

M.Com
Course Structure and Syllabus

(For the candidates admitted from the academic year 2025-2026 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 2025– 2026 onwards)

Semeste r	Course Code	Title of the Course	Ins. Hours/ Week	Credits	Exam Hrs	Max. Marks		
						CIA	ESE	Total
I	25PCM1CC1	Business Finance	6	4	3	25	75	100
	25PCM1CC2	Digital Marketing	6	4	3	25	75	100
	25PCM1CC3	Banking and Insurance	6	4	3	25	75	100
	25PCM1EC11	Security Analysis and Portfolio Management (Or)	6	4	3	25	75	100
	25PCM1EC12	Operations Research						
	25PCM1EC21	Labour Laws (Or)	6	4	3	25	75	100
	25PCM1EC22	Strategic human Resource Management						
	Total		30	20	-	-	-	500
II	25PCM2CC4	Strategic Cost Management	6	4	3	25	75	100
	25PCM2CC5	Corporate Accounting	6	4	3	25	75	100
	25PCM2CC6	Setting up of Business Entities	6	4	3	25	75	100
	25PCM2EC3 1	Business Ethics and Corporate Sustainability (Or)	5	3	3	25	75	100
	25PCM2EC3 2	Audit and Due Diligence						
	25PCM2EC4 1	Rural and Agricultural Marketing (Or)	5	3	3	25	75	100
	25PCM2EC4 2	Logistic and Supply chain Management						
	25PCM2SE1	Skill Enhancement	2	2	3			
25PCM2OC	SWAYAM/NPTEL			2**				
	Total		30	22				500
III	25PCM3CC7	Taxation	6	4	3	25	75	100
	25PCM3CC8	Research Methodology	6	4	3	25	75	100
	25PCM3CC9	Computer Applications in Business	6	4	3	25	75	100
	25PCM3CC10	International Business	6	4	3	25	75	100
	25PCM3EC5 1	Strategic Management (Or)	3	3	3	25	75	100
	25PCM3EC5 2	International Financial Management						
	25PCM3SE2	Skill Enhancement - Capital Markets	3	3	3	25	75	100
		Internship/Industrial Activity***	-	2	-	-	-	-
	25PCMVA2	Value Added Course-1	-	2*	2	50	50	
		Total		30	26	-	-	-
IV	25PCM4CC11	Corporate and Economic Laws	6	4	3	25	75	100
	25PCM4CC12	Human Resource Analytics	6	4	3	25	75	100
	25PCM4PW	Project with Viva-Voce	10	7				100
	25PCM4EC6 1	Campus to Corporate (Or)	4	4	3	25	75	100
	25PCM4EC6 2	Organisational Behaviour						
	25PCM4SE3	Campus to Corporate	4	2	3	25	75	100
		Extension Activity	-	1	-	-	-	-
		Total		30	22			
	Grand Total		120	90				2100

Sem.	Course Code	Credits	Title of the Course	AC/CC/DE/ ES / GS / NME/ PF / PW / VAC / VE / SE / WK	Category			m. Exam	Max. Marks		
					Lect. Hrs.	Tutorial Hrs.	Lab. Hrs.		CIA	ESE	Total.
I	25PCM1CC1	4	BUSINESS FINANCE	CC	5	1		3 Hrs.	25	75	100

Pre-Requisite:

Course Objectives: The purpose of learning this course is:

1.To outline the fundamental concepts in finance

2. To estimate and evaluate risk in investment proposals

3. To evaluate leasing as a source of finance and determine the sources of start-up financing

4.To examine cash and inventory management techniques

5. To appraise capital budgeting techniques for MNCs

Course Outcomes:

CO1:Explain important finance concepts

CO2: Estimate risk and determine its impact on return

CO3: Explore leasing and other sources of finance for start-ups

CO4: Summarise cash receivable and inventory management techniques

CO5: Evaluate techniques of long-term investment decision incorporating risk factor

Unit-I | **Introduction to Business Finance and Time vale of money** | 12 Hrs.

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** | 12 Hrs.

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** | 12 Hrs.

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** | 12 Hrs.

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** | 12 Hrs.

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 Book(s):

1. Maheshwari S.N., (2019), "Financial Management Principles and Practices", 15th Edition, Sultan Chand & Sons, New Delhi. "Corporate Finance" by Jonathan Berk and Peter DeMarzo*Edition: 5thedition- ISBN: 978-1-292-21456-4
2. Khan M.Y & Jain P.K, (2011), "Financial Management: Text, Problems and Cases", 8th Edition, McGraw Hill Education, New Delhi. "Principles of Corporate Finance" by Richard A. Brealey, Stewart C. Myers, and Franklin Allen*Edition: 13thedition - ISBN: 978-1-260-01294-5
3. Prasanna Chandra, (2019), "Financial Management, Theory and Practice", 10th Edition, McGraw Hill Education, New Delhi. . "Financial Markets and Institutions" by Frederic S. Mishkin and Stanley Eakins*Edition: 8thedition - ISBN: 978-1-292-24547-6
4. Apte P.G, (2020), "International Financial Management" 8th Edition, Tata McGraw Hill, New Delhi. "Fundamentals of Corporate Finance" by Stephen A. Ross, Randolph W. Westerfield and Brad for D. Jordan*Edition: 12thedition - ISBN: 978-1-259-91624-1
5. "Investments: Analysis and Management "by Charles P. Jones*Edition: 11thedition -ISBN: 978-0-470-50767-8

Reference Book(s):

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.
5. John Downes & Others, 9th edition, Barron's Business Dictionaries.

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>
4. <https://www.scribd.com/document/434015886/1-Introduction-to-Business-Finance>
5. <https://oercollective.caul.edu.au/business-finance/>

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Sem.	Course Code	Credits	Title of the Course	AC/CC/DE/ ES / GS / NME/ PF / PW / VAC / VE / SE / WK	Category			m. Exam	Max. Marks		
					Lect. Hrs.	Tutorial Hrs.	Lab. Hrs.		CIA	ESE	Total.
I	25PCM1CC2	4	DIGITAL MARKETING	CC	5	1		3 Hrs.	25	75	100

Pre-Requisite:

Course Objectives: The purpose of learning this course is:

1. To assess the evolution of Digital Marketing
2. To appraise the dimensions of online marketing mix
3. To infer the techniques of digital marketing
4. To analyse online consumer behaviour
5. To interpret data from social media and to evaluate game-based marketing

Course Outcomes:

CO1: Explain the dynamics of digital marketing

CO2: Examine online marketing mix

CO3: Compare digital media channels

CO4: Interpret online consumer behaviour

CO5: Analyze social media data

Unit-I | Introduction to Business Finance and Time value of money | 12 Hrs.

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 | 12 Hrs.

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 | 12 Hrs.

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 behaviour | 12 Hrs.

Online consumer behaviour – 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 | 12 Hrs.

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 Book(s):

1. Puneet Singh Bhatia, (2019) “Fundamentals of Digital Marketing”, 2ndEdition, Pearson Education Pvt Ltd, Noida. "Digital Marketing" by Seema Gupta*: 3rd edition, ISBN not available
2. Dave Chaffey, Fiona Ellis-Chadwick, (2019) “Digital Marketing”, Pearson Education Pvt Ltd, Noida. "Digital Business & E-commerce Management" by Dave Chaffey*: 5th edition available, but ISBN varies by publication format
3. Chuck Hemann& Ken Burbary, (2019) “Digital Marketing Analytics”, Pearson Education Pvt Ltd, Noida. "Inbound Marketing" by Brian Halligan and Dharmesh Shah*: Multiple editions available, ISBN varies
4. SeemaGupta,(2022) “Digital Marketing” 3rdEdition, McGraw Hill Publications Noida. *"Digital Marketing Strategy" by Simon Kingsnorth*: 2nd edition available, ISBN 978-0749484444
5. Kailash Chandra Upadhyay,(2021) “Digital Marketing: Complete Digital Marketing Tutorial”, Notion Press, Chennai. “Digital Marketing”, Empire Publications India Private Ltd, New Delhi. * "Trust Me I'm Lying: Confessions of a Media Manipulator" by Ryan Holiday*: No specific digital marketing edition, ISBN 978-1591845530

Reference Book(s):

1. Vandana Ahuja, (2016) “Digital Marketing”, Oxford University Press. London.
2. Ryan Deiss& Russ Henneberry, (2017) “Digital Marketing”, John Wiley and Sons Inc. Hoboken.
3. Alan Charlesworth, (2014), “Digital Marketing - A Practical Approach”, Routledge, London.
4. Simon Kingsnorth, Digital Marketing Strategy, (2022) “An Integrated approach to Online Marketing”, Kogan Page Ltd. United Kingdom.
5. MaityMoutusy,(2022) “Digital Marketing” 2ndEdition, Oxford University Press, London.

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>
4. <https://www.ijfmr.com/papers/2024/1/11695.pdf>
5. https://www.bgateway.com/assets/templates/Digital_Marketing_Strategy_Guide_Intermediate_Level.pdf

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					Lect. Hrs.	Tutorial Hrs.	Lab. Hrs.		CIA	ESE	Total.
I	25PCM1CC3	4	BANKING AND INSURANCE	CC	5	1		3 Hrs.	25	75	100

Pre-Requisite:

Course Objectives: The purpose of learning this course is:

1. To understand the evolution of new era banking
2. To explore the digital banking techniques
3. To analyse the role of insurance sector
4. To evaluate the mechanism of customer service in insurance and the relevant regulations
5. To analyse risk and its impact in banking and insurance industry

Course Outcomes:

CO1:Relate the transformation in banking from traditional to new age

CO2:Apply modern techniques of digital banking

CO3:Evaluate the role of insurance sector

CO4:Examine the regulatory mechanism

CO5:Assess risk mitigation strategies

Unit-I | Introduction to Banking | 12 Hrs.

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 | 12 Hrs.

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 | 12 Hrs.

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. s

Unit-IV | Customer Services in Insurance | 12 Hrs.

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 | 12 Hrs.

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

Text Book(s):

1. Indian Institute of Banking and Finance (2021), "Principles & Practices of Banking", 5th Edition, Macmillan Education India Pvt. Ltd, Noida, Uttar Pradesh. *"Elements of Banking and Insurance" by Jyotsna Sethi and Nishwan Bhatia*:-Edition:3rd edition-ISBN:Not available
2. Mishra M N & Mishra S B, (2016), "Insurance Principles and Practice", 22nd Edition, S. Chand and Company Ltd, Noida, Uttar Pradesh. "Financial Markets and Institutions" by Frederic S. Mishkin and Stanley Eakins*:-Edition:Multiple editions available-ISBN:Varies by edition
3. Emmett, Vaughan, Therese Vaughan M., (2013), "Fundamentals of Risk and Insurance", 11th Edition, Wiley & Sons, New Jersey, USA. "Banking and Finance" publications*:- Various books and textbooks are available, covering topics like banking laws, financial management, and insurance.
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)
5. "Insurance Act"*:- A crucial publication detailing the laws and regulations governing insurance in India.¹

Reference Book(s):

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.
5. Indian Institute of Banking and finance 3rd Edition, Macmillan Education Publication & Neelam C Gulati #rd Edition, Excel Books Publication.

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
4. https://www.icsi.edu/media/webmodules/Academics/Elective_Paper_BIL_P.pdf
5. <https://kahedu.edu.in/naac/C-3/Additional%20documents/E-content/1915.pdf>

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Sem.	Course Code	Credits	Title of the Course	AC/CC/DE/ ES / GS / NME/ PF / PW / VAC / VE / SE / WK	Category			m. Exam	Max. Marks		
					Lect. Hrs.	Tutorial Hrs.	Lab. Hrs.		CIA	ESE	Total.
I	25PCM1EC1 1	4	SECURITY ANALYSIS AND PORTFOLIO MANAGEMENT	EC	5	1		3 Hrs.	25	75	100

Pre-Requisite:

Course Objectives: The purpose of learning this course is:

1.To become familiar with various Investment avenues and Portfolio Construction

2. To understand the Equity Shares, Preference Shares and Bonds valuation models

3. To learn about long-term and short-term investment analysis tools.

4. To analyse with Portfolio theories.

5. To gain knowledge in Portfolio performance methods.

Course Outcomes:

CO1:Examine investment options and structure a portfolio

CO2:Assess the value of Equity Shares, Preference Shares and Bonds\

CO3:Forecast stock performance through fundamental and technical analysis

CO4:Examine the various Portfolio Theories.

CO5:Evaluate the portfolio performance.

Unit-I | Investment and Portfolio Management 6 Hrs.

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 6 Hrs.

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 6 Hrs.

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 6 Hrs.

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

Unit-V | Risk Management Portfolio Performance Evaluation 6 Hrs.

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 Book(s):

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

Reference Book(s):

1. Donald E. Fischer, Ronald J. Jordan, Ashwini. K. Pradhan (2018), “Security Analysis Portfolio Management”, 7thEdition, PearsonPublicationPvt.Ltd., India, Noida
2. AvadhaniV.A. (2016), “Securities Analysis and Portfolio Management”, 12thEdition, Himalaya Publishing House, Mumbai
3. Ranganathan M. and Madhumathi R (2012), “Security Analysis and Portfolio Management”, 2ndEdition., Pearson Education India Pvt Ltd, Noida
4. Punithavathy Pandian (2019), “Securities Analysis and Portfolio Management”, Himalaya Publishing House, Mumbai
5. Subrata Mukherjee (2021), “Security Analysis and Portfolio Management”, S.Chand& Co. Ltd, New Delhi

Web Resources:

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>
3. <https://www.educba.com/fundamental-analysis-vs-technical-analysis>

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Sem.	Course Code	Credits	Title of the Course	AC/CC/DE/ ES / GS / NME/ PF / PW / VAC / VE / SE / WK	Category			m. Exam	Max. Marks		
					Lect. Hrs.	Tutorial Hrs.	Lab. Hrs.		CIA	ESE	Total.
I	25PCM1EC1 2	4	OPERATIONS RESEARCH	EC	5	1		3 Hrs.	25	75	100

Pre-Requisite:

Course Objectives: The purpose of learning this course is:

1. To outline the fundamentals of Operations Research
2. To use OR models for problem solving
3. To examine the role of sequencing and game theory
4. To design and apply network analysis
5. To apply modelling techniques

Course Outcomes:

CO1:Apply Linear Programming

CO2:Identify models for problem solving

CO3:Apply sequencing and game theory

CO4:Apply network analysis to enhance effectiveness

CO5:Examine the models for decision making

Unit-I | Introduction and Linear Programming Problem

6 Hrs.

Introduction to Operations Research – Uses and Limitations – Linear Programming Problem: Formulation, Solving LPP: Graphical method, Simplex method, the Big-M Method.

Unit-II | Transportation and Assignment Problems

6 Hrs.

Transportation problem: Introduction – Assumptions – Formulation of Transportation models – Basic feasible solution (North-West Corner Method, Least Cost Method, Vogel's Approximation Method) – Optimal solution (Stepping-Stone Method, Modified Distribution Method) – Degeneracy in Transportation problem. Assignment Problem: Introduction – Comparison with the Transportation problem – Formulation of assignment problems - The Hungarian method of solution.

Unit-III | Sequencing and Game Theory

6 Hrs.

Sequencing problem: Introduction – Assumptions – Processing of n jobs through one machine – Processing n jobs through two machines – Processing of n jobs through three machines. Game Theory: Introduction – Rules for Games theory – Two-person zero sum game without saddle point – Mixed strategies (2xn games, mx2 games) – Graphical method (2xn, mx2 games).

Unit-IV | Replacement and Network Analysis

6 Hrs.

Replacement: Introduction – Individual replacement problems – Group replacement problems. Network Analysis: PERT and CPM.

Unit-V | Decision Tree Analysis and Queuing Theory

6Hrs.

Decision Tree analysis – Queuing: Introduction – Applications of queuing models, Waiting time and idle time costs – Single channel Poisson arrivals with Exponential Service, Infinite population model.

Text Book(s):

1. Gupta P.K and Hira D.S.,(2022) “Operations Research”, 7th Edition, S.Chand, Noida (UP).
2. Kapoor V.K., (2014) “Operations Research”, 9th Edition, Sultan Chand, New Delhi.
3. Natarajan, Balasubramani and Tamilarasi, (2014) “Operations Research”, 2nd Edition, Pearson Education India, Noida.
4. Kothari C.R.,(2022) “An Introduction to Operational Research”, 3rd Edition, S.Chand, Noida (UP)
5. Hamdy A Taha,11thEdition,Pearson Publication,& Frederick S Hillier & Gerald J Lieberman 11th Edition ,Published by Mc Graw Hill India .

Reference Book(s):

1. Tulsian P.C. and Bharat Tulsian, (2022) “Fundamentals of Operations Research(Theory and Practice)”,3rd Edition, S. Chand, Noida (UP).
2. Sharma J.K.,(2016) “Operations Research”, 6th Edition, Lakshmi Publications, Chennai.
3. Nagarajan N.,(2017) “Text Book of Operations Research: A Self Learning Approach”, New Age Publications, Chennai.
4. Wayne L Winston ,%th Edition Cengage Learning Publication (2022) &Hamdy A Taha 11thEdition,Pearson Publication (2022)
- 5 .Rina Rani Rath,(2021) “Operations Research”, 2nd Edition, Bhavya Books, New Delhi.

Web Resources:

- 1) <https://www.bbau.ac.in/dept/UIET/EMER-601%20Operation%20Research%20Queueing%20theory.pdf>
- 2) [https://mdu.ac.in/UpFiles/UpPdfFiles/2021/Jun/4_06-11-2021_16-06-34_OPERATIONS%20RESEARCH%20TECHNIQUES\(20MAT22C5\).pdf](https://mdu.ac.in/UpFiles/UpPdfFiles/2021/Jun/4_06-11-2021_16-06-34_OPERATIONS%20RESEARCH%20TECHNIQUES(20MAT22C5).pdf)
- 3) <https://repository.up.ac.za/bitstream/handle/2263/25427/02chapter3.pdf?sequence=3>
- 4). <https://hbr.org/1964/07/decision-trees-for-decision-making>
5. <https://www.bbau.ac.in/dept/UIET/EME-601%20Operation%20Research.pdf>

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Sem.	Course Code	Credits	Title of the Course	AC/CC/DE/ ES / GS / NME/ PF / PW / VAC / VE / SE / WK	Category			m. Exam	Max. Marks		
					Lect. Hrs.	Tutorial Hrs.	Lab. Hrs.		CIA	ESE	Total.
I	25PCM1EC2 2	4	LABOUR LAWS	EC	3	1		3 Hrs.	25	75	100

Pre-Requisite:

Course Objectives: The purpose of learning this course is:

1. To Understand the provisions of Trade Unions Act
2. To gain knowledge on various measures and provisions relating to employees as per the Factories Act and Equal Remuneration Act
3. To become familiar with compensation payable to workmen under different situations and understand the provisions of the Employees State Insurance Act
4. To learn different provisions relating to payment of wages and minimum wages to employees
5. To understand employee welfare measures with respect to provident fund, gratuity and bonus

Course Outcomes:

CO1:Recall the basic labour legislations pertaining to Trade Unions

CO2:Explain various provisions of the Factories Act and Equal Remuneration Act

CO3:Assess provisions relating to the workmen's compensation and state insurance.

CO4:Examine provisions relating to payment of wages and minimum wages.

CO5:Expalin the provisions of provident fund, gratuity and bonus schemes

Unit-I | Introduction and The Trade Unions Act, 1926 | 6 Hrs.

Labour legislations: Origin – Nature – Scope – Need – Objectives – Principles – Labour policy and its special features – Constitution as the basis for labour legislation – The Trade Unions Act, 1926: Definition – Objectives – Deficiencies – Registration of trade union – Cancellation of registration and appeal – Duties and obligations – Rights and privileges – Dissolution.

Unit-II | The Factories Act, 1948 and Equal Remuneration Act, 1976 | 6 Hrs.

The Factories Act, 1948: Objects – Definition – Licensing and Registration of factories – Inspecting staff – Health, safety and welfare measures – Provisions relating to hazardous processes – Working hours – Holidays – Annual leave - Employment of women and young persons.

Equal Remuneration Act – Payment of remuneration at equal rates to men and women workers – Advisory committee – Offences and penalties.

Unit-III | Sequencing and Game Theory | 6 Hrs.

Sequencing problem: Introduction – Assumptions – Processing of n jobs through one machine – Processing n jobs through two machines – Processing of n jobs through three machines. Game Theory: Introduction – Rules for Games theory – Two-person zero sum game without saddle point – Mixed strategies (2xn games, mx2 games) – Graphical method (2xn, mx2 games).

Unit-IV | The Workmen's Compensation Act, 1923 and The Employees' State Insurance Act, 1948 | 6 Hrs.

The Payment of Wages Act, 1936: Object and Scope – Definition – Procedure regarding payment of wages – Deduction from wages – Mode of payment of wages. The Minimum Wages Act, 1948: Objects - Scope – Definition – Items to be included in the minimum wages – Fixation and revision of minimum wages – Norms to be followed in the payments of minimum wages.

Unit-V | The Provident Fund and Miscellaneous Provision Act, 1952, The Payment of Gratuity Act, 1972 and The Payment of Bonus Act, 1965 | 6 Hrs.

Provident Fund and Miscellaneous Provision Act, 1952: Definitions – Scope – Nature – Objects – Various schemes – The Payment of Gratuity Act, 1972: Definitions – Scope – Conditions and circumstances of payment - Wages for computing gratuity – Maximum gratuity – Nomination – Penalties – The Payment of Bonus Act: Applicability of the Act – Eligibility and rate of Bonus – Allocable surplus and available surplus - Set and set off – Offences and penalties.

Text Book(s):

1. Mishra S.N. (2018), “Labour & Industrial Laws”, 29thEdition, Central Law Publications, Classic Edition, Allahabad, UP.
2. Srivastava S C (2022), “Industrial Relations and Labour Laws”, 8thEdition., Vikas Publishing, New Delhi
3. Tripathi PC, Gupta CB, Kapoor ND (2020), “Industrial Relations and Labour Laws”, 6thEdition., Sultan Chand & Sons, New Delhi

Reference Book(s):

1. Sinha P.R.N., Sinha InduBala, ShekharSeemaPriyadarshini (2017), “Industrial Relations, Trade Unions and Labour Legislation”, 3rdEdition., Pearson Education India Pvt. Ltd., Noida
2. Piyali Ghosh, ShefaliNandan (2017), “Industrial Relations and Labour Laws”, 1stEdition, McGraw Hill, Noida
3. Sharma J.P. (2018), “Simplified Approach to Labour Laws”, 5thEdition., Bharat LawHouse Pvt. Ltd.

Web Resources:

1. <https://www.icsi.edu/media/webmodules/Labour Laws & Practice.pdf>
2. https://www.icsi.edu/media/webmodules/LabourLaws&Practice_June_2020.pdf

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					Lect. Hrs.	Tutorial Hrs.	Lab. Hrs.		CIA	ESE	Total.
I	25PCM1EC2 1	4	STRATEGICHUMAN RESOURCE MANAGEMENT	EC	3	1		3 Hrs.	25	75	100

Pre-Requisite:

Course Objectives: The purpose of learning this course is:

1. To appreciate the importance of HRM as a field of study and as a central management function.
2. To understand the implication of HRM on government regulations and corporate decisions.
3. To analyse the key elements of the HR functions,
4. To gain knowledge about the elements, key concepts and terminology of HRM
5. To apply the principles and techniques of HRM to the discussion of major personnel issues in case studies

Course Outcomes:

CO1: Recall the fundamental of strategic Human Resource Management

CO2: Examine the conceptual frame work of strategic Human Resource Management models

CO3: Apply the knowledge of various strategies in human resource management in the corporate arena

CO4: Illustrate drafting of HR policies

CO5: Analyse the latest trend in the strategic Human Resource Management

Unit-I | Introduction to SHRM 6 Hrs.

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 6 Hrs.

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 6 Hrs.

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 6 Hrs.

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 | Latest trends in Strategic HRM 6 Hrs.

Mentoring - Employee Engagement – Meaning, Factors Influencing Employee Engagement, Strategies for Enhancing Employee Engagement - Competency based HRM: Meaning, Types of Competencies and Benefits of Competencies for Effective Execution of HRM Functions -Human Capital Management: Meaning and Role - New Approaches to Recruitment – Employer Branding.

Text Book(s):

1. **Mathur, SP Strategic Human Resource Management 1st Edition 2015, New Age International (P) Ltd Publishers, New Delhi.** "Strategic Human Resource Management" by Catherine Truss, David Mankin, and Clare Kelliher*:-Edition: Not specified- ISBN: Not available
2. Catherine Truss, David Mankin & Clare Kelliher (2014), "Strategic Human Resource Management", Oxford University Press, India. "Strategic Human Resource Management" by Jeffrey Mello*:-Edition: 3rd edition - ISBN: Not available
3. Anuradha Sharma and Aradhana Khandekar (2006), "Strategic Human Resource Management: An Indian Perspective", Sage Publications Pvt. Ltd, New Delhi. Sage Publications Pvt. Ltd, New Delhi. "Strategic Human Resource Management" by SAGE Publications*:-Edition: 3rd edition-ISBN: Not available
4. "Strategic Human Resource Management" by Oxford University Press*:-Edition: Not specified - ISBN: Not available
5. "Strategic Human Resource Management" (various authors)*:-Edition: 2nd edition (SAGE Publications Inc) - ISBN: Not available

Reference Book(s):

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
3. Jeffery A Mello 6th edition (2024) Cengage Learning Publications
4. Garry Rees & Paul Smith, 3rd Edition, (2021) SAGE Publications, California.
5. John Storey & Patrick Wright 2nd Edition (2024) Routledge Publications UK

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/practicingstrategichumanresources.aspx>
3. <https://www.cegid.com/en/blog/5-steps-for-developing-and-implementing-an-effective-hr-strategy-in-2021/>
4. <https://www.managementstudyhq.com/hrm-evaluation-approaches>
5. https://sist.sathyabama.ac.in/sist_coursematerial/uploads/SBAA7019.pdf

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Sem.	Course Code	Credits	Title of the Course	AC/CC/DE/ ES / GS / NME/ PF / PW / VAC VE / SE / WK	Category			m. Exam	Max. Marks		
					Lect. Hrs.	Tutorial Hrs.	Lab. Hrs.		CIA	ESE	Total.
II	25PCM2CC4	4	STRATEGIC COST MANAGEMENT	CC	5	1		3 Hrs.	25	75	100

Pre-Requisite:

Course Objectives:The purpose of learning this course is:

1. To analyse the aspects of strategic and quality control management
2. To analyse and select cost control techniques
3. To apply activity based costing for decision making
4. To utilise transfer pricing methods in cost determination
5. To apply cost management techniques in various sectors

Course Outcomes:

CO1:Discuss strategic cost management and QC

CO2:Choose the appropriate technique for cost control

CO3:Utilise activity based costing in practice

CO4:Adopt transfer pricing methods

CO5:Build cost structure for Agriculture and IT sector

Unit-I Introduction to Strategic Cost Management 12 Hrs.

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 –Indian Cost Accounting Standard 21 on Quality Control - Introduction to Lean System – Benefits of Lean System – Just in Time (JIT) – Kaizen Costing.

Unit-II Cost Control and Reduction 12 Hrs.

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

Unit-III Activity Based Cost Management 12 Hrs.

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

Unit-IV Transfer Pricing 12 Hrs.

Transfer Pricing: Meaning, Benefits, Methods: Pricing based on cost, Market price on transfer price, Negotiated pricing and Pricing based on opportunity costs – Practical Problems.

Unit-V Cost Management in Agriculture and IT sector 12 Hrs.

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 Book(s):

1. Ravi M Kishore (2018), "Strategic Cost Management", 5thEdition, TaxmannPublicationsPvt. Ltd, New Delhi. . "Cost Management" by Don R. Hansen, Maryanne M. Mowen, and DanL.Heitger*:- Edition:5thedition- ISBN: 9780357141090
2. Bandgar P. K., (2017), "Strategic Cost Management", 1stEdition, HimalayaPublishing House Pvt Ltd, Mumbai"Strategic Cost Management: The New Tool for Competitive Advantage"byJohnShankandVijayGovindarajan*:-Edition:Notspecified-ISBN:9781439150368
3. Sexena V. K., (2020), "Strategic Cost Management and PerformanceEvaluation", 1stEdition, Sultan Chand & Sons, New Delhi. "Taxmann's Strategic Cost Management"*: Edition:Notspecified- ISBN: Not available
4. "AdvancedManagementAccounting"byRaviM.Kishore*:-Edition:Notspecified- ISBN: Not available
5. "CostAccounting:A Managerial Emphasis"byC.T.Horngren:-Edition:Notspecified-ISBN: Not available

Reference Book(s):

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", 11thEdition, Vikas Publishing House Pvt. Ltd., New Delhi.
4. Richard Lynch & Oliver Barish , Vinh Sum Chau.10th Edition,(2024) SAGE Publications.UK.
5. Jatinder S Sidhu & Kevin Heij,1 st Edition (2024) SAGE Publications,UK.

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>
4. <https://www.gartner.com/en/finance/insights/strategic-cost-management>
5. <https://www.gep.com/blog/strategy/3-ways-to-engage-in-strategic-cost-management>

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Sem.	Course Code	Credits	Title of the Course	AC/CC/DE/ ES / GS / NME/ PF / PW / VAC/ VE / SE / WK	Category			m. Exam	Max. Marks		
					Lect. Hrs.	Tutorial Hrs.	Lab. Hrs.		CIA	ESE	Total.
II	25PCM2CC5	4	CORPORATE ACCOUNTING	CC	5	1		3 Hrs.	25	75	100

Pre-Requisite:

Course Objectives: The purpose of learning this course is:

1. To understand the accounting treatment for issue of shares
2. To determine profits for fire and marine insurance
3. To prepare consolidated financial statements
4. To account for price level changes
5. To adopt financial reporting standards

Course Outcomes:

CO1:Determine profit and financial position by preparing financial statements of companies as per schedule iii of companies act, 2013

CO2: Apply the provisions of IRDA Regulations in the preparation of final accounts of Life Insurance and General Insurance Companies.

CO3:Determine the overall profitability and financial position by preparing consolidated financial statements of holding companies in accordance with as 21.

CO4:Analyse contemporary accounting methods

CO5:Examine financial reporting based on appropriate accounting standards and provisions of companies act 2013 with respect to corporate social Responsibility

Unit-I	Issue of Shares and Final Accounts of Companies	12 Hrs.
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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	12 Hrs.
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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	12 Hrs.
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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	12 Hrs.
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Accounting for price level changes – Social responsibility accounting – Human resource accounting - Forensic Accounting.

Unit-V	Financial reporting	12 Hrs.
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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 Book(s):

1. Gupta R. L. &Radhaswamy M. (2021), “Corporate Accounting – Volume I & II”, 14thEdition, Sultan Chand &Sons, New Delhi.
2. Maheshwari S. N., Sharad K. Maheshwari &Suneel K. Maheshwari, (2022),“Advanced Accountancy - Volume I &II”, 11thEdition, VikasPublishingHousePvt. Ltd., New Delhi.
3. Jain S. P., Narang K. L., Simmi Agrawal and Monika Sehgal (2019), “AdvancedAccountancy - Corporate Accounting – Volume - II”, 22ndEdition, KalyaniPublishers, New Delhi.
4. Reddy T. S. &Murthy A., (2022), “Corporate Accounting – Volume I &II”, 17th Edition, Margham Publications, Chennai.
5. Daniel Sitarz,(2011) “Sole Proprietorship: Small Business Start-up Kit”, 3rdEdition, Nova Publishing, USA

Reference Book(s):

1. Arulanandam M.A &Raman K.S., (2021), “Advanced Accounting (Corporate Accounting – II)”, 8thEdition, Himalaya Publishing House Pvt Ltd, Mumbai.
2. Shukla M C, Grewal T S and Gupta S C, (2022), “Advanced Accounts Volume II”,19thEdition, Sultan Chand &Sons, New Delhi.
3. Gupta R. L., (2022), “Problems and Solutions in Company Accounts”, 2ndEdition,Sultan Chand &Sons, New Delhi.
4. Amit Vohra &RachitDhingra (2022) “Setting Up Of Business Entities & Closure”, 6th Edition, Bharath Law House, New Delhi.
5. V.K. GOyal“ Corporate accounting” Third Edition, PHI Learning Pvt. Ltd.

Web Resources:

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

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Sem.	Course Code	Credits	Title of the Course	AC/CC/DE/ ES / GS / NME/ PF / PW / VAC/ VE / SE / WK	Category			m. Exam	Max. Marks		
				Lect. Hrs.	Tutorial Hrs.	Lab. Hrs.	CIA		ESE	Total.	
II	25PCM2CC6	4	SETTING UP OF BUSINESS ENTITIES	EC	3	1		3 Hrs.	25	75	100
Pre-Requisite:											
Course Objectives: The purpose of learning this course is:											
1. To understand the start-up landscape and its financing											
2. To analyse the formation and registration of Section 8 company											
3. To outline the concept of LLP and business collaboration.											
4. To understand the procedure for obtaining registration and license											
5. To create awareness about the legal compliances governing business entities											
Course Outcomes:											
CO1:Compare the various avenues of acquiring finance to setup a business entity											
CO2:Recall the legal requirements for Section 8 Company											
CO3:Examine the provisions for LLP and joint venture											
CO4:Analyse the registration and licensing procedure											
CO5:Examine the compliance of regulatory framework regarding environment											
Unit-I	Startups in India									6 Hrs.	
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 forstartups – Life cycle of a Startup – Important points for Start-ups – Financing options available for Startups – Equity financing – Debt financing – Venture capital financing – IPO – Crowd funding – Incubators - Mudra banks –Successful Start-ups in India											
Unit-II	Not-for-Profit Organisations									6 Hrs.	
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									6 Hrs.	
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									6 Hrs.	
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	6Hrs.
<p>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</p>		

Text Book(s):

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 DivyaBajpai, (2022) "Setting up of Business Entities and Closure" (SUBEC), Taxmann, Chennai
4. Amit Vohra & RachitDhingra (2022) "Setting Up Of Business Entities & Closure", 6th Edition, Bharath Law House, New Delhi

Reference Book(s):

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>
4. <https://legislative.gov.in/sites/default/files/A1999-48.pdf>
5. https://www.indiacode.nic.in/bitstream/123456789/6196/1/the_environment_protection_act%2C1986.pdf

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					Lect. Hrs.	Tutorial Hrs.	Lab. Hrs.		CIA	ESE	Total.
II	25PCM2EC3 1	4	BUSINESS ETHICS AND CORPORATE SUSTAINABILITY	EC	3	1		3 Hrs.	25	75	100

Pre-Requisite:

Course Objectives: The purpose of learning this course is:

6. To understand the concept and importance of business ethics

7. To enable ethical decision making based on various theories

8. To gain knowledge on moral issues relating to business, marketing, advertising, finance, HR and Environmental protection.

9. To understand the concepts of corporate sustainability

10. To analyse sustainability information and prepare reports

Course Outcomes:

CO1:Apply the concepts of business ethics in practice

CO2:Demonstrate and recommend ethical decision making by applying various theories

CO3:Critically evaluate moral issues relating to business, marketing, advertising, finance, HR and environmental protection

CO4:Discuss the concepts of corporate sustainability

CO5:Construct reports disclosing sustainability information

Unit-I | Introduction to Business Ethics 6 Hrs.

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 6 Hrs.

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 6 Hrs.

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.

Unit-IV | Corporate Sustainability 6 Hrs.

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 6Hrs.

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 Book(s):

1. Muraleedharan K P and Satheesh E K (2021), "Fernando's Business Ethics and Corporate Governance", 3rd Edition., 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. Khanka S S (2013), "Business Ethics and Corporate Governance (Principles and Practice)", 1st Edition, S.Chand & Co. Ltd., New Delhi
4. Antinio Tencati & Francisco Perrini Published Edward Elgar (2011).
5. Biji Ajithkumari & Vijayappan Nair (2024) IGI Global Publications. India.

Reference Book(s):

6. ICSI Study Material, "Governance, Risk Management, Compliances and Ethics", New Delhi
7. David Chandler (2016), "Strategic Corporate Social Responsibility: Sustainable Value Creation", 4th Edition., Sage Publications Pvt. Ltd, New Delhi
8. Mandals K (2017), "Ethics in Business and Corporate Governance", 2nd Edition., McGraw Hill Education, India
9. Dr. Sunil G Savur, & Others SAGE Publications, (2024) Australia.
10. Andreas Rasche, Mette Morsing & Jeremy Moon Arno Kourula, (2023) Published by Cambridge University.

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>
4. https://sdgs.un.org/sites/default/files/documents/1387bp_ccInNSDS.pdf
5. <https://wedocs.unep.org/handle/20.500.11822/9435>

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Sem.	Course Code	Credits	Title of the Course	AC/CC/DE/ ES / GS / NME/ PF / PW / VAC VE / SE / WK	Category			m. Exam	Max. Marks		
					Lect. Hrs.	Tutorial Hrs.	Lab. Hrs.		CIA	ESE	Total.
II	25PCM2EC3 2	4	AUDIT AND DUE DILIGENCE	EC	3	1		3 Hrs.	25	75	100

Pre-Requisite:

Course Objectives: The purpose of learning this course is:

1. To understand different types of audit
2. To gain knowledge on secretarial audit
3. To understand the basics of due diligence
4. To analyse different types of due diligence
5. To understand due diligence for take overs and due diligence report

Course Outcomes:

CO1:Compare different types of audit

CO2:Assess the provisions relating to secretarial audit

CO3:Recall the basics of due diligence

CO4:Explain the various types of due diligence

CO5:Examine due diligence for take overs and prepare due diligence report

Unit-I Introduction to Audit 6 Hrs.

Audit: Meaning – Types of Audit: Corporate Governance Audit: Meaning and scope; Corporate Social Responsibility Audit: Meaning and objectives; Insider Trading Audit: An introduction – Labour Law audit: Meaning, process and benefits – Environment Audit: Meaning and Need – Social Audit: Meaning and implications – Introduction to Takeover Audit.

Unit-II Secretarial Audit 6 Hrs.

Secretarial Audit: Meaning – Need – Applicability of Secretarial Audit under Companies Act, 2013 and SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 – The process of Secretarial Audit – Scope and Benefits of Secretarial Audit.

Unit-III Introduction to Due Diligence 6 Hrs.

Due diligence: Meaning, Need, Objectives and Scope – Factors to be considered while conducting due diligence – Process of due diligence – Techniques of due diligence.

Unit-IV Types of Due Diligence 6 Hrs.

Types of Due Diligence: Operational, Strategic, Financial, Technical, Legal, Management, Technical, Environmental, Human Resource.

Unit-V Due Diligence for Take overs and Due Diligence Report 6 Hrs.

Due diligence for Mergers and Amalgamation: Introduction and Process, Preparation of scheme of amalgamation - Due diligence for take overs - Guidance on diligence reporting – Format of diligence report.

Text Book(s):

1. AnoopJainC. S, (2022), “Secretarial Audit, Compliance Management and Due Diligence”, 19th Edition, A J Publications Chennai, Tamilnadu.
2. William J Gole; Paul J Hilger (2009), “Due Diligence, An MA Value Creation”, John Wiley & Sons, Inc., New Jersey
3. Chatterjee B.D (2020), “A Practical Guide to Financial Due diligence”, Bloomsberry Publications, 1st Edition, New Delhi
4. AnoopJainC S (2022), “Governance, Risk Management, Compliance and Ethics” 15th Edition, A J Publications, Chennai, Tamilnadu

Reference Book(s):

1. National Institute of Securities Market (April 2022), “Depository Operations, An educational initiative of SEBI” ,Taxmann Publications, New Delhi
2. Peter Howson (2003), “Commercial Due Diligence”, Gower Publications, England
3. Justin J Camp (2002), “Venture Capital Due Diligence”, Wiley& Sons, Incorporated, John, New Jersey.

Web Resources:

RESOURCES:

1. <https://www.icsi.edu/media/portals/70/241120123.pdf>
2. [https://www.icsi.edu/media/webmodules/publications/FULL% 20BOOK-PP-DD&CCM-PDF% 20FILE.pdf](https://www.icsi.edu/media/webmodules/publications/FULL%20BOOK-PP-DD&CCM-PDF%20FILE.pdf)
3. <https://www.sebi.gov.in/legal/regulations/jul-2022/securities-and-exchange-board-of-india-issue-of-capital-and-disclosure-requirements-regulations-2018-last-amended-on-july-25-2022-61425.html>
4. <https://www.icsi.edu/media/webmodules/pes/GUIDANCE%20NOTE%20ON%20DILIGENCE%20REPORT%20FOR%20BANKS.pdf>

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Sem.	Course Code	Credits	Title of the Course	AC/CC/DE/ ES / GS / NME/ PF / PW / VAC VE / SE / WK	Category			m. Exam	Max. Marks		
					Lect. Hrs.	Tutorial Hrs.	Lab. Hrs.		CIA	ESE	Total.
II	25PCM2EC4 1	4	RURAL AND AGRICULTURAL MARKETING	EC	3	1		3 Hrs.	25	75	100

Pre-Requisite:

Course Objectives: The purpose of learning this course is:

1. To understand the concepts of Rural marketing and its environments.
2. To understand the buying behaviour of rural consumers
3. To gain knowledge on strategies relating to rural product, branding, packaging, etc.
4. To analyse the functioning of food processing industry including distribution and promotion in the rural market.
5. To understand the principles and functioning of cooperative marketing

Course Outcomes:

CO1: Recall the concepts of rural marketing

CO2: Analyse the buying behaviour of rural consumers

CO3: Develop the strategies relating to rural product, branding, packaging, etc.

CO4: Construct distribution and promotional mix in the rural market relating to food processing industry

CO5: Explain the principles and functioning of cooperative marketing

Unit-I | Introduction to Rural marketing 6 Hrs.

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 6 Hrs.

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 6 Hrs.

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 6 Hrs.

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 6 Hrs.

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 Book(s):

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. DebarunChakrabaorty, SoumyaKantiDhara, AdrinilSantra (2021), “Rural Marketing in India: Texts and Cases”, Atlantic Publishers and Distributors Pvt Ltd, Chennai.
4. Dr.RavindranathBadi&Prof.N.VBadi ,(2024) 4th Edition, Himalaya Publishing House .
5. Premjit Sharma .(2023) Published by Gene-Tech Books & S S Acharya & N L Agarwal 7th Edition (2022) Oxford &IBH Publications.

Reference Book(s):

1. Rahman K S (2019), “Rural Marketing in India”, Himalaya Publishing House, Mumbai
2. Dogra Balram and KarminderGhuman (2007), Rural Marketing: Concepts and Practices, McGraw Hill Education, Noida
3. Pradeep Kashyap (2022) Pearson Publications . UK.
4. C S G Ramachandran &Latha (2011) 2 nd edition Pearson Publication U K.
5. Prashani S Bodake, Srinivasan Iyengar and Prakash J Kshirsagar,(2023) New India Publishing Agency.

Web Resources:

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>
3. <https://cacp.dacnet.nic.in/content.aspx?pid=32#content>
4. <https://www.scribd.com/document/59173070/Rural-Agricultural-Marketing>
5. <https://dde.pondiuni.edu.in/files/StudyMaterials/MBA/MBA4Semester/Marketing/1RuralMarketing.pdf>.

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					Lect. Hrs.	Tutorial Hrs.	Lab. Hrs.		CIA	ESE	Total.
II	25PCM2EC4 2	4	LOGISTICS AND SUPPLY CHAIN MANAGEMENT	EC	3	1		3 Hrs.	25	75	100

Pre-Requisite:

Course Objectives: The purpose of learning this course is:

1. To identify the primary differences between logistics and supply chain management
2. To understand the individual processes of supply chain management and their interrelationships within individual companies and across the supply chain.
3. To evaluate the management components of supply chain management
4. To analyse the tools and techniques applied in implementing supply chain management.
5. To create awareness about the professional opportunities in supply chain management.

Course Outcomes:

CO1: Recall the concepts and features of SCM

CO2: Summarise global and Indian perspectives of SCM

CO3: Examine changing logistics environment pertaining to materials management, warehousing and distribution

Explain strategic warehousing for SCM

CO5: Outline the role of internet in SCM

Unit-I | Supply Chain Management

6 Hrs.

Supply Chain Management: Concept, Features, Evolution, Importance, Process and Barriers of Supply Chain Management – Principles, Supply Chain Strategies – Organizations, Coordination, Innovation and Forecasting - Supply chain intermediaries – Concept and Types, Channels of Distribution for Industrial Goods and Consumer Goods, Channels of Distribution at Services Level, Factors for selection of suitable channels.

Unit-II | Global perspectives

6 Hrs.

Global perspectives: Measuring and analysing the value and efficiency of Global Supply Chain Networks, Global market forces, Types of global supply chain - Indian Perspectives: Measuring and Analysing the value and efficiency of Domestic Supply Chain Networks, Economic effects of supply chains - Customer Perspectives: Customer values, Role of customers and Ways of improving customer services in SCM.

Unit-III | Framework of Logistics

6 Hrs.

Logistics: Introduction – Positioning of Information in Logistics and Supply Chain Management – Logistics Information System (LIS) - Logistics Management: Concept and Process, Competitive Advantages and Three C's, Changing Logistics Environment, Reverse Logistics, Importance of Inventory Control - Elements of inventory management – Inbound and out bound logistics, Bull- whip effect – distribution and warehousing management - Transport Functions and Participants in Transportation Decisions - Transport Infrastructure- Packaging and Materials Management: Consumer and Industrial Goods Packaging - Factors influencing Materials Planning, Preservation Safety and Measures of Materials Handling.

Unit-IV | SCM-Warehousing

6 Hrs.

Introduction– Concepts of Warehousing– Types of Warehouse – Functions of Warehousing– Strategic Warehousing, Warehouse Operations, Ownership Arrangements, Warehouse Decisions, Warehouse Management Systems, Packaging Perspectives, Packaging for Material Handling Efficiency, Materials Handling, Supply Chain Logistics Design: Global Strategic Positioning; Global SC Integration, SC Security, International Sourcing, Distribution control and evaluation.

Unit-V | SCM-Plan

6 Hrs.

SCM Plan: Demand Planning, Source of Procurement, Production or Assembly Steps, Sales return of defective or excess goods-Use of Internet in SCM: Role of computer/ IT in supply chain management –E- market places, E-procurement, E-logistics, E-fulfillment -Operative Systems in SCM: Enterprise Resource Planning (ERP), Performance Modeling of supply chains using Markov chains, Inventory Control- Importance, Pareto's Law - Emerging Technologies in Logistics and Supply Chain Management: CRM Vs SCM, Benchmarking concept, Features and implementation, Outsourcing: Basic concepts, Value addition in SCM – Concept of demand chain management - Growth of Logistics and Supply Chain Management in national and international scenarios.

Text Book(s):

1. Christopher Martin, “Logistics and Supply Chain Management” (2016) 5th Edition, FT Publishing International, India
2. Chopra, Sunil, Meindl, Peter and Kalra, D.V.; Supply Chain Management: Strategy, Planning and Operation; Pearson Education Pvt. Ltd, Noida

Reference Book(s):

1. Sahay, B.S., Supply Chain Management, 2nd Edition; Macmillan Publishers India
2. Ballou, R.H. Business Logistics Management. Prentice-Hall Inc.
3. Bowersox D.J., Closs D.J, Bixby Cooper. M., Supply Chain Logistics Management, (2002), 9th Edition, McGraw-Hill Higher Education, Noida.

Web Resources:

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1. <http://www.wisdomjobs.com/e-universit/production-and-operations-management-tutorial-295/principles-of-material-handling-9576.html>
2. <http://www.marketing91.com/logistics-activitiesw/>
3. <https://www.fcaco.com/services/warehouse-strategies>.
4. <https://cleartax.in/s/just-in-time-jit-inventory-management>

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