

**SCOTT CHRISTIAN COLLEGE (AUTONOMOUS)  
NAGERCOIL**



(Estd. 1893)

**CURRICULUM AND SYLLABUS**

**DEPARTMENT OF COMMERCE**

**(Approved by the Standing Committee of the Academic Councils  
held on 21.10.2023 & 13.01.2024)**

**POSTGRADUATE PROGRAMME**

**CBCS-SEMESTER SYSTEM**

**(For those who join from 2023 to 2026)**

## **An evolution towards revolution ...**

Education is crucial for attaining full human potential, developing an unbiased and evenhanded society and promoting national and global development. The education sector in India is witnessing a sweeping wave of change. The very first policy for education, *National Policy on Education* (NPE-1968) was promulgated in 1968, with the National Policy on Education (NPE- 1986) following in 1986. The National Policy on Education (NPE- 1992) and the Programme of Action 1992 (POA-1992) refined and implemented the NPE-1986. The National Education Policy 2020 (NEP 2020) is a landmark document and an evolution towards revolution in the Indian educational sector. It presents the vision for greater access, equity, excellence, inclusion, multiple entry and exit and affordability to help India emerge as the global knowledge superpower.

Providing access to quality education is the key to the curriculum and syllabus of Scott Christian College (Autonomous), in terms of social justice and equality, scientific advancement, cultural preservation and national and global integration. Students should have the freedom and flexibility in choosing their courses, skills, and capacities to become moral, successful, innovative, adaptable, and productive human beings.

Higher education plays an important role in promoting human as well as societal wellbeing and in contributing towards sustainable livelihoods and economic development. The present Outcome-Based Education (OBE) curriculum and syllabus, provides valuable insights and recommendations on aspects of education that include moving towards multidisciplinary and holistic education, mastery and high-order learning and promotion of quality research.

The current curriculum has been designed based on NEP 2020, the National Credit Framework (NCrF), the National Higher Education Qualifications Framework (NHEQF) and Curriculum and Credit Framework for Undergraduate Programmes (CCFUP) which envisage that students must develop into good, thoughtful, well-rounded, creative individuals with a standard of achievement. The themed curriculum aims to support teachers and students in developing their understanding of the curriculum design and delivery process as per the requirement of the world of work.



Dr. Sidney Shirley  
Dean of Arts  
Scott Christian College  
(Autonomous)  
Nagercoil



Dr. V. Robin Perinba Smith  
Dean of Science  
Scott Christian College  
(Autonomous)  
Nagercoil



Dr. B. Shamina Ross  
Dean of IT and Technical Education  
Scott Christian College  
(Autonomous)  
Nagercoil

## DEPARTMENT OF COMMERCE

### VISION:

To facilitate learning of commerce input which will reflect the current trends and to impart skills to enhance the employability.

### MISSION :

Educate the contemporary development in the field of commerce and business through effective blend of curriculam.

**Eligibility** : Completed UG Commerce

**Duration of Course** : 2 Years (IV Semesters)

**Min. Duration** : 2 Years

**Medium of Instruction:** English

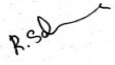
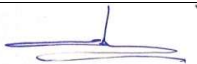



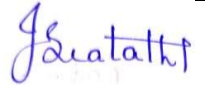
### FACULTY MEMBERS


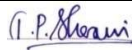


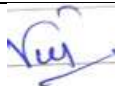
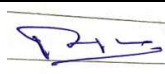
### MEMBERS OF THE BOARD OF STUDIES

1. Chairperson Dr.S.Memukhan Gnanamoni



2. Faculty Members

Dr.R.Seleena	Assistant Professor	
Dr.C.Sathya Kumar	Assistant Professor	
Dr.P.Christopher Raj	Assistant Professor	
.Dr.G.Jeslin Viola Pet	Assistant Professor	
Dr.V.Ahila	Assistant Professor	
Dr.B.Nalatha Vijilin	Assistant Professor	

Dr.S.PushpaLatha	Assistant Professor	
Dr T.P Sherin	Assistant Professor	
Dr. I. Sheeja	Assistant Professor	
Dr.D.M .HemsilinNija	Assistant Professor	
Dr.J.VijinShaji Kumar	Assistant Professor	
Dr.C.Benjamin	Assistant Professor	

3. **Subject Expert 1** Dr.M.Dhanabhakya, Associate Professor, Department of Commerce, Bharathiar University, Coimbatore

4. **Subject Expert2** :Dr .R. Dharmaragini , Head & Research Coordinator , Department of Commerce, Vivekananda College, Agasteeswaram

5. **Subject Expert (Nominated by the VC)** Dr. Siva Sankaran , Associate Professor, Department of Commerce, S.T. Hindu College ,Nagercoil

6. **Postgraduate Meritorious Alumnus** Miss Jency Devadhas

The Scott Christian College (Autonomous) defines the focus reinforcing its academic programmes and student life experience on campus through the Graduate Attributes (GA), that describe the knowledge, competencies, values and skills students imbibe for holistic development, multidisciplinary development and contribution to society. These attributes comprise characteristics that are transferable beyond the sphere of study into the national and international realm through curricular, co-curricular and extra-curricular engagements. They equip graduates for life long personal development and employment. Every Graduate of Scott Christian College (Autonomous) – (SCC) is desired to possess the following Graduate Attributes:

#### **GA 1: Intellectual Competencies**

Graduates of SCC

- have a comprehensive and incisive understanding of their domain of study as well as the ability for cross-disciplinary learning
- have the ability to apply the knowledge acquired through the curriculum as well as self-directed learning to a broad spectrum ranging from analytical thinking to synthesize new knowledge through research
- are able to have critical, independent and individual outlook regarding academic work and socially relevant issues

## **GA 2: Problem Solving**

Graduates of SCC

- have the capacity to extrapolate from what has been learnt, translate concepts to real-life situations and apply acquired competencies in the required contexts to generate solutions to specific problems
- can view a problem or a situation from multiple perspectives and think ‘out of the box’ and generate solutions to complex problems in unfamiliar contexts
- are effective problems-solvers, able to apply critical, creative and evidence-based thinking to conceive innovative responses to challenges

## **GA 3: Communication Skills**

Graduates of SCC

- listen carefully, analyse texts and research papers, and present complex information in a clear and concise manner
- express thoughts and ideas effectively in writing and orally and communicate with others using appropriate media
- confidently express herself/himself and construct logical arguments using correct technical language related to a field of learning and area of professional practice

## **GA 4: Environmental Awareness**

Graduates of SCC

- lessen the effects of environmental degradation, climate change, and pollution
- learn the nuances for cleanliness, conservation and wise use of resources so that it can be used for generations
- know the nuances of waste management, conservation of biological diversity, management of biological resources and biodiversity, and sustainable development and living

## **GA 5: Professional Ethics**

Graduates of SCC

- develop principled and expert behavior, and this will be showcased in their chosen careers and constructive roles as citizens of the world at large
- imbibe intellectual integrity and ethics in scholarly engagement and develop a spirit of inclusiveness through interactions with diverse people at all levels in life
- acquire new knowledge and skills, including ‘learning how to learn’ skills, for pursuing learning activities throughout life and adapting to changing demands of the workplace through knowledge, skill development and reskilling, ethically

## **GA 6: Leadership Qualities**

Graduates of SCC

- inculcate leadership qualities and attitudes, and team behaviour along autonomous lines through curricular, co-curricular and extra-curricular activities
- develop managerial and entrepreneurial skills to create new opportunities for diverse careers and gear up to take up competitive examinations

- act together as a group or a team in the interests of a common cause and work efficiently as a member of a team

### **GA 7: Holistic Skill Development**

Graduates of SCC

- develop critical thinking, problem-solving capacity, effective communication, and social skills
- are self-aware, flexible, resilient and have the capacity to accept and give constructive feedback and cope up with stress
- develop soft skills, e-skills and life skills to live, learn and work in the technically sound society globally and use appropriate digital methods for analysis of data

### **GA 8: Cross-Cultural Competencies**

Graduates of SCC

- gain cross-cultural competencies through engaging with diverse linguistic, ethnic and religious communities and know how to understand, accept and appreciate individuals at local, national and international levels
- develop a global perspective through contemporary curriculum, culture, language and international exchange programmes
- acquire knowledge of the values and beliefs of multiple cultures and a global perspective to honour diversity, gender sensitivity and adopt gender-neutral approach and show empathy to the less advantaged and the differently-abled

### **GA 9: Community Engagement**

Graduates of SCC

- are sensitive to social concerns and have conviction toward social justice through active social engagement
- are endowed with a strong sense of environmental awareness through the curriculum and a friendly and serene campus eco-system.
- formulate an inspiring vision and build a team that can help achieve the vision, and motivate people to the right destination

### **GA 10: Value-Based Ethical Competency**

Graduates of SCC

- are rooted in the principles of ethical responsibility and integrity permeated with Christian values, leading to the building of character and constitutional values
- develop virtues such as truth, love, courage, unity, integrity, brotherhood, industry and uprightness
- practice responsible national and global citizenship required for responding to contemporary challenges, enabling learners to become aware of and understand global issues and to become active promoters of more peaceful, tolerant, inclusive, secure, and sustainable societies

## Learning Outcomes Descriptors for a Higher Education Qualification at Level 6 on the NHEQF

The Bachelor's degree (Honours/ Honours with Research) or the Post-Graduate Diploma is awarded to students who have demonstrated the achievement of the outcomes located at level 6 on the NHEQF.

### Descriptors for qualifications at levels 6 on the NHEQF

Element of the Descriptor	NHEQF Level Descriptors
Knowledge and Understanding	The graduates should be able to demonstrate the acquisition of: <ul style="list-style-type: none"> <li>advanced knowledge about a specialized field of enquiry, with depth in one or more fields of learning within a broad interdisciplinary context.</li> <li>a coherent understanding and awareness of the established methods and techniques of research and enquiry</li> <li>procedural knowledge required for performing and accomplishing professional tasks</li> </ul>
General, Technical and Professional Skills	The graduates should be able to demonstrate the acquisition of: <ul style="list-style-type: none"> <li>a range of cognitive and technical skills required for performing and accomplishing complex tasks required to undertake research to generate solutions to real-life problems</li> <li>generating solutions to complex problems independently, requiring the exercise of full personal judgement, responsibility, and accountability for the output of the initiatives taken as a practitioner</li> <li>apply advanced knowledge relating to research methods to carry out research and investigations to formulate evidence-based solutions to complex and unpredictable problems</li> </ul>
Generic Learning Outcomes	The graduates should be able to demonstrate the ability to: <ul style="list-style-type: none"> <li>communicate technical information and explanations, and the findings/ results of the research studies relating to specialized fields of learning and pursue self-paced and self-directed learning</li> <li>present in a concise manner one's views on the relevance and applications of the findings of research and evaluation studies in the context of emerging developments and issues.</li> <li>define problems, formulate appropriate and relevant research questions, formulate hypotheses, test hypotheses using quantitative and qualitative data, establish hypotheses, make inferences based on the analysis and interpretation of data, and predict cause-and-effect relationships</li> </ul>
Constitutional, Humanistic, Ethical, and Moral Values	The graduates should be able to demonstrate the willingness and ability to: <ul style="list-style-type: none"> <li>embrace and practice constitutional, humanistic, ethical, and moral values in professional practice and life.</li> <li>present coherent arguments in support of relevant ethical and moral issues and participate in actions to address environmental and sustainable development issues.</li> <li>follow ethical practices in all aspects of research and development,</li> </ul>
Employability and Entrepreneurship Skills	The graduates should be able to demonstrate the acquisition of knowledge and skills required for: <ul style="list-style-type: none"> <li>adapting to the future of work and to the demands of the fast pace of technological developments and innovations that drive a shift in employers' demands for skills</li> <li>managing complex technical or professional activities or projects</li> <li>should be willing to take a calculated risk and be open to new ideas</li> </ul>
Credit Requirements	A Post-Graduate Diploma programme builds on a 3-year/6-semester bachelor's degree and requires a minimum of 40 credits for individuals who have completed a Bachelor's programme.

Entry Requirements	<ul style="list-style-type: none"> <li>An individual seeking admission to the bachelor's degree (Honours/ Honours with Research) in a specified field of learning would normally have completed all requirements of the relevant 3-year Bachelor's degree.</li> </ul>
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### Learning Outcomes Descriptors for a Higher Education Qualification at Level 6.5 on the NHEQF

The Master's degree (e.g. M.A., M.Com., M.Sc., etc.) is awarded to students who have demonstrated the achievement of the outcomes located at level 6.5 on the NHEQF.

#### Descriptors for qualifications at levels 6.5 on the NHEQF

Element of the Descriptor	NHEQF Level Descriptors
Knowledge and Understanding	<p>The graduates should be able to demonstrate the acquisition of:</p> <ul style="list-style-type: none"> <li>advanced knowledge about a specialized field of enquiry with a critical understanding of the emerging developments and issues relating to one or more fields of learning</li> <li>advanced knowledge and understanding of the research principles, methods, and techniques applicable to the chosen field of learning or professional practice,</li> <li>procedural knowledge required for performing and accomplishing complex, specialized and professional tasks relating to teaching, and research and development.</li> </ul>
General, Technical and Professional Skills	<p>The graduates should be able to demonstrate the acquisition of:</p> <ul style="list-style-type: none"> <li>advanced cognitive and technical skills required for performing and accomplishing complex tasks related to the chosen fields of learning.</li> <li>advanced cognitive and technical skills required for evaluating research findings and designing and conducting relevant research that contributes to the generation of new knowledge.</li> <li>specialized cognitive and technical skills relating to a body of knowledge and practice to analyze and synthesize complex information and problems.</li> </ul>
Application of Knowledge and Skills	<p>The graduates should be able to demonstrate the ability to:</p> <ul style="list-style-type: none"> <li>apply the acquired advanced theoretical and/or technical knowledge about a specialized field of enquiry or professional practice and a range of cognitive and practical skills to identify and analyze problems and issues associated with the chosen fields of learning.</li> <li>apply advanced knowledge relating to research methods to carry out research and investigations and to formulate evidence-based solutions to complex and unpredictable problems.</li> <li>develop appropriate tools for data collection for research</li> </ul>
Generic Learning Outcomes	<p>The graduates should be able to demonstrate the ability to:</p> <ul style="list-style-type: none"> <li>communicate in a well-structured manner, technical information and explanations, and the findings/results of the research studies undertaken in the chosen field of study,</li> <li>evaluate the reliability and relevance of evidence; identify logical flaws and holes in the arguments of others; analyze and synthesize data from a variety of sources; draw valid conclusions and support them with evidence and examples, and address opposing viewpoints</li> <li>pursue self-paced and self-directed learning to upgrade knowledge and skills, including research-related skills, required to pursue a higher level of education and research.</li> </ul>



Constitutional, Humanistic, Ethical, and Moral Values	<p>The graduates should be able to demonstrate the willingness and ability to:</p> <ul style="list-style-type: none"> <li>• embrace and practice constitutional, humanistic, ethical, and moral values in one's life and in the field of study and professional practice,</li> <li>• participate in actions to address environmental protection and sustainable development issues,</li> <li>• follow ethical principles and practices in all aspects of research and development, including inducements for enrolling participants and avoid unethical practices</li> </ul>
Employability and Entrepreneurship Skills	<p>The graduates should be able to demonstrate the acquisition of knowledge and skill sets required for:</p> <ul style="list-style-type: none"> <li>• adapting to the future of work and responding to the demands of the fast pace of technological developments and innovations that drive the shift in employers' demands for skills</li> <li>• transition towards more technology-assisted work involving the creation of new forms of work and rapidly changing work and production processes.</li> <li>• exercising full personal responsibility for the output of own work as well as for group outputs and for managing work that is complex and unpredictable requiring new strategic approaches.</li> </ul>
Credit Requirements	<ul style="list-style-type: none"> <li>• The 2-year/4-semester Master's programme builds on a 3-year/6-semester bachelor's degree and requires a total of a minimum of 80 credits from the first and second years of the programme, with a minimum of 40 credits in the first year and minimum of 40 credits in the second year of the programme at level 6.5 on the NHEQF.</li> </ul>
Entry Requirements	<ul style="list-style-type: none"> <li>• A 3-year Bachelor's degree for the 2-year/4-semester Master's degree programme (e.g. M.A., M.Com., M.Sc., etc.).</li> </ul>

## PLO & GA Mapping

Programme Learning Objective #	Programme Learning Objective (PLO)	Description of PLO	PLO Mapped with GA#
PLO 1	Learning Dispositions	Recognize and reflect on the production of knowledge in multiple spaces	GA 1 GA 8
		Develop the leadership capacity to negotiate intercultural learning spaces	GA 1 GA 6 GA 8
		Engage dialogically with distinct and/or intersecting intellectual communities to develop the scope of inquiry	GA 2 GA 3
PLO 2	Domain specific knowledge	Develop intensive and extensive knowledge and expertise in their respective domains	GA 1
		Formulate and extrapolate the knowledge	GA 1

		gained to be applied in real– life situations, for self-directed learning and in competitive examinations	GA 2 GA 3
		Evaluate and create domain specific knowledge in areas of learning, research and industry	GA 1 GA 2
PLO 3	Application oriented knowledge and diverse perspectives	Translate theoretical understanding to experimental knowledge for solving complex problems	GA 1 GA 3
		Ability to solve problems using pragmatic, alternative and creative approaches	GA 1 GA 2 GA 3 GA 5
		Capacity to apply advanced knowledge and approaches to solve concrete and abstract problems in domain-related and multi-disciplinary issues.	GA 1 GA 2
PLO 4	Innovation and research	Develop aptitude for innovation and entrepreneurship	GA 6
		Identify contemporary research problems, analyze data qualitatively and quantitatively and propose solutions	GA 1 GA 2 GA 9
		Create new ideas, analyze problems, diagnose them and identify their causes independently and/or in groups	GA 6 GA 7
PLO 5	Scientific communication skills	Document, prepare and present research work as reports and articles in academic forums	GA 6
		Critically assess, review and present theories and concepts	GA 1
		Take technically complex scientific topics and craft them into accessible, informative, and compelling content for specific audiences	GA 1 GA 2
PLO 6	Digital competency	Use domain-related advanced software	GA 2

		resources, computational skills and digital tools for data analysis and interpretation	GA 5
		Ethically apply digital skills to creatively communicate ideas and issues related to academic experiences	GA 5 GA 10
		Acquire the ability to leverage digital technologies to communicate, collaborate, and analyze data	GA 5
PLO 7	Ethical reasoning	Apply domain specific ethical principles and practices in academic, professional and social engagements	GA 1 GA 5
		Transform the behaviour of students to preserve public interest, the environment and be a source of help	GA 4 GA 5
		Being honest and taking responsibility for academic work and environmental sustainability	GA 4 GA 5
PLO 8	Comparative and interdisciplinary knowledge practices	Develop an interdisciplinary approach to research	GA 1 GA 7
		Compare scientific, social and historical phenomena in order to yield new insights	GA 1 GA 9
		Articulate how the complexities of social differentiation, like sex, gender, disability, race, ethnicity, nation, class, and such give insights and shape intellectual projects	GA 3 GA 5 GA 8 GA 9
PLO 9	Career readiness	Choose from diverse career options available in local, national and international realms.	GA 8
		Find success in workplace, manage one's career and apply the skills learned	GA 7
		Carry out further research or pursue higher education in the country or abroad	GA 1
PLO 10	Creating collaboration with	Cultivate relationship with mentors and advisors, whose expertise and experience can	GA 3 GA 7

	the corporate world	assist in the development of work	
		Recognize and reflect on the value, effectiveness, and ethics of collaboration in different settings and situations	GA 5 GA 9
		Produce new knowledge by working at the intersection of multiple disciplines and interdisciplinary fields	GA 1

### METHODS OF ASSESSMENT

<b>Remembering (K1)</b>	<ul style="list-style-type: none"> <li>• The lowest level of questions require students to recall information from the course content</li> <li>• Knowledge questions usually require students to identify information in the textbook</li> </ul>
<b>Understanding (K2)</b>	<ul style="list-style-type: none"> <li>• Understanding of acts and ideas by comprehending organizing, comparing, translating, interpolating and interpreting in their own words</li> <li>• The questions go beyond simple recall and require students to combine the ideas together</li> </ul>
<b>Application (K3)</b>	<ul style="list-style-type: none"> <li>• Students have to solve problems by using/applying a concept learned in the classroom</li> <li>• Students must use their knowledge to determine exact response</li> </ul>
<b>Analyze (K4)</b>	<ul style="list-style-type: none"> <li>• Analyzing the question by asking students to breakdown something into its component parts</li> <li>• Analyzing requires students to identify reasons, causes or motives generalizations</li> </ul>
<b>Evaluate (K5)</b>	<ul style="list-style-type: none"> <li>• Evaluation requires an individual to make judgment on something</li> <li>• Questions to judge the value of an idea, a character, a work of art, or a solution to a problem</li> <li>• Students are engaged in decision-making</li> </ul>
<b>Create (K6)</b>	<ul style="list-style-type: none"> <li>• The questions of this category challenge students to get engaged in creative and original thinking</li> <li>• Developing original ideas and problem solving skills</li> </ul>

## Cognitive Level (CL)

No.	Code	Cognitive Level
1	R	Remember
2	U	Understanding
3	Ap	Apply
4	An	Analyse
5	E	Evaluate
6	C	Create

## Knowledge Category (KC)

No	Code	Knowledge
1	F	Factual
2	C	Conceptual
3	P	Procedural
4	M	Metacognitive

## Learning Activities

### A. Participative Learning

No	Code	Description
1	GD	Group Discussion
2	SI	Simulation
3	OO	One to One Learning
4	RF	Rapid Fire
5	KWL	Know, Want to Know, Learned
6	Sem	Seminar
7	WSQ	Watch Summarise Question
8	FC	Flipped Class

### B. Cooperative Learning

No	Code	Description
1	Lec	Lecture
2	Soc	Socrates Method
3	BS	Brain Storming
4	GT	Group Learning
5	OT	One to One Tutoring

### C. Peer Learning

No	Code	Description
1	TPS	Think Pair Share
2	RPT	Reciprocal Peer learning
3	PT	Peer Learning

### D. Experiential Learning

No	Code	Description
1	RP	Roleplay
2	FW	Fieldwork
3	MPr	Micro/Mini Project
4	Pr	Project
5	Viv	Viva-Voce
6	Rep	Report Writing
7	Rev	Review Writing
8	CW	Critique Writing

### E. Problem Solving Method

No	Code	Description
1	CS	Case Study
2	Ess	Essay
3	AW	Article Writing
4	SP	Solution to Problem
5	PF	Problem Finding

### Assessment Task

No	Code	Description
1	CA	Class Assignment
2	HrA	Hour Assignment
3	CT	Class Test
4	ST	Self Test
5	OT	Online Test
6	OBT	Open Book Test
7	Qui	Quiz
8	HoA	Home Assignment
9	MCQ	Multiple Choice Question
10	SA	Short Answer
11	Ess	Essay

### METHODS OF EVALUATION

Evaluation	Methods	Marks
<b>Internal</b>	Continuous Internal Assessment Test	<b>40</b>
	Assignments / Snap Test / Quiz	
	Seminars	
	Attendance and Class Participation	
<b>External</b>	End Semester Examination	<b>60</b>
<b>Total</b>		<b>100</b>

**CURRICULUM TABLE**

Year	Semester	Module No.	Courses	Course Code	Hours							Total Hours	Credits	Credit Points
					Lecture	Tutorial	Practical	Internship	Self-Learning	Demonstration	Research Project			
I	I	1.1	Core Course 1 - Business Finance	23PK11	2	4						6	4	24
		1.2	Core Course 2 - Digital Marketing	23PK12	6							6	4	24
		1.3	Core Course 3 - Banking & Insurance	23PK13	2	4						6	4	24
		1.4	Elective I Operations Research	23PKEA	2		4					6	4	24
		1.5	Elective II Export Import Procedure & Documentation	23PKEB	6							6	4	24
		<b>Total</b>					<b>18</b>	<b>8</b>	<b>4</b>				<b>30</b>	<b>20</b>
I	II	2.1	Core Course 4 - Applied Statistics	23PK21	2	4						6	4	24
		2.2	Core Course 5 - Research Methodology	23PK22	6							6	4	24
		2.3	Core Course 6 - Financial Management	23PK23	2	4						6	4	24

		2.4	Elective III	Executive Skill Development	23PKN1	6									6	4	24
		2.5	Elective IV	1.Logistic & Supply Chain Management	23PKEC	6									6	4	24
		<b>Total</b>					<b>22</b>	<b>8</b>							<b>30</b>	<b>20</b>	<b>120</b>

II	III	3.1	Core Course 7 - Advanced Corporate Accounting		23PK31	2	4								6	4	26		
		3.2	Core Course 8 - Corporate & Economic Laws		23PK32	4	2									6	4	26	
		3.3	Core Course 9 - Project		23PK3 3											6	6	4	26
		3.4	Elective V	1.Investment Management	23PKE D	6										6	4	26	
		3.5	Elective VI	1.Taxation & Tax Planning	23PKEE	6										6	4	26	
				Internship														4	26
		<b>Total</b>						<b>18</b>	<b>6</b>							<b>6</b>	<b>30</b>	<b>20</b>	<b>136</b>

II	IV	4.1	Core Course 10 - Advanced Cost Accounting		23PK41	2	4								6	4	26	
		4.2	Core Course 11 Human Resource Analysis		23PK42	6										6	4	26
		4.3	Core Course 12 - International Business		23PK43	6										6	4	26



	4.4	Elective VII	1.Organisational Behaviour	23PEF	6							6	4	26
	4.5	Elective VIII	1.Entrepreneurial Development	23PKEG	6							6	4	26
	<b>Total</b>				<b>26</b>	<b>4</b>						<b>30</b>	<b>20</b>	<b>130</b>

### SEMESTER - I

Course Title: Business Finance	Course Code: 23PK11 Course Type: Problem 80% Theory 20%
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Total Hours: 90	Hours/Week: 6	Credits: 4
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Pass-Out Policy : Minimum Contact Hours: 54 Total Score :100% Internal:40 External: 60 Minimum Pass : 50% [No Minimum for Internal]
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Course Creator:

Expert 1

Expert 2

Name:Dr.S.Pushpalatha
Designation:Assistant Professor
Mobile:9486857739
Email id: pushpalathasuneesh@gmail.com

Name: Dr.S.Memukhan Gnanamoni
Designation:Assistant Professor
Mobile:9486760557
Email id: memukhansgmail.com

Name: Dr.B.Nalatha Vijilin
Designation:Assistant Professor
Mobile:9600959160
Email id: nvijilin@yahoo.com

CLO- No.	<b>Course Learning Outcomes (CLO)</b> <i>Upon completion of this course, students will be able to:</i>	% of PLO Mapping with CLO	CLO & PLO Mapping with GA#	Cognitive Level (CL)	Knowledge Category (KC)
CLO-1	To outline the fundamental concept in Finance	1(20)	GA 1, GA 2, GA 3,GA 6,GA 8	U	F,C
CLO-2	To estimate and evaluate risk in investment proposals	2(20)	GA 1,GA 2,GA 3	AP	C,P
CLO-3	To evaluate leasing as a source of finance and determine the sources of startup financing	3(20)	GA 1,GA 2,GA 3,GA 5	AN	C,P
CLO-4	To examine cash and inventory management techniques	4(20)	GA 1,GA 2,GA 6,GA 7,GA 9	E	P,M
CLO-5	To appraise capital budgeting techniques for MNCs	5(20)	GA 1, GA 2, GA 3,GA 6,GA 8	AP	P,M

Module	Course Description	Hours	% of CLO Mapping with Module	Learning Activities	Assessment Tasks	References
<b>1.</b>	<b>Introduction to Business Finance and Time value of Money</b>					
1.1	Introduction, Meaning and Definition	1	1(5)	Lec	CA	1
1.2	Objectives of Business Finance	1	1(5)	Lec	HrA	1
1.3	Scope of Business Finance	1	1(5)	Lec	SA	1
1.4	Time Value of Money-Introduction and Meaning	1	1(5)	Lec	HrA	1

1.5	Causes	1	1(5)	Lec	SA	1
1.6	Compounding	1	1(5)	Lec	Ess	1
1.7	Discounting	1	1(5)	Lec	HrA	1
1.8	Sinking Fund Factor	1	1(5)	Lec	CA	1
1.9	Capital Recovery Factor	1	1(5)	Lec	OBT	1
1.10	Multiple Compounding	1	1(10)	Lec	HoA	1
1.11	Effective rate of Interest	1	1(5)	Lec	CA	1
1.12	Doubling Period(Rule of 69 and Rule of 72)	1	1(10)	Lec	Ess	2
1.13	Practical Problems	2	1(10)	Lec	HoA	3
1.14	Practical Problems	2	1(10)	Lec	Ess	1
1.15	Practical Problems	2	1(10)	Lec	Ess	1
<b>2</b>	<b>Risk Management</b>					
2.1	Introduction, Meaning and Definition	1	2(10)	Lec	CA	1
2.2	Sources of Risk	1	2(10)	Lec	CA	1
2.3	Measures of Risk	1	2(10)	Lec	HoA	1
2.4	Measurement of Return	2	2(10)	Lec	HrA	1
2.5	General pattern of risk and return	2	2(10)	Lec	OBT	1
2.6	Criteria for evaluating proposal to minimize risk (Single Asset and Portfolio)	3	2(20)	Lec	ST	1
2.7	Methods of Risk Management	5	2(20)	Lec	Qui	1
2.8	Hedging Currency Risk	3	2(10)	Lec	ST	1
<b>3</b>	<b>Startup Financing and Leasing</b>					
3.1	Introduction and Meaning	2	3(10)	Lec	ST	3
3.2	Sources	2	3(10)	Lec	OBT	3
3.3	Modes(Bootstrapping, Angel Investors, Venture Capital Fund)	5	3(20)	Lec	Ess	1
3.4	Leasing- Meaning	2	3(10)	Lec	CA	2
3.5	Types of Lease Agreements	2	3(20)	GT	HrA	1
3.6	Advantages and Disadvantages of Leasing	2	3(10)	Sem	CA	1
3.7	Financial evaluation from the perspective of Lessor and Lessee	3	3(20)	SP	ST	1
<b>4</b>	<b>Cash, Receivable and Inventory Management</b>					
4.1	Introduction and Meaning	1	4(5)	Lec	CA	2
4.2	Objectives and Importance	1	4(5)	Lec	HrA	1

4.3	Cash Cycle	1	4(5)	Lec	Qui	2
4.4	Minimum Operating Cash	1	4(10)	Lec	ST	1
4.5	Safety Level of Cash	2	4(10)	Lec	HoA	1
4.6	Optimum Cash Balance	2	4(10)	Lec	Ess	1
4.7	Receivable Management –Meaning	1	4(5)	GT	CA	1
4.8	Credit Policy	1	4(5)	TPS	HrA	1
4.9	Controlling Receivables	1	4(5)	SP	CT	1
4.10	Debt Collection Period	1	4(5)	SP	ST	1
4.11	Ageing Schedule	1	4(10)	Sem	HrA	1
4.12	Factoring	1	4(5)	OT	ST	1
4.13	Evaluating investment in account receivable	1	4(5)	SP	CT	1
4.14	Inventory Management-Meaning and Objectives	1	4(5)	SP	HoA	1
4.15	EOQ with price breaks	1	4(5)	SP	ST	1
4.16	ABC Analysis	1	4(5)	Lec	CA	1
<b>5</b>	<b>Multi National Capital Budgeting</b>					
5.1	Introduction and Meaning	1	5(5)	Lec	SA	1
5.2	Steps Involved in Multi National Capital Budgeting	1	5(5)	Lec	Ess	3
5.3	Complexities	1	5(5)	Lec	SA	2
5.4	Factors to be considered	1	5(5)	Lec	Ess	2
5.5	International Source of Finance	1	5(5)	Lec	HoA	1
5.6	Techniques to evaluate multi-national capital expenditure proposals	1	5(10)	Lec	OBT	1
5.7	Pay Back Period	2	5(10)	Lec	HrA	3
5.8	Discounted Pay Back Period	1	5(5)	SP	HrA	2
5.9	Net Present Value(NPV)	1	5(5)	SP	HoA	2
5.10	Profitability Index	1	5(5)	SP	ST	2
5.11	Net Profitability Index	1	5(5)	SP	CT	3
5.12	Internal Rate of Return(IRR)	2	5(10)	SP	Qui	2
5.13	Average Rate of Return(ARR)	1	5(5)	SP	HrA	1
5.14	Capital Rationing	2	5(10)	SP	CA	2
5.15	Techniques of Risk Analysis in Capital Budgeting	1	5(10)	TPS	CA	1

### Books for Reference

1. Maheshwari S.N., (2019), “Financial Management Principles and Practices”, 15<sup>th</sup> Edition, Sultan Chand & Sons, New Delhi.
2. Khan M.Y & Jain P.K, (2011), “Financial Management: Text, Problems and Cases”, 8<sup>th</sup> Edition, McGraw Hill Education, New Delhi.
3. Prasanna Chandra, (2019), “Financial Management, Theory and Practice”, 10<sup>th</sup> Edition, McGraw Hill Education, New Delhi.
4. Apte P.G, (2020), “International Financial Management” 8<sup>th</sup> Edition, Tata McGraw Hill, New Delhi.
5. Pandey I. M., (2021), “Financial Management”, 12<sup>th</sup> Edition, Pearson India Education Services Pvt. Ltd, Noida.
6. Kulkarni P. V. & Satyaprasad B. G., (2015), “Financial Management”, 14<sup>th</sup> Edition, Himalaya Publishing House Pvt Ltd, Mumbai.
7. Rustagi R. P., (2022), “Financial Management, Theory, Concept, Problems”, 6<sup>th</sup> Edition, Taxmann Publications Pvt. Ltd, New Delhi.
8. Arokiamary Geetha Rufus, Ramani N. & Others, (2017), “Financial Management”, 1<sup>st</sup> Edition, Himalaya Publishing House Pvt Ltd, Mumbai.

### Web references:

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://resource.cdn.icai.org/65599bos52876parta-cp16.pdf>

### SEMESTER - I

<b>Course Title: Digital Marketing</b>		<b>Course Code: 23PK12</b> <b>Course Type: Theory:</b> <b>100%</b>
<b>Total Hours: 90</b>	<b>Hours/Week: 6</b>	<b>Credits: 4</b>
<b>Pass-Out Policy: Minimum Contact Hours: 54</b> <b>Total Score :100% Internal:40 External: 60</b> <b>Minimum Pass : 50% [No Minimum for Internal]</b>		
<b>Course Creator</b>	<b>Expert 1</b>	<b>Expert 2</b>
<b>Name: Dr. C. Sathya Kumar</b>	<b>Name: Dr.S.Memukhan Gnanamoni</b>	<b>Name: : Dr. P. Christopher Raj</b>
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<b>CLO- No.</b>	<b>Course Learning Outcomes (CLO) Upon completion of this course, students will be able to:</b>	<b>% of PLO Mapping with CLO</b>	<b>CLO &amp; PLO Mapping with GA#</b>	<b>Cognitive Level (CL)</b>	<b>Knowledge Category (KC)</b>
CLO-1	To Learn the difference forms of organization	2(20)	GA 1,GA 2,GA 3	R	F
CLO-2	To understand the steps involved in start-up enterprises	2(12) 3(8)	GA 1,GA 2,GA 3, 2,GA 5	U	C
CLO-3	To understand the benefits of switch over to electronic mode	2(10) 3(10)	GA 1,GA 2,GA 3, GA 1,GA 2,	Ap	P
CLO-4	To understand the micro and macro environment that affects the business	3(20)	GA 1,GA 2,GA 3,GA 5	Ap, E	C
CLO-5	To learn the impact of globalization of business	2(20)	GA 1,GA 2,GA 3	U, Ap	C

<b>Module</b>	<b>Course Description</b>	<b>Hours</b>	<b>% of CLO Mapping with Module</b>	<b>Learning Activities</b>	<b>Assessment Tasks</b>	<b>References</b>
1.1	<b>Introduction to Digital Marketing.</b>	1	1 (10)	Lec	CA	1
1.2	<b>Digital Marketing</b>	1	1 (5)	Lec	SA	1
1.3	<b>Transition from traditional to digital marketing</b>	1	1 (5)	Lec	HrA	1
1.4	<b>Rise of Internet</b>	1	1 (5)	Lec	SA	1
1.5	<b>Growth of e-concepts</b>	1	1 (5)	Lec	Ess	1
1.6	<b>Growth of e-business to advanced e-commerce</b>	1	1 (5)	Lec	HrA	1
1.7	<b>Emergence of digital marketing as a tool</b>	1	1 (5)	Lec	CA	1
1.8	<b>Digital marketing Channels</b>	1	1 (5)	Lec	OBT	1
1.9	<b>Digital marketing applications benefits and limitations</b>	2	1 (10)	Lec	HoA	1
1.10	<b>Factors for success of digital marketing</b>	1	1 (5)	Lec	CA	1

1.11	Emerging opportunities for digital marketing professionals.	2	1 (5)	Lec	CA	1
2.1	Online Marketing mix	2	1 (5)	Lec	CA	1
2.2	E-Product	1	1 (5)	Lec	SA	1
2.3	E-promotion	1	2 (5)	Lec	HrA	1
2.4	E-price	1	2 (5)	Lec	SA	1
2.5	E-place	1	2 (5)	Lec	Ess	1
2.6	Consumer segmentation	2	2 (10)	Lec	HrA	1
2.7	Targeting	2	2 (5)	Lec	ST	1
2.8	Positioning	2	2 (10)	Lec	Qui	1
2.9	Consumer and online shopping issues	2	2 (5)	Lec	ST	1
2.10	Website characteristics affecting online purchase decisions	2	2 (5)	Lec	CA	1
2.11	Distribution and implication on online marketing mix decisions.	2	2 (5)	Lec	HrA	1
3.1	Digital media channels	2	3 (5)	Lec	CA	1
3.2	Search engine marketing	1	3 (5)	Lec	SA	1
3.3	CPR	1	3 (5)	Lec	HrA	3
3.4	Affiliate marketing	2	3 (5)	Lec	SA	1
3.5	Interactive display advertising	1	3 (5)	Lec	Ess	1
3.6	Opt-in-email marketing	1	3 (5)	Lec	HrA	2
3.7	mobile text messaging	1	3 (10)	Lec	CA	1

3.8	<b>Invasive marketing</b>	1	3 (5)	Lec	OBT	1
3.9	<b>Campaign management</b>	1	3 (10)	Lec	CA	1
3.10	<b>Facebook</b>	1	3 (5)	Lec	SA	1
3.11	<b>Twitter</b>	1	3 (5)	Lec	HrA	1
3.12	<b>Corporate Blogs</b>	1	3 (5)	Lec	SA	1
3.13	<b>Advantages and disadvantages of media channels digital media channels</b>	1	3 (5)	Lec	Ess	1
3.15	<b>Metaverse marketing.</b>	2	3 (10)	Lec	HrA	1
4.1	<b>Online consumer behaviour</b>	1	4 (5)	Lec	CA	1
4.2	<b>Cultural implications of key website characteristics</b>	1	4 (5)	Lec	SA	3
4.3	<b>Dynamics of online consumer visit</b>	1	4 (10)	Lec	HrA	3
4.4	<b>Models of website visits</b>	1	4 (5)	Lec	SA	3
4.5	<b>Web and consumers decision making process</b>	1	4 (5)	Lec	Ess	2
4.6	<b>Data base marketing</b>	1	4 (5)	Lec	HrA	2
4.7	<b>Electronic consumer relationship management</b>	2	4 (10)	Lec	CA	2
4.8	<b>Goals</b>	1	4 (5)	Lec	OBT	2
4.9	<b>Process</b>	1	4 (5)	Lec	HoA	2
4.10	<b>Benefit</b>	1	4 (5)	Lec	CA	
4.11	<b>Role</b>	1	4 (5)	Lec	CA	2
4.12	<b>Next generation CRM.</b>	1	4 (5)	Lec	SA	1



5.1	<b>Analytics and Gamification Digital Analytics</b>	1	5 (5)	Lec	HrA	1
5.2	<b>concept</b>	1	5 (5)	Lec	SA	1
5.3	<b>Demystifying web data owned social metrics</b>	1	5 (5)	Lec	Ess	1
5.4	<b>Measurement metrics for Facebook</b>	1	5 (5)	Lec	HrA	1
5.5	<b>Twitter</b>	1	5 (5)	Lec	CA	1
5.6	<b>Youtube</b>	1	5 (5)	Lec	OBT	1
5.7	<b>Slide Share</b>	1	5 (5)	Lec	HoA	1
5.8	<b>Pinterest</b>	1	5 (5)	Lec	CA	1
5.9	<b>Instagram</b>	1	5 (5)	Lec	CA	1
5.10	<b>Snapchat</b>	1	5 (5)	Lec	SA	1
5.11	<b>Linkedin</b>	1	5 (10)	Lec	HrA	1
5.12	<b>Earned social media metrics</b>	1	5 (5)	Lec	SA	1
5.13	<b>Digital brand analysis</b>	1	5 (5)	Lec	Ess	1
5.14	<b>Meaning</b>	1	5 (5)	Lec	HrA	1
5.15	<b>Benefits</b>	1	5 (5)	Lec	CA	1
5.16	<b>components</b>	1	5 (10)	Lec	OBT	1
5.17	<b>Brand share dimensions</b>	1	5 (5)	Lec	HoA	1
5.18	<b>Brand audience dimensions</b>	1	5 (5)	Lec	CA	1
5.19	<b>Market influence analytics</b>	1	5 (5)	Lec	CA	1

5.20	Consumer generated media and opinion leaders	1	5 (5)	Lec	SA	1
5.21	Peer review	1	5 (10)	Lec	HrA	1
5.22	Word of mouth	1	5 (10)	Lec	SA	1
5.23	Influence analytics	1	5 (5)	Lec	Ess	1
5.24	Mining consumer generated media	1	5 (5)	Lec	HrA	1
5.25	Gamification	1	5 (5)	Lec	CA	1
5.26	game based marketing	1	5 (5)	Lec	OBT	1
5.27	Benefits	1	5 (10)	Lec	HoA	1
5.28	Consumer motivation for playing online games.	1	5 (5)	Lec	CA	1

#### Reference Books

1. [Puneet singh Bhatia](#), Fundamentals of Digital Marketing, Pearson India
2. Sema Gupta, digital marketing, Mc Graw Hill Publications
3. Chuck Hemann and Ken Burbary, Digital marketing analytics Pearson India

#### SEMESTER - I

Course Title: Banking and Insurance

Course Code: 23PK13  
Course Type: Theory

Total Hours: 90 Hours/Week: 6 Credits: 4

Pass-Out Policy : Minimum Contact Hours: 54  
Total Score :100% Internal: 40 External: 60  
Minimum Pass : 50% [No Minimum for Internal]

Course Creator

Expert 1

Expert 2

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<b>CLO- No.</b>	<b>Course Learning Outcomes (CLO)</b> <i>Upon completion of this course, students will be able to:</i>	<b>% of PLO Mapping with CLO</b>	<b>CLO &amp; PLO Mapping with GA#</b>	<b>Cognitive Level (CL)</b>	<b>Knowledge Category (KC)</b>
CLO-1	Relate the transformation in banking from traditional to new age.	2(20)	GA 1,GA 2,GA 3	R	F
CLO-2	Apply modern technique of digital banking	2(12) 3(8)	GA 1,GA 2,GA 3, GA 1,GA 2,GA 3,GA 5	U	C
CLO-3	Evaluate the role of insurance sector.	2(10) 3(10)	GA 1,GA 2,GA 3, GA 1,GA 2,GA 3,GA 5	Ap	P
CLO-4	Examine the regulatory mechanism	3(20)	GA 1,GA 2,GA 3,GA 5	Ap, E	C
CLO-5	Assess risk mitigation strategies.	2(20)	GA 1,GA 2,GA 3	U, Ap	C

<b>Module</b>	<b>Course Description</b>	<b>Hours</b>	<b>% of CLO Mapping with Module</b>	<b>Learning Activities</b>	<b>Assessment Tasks</b>	<b>References</b>
<b>I</b>	<b>Introduction to Banking</b>					
1.1	Brief History of Banking	1	1(5)	Lec	CA	1
1.2	Rapid Transformation in Banking: Customer shift	1	1(5)	SI	CT	1
1.3	Fintech Overview and outlook	1	1(5)	KWL	HrA	1
1.4	The Financial Disruptors	1	1(5)	FC	Qui	1

1.5	Digital Financial Revolution	2	1(15)	Lec	HoA	1
1.6	New Era of Banking	1	1(5)	TPS	Ess	1
1.7	Digital Banking	2	1(10)	OT	CT	2
1.8	Electronic Payment Systems	1	1(5)	GT	OBT	2
1.9	Electronic Fund Transfer System	2	1(10)	GD	ST	1
1.10	Electronic Credit and Debit Clearing	2	1(15)	Lec	OT	1
1.11	NEFT-RTGS	2	1(10)	SI	HoA	1
1.12	VSAT-SFMS-SWIFT	2	1(10)	BS	ST	1
<b>II</b>	<b>Contemporary Developments in Banking</b>					
2.1	Distributed Ledger Technology	1	2(5)	Lec	CA	1
2.2	Block Chain: Meaning and Structure	1	2(10)	KWL	CT	1
2.3	Types of Block Chain	1	2(5)	RF	HrA	1
2.4	Differences between DLT and Block Chain	1	2(5)	SI	Qui	1
2.5	Benefits of Block Chain and DLT	1	2(5)	OO	HoA	1
2.6	Unlocking the potential of Block Chain	1	2(5)	TPS	Ess	1
2.7	Crypto Currencies	1	2(5)	PT	CT	1
2.8	Central Bank Digital Currency (CBDC)	1	2(5)	Lec	OBT	2
2.9	Role of DLT in financial services	1	2(10)	BS	ST	2
2.10	AI in Banking and its future	2	2(10)	GT	OT	2
2.11	Application of AI in Banking	1	2(5)	FC	HoA	1
2.12	Importance of AI in banking	2	2(10)	KWL	ST	1
2.13	Banking reimaged with AI	1	2(5)	RF	CA	1
2.14	Cloud Banking – Meaning	2	2(10)	GD	CT	1
2.15	Benefits in switching to Cloud Banking	1	2(5)	GL	HrA	1
<b>III</b>	<b>Indian Insurance Market</b>					
3.1	History of Insurance in India	1	3(5)	GD	CA	1
3.2	Definition and Functions of Insurance	1	3(5)	KWL	CT	1
3.3	Insurance Contract	1	3(5)	RF	HrA	1
3.4	Indian Insurance Market	1	3(5)	BS	Qui	1
3.5	Reforms in Insurance Sector	2	3(10)	GT	HoA	2
3.6	Insurance Organisation and its structure	1	3(5)	TPS	Ess	1

3.7	Insurance Intermediaries	3	3(15)	PT	CT	2
3.8	Insurance Broker and Agent	1	3(10)	OO	OBT	2
3.9	Surveyors and Loss Assessors	1	3(10)	FC	ST	2
3.10	Third Party Administrators (Health Services)	3	3(15)	SI	OT	1
3.11	Procedures – Code of Conduct	3	3(15)	GD	HoA	1
<b>IV</b>	<b>Customer Services in Insurance</b>					
4.1	Customer Service in Insurance	2	4(10)	Lec	CA	2
4.2	Quality of Service	1	4(10)	GD	CT	2
4.3	Role of Insurance Agents in Customer Service	2	4(10)	SI	HrA	2
4.4	Agent’s Communication and Customer Service	2	4(10)	KWL	Qui	1
4.5	Ethical Behaviour in Insurance	2	4(10)	TPS	HoA	1
4.6	Grievance Redressal System in Insurance Sector	2	4(10)	FC	Ess	1
4.7	Integrated Grievance Management System	2	4(10)	RF	CT	1
4.8	Insurance Ombudsman	1	4(10)	OO	OBT	1
4.9	Insurance Regulatory and Development Authority of India Act (IRDA)	2	4(10)	GT	ST	2
4.10	IRDA Regulations and Guidelines	2	4(10)	OT	OT	1
<b>V</b>	<b>Risk Management</b>					
5.1	Risk Management	3	5(20)	BS	CA	1
5.2	Risk Management and Control in banking and insurance industries	4	5(20)	OT	CT	1
5.3	Methods of Risk Management	3	5(20)	Lec	HrA	1
5.4	Risk Management by Individuals and Corporations	4	5(20)	GD	Qui	2
5.5	Tools for Controlling Risk	4	5(20)	SI	HoA	1

### Reference Books

- 1.Sundharam KPM &Varshney P.N., (2020), “Banking Theory, Law and Practive”, 20<sup>th</sup> Edition, Sultan Chand & Sons, New Delhi.
- 2.Gordon & Natarajan. (2022), “Banking Theory, Law and Practice”, 9<sup>th</sup> Edition, Himalaya Publishing House Pvt Ltd, Mumbai.
- 3.Gupta P.K.(2021),“Insurance and Risk Management” 6<sup>th</sup> Edition, Himalaya Publishing House Pvt Ltd. Mumbai.

## SEMESTER - I

Course Title: OPERATIONS RESEARCH	Course Code: 23PKEA Course Type: Problem 80% Theory 20%
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Total Hours: 90	Hours/Week: 6	Credits: 4
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Pass-Out Policy : Minimum Contact Hours: 54 Total Score :100% Internal:40 External:60 Minimum Pass : 50% [No Minimum for Internal]
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Course Creator	Expert 1	Expert 2
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CLO- No.	Course Learning Outcomes (CLO) <i>Upon completion of this course, students will be able to:</i>	% of PLO Mapping with CLO	CLO & PLO Mapping with GA#	Cognitive Level (CL)	Knowledge Category (KC)
CLO-1	To outline the fundamentals of Operations Research	1 (20)	GA 1, GA 2, GA 3	U	C
CLO-2	To use OR models for problem solving	2 (20)	GA 1,GA 2,GA 3	AP	P
CLO-3	To examine the role of sequencing and game theory	4 (20)	GA 1,GA 2,GA 6,GA	A	F
CLO-4	To design and apply network analysis	4 (20)	GA 1,GA 2,GA 6,GA	A	F
CLO-5	To design and apply network analysis	7 (20)	GA 1,GA 4,GA 5	AP	C

Module	Course Description	Hours	% of CLO Mapping with Module	Learning Activities	Assessment Tasks	References
1.1	<b>INTRODUCTION AND LINEAR PROGRAMMING PROBLEM</b> Introduction to Operations Research –	6	1(40)	Lec	CA	1
1.2	Uses and Limitations –.	6	1(30)	OT	CT	1
1.3	Linear Programming Problem: Formulation, Solving LPP	4	1(15)	Sl	Qui	1
1.4	Graphical method, Simplex method, the Big-M Method.	2	1(15)	OT	CT	1
2.1	<b>TRANSPORTATION AND ASSIGNMENT PROBLEM</b> Transportation problem: Introduction – Assumptions – Formulation of Transportation models – Basic feasible solution (North-West Corner Method, Least Cost Method, Vogel's	6	2(30)	OT	SA	1
2.2	– Optimal solution (Stepping-Stone Method, Modified Distribution Method) – Degeneracy in Transportation problem..	6	2(40)	OO	HrA	1
2.3	. Assignment Problem: Introduction – Comparison with the Transportation problem .	4	2(15)	KWL	OBT	1
2.4	Formulation of assignment problems - The Hungarian method of solution.	2	2(15)	OO	HrA	1
3.1	<b>SEQUENCING AND GAME THEORY</b> Sequencing problem: Introduction – Assumptions – Processing of n jobs through one machine	6	3(30)	Lec	SA	1
3.2	– Processing of n jobs through three machines. Game Theory: Introduction – Rules for Games theory	6	3(40)	OO	CT	1
3.3	– Two person zero sum game without saddle point – Mixed strategies (2xn games, mx2 games)	4	4(15)	Lec	CA	1
3.4	– Graphical method (2xn, mx2 games).	2	4(15)	Lec	CA	1
4.1	<b>REPLACEMENT AND NETWORK ANALYSIS</b> Replacement: Introduction	6	4(30)	KWL	SA	1

4.2	Individual replacement problems – Group replacement problems.	6	4(40)	BS	HrA	1
4.3	Network Analysis: PERT and CPM.	6	4(30)	OT	CA	1
5.1	<b>Decision Tree Analysis and Queuing Theory</b> Decision Tree analysis – Queuing: Introduction	6	5 (30)	Sem	ST	1
5.2	Applications of queuing models, Waiting time and idle time costs	6	5 (40)	KWL	CT	1
5.3	Single channel Poisson arrivals with Exponential Service, Infinite population model	6	5 (30)	Sem	Qui	1

### ReferenceBooks

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”, 6 th Edition, Lakshmi Publications, Chennai.
3. Nagarajan N., (2017) “Text Book of Operations Research: A Self Learning Approach”, New Age Publications, Chennai.
4. Rina Rani Rath, (2021) “Operations Research”, 2 nd Edition, Bhavya Books, New Delhi.

### SEMESTER - I

Course Title: EXPORT IMPORT PROCEDURES AND DOCUMENTATION

Course Code: 23PKEB  
Course Type: Theory

Total Hours: 90 Hours/Week: 6 Credits: 4

Pass-Out Policy : Minimum Contact Hours: 54  
Total Score :100% Internal: 40 External:60  
Minimum Pass : 50% [No Minimum for Internal]

Course Creator

Expert 1

Expert 2

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CLO- No.	<b>Course Learning Outcomes (CLO)</b> <i>Upon completion of this course, students will be able to:</i>	% of PLO Mapping with CLO	CLO & PLO Mapping with GA#	Cognitive Level (CL)	Knowledge Category (KC)
CLO-1	To analyse the aspects of preliminaries for Exports and Imports	1 (20)	GA 1, GA 2, GA 3,GA 6,GA 8	U	C
CLO-2	To analyse Export Import Documentation	2 (20)	GA 1,GA 2,GA 2	AP	P
CLO-3	To apply Export-Import Procedure	4 (20)	GA 1,GA 2,GA 6,GA 7,GA 9	A	F
CLO-4	To utilise Pre-Import Procedure	4 (20)	GA 1,GA 2,GA 6,GA 7,GA 9	A	F
CLO-5	To apply Policy and Institutional Framework for Exports and Imports Foreign Trade Policy	7 (20)	GA 1,GA 4,GA 5	AP	C

Module	Course Description	Hours	% of CLO Mapping with Module	Learning Activities	Assessment Tasks	References
1.1	<b>Preliminaries for Exports and Imports:</b> Meaning and Definition of Export – Classification – Strategy and Preparation for Export Marketing –	6	1(40)	Lec	CA	1
1.2	Export Marketing Organizations – Registration Formalities – IEC – RCMC – Export Licensing –	6	1(30)	OT	CT	1
1.3	Selection of Export Product – Identification of Markets – Methods of Exporting – Pricing Quotations – Payment Terms – Letter of Credit Liberalization of	4	1(15)	Sl	Qui	1

1.4	Negative List for Imports – Categories of Importers – Special Schemes for Importers	2	1(15)	OT	CT	1
2.1	<b>Export Import Documentation:</b> Aligned Documentation System – Commercial Invoice – Shipping Bill – Certificate of Origin –	6	2(30)	OT	SA	1
2.2	Consular Invoice – Mate’s Receipt – Bill of Lading – GR Form – ISO 9000 – Procedure for obtaining ISO 9000	6	2(40)	OO	HrA	1
2.3	BIS 14000 Certification – Types of Marine Insurance 27 Policies.	4	2(15)	KWL	OBT	1
2.4	. Import Documents – Transport Documents – Bill to Entry – Certificate of Inspection – Certificate of Measurements – Freight Declaration.	2	2(15)	OO	HrA	1
3.1	<b>Export-Import Procedure</b> Steps in Export Procedure – Export Contract – Forward Cover – Export Finance –	6	3(30)	Lec	SA	1
3.2	Institutional framework for Export Finance – Excise Clearance – Pre-shipment Inspection –.	6	3(40)	OO	CT	1
3.3	Methods of Pre-shipment Inspection – Marine Insurance – Role of Clearing and Forwarding Agents – Shipping and Customs Formalities –	4	4(15)	Lec	CA	1
3.4	Customs EDI System – Negotiation of Documents – Realisation of Exports Proceeds.	2	4(15)	Lec	CA	1
4.1	<b>Policy and Institutional Framework for Exports and Imports:</b> Foreign Trade Policy – Highlights – Special Focus Initiatives – Duty Drawback – Deemed Exports	6	4(30)	KWL	SA	1
4.2	ASIDE – MAI ; MDA – Star Export Houses – Town of Export Excellence – EPCG Scheme – Incentives for Exports	6	4(40)	BS	HrA	1
4.3	Export Promotion Councils- Commodity Boards – FIEO – IIFT – EOUs – SEZs – ITPO – ECGC – EXIM Bank	6	4(30)	OT	CA	1
5.1	<b>Pre-Import Procedure:</b> Steps in Import Procedure – Legal Dimensions of Import Procedure .	6	5 (30)	Sem	ST	1
5.2	Customs Formalities for Imports – Warehousing of Imported goods –	6	5 (40)	KWL	CT	1
5.3	Exchange Control Provisions for Imports – Retirement of Export Documents.	6	5 (30)	Sem	Qui	1

## ReferenceBooks

1. Handbook of Import-Export Procedures – Ministry of Commerce, -
2. Government of India, New Delhi
3. Export: What, Where and How, Paras Ram, Anupam Publishers, Delhi

Exports – Do it Yourself, Mahajan M.I., Snow White Publications, New D

### SEMESTER - II

Course Title: Applied Statistics	Course Code: 23PK21 Course Type: Theory 20% Practical 80%
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Total Hours: 90	Hours/Week: 6	Credits: 4
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Pass-Out Policy : Minimum Contact Hours: 54 Total Score :100% Internal: 40 External: 60 Minimum Pass : 50% [No Minimum for Internal]
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Course Creator

Expert 1

Expert 2

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CLO- No.	Course Learning Outcomes (CLO) <i>Upon completion of this course, students will be able to:</i>	% of PLO Mapping with CLO	CLO & PLO Mapping with GA#	Cognitive Level (CL)	Knowledge Category (KC)
CLO-1	To solve probabilities of simple events and complementary events	1(20)	GA 1, GA 2, GA 3, GA 6, GA 8	U	F,C
CLO-2	To understand the key properties of Binomial, Poisson and Normal distribution	2(20)	GA 1, GA 2, GA 3	AP	C,P
CLO-3	To gain knowledge about Non-parametric Test	3(20)	GA 1, GA 2, GA 3, GA 5	AN	C,P
CLO-4	To identify the components of hypothesis test through t-test, F test, Chi-square test and ANOVA	4(20)	GA 1, GA 2, GA 6, GA 7, GA 9	E	P,M
CLO-5	To gain knowledge about statistical quality control measures used in industries	5(20)	GA 1, GA 2, GA 6	AP	P,M

<b>Module</b>	<b>Course Description</b>	<b>Hours</b>	<b>% of CLO Mapping with Module</b>	<b>Learning Activities</b>	<b>Assessment Tasks</b>	<b>References</b>
<b>I</b>	<b>Probability</b>					
1.1	Meaning and definition	1	1(5)	Lec	ST	3
1.2	Terms used in the context of probabilities	1	1(5)	Lec	OBT	3
1.3	Importance of the concept of probability	1	1(10)	Lec	Ess	1
1.4	Calculation of probability	2	1(10)	Lec	CA	2
1.5	Permutation	2	1(10)	GT	HrA	1
1.6	Combination	2	1(10)	Sem	CA	1
1.7	Theorems of probability	3	1(20)	SP	ST	1
1.8	Addition theorem	2	1(10)	TPS	HrA	3
1.9	Multiplication theorem	2	1(10)	PT	HoA	3
1.10	Baye's theorem	2	1(10)	GT	CA	3
<b>II</b>	<b>Theoretical Distribution</b>					
2.1	Binomial distribution	2	2(5)	Lec	CA	2
2.2	Properties of Binomial distribution	2	2(10)	Lec	HrA	1
2.3	Fitting of Binomial distribution	3	2(15)	Lec	Qui	2
2.4	Poisson distribution	2	2(10)	Lec	ST	1
2.5	Fitting of Poisson distribution	3	2(20)	Lec	HoA	1

2.6	Normal distribution	2	2(20)	Lec	Ess	1
2.7	Properties of Normal distribution	2	2(10)	GT	CA	1
2.8	Area under normal curve	2	2(10)	TPS	HrA	1
<b>III</b>	<b>Non-Parametric Test</b>					
3.1	Introduction	1	3(5)	Lec	SA	1
3.2	Meaning of non-parametric test	1	3(5)	Lec	Ess	3
3.3	Objectives	1	3(5)	Lec	SA	2
3.4	Advantages	1	3(10)	Lec	Ess	2
3.5	The Spearman's Rank Correlation	2	3(15)	Lec	HoA	1
3.6	Chi-square test	2	3(10)	Lec	OBT	1
3.7	Sign test	2	3(10)	Lec	HrA	3
3.8	Mann Whitney test	3	3(10)	SP	HrA	2
3.9	Kruskal Wallis test	3	3(20)	SP	HoA	2
3.10	Limitations of the use of Non-Parametric test	2	3(10)	SP	ST	2
<b>IV</b>	<b>Testing of Hypothesis</b>					
4.1	Meaning and definition of hypothesis	1	4(5)	Lec	SA	1
4.2	Procedure of testing hypothesis	1	4(5)	Lec	Ess	3
4.3	Test of significance for large samples	2	4(5)	Lec	SA	2
4.4	Test of significance for small samples	2	4(5)	Lec	Ess	2
4.5	'Z' test (only for variables)	2	4(5)	Lec	HoA	1
4.6	Student t-distribution (only for variables)	2	4(10)	Lec	OBT	1
4.7	Properties of t-distribution	2	4(10)	Lec	HrA	3

4.8	F-test	2	4(5)	SP	HrA	2
4.9	Analysis of variance (ANOVA)	2	4(5)	SP	HoA	2
4.10	Analysis of variance in Two-way classification model	2	4(5)	SP	ST	2
<b>V</b>	<b>Statistical Quality Control</b>					
5.1	Meaning, uses and limitations	1	5(5)	Lec	SA	1
5.2	Control charts	2	5(5)	Lec	Ess	3
5.3	Procedure for setting up a control chart	2	5(5)	Lec	SA	3
5.4	Control limits	2	5(5)	Lec	Ess	2
5.5	Types of control charts	1	5(10)	Lec	HoA	3
5.6	Mean chart and R chart	2	5(10)	Lec	OBT	1
5.7	Standard deviation chart	2	5(10)	Lec	HrA	3
5.8	Control chart for C and its uses	2	5(10)	SP	HrA	2
5.9	Control chart for P	2	5(20)	SP	HoA	3
5.10	Problems related to control charts	2	5(20)	SP	ST	3

#### ReferenceBooks

1. Gupta S.P – Statistical Methods – Sultan Chand & Sons – New Delhi,
2. Pillai R.S.N & Bagavathi V – Statistics – S.Chand & Company Ltd, New Delhi,
3. Vendatachalapathy S.G. & Premraj H – Statistical Methods – Margham Publications, Chennai,

#### SEMESTER - II

Course Title: Research Methodology
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Course Code: 23PK22  
Course Type: Theory: 80%  
Problem: 20%

Total Hours: 90	Hours/Week: 6	Credits: 4
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Pass-Out Policy: Minimum Contact Hours: 54 Total Score :100% Internal: 40 External: 60 Minimum Pass : 50% [No Minimum for Internal]
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Course Creator
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Expert 2
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CLO- No.	<b>Course Learning Outcomes (CLO)</b> <i>Upon completion of this course, students will be able to:</i>	% of PLO Mapping with CLO	CLO & PLO Mapping with GA#	Cognitive Level (CL)	Knowledge Category (KC)
CLO-1	To Learn the difference forms of organization	1(20)	GA 1, GA 2, GA 3,GA 6,GA 8	U	F,C
CLO-2	To understand the steps involved in start-up enterprises	2(20)	GA 1,GA 2,GA 3	AP	C,P
CLO-3	To understand the benefits of switch over to electronic mode	3(20)	GA 1,GA 2,GA 3,GA 5	AN	C,P
CLO-4	To understand the micro and macro environment that affects the business	4(20)	GA 1,GA 2,GA 6,GA 7,GA 9	E	P,M
CLO-5	To learn the impact of globalization of business	5(20)	GA 1,GA 2,GA 6	AP	P,M

Module	Course Description	Hours	% of CLO Mapping with Module	Learning Activities	Assessment Tasks	References
1.1	Meaning	2	1 (10)	Lec	CA	1
1.2	Definition	1	1 (5)	Lec	HrA	1
1.3	Purpose of Research	1	1 (5)	Lec	SA	1
1.4	Types of Research	1	1 (5)	Lec	HrA	1
1.5	Procedures in Research	1	1 (5)	Lec	SA	1
1.6	Scientific Research and Sociological Research Comparison	1	1 (5)	Lec	Ess	1
1.7	Planning Research	1	1 (5)	Lec	HrA	1
1.8	Selection and Formulation of Research Problems	1	1 (5)	Lec	CA	1
1.9	Nature of Social Research	2	1 (10)	Lec	OBT	1

1.10	Characteristics	1	1 (5)	Lec	HoA	1
1.11	Objectives	1	1 (5)	Lec	CA	1
1.12	Research and Scientific Method	1	1 (5)	Lec	Ess	2
1.13	Procedures of Conducting Scientific Research	1	1 (5)	Lec	HoA	3
1.14	Issues and Problem Research	1	1 (5)	Lec	Ess	1
1.15	Review of Literature	2	1 (10)	Lec	Ess	1
2.1	Research Design	1	1 (5)	Lec		
2.2	Meaning	1	1 (5)	Lec	CA	1
2.3	Types of Design	1	2 (5)	Lec	CA	1
2.4	Significance of Research Design	1	2 (5)	Lec	HoA	1
2.5	Evaluation of Research	1	2 (5)	Lec	HrA	1
2.6	Hypothesis	2	2 (10)	Lec	OBT	1
2.7	Meaning of Hypothesis	1	2 (5)	Lec	ST	1
2.8	Process of Setting up Hypothesis	2	2 (10)	Lec	Qui	1
2.9	Concept of Hypothesis	1	2 (5)	Lec	ST	1
2.10	Formulation of Hypothesis	1	2 (5)	Lec	CA	1
2.11	Factors Affecting Research Design	1	2 (5)	Lec	HrA	2
2.12	Testing of Hypothesis	1	2 (5)	SP	Ess	2
2.13	Steps in Hypothesis Testing	1	2 (5)	SP	HrA	2
2.14	Two tailed and One tailed test	1	2 (5)	OO	HoA	1
2.15	Need for Research Design	1	2 (5)	Lec	CA	2
3.1	Types of Sampling Design	1	3 (5)	Lec	ST	2
3.2	Probability	1	3 (5)	Lec	ST	2
3.3	Objectives	1	3 (5)	Lec	ST	3
3.4	Simple Random Sampling	1	3 (5)	GT	OBT	3
3.5	Complex Random Sampling	1	3 (5)	Sem	Ess	1
3.6	Scaling Techniques	1	3 (5)	SP	CA	2
3.7	Scale Classification Bases	2	3 (10)	TPS	HrA	1
3.8	Comparative Scaling Techniques	1	3 (5)	PT	CA	1
3.9	Non-Comparative Scaling Techniques	2	3 (10)	Lec	HoA	1
3.10	Methods of Determination of Sample Size	1	3 (5)	Lec	CA	1
3.11	Random Sampling	1	3 (5)	Lec	ST	1
3.12	Non-Random Sampling	1	3 (5)	Lec	ST	1
3.13	Essential of Good Sampling	1	3 (5)	Lec	ST	1
3.15	Stage in Sample Design	2	3 (10)	Lec	OBT	1
3.16	Sampling Errors	1	3 (5)	Lec	Ess	1



4.1	Meaning	1	4 (5)	GT	ST	1
4.2	Methods of Data Collection	1	4 (5)	OT	HrA	3
4.3	Primary Data	2	4 (10)	OO	HoA	3
4.4	Methods of Collecting Primary data	1	4 (5)	Lec	CA	3
4.5	Questionnaires	1	4 (5)	SP	CA	2
4.6	Schedules	1	4 (5)	SP	ST	2
4.7	Collection of secondary data	2	4 (10)	Lec	CT	2
4.8	Meaning of Questionnaire Design	1	4 (5)	Lec	Qui	2
4.9	Qualities of good Questionnaire	1	4 (5)	Lec	HoA	2
4.10	Pilot Study	1	4 (5)	Lec		
4.11	Pre-testing	1	4 (5)	Lec	CA	2
4.12	Processing and Analysis of data	1	4 (5)	Lec	HrA	1
4.13	Evaluation	1	4 (5)	GT	Qui	2
4.14	Scope	1	4 (5)	TPS	ST	1
4.15	Selection of appropriate Method of data collection	1	4 (5)	SP	HoA	1
5.1	Processing of data	1	5 (5)	SP	Ess	1
5.2	Editing	1	5 (5)	Sem	CA	1
5.3	Coding	1	5 (5)	OT	HrA	1
5.4	Classification	1	5 (5)	SP	CT	1
5.5	Presentation of data Tabulation	1	5 (5)	SP	ST	1
5.6	Tabulation	1	5 (5)	SP	HrA	1
5.7	Graphical Representation	1	5 (5)	Lec	ST	1
5.8	Commonly used statistical tools in research	1	5 (5)	Lec	CT	1
5.9	Frequency Distribution	1	5 (5)	Lec	HoA	1
5.10	Mean, Dispersion Correlation	1	5 (5)	Lec	ST	1
5.11	T-test, F-test	2	5 (10)	Lec		
5.12	Chi-square (theory only for tools)	1	5 (5)	Lec	SA	1
5.13	Report Writing	1	5 (5)	Lec	Ess	3
5.14	Data Cleaning	1	5 (5)	SP	SA	2
5.15	Data Analysis	1	5 (5)	SP	Ess	2

#### Reference Books

1. Kothari, C.R -Research methodology-methods and techniques,Wishwaprabakashan

Publication, Delhi,2003.

2. Micheal.V.P- Research methodology in management, Himalaya publishing house Bangalore, 2007.

3. Shajahan-Research methods for management, Jaico publishing house, Delhi, 2006.

**SEMESTER - II**

Course Title: Financial Management	Course Code: 23PK23 Course Type: Problem 80% Theory 20%
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Total Hours: 90	Hours/Week: 6	Credits: 4
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Pass-Out Policy : Minimum Contact Hours: 54 Total Score :100% Internal:40 External:60 Minimum Pass : 50% [No Minimum for Internal]
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Course Creator:	Expert 1	Expert 2
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CLO- No.	Course Learning Outcomes (CLO) <i>Upon completion of this course, students will be able to:</i>	% of PLO Mapping with CLO	CLO & PLO Mapping with GA#	Cognitive Level (CL)	Knowledge Category (KC)
CLO-1	To outline the fundamental concept of Financial Management.	1(20)	GA 1, GA 2, GA 3,GA 6,GA 8	U	F,C
CLO-2	To determine Working Capital by applying different methods	2(20)	GA 1,GA 2,GA 3	AP	C,P
CLO-3	To assess Cost of Capital by applying different methods	3(20)	GA 1,GA 2,GA 3,GA 5	AN	C,P
CLO-4	To apply different methods in Financial Decisions	4(20)	GA 1,GA 2,GA 6,GA 7,GA 9	E	P,M
CLO-5	To analyse different calculations of Dividend Policy	5(20)	GA 1,GA 2,GA 6	AP	P,M

<b>Module</b>	<b>Course Description</b>	<b>Hours</b>	<b>% of CLO Mapping with Module</b>	<b>Learning Activities</b>	<b>Assessment Tasks</b>	<b>References</b>
<b>1.</b>	<b>Nature of Financial Management</b>					
1.1	Introduction, Meaning, Definition	1	1(5)	Lec	CA	1
1.2	Scope of Financial Management	1	1(5)	Lec	HrA	1
1.3	Objective of Financial Management	1	1(5)	Lec	SA	1
1.4	Profit Maximization	1	1(5)	Lec	HrA	1
1.5	Wealth Maximization	1	1(5)	Lec	SA	1
1.6	Role of Finance Manager	1	1(5)	Lec	Ess	1
1.7	Liquidity Vs Profitability	1	1(5)	Lec	HrA	1
1.8	Financial Management and other Financial Areas	1	1(5)	Lec	CA	1
1.9	Pictorial Presentation, Liquidity and Profitability	1	1(5)	Lec	OBT	1
1.10	Role of Financial Manager – Relationship between Liquidity and profitability	1	1(10)	Lec	HoA	1
1.11	Methods of Tools of Financial Management	1	1(5)	Lec	CA	1
1.12	Functions of Financial Management	2	1(10)	Lec	Ess	2
1.13	Significance of Financial Management	1	1(10)	Lec	HoA	3
1.14	The changing scenario of Financial Management in India	2	1(10)	Lec	Ess	1
1.15	Important Changes in the Environment	2	1(10)	Lec	Ess	1
<b>2</b>	<b>Working Capital Management</b>					
2.1	Introduction, Meaning and Definition	1	2(5)	Lec	CA	1
2.2	Concept of Working Capital	1	2(5)	Lec	CA	1
2.3	Types of Working Capital	1	2(10)	Lec	HoA	1

2.4	Significance of Working Capital	1	2(5)	Lec	HrA	1
2.5	Need of Working Capital	1	2(5)	Lec	OBT	1
2.6	Adequacy of Working Capital	1	2(5)	Lec	ST	1
2.7	Advantages of Adequate Working Capital	1	2(5)	Lec	Qui	1
2.8	Disadvantages of Inadequate Working Capital	1	2(5)	Lec	ST	1
2.9	Working Capital Management	1	2(5)	Lec	CA	1
2.10	Working Capital Finance Mix	1	2(5)	Lec	HrA	2
2.11	Forecasting Working Capital Requirement	1	2(10)	Lec	Ess	2
2.12	Operating Cycle Method	1	2(5)	SP	HrA	2
2.13	Estimation of Components of Working Capital Method	2	2(10)	SP	HoA	1
2.14	Computation of Working Capital Required	2	2(10)	SP	CA	2
2.15	Sources of Working Capital	2	2(10)	OO	ST	2
<b>3</b>	<b>Cost of Capital</b>					
3.1	Introduction, Meaning and Definition	1	3(5)	Lec	ST	3
3.2	Components of Cost of Capital , Importance of Cost of Capital	1	3(5)	Lec	OBT	3
3.3	Factors Determining of Cost of Capital	1	3(5)	Lec	Ess	1
3.4	Types of Cost of Capital	2	3(10)	Lec	CA	2
3.5	Computation of Cost of Capital	1	3(5)	GT	HrA	1
3.6	Cost of Debt	1	3(5)	Sem	CA	1
3.7	Cost of Irredeemable Preference Share Capital	1	3(5)	SP	ST	1
3.8	Cost of Redeemable Preference Share Capital	1	3(5)	TPS	HrA	3
3.9	Cost of Equity Capital	1	3(5)	PT	HoA	3
3.10	Dividend Yield Method	1	3(5)	GT	CA	3
3.11	Dividend Price Plus Growth Method	2	3(10)	OT	CA	2
3.12	Earning Price Method	1	3(5)	OO	ST	2
3.13	Cost of Equity Under CAPM	1	3(10)	Lec	CT	2
3.14	Cost of Retained Earnings	1	3(10)	SP	Qui	2
3.15	Weighted Average Cost of Capital, Marginal Cost of Capital	2	3(10)	SP	HoA	2
<b>4</b>	<b>Financing Decision</b>					
4.1	Introduction, Meaning, and Definition	1	4(5)	Lec	CA	2

4.2	Difference between Capital Structure and leverage	1	4(5)	Lec	HrA	1
4.3	Features of an Appropriate Capital Structure	1	4(5)	Lec	Qui	2
4.4	Factors Determining Capital Structure	1	4(10)	Lec	ST	1
4.5	Techniques of Planning the Capital Structure	2	4(10)	Lec	HoA	1
4.6	Theories of Capital Structure	2	4(10)	Lec	Ess	1
4.7	Net Income Approach	1	4(5)	GT	CA	1
4.8	Net Operating income Approach	1	4(5)	TPS	HrA	1
4.9	Traditional Approach	1	4(5)	SP	CT	1
4.10	MM Approach	2	4(10)	SP	ST	1
4.11	Introduction, Meaning, Types of Leverage	1	4(10)	Sem	HrA	1
4.12	Operating Leverage	1	4(5)	OT	ST	1
4.13	Financial Leverage	1	4(5)	SP	CT	1
4.14	Degree of Financial Leverage	1	4(5)	SP	HoA	1
4.15	Combined Leverage	1	4(5)	SP	ST	1
<b>5</b>	<b>Dividend Policy</b>					
5.1	Introduction and Meaning of Dividend	1	5(5)	Lec	SA	1
5.2	Types of Dividend	1	5(5)	Lec	Ess	3
5.3	Meaning of Dividend Policy, and Definition	1	5(5)	Lec	SA	2
5.4	Nature of Dividend Policy	1	5(5)	Lec	Ess	2
5.5	Objectives of Dividend Policy	1	5(5)	Lec	HoA	1
5.6	Factors Determining Dividend Policy	1	5(10)	Lec	OBT	1
5.7	Types of Dividend Policy	<b>2</b>	5(10)	Lec	HrA	3
5.8	Walter Model (Growth firm)	1	5(5)	SP	HrA	2
5.9	Walter Model (Normal firm)	1	5(5)	SP	HoA	2
5.10	Walter Model (Declining firm)	1	5(5)	SP	ST	2
5.11	Gordon's Model (Growth firm)	1	5(5)	SP	CT	3
5.12	Gordon's Model (Normal firm, Declining firm)	2	5(10)	SP	Qui	2
5.13	MM Hypothesis	1	5(5)	SP	HrA	1
5.14	Forms of Dividend	2	5(10)	TPS	OBT	2
5.15	Corporate Dividend Behaviour	1	5(10)	TPS	Ess	1

## ReferenceBooks

1. Dr.A.Murthy, Financial Management, Margham Publications, Chennai,2007
2. S.N.Maheswari, Financial Management, Sultan Chand and Sons, New Delhi,2011
3. Khan and Jain, Financial Management, Tata McGraw Hill Publishing Company Ltd, New Delhi.

## SEMESTER – II

Course Title: Executive Skill Development

Course Code: 23PKN1  
Course Type: Theory

Total Hours: 90 Hours/Week: 6

Credits: 4

Pass-Out Policy : Minimum Contact Hours: 54

Total Score :100% Internal:40 External:60

Minimum Pass : 50% [No Minimum for Internal]

Course Creator

Expert 1

Expert 2

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CLO- No.	Course Learning Outcomes (CLO) <i>Upon completion of this course, students will be able to:</i>	% of PLO Mapping with CLO	CLO & PLO Mapping with GA#	Cognitive Level (CL)	Knowledge Category (KC)
CLO-1	Motivate the students towards a new perspective of executive career planning with treasures of managerial talents.	1 (20)	GA 1, GA 2, GA 3,GA 6, GA 8	R	C
CLO-2	To give the students some time management tips.	2 (20)	GA 1,GA 2,GA 3	U	P
CLO-3	To build up the leadership traits.	4 (20)	GA 1,GA 2,GA 6, GA 7, GA 9	U	F
CLO-4	Creating awareness on the negotiation and transformational skills.	4 (20)	GA 1,GA 2, GA 6, GA 7, GA 9	U	F
CLO-5	Enabling the students to avoid certain postures, gestures and movements in interviews, group discussions.	7 (20)	GA 1,GA 4, GA 5	R	C

<b>Module</b>	<b>Course Description</b>	<b>Hours</b>	<b>% of CLO Mapping with Module</b>	<b>Learning Activities</b>	<b>Assessment Tasks</b>	<b>References</b>
1.1	Concept, Meaning and Definition of time, Objectives, Importance and Need for time management, Characteristics features of time manager	6	1(40)	Lec	CA	1
1.2	Time analysis, Time budgeting, Time matrix, Monochromic and polychromic leaders	6	1(30)	OT	CT	1
1.3	Time savers, Time wasters, Major blocks, Time management techniques and tips	6	1(30)	Sl	Qui	1
2.1	Concept, Essence, Importance and Functions of leadership, Leadership style	6	2(30)	OT	SA	1
2.2	Trait theory, Behavioural theory, Fiedlers contingency theory, Path goal theory, Situationnal theory	6	2(40)	OO	HrA	1
2.3	Managerial grid, Likerts four system of leadership, Transactional leadership, Transformational leadership, Transactional Vs Transformation leadership	6	2(30)	KWL	OBT	1
3.1	Meaning, Definition, Purpose, Objectives, Source and Methods of Recruitment	6	3(30)	Lec	SA	1
3.2	Concept, Meaning, Definition, Procedure of Selection, Selection Vs Recruitment	6	3(40)	OO	CT	1
3.3	Essentials of selection procedure, Stages for effective personal selection, Selection information	6	4(30)	Lec	CA	1
4.1	Nature, inputs, importance, methods of training and development, process and methods of management development	6	4(30)	KWL	SA	1
4.2	Concept, need, process of career planning, concept, purpose, methods of performance appraisal	6	4(40)	BS	HrA	1
4.3	Meaning, objectives and methods of Job evaluation	6	4(30)	OT	CA	1
5.1	Concept of communication skill, type, essential, barriers of communication, concepts, types of negotiation skill, negotiation and transactional negotiation, factors for successful negotiation	6	5 (30)	Sem	ST	1
5.2	Meaning, types of interviews, meaning, characteristics, tips and types of GD	6	5 (40)	KW L	CT	1
5.3	Etiquette, techniques to initiate GD, no verbal communication GD, movements and gestures to be avoided in GD	6	5 (30)	Sem	Qui	1

### ReferenceBooks

1. Alex. K, "Soft Skills", S. Chand & Company Ltd, New Delhi, 2009.
2. Hariharan. S, Sundararajan. N,&Shanmugapriya. S.P, "Soft Skill", MJP Publishers, Chennai, 2010.
3. Gankar, S.V. and Mamoria. C.B. "Human Resource Management" Himalaya Publishing House, Mumbai, 2011.
4. Kathiresan&Radha, "Principles of Management", Prasanna Publishers & Distributors, Chennai, 2010.
5. Bradley, McRac C. "Practical Time Management" Jaico Publishing house, Chennai, 2009.
6. Singh. S.P, "Human Resource Management", A.I.T.S.S. Publishers, Delhi, 2010.

### SEMESTER - II

Course Title: LOGISTICS AND SUPPLY MANAGEMENT	Course Code: 23PKEC Course Type: Theory
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Total Hours: 90	Hours/Week: 6	Credits: 4
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Pass-Out Policy : Minimum Contact Hours: 54 Total Score :100% Internal: 40 External:60 Minimum Pass : 50% [No Minimum for Internal]
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Course Creator

Expert 1

Expert 2

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CLO- No.	Course Learning Outcomes (CLO) <i>Upon completion of this course, students will be able to:</i>	% of PLO Mapping with CLO	CLO & PLO Mapping with GA#	Cognitive Level (CL)	Knowledge Category (KC)
CLO-1	Recall the concept and features of SCM	1 (20)	GA 1, GA 2, GA 3, GA 6, GA 8	R	C
CLO-2	Assess global and INDIAN perspective	2 (20)	GA 1, GA 2, GA 3	U	P
CLO-3	Examine changing logistics environment pertaining to materials management , warehousing and distribution	4 (20)	GA 1, GA 2, GA 6, GA 7, GA 9	U	F
CLO-4	Assess strategic warehousing for SCM including global level	4 (20)	GA 1, GA 2, GA 6, GA 7, GA 9	U	F
CLO-5	Assess the role of internet in SCM	7 (20)	GA 1, GA 4, GA 5	R	C



Module	Course Description	Hours	% of CLO Mapping with Module	Learning Activities	Assessment Tasks	References
	<b>SUPPLY CHAIN MANAGEMENT</b>					1
1.1	Supply chain management ; concept ,features ,evolution , importance , process and barriers of supply chain management	6	1(40)	Lec	CA	
1.2	principles ,supply chain strategies -organization ,coordination ,innovation and forecasting -supply chain intermediaries	6	1(30)	OT	CT	1
1.3	—concept and types ,channels of distribution for industrial goods and consumer goods, channels of distribution at services level	4	1(15)	Sl	Qui	1
1.4	Factors for selection of suitable channels	2	1(15)	OT	CT	1
	<b>Global perspective</b>					1
2.1	Global perspectives : measuring and analyzing the value and efficiency of global supply chain networks ,global market forces	6	2(30)	OT	SA	
2.2	Types of global supply chain – Indian perspectives : measuring and analyzing the value and efficiency of domestic supply chain networks	6	2(40)	OO	HrA	1
2.3	Economic effects of supply chains – customer perspectives : customer values	4	2(15)	KWL	OBT	1
2.4	Role of customers and ways of improving customer services in SCM	2	2(15)	OO	HrA	1
	<b>Framework of logistics</b>					1
3.1	Logistics : introduction – positioning of information in logistics and supply chain management – Logistics Information System (LIS)	6	3(30)	Lec	SA	
3.2	Logistics management : concept and process ,competitive advantages and three C's ,changing logistic environment , reverse logistic ,importance of inventory control – elements of inventory	6	3(40)	OO	CT	1
3.3	Inbound and outbound logistics, bull -whip effect - distribution and warehousing management transport function and participants in transportation decision -transport infrastructure – packaging and materials management, consumer and industrial	4	4(15)	Lec	CA	1
3.4	Factors influencing materials planning, preservation safety and measures of materials handling	2	4(15)	Lec	CA	1

4.1	<b>SCM-Warehousing</b> Introduction – concepts of warehousing – types of warehouse – functions of warehousing -strategic warehousing , warehouse operation	6	4(30)	KWL	SA	1
4.2	Ownership arrangements ,warehouse decision ,warehouse management system , packaging perspectives , packaging for material handling efficiency , materials handling ,supply chain logistics design : global strategic positioning	6	4(40)	BS	HrA	1
4.3	Global SC integration ,SC security , international sourcing , distribution control and evaluation	6	4(30)	OT	CA	1
5.1	<b>SCM - PLAN</b> 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	6	5 (30)	Sem	ST	1
5.2	Operative systems in SCM : Enterprise Resource Planning (ERP) , performance modeling of supply chain using Markov chains ,inventory control – importance , Pareto’s Law – emerging technology in logistics and supply chain management : CRM vs SCM	6	5 (40)	KW L	CT	1
5.3	Benchmarking concept ,features and implementation ,outsourcing : basic concept ,value addition in SCM - concept of demand chain management – growth of logistics and supply chain management in national and international scenarios	6	5 (30)	Sem	Qui	1

#### ReferenceBooks

1. Sahay . B.S supply chain management , second 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), ninth edition , McGraw – hill higher education , Noida

### SEMESTER - III

Course Title: Advanced Corporate Accounting

Course Code: 23PK31  
Course Type: 80% Problem  
20% Theory

Total Hours: 90 Hours/Week: 6 Credits: 4

Pass-Out Policy : Minimum Contact Hours: 54  
Total Score :100% Internal: 40 External: 60  
Minimum Pass : 50% [No Minimum for Internal]

Course Creator

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Expert 2

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CLO- No.	Course Learning Outcomes (CLO) <i>Upon completion of this course, students will be able to:</i>	% of PLO Mapping with CLO	CLO & PLO Mapping with GA#	Cognitive Level (CL)	Knowledge Category (KC)
CLO-1	To gain an understanding of the principles relating to Banking Company Accounts.	1(20)	GA 1, GA 2, GA 3,GA 6,GA 8	U	F,C
CLO-2	To know how the Insurance business works.	2(20)	GA 1,GA 2,GA 3	AP	C,P
CLO-3	To gain knowledge of the procedure for holding of one company by another company.	3(20)	GA 1,GA 2,GA 3,GA 5	AN	C,P
CLO-4	To understand the account for price level changes	4(20)	GA 1,GA 2,GA 6,GA 7,GA 9	E	P,M
CLO-5	To adopt financial reporting changes	5(20)	GA 1,GA 2,GA 6	AP	P,M

<b>Module</b>	<b>Course Description</b>	<b>Hours</b>	<b>% of CLO Mapping with Module</b>	<b>Learning Activities</b>	<b>Assessment Tasks</b>	<b>References</b>
<b>I</b>	<b>Banking Company Accounts</b>					
1.1	Meaning and definition of Banking Company	1	1(10)	Lec	CA	1
1.2	Proforma of Profit & Loss account	2	1(10)	Lec	HrA	1
1.3	Preparation of Profit and Loss Account	3	1(10)	Lec	SA	1
1.4	Proforma of Balance sheet	2	1(10)	Lec	HrA	1
1.5	Preparation of Balance sheet	3	1(20)	Lec	SA	1
1.6	Treatment of Rebate on bills discounted	4	1(20)	Lec	Ess	1
1.7	Treatment of interest on doubtful debts	3	1(20)	Lec	HrA	1
<b>II</b>	<b>Accounts of Insurance Companies</b>					
2.1	Life Insurance-Meaning	1	2(5)	Lec	CA	1
2.2	Form of Revenue account of life insurance Business	1	2(5)	Lec	CA	1
2.3	Preparation of Revenue Account	2	2(10)	Lec	HoA	1
2.4	Form of balance sheet of life insurance Business	2	2(5)	Lec	HrA	1
2.5	Preparation of Balance sheet	2	2(10)	Lec	OBT	1
2.6	General Insurance-Meaning	1	2(5)	Lec	ST	1
2.7	Accounts of General Insurance Companies	2	2(5)	Lec	Qui	1
2.8	Preparation of Revenue Account, Profit and loss Account	2	2(20)	Lec	ST	1

2.9	Preparation of Balance sheet	2	2(20)	Lec	CA	1
2.10	Accounts of Fire and Marine insurance	2	2(10)	Lec	HrA	2
2.11	Difference between life insurance and general Insurance	1	2(10)	Lec	Ess	2
<b>III</b>	<b>Holding Company Accounts</b>					
3.1	Meaning and definition	1	3(5)	Lec	ST	3
3.2	Objectives, advantages and disadvantages	1	3(5)	Lec	OBT	3
3.3	Minority Interest	1	3(10)	Lec	Ess	1
3.4	Cost of control	2	3(10)	Lec	CA	2
3.5	Capital profit and revenue profit	2	3(10)	GT	HrA	1
3.6	Inter-company balances	2	3(10)	Sem	CA	1
3.7	Un-realised inter-company profits	3	3(10)	SP	ST	1
3.8	Revaluation of assets and liabilities	3	3(20)	TPS	HrA	3
3.9	Preparation of consolidated Balance sheet	3	3(20)	PT	HoA	3
<b>IV</b>	<b>Contemporary accounting methods</b>					
4.1	Accounting for price level changes	1	4(5)	Lec	CA	2
4.2	Current Purchasing Power Accounting	2	4(5)	Lec	HrA	1
4.3	Current Cost Accounting	2	4(10)	Lec	Qui	2
4.4	Specific and General Price Level Accounting	2	4(20)	Lec	ST	1
4.5	Social Responsibility Accounting	2	4(10)	Lec	HoA	1
4.6	Corporate Social Responsibility	2	4(10)	Lec	Ess	1
4.7	Measurement of Social Cost Benefit	2	4(10)	GT	CA	1
4.8	Human Resource Accounting	1	4(10)	TPS	HrA	1

4.9	Forensic Accounting	2	4(10)	SP	CT	1
4.10	Functions, Need and techniques	2	4(10)	SP	ST	1
<b>V</b>	<b>Financial Reporting</b>					
5.1	Meaning, Objectives and Characteristics	2	5(10)	Lec	SA	1
5.2	Indian Accounting Standards (AS 5, AS 10, AS 19, AS 20)	3	5(10)	Lec	Ess	3
5.3	Corporate Social Responsibility	2	5(10)	Lec	SA	2
5.4	Meaning, key provisions of Companies Act 2013	2	5(10)	Lec	Ess	2
5.5	Accounting for CSR expenditure	3	5(20)	Lec	HoA	1
5.6	Reporting of CSR	3	5(20)	Lec	OBT	1
5.7	Presentation and disclosure in the financial statements	3	5(20)	Lec	HrA	3

#### ReferenceBooks

1. Jain S.P., Narang K.L., SimmiAgrawal and Monika Shegal (2021), “Advanced Accosutancy” – Corporate Accounting – Volume – II, 23<sup>rd</sup> Edition, Kalyani Publishers, New Delhi.
2. Reddy T.S & Murthy A., (2022), “Corporate Accounting” – 17<sup>th</sup> Edition, Margham Publications, Chennai.
3. Gupta R.L. & Radhaswamy M., (2021), “Corporate Accounting” – 14<sup>th</sup> Edition, Sulthan Chand & Sons, New Delhi.

#### SEMESTER - III

Course Title: Corporate and Economic Laws		Course Code: 23PK32 Course Type: Theory
Total Hours: 90	Hours/Week: 6	Credits: 4
Pass-Out Policy: Minimum Contact Hours: 54 Total Score :100% Internal: 40 External: 60 Minimum Pass : 50% [No Minimum for Internal]		
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CLO- No.	<b>Course Learning Outcomes (CLO)</b> <i>Upon completion of this course, students will be able to:</i>	% of PLO Mapping with CLO	CLO & PLO Mapping with GA#	Cognitive Level (CL)	Knowledge Category (KC)
CLO-1	To analyze current and capital account transactions and dealings in foreign currency under FEMA.	1(20)	GA 1, GA 2, GA 3, GA 6, GA 8	U	F,C
CLO-2	To understand unethical competitive practices and forum for redressal of consumer disputes under Competition Act and Patents Act	2(20)	GA 1,GA 2,GA 3	AP	C,P
CLO-3	To evaluate offences and punishment for money laundering under Prevention of Money Laundering Act.	3(20)	GA 1,GA 2,GA 3,GA 5	AN	C,P
CLO-4	To explain the registration and related procedures under Real Estate Act.	4(20)	GA 1,GA 2,GA 6,GA 7,GA 9	E	P,M
CLO-5	To understand the procedure for obtaining patents and copyright under The Copyright and Patents Act.	5(20)	GA 1,GA 2,GA 6	AP	P,M

<b>Module</b>	<b>Course Description</b>	<b>Hours</b>	<b>% of CLO Mapping with Module</b>	<b>Learning Activities</b>	<b>Assessment Tasks</b>	<b>References</b>
1.1	Foreign Exchange Management Act, 1999: Introduction, Definition	2	1 (10)	Lec	CA	1
1.2	Current account transactions	2	1 (10)	Lec	SA	1
1.3	Capital account transactions	2	1 (10)	Lec	HrA	1
1.4	Realization of foreign currency	1	1 (5)	Lec	SA	1
1.5	Repatriation of foreign currency	2	1 (10)	Lec	Ess	1
1.6	Surrender of foreign currency	1	1 (5)	Lec	HrA	1
1.7	Remittance of assets	2	1 (10)	Lec	CA	1
1.8	Possession and retention of foreign currency or coins	2	1 (10)	Lec	OBT	1

1.9	Authorised person	2	1 (10)	Lec	HoA	1
1.10	Adjudication and Appeal	2	1 (10)	Lec	CA	1
2.1	Competition Act, 2002: Objective	2	1 (10)	Lec	CA	1
2.2	Prohibition of Agreements	1	1 (5)	Lec	CA	1
2.3	Prohibition of abuse of dominant position	2	2 (10)	Lec	CA	1
2.4	Regulation of combinations	1	2 (5)	Lec	HoA	1
2.5	Competition commission of India: duties	2	2 (10)	Lec	HrA	1
2.6	Powers and Functions of Competition commission	2	2 (10)	Lec	OBT	1
2.7	Appellate Tribunal	1	2 (5)	Lec	ST	1
2.8	The consumer Protection Act, 2019: Objects	2	2 (10)	Lec	Qui	1
2.9	Rights of consumers	1	2 (5)	Lec	ST	1
2.10	Consumer Dispute Redressal Commission	1	2 (5)	Lec	CA	1
2.11	Consumer protection councils	1	2 (5)	Lec	HrA	2
2.12	Procedure for admission to complaints	1	2 (5)	Lec	Ess	2
2.13	Appeal against orders	1	2 (5)	Lec	HrA	2
3.1	Law relating to intellectual. Property rights: Introduction	1	3 (5)	Lec	ST	2
3.2	The Copyright Act, 1957: Works in which copyright subsist	2	3 (10)	Lec	ST	2
3.3	Ownership of copyright and the rights of the owner	1	3 (5)	Lec	ST	3
3.4	Assignment of the copyright	1	3 (5)	Lec	OBT	3
3.5	Disputes with respect to assignment of copyright	1	3 (5)	Lec	Ess	1



3.6	Terms of copyright	1	3 (5)	Lec	CA	2
3.7	Registration of copyright	1	3 (5)	Lec	HrA	1
3.8	Infringement of copyright	1	3 (5)	Lec	CA	1
3.9	The patents Act. 1970: Invention not Patentable	2	3 (10)	Lec	HoA	1
3.10	Application of Patents	1	3 (5)	Lec	CA	1
3.11	Publication and examination of applications	1	3 (5)	Lec	ST	1
3.12	Grant of patents and rights conferred	1	3 (5)	Lec	ST	1
3.13	Register of patents	1	3 (5)	Lec	ST	1
3.15	Trade markets Act 1999: Condition for registration	1	3 (5)	Lec	OBT	1
3.16	Procedure for a duration of registration, Effect of registration and Collective marks	2	3 (10)	Lec	Ess	1
4.1	Prevention of Money laundering Act, 2002	2	4 (10)	Lec	ST	1
4.2	Offence of money laundering	1	4 (5)	Lec	HrA	3
4.3	Punishment for money laundering	2	4 (10)	Lec	HoA	3
4.4	Attachment	1	4 (5)	Lec	CA	3
4.5	Confiscation	1	4 (5)	Lec	CA	2
4.6	Obligation of banking companies	2	4 (10)	Lec	ST	2
4.7	Financial institutions	2	4 (10)	Lec	CT	2
4.8	Intermediaries	2	4 (10)	Lec	Qui	2
4.9	Summons	1	4 (5)	Lec	HoA	2

4.10	Search and Seizure	2	4 (10)	Lec		
4.11	Appellate Tribunal	2	4 (10)	Lec	CA	2
5.1	Real Estate Act, 2016: Introduction	1	5 (5)	Lec	Ess	1
5.2	Salient features of the Act	2	5 (10)	Lec	CA	1
5.3	Registration of Real Estate project	1	5 (5)	Lec	HrA	1
5.4	Registration of Real Estate agents	2	5 (10)	Lec	CT	1
5.5	Functions of promoter	1	5 (5)	Lec	ST	1
5.6	Duties of promoter	1	5 (5)	Lec	HrA	1
5.7	Rights of Allottees	1	5 (5)	Lec	ST	1
5.8	Duties of Allottees	1	5 (5)	Lec	CT	1
5.9	Offences	2	5 (10)	Lec	HoA	1
5.10	Penalties	1	5 (5)	Lec	ST	1
5.11	Adjudication	1	5 (10)	Lec	CA	
5.12	Specimen agreement for sale to be executed between the promoter and the allottee.	4	5 (20)	Lec	SA	1

#### ReferenceBooks

1. Sekar G and SaravanaPrasath B (2002), Students' Handbook on Corporate and Economic Law, Commercial Law Publishers (India) Pvt.Ltd., New Delhi.
2. Taxmann (2021), FEMA & FDI Ready Reckoner, 15<sup>th</sup> Edition, Taxmann Publications, New Delhi.
3. Ahuja V.K. and ArchanaVashishtha (20ssSsss20), Intellectual Property Rights, Thomson Reuters, Toronto (CAN)

### SEMESTER - III

Course Title: INVESTMENT MANAGEMENT		Course Code: 23PKED Course Type: Theory
Total Hours: 90 Hours/Week: 6		Credits: 4
Pass-Out Policy : Minimum Contact Hours: 54 Total Score :100% Internal: 40 External: 60 Minimum Pass : 50% [No Minimum for Internal]		
Course Creator	Expert 1	Expert 2
Name: : Dr. V. Ahila	Name: Dr. S. MemukhanGnanamoni	Name:Dr.G.Jeslin Viola Pet
Designation: Assistant Professor in Commerce	Designation: Assistant Professor & Head Department of Commerce	Designation: Assistant Professor in Commerce
Mobile: 9487775004	Mobile: 9486760557	Mobile: 9843466746
Email id: v.ahilamanoj@gmail.com	Email idmemukhan@gmail.com	Email id violapet@gmail.com

CLO- No.	Course Learning Outcomes (CLO) <i>Upon completion of this course, students will be able to:</i>	% of PLO Mapping with CLO	CLO & PLO Mapping with GA#	Cognitive Level (CL)	Knowledge Category (KC)
CLO-1	Get exposure to investment management as a career	1 (20)	GA 1, GA 2, GA 3,GA 6,GA 8	R	C
CLO-2	Select the various investment alternatives	2 (20)	GA 1,GA 2,GA 3	U	P
CLO-3	Understand the emerging role of mutual fund	4 (20)	GA 1,GA 2,GA 6,GA 7,GA 9	U	F
CLO-4	Understand the portfolio management and risk analysis	4 (20)	GA 1,GA 2,GA 6,GA 7,GA 9	U	F
CLO-5	Learn the valuation of different models	7 (20)	GA 1,GA 4,GA 5	R	C

<b>Module</b>	<b>CourseDescription</b>	<b>Hours</b>	<b>% of CLO Mapping with Module</b>	<b>Learning Activities</b>	<b>Assessment Tasks</b>	<b>References</b>
	<b>INVESTMENT</b>					1
1.1	Investment – Meaning, features and objectives, Increasing popularity of Investments, Qualities for successful investing	6	1(40)	Lec	CA	
1.2	Approaches to investment decision making, Investment decision process, Direct and indirect investing	6	1(30)	OT	CT	1
1.3	Speculation, Difference between investment and speculations, Gambling – features of gambling	4	1(15)	Sl	Qui	1
1.4	Difference between investment and gambling, Emerging investment environment, Risks – Types of risks attached to Investments	2	1(15)	OT	CT	1
	<b>Investment Alternatives</b>					1
2.1	No market financial – assets, Bank deposits – post office saving account, Time deposits – monthly income schemes National savings	6	2(30)	OT	SA	
2.2	National savings certificates, Company deposits, Employee provident fund scheme, Money market instruments, Bond – Debentures – preference shares	6	2(40)	OO	HrA	1
2.3	Equity shares – rights of equity share holders, Classification of equity shares, Life insurance – types of life insurance policies	4	2(15)	KWL	OBT	1
2.4	Considerations in choosing life insurance policies, Investment in gold – real estate – art – antiques	2	2(15)	OO	HrA	1
	<b>Mutual Funds</b>					1
3.1	Meaning and definition of mutual funds, Features and characteristics of mutual fund, Mechanism of mutual funds operations	6	3(30)	Lec	SA	
3.2	Benefits of mutual funds - structure of mutual fund, Mutual fund schemes, Return from mutual fund, Performance of mutual fund, Mutual funds in capital market	6	3(40)	OO	CT	1
3.3	Regulations of Mutual funds, Taxation of mutual fund investment,	4	4(15)	Lec	CA	1
3.4	Emerging trends in mutual funds in India	2	4(15)	Lec	CA	1

4.1	<b>Portfolio Selection and Management</b> Diversification, Portfolio management, Return and Risk in the context of portfolio	6	4(30)	KWL	SA	1
4.2	Portfolio selection, Portfolio theory – Harry Markowitz Model, Finding the efficient frontier	6	4(40)	BS	HrA	1
4.3	Risk free lending and borrowing, Capital market theory, Sing index model, Security characteristics line	6	4(30)	OT	CA	1
5.1	<b>Capital Assets Pricing Model</b> Systematic and unsystematic risks, Interpretation of beta value, Capital asset pricing model, Assumptions of CAPM	6	5 (30)	Sem	ST	1
5.2	Security market line, Capital market line, CAPM and valuation of investments	6	5 (40)	KW L	CT	1
5.3	Beta of a portfolio – alpha factor, Limitations of CAPM	6	5 (30)	Sem	Qui	1

#### ReferenceBooks

1. Rustagi R.P., Investment Analysis and Portfolio Management – Sultan Chand & Sons, New Delhi – 2012
2. Preeti Singh, Investment Management, Himalaya Publishing House
3. PunithavathyPandian, Security Analysis and Portfolio Management, Vikas Publishing House Pvt. Ltd.

#### SEMESTER - III

Course Title: Taxation and Tax Planning

Course Code: 23PKEE  
Course Type: Problem 80%  
Theory 20%

Total Hours: 90 Hours/Week: 6 Credits: 4

Pass-Out Policy : Minimum Contact Hours:54  
Total Score :100% Internal: 40 External: 60  
Minimum Pass : 50% [No Minimum for Internal

Course Creator

Expert 1

Expert 2

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Pet

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Professor

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Professor in Commerce

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CLO- No.	<b>Course Learning Outcomes (CLO)</b> <i>Upon completion of this course, students will be able to:</i>	% of PLO Mapping with CLO	CLO & PLO Mapping with GA#	Cognitive Level (CL)	Knowledge Category (KC)
CLO-1	Understand the various concepts such as Residential Status of Individual, HUF, AOP and Incidence of Taxation.	1 (8), 3(12)	GA 1, GA 2, GA 3,GA 6,GA 8, GA 1,GA 2,GA 3,GA 5	U,Ap	C,P
CLO-2	To calculate Income from Salary and House Property,	3 (20)	GA 1,GA 2,GA 3,GA 5	Ap	C,P
CLO-3	To calculate Income from Business or Profession and apply tax concepts from Short term capital assets & Long-term Capital Assets	3 (20)	GA 1,GA 2,GA 3,GA 5	U,Ap	F,P
CLO-4	To calculate Income from Other Source and able to calculate Deductions U/S 80C to 80U to reduce the	3 (20)	GA 1,GA 2,GA 3,GA 5	U,Ap	C,P
CLO-5	To calculate the Tax Liability of individual and Firm	3 (20)	GA 1,GA 2,GA 3,GA 5	U,Ap	F,P

Module	Course Description	Hours	% of CLO Mapping with Module	Learning Activities	Assessment Tasks	References
1.1	<b>Basic concepts and Residential Status</b> Basic Concepts, Assessment year-Previous year, Income ,Person	5	1(30)	Lec	CA	1
1.2	Residential Status –Individual, HUF,AOP	7	1(40)	OT	CT	1
1.3	Incidence of taxation	6	1(30)	SP	Qui	1
2.1	<b>Salary and House property</b> Basic Concepts, Forms of Salary,	3	2(20)	OT	SA	1

2.2	Different forms of Allowance, Perquisites, Gratuity,	5	2(30)	SP	HrA	1
2.3	Leave Salary, Compensation on Voluntary Retirement	5	2(20)	PF	OBT	1
2.4	Self-Occupied House Property, Let out Property, Pre Completion Interest	5	2(30)	SP	SA	1
3.1	<b>Income from Business and Profession &amp; Capital Gain</b> Basic of Charge, Inadmissible items,	4	3(20)	OO	CT	1
3.2	Valuation of opening stock & Valuation of closing stock	3	3(20)	SP	CA	1
3.3	Professional income of Doctors, Lawyers, Auditors	4	3(20)	PF	SA	1
3.4	Income from Capital gain, Short term & Long Term Capital Asset	4	3(20)	SP	HrA	1
3.5	Transfer of Assets, Cost of acquisition, Cost of Improvement-Deductions	3	3(20)	SP	CA	1
4.1	<b>Income from Other Source and Deductions</b> Dividend, Securities.	4	4(30)	SL	ST	1
4.2	Clubbing of Income	4	4(20)	KWL	CT	1
4.3	Set off & Carry forward of Losses	5	4(30)	Sem	Qui	1
4.4	Deduction—Sec.80C to 80U	5	4(20)	SP	HoA	1
5.1	<b>Assessment of Individuals &amp; Firm</b> Procedure for computing total income	4	5(20)	Soc	SA	1
5.2	Computation of tax liability, Rebate and	5	5(30)	BS	MCQ	1
5.3	Income of Firm, Computation of Book Profit	5	5(30)	SP	ST	1
5.4	Partners Remuneration, Tax Liability.	4	5(20)	PF	HrA	1

### Reference Books

1. Mehrotra-Income Tax Law and Practices, SahithyaBhavan, Agra. 2022-23
2. Dr.T.Srinivasan. – Income Tax Law and Practice, Vijaya Nicole publication, Chennai, 2022-- 2023.
3. R.G. Saha ,Usha Devi. N, Income Tax (direct Taxes), Himalaya Publishing House. Chennai, 2022-23

## SEMESTER - IV

Course Title: ADVANCED COST ACCOUNTING

Course Code: 23PK41  
Course Type: Problem 80%  
Theory 20%

Total Hours: 90    Hours/Week: 6    Credits: 4

Pass-Out Policy : Minimum Contact Hours: 54  
Total Score :100%    Internal: 40    External: 60  
Minimum Pass : 50% [No Minimum for Internal]

Course Creator

Expert 1

Expert 2

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Designation: Assistant  
Professor  
Mobile: 9843466746  
Email id: violapet@gmail

CLO- No.	Course Learning Outcomes (CLO) <i>Upon completion of this course, students will be able to:</i>	% of PLO Mapping with CLO	CLO & PLO Mapping with GA#	Cognitive Level (CL)	Knowledge Category (KC)
CLO-1	Define the various components of total cost of a product.	1 (8), 3(12)	GA 1, GA 2, GA 3,GA 6,GA 8,GA 1,GA 2,GA 3,GA 5	U	C,P
CLO-2	Use cost-sheet to compute unit cost of product.	3 (20)	GA 1,GA 2,GA 3,GA 5	AP	C,P
CLO-3	Accumulate total cost of a contract assigned.	3 (20)	GA 1,GA 2,GA 3,GA 5	AP	F,P
CLO-4	Define the process to compute total cost of a product belong to	3 (20)	GA 1,GA 2,GA 3,GA 5	AN	C,P
CLO-5	Determine various levels of material i.e. reorder level, minimum level, maximum level, & EOQ for managing working capital.	3 (20)	GA 1,GA 2,GA 3,GA 5	AN	F,P



Module	CourseDescription	Hours	% of CLO Mapping with Module	Learning Activities	Assessment Tasks	References
1.1	<b>Costing &amp; Cost sheet</b> Costing- Meaning, definition, objectives, advantages, limitations	6	1(20)	Lec	CA	1
1.2	Essentials of a good Cost Accounting system	4	1(15)	OT	CT	1
1.3	Difference between cost and financial accounts	2	1(30)	SP	Qui	1
1.4	Installation of a costing system, Difficulties in the installation of cost accounting system	2	1(10)	Lec	CA	1
1.5	Cost – meaning and definition of cost, Analysis and classification of cost, cost centre, cost unit	2	1(10)	OT	CT	1
1.6	Components of a cost sheet, Items excluded from cost sheet, Preparation of cost sheet	2	1(15)	SP	Qui	1
2.1	<b>Methods of costing</b> Meaning, Job costing, Batch costing	6	2(30)	OT	SA	2
2.2	Single or Output costing, Contract costing, Sub contract, Process costing, Costing of by products, Costing of joint products	6	2(40)	SP	HrA	2
2.3	Equivalent production, Operation costing, Hospital, Hotel and canteen, Transport	4	2(15)	PF	OBT	2
2.4	Electricity, power house and telecommunication	2	2(15)	PF	OBT	2
3.1	<b>Material Control</b> Material purchase of Material purchase procedure, Bills of materials	6	3(30)	SP	SA	2
3.2	purchase order, tender or quotation, Goods received note invoice, Stock level	6	3(20)	OO	CT	2
3.3	Maximum Level, Minimum Level, Reorder level, Economic Ordering Quantity, Re-order quantity, Issue and storage of material	3	4(30)	SP	CA	2
3.4	Material control, ABC and VED Analysis, Inventory Turnover Ratio, Registers maintained for material control	2	3(10)	SP	SA	2

3.5	Bin card & stores ledger, Methods of material issues, FIFO, LIFO, HIFO, Standard method, Average method, Base stock method	1	3(10)	OO	CT	2
4.1	<b>Labour and Overheads</b> Labour- systems of wage payment, Time wage system, Piece rate system, Premium and Bonus plan, Halsey, halsey weir premium, Rowan	6	4(30)	PF	SA	2
4.2	Taylor's differential price rate system, Gantt task, Emerson's Efficiency plan, Group Bonus Plan, Labour Turnover rate- Kinds of labour turnover rate, Overhead Meaning and Definition	6	4(40)	SP	HrA	2
4.3	Classification of overhead, Accounting of Factory overheads, Basis of Apportionment of Factory overhead	4	4(15)	SP	CA	2
4.4	Methods of apportionment of Factory overhead, Absorption of overheads	2	4(15)	SP	SA	2
5.1	<b>Reconciliation Statement</b> Cost Book keeping, Book keeping and cost accounting for factories, Cost Control Ledger accounts, Inter locking and Integrated accounting	6	5 (30)	SL	ST	1
5.2	Meaning and Definition of Reconciliation Statement, Objectives of reconciliation statement, Reconciliation of cost and Financial accounting	6	5 (40)	KWL	CT	1
5.3	Methods of Reconciliation of cost and Financial accounting, Preparation of reconciliation statements, Difference between costing profit and financial profit, Cost reconciliation report accounting, Integrated Vs Non-integrated, Reason and need for Integrated accounting	4	5 (15)	Sem	Qui	1
5.4	Methods of integrated accountings, Cost Audit	2	5(15)	Sem	Qui	1

#### ReferenceBooks

1. M.Wilson, Cost Accounting, Himalaya Publishing House, Bangalore, 2008.
2. R.S.N. Pillai, Cost Accounting, S.Chand&Co , New Delhi, 2007.
3. Jain,S.P.&Narang K.L, Cost Accounting, Kalyani Publishers, New Delhi, 2003.

SEMESTER - IV

Course Title: Human Resource Analytics

Course Code: 23PK42  
Course Type: Theory

Total Hours: 90 Hours/Week: 6 Credits: 4

Pass-Out Policy : Minimum Contact Hours: 54  
Total Score :100% Internal: 40 External:60  
Minimum Pass : 50% [No Minimum for Internal]

Course Creator

Expert 1

Expert 2

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Name : Dr. T.P. Sherin  
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Mobile : 8489672320  
Email id :sherinkevin1984@gmail.com

CLO- No.	Course Learning Outcomes (CLO) <i>Upon completion of this course, students will be able to:</i>	% of PLO Mapping with CLO	CLO & PLO Mapping with GA#	Cognitive Level (CL)	Knowledge Category (KC)
CLO-1	Examine the concept of human resource analytics	1(6) 2(14)	GA 1, GA 2, GA 3, GA 6, GA 8, GA 1, GA 2, GA 3	R	F
CLO-2	Apply the HR tools and techniques in decision making	2(8) 3(8) 4(4)	GA 1, GA 2, GA 3, GA 1, GA 2, GA 3, GA 5, GA 1, GA 2, GA 6, GA 7, GA 9	U	C
CLO-3	Examine the different types of HR metrics and their relative merits	2(10) 7(10)	GA 1, GA 2, GA 3, GA 1, GA 4, GA 5	A	P
CLO-4	Collect and transform data leading to HR reporting	3(12) 8(8)	GA 1, GA 2, GA 3, GA 5, GA 1, GA 3, GA 5, GA 7, GA 8, GA 9	A, E	M
CLO-5	Build models for predictive analysis	4(4) 6(8) 9(8)	GA 1, GA 2, GA 6, GA 7, GA 9, GA 2, GA 5, GA 10, GA 1, GA 7, GA 8	A, E, C	M

<b>Module</b>	<b>Course Description</b>	<b>Hours</b>	<b>% of CLO Mapping with Module</b>	<b>Learning Activities</b>	<b>Assessment Tasks</b>	<b>References</b>
<b>I</b>	<b>Introduction to Human Resource Analytics</b>					
1.1	Human Resource Analytics – Introduction	2	1(10)	Lec	CA	1
1.2	Concept of HR Analytics	2	1(11)	Lec	ST	1
1.3	Evolution of HR Analytics	3	1(17)	GD	OBT	1
1.4	Importance and Benefits	2	1(11)	Sem	HA	1
1.5	Challenges	3	1(17)	GL	CA	1
1.6	Types of HR Analytics	3	1(17)	GD	CA	1
1.7	HR Analytics Framework and Models	3	1(17)	Lec	ST	1
<b>II</b>	<b>Business Process and HR Analytics</b>					
2.1	Introduction	1	2(5)	Lec	CA	1
2.2	Data Driven Decision Making in HR	2	2(11)	GD	ST	1
2.3	Data Issues	2	2(11)	Sem	HoA	2
2.4	Data Validity	3	2(17)	GD	OBT	1
2.5	Data Reliability	3	2(17)	Lec	CA	1
2.6	HR Research tools and techniques	3	2(17)	Lec	HrA	2
2.7	Statistics Modelling for HR Research	4	2(22)	FL	CA	2
<b>III</b>	<b>Introduction to HR Metrics</b>					
3.1	Introduction	1	3(5)	Lec	CA	2
3.2	Historical Evolution of HR Metrics	1	3(5)	GD	HoA	1
3.3	Importance	2	3(11)	OT	OBT	1
3.4	Types of HR metrics	2	3(11)	Lec	ST	1
3.5	Types of data	2	3(11)	BS	HrA	1
3.6	HR metrics design principles	3	3(17)	Lec	CA	2
3.7	HR Scorecard	3	3(17)	GD	HrA	1
3.8	HR Dashboards	4	3(22)	Lec	HrA	1
<b>IV</b>	<b>HR Analytics and Data</b>					

4.1	Introduction	1	4(6)	Lec	CA	1
4.2	HR Data Collection	2	4(11)	GD	ST	1
4.3	Data quality	2	4(11)	Sem	OBT	1
4.4	Big data for Human Resources	3	4(17)	BS	HoA	2
4.5	Process of data collection for HR Analytics	2	4(11)	FC	CT	1
4.6	Transforming data into HR information	2	4(11)	Lec	CT	1
4.7	HR Reporting	2	4(11)	GD	HrA	2
4.8	Data Visualization	2	4(11)	GL	CA	1
4.9	Root cause analytics	2	4(11)	Lec	CT	1
<b>V</b>	<b>HR Analytics and Predictive Modelling</b>					
5.1	Introduction	1	5(5)	Lec	CA	1
5.2	HR Predictive Modelling	2	5(11)	Sem	ST	1
5.3	Different phases	2	5(11)	GD	HoA	1
5.4	Predictive analytic tools and techniques	2	5(11)	FC	CA	2
5.5	Information for Predictive analysis	2	5(11)	KWL	CT	2
5.6	Software solutions	3	5(17)	KWL	OBT	1
5.7	Predictive Analytics Models for Quantitative Data	3	5(17)	Lec	CA	2
5.8	Steps involved in predictive analytics	3	5(17)	GL	HrA	2

### Reference Books

1. Ramesh Soundararajan and Kuldeep Singh (2019), Winning on HR analytics, Sage Publishing, New Delhi.
2. AnshulSexena (2021), HR analytics: quantifying the intangible, 1st Edition, Blue Rose Publishers, New Delhi.
3. MiCheal J. Walsh (2021), "HR analytics essentials you always wanted to know", 7<sup>th</sup> Edition, Vibrant Publishers, Mumbai.

## SEMESTER - IV

Course Title: INTERNATIONAL BUSINESS

Course Code: 23PK43

Course Type: Theory

Total Hours: 90 Hours/Week: 6

Credits: 4

Pass-Out Policy : Minimum Contact Hours: 54

Total Score :100% Internal:40 External: 60

Minimum Pass : 50% [No Minimum for Internal]

Course Creator

Expert 1

Expert 2

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CLO- No.	<b>Course Learning Outcomes (CLO)</b> <i>Upon completion of this course, students will be able to:</i>	% of PLO Mapping with CLO	CLO & PLO Mapping with GA#	Cognitive Level (CL)	Knowledge Category (KC)
CLO-1	Recall the concepts of International Business and International Business Environment	1 (20)	GA 1, GA 2, GA 3,GA 6, GA 8	R	C
CLO-2	Analyze different theories of International Business	2 (20)	GA 1,GA 2, GA 3	U	P
CLO-3	Evaluate the legal procedures involved in international Business	4 (20)	GA 1,GA 2, GA 6,GA 7, GA 9	U	F
CLO-4	Explain the different types of economic integrations	4 (20)	GA 1,GA 2, GA 6,GA 7, GA 9	U	F
CLO-5	Identify the operations of MNCs through real case assessment	7 (20)	GA 1,GA 4, GA 5	R	C

<b>Module</b>	<b>CourseDescription</b>	<b>Hours</b>	<b>% of CLO Mapping with Module</b>	<b>Learning Activities</b>	<b>Assessment Tasks</b>	<b>References</b>
	<b>INTRODUCTION TO INTERNATIONAL BUSINESS</b>					
1.1	International Business – Meaning, Nature, Scope and Importance	5	1(30)	Lec	CA	1
1.2	Stages of internationalization of Business , Methods of entry into foreign markets	5	1(20)	OT	CT	1
1.3	Liencing, Franchising, Joint Venture ,Subsidiary & Acquisition Frame work	4	1(30)	Sl	Qui	1
1.4	Domestic ,Foreign and global Environment- Recent Developments	4	1(20)	Sl	Qui	1
	<b>THEORETICAL FOUNDATIONS OF INTERNATIONAL BUSINESS</b>					
2.1	Theory of Mercantilism	4	2(20)	OT	SA	1
2.2	Theory of Absolute and Comparative Cost Advantage, Haberler’s Theory of Opportunity Cost	4	2(20)	OO	HrA	1
2.3	Heckscher- Ohlin Theory Market Imperfection Approach	4	2(20)	KWL	OBT	1
2.4	Product Life Cycle Approach,Transaction Approach	3	2(20)	OO	HrA	1
2.5	Dunning Eclectic Theory of International Production	3	2(20)	KWL	OBT	1
	<b>LEGAL FRAMEWORK OF INTERNATIONAL BUSINESS</b>					
3.1	Nature and complexities	6	3(30)	Lec	SA	1
3.2	Code and common laws and their implications to Business	6	3(40)	OO	CT	1
3.3	International Business Contract , Legal Provision Payments	6	4(30)	Lec	CA	1
	<b>MULTI-LATERAL AGREEMENTS AND INSTITUTIONS</b>					
4.1	Economic Integration- Forms, Free Trade Area, Customs Union	4	4(20)	KWL	SA	1
4.2	Common Market & Economic Union-Regional Blocks	4	4(20)	BS	HrA	1
4.3	Developed Countries &Developing Countries, NAFTA	4	4(20)	OT	CA	1
4.4	EU-SAARC-ASEAN-BRICS-OPEC-Promotional role played by IMF	3	4(20)	KWL	SA	1

4.5	World Bank and its affiliates ,IFC-MIGA & ICSID-ADB, Regulatory role played by WTO& UNCTAD	3	4(20)	BS	HrA	1
5.1	<b>MULTINATIONAL COMPANIES (MNCs) and HOST COUNTRIES</b> Nature and characteristics	3	5 (10)	Sem	ST	1
5.2	Decision Making	3	5 (10)	KWL	CT	1
5.3	Intra Firm Trade and Transfer Pricing	3	5 (10)	Sem	Qui	1
5.4	Technology Transfer, Employment & Labour Relation	3	5(20)	Sem	ST	1
5.5	Management Practice-Host Country Government Policies	3	5(20)	KWL	CT	1
5.6	International Business & Developing Countries, Motives of MNC Operation in Developing Countries, Challenges posed by MNCs	3	5(20)	Sem	Qui	1

#### ReferenceBooks

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

#### SEMESTER – IV

Course Title: ORGANISATIONAL BEHAVIOUR	Course Code: 23PKEF Course Type: Theory
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Total Hours: 90	Hours/Week: 6	Credits: 4
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Pass-Out Policy : Minimum Contact Hours: 54 Total Score :100% Internal: 40 External: 60 Minimum Pass : 50% [No Minimum for Internal]
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Course Creator	Expert 1	Expert 2
Name: Dr. G. Jeslin Viola Pet	Name: Dr. S. MemukhanGnanamoni	Name: Dr. V. Ahila
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CLO- No.	<b>Course Learning Outcomes (CLO)</b> <i>Upon completion of this course, students will be able to:</i>	% of PLO Mapping with CLO	CLO & PLO Mapping with GA#	Cognitive Level (CL)	Knowledge Category (KC)
CLO-1	Identify the effect of OB models and organizational learning on human behaviour.	4(20)	GA 1,GA 2,GA 6,GA 7,GA 9	U	C
CLO-2	Assess theories of motivation and their impact on job satisfaction.	3(20)	GA 1,GA 2,GA 3,GA 5	AP	P
CLO-3	Examine effective communication tools for better organizational climate.	2(20)	GA 1,GA 2,GA 3	AP	F
CLO-4	Analyze interpersonal transactions at workplace.	4(20)	GA 1,GA 2,GA 6,GA	AN	F
CLO-5	Evaluate the various OB models for change management and development in the organizations.	4 (20)	GA 1,GA 2,GA 6,GA 7,GA 9	AN	C

Module	CourseDescription	Hours	% of CLO Mapping with Module	Learning Activities	Assessment Tasks	References
1.1	<b>Introduction to Organizational Behaviour and Learning</b> – Introduction to Organizational Behaviour- OB Model	4	1(15)	Lec	CA	1
1.2	Challenges facing management	4	1(15)	OT	CT	1
1.3	Personality – Perception – Attitudes – Values	4	1(20)	Sl	Qui	1
1.4	Organizational Learning- meaning ,theories	2	1(20)	Lec	CA	1
1.5	[Chris Argyris and Donald Schon – Espoused theory ,Theory in use ,Three levels of learning]	2	1(15)	OT	CT	1
1.6	Introduction to learning organization	2	1(15)	Sl	Qui	1
2.1	<b>Motivation and Job Satisfaction</b> Motivation theories	4	2(20)	OT	SA	2
2.2	Content theories	4	2(20)	OO	HrA	2
2.3	[ Maslow ,Herzberg ,ERG] Process theories	4	2(20)	KWL	OBT	2
2.4	[Vroom ,Porter and Lawler] – Job satisfaction	3	2(20)	OO	HrA	2
2.5	Organizational commitement	3	2(20)	KWL	OBT	2
3.1	<b>Organizational Structure and Communication</b> Organizational Structure	4	3(20)	Lec	SA	2
3.2	Factors , forms. Importance of Virtual Organizations – Organizational Communiocation	6	3(30)	OO	CT	2
3.3	Importance , Forms , Function . Organizational Climate and Culture .Business communication	4	3(30)	Lec	CA	2
3.4	Harnessin Business Emails and Corporate Communication Tools	4	3(20)	Lec	CA	2
4.1	<b>Transaction Analysis and Organizational Conflicts</b> – Transactional analysis	4	4(20)	KWL	SA	2
4.2	Meaning ,Benefits	4	4(20)	BS	HrA	2
4.3	Levels of Self- Awareness , Analysis of Transaction .Organizational conflicts	4	4(20)	OT	CA	2
4.4	Process, Levels, Conflicts Management. Negotiation	4	4(20)	BS	HrA	2
4.5	Types and Process –Introduction to work place spirituality	2	4(20)	OT	CA	2

5.1	<b>Contemporary Practices in Organisational Change and Development</b> <b>International organizational behavior practice</b>	6	5 (30)	Sem	ST	1
5.2	Organisational Change and Change Management,	6	5 (40)	KW L	CT	1
5.3	Organizational development -Meaning – Models – Interventions	6	5 (30)	Sem	Qui	1

### Reference Books

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

### SEMESTER - IV

Course Title: Entrepreneurial Development		Course Code: 23PKEG Course Type: Theory
Total Hours: 90	Hours/Week: 6	Credits: 4
Pass-Out Policy: Minimum Contact Hours: 54 Total Score :100% Internal: 40 External: 60 Minimum Pass : 50% [No Minimum for Internal]		
Course Creator	Expert 1	Expert 2
Name: Dr. T. P. Sherin	Name: V. Ahila	Name: Christopher Raj
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CLO- No.	<b>Course Learning Outcomes (CLO)</b> <i>Upon completion of this course, students will be able to:</i>	% of PLO Mapping with CLO	CLO & PLO Mapping with GA#	Cognitive Level (CL)	Knowledge Category (KC)
CLO-1	To enable the students to cope up with the impact on the sweeping changes of globalization and industrialization.	1 (20)	GA 1, GA 2, GA 3, GA 6, GA 8	R	C
CLO-2	Prepare the students to challenge the risks and uncertainties of entrepreneurship.	2 (20)	GA 1, GA 2, GA 3	U	P
CLO-3	Motivating the students to become entrepreneurs.	4 (20)	GA 1, GA 2, GA 6, GA 7, GA 9	U	F
CLO-4	To enable the students to get an insight on the entrepreneurial incentives and government subsidies.	4 (20)	GA 1, GA 2, GA 6, GA 7, GA 9	U	F
CLO-5	To Providing the students an in depth knowledge on project appraisal.	7 (20)	GA 1, GA 4, GA 5	R	C

Module	Course Description	Hours	% of CLO Mapping with Module	Learning Activities	Assessment Tasks	References
1.1	Definition of entrepreneur, enterprise, manager, promoter and industrialist.	1	1(5)	Lec	CA	1
1.2	Qualities of an entrepreneur	1	1(5)	Lec	HrA	1
1.3	Types of entrepreneurs	1	1 (5)	Lec	SA	1
1.4	Functions of entrepreneur	1	1 (5)	Lec	HrA	1
1.5	Intrapreneur	1	1 (5)	Lec	SA	1
1.6	Social Entrepreneur	1	1 (5)	Lec	Ess	1
1.7	Entrepreneur vs entrepreneurship	1	1 (5)	Lec	HrA	1

1.8	Entrepreneur vs Manager	1	1 (5)	Lec	CA	1
1.9	Entrepreneur vs Intrapreneur	1	1 (5)	Lec	OBT	1
1.10	Entrepreneur vs Ecopreneur	1	1 (5)	Lec	HoA	1
1.11	Characteristics vs Intrapreneur	1	1 (5)	Lec	CA	1
1.12	Classification of Entrepreneur	1	1 (5)	Lec	Ess	2
1.13	Cole's classification	1	1 (5)	Lec	HoA	3
1.14	Motivating factors	1	1 (5)	Lec	Ess	1
1.15	Role of entrepreneur in the economic development	2	1(10)	Lec	Ess	1
2.1	Concept of Entrepreneurship	1	2 (5)	Lec		
2.2	Features of Entrepreneurship	1	2 (5)	Lec	CA	1
2.3	Entrepreneurship Development Programme (EDP)	1	2 (5)	Lec	CA	1
2.4	Meaning	1	2 (5)	Lec	HoA	1
2.5	Objectives of EDP	1	2 (5)	Lec	HrA	1
2.6	Phases of EDP	1	2 (5)	Lec	OBT	1
2.7	Process of EDP	1	2 (5)	Lec	ST	1
2.8	Entrepreneur vs Entrepreneurship	1	2 (5)	Lec	Qui	1
2.9	Environment of Entrepreneurship	1	2 (5)	Lec	ST	1
2.10	Institutions for Entrepreneurship Development	1	2 (5)	Lec	CA	1
2.11	Factors stimulating Entrepreneurs	1	2 (5)	Lec	HrA	2
2.12	Obstacles inhibiting Entrepreneurship	1	2 (5)	Lec	Ess	2
2.13	Factors affecting Entrepreneurship growth	2	2 (10)	Lec	HrA	2

2.14	Problems in EDP	1	2 (5)	Lec	HoA	1
2.15	Emerging scenario of Entrepreneurship	1	2 (5)	Lec	CA	2
3.1	Business ideas	1	3 (5)	Lec	ST	2
3.2	Sources	1	3 (5)	Lec	ST	2
3.3	Idea screening	1	3 (5)	Lec	ST	3
3.4	Project Selection Process	2	3 (10)	Lec	OBT	3
3.5	Project identification	1	3 (5)	Lec	Ess	1
3.6	Steps in Project identification	1	3 (5)	Lec	CA	2
3.7	Project classification	2	3 (10)	Lec	HrA	1
3.8	Project life cycle	1	3 (5)	Lec	CA	1
3.9	Classification of Project information needs	2	3 (10)	Lec	HoA	1
3.10	Project information sources	1	3 (5)	Lec	CA	1
3.11	Information Centers in India	1	3 (5)	Lec	ST	1
3.12	Project report	1	3 (5)	Lec	ST	1
3.13	Importance of the project report	1	3 (5)	Lec	ST	1
3.14	Components and contents of a project report	1	3 (5)	Lec	OBT	1
3.15	Project appraisal	1	3 (5)	Lec	Ess	1
4.1	Micro small and Medium Enterprises	2	4 (10)	Lec	ST	1
4.2	Importance of small-scale industries	1	4 (5)	Lec	HrA	3

4.3	Problems of small-scale industries	2	4 (10)	Lec	HoA	3
4.4	Incentives for entrepreneurs	1	4 (5)	Lec	CA	3
4.5	Women entrepreneurs – Concept	1	4 (5)	Lec	CA	2
4.6	Factors influencing the women entrepreneurs	2	4 (10)	Lec	ST	2
4.7	Types of Women entrepreneurs	1	4 (5)	Lec	CT	2
4.8	Male entrepreneurs vs Women entrepreneurs	1	4 (5)	Lec	Qui	2
4.9	Federation of Indian Women Entrepreneurs (FIWE)	1	4 (5)	Lec	HoA	2
4.10	Problems of women entrepreneurs	1	4 (5)	Lec	HrA	2
4.11	Prospects of women entrepreneurs	1	4 (5)	Lec	CA	2
4.12	Support and assistance to women entrepreneurs	2	4 (10)	Lec	HrA	1
4.13	Remedial measures	1	4 (5)	Lec	Qui	2
4.14	Recent trends of women entrepreneurs in Tamilnadu	1	4 (5)	Lec	ST	1
4.15	Women entrepreneurs in India	1	4 (5)	Lec	HoA	1
5.1	Small - Scale Industries Board (SSIB)	1	5 (5)	Lec	Ess	1
5.2	Small Industries Development Organization (SIDO)	1	5 (5)	Lec	CA	1
5.3	Small Industries Service Institute (SISI)	1	5 (5)	Lec	HrA	1
5.4	National Small Industries Corporation (NSIC)	1	5 (5)	Lec	CT	1
5.5	National Productivity Council (NPC)	1	5 (5)	Lec	ST	1
5.6	National Research Development Corporation (NRDC)	1	5 (5)	Lec	HrA	1
5.7	Khadi and Village Industries Commission (KVIC)	1	5 (5)	Lec	ST	1

5.8	Central Manufacturing Technology Institution	1	5 (5)	Lec	CT	1
5.9	Central Pulp and Paper Research Institute	1	5 (5)	Lec	HoA	1
5.10	National Council for Cement and Building Materials	1	5 (5)	Lec	ST	1
5.11	Automotive Research Association of India	1	5 (5)	Lec	SA	4
5.12	National Institute of Design	1	5 (5)	Lec	SA	1
5.13	Central Leather Research Institute	1	5 (5)	Lec	Ess	3
5.14	Indian Rubber Manufactures Research Association	2	5 (10)	Lec	SA	2
5.15	State Industries Development Corporation (SIDCO)	1	5 (5)	Lec	Ess	2
1.16	Technical Consultancy Organization (TCOs)	1	5 (5)	Lec	CT	4
1.17	Industrial and Technical Consultancy Organization of Tamil Nadu (ITCOT)	2	5 (10)	Lec	HoA	4
1.8	District Industrial Centre (DIC)	1	5 (5)	Lec	Ess	4

#### Reference Books

1. Gordon. E &Natarajan. K, "Entrepreneurship Development". Himalaya Publishing House, Mumbai, 2013.
2. Khanka, S.S. "Entrepreneurship Development", S. Chand and Co. Ltd, New Delhi, 2008.
3. Gupta C.B, Srinivasan K. "Entrepreneurship development", Himalaya Publishing House, New Delhi 2005.
4. Sukla M.B, "Entrepreneurship and Small Business Management", KilabMahal Distributors, New Delhi, 2007