

M.COM

Course Structure and Syllabus

(For the candidates admitted from the academic year 2023-2024 onwards)

**CHOICE BASED CREDIT SYSTEM- LEARNING OUTCOMES BASED
CURRICULUM FRAMEWORK (CBCS-LOCF)**



THANTHAI HANS ROEVER COLLEGE (AUTONOMOUS)

(Nationally Re-Accredited by NAAC with B⁺⁺)

(Affiliated to Bharathidasan University, Tiruchirappalli)

ELAMBALUR, PERAMBALUR – 621 220



Vision

- ❖ The department is committed to educate and train innovate and competent human resource globally suitable for industry, business and service sector and to equip and encourage them to start their own ventures in urban or rural areas benefitting both the classes and masses.

Mission

- ❖ To secure and deliver knowledge through teaching, research and extension activities
- ❖
- ❖ To seek continuous improvement in the quality of education to remain globally competitive
- ❖ To consolidate, strengthen and update the existing programmes.
- ❖ To expand and diversify to cover the frontier areas by introducing newly certain innovative academic programmes.
- ❖ To foster research in regional studies that too of interdisciplinary nature
- ❖ To keep regular interaction with business and industry with the help of establishment of chairs and entering into MOUs.
- ❖ To undertake extension and consultancy activities
- ❖ To improve soft skills to bring about balanced personality development of the learners

Programme Outcomes (POs)

Upon completion of the programme, the post graduate will be able to

1. Gain advanced knowledge resulting in entrepreneurship; innovation and newer opportunities for being employable in public and private sectors, research and development organizations
2. Apply enhanced new techniques and adopt new technologies needed in the respective disciplines
3. Appreciate the diversity of behaviour in professional practice and act in accordance with the core values of chosen profession
4. Demonstrate the knowledge, values and skills to be critical consumer of research practice and possess investigative skills to evaluate the practice
5. Engage in lifelong learning process, have the ability to communicate the findings of Commerce.

Program Specific Outcomes (PSOs)

Upon completion of the M.Com. Degree programme, the Postgraduate will be able to

- ❖ Acquire a working Knowledge in Corporate and Special Accounting.
- ❖ Develop the entrepreneurial qualities and help to understand the Process of establishing and developing an enterprise.
- ❖ Understand the need and importance of maintaining good customer relationship in business.
- ❖ To gain and understand the significance and importance of corporate social responsibility, Principles and Practice.
- ❖ Understand the entire strategies related with retail marketing and International business.

Thanthai Hans Roever College (Autonomous), Elambalur, Perambalur - 621 220

M.COM

CHOICEBASEDCREDITSYSTEM–LEARNING OUTCOMES BASED CURRICULUM FRAMEWORK(CBCS- LOCF)

(For the candidates admitted from the academic year 2023 - 2024 onwards)

Semester	Course Code	Title of the Course	Ins. Hours/ Week	Credits	Exam Hrs	Max. Marks		
						CIA	ESE	Total
I	23PCM1CC1	Business Finance	6	5	3	25	75	100
	23PCM1CC2	Digital Marketing	6	5	3	25	75	100
	23PCM1CC3	Banking and Insurance	6	4	3	25	75	100
	23PCM1EC1 1	Security Analysis and Portfolio Management (Or)	6	3	3	25	75	100
	23PCM1EC1 2	Operations Research						
	23PCM1EC2 1	Labour Laws (Or)	6	3	3	25	75	100
	23PCM1EC2 2	Strategic human Resource Management						
	23PCMVA1	Value Added Course-1	-	2*	2	50	50	100*
		Total	30	20	-	-	-	500
II	23PCM2CC4	Strategic Cost Management	6	5	3	25	75	100
	23PCM2CC5	Corporate Accounting	6	5	3	25	75	100
	23PCM2CC6	Setting up of Business Entities	6	4	3	25	75	100
	23PCM2EC3 1	Business Ethics and Corporate Sustainability (Or)	5	3	3	25	75	100
	23PCM2EC3 2	Audit and due diligence						
	23PCM2EC4 1	Rural and Agricultural Marketing (Or)	5	3	3	25	75	100
	23PCM2EC4 2	Logistics and supply chain management						
	23PCM2NME1	Organisational Behaviour - NME 1	2	2	3	25	75	100
	23PCM2OC	SWAYAM/NPTEL Online Course		2**				
		Total	30	22				600
III	23PCM3CC7	Taxation	6	5	3	25	75	100

	23PCM3CC8	Research Methodology	6	5	3	25	75	100
	23PCM3CC9	Computer Applications in Business	6	5	3	25	75	100
	23PCM3CC10	International Business	6	4	3	25	75	100
	23PCM3EC5 1 23PCM3EC5 2	Strategic Management (or) International Financial Management	4	3	3	25	75	100
	23PCM3NME2	Effective Communication and Personal Development -NME-2	2	2	3	25	75	100
		Internship/Industrial Activity***	-	2	-	-	-	100
	23PCMVA2	Value Added Course-2*	-	2*	2	50	50	100*
		Total	30	26	-	-	-	700
IV	23PCM4CC11	Corporate and Economic Laws	6	5	3	25	75	100
	23PCM4CC12	Human Resource Analytics	6	5	3	25	75	100
	23PCM4PW	Project with Viva-Voce	6	5	3	Evaluation-80 Viva voce-20		100
	23PCM4EC6	Campus to Corporate	4	3	3	25	75	100
	23PCM4SE1	Managerial Economics	4	2	3	25	75	100
	23PCM4SE2	Insolvency Law and Practice	4	2	3	25	75	100
		Extension Activity	-	1	-	-	-	-
		Total	30	23				600
	Grand Total	120	91				2400	

*** Internship/Industrial Activity-Internship after 2nd semester during summer vacation -30 Hours and 2 credits will be included in the 3rd semester.

* The value added course credit will not be included in the total CGPA. These courses are extra- credit courses. Instruction hours for these courses is 30 hours

** SWAYAM/NPTEL Online Course -Extra Credit Course. Not considered for grand total &CGPA

List of Core Courses

Core Course-I – Business Finance
Core Course-II – Digital Marketing
Core Course-III – Banking and Insurance
Core Course-IV – Strategic Cost Management
Core Course-V – Corporate Accounting
Core Course-VI – Setting up of Business Entities
Core Course-VII – Taxation
Core Course-VIII – Research Methodology
Core Course-IX – Computer Applications in Business
Core Course-X – International Business
Core Course-XI – Corporate and Economic Laws
Core Course-XII – Human Resource Analytics

List of Elective Courses

Elective Course-I – Security Analysis and Portfolio Management
Elective Course-II – Strategic human Resource Management
Elective Course-III – Business Ethics and Corporate Sustainability
Elective Course-IV – Rural and Agricultural Marketing
Elective Course-V – Strategic Management
Elective Course-VI – Campus to Corporate

List of Skill Enhancement Courses

Skill Enhancement Course-1 – Managerial Economics
Skill Enhancement Course-2 – Insolvency Law and Practice

NME:

1. Organisational Behaviour
2. Effective Communication and Personal Development

SEMESTER – I

Course Code: 23PCM1CC1
Instruction Hours: 6
Credits: 5

Exam Hours: 3
Internal Marks: 25
External Marks: 75

CORE COURSE – I – BUSINESS FINANCE

OBJECTIVES:

1. To outline the fundamental concepts in finance
2. To estimate and evaluate risk in investment proposals

COURSE OUTCOMES:

On completion of the course, the student will be able to

1. Explain important finance concepts
2. Estimate risk and determine its impact on return
3. Explore leasing and other sources of finance for start-ups
4. Summarise cash receivable and inventory management techniques
5. Evaluate techniques of long term investment decision incorporating risk factor

UNIT – I

Introduction to Business Finance and Time value of money

Business Finance: Meaning, Objectives, Scope -Time Value of money: Meaning, Causes – Compounding – Discounting – Sinking Fund Deposit Factor – Capital Recovery Factor – Multiple Compounding– Effective rate of interest – Doubling period (Rule of 69 and Rule of 72) – Practical problems.

UNIT – II

Risk and Uncertainty: Meaning – Sources of Risk – Measures of Risk – Measurement of Return – General pattern of Risk and Return – Criteria for evaluating proposals to minimise Risk (Single Asset and Portfolio) – Methods of Risk Management–Hedging currency risk.

UNIT – III

Start-up Financing and Leasing

Start-up Financing: Meaning, Sources, Modes (Bootstrapping, Angel investors, venture capital fund) - Leasing: Meaning – Types of Lease Agreements – Advantages and Disadvantages of Leasing – Financial evaluation from the perspective of Lessor and Lessee.

UNIT – IV

Cash, Receivable and Inventory Management

Cash Management: Meaning, Objectives and Importance – Cash Cycle – Minimum Operating Cash – Safety level of cash – Optimum cash balance - Receivable Management: Meaning – Credit policy – Controlling receivables: Debt collection period, Ageing schedule, Factoring – Evaluating investment in accounts receivable - Inventory Management: Meaning and Objectives – EOQ with price breaks – ABC Analysis.

UNIT– V

Multi National Capital Budgeting

Multi National Capital Budgeting: Meaning, Steps involved, Complexities, Factors to be considered– International sources of finance – Techniques to evaluate multi-national capital expenditure proposals: Discounted Pay Back Period, NPV, Profitability Index, Net Profitability Index and Internal Rate of Return – Capital rationing -Techniques of Risk analysis in Capital Budgeting.

TEXT BOOKS:

1. Mahesh Wari S.N., (2019), “Financial Management Principles and Practices”, 15th Edition, Sultan Chand & Sons, New Delhi.
2. Khan M.Y & Jain P.K, (2011), “Financial Management: Text, Problems and Cases”, 8th Edition, McGraw Hill Education, New Delhi.
3. Prasanna Chandra, (2019), “Financial Management, Theory and Practice”, 10th Edition, McGraw Hill Education, New Delhi.
4. Apte P.G, (2020), “International Financial Management” 8th Edition, Tata McGraw Hill, New Delhi.

REFERENCES:

1. Pandey I. M., (2021), “Financial Management”, 12th Edition, Pearson India Education Services Pvt. Ltd, Noida.
2. Kulkarni P. V. & Satya Prasad B. G., (2015), “Financial Management”, 14th Edition, Himalaya Publishing House Pvt Ltd, Mumbai.
3. Rustagi R. P., (2022), “Financial Management, Theory, Concept, Problems”, 6th Edition, Taxmann Publications Pvt. Ltd, New Delhi.
4. Arokiamary Geetha Rufus, Ramani N. & Others, (2017), “Financial Management”, 1st Edition, Himalaya Publishing House Pvt Ltd, Mumbai.

WEB RESOURCES:

1. <https://resource.cdn.icai.org/66674bos53808-cp8.pdf>
2. <https://resource.cdn.icai.org/66677bos53808-cp10u2.pdf>
3. <https://resource.cdn.icai.org/66592bos53773-cp4u5.pdf>

Relationship Matrix for COs, POs and PSOs

Semester	Code	Title of the Course					Hours	Credits			
I	23PCM1CC1	Business Finance					6	5			
Course Outcomes (COs)	Programme Outcomes(Pos)					Programme Specific Outcomes(PSOs)					
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5	
CO1	✓	✓	✓	✓	✓	✓				✓	
CO2	✓	✓		✓	✓	✓	✓	✓	✓	✓	
CO3	✓						✓				
CO4	✓	✓	✓	✓		✓		✓	✓	✓	
CO5	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	
Number of Matches(✓) = 36 Relationship: HIGH											

Mapping	1-29%	30-59%	60-69%	70-89%	90-100%
Matches	1-14	15-29	30-34	35-44	45-50
Relationship	Very Poor	Poor	Moderate	High	Very High

SEMESTER – I

Course Code: 23PCM1CC2
Instruction Hours:6
Credits: 5

Exam Hours: 3
Internal Marks: 25
External Marks:75

CORE COURSE – II – DIGITAL MARKETING

OBJECTIVES:

1. To assess the evolution of digital marketing
2. To appraise the dimensions of online marketing mix

COURSE OUTCOMES:

On completion of the course, the student will be able to

1. Explain the dynamics of digital marketing
2. Examine online marketing mix
3. Compare digital media channels
4. Interpret online consumer behavior
5. Analyze social media data

UNIT – I Introduction to Digital Marketing

Digital Marketing – Transition from traditional to digital marketing – Rise of internet – Growth of e-concepts – Growth of e-business to advanced e-commerce – Emergence of digital marketing as a tool – Digital marketing channels – Digital marketing applications, benefits and limitations – Factors for success of digital marketing – Emerging opportunities for digital marketing professionals.

UNIT – II Online marketing mix

Online marketing mix – E-product – E-promotion – E-price – E-place – Consumer segmentation – Targeting – Positioning – Consumers and online shopping issues – Website characteristics affecting online purchase decisions – Distribution and implication on online marketing mix decisions.

UNIT – III Digital media channels

Digital media channels – Search engine marketing – ePR – Affiliate marketing – Interactive display advertising – Opt-in-email marketing and mobile text messaging, Invasive marketing – Campaign management using – Face book, Twitter, Corporate Blogs – Advantages and disadvantages of digital media channels – Metaverse marketing

UNIT – IV Online consumer behavior

Online consumer behavior – Cultural implications of key website characteristics – Dynamics of online consumer visit – Models of website visits – Web and consumer decision making process – Data base marketing – Electronic consumer relationship management – Goals – Process – Benefits – Role – Next generation CRM

UNIT– V Analytics and Gamification

Digital Analytics – Concept – Measurement framework – Demystifying web data - Owned social metrics – Measurement metrics for Facebook, Twitter, YouTube, Slide Share, Pinterest, Instagram, Snapchat and LinkedIn – Earned social media metrics - Digital brand analysis – Meaning – Benefits – Components – Brand share dimensions – Brand audience dimensions – Market influence analytics – Consumer generated media and opinion leaders –

Peer review – Word of mouth – Influence analytics – Mining consumer generated media – Gamification and game based marketing – Benefits – Consumer motivation for playing online games.

TEXT BOOKS:

1. Puneet Singh Bhatia, (2019) “Fundamentals of Digital Marketing”, 2nd Edition, Pearson Education Pvt Ltd, Noida.
2. Dave Chaffey, Fiona Ellis-Chadwick, (2019) “Digital Marketing”, Pearson Education Pvt Ltd, Noida.
3. Chuck Hemann & Ken Burbary, (2019) “Digital Marketing Analytics”, Pearson Education Pvt Ltd, Noida.

REFERENCES:

1. Vandana Ahuja, (2016) “Digital Marketing”, Oxford University Press. London.
2. Ryan Deiss & Russ Henneberry, (2017) “Digital Marketing”, John Wiley and Sons Inc. Hoboken.

WEB RESOURCES:

1. <https://www.digitalmarketer.com/digital-marketing/assets/pdf/ultimate-guide-to-digital-marketing.pdf>
2. <https://uwaterloo.ca/centre-for-teaching-excellence/teaching-resources/teaching-tips/educational-technologies/all/gamification-and-game-based-learning>
3. <https://journals.ala.org/index.php/ltr/article/download/6143/7938>

Relationship Matrix for COs, POs and PSOs

Semester	Code	Title of the Course					Hours	Credits				
I	23PCM1CC2	Digital Marketing					6	5				
Course Outcomes (COs)	Programme Outcomes (Pos)					Programme Specific Outcomes (PSOs)						
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5		
CO1	✓	✓	✓	✓	✓	✓		✓	✓	✓		
CO2	✓	✓		✓	✓	✓	✓	✓	✓	✓		
CO3	✓	✓	✓				✓					
CO4	✓	✓			✓	✓	✓	✓	✓	✓		
CO5	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		
Number of Matches(✓) = 40 Relationship: HIGH												

Mapping	1-29%	30-59%	60-69%	70-89%	90-100%
Matches	1-14	15-29	30-34	35-44	45-50
Relationship	Very Poor	Poor	Moderate	High	Very High

SEMESTER – I

Course Code: 23PCM1CC3
Instruction Hours: 6
Credits: 4

Exam Hours: 3
Internal Marks: 25
External Marks: 75

CORE COURSE – III– BANKING AND INSURANCE

OBJECTIVES:

1. To understand the evolution of new era banking
2. To explore the digital banking techniques

COURSE OUTCOMES:

On completion of the course, the student will be able to

1. Relate the transformation in banking from traditional to new age
2. Apply modern techniques of digital banking
3. Evaluate the role of insurance sector
4. Examine the regulatory mechanism
5. Assess risk mitigation strategies

UNIT – I Introduction to Banking

Banking: Brief History of Banking - Rapid Transformation in Banking: Customer Shift - Fintech Overview - Fintech Outlook - The Financial Disruptors - Digital Financial Revolution - New Era of Banking. Digital Banking – Electronic Payment Systems–Electronic Fund Transfer System – Electronic Credit and Debit Clearing – NEFT – RTGS –VSAT–SFMS–SWIFT.

UNIT – II Contemporary Developments in Banking

Distributed Ledger Technology – Block chain: Meaning - Structure of Block Chain - Types of Block Chain - Differences between DLT and Block chain - Benefits of Block chain and DLT - Unlocking the potential of Block chain –Crypto currencies, Central Bank Digital Currency (CBDC) - Role of DLT in financial services - AI in Banking: Future of AI in Banking - Applications of AI in Banking - Importance of AI in banking - Banking reimaged with AI. Cloud banking - Meaning - Benefits in switching

UNIT – III Indian Insurance Market

History of Insurance in India – Definition and Functions of Insurance–Insurance Contract – Indian Insurance Market – Reforms in Insurance Sector – Insurance Organisation – Insurance organization structure. Insurance Intermediaries: Insurance Broker – Insurance Agent-Surveyors and Loss Assessors-Third Party Administrators (Health Services) – Procedures-Code of Conduct.

UNIT – IV Customer Services in Insurance

Customer Service in Insurance – Quality of Service-Role of Insurance Agents in Customer Service-Agent’s Communication and Customer Service –Ethical Behaviour in Insurance – Grievance Redressal System in Insurance Sector –Integrated Grievance Management System-Insurance Ombudsman - Insurance Regulatory and Development Authority of India Act (IRDA) – Regulations and Guidelines

UNIT– V Risk Management

Risk Management and Control in banking and insurance industries – Methods of Risk Management – Risk Management by Individuals and Corporations – Tools for Controlling Risk.

TEXT BOOKS:

1. Indian Institute of Banking and Finance (2021), “Principles & Practices of Banking”, 5th Edition, Macmillan Education India Pvt. Ltd, Noida, Uttar Pradesh.
2. Mishra M N & Mishra S B, (2016), “Insurance Principles and Practice”, 22nd Edition, S. Chand and Company Ltd, Noida, Uttar Pradesh.
3. Emmett, Vaughan, Therese Vaughan M., (2013), “Fundamentals of Risk and Insurance”, 11th Edition, Wiley & Sons, New Jersey, USA.
4. [Theo Lynn](#) , [John G. Mooney](#), [Pierangelo Rosati](#), [Mark Cummins](#) (2018), Disrupting Finance: FinTech and Strategy in the 21st Century (Palgrave Studies in Digital Business & Enabling Technologies), Macmillan Publishers, New York (US)

REFERENCES:

1. Sundharam KPM & Varshney P. N., (2020), “Banking Theory, Law and Practice”, 20th Edition, Sultan Chand & Sons, New Delhi.
2. Gordon & Natarajan, (2022), “Banking Theory, Law and Practice”, 9th Edition, Himalaya Publishing House Pvt Ltd, Mumbai.
3. Gupta P. K. (2021), “Insurance and Risk Management” 6th Edition, Himalaya Publishing House Pvt Ltd, Mumbai.
4. 4.Susanne Chishti., & Janos Barberis (2016), The Fintech book: The financial technology handbook for investors, entrepreneurs and visionaries. John Wiley & Sons.

WEB RESOURCES:

- 1.<https://corporatefinanceinstitute.com/resources/knowledge/finance/fintech-financial-technology>
- 2.[https://mrcet.com/downloads/digital_notes/CSE/IV%20Year/CSE%20B.TECH%20IV%20YEAR%20II%20SEM%20BCT%20\(R18A0534\)%20NOTES%20Final%20PDF.pdf](https://mrcet.com/downloads/digital_notes/CSE/IV%20Year/CSE%20B.TECH%20IV%20YEAR%20II%20SEM%20BCT%20(R18A0534)%20NOTES%20Final%20PDF.pdf)
- 3.https://www.irdai.gov.in/ADMINCMS/cms/frmGeneral_Layout.aspx?pageNo108&flag=1

Relationship Matrix for COs, POs and PSOs

Semester	Code	Title of the Course					Hours	Credits			
I	23PCM1CC3	Banking And Insurance					6	4			
Course Outcomes (COs)	Programme Outcomes(Pos)					Programme Specific Outcomes(PSOs)					
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5	
CO1	✓	✓	✓	✓	✓	✓				✓	
CO2	✓		✓		✓	✓	✓	✓	✓	✓	
CO3				✓			✓				
CO4	✓	✓	✓	✓	✓	✓		✓	✓	✓	
CO5	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	
Number of Matches(✓) = 36 Relationship: HIGH											

Mapping	1-29%	30-59%	60-69%	70-89%	90-100%
Matches	1-14	15-29	30-34	35-44	45-50
Relationship	Very Poor	Poor	Moderate	High	Very High

SEMESTER – I

Course Code: 23PCM1EC1 1
Instruction Hours:6
Credits: 3

Exam Hours: 3
Internal Marks: 25
External Marks:75

ELECTIVE COURSE-I SECURITY ANALYSIS AND PORTFOLIO MANAGEMENT OBJECTIVES:

1. To become familiar with various Investment avenues and Portfolio Construction
2. To understand the Equity Shares, Preference Shares and Bonds valuation models

COURSE OUTCOMES:

On completion of the course, the student will be able to

1. Examine investment options and structure a portfolio
2. Assess the value of Equity Shares, Preference Shares and Bonds\
3. Forecast stock performance through fundamental and technical analysis
4. Examine the various Portfolio Theories.
5. Evaluate the portfolio performance.

UNIT – I Investment and Portfolio Management

Investment – Meaning – Nature and scope of Investment – Investment vs Speculation – Type of Investors – Investment Avenues – Factors influencing the investment choice – Portfolio Management: Meaning and significance, Active vs. Passive portfolio management - Strategic vs. Tactical asset allocation - Factors Affecting Investment Decisions in Portfolio Management.

UNIT – II Valuation of Securities

Bond: Introduction – Reasons for issuing Bonds –Features of Bond – Types of Bonds – Determinants of bond safety –Bond Prices, Yields and Interest Rates –Measuring Price Volatility of Bonds–Macaulay Duration and Modified Duration - Preference Shares: Introduction – Features of Preference Shares – Preference Shares Yield – Holding Period Return – Yield to Call –Concept of Present Value – Equity Share Valuation Models

UNIT – III Fundamental Analysis and Technical Analysis

Fundamental Analysis: Objectives – Economic Analysis, Industry Analysis, Company Analysis –Technical Analysis: Meaning– Assumptions – Pros and cons of technical analysis– Differences between fundamental analysis and technical analysis – Dow Theory – Types of Charts – Chart Patterns – Trend Analysis – Support Line and Resistance Line – Volume Analysis – Indicators and Oscillators – Simple Moving Average – Exponential Moving Average – Relative Strength Index – Bollinger Band – Elliott Wave Theory

UNIT – IV Efficient Market Hypothesis

Efficient Market Hypothesis – Markowitz Model, Arbitrage Pricing Theory – Sharpe's Single index portfolio selection method – Capital Asset Pricing Model (CAPM).

UNIT– V Portfolio Performance Evaluation

Portfolio Performance Evaluation – Meaning - Need for Evaluation - Methods of calculating Portfolio return - Sharpe’s Ratio - Treynor’s Ratio - Jensen’s Differential Returns - Portfolio Revision - Need for Portfolio Revision - Formula Plans

TEXT BOOKS:

1. Prasanna Chandra (2021), “Investment Analysis and Portfolio Management”, 6th Edition, McGraw Hill, Noida, UP
2. Rustagi RP (2022), “Investment Analysis and Portfolio Management”, 5th Edition, Sultan Chand & Sons, New Delhi
3. Bhalla V.K. (2019), “Investment Management”, 19th Edition, S.Chand & Co. Ltd., New Delhi

REFERENCES:

1. Donald E. Fischer, Ronald J. Jordan, Ashwini. K. Pradhan (2018), “Security Analysis Portfolio Management”, 7th Edition, Pearson Publication Pvt.Ltd., India, Noida
2. Avadhani V.A. (2016), “Securities Analysis and Portfolio Management”, 12th Edition, Himalaya Publishing House, Mumbai

1. WEBRESOURCES:

1. https://www.iare.ac.in/sites/default/files/lecture_notes/IARE_SAPM_Lecture_Notes.pdf
2. <https://www.studocu.com/in/document/galgotias-university/equity-portfolio-management/portfolio-management-lecture-notes-1-10/17701348>

Relationship Matrix for COs, POs and PSOs

Semester	Code	Title of the Course					Hours	Credits				
I	23PCM1EC1 1	Security Analysis And Portfolio Management					6	3				
Course Outcomes (COs)	Programme Outcomes (Pos)					Programme Specific Outcomes (PSOs)						
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5		
CO1	✓	✓	✓	✓	✓	✓		✓		✓		
CO2	✓	✓	✓		✓	✓	✓	✓	✓	✓		
CO3	✓						✓					
CO4	✓	✓	✓	✓	✓	✓		✓	✓			
CO5	✓	✓	✓	✓		✓	✓	✓	✓	✓		
Number of Matches(✓) = 36 Relationship: HIGH												

Mapping	1-29%	30-59%	60-69%	70-89%	90-100%
Matches	1-14	15-29	30-34	35-44	45-50
Relationship	Very Poor	Poor	Moderate	High	Very High

SEMESTER – I

Course Code: 23PCM1EC2 2
Instruction Hours:6
Credits: 3

Exam Hours: 3
Internal Marks: 25
External Marks:75

ELECTIVE COURSE-II STRATEGIC HUMAN RESOURCE MANAGEMENT

OBJECTIVES:

1. To appreciate the importance of HRM as a field of study.
2. To understand the implication of HRM on Government regulations

COURSE OUTCOMES:

On completion of the course, the student will be able to

1. Comprehend the fundamentals of strategic Human Resource Management
2. Recognize the conceptual framework of strategic Human Resource Management
3. Integrate and apply the knowledge of various strategies in HRM in the corporate
4. Assess drafting of HR policies
5. Explore the latest trend in the strategic Human Resource Management

UNIT – I Introduction to SHRM

SHRM- Meaning, Features, Evolution, Objectives, Advantages, Barriers to SHRM, SHRM v/s Traditional HRM, Steps in SHRM, Roles in SHRM: Top Management, Front-line Management, HR - Changing Role of HR Professionals

UNIT – II Models of SHRM

Models of SHRM – High Performance Working Model, High Commitment Management Model, High Involvement Management Model - HR Environment – Environmental trends and HR Challenges -Linking SHRM and Business Performance

UNIT – III Strategic Planning and Compensation

Resourcing Strategy: Meaning and Objectives - Strategic HR Planning: Meaning, Advantages, Interaction between Strategic Planning and HRP, Managing HR Surplus and Shortages, Strategic Recruitment and Selection: Meaning and Need - Strategic Human Resource Development: Meaning, Advantages and Process - Strategic Compensation as a Competitive Advantage - Rewards Strategies: Meaning, Importance - Employee Relations Strategy, Retention Strategies, Strategies for Enhancing Employee Work Performance

UNIT – IV Human Resource Policies

Human Resource Policies – Meaning, Features, Purpose of HR Policies, Process of Developing HR Policies, Factors affecting HR Policies, Areas of HR Policies in Organisation, Requisites of Sound HR Policies – Recruitment, Selection, Training and Development, Performance Appraisal, Compensation, Promotion, Outsourcing, Retrenchment, Barriers to Effective Implementation of HR Policies and Ways to Overcome these Barriers.

UNIT– V Human Resource Policies

Human Resource Policies – Meaning, Features, Purpose of HR Policies, Process of Developing HR Policies, Factors affecting HR Policies, Areas of HR Policies in Organisation, Requisites of Sound HR Policies – Recruitment, Selection, Training and Development, Performance Appraisal, Compensation, Promotion, Outsourcing,

Retrenchment, Barriers to Effective Implementation of HR Policies and Ways to Overcome these Barriers.

TEXT BOOKS:

1. Strategic Human Resource Management 1st Edition 2015, New Age International (P) Ltd Publishers, New Delhi.
2. Catherine Truss, David Mankin & Clare Kelliher (2014), “Strategic Human Resource Management”, Oxford University Press, India.
3. Anuradha Sharma and [Aradhana Khandekar](#) (2006), “Strategic Human Resource Management: An Indian Perspective”, Sage Publications Pvt. Ltd, New Delhi.

REFERENCES:

1. Jean M Phillips & Stan M Gully, “Strategic staffing”, Pearson International Edition, India.
2. Ananda Das Gupta (2021), “Strategic Human Resource Management - Formulating and Implementing HR Strategies for a Competitive Advantage”, Productivity Press; 1st edition, Routledge

WEB RESOURCES:

1. <https://emeritus.org/in/learn/what-is-strategic-human-resource-management-shrm/>
2. <https://www.shrm.org/resourcesandtools/tools-and-samples/toolkits/pages/practicingsstrategichumanresources.aspx>
3. <https://www.cegid.com/en/blog/5-steps-for-developing-and-implementing-an-effective-hr-strategy-in-2021/>

Relationship Matrix for COs, POs and PSOs

Semester	Code	Title of the Course					Hours	Credits				
I	23PCM1EC2 2	Strategic Human Resource Management					6	3				
Course Outcomes (COs)	Programme Outcomes(Pos)					Programme Specific Outcomes(PSOs)						
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5		
CO1	✓	✓	✓	✓	✓	✓			✓	✓		
CO2	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		
CO3	✓	✓	✓		✓	✓	✓		✓			
CO4	✓	✓	✓	✓	✓	✓		✓	✓			
CO5	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		
Number of Matches(✓) = 43 Relationship: HIGH												

Mapping	1-29%	30-59%	60-69%	70-89%	90-100%
Matches	1-14	15-29	30-34	35-44	45-50
Relationship	Very Poor	Poor	Moderate	High	Very High

SEMESTER – II

Course Code: 23PCM2CC4
Instruction Hours:6
Credits: 5

Exam Hours: 3
Internal Marks: 25
External Marks: 75

CORE COURSE – IV – STRATEGIC COST MANAGEMENT

OBJECTIVES:

1. To analyse the aspects of strategic and quality control management
2. To analyse and select cost control techniques

COURSE OUTCOMES:

On completion of the course, the student will be able to

1. Discuss strategic cost management and QC
2. Choose the appropriate technique for cost control
3. Utilise activity based costing in practice
4. Adopt transfer pricing methods
5. Build cost structure for Agriculture and IT sector

UNIT – I Strategic Cost Management

Introduction to Strategic Cost Management (SCM) – Need for SCM – Differences between SCM and Traditional Cost Management - Value Chain Analysis: Meaning and steps - Quality Cost Management: Meaning of Quality and Quality Management – Cost of Quality - Introduction to Lean System – Benefits of Lean System – Just in Time (JIT) – Kaizen Costing

UNIT – II Cost Control and Reduction

Cost Management Techniques: Cost Control: Meaning and Prerequisites - Cost Reduction: Meaning and Scope – Differences between Cost control and cost reduction - Target Costing: Meaning, steps and Principles – Life Cycle Costing: Meaning, Strategies for each stage of product life cycle, Benefits.

UNIT – III Activity Based Cost Management

Activity Based Cost Management: Concept, Purpose, Stages, Benefits, Relevance in Decision making and its Application in Budgeting.

UNIT – IV Transfer Pricing

Transfer Pricing: Meaning, Benefits, Methods: Pricing based on cost, Market price on transfer price, negotiated pricing and Pricing based on opportunity costs.

UNIT– V Cost Management in Agriculture and IT sector

Agriculture Sector: Features, Cost Structure, Cost Management, Tools to measure the performance, Minimum Support Price and International Perspective –Information Technology Sector: Features, Cost Structure, Cost Management and International Perspective.

TEXT BOOKS:

1. Ravi M Kishore (2018), “Strategic Cost Management”, 5thEdition, TaxmannPublications Pvt. Ltd, New Delhi.
2. Bandgar P. K., (2017), “Strategic Cost Management”, 1stEdition, Himalaya Publishing House Pvt Ltd, Mumbai
3. Sexena V. K., (2020), “Strategic Cost Management and PerformanceEvaluation”, 1stEdition, Sultan Chand & Sons, New Delhi

REFERENCES:

1. John K Shank and Vijay Govindarajan (2008), Strategic Cost Management, Simon & Schuster; Latest edition, UK
2. Jawahar Lal, (2015), “Strategic Cost Management”, 1st Edition, Himalaya Publishing House Pvt Ltd, Mumbai.)
3. Arora M. N., (2021), “A Text Book of Cost and Management Accounting”, 11th Edition, Vikas Publishing House Pvt. Ltd., New Delhi.

WEB RESOURCES:

1. <https://www.accountingtools.com/articles/strategic-cost-management.html#:~:text=Strategic%20cost%20management%20is%20the,it%20or%20have%20no%20impact.>
2. <https://ca-final.in/wp-content/uploads/2018/09/Chapter-4-Cost-Management-Techniques.pdf>
3. <https://resource.cdn.icai.org/66530bos53753-cp5.pdf>

Relationship Matrix for COs, POs and PSOs

Semester	Code	Title of the Course					Hours	Credits				
II	23PCM2CC4	Strategic Cost Management					6	5				
Course Outcomes (COs)	Programme Outcomes(Pos)					Programme Specific Outcomes(PSOs)						
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5		
CO1	✓	✓	✓	✓	✓	✓				✓		
CO2	✓		✓	✓	✓	✓	✓	✓	✓	✓		
CO3	✓		✓				✓					
CO4	✓	✓	✓	✓	✓	✓		✓	✓	✓		
CO5	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		
Number of Matches(✓) = 38 Relationship: HIGH												

Mapping	1-29%	30-59%	60-69%	70-89%	90-100%
Matches	1-14	15-29	30-34	35-44	45-50
Relationship	Very Poor	Poor	Moderate	High	Very High

SEMESTER – II

Course Code: 23PCM2CC5
Instruction Hours:6
Credits: 5

Exam Hours: 3
Internal Marks: 25
External Marks: 75

CORE COURSE – V CORPORATE ACCOUNTING

OBJECTIVES:

1. To understand the accounting treatment for issue of shares
2. To determine profits for fire and marine insurance

COURSE OUTCOMES:

On completion of the course, the student will be able to

1. Prepare financial Statements of companies as per schedule III of Companies Act, 2013
2. Apply the provisions of IRDA Regulations, 2002 in the preparation of final accounts of Life Insurance and General Insurance Companies.
3. Prepare Consolidated Financial Statements of Holding Companies
4. Assess contemporary accounting methods
5. Examine Financial Reporting based on appropriate Accounting Standards

UNIT – I Issue of Shares and Final Accounts of Companies

Issue of Shares: ESOPs - ESPS - Sweat Equity Shares - Book Building- Buy-back of Shares - Conversion of debentures into shares - Final accounts of Companies as per Schedule III of the Companies Act, 2013 – Managerial remuneration

UNIT – II Insurance Company Accounts

Insurance Company Accounts: Types of Insurance - Final accounts of life assurance Companies- Ascertainment of profit- Valuation Balance Sheet-Final accounts of Fire, Marine and miscellaneous Insurance Companies.

UNIT – III Consolidated financial statements

Consolidated financial statements as per AS 21: Consolidated Profit and Loss Account– Minority interest – Cost of control – Capital reserve – Inter-company holdings – Preparation of consolidated Balance Sheet.

UNIT – IV Contemporary Accounting Methods

Accounting for price level changes – Social responsibility accounting – Human resource accounting - Forensic Accounting.

UNIT– V Financial reporting

Financial reporting: Meaning, Objectives, Characteristics – Indian Accounting Standards (AS 5, AS 10, AS 19, AS 20) – Corporate Social Responsibility: Meaning, Key provisions of Companies Act, 2013, Accounting for CSR expenditure, Reporting of CSR, Presentation and disclosure in the financial statements.

TEXT BOOKS:

1. Gupta R. L. &Radhaswamy M. (2021), “Corporate Accounting – Volume I & II”, 14thEdition, Sultan Chand &Sons, New Delhi.
2. Maheshwari S. N., Sharad K. Mahesh Wari&Suneel K. Maheshwari, (2022),“Advanced Accountancy - Volume I &II”, 11thEdition, Vikas PublishingHouse Pvt. Ltd., New Delhi.

- Jain S. P., Narang K. L., Simmi Agrawal and Monika Sehgal (2019), “AdvancedAccountancy - Corporate Accounting – Volume - II”, 22ndEdition, KalyaniPublishers, New Delhi.
- Reddy T. S. &Murthy A., (2022), “Corporate Accounting – Volume I &II”, 17th Edition, Margham Publications, Chennai.

REFERENCES:

- Arulanandam M.A &Raman K.S., (2021), “Advanced Accounting (Corporate Accounting – II)”, 8thEdition, Himalaya Publishing House Pvt Ltd, Mumbai.
- Shukla M C, Grewal T S and Gupta S C, (2022), “Advanced Accounts Volume II”, 19thEdition, Sultan Chand &Sons, New Delhi.
- Gupta R. L., (2022), “Problems and Solutions in Company Accounts”, 2ndEdition, Sultan Chand &Sons, New Delhi.

WEB RESOURCES:

- <https://resource.cdn.icai.org/66550bos53754-p1-cp9.pdf>
- <https://resource.cdn.icai.org/66545bos53754-p1-cp4.pdf>
- <https://resource.cdn.icai.org/66638bos53803-cp1.pdf>
- <http://ppup.ac.in/download/econtent/pdf/MBA%201st%20sem%20Lecture%20note%20on%20forensic%20accounting%20by%20Anjali.pdf>

Relationship Matrix for COs, POs and PSOs

Semester	Code	Title of the Course					Hours	Credits				
II	23PCM2CC5	Corporate Accounting					6	5				
Course Outcomes (COs)	Programme Outcomes(Pos)					Programme Specific Outcomes(PSOs)						
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5		
CO1	✓	✓	✓	✓	✓	✓				✓		
CO2	✓	✓		✓		✓	✓	✓	✓	✓		
CO3	✓	✓	✓	✓	✓	✓	✓	✓				
CO4	✓	✓		✓	✓	✓		✓	✓	✓		
CO5	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		
Number of Matches(✓) = 41 Relationship: HIGH												

Mapping	1-29%	30-59%	60-69%	70-89%	90-100%
Matches	1-14	15-29	30-34	35-44	45-50
Relationship	Very Poor	Poor	Moderate	High	Very High

SEMESTER – II

Course Code: 23PCM2CC6
Instruction Hours:6
Credits: 4

Exam Hours: 3
Internal Marks: 25
External Marks: 75

CORE COURSE – VI – SETTING UP OF BUSINESS ENTITIES

OBJECTIVES:

1. To understand the startup landscape and it's financing
2. To analyse the formation and registration of Section 8 companies

COURSE OUTCOMES:

On completion of the course, the student will be able to

1. Assess the various avenues of acquiring finance to setup a business entity
2. Recall the legal requirements for Section 8 Company
3. Examine the proceedings for LLP and joint venture
4. Describe the registration and licensing procedure
5. Examine the compliance of regulatory framework

UNIT – I Start-ups' in India

Types of business organisations –Factors governing selection of an organisation - Startups – Evolution – Definition of a Startup – Startup landscape in India – Startup India policy – Funding support and incentives – Indian states with Startup policies – Exemptions for startups – Life cycle of a Startup – Important points for Startups – Financing options available for Startups – Equity financing – Debt financing – Venture capital financing – IPO – Crowd funding – Incubators - Mudra banks –Successful Startups in India.

UNIT – II Not-for-Profit Organisations

Formation and registration of NGOs – Section 8 Company – Definition – Features – Exemptions – Requirements of Section 8 Company – Application for incorporation – Trust: Objectives of a trust – Persons who can create a trust – Differences between a public and private trust – Exemptions available to trusts – Formation of a trust - Trust deed –Society – Advantages – Disadvantages – Formation of a society – Tax exemption to NGOs.

UNIT – III Limited Liability Partnership and Joint Venture

Limited Liability Partnership: Definition – Nature and characteristics – Advantages and disadvantages – Procedure for incorporation – LLP agreement – Annual compliances of LLP-Business collaboration: Definition – Types –Joint venture: Advantages and disadvantages – Types – Joint venture agreement - Successful joint ventures in India– Special Purpose Vehicle – Meaning – Benefits – Formation.

UNIT – IV Registration and Licenses

Registration and Licenses: Introduction – Business entity registration – Mandatory registration – PAN – Significance – Application and registration of PAN – Linking of PAN with Aadhar –TAN – Persons liable to apply for TAN – Relevance of TAN – Procedure to apply for TAN –GST: Procedure for registration – Registration under Shops and Establishment Act –MSME registration – Clearance from Pollution Control Board – FSSAI registration and license – Trade mark, Patent and Design registration

UNIT– V Environmental Legislations in India

Geographical Indication of Goods (Registration and Protection) Act, 1999: Objectives, Salient Features - The Environmental Protection Act, 1986: Prevention, control and abatement of environmental pollution - The Water (Prevention And Control of Pollution) Act, 1974: The Central and State Boards for Prevention and Control of Water Pollution - Powers and Functions of Boards - Prevention and Control of Water Pollution - Penalties and Procedure- The Air (Prevention and Control of Pollution) Act, 1981: Central and State Boards for The Prevention and Control of Air Pollution - Powers And Functions - Prevention and Control of Air Pollution - Penalties and Procedure

TEXT BOOKS:

1. Kailash Thakur, (2007) “Environment Protection Law and Policy in India”, 2nd Edition, Deep & Deep Publication Pvt. Ltd., New Delhi.
2. Avtar Singh, (2015), “Intellectual Property Law”, Eastern Book Company, Bangalore
3. Zad N.S and Divya Bajpai, (2022) “Setting up of Business Entities and Closure” (SUBEC), Taxmann, Chennai
4. Amit Vohra & Rachit Dhingra (2022) “Setting Up Of Business Entities & Closure”, 6th Edition, Bharath Law House, New Delhi

REFERENCES:

1. Setting up of Business Entities and Closure (2021), Module 1, Paper 3, The Institute of Company Secretaries of India, MP Printers, Noida
2. The Air (Prevention and Control of Pollution) Act, 1981, Bare Act, 2022 Edition, Universal/LexisNexis, Noida
3. The Water (Prevention and Control of Pollution) Act, 1974, Bare Act, 2022 Edition, Universal/LexisNexis, Noida
4. Cliff Ennico, (2005) “Small Business Survival Guide Starting Protecting and Securing your Business for Long-Term Success”, Adams Media, USA
5. Daniel Sitarz, (2011) “Sole Proprietorship: Small Business Start-up Kit”, 3rd Edition, Nova Publishing, USA

WEB RESOURCES:

1. https://www.icsi.edu/media/webmodules/FINAL_FULL_BOOK_of_EP_SBEC_2018.pdf
2. https://www.mca.gov.in/MinistryV2/incorporation_company.html 3)
3. <https://legislative.gov.in/sites/default/files/The%20Limited%20Liability%20Partnership%20Act,%202008.pdf>

Relationship Matrix for COs, POs and PSOs

Semester	Code	Title of the Course					Hours	Credits			
II	23PCM2CC6	Setting Up Of Business Entities					6	4			
Course Outcomes (COs)	Programme Outcomes (Pos)					Programme Specific Outcomes (PSOs)					
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5	
CO1	✓	✓	✓	✓	✓	✓				✓	
CO2	✓			✓	✓	✓	✓	✓	✓	✓	
CO3	✓	✓		✓		✓	✓				
CO4	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	
CO5	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	
Number of Matches(✓) = 40 Relationship: HIGH											

Mapping	1-29%	30-59%	60-69%	70-89%	90-100%
Matches	1-14	15-29	30-34	35-44	45-50
Relationship	Very Poor	Poor	Moderate	High	Very High

SEMESTER – II

Course Code: 23PCM2EC3 1
Instruction Hours: 5
Credits: 3

Exam Hours: 3
Internal Marks: 25
External Marks: 75

ELECTIVE COURSE-III BUSINESS ETHICS AND CORPORATE SUSTAINABILITY

OBJECTIVES:

1. To understand the concept and importance of business ethics
2. To enable ethical decision making based on various theories

COURSE OUTCOMES:

On completion of the course, the student will be able to

1. Apply the concepts of business ethics in practice
2. Demonstrate and recommend ethical decision making by applying various theories
3. Critically evaluate moral issues relating to business, marketing, advertising, finance, HR and environmental protection
4. Discuss the concepts of corporate sustainability
5. Construct reports disclosing sustainability information

UNIT – I Introduction to Business Ethics

Business Ethics- n Meaning and Definition of Ethics - Nature of Business Ethics - Role and importance of Business Ethics and values in Business - Causes of unethical behaviour - Ethical issues.

UNIT – II Ethical Theories

Ethical Decision Making -Decision Making (Normal Dilemmas and problems) - Application of Ethical Theories in Business - Traditional Ethical Theories - Utilitarianism, - Ethical Egoism - Ethics of Duties - Normative Theories of Business Ethics - Stakeholder Theory - Stockholder Theory - Lawrence Kohlberg's Theory Model Development.

UNIT – III Moral Issues in Business

Moral Issues in Business - Importance of moral issues and reasoning - Whistle Blowing- Kinds of Whistle Blowing - Ethical issues in functional areas of business. Marketing and Advertising - Truth in Advertising- Manipulation – Coercion-Trade Secrets- Corporate Disclosure-Insider trading. Finance -Fairness' and efficiency in Financial Market – Greenmail-Golden Parachute. HR: Workers Rights and Duties - Work Place Safety - Sexual Harassment-Equal Employment Opportunity- Preferential hiring. Environmental Protection - Safety and acceptable risk- Environmental Harm, Pollution and its Control– Product Safety and Corporate Liability

UNIT – IV Corporate Sustainability

Corporate Sustainability - Concepts of sustainability - Social, Environmental and Economic dimensions -Sustainability in a business context. Principles of Sustainable Development: History and emergence of the concept of Sustainable Development - Definitions, Environmental issues and crisis, Resource degradation, Greenhouse gases, Desertification, Social insecurity, Industrialization, Globalization and Environment.

UNIT– V Sustainability Reporting

Sustainability Reporting - Investors, customers, government and media- Disclosing sustainability information – report and website - Transparency and Accountability - One Report movement – Financial and non-financial together - Triple bottom line concept for Sustainable Business - Sustainability Reporting: Flavour of GRI, BRR, BRSR

TEXT BOOKS:

1. MuraleedharanK P and SatheeshE K (2021), “Fernando’s Business Ethics and Corporate Governance”, 3rdEdition., Pearson India Education Services Pvt. Ltd, Noida
2. John G. Cullen (2022), “Business, Ethics and Society: Key Concepts, Current Debates and Contemporary Innovations”, Sage Publications Pvt. Ltd, New Delhi
3. KhankaS S (2013), “Business Ethics and Corporate Governance (Principles and Practice)”, 1stEdition, S.Chand & Co. Ltd., New Delhi

REFERENCES:

1. ICSI Study Material, “Governance, Risk Management, Compliances and Ethics”, New Delhi
2. David Chandler (2016), “Strategic Corporate Social Responsibility: Sustainable Value Creation”, 4th Edition., Sage Publications Pvt. Ltd, New Delhi

WEB RESOURCES:

1. <https://www.icsi.edu/media/website/BUSINESS%20MANAGEMENT%20ETHICS%20&%20ENTREPRENEURSHIP.pdf>
2. <https://ddceutkal.ac.in/Syllabus/BECG-MBA.pdf>
3. <https://sdgs.un.org/topics/desertification-land-degradation-and-drought>

Relationship Matrix for COs, POs and PSOs

Semester	Code	Title of the Course					Hours	Credits				
II	23PCM2EC31	Business Ethics and Corporate Sustainability					5	3				
Course Outcomes (COs)	Programme Outcomes (Pos)					Programme Specific Outcomes (PSOs)						
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5		
CO1	✓	✓	✓	✓	✓	✓				✓		
CO2	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		
CO3	✓	✓	✓				✓					
CO4	✓	✓	✓	✓	✓	✓		✓	✓	✓		
CO5	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		
Number of Matches(✓) = 40 Relationship: HIGH												

Mapping	1-29%	30-59%	60-69%	70-89%	90-100%
Matches	1-14	15-29	30-34	35-44	45-50
Relationship	Very Poor	Poor	Moderate	High	Very High

SEMESTER – II

Course Code: 23PCM2EC4 1
Instruction Hours: 5
Credits: 3

Exam Hours: 3
Internal Marks: 25
External Marks: 75

ELECTIVE COURSE – III RURAL AND AGRICULTURAL MARKETING OBJECTIVES:

1. To understand the concepts of rural marketing and its environments.
2. To understand the buying behaviour of rural consumers

COURSE OUTCOMES:

On completion of the course, the student will be able to

1. Recall the concepts of rural marketing
2. Analyze the buying behaviours of rural consumers
3. Appraise the strategies relating to rural product, branding, packaging, etc
4. Design distribution and promotional mix in the rural market relating to food processing industry
5. Assess the principles and functioning of cooperative marketing

UNIT – I Introduction to Rural marketing

Rural marketing – Meaning – Definition – Concept and nature of rural marketing – Taxonomy of rural markets – Urban vs Rural marketing – Rural marketing environment – Becoming a successful rural marketer.

UNIT – II Rural buyer behaviour

Rural buyer behaviour – Aspects of rural buyer behaviour – Rural consumer decision making process – Environmental factors affecting rural consumers – Buyer characteristics and innovation adoption – Rural STP approach – Guidelines for effective segmentation and emerging rural market segments.

UNIT – III Rural product strategy and pricing

Rural product strategy – Rural product classification and decisions – Product innovation strategies – Customer value strategies – Rural branding and packaging strategies – Role of Agricultural Price Commission in India (APC) - Introduction to APC - Basic objectives of the Commission - Determination of Minimum Support Price (MSP) - Non price measures - Minimum support price of selected commodities - Benefit to the farmers - Rationale of support pricing - Limitations of MSP.

UNIT – IV Food processing industry infrastructure in India

Food processing industry infrastructure in India - Meaning of processing - Advantages of food processing - Processing of agricultural commodities (Wheat, Paddy, Pulses and Oilseeds) – Importance of cold chains - Rural distribution strategy – Rural distribution and logistics – Direct vs Indirect marketing – Organised rural retailing – Types of retail outlets – Rural malls – e-tailing and training for rural retailers – Rural supply chain management – ITC e-choupal – Rural promotion mix – Marketing communication challenge in rural markets.

UNIT– V Cooperative marketing

Cooperative marketing: Meaning - Role of cooperatives - Structure of cooperative marketing societies - Types of Co-operative marketing societies – Membership – Functioning – Agri export zones – Small Farmers Agri Business Consortium - eNAM – Tamil Nadu State Agricultural Marketing Board.

TEXT BOOKS:

1. Acharya S.S Agarwal N.L., (2019), “Agricultural Marketing in India”, 6th Edition., BS Publishers & Distributors Pvt Ltd, India
2. Ashok M. V (2021), “Emerging Trends in Agricultural Marketing in India”, Brillion Publishing, New Delhi
3. Debarun Chakrabaorty, Soumya Kanti Dhara, Adrinil Santra (2021), “Rural Marketing in India: Texts and Cases”, Atlantic Publishers and Distributors Pvt Ltd, Chennai

REFERENCES:

1. RahmanKS (2019), “Rural Marketing in India”, Himalaya Publishing House, Mumbai
2. [Dogra Balram](#) and [Karminder Ghuman](#) (2007), Rural Marketing: Concepts and Practices, McGraw Hill Education, Noida

WEB RESOURCES:

1. https://www.iare.ac.in/sites/default/files/lecture_notes/IARE_RM_NOTES_2.pdf
2. <https://www.mbaskool.com/business-concepts/marketing-and-strategy-terms/12992-cooperative-marketing.html>

Relationship Matrix for COs, POs and PSOs

Semester	Code	Title of the Course					Hours	Credits				
II	23PCM2EC4 1	Rural And Agricultural Marketing					5	3				
Course Outcomes (COs)	ProgrammeOutcomes(Pos)					Programme Specific Outcomes(PSOs)						
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5		
CO1	✓	✓	✓	✓	✓	✓				✓		
CO2	✓		✓	✓	✓	✓	✓	✓	✓	✓		
CO3	✓	✓	✓				✓					
CO4	✓	✓	✓	✓	✓	✓		✓	✓	✓		
CO5	✓	✓	✓	✓	✓	✓	✓	✓	✓			
Number of Matches(✓) = 38 Relationship: HIGH												

Mapping	1-29%	30-59%	60-69%	70-89%	90-100%
Matches	1-14	15-29	30-34	35-44	45-50
Relationship	Very Poor	Poor	Moderate	High	Very High

SEMESTER – II

Course Code: 23PCM2NME I
Instruction Hours: 2
Credits:2

Exam Hours: 3
Internal Marks: 25
External Marks: 75

NON MAJOR ELECTIVE I- ORGANISATIONAL BEHAVIOUR

OBJECTIVES:

1. To understand the various aspects of human behaviour at work.
2. To understand the role of motivation and job satisfaction in organisational commitment

COURSE OUTCOMES:

On completion of the course, the student will be able to

1. Identify the effect of OB models and organizational learning on human behaviour.
2. Assess theories of motivation and their impact on job satisfaction.
3. Examine effective communication tools for better organisational climate
4. Analyse interpersonal transactions at workplace.
5. Evaluate the various OB models for change management

UNIT – I Introduction to Organizational Behaviour and Learning

Introduction to Organizational Behaviour – OB Models - Challenges facing management – Personality – Perception- Attitudes – Values. Organizational Learning: Meaning, Theories (Chris Argyris and Donald Schon: Espoused theory, Theory-in-use, three levels of learning) Introduction to learning organisation.

UNIT – II Motivation and Job Satisfaction

Motivation Theories – Content theories (Maslow, Herzberg, ERG), Process Theories (Vroom, Porter and Lawler) – Job Satisfaction-Organisational commitment.

UNIT – III Organisational structure and Communication

Organisational structure- Factors, Forms. Importance of virtual organisations – Organisational communication- Importance, Forms, Functions. Organisational Climate and Culture. Business communication: Harnessing Business Emails and Corporate Communication tools.

UNIT – IV Transactional Analysis and Organizational Conflicts

Transactional analysis: Meaning, Benefits, Levels of self-awareness, Analysis of transactions. Organizational Conflicts – Process, Levels, Conflict management. Negotiation – Types and Process - Introduction to Workplace Spirituality.

UNIT – V Contemporary practices in Organisational Change and Development

International Organisational Behaviour Practices - Organizational Change and Change Management. Organisational Development – Meaning, Models and Interventions.

TEXT BOOKS:

1. Aswathappa, (2021) “Organizational Behaviour (Text, Cases and Games)”, 7th Edition, Hmalaya Publication, Mumbai.
2. Subba Rao, (2021) “Organizational Behaviour”, 6th Edition, Himalaya Publication, Mumbai.
3. S.S. Khanka, (2021) “Organizational Behaviour (Text and Cases)”, 4th Edition, S. Chand, Noida (UP).

REFERENCES:

1. Kavitha Singh, (2022) “Organizational Behaviour (Text and Cases)”, 3rd Edition, Sulthan.Chand, New Delhi.
2. Fred Luthans, (2017) “Organizational Behaviour”, 12th Edition, McGraw Hill International Edition, New York (USA).
3. Stephen P. Robbins, Timothy A. Judge, Eharika Vohra, (2018) “Organizational Behavior”, 18th Edition, Pearson Education, London.

WEB RESOURCES:

1. <http://www.nwlink.com/~donclark/leader/leadob.html>
2. https://www.tankonyvtar.hu/hu/tartalom/tamop412A/20110023_Psychology/030300.scorl
3. <https://www.workvivo.com/blog/corporate-communication/>

Relationship Matrix for COs, POs and PSOs

Semester	Code	Title of the Course					Hours	Credits				
II	23PCM2NME I	Organisational Behaviour					2	2				
Course Outcomes (COs)	Programme Outcomes (Pos)					Programme Specific Outcomes (PSOs)						
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5		
CO1	✓	✓	✓	✓	✓	✓				✓		
CO2	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		
CO3	✓		✓				✓					
CO4	✓	✓	✓	✓	✓	✓		✓	✓	✓		
CO5	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		
Number of Matches(✓) = 39 Relationship: HIGH												

Mapping	1-29%	30-59%	60-69%	70-89%	90-100%
Matches	1-14	15-29	30-34	35-44	45-50
Relationship	Very Poor	Poor	Moderate	High	Very High

SEMESTER – III

Course Code: 23PCM3CC7
Instruction Hours:6
Credits: 5

Exam Hours: 3
Internal Marks: 25
External Marks: 75

CORE COURSE- VII-TAXATION

OBJECTIVES:

1. To identify deductions from gross total income and computation of income for different classes of assesses
2. To understand the procedure for filing of returns and tax planning

COURSE OUTCOMES:

On completion of the course, the student will be able to

1. Estimate taxable income.
2. File returns and plan taxes.
3. Illustrate the nuances of international business taxation.
4. Apply provisions of GST.
5. Assess the provisions of Customs Act.

UNIT – I Assessment of persons

Tax Exemptions for Agricultural Income-Deductions to be made in computing total income (80G, 80GGB & 80GGC, 80IA, 80IAB, 80IAC, 80IB, 80IBA, 80ID, 80IE, 80JJA, 80JJAA, 80LA, 80M, 80P, 80PA) – Assessment of Firms, AOP, BOI, Company and Co-operative society.

UNIT – II Tax Returns and Tax planning

Return of income: Statutory obligation, Return Forms, Time for filing of return, Revised return, Modified return–Assessment -Tax Deducted at Source - Advance payment of Tax: Persons liable to pay, Due date, Computation - Payment in pursuance of order of Assessing Officer, Consequences on non-payment. – Tax planning, Tax avoidance and Tax evasion - Tax planning and specific management decisions: Make or buy, Own or lease, Retain or replace, Shut down or continue.

UNIT – III International business taxation

International business taxation - Taxation of Non-resident - Double taxation relief - Transfer pricing and other anti-avoidance measure - Application and interpretation of tax treaties - (Double taxation avoidance agreement - DTAA) - Equalization levy

UNIT – IV Goods and Services Tax

Goods and Services Tax: GST Act, 2017 - Registration – Procedure for registration under Schedule III – Amendment of registration – Rates of Tax of IGST, CGST, SGST/UGTST - Assessment of GST- Self-assessment – Provisional assessment – Scrutiny of returns – Assessment of non-filers of returns – Assessment of unregistered persons – Assessment in certain special cases – Tax Invoice – Credit and Debit Notes – Payment of Tax – Input Tax Credit - Anti profiteering – Filing of Returns- Penalties – Prosecution – Appeal and Revision.

UNIT– V Customs Act, 1962

Customs Act, 1962: Important Definitions – Basics – Importance of Customs Duty – Constitutional authority for levy of Customs Duty – Types of Customs Duty – Prohibition of Importation and Exportation of goods – Valuation of goods for Customs Duty – Transaction Value – Assessable Value – Computation of Assessable Value and Customs Duty.

TEXT BOOKS:

1. Vinod Singhania and Kapil Singhania, Direct Taxes Law & Practice Professional Edition, Taxmann Publications, New Delhi
2. Mehrotra H.C. and Goyal S.P, Income Tax including Tax Planning & Management, Sahitya Bhawan Publications, Agra
3. Sekar G, “Direct Taxes” - A Ready Refresher, Sitaraman C. & Co Pvt.Ltd., Chennai.

REFERENCES:

1. Sha R. G. and Usha Devi N.,(2022) “Income Tax” (Direct and Indirect Tax), Himalaya Publishing House, Mumbai.
2. Girish Ahuja and Ravi Gupta, “Practical Approach to Direct and Indirect Taxes: Containing Income Tax and GST”, Wolters Kluwer India Private Limited

WEB RESOURCES:

1. https://www.icsi.edu/media/webmodules/16112021_Advance_Tax_Laws.pdf
2. https://www.icsi.edu/media/webmodules/Final_Direct_Tax_Law_17_12_2020.pdf
3. https://www.icsi.edu/media/webmodules/TL_Final_pdf_25102021.pdf

Relationship Matrix for COs, POs and PSOs

Semester	Code	Title of the Course					Hours	Credits				
III	23PCM3CC7	Taxation					6	5				
Course Outcomes (COs)	Programme Outcomes(Pos)					Programme Specific Outcomes(PSOs)						
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5		
CO1	✓	✓	✓	✓	✓	✓				✓		
CO2	✓		✓	✓	✓	✓	✓	✓	✓	✓		
CO3	✓		✓				✓					
CO4	✓	✓	✓	✓	✓	✓		✓	✓	✓		
CO5	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		
Number of Matches(✓) = 38 Relationship: HIGH												

Mapping	1-29%	30-59%	60-69%	70-89%	90-100%
Matches	1-14	15-29	30-34	35-44	45-50
Relationship	Very Poor	Poor	Moderate	High	Very High

SEMESTER – III

Course Code: 23PCM3CC8
Instruction Hours:6
Credits: 5

Exam Hours: 3
Internal Marks: 25
External Marks: 75

CORE COURSE – VIII-RESEARCH METHODOLOGY

OBJECTIVES:

1. To understand the fundamentals of research
2. To construct theoretical design and formulate hypotheses

COURSE OUTCOMES:

On completion of the course, the student will be able to

1. Recall the research concepts and recognise the research problem
2. Formulate research hypothesis and determine the sample size
3. Select appropriate method for data collection
4. Make inferences based on statistical tests
5. Draft a research report avoiding plagiarism

UNIT – I Introduction to Research Methodology

Research: Definition – Objectives – Motivations for research – Types of research – Maintaining objectivity in research – Criteria of good research – Applications of research in business - Formulating a research problem – Literature Review – Reasons for review – Reference management tools - Identification of research gap – Framing of objectives

UNIT – II Hypothesis Testing and Research Design

Hypothesis – Formulation of hypothesis – Testing of hypothesis – Type I and Type II errors – Research design – Types of research design - Methods of data collection: Census, Sample survey, Case study – Sampling: Steps in sampling design, Methods of sampling – Testing of reliability and validity – Sampling errors.

UNIT – III Data Collection

Variable: Meaning and types - Techniques of data collection – Primary data: Meaning, Advantages and limitations – Techniques: Interview, Schedule, Questionnaire, Observation – Secondary Data: Meaning and sources.

UNIT – IV Data Analysis

Data Analysis – Uni-variate Analysis: Percentile, Mean, Median, Mode, Standard deviation, Range, Minimum, Maximum, Independent sample t-test – Bi-variate analysis: Simple correlation, Simple Regression, Chi-square, Paired samples t-test, ANOVA, Man-Whitney test – Wilcoxon signed rank test – Kruskal Wallis test (Simple problems). Multi Variate Analysis: Multiple Correlation, Multiple Regression, Factor Analysis, Friedman's test, Cluster analysis, Confirmatory Factor Analysis (CFA), Structural Equation Modelling (SEM), Multiple Discriminant Analysis.

UNIT– V Preparation of Research Report

Report preparation – Guidelines and precautions for interpretation – Steps in Report writing - Style of research reports (APA, MLA, Anderson, Harvard) – Mechanics of report writing – Ethics in Research – Avoiding plagiarism – Plagiarism checker tools – Funding agencies for business research.

TEXT BOOKS:

1. Tripathi, (2014) “Research Methodology in Management and Social Sciences”. Sultan Chand & Sons, New Delhi.
2. Kothari C.R and Gaurav Garg, (2020) “Research Methodology” – Methods and Techniques. New Age International (P) Limited, New Delhi.
3. Krishna swami and Ranganathan, (2011) “Methodology of Research in Social Sciences”, Himalaya Publishing House, Mumbai.

REFERENCES:

1. Donald R. Cooper, Pamela S. Schindler and J.K. Sharma, “Business Research Methodology”, 12th Edition, Tata McGraw Hill, Noida (UP).
2. Sashi K. Guptha and Parneet Rang, (2018) “Research Methodology” , Kalyani Publisher, Ludhiana.
3. Sharma R D and Hardeep Chahal, (2004) “Research Methodology in Commerce and Management”, Anmol Publications, New Delhi

WEB RESOURCES:

1. https://www.cartercenter.org/resources/pdfs/health/ephti/library/lecture_notes/health_science_students/ln_research_method_final.pdf
2. <https://ccsuniversity.ac.in/bridge-library/pdf/MPhil%20Stats%20Research%20Methodology-Part1.pdf>
3. https://prog.lmu.edu.ng/colleges_CMS/document/books/EIE%20510%20LECTURE%20N%20OTES%20first.pdf

Relationship Matrix for COs, POs and PSOs

Semester	Code	Title of the Course					Hours	Credits			
III	23PCM3CC8	Research Methodology					6	5			
Course Outcomes (COs)	Programme Outcomes (Pos)					Programme Specific Outcomes (PSOs)					
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5	
CO1	✓	✓	✓	✓	✓	✓				✓	
CO2	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	
CO3	✓	✓	✓				✓				
CO4	✓	✓	✓	✓	✓	✓		✓	✓	✓	
CO5	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	
Number of Matches(✓) =40 Relationship: HIGH											

Mapping	1-29%	30-59%	60-69%	70-89%	90-100%
Matches	1-14	15-29	30-34	35-44	45-50
Relationship	Very Poor	Poor	Moderate	High	Very High

SEMESTER – III

Course Code: 23PCM3CC9
Instruction Hours:6
Credits: 5

Exam Hours: 3
Internal Marks: 25
External Marks: 75

CORE COURSE – IX-COMPUTER APPLICATIONS IN BUSINESS

OBJECTIVES:

- 1.To understand the fundamentals of SPSS
- 2.To compare the values obtained in t-test and ANOVA

COURSE OUTCOMES:

On completion of the course, the student will be able to

- 1.Create data file in SPSS
- 2.Examine Means of samples
- 3.Conduct non-parametric tests
- 4.Create a company, form groups and get automated financial statements
- 5.Automate inventory management and GST filing

UNIT – I Introduction to SPSS

Opening a data file in SPSS – Variable view – Data view – Entering data into the data editor – Saving the data file– Table creation – Descriptive statistics: Percentile values, Measures of central tendency, Measures of dispersion, Distribution – Cronbach’s Alpha test – Charts and graphs - Editing and copying SPSS output

UNIT – II Parametric Tests in SPSS

Compare means: One-sample t-test, Independent Samples t-test, Paired-samples t-test and One-way ANOVA, Two-way ANOVA - Correlation: Bi-variate, Partial and Multiple. Simple linear regression.

UNIT – III Non-parametric Tests in SPSS

Chi-square test - Mann Whitney’s test for independent samples – Wilcoxon matched pairs sample test– Friedman’s test– Wilcoxon signed rank test – Kristal Wallis tes

UNIT – IV Introduction to Tally Prime

Tally Prime: Introduction – Starting Tally Prime – Creation of a Company - Selecting company - Shutting a company - Altering company– Creating Accounting groups and ledgers – Vouchers – Practical problems for a new and existing business and not-for profit organisation. Accounting reports: Introduction – Displaying Trial balance, Profit and Loss Account, Balance sheet, Day book, Purchase register, Sales register, Cash flow/Funds flow and ratio analysis – Practical problems

UNIT– V Inventory and GST in Tally Prime

Inventory: Introduction to Inventory Masters – Creation of stock group – Creation of Godown – Creation of unit of measurement – Creation of stock item – Entering inventory details in Accounting vouchers – Practical problems. GST: Introduction – Enabling GST – Defining tax details – Entries in Accounting vouchers – View invoice report – Practical problems.

TEXT BOOKS:

1. Sundara Pandian.P, Muthulakshmi. S &Vijayakumar, T (2022), Research Methodology &Applications of SPSS in Social Science Research, Sultan Chand &Sons, New Delhi
2. Morgan George. A, Barrett C Karen, Leech L Nancy and Gloeckner Gene W (2019),IBM SPSS for Introductory Statistics, Routledge, 6thEdition, U.K
3. Official Guide to Financial Accounting using TallyPrime (2021), BPB Publication,Delhi

REFERENCES:

1. Kulas John, Renata Garcia Prieto Palacios Roji, Smith Adams (2021), IBM SPSS Essentials: Managing and Analysing Social Sciences Data, 2nd Edition, John Wiley & Sons Inc., New York
2. Rajathi. A, Chandran. P (2011), SPSS for You, MJP Publishers, Chennai

WEB RESOURCES:

1. <https://www.spss-tutorials.com/basics/>
2. <https://www.tallyclub.in/>
3. <https://tallysolutions.com/business-guides/inventory-management-in-tally-erp9/>

Relationship Matrix for COs, POs and PSOs

Semester	Code	Title of the Course					Hours	Credits			
III	23PCM3CC9	Computer Applications In Business					6	5			
Course Outcomes (COs)	Programme Outcomes(Pos)					Programme Specific Outcomes(PSOs)					
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5	
CO1	✓	✓	✓	✓	✓	✓				✓	
CO2	✓	✓		✓	✓	✓	✓	✓	✓	✓	
CO3	✓	✓	✓				✓				
CO4	✓		✓	✓	✓	✓		✓	✓	✓	
CO5	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	
Number of Matches(✓) = 38 Relationship: HIGH											

Mapping	1-29%	30-59%	60-69%	70-89%	90-100%
Matches	1-14	15-29	30-34	35-44	45-50
Relationship	Very Poor	Poor	Moderate	High	Very High

SEMESTER – III

Course Code: 23PCM3CC10
Instruction Hours:6
Credits: 4

Exam Hours: 3
Internal Marks: 25
External Marks:75

CORE COURSE – X- INTERNATIONAL BUSINESS

OBJECTIVES:

1. To understand the concepts of International Business and International Business Environment
2. To analyse the different theories of International Business.
3. To understand the legal procedures involved in International Business.
4. To evaluate the different types of economic integrations.
5. To analyse the operations of MNCs through real case assessment.

COURSE OUTCOMES:

1. Recall the concepts of International Business and Environment
2. Analyze different theories of International Business
3. Explain the legal procedures involved in International business
4. Explain the different types of economic integrations.
5. Identify the operations of MNCs through real case assessment

UNIT – I Introduction to International business

International Business -Meaning, Nature, Scope and Importance- Stages of internationalization of Business-Methods of entry into foreign markets: Licensing-Franchising- Joint Ventures-Strategic Alliances- Subsidiaries and Acquisitions -Framework for analyzing international business environment- Domestic, Foreign and Global Environment-Recent Developments in International Business.

UNIT – II Theoretical Foundations of International business

Theoretical Foundations of International Business: Theory of Mercantilism- Theory of Absolute and Comparative Cost Advantage-Haberler's Theory of Opportunity Cost-Heckscher- Ohlin Theory Market Imperfections Approach-Product Life Cycle Approach - Transaction Cost Approach-Dunning's Eclectic Theory of International Production.

UNIT – III Legal framework of International Business

Legal framework of International Business: Nature and complexities: Code and common laws and their implications to Business-International Business contract- Legal provisions, Payment terms.

UNIT – IV Multi-Lateral Agreements and Institutions

Multi-Lateral Agreements and Institutions: Economic Integration – Forms: Free Trade Area, Customs Union, Common Market and Economic Union-Regional Blocks: Developed and Developing Countries-NAFTA- EU-SAARC, ASEAN-BRICS- OPEC-Promotional role played by IMF-World Bank and its affiliates- IFC, MIGA and ICSID – ADB-Regulatory role played by WTO andUNCTAD.

UNIT– V Multinational Companies (MNCs) and Host Countries

Multinational Companies (MNCs) and Host Countries: MNCs – Nature and characteristics.Decision Making-Intra Firm Trade and Transfer Pricing – Technology Transfer- Employment and labour relations- Management Practices- Host Country

Government Policies-International Business and Developing countries: Motives of MNC operations in Developing Countries (Discuss case studies)-Challenges posed by MNCs.

TEXT BOOKS:

1. Charles W.L. Hill, International Business: Competing in the Global Market Place, Mc Graw Hill, New York
2. Charles W. L. Hill, Chow How Wee & Krishna Udayasankar, International Business: An Asian Perspective- Mc Graw Hill, New York
3. Rakesh Mohan Joshi (2009), International Business, Oxford University Press

REFERENCES:

1. Donald Ball, Michael Geringer, Michael Minor & Jeanne McNett, International Business: The Challenge of Global Competition, Mc Graw Hill Education, New York
2. Alan M Rugman & Simon Collinson, International Business: Pearson Education, Singapore

WEB RESOURCES:

1. <https://www.icsi.edu/media/webmodules/publications/9.5%20International%20Business.pdf>
2. https://ebooks.lpude.in/commerce/mcom/term_3/DCOM501_INTERNATIONAL_BUSINESS.pdf
3. <https://www.shobhituniversity.ac.in/pdf/econtent/International-Business-Unit-1-Dr-Neha-Yajurvedi.pdf>

Relationship Matrix for COs, POs and PSOs

Semester	Code	Title of the Course					Hours	Credits				
III	23PCM3CC10	International Business					6	4				
Course Outcomes (COs)	Programme Outcomes (Pos)					Programme Specific Outcomes (PSOs)						
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5		
CO1	✓	✓	✓	✓	✓	✓				✓		
CO2	✓	✓		✓	✓	✓	✓	✓	✓	✓		
CO3	✓	✓	✓				✓					
CO4	✓		✓	✓	✓	✓		✓	✓	✓		
CO5	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		
Number of Matches(✓) = 38 Relationship: HIGH												

Mapping	1-29%	30-59%	60-69%	70-89%	90-100%
Matches	1-14	15-29	30-34	35-44	45-50
Relationship	Very Poor	Poor	Moderate	High	Very High

SEMESTER – III

Course Code: 23PCM3EC5 1
Instruction Hours: 4
Credits: 3

Exam Hours: 3
Internal Marks: 25
External Marks: 75

ELECTIVE COURSE-V STRATEGIC MANAGEMENT

OBJECTIVES:

1. To understand strategic management and its levels and phases
2. To analyse the dynamics of competitive strategic management techniques

COURSE OUTCOMES:

On completion of the course, the student will be able to

1. Discuss strategic management principles at different levels and phases
2. Interpret the dynamics of competitive strategic management techniques
3. Examine business and functional level strategies
4. Identify strategic leadership and organisational skills
5. Apply latest concepts in strategy implementation and control

UNIT – I Introduction to Strategic Management

Introduction to Strategic Management: Meaning and Nature of Strategic management, Framework of Strategic management, Strategic Levels in Organizations, Phases of strategic management, Benefits and challenges of strategic Management in global economy.

UNIT – II Techniques for Strategic Management

Dynamics of Competitive Strategy: Corporate governance- Role of Board of directors and top management in corporate governance; Agency and Stewardship theory, Situational Analysis-SWOT analysis, TOWS Matrix, Portfolio Analysis - BCG, GE, and ADL matrix - Strategic Management Process: Strategic Planning, Strategic Intent – Vision, Mission and Objectives, Strategy Formulation - Corporate Level Strategies: Concepts and Nature of Corporate Strategy, Strategic Alternatives at Corporate Level-Growth, Stability, Expansion, Business Combinations – Mergers and Acquisitions, Strategic Alliances, Turnaround, Retrenchment and Retreat, Corporate parenting.

UNIT – III Different Levels of Strategies

Business Level Strategies: Competitive Strategies at Business Level, Michael Porter's Generic Strategies, Best-Cost Provider Strategy - Functional Level Strategies: Marketing Strategy, Financial Strategy, Operations Strategy, Human Resource Strategy, Research and Development.

UNIT – IV Organisation and Strategic Leadership

Organisation and Strategic Leadership: Organisation Structure, Strategic Business Unit, Strategic Leadership, Strategy Supportive Culture, Entrepreneurship and Intrapreneurship, Strategic Leadership across organizations.

UNIT– V Strategy Implementation and Control

Strategy Implementation and Control: Strategy Implementation, Strategic Choice, Strategic Control, Strategy Audit, Business Process Reengineering, Benchmarking, Six Sigma and contemporary practices in strategic management.

TEXT BOOKS:

1. Prasad L. M., (2018), “Strategic Management”, 7th Edition, Sultan Chand & Sons, New Delhi.
2. Cherunilam, Francis, (2021), “Strategic Management” 8th Edition, Himalaya Publishing House Pvt Ltd, Mumbai.
3. John A. Pearce, Richard B. Robinson and Amita Mital, (2018) “Strategic Management” 14th Edition, McGraw Hill Education, New Delhi.
4. Gupta C. B. (2022), “Strategic Management” Latest Edition, S. Chand and Company Ltd, Noida, Uttar Pradesh.

REFERENCES:

1. Jeyarathanam M., (2021), “Strategic Management” 7th Edition, Himalaya Publishing House Pvt. Ltd, Mumbai
2. Ghosh P.K. (2014), “Strategic Management”, 14th Edition, Sultan Chand & Sons, New Delhi
3. Chandan J. S. and Nitish Sen Gupta (2022), “Strategic Management”, Vikas Publishing House Pvt. Ltd., New Delhi

Fred R. David, (2017), “Strategic Management Concepts and Cases” 13th Edition, Prentice Hall, Pearson Education, London, England

WEB RESOURCES:

1. <https://resource.cdn.icai.org/66691bos53810cp2.pdf>
2. <https://resource.cdn.icai.org/66693bos53810cp4.pdf>
3. <https://resource.cdn.icai.org/66694bos53810cp5.pdf>

Relationship Matrix for COs, POs and PSOs

Semester	Code	Title of the Course					Hours	Credits				
III	23PCM3EC3 1	Strategic Management					4	3				
Course Outcomes (COs)	Programme Outcomes (Pos)					Programme Specific Outcomes (PSOs)						
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5		
CO1	✓	✓	✓	✓	✓	✓				✓		
CO2	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		
CO3	✓		✓				✓					
CO4	✓	✓	✓	✓	✓	✓		✓	✓	✓		
CO5	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		
Number of Matches(✓) = 39 Relationship: HIGH												

Mapping	1-29%	30-59%	60-69%	70-89%	90-100%
Matches	1-14	15-29	30-34	35-44	45-50
Relationship	Very Poor	Poor	Moderate	High	Very High

SEMESTER –III

Course Code: 23PCM3NME2

Instruction Hours:2

Credits: 2

Exam Hours: 3

Internal Marks: 25

External Marks: 75

NME-II-EFFECTIVE COMMUNICATION AND PERSONAL DEVELOPMENT

OBJECTIVES:

1. The objective of the course is to develop application of written, oral and interpersonal Communication skills.
2. The familiarize the students with gaps for personal effectiveness and ways to overcome them.

COURSE OUTCOMES:

The successful completion of this course shall enable the students to

1. To develop their Communication Skills.
2. To be able to correspond and write in English without grammatical errors.
3. Understand the importance of listening
4. Understand different modes of Communication used in organizations
5. Grow self-awareness about their own Self and develop their personality

UNIT – I Fundamentals of Communication:

Importance – Phases – Forms – Types - Barriers –Overcoming Barriers - Role of Language – Verbal and Non- Verbal Communication

UNIT – II Types and Modes of Communication:

Expressive Communication - Written Communication – Business Letters – E-mail –Memo – Reports and Proposals - Oral Communication – Presentation Skills – Meetings – Group Discussions – Managerial Speeches – Interviews - Non- Verbal Communication – Kinesics – Proxemics – Voice – Motivation – Leadership – Culture – Language dynamics

UNIT – III Listening Skills:

Receptive Communication Skills – Listening – Importance – Types – Barriers –Improving Listening - Reading – Reading Body Language

UNIT – IV Organizational Communication:

Organizational Communication – Internal – Types - Channels – Diversity and Intercultural Communication – External Communication – Types – Channels – Use of Technology

UNIT– V Personal Development:

Personal Effectiveness – Self Awareness – Goal Setting – Prioritization – Emotional Intelligence – Personality Development – Interpersonal Communication – Interpersonal needs –Motivation – Behavior - Negotiation Skills – Effective Verbal Communication – Listening – Reducing Misunderstandings – Rapport – Problem – Solving – Assertiveness – Decision Making

TEXT BOOKS:

1. Level D. A.: Managerial Communications, Business Publications, Plano, Texas
Pradhan and Pradhan: Business Communication, Himalayan Publishing House
2. Seely J, Oxford Writing and Speaking, Oxford

REFERENCES:

1. Bovee and Thill: Business Communication Today, MacGraw-Hill, Second Edition
2. Guffey M. E.: Business Communication Process & Product, Thompson, South – Western

WEB RESOURCES:

1. https://oms.bdu.ac.in/ec/admin/contents/316_16SNMEVC2_2020052111292580.pdf
2. <https://www.some.education/blog/how-does-communication-help-in-improving-your-personality>

Relationship Matrix for COs, POs and PSOs

Semester	Code	Title of the Course					Hours	Credits				
II	23PCM3NME2	Effective Communication and Personal Development					2	2				
Course Outcomes (COs)	Programme Outcomes (Pos)					Programme Specific Outcomes (PSOs)						
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5		
CO1	✓	✓	✓	✓	✓	✓		✓		✓		
CO2			✓	✓	✓	✓	✓	✓	✓	✓		
CO3	✓		✓		✓		✓					
CO4	✓	✓	✓	✓	✓	✓		✓	✓	✓		
CO5	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		
Number of Matches(✓) = 39 Relationship: HIGH												

Mapping	1-29%	30-59%	60-69%	70-89%	90-100%
Matches	1-14	15-29	30-34	35-44	45-50
Relationship	Very Poor	Poor	Moderate	High	Very High

SEMESTER – IV

Course Code: 23PCM4CC11
Instruction Hours:6
Credits: 5

Exam Hours: 3
Internal Marks: 25
External Marks: 75

CORE COURSE – XI– CORPORATE AND ECONOMIC LAWS

OBJECTIVES:

1. To analyse current and capital account transactions
2. To understand forums for redressal of consumer Disputes under Competition Act and Consumer Protection Act
3. To understand the procedure for obtaining patents and copyright under The Copyright and Patents Act
4. To evaluate offences and punishment for money laundering under Prevention of Money Laundering Act
5. To explain the registration and related procedures under Real Estate Act

COURSE OUTCOMES:

On completion of the course, the student will be able to

1. Recall important provisions of FEMA
2. Evaluate the provisions of the Competition Act, 2002
3. Recall the process relating to obtaining copyrights and patents.
4. Examine the provisions of Money Laundering Act
5. Analyse the provisions relating to regulation of real estate.

UNIT – I Foreign Exchange Management Act, 1999

Introduction – Definitions – Current Account transactions – Capital Account transactions – Realisation, repatriation and surrender of foreign currency – Remittance of assets – Possession and retention of foreign currency or foreign coins – Authorised person – Adjudication and Appeal

UNIT – II Competition Act, 2002 and Consumer Protection Act, 2019

Competition Act, 2002: Objective – Prohibition of Agreements, Prohibition of Abuse of Dominant Position - Regulation of combinations - Competition Commission of India: Duties, Powers and Functions of Commission - Appellate Tribunal.

The Consumer Protection Act, 2019: Objects; Rights of consumers –Consumer Dispute Redressal Commissions - Consumer protection councils – Procedure for admission to complaints – Appeal against orders.

UNIT – III Law relating to intellectual property rights

Introduction - The Copyright Act, 1957: Works in which copyright subsist - Ownership of copyright and the rights of the owner - Assignment of copyright - Disputes with respect to assignment of copyright- Term of copyright - Registration of copyright - Infringement of copyright.

The Patents Act, 1970: Inventions not patentable - Applications for patents - Publication and examination of applications - Grant of patents and rights conferred - Register of patents. Trademarks Act, 1999: Conditions for registration - Procedure for and duration of registration - Effect of registration - Collective marks.

UNIT – IV Prevention of Money Laundering Act, 2002

Offence of money laundering –Punishment for money laundering –Attachment, adjudication and confiscation - Obligations of Banking Companies, Financial Institutions and Intermediaries –Summons, Search and Seizure– Appellate Tribunal.

UNIT– V Real Estate (Regulation and Development) Act, 2016

Introduction - Salient features of the Act - Registration of Real Estate Project – Registration of Real Estate agents – Functions and duties of promoter – Rights and duties of Allottees – Offences, penalties and adjudication – Specimen agreement for sale to be executed between the promoter and the allottee

TEXT BOOKS:

1. Munish Bandari (2022), A Textbook on Corporate and Economic Laws, 33rd Edition, Bestword Publications, New Delhi
2. Amit Vohra and Rachit Dhingra (2022), Economic, Business and Commercial Laws, 18th Edition, Bharat Book House, Siliguri
3. Pankaj Garg (2021), Taxmann’s Corporate and Economic Laws, 7th Edition, Taxmann Publications, New Delhi

REFERENCES:

1. Sekar G and Saravana Prasath B (2022), Students’ Handbook on Corporate and Economic Law, Commercial Law Publishers (India) Pvt.Ltd., New Delhi
2. Taxmann (2021), FEMA & FDI Ready Reckoner, 15th Edition, Taxmann Publications, New Delhi

WEB RESOURCES:

1. <https://resource.cdn.icai.org/67333bos54154-m3cp1.pdf>
2. <https://resource.cdn.icai.org/67335bos54154-m3cp3.pdf>
3. <https://resource.cdn.icai.org/68523bos54855-cp1.pdf>

Relationship Matrix for COs, POs and PSOs

Semester	Code	Title of the Course					Hours	Credits				
IV	23PCM4CC11	Corporate And Economic Laws					6	5				
Course Outcomes (COs)	Programme Outcomes(Pos)					Programme Specific Outcomes(PSOs)						
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5		
CO1	✓	✓	✓	✓	✓	✓				✓		
CO2	✓		✓	✓	✓	✓	✓	✓	✓	✓		
CO3	✓	✓	✓				✓					
CO4	✓	✓	✓	✓	✓	✓		✓	✓	✓		
CO5	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		
Number of Matches(✓) = 39 Relationship: HIGH												

Mapping	1-29%	30-59%	60-69%	70-89%	90-100%
Matches	1-14	15-29	30-34	35-44	45-50
Relationship	Very Poor	Poor	Moderate	High	Very High

SEMESTER – IV

Course Code: 23PCM4CC12
Instruction Hours:6
Credits: 5

Exam Hours: 3
Internal Marks: 25
External Marks: 75

CORE COURSE-XII - HUMAN RESOURCE ANALYTICS

OBJECTIVES:

1. To understand the concept and framework of human resource analytics
2. To evaluate the process of human resource analytics and the relevant research tools
3. To illustrate the evolution, types and design of HR metrics
4. To deal with data collection and transformation
5. To adopt tools and techniques for predictive modelling

COURSE OUTCOMES:

On completion of the course, the student will be able to

1. Examine the concept of human resource analytics
2. Apply the HR tools and techniques in decision making
3. Examine the different types of HR metrics and their relative merits
4. Collect and transform data leading to HR reporting
5. Build models for predictive analysis

UNIT – I Introduction to Human Resource Analytics

Human Resource Analytics: Introduction –Concept – Evolution - Importance – Benefits – Challenges - Types of HR Analytics – HR Analytics Framework and Models

UNIT – II Business Process and HR Analytics

Business Process and HR Analytics: Introduction – Data Driven Decision Making in HR - Data Issues – Data Validity – Data Reliability - HR Research tools and techniques – Statistics and Statistics Modeling for HR Research

UNIT – III Introduction to HR Metrics

HR Metrics: Introduction - Historical Evolution of HR metrics- Importance – Types of HR Metrics – Types of data - HR Metrics Design Principles — HR Scorecard – HR Dashboards.

UNIT – IV HR Analytics and Data:

Introduction – HR Data Collection – Data quality – Big data for Human Resources – Process of data collection for HR Analytics – Transforming data into HR information – HR Reporting – Data Visualization – Root cause analysis

UNIT– V HR Analytics and Predictive Modelling

HR Analytics and Predictive Modelling: Introduction – HR Predictive Modelling – Different phases – Predictive analytic tools and techniques – Information for Predictive analysis - Software solutions - Predictive Analytic Models for Quantitative Data - Steps involved in predictive analytics.

TEXT BOOKS:

1. Nishant Uppal (2020), Human Resource Analytics Strategic Decision Making, 1st Edition, Pearson Education Pvt. Ltd., Chennai

2. Sarojkumar and Vikrant Verma (2022), HR analytics, Thakur Publication Pvt. Ltd, Lucknow.
3. Dipak Kumar Bhattacharyya (2017), HR analytics: understanding theories and applications, 1st Edition, Sage Publications India Private Limited, New Delhi

REFERENCES:

1. Ramesh Soundararajan and Kuldeep Singh (2019), Winning on HR analytics, Sage publishing, New Delhi
2. Anshul Saxena (2021), HR analytics: quantifying the intangible, 1st Edition, Blue Rose publishers, New Delhi
3. Michael J. Walsh (2021), “HR analytics essentials you always wanted to know”, 7th Edition, Vibrant publishers, Mumbai.

WEB RESOURCES:

1. <https://hbr.org/webinar/2017/06/leveraging-hr-analytics-in-strategic-decisions>
2. <https://www.mbaknol.com/human-resource-management/human-resource-metrics/>
3. <https://www.managementstudyguide.com/hr-metrics-and-workforce-analysis.htm>

Relationship Matrix for COs, POs and PSOs

Semester	Code	Title of the Course					Hours	Credits				
IV	23PCM4CC12	Human Resource Analytics					6	5				
Course Outcomes (COs)	Programme Outcomes (Pos)					Programme Specific Outcomes (PSOs)						
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5		
CO1	✓	✓	✓	✓	✓	✓				✓		
CO2	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		
CO3			✓		✓		✓					
CO4	✓	✓	✓	✓	✓	✓		✓	✓	✓		
CO5	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		
Number of Matches(✓) = 39 Relationship: HIGH												

Mapping	1-29%	30-59%	60-69%	70-89%	90-100%
Matches	1-14	15-29	30-34	35-44	45-50
Relationship	Very Poor	Poor	Moderate	High	Very High

SEMESTER – IV

Course Code: 23PCM4EC6
Instruction Hours:4
Credits: 3

Exam Hours: 3
Internal Marks: 25
External Marks:75

ELECTIVE COURSE VI-CAMPUS TO CORPORATE

OBJECTIVES:

- To familiarize students with various communication methods that exists in business and to train them for smooth transition from campus to corporate.

COURSE OUTCOMES:

On completion of the course, the student will be able to

1. To build confidence, develop self-esteem.
2. To bring positive changes in the attitude and behaviour of the participants.
3. To impart specific practical inputs along with sharing the expectations of the corporate.
4. To Follow professional ethics by imparting values and manners.
5. To provide the transition from being a student to becoming a professional.

UNIT – I

Overview of corporate - History of corporate - Campus and corporate –BPO Industry in India and world – Oral and written communication merits and demerits – Communication through letters – Layout of letter – Business letter format.

UNIT – II

Business letters – Enquiries and Reply – Orders and Execution – Claims and Adjustments – Collection – Sales letters – Bank Correspondence – Application for jobs – Preparation of resume

UNIT – III

Reports: Types- preparation - structure and organization of reports – Reports by individuals and committees – Meetings – kinds of meetings – Preparing Agenda & Minutes.

UNIT – IV

Fundamentals of English – Constructing sentences – Correct use of tenses – Articles – International phonetic alphabet – Vowel and consonant sounds – Syllable stress – Intonation – listening – Principles of good listening – Accent comprehension – Practical exercise.

UNIT– V

Corporate etiquette – Dressing and grooming skills – Workplace etiquette – Business etiquette – Email etiquette – Telephone and meeting etiquette – Presentation skills Professional competencies - analytical thinking – listening skills – time management – team skills – stress management – Assertiveness – Facing group discussion and interview.

TEXT BOOKS:

1. Essentials of Business Communication - Rajendra pal, J.S. korahilli, Sultan Chand & Sons, New Delhi.
2. Business Communication - N.S. Raghunathan&B. Santhanam, Margham Publications, Chennai.
3. Business Communication –V.R. Palanivelu &N. Subburaj, Himalaya Publishing Pvt Ltd, Mumbai.

REFERENCES:

1. Effective Business English and Correspondence-M.S. Ramesh and Patten Shetty - R. S. Chand & Co, Publishers, New Delhi-2.
2. Commercial Correspondence – R. S. N. Pillai and Bhagavathi. S. Chand Publications, New Delhi.
3. Business Communication - Sathya Swaroop Debasish, Bhagaban Das, PHI Learning Pvt. Ltd., New Delhi, 2010 Edition.
4. Communication conquer : A Handbook of group discussion and Job Interview. - Pushpalatha & Kumar, PHI Learning Publisher .

WEB RESOURCES:

1. https://youtu.be/uTyp3gdGz_U
2. <https://youtu.be/sVYe3A5pxBk>

Relationship Matrix for COs, POs and PSOs

Semester	Code	Title of the Course					Hours	Credits				
IV	23PCM4EC6	Campus To Corporate					4	3				
Course Outcomes (COs)	Programme Outcomes(Pos)					Programme Specific Outcomes(PSOs)						
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5		
CO1	✓	✓	✓	✓	✓	✓		✓	✓	✓		
CO2	✓	✓		✓			✓		✓	✓		
CO3	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		
CO4	✓	✓	✓			✓	✓		✓	✓		
CO5	✓	✓	✓	✓		✓	✓		✓	✓		
Number of Matches(✓) = 40 Relationship: HIGH												

Mapping	1-29%	30-59%	60-69%	70-89%	90-100%
Matches	1-14	15-29	30-34	35-44	45-50
Relationship	Very Poor	Poor	Moderate	High	Very High

SEMESTER –IV

Course Code: 23PCM4SE1
Instruction Hours:4
Credits: 2

Exam Hours: 3
Internal Marks: 25
External Marks: 75

SPECIFIC ELECTIVE- I-MANAGERIAL ECONOMICS

OBJECTIVES:

1. To make the students to realize the usefulness of Economic tools
2. Principles and laws in business decisions

COURSE OUTCOMES:

1. Understand the nature and applications of managerial economics in the business decision-making.
2. Understand production laws and these are delivering inputs and facilitating to the managers in short and long run
3. Know how the organization attain equilibrium under different market
4. Understand different phases of business cycle and what decision shall be made by the organization to stand in the competitive business world.
5. Understand macroeconomics environment to compete the global business competition

Unit -I

Managerial Economics – Definition – scope and applications – Role of managerial economist – Circular Flow of Activity – consumer preference – consumer surplus-Nature of the Firm - Objectives of Firms - Demand Analysis and Estimation - Individual, Market and Firm demand - Demand Analysis and forecasting methods – Demand forecasting-Elasticity of Demand and Law of Supply.

Unit -II

Production Function – Return to scale – Economics of size and capacity utilization – Break-even analysis – Cost Functions - Determinants of Costs – Cost Forecasting - Cost behaviour in short run and long run –Type of Costs- cost-output relationship - Analysis of Risk and Uncertainty.

Unit -III

Price Determination Under Different Market Conditions: Characteristics of different market structures –Pricing under perfect competition – Oligopoly and monopoly – Pricing of durable products – Perishable goods – Price as a tool of competition.

Unit -IV

Introduction to National Income – National Income Concepts - Models of National Income Determination - Economic Indicators - Technology and Employment - Issues and Challenges – Business Cycles – Phases – Management of Cyclical Fluctuations - Fiscal and Monetary Policies.

Unit- V

Macro-economics and business – Business cycle and Business policies – Economic Forecasting for business – Economic Transition in India - Liberalization, Privatization and Globalization - Business and Government - Public-Private Participation (PPP) - Industrial Finance - Foreign Direct Investment(FDIs) – Foreign Institutional Investors(FIIS).

TEXT BOOKS:

1. Brigham & Pappas, (2013), Managerial Economics, Dried & Press
2. Diwedi, D.N (2014), Managerial Economics, Vikas Publishing House, New Delhi
3. Geetika, Ghosh & Choudhury (2011), Managerial Economics, Tata McGraw-Hill, New Delhi
4. Gupta G.S (2010), Managerial Economics, Tata McGraw-Hill, New Delhi

REFERENCES:

1. Mehta, P.L (2014), Managerial Economics, Sultan Chand, New Delhi
2. Moyer & Harris (2005), Managerial Economics, Cengage Learning, New Delhi,

WEB RESOURCES:

1. <https://www.iese.edu/master-in-management/wp-content/uploads/sites/6/2023/05/19.-Managerial-Economics.pdf>
2. https://en.wikipedia.org/wiki/Managerial_economics

Relationship Matrix for COs, POs and PSOs

Semester	Code	Title of the Course					Hours	Credits			
IV	23PCM4SE1	Managerial Economics					4	2			
Course Outcomes (COs)	Programme Outcomes(POs)					Programme Specific Outcomes(PSOs)					
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5	
CO1	✓	✓		✓	✓		✓	✓		✓	
CO2	✓	✓	✓		✓		✓	✓		✓	
CO3	✓	✓	✓	✓		✓	✓	✓	✓	✓	
CO4	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	
CO5	✓		✓		✓			✓	✓	✓	
Number of Matches(✓) = 39 Relationship: High											

Mapping	1-29%	30-59%	60-69%	70-89%	90-100%
Matches	1-14	15-29	30-34	35-44	45-50
Relationship	Very Poor	Poor	Moderate	High	Very High

SEMESTER – IV

Course Code: 23PCM4SE2
Instruction Hours:4
Credits: 2

Exam Hours: 3
Internal Marks: 25
External Marks: 75

SPECIFIC ELECTIVE-II –INSOLVENCY LAW AND PRACTICE

OBJECTIVES:

- 1.To gain knowledge on Insolvency and Bankruptcy Code
2. To gain knowledge of the recent developments in the arena of Insolvency Law and Bankruptcy code.

COURSE OUTCOMES:

On completion of the course, the student will be able to

1. Recall the concepts, Need for the Insolvency and Bankruptcy Code 2016
2. Discuss the provisions relating to Corporate Insolvency Resolution Process, Insolvency Resolution of Corporate Persons and Resolution Strategies
3. Analyse the legal provision of Liquidation of Corporate Person
4. Discuss the powers and duties of a liquidator
5. Examine the Professional and Ethical Practices for Insolvency Practitioners.

UNIT – I Introduction to Insolvency and Bankruptcy Code

Introduction to Insolvency and Bankruptcy Code: Concepts, Need for the Insolvency and Bankruptcy Code 2016 - Important Definitions.

UNIT – II Corporate Insolvency Resolution Process

Corporate Insolvency Resolution Process: Legal Provisions; Committee of Creditors; Procedure; Documentation; Appearance; Approval. Insolvency Resolution of Corporate Persons: Contents of resolution plan; Submission of resolution plan; Approval of resolution plan – Resolution Strategies: Restructuring of Equity and Debt – Compromise and Arrangement; Acquisition; Takeover and Change of Management; Sale of Assets.

UNIT – III Liquidation and Adjudication of Corporate Persons

Liquidation of Corporate Person: Initiation of Liquidation; Powers and duties of Liquidator; Liquidation Estate; Distribution of assets; Dissolution of corporate debtor - Voluntary Liquidation of Companies: Procedure for Voluntary Liquidation; Initiation of Liquidation; Effect of liquidation; Appointment; Remuneration; Powers and duties of Liquidator; Completion of Liquidation - Adjudication and Appeals for Corporate Persons: Adjudicating Authority in relation to insolvency resolution and liquidation for corporate persons; Jurisdiction of NCLT; Grounds for appeal against order of liquidation; Appeal to Supreme Court on question of law; Penalty of carrying on business fraudulently to defraud traders

UNIT – IV Cross Border Insolvency

Cross Border Insolvency: Introduction; Global developments; UNCITRAL Legislative Guide on Insolvency Laws; UNCITRAL Model Law on Cross Border Insolvency; World Bank Principles for Effective Insolvency and Creditor Rights; ADB principles of Corporate Rescue and Rehabilitation; Enabling provisions for cross border transactions under IBC, Agreements with foreign countries.

UNIT– V Professional and Ethical Practices for Insolvency Practitioners

Professional and Ethical Practices for Insolvency Practitioners: Responsibility and accountability of Insolvency Practitioners; Code of conduct; Case laws; Case Studies; and Practical aspects.

TEXT BOOKS:

1. Prasad Vijay Bhat, Divya Bajpai (2022), “Corporate Restructuring Insolvency Liquidation & Winding-Up”, 4th Edition, Taxmann, New Delhi
2. Ayush J Rajani, Khushboo Rajani and Alka Adatia (2022), “Comprehensive Guide to Insolvency and Bankruptcy Code, 2016 – Law & Practice”, 3rd Edition, Bloomsbury Publishing India Pvt. Ltd., New Delhi.
3. Sumant Batra (2017), “Corporate Insolvency Law and Practice”, 1st Edition, Eastern Book Company, Bangalore.

REFERENCES:

1. Vats R.P., Apoorv Sarvaria, Yoshika Sarvaria (2022), “Law & Practice of Insolvency & Bankruptcy”, Taxmann, New Delhi
2. Taxmann’s - Insolvency and Bankruptcy Law Manual Taxman publications, New Delhi

WEB RESOURCES:

1. <https://www.mca.gov.in/Ministry/pdf/TheInsolvencyandBankruptcyofIndia.pdf>
2. <https://ibbi.gov.in/en/legal-framework/act>

Relationship Matrix for COs, POs and PSOs

Semester	Code	Title of the Course					Hours	Credits				
IV	23PCM4SE2	Insolvency Law and Practice					4	2				
Course Outcomes (COs)	Programme Outcomes (Pos)					Programme Specific Outcomes (PSOs)						
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5		
CO1	✓	✓	✓	✓	✓	✓				✓		
CO2	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		
CO3	✓	✓	✓				✓					
CO4	✓	✓	✓	✓	✓	✓		✓	✓	✓		
CO5	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		
Number of Matches(✓) = 40 Relationship: HIGH												

Mapping	1-29%	30-59%	60-69%	70-89%	90-100%
Matches	1-14	15-29	30-34	35-44	45-50
Relationship	Very Poor	Poor	Moderate	High	Very High