

M Com COMMERCE

LOCF SYLLABUS 2023



Department of Commerce

School of Management Studies

St. Joseph's College (Autonomous)

Tiruchirappalli - 620002, Tamil Nadu, India

SCHOOLS OF EXCELLENCE WITH CHOICE BASED CREDIT SYSTEM (CBCS) POSTGRADUATE COURSES

St. Joseph's College (Autonomous), an esteemed institution in the realm of higher education in India, has embarked on a journey to uphold and perpetuate academic excellence. One of the pivotal initiatives in this pursuit is the establishment of five Schools of Excellence commencing from the academic year 2014-15. These schools are strategically designed to confront and surpass the challenges of the 21st century.

Each School amalgamates correlated disciplines under a unified umbrella, fostering synergy and coherence. This integrated approach fosters the optimal utilization of both human expertise and infrastructure. Moreover, it facilitates academic fluidity and augments employability by nurturing a dynamic environment conducive to learning and innovation. Importantly, while promoting collaboration and interdisciplinary study, the Schools of Excellence also uphold the individual identity, autonomy, and distinctiveness of every department within.

The overarching objectives of these five schools are as follows:

1. **Optimal Resource Utilization:** Ensuring the efficient use of both human and material resources to foster academic flexibility and attain excellence across disciplines.
2. **Horizontal Mobility for Students:** Providing students with the freedom to choose courses aligning with their interests and facilitating credit transfers, thereby enhancing their academic mobility and enriching their learning experience.
3. **Credit-Transfer Across Disciplines (CTAD):** The existing curricular structure, compliant with regulations from entities such as TANSCHÉ and other higher educational institutions, facilitates seamless credit transfers across diverse disciplines. This underscores the adaptability and uniqueness of the choice-based credit system.
4. **Promotion of Human Excellence:** Nurturing excellence in specialized areas through focused attention and resources, thus empowering individuals to excel in their respective fields.
5. **Emphasis on Internships and Projects:** Encouraging students to engage in internships and projects, serving as stepping stones toward research endeavors, thereby fostering a culture of inquiry and innovation.
6. **Addressing Stakeholder Needs:** The multi-disciplinary nature of the School System is tailored to meet the requirements of various stakeholders, particularly employers, by equipping students with versatile skills and competencies essential for success in the contemporary professional landscape.

In essence, the Schools of Excellence at St. Joseph's College (Autonomous) epitomize a holistic approach towards education, aiming not only to impart knowledge but also to cultivate critical thinking, creativity, and adaptability – qualities indispensable for thriving in the dynamic global arena of the 21st century.

Credit system

The credit system at St. Joseph's College (Autonomous) assigns weightage to courses based on the hours allocated to each course. Typically, one credit is equivalent to one hour of instruction per week. However, credits are awarded regardless of actual teaching hours to ensure consistency and adherence to guidelines.

The credits and hours allotted to each course within a programme are detailed in the Programme Pattern table. While the table provides a framework, there may be some flexibility due to practical sessions, field visits, tutorials, and the nature of project work.

For postgraduate (PG) courses, students are required to accumulate a minimum of 110 credits, as stipulated in the programme pattern table. The total minimum number of courses offered by the department is outlined in the Programme Structure.

OUTCOME-BASED EDUCATION (OBE)

OBE is an educational approach that revolves around clearly defined goals or outcomes for every aspect of the educational system. The primary aim is for each student to successfully achieve these predetermined outcomes by the culmination of their educational journey. Unlike traditional methods, OBE does not prescribe a singular teaching style or assessment format. Instead, classes, activities, and evaluations are structured to support students in attaining the specified outcomes effectively.

In OBE, the emphasis lies on measurable outcomes, allowing educational institutions to establish their own set of objectives tailored to their unique context and priorities. The overarching objective of OBE is to establish a direct link between education and employability, ensuring that students acquire the necessary skills and competencies sought after by employers.

OBE fosters a student-centric approach to teaching and learning, where the delivery of courses and assessments are meticulously planned to align with the predetermined objectives and outcomes. It places significant emphasis on evaluating student performance at various levels to gauge their progress and proficiency in meeting the desired outcomes.

Here are some key aspects of Outcome-Based Education:

Course: A course refers to a theory, practical, or a combination of both that is done within a semester.

Course Outcomes (COs): These are statements that delineate the significant and essential learning outcomes that learners should have achieved and can reliably demonstrate by the conclusion of a course. Typically, three or more course outcomes are specified for each course, depending on its importance.

Programme: This term pertains to the specialization or discipline of a degree programme.

Programme Outcomes (POs): POs are statements that articulate what students are expected to be capable of by the time they graduate. These outcomes are closely aligned with Graduate Attributes.

Programme Specific Outcomes (PSOs): PSOs outline the specific skills and abilities that students should possess upon graduation within a particular discipline or specialization.

Programme Educational Objectives (PEOs): PEOs encapsulate the expected accomplishments of graduates in their careers, particularly highlighting what they are expected to achieve and perform during the initial years postgraduation.

LEARNING OUTCOME-BASED CURRICULUM FRAMEWORK (LOCF)

The Learning Outcomes-Centric Framework (LOCF) places the learning outcomes at the forefront of curriculum design and execution. It underscores the importance of ensuring that these outcomes are clear, measurable, and relevant. LOCF orchestrates teaching methodologies, evaluations, and activities in direct correlation with these outcomes. Furthermore, LOCF adopts a backward design approach, focusing on defining precise and attainable learning objectives. The goal is to create a cohesive framework where every educational element is in harmony with these outcomes.

Assessment practices within LOCF are intricately linked to the established learning objectives. Evaluations are crafted to gauge students' achievement of these outcomes accurately. Emphasis is often placed on employing authentic assessment methods, allowing students to showcase their learning in real-life scenarios. Additionally, LOCF frameworks emphasize flexibility and adaptability, enabling educators to tailor curriculum and instructional approaches to suit the diverse needs of students while ensuring alignment with the defined learning outcomes.

Some important terminologies

Core Courses (CC): These are compulsory courses that students must undertake as essential components of their curriculum, providing fundamental knowledge within their primary discipline. Including core courses is essential to maintain a standardized academic programme, ensuring recognition and consistency across institutions.

Common Core (CC): A common core course is a shared educational element encompassing fundamental topics across disciplines within a school. It promotes interdisciplinary comprehension and collaboration among students by providing a foundational understanding of key subjects essential for academic and professional success across diverse fields of study.

Elective Courses (ES): Elective courses are offered within the main discipline or subject of study. They allow students to select specialized or advanced options from a range of courses, offering in-depth exposure to their chosen area of study. Typically, ES are more applied in nature and provide a deeper understanding of specific topics.

Generic Elective Courses (EG): These elective courses are chosen from disciplines unrelated to the student's main area of study, aiming to broaden their exposure and knowledge base. As per the Choice Based Credit System (CBCS) policy, students may opt for generic elective courses offered by other disciplines within the college, enhancing the diversity of their learning experience.

Ability Enhancement Course (AE): AE is designed to enhance skills and proficiencies related to the student's main discipline. It aims to provide practical training and hands-on experience, contributing to the overall development of students pursuing academic programmes.

Skill Enhancement Course (SE): SE focus on developing specific skills or proficiencies relevant to students' academic pursuits. While it is open to students from any discipline, SE is particularly beneficial for those within the related academic programme.

Self-paced Learning (SP): This course promotes independent learning habits among students and they have to undergo the course outside the regular class hours within a specified timeframe.

Comprehensive Examinations (CE): These examinations cover detailed syllabi comprising select units from courses offered throughout the programme. They are designed to assess crucial knowledge and content that may not have been covered extensively in regular coursework.

Extra Credit Courses: To support students in acquiring knowledge and skills through online platforms such as Massive Open Online Courses (MOOCs), additional credits are granted upon verification of course completion. These extra credits can be availed across five semesters (2 - 6). In line with UGC guidelines, students are encouraged to enhance their learning by enrolling in MOOCs offered by portals like SWAYAM, NPTEL, and others. Additionally, certificate courses provided by the college are also considered for these extra credits.

Outreach Programme (OR): It is a compulsory course to create a sense of social concern among all the students and to inspire them to dedicated service to the needy.

Course Coding

The following code system (10 alphanumeric characters) is adopted for Postgraduate courses:

23	UXX	0	XX	00/X
Year of Revision	PG Department Code	Semester Number	Course Specific Initials*	Running Number/with Choice

***Course Specific Initials**

CC - Core Course

CP - Core Practical

ES - Elective

AE - Ability Enhancement Course

SP - Self-paced Learning

EG - Generic Elective

PW - Project and Viva Voce

CE - Comprehensive Examination

OR - Outreach Programme

IS – Internship

EVALUATION PATTERN

Continuous Internal Assessment

SI No	Component	Marks Alloted
1	Mid Semester Test	30
2	End Semester Test	30
3	*Three Components (15 + 10 + 10)	35
4	Library Referencing (30 hours)	5
Total		100

Passing minimum: 50 marks

* The first component is a compulsory online test (JosTEL platform) comprising 15 multiple choice questions (10 questions at K1 level and 5 questions at K2 level); The second and the third components are decided by the course in-charge with K levels.

Question Paper Blueprint for Mid and End Semester Tests

Duration: 2 Hours		Maximum Marks: 60						
Section		K levels						Marks
		K1	K2	K3	K4	K5	K6	
A (compulsory)		7						$7 \times 1 = 7$
B (compulsory)			5					$5 \times 3 = 15$
C (either...or type)				3				$3 \times 6 = 18$
D (2 out of 3)	For courses with K5 as the highest cognitive level, one K4 and one K5 question is compulsory. (Note: two questions on K4 and one question on K5)				1	1*		$2 \times 10 = 20$
	For courses with K6 as the highest cognitive level: Mid Sem: two questions on K4 and one question on K5; End Sem: two questions on K5 and one question on K6)				Mid Sem			
						End Sem		
				1	1	1*		
Total								60

* Compulsory

Question Paper Blueprint for Mid and End Semester Tests (For Quantitative Courses only)

Duration: 2 Hours						Maximum Marks: 60
Section	K levels					Marks
	K1	K2	K3	K4	K5	
A (compulsory)	5	4				$9 \times 1 = 9$
B (either...or type)			3			$3 \times 5 = 15$
C (2 out of 3)				2	1*	$2 \times 18 = 36$
Total						60

* Compulsory

Question Paper Blueprint for Semester Examination

Duration: 3 Hours				Maximum Marks: 100		
UNIT	Section A (Compulsory)	Section B (Compulsory)	Section C (Either...or type)	Section D (3 out of 5)		
	K1	K2	K3	K4	K5	K6
UNIT I	2	2	2	2*	2*	1*
UNIT II	2	2	2			
UNIT III	2	2	2			
UNIT IV	2	2	2			
UNIT V	2	2	2			
Marks	$10 \times 1 = 10$	$10 \times 3 = 30$	$5 \times 6 = 30$	$3 \times 10 = 30$		

* For courses with K6 as the highest cognitive level wherein one question each on K4, K5 and K6 is compulsory.
(Note: two questions each on K4 and K5 and one question on K6)

Question Paper Blueprint for M Com (For Quantitative Courses only)

Duration: 3 Hours							Maximum Marks: 100
Section	K levels						Marks
	K1	K2	K3	K4	K5	K6	
A (compulsory)	10						$10 \times 1 = 10$
B (either...or type)		2	3				$5 \times 6 = 30$
C (4 out of 5)				2	2	1*	$4 \times 15 = 60$
Total							100

* Compulsory

Evaluation Pattern for One/Two-credit Courses

Title of the Course	CIA	Semester Examination	Total Marks
• Ability Enhancement Course	20 + 10 + 20 = 50	50 (A member from the Department other than the course instructors)	100
• Self-paced Learning • Comprehensive Examination	25 + 25 = 50	50 (CoE)	100
• Internship	100	-	100
• Skill Enhancement Course: Soft Skills	100	-	100
• Project Work and Viva Voce	100	100	100

Grading System

The marks obtained in the CIA and semester for each course will be graded as per the scheme provided in Table - 1.

From the second semester onwards, the total performance within a semester and the continuous performance starting from the first semester are indicated by Semester Grade Point Average (SGPA) and Cumulative Grade Point Average (CGPA), respectively. These two are calculated by the following formulae:

$$SGPA \text{ and } CGPA = \frac{\sum_{i=1}^n C_i Gp_i}{\sum_{i=1}^n C_i}$$

$$WAM = \frac{\sum_{i=1}^n C_i M_i}{\sum_{i=1}^n C_i}$$

Where,

C_i - credit earned for the Course i

Gp_i - Grade Point obtained for the Course i

M_i - Marks obtained for the Course i

n - Number of Courses passed in that semester

WAM - Weighted Average Marks

Table - 1: Grading of the Courses

Mark Range	Grade Point	Corresponding Grade
90 and above	10	O
80 and above and below 90	9	A+
70 and above and below 80	8	A
60 and above and below 70	7	B+
50 and above and below 60	6	B
Below 50	0	RA

Table - 2: Grading of the Final Performance

CGPA	Grade	Performance
9.00 and above	O	Outstanding*
8.00 to 8.99	A+	Excellent*
7.00 to 7.99	A	Very Good
6.00 to 6.99	B+	Good
5.00 to 5.99	B	Above Average
Below 5.00	RA	Re-appear

**The Candidates who have passed in the first appearance and within the prescribed duration of the PG programme are eligible. If the Candidates Grade is O/A+ with more than one attempt, the performance is considered "Very Good".*

Vision

Forming globally competent, committed, compassionate and holistic persons, to be men and women for others, promoting a just society.

Mission

- Fostering learning environment to students of diverse background, developing their inherent skills and competencies through reflection, creation of knowledge and service.
- Nurturing comprehensive learning and best practices through innovative and value- driven pedagogy.
- Contributing significantly to Higher Education through Teaching, Learning, Research and Extension.

Programme Educational Objectives (PEOs)

1. Graduates will be able to accomplish professional standards in the global environment.
2. Graduates will be able to uphold integrity and human values.
3. Graduates will be able to appreciate and promote pluralism and multiculturalism in working environment.

Programme Outcomes (POs)

1. Graduates will be able to apply assimilated knowledge to evolve tangible solution to emerging problems.
2. Graduates will be able to analyze and interpret data to create and design new knowledge.
3. Graduates will be able to engage in innovative and socially relevant research and effectively communicate the findings.
4. Graduates will become ethically committed professional and entrepreneurs upholding human values.
5. Graduates imbued with ethical values and social concern will be able to understand and appreciate cultural diversity, social harmony and ensure sustainable environment.

Programme Specific Objectives (PSOs)

On completion of the Programme, the Post Graduates will be able to:

1. Integrate and employ finance & accounting skills, entrepreneurship & managerial skills, leadership skills, investment skills, computing skills and digital skills for real time problem solving.
2. Analyse, Interpret and communicate comprehensive business strategies, financial modelling and accounting reports as an individual or group.
3. Evaluate the traditional and modern business trends to develop creative business models with changing times.
4. Apply statistical and forecasting techniques to make strategic business decision with ethical values and social responsibility.

PROGRAMME STRUCTURE				
Semester	Course Specification	Number of Courses	Hours	Credits
1 - 4	Core Course	13	71	63
1 - 4	Core Practical	2	4	4
1, 2, 4	Elective	4	20	14
1	Ability Enhancement Course	1	2	1
2	Self-paced Learning	1	-	2
2	Skill Enhancement Course	1	4	3
2, 3	Generic Elective	2	8	6
3	Common Core	1	5	4
3	Internship	1	-	2
2 - 4	Extra Credit Course	3	-	(9)
4	Project Work and Viva Voce	1	6	5
4	Comprehensive Examination	1	-	2
2 - 4	Outreach Programme (SHEPHERD)	-	-	4
Total		31	120	110(9)

M Com COMMERCE							
Course Details					Scheme of Exams		
Sem	Course Code	Title of the Course	Hours	Credits	CIA	SE	Final
1	23PCO1CC01	Core Course - 1: Business Finance	6	6	100	100	100
	23PCO1CC02	Core Course - 2: Digital Marketing	6	5	100	100	100
	23PCO1CC03	Core Course - 3: Banking and Insurance	6	5	100	100	100
	23PCO1ES01	Elective - 1: Operations Research	5	3	100	100	100
	23PCO1ES02	Elective - 2: Labour Laws	5	3	100	100	100
	23PCO1AE01	Ability Enhancement Course: Excel for Business	2	1	100	-	100
	Total			30	23		
2	23PCO2CC04	Core Course - 4: Cost System and Cost Control	6	6	100	100	100
	23PCO2CC05	Core Course - 5: Research Methodology	6	5	100	100	100
	23PCO2CC06	Core Course - 6: Goods and Services Tax	5	4	100	100	100
	23PCO2SP01	Self-paced Learning: Internet and E-Commerce*	-	2	50	50	50
	23PCO2ES03A	Elective - 3: Personal Financial Management	5	4	100	100	100
	23PCO2ES03B	Elective - 3: Financial Reporting and Analysis					
	23PSS2SE01	Skill Enhancement Course: Soft Skills	4	3	100	-	100
	-	Generic Elective - 1 (WS): Refer ANNEXURE 1	4	3	100	100	100
	-	Extra Credit Courses (MOOC/Certificate Courses) - 1	-	(3)			
Total			30	27(3)			
3	23PCO3CC07	Core Course - 7: Advanced Corporate Accounting	6	6	100	100	100
	23PCO3CC08	Core Course - 8: Advanced Computerised Accounting	4	4	100	100	100
	23PCO3CP01	Core Practical - 1: Practical for Advanced Computerised Accounting	2	2	100	100	100
	23PCO3CC09	Core Course - 9: Strategic Management	5	4	100	100	100
	23PCO3CC10	Core Course - 10: Intelligence for Excellence	4	3	100	100	100
	23SMS3CC01	Common Core: Human Resource Management	5	4	100	100	100
	-	Generic Elective - 2 (BS): Refer ANNEXURE 2	4	3	100	100	100
	23PCO3IS01	Internship	-	2	100	-	100
	-	Extra Credit Courses (MOOC/Certificate Courses) - 2	-	(3)			
Total			30	28(3)			
4	23PCO4CC11	Core Course - 11: Business Taxation	6	6	100	100	100
	23PCO4CC12	Core Course - 12: Business Ethics and CSR	6	5	100	100	100
	23PCO4CC13	Core Course - 13: Business Analytics	5	4	100	100	100
	23PCO4CP02	Core Practical - 2: Practical for Business Analytics	2	2	100	100	100
	23PCO4ES04A	Elective - 4: International Finance and Trade	5	4	100	100	100
	23PCO4ES04B	Elective - 4: MSMEs and Entrepreneurship					
	23PCO4PW01	Project Work and Viva Voce	6	5	100	100	100
	23PCO4CE01	Comprehensive Examination*	-	2	50	50	50
	-	Extra Credit Courses (MOOC/Certificate Courses) - 3	-	(3)			
Total			30	28(3)			
2 - 4	23PCW4OR01	Outreach Programme (SHEPHERD)		4			
1 - 4	Total (2 years)		120	110 (9)			

*- for grade calculation 50 marks are converted into 100 in the mark statements

Passed by	Board of Studies held on 18.12.2023
Approved by	48th Academic Council Meeting held on 27.03.2024

ANNEXURE 1
Generic Elective - 1 (WS)*

Course Details		
School	Course Code	Title of the Course
SMS	23PCC2EG01	<u>Stress Management</u>
	23PCP2EG01	<u>Personality Development</u>
	23PEC2EG01	<u>Labour Economics</u>
	23PHR2EG01	<u>Human Behaviour</u>

**Offered to students from other Departments within School*

ANNEXURE 2
Generic Elective - 1 (BS)*

Course Details		
School	Course Code	Title of the Course
SBS	23PBI3EG02	<u>First Aid Management</u>
	23PBT3EG02	<u>Food Technology</u>
	23PBO3EG02	<u>Horticulture and Landscaping</u>
SCS	23PCA3EG02	<u>Web Design</u>
	23PCS3EG02	<u>Advances in Computer Science</u>
	23PDS3EG02	<u>Information Security and Ethics</u>
	23PMA3EG02	<u>Operations Research</u>
SLAC	23PEN3EG02	<u>English for Effective Communication</u>
SPS	23PCH3EG02	<u>Health Science</u>
	23PEL3EG02	<u>Computer Hardware and Networks</u>
	23PPH3EG02A	<u>Physics for Competitive Exams</u>
	23PPH3EG02B	<u>Nanoscience</u>

**Offered to students from other Schools*

Semester	Course Code	Title of the Course	Hours/Week	Credits
1	23PCO1CC01	Core Course - 1: Business Finance	6	6

Course Objectives
To outline the fundamentals and concepts in finance
To estimate and evaluate risk in investment proposals for business finance
To evaluate the source of finance and determine the other sources
To examine financial management techniques for effective business
To appraise capital budgeting techniques for business and financing

UNIT I: Introduction to Business Finance & Time value of money (18 Hours)

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

UNIT II: Risk Management (18 Hours)

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

UNIT III: Start-up Financing & Leasing (18 Hours)

Startup Financing: Meaning, Sources, Modes (Bootstrapping, Angel investors, Venture capital fund) - Leasing: Meaning - Types of Lease Agreements - Advantages and Disadvantages of Leasing - Financial evaluation from the Lessee's perspective - Financial evaluation from the Lessor's perspective.

UNIT IV: Cash, Receivable and Inventory Management (18 Hours)

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

UNIT V: Multi National Capital Budgeting (18 Hours)

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

Teaching Methodology	Chalk & Talk, Videos, PPTs, Demonstration, Seminar and Case Studies
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Books for Study

1. Maheshwari, S.N. (2019). *Financial management principles and practices*. (15th Ed.). Sultan Chand & Sons.
2. Khan, M.Y. & Jain, P. K. (2011). *Financial management: Text, problems and cases*. (8th Ed.). McGraw Hill Education.
3. Chandra, P. (2019). *Financial management, theory and practice*. (10th Ed.). McGraw Hill Education.
4. Bhalla, V. K. (2014). *International financial management*. (1st Ed.). S. Chand and Company Ltd.

Books for Reference

1. Pandey, I. M. (2021). *Financial management*. (12th Ed.). Pearson India Education Services Pvt. Ltd.
2. Kulkarni, P.V., & Satya Prasad, B.G. (2022). *Financial management*. (14th Ed.). Himalaya Publishing House Pvt Ltd.
3. Rustagi, R. P. (2022). *Financial management, theory, concept, problems*. (6th Ed.). Taxmann Publications Pvt. Ltd.
4. Rufus, A.G., Ramani, N. & Others. (2017). *Financial management*. (1st Ed.). Himalaya

Websites and eLearning Sources

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>

Course Outcomes		
CO No.	CO-Statements	Cognitive Levels (K-Level)
	On successful completion of this course, the students will be able to	
CO1	explain important finance concepts	K1
CO2	estimate risk and determine its impact on returns in finance terms	K2
CO3	explore various sources of finance	K3
CO4	summarise cash and inventory management techniques as a means of business finance	K4
CO5	select and utilise budgeting for business	K5
CO6	estimate and analysis profitability index	K6

Relationship Matrix												
Semester	Course Code	Title of the Course									Hours	Credits
1	23PCO1CC01	Core Course - 1: Business Finance									6	6
Course Outcomes	Programme Outcomes (POs)					Programme Specific Outcomes (PSOs)					Mean Score of COs	
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5		
CO1	3	3	3	3	2	3	3	3	3	3	2.9	
CO2	2	2	2	3	2	2	3	2	2	2	2.2	
CO3	2	2	2	2	3	3	2	3	2	2	2.3	
CO4	2	2	3	3	2	2	3	2	2	2	2.3	
CO5	2	2	3	3	2	2	3	2	2	2	2.3	
CO6	2	2	3	2	2	2	3	3	3	3	2.5	
Mean Overall Score											2.4 (High)	

Semester	Course Code	Title of the Course	Hours/Week	Credits
1	23PCO1CC02	Core Course - 2: Digital Marketing	6	5

Course Objectives
To assess the evolution of digital marketing
To appraise the dimensions of online marketing
To infer the techniques of digital marketing
To examine and analyse digital marketing
To interpret data from social media and to devise effective 'Marketing Techniques'

UNIT I: Introduction to Digital Marketing (18 Hours)

Digital Marketing - Evolution from traditional to digital marketing - Rise of internet - growth of e-concepts - Growth of e-business to advanced e-commerce - Emergence of digital marketing as a tool - Digital marketing channels - Digital marketing applications, benefits and limitations - Critical success factors for digital marketing.

UNIT II: Online Marketing Mix (18 Hours)

Online marketing mix - E-products - E-promotion - E-price - E-place - consumer segmentation - targeting - positioning - consumers and online shopping issues - website characteristics affecting online purchase decisions - distribution and implication on online marketing mix decisions.

UNIT III: Digital Media Channels (18 Hours)

Digital media channels - search engine marketing - ePR - affiliate marketing - interactive display advertising - opt-in-email marketing and mobile text messaging, invasive marketing - campaign management using - Facebook, Twitter, Corporate Blogs - advantages and disadvantages of digital media channels.

UNIT IV: Online Consumer Behavior (18 Hours)

Online consumer behavior - cultural implications of key website characteristics - dynamics of online consumer visit - models of website visits - web and consumer decision making process - data base marketing - electronic consumer relationship management - goals - process - benefits - role - next generation CRM.

UNIT V: Market Influence Analytics (18 Hours)

Market influence analytics - consumer generated media and opinion leaders - peer review - word of mouth - Influence analytics - mining consumer generated media -Gamification and game based marketing - benefits - consumer motivation for playing online games - apps for social media management - emerging opportunities for digital marketing professionals.

Teaching Methodology	Chalk & Talk, Videos, PPTs, Demonstration, Seminar and Case Studies
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Books for Study

1. Bhatia, P. S. (2019). *Fundamentals of digital marketing*. (2nd Ed.). Pearson Education Pvt Ltd.
2. Chaffey, D. & Ellis-Chadwick, F. (2019). *Digital marketing*. Pearson Education Pvt Ltd.
3. Gupta, S. (2022). *Digital marketing*. (3rd Ed.).
4. Upadhyay, K. C. (2021). *Digital marketing: complete digital marketing tutorial*. Notion Press.
5. Branding, M. (2021). *Digital marketing*. Empire Publications India Private Ltd.

Books for Reference

1. Ahuja, V. (2015). *Digital marketing*. Oxford University Press.
2. Deiss, R. & Henneberry, R. (2017). *Digital marketing*. John Wiley and Sons Inc.
3. Charlesworth, A. (2014). *Digital marketing - A practical approach*. Routledge.
4. Kingsnorth, S. (2002). *Digital marketing strategy - An integrated approach to online marketing*. Kogan Page Ltd.
5. Maity, M. (2022). *Digital marketing*. (2nd Ed.). Oxford University Press.

Websites and eLearning Sources

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

Course Outcomes		
CO No.	CO-Statements	Cognitive Levels (K-Level)
	On successful completion of this course, the students will be able to	
CO1	explain the dynamics of digital marketing	K1
CO2	examine the online marketing	K2
CO3	compare digital media channels	K3
CO4	interpret online marketing	K4
CO5	analyse social media and markets influence	K5
CO6	create advertisement on social media and other digital platforms	K6

Relationship Matrix												
Semester	Course Code	Title of the Course									Hours	Credits
1	23PCO1CC02	Core Course - 2: Digital Marketing									6	5
Course Outcomes	Programme Outcomes (POs)					Programme Specific Outcomes (PSOs)					Mean Score of COs	
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5		
CO1	2	2	3	3	3	3	3	3	3	3	2.8	
CO2	3	3	3	3	3	2	3	3	3	3	2.9	
CO3	3	2	2	3	3	3	3	3	3	3	2.8	
CO4	3	3	3	3	2	2	3	3	3	3	2.8	
CO5	3	2	2	2	2	2	3	3	3	3	2.5	
CO6	3	3	3	2	3	2	3	3	3	3	2.8	
Mean Overall Score											2.3 (High)	

Semester	Course Code	Title of the Course	Hours/Week	Credits
1	23PCO1CC03	Core Course - 3: Banking and Insurance	6	5

Course Objectives
To outline the evolution of new era banking
To explore the digital banking techniques
To appraise the role of safe banking in the light of challenges
To summarise the mechanism of customer service
To assess risk and minimise its impact in banking and insurance industry

UNIT I: Introduction to Banking (18 Hours)

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

UNIT II: Contemporary Developments in Banking (18 Hours)

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

UNIT III: Indian Insurance Market (18 Hours)

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

UNIT IV: Customer Services in Insurance (18 Hours)

Customer Service in Insurance - Quality of Service- Role of Insurance Agents in Customer Service-Agent's Communication and Customer Service -Ethical Behaviour in Insurance - Grievance Redressal System in Insurance Sector -Integrated Grievance Management System - Insurance Ombudsman - Insurance Regulatory and Development authority of India Act (IRDA) Regulations and guidelines.

UNIT V: Risk Management (18 Hours)

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

Teaching Methodology	Chalk & Talk, Videos, PPTs, Demonstration and Field Visit
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Books for Study

1. Indian Institute of Banking and Finance. (2021). *Principles & practices of banking*. (5th Ed.). Macmillan Education India Pvt. Ltd.
2. Mishra, M.N. & Mishra, S.B. (2016). *Insurance principles and practice*. (22nd Ed.). S. Chand and Company Ltd.
3. Vaughan, E.J. & Vaughan, T.M. (2013). *Fundamentals of risk and insurance*. (11th Ed.). Wiley & Sons.
4. Lynn, T., Mooney, J.G., Rosati, P. & Cummins, M. (2018). *Disrupting finance: FinTech and strategy in the 21st century (Palgrave studies in digital business & enabling technologies)*. Macmillan Publishers.

Books for Reference

1. Sundharam, K. K. P. M. & Varshney, P. N. (2020). *Banking theory, law and practice*. (20th Ed.). Sultan Chand & Sons.
2. Gordon, G. & Natarajan. (2022). *Banking theory, law and practice*. (9th Ed.). Himalaya

Publishing House Pvt Ltd.

- Gupta, P. P. K. (2021). *Insurance and risk management*. (6th Ed.). Himalaya Publishing House Pvt Ltd.
- Chishti, S. & Barberis, J. (2016). *The fintech book: The financial technology handbook for investors, entrepreneurs and visionaries*. John Wiley & Sons.

Websites and eLearning Sources

- <https://corporatefinanceinstitute.com/resources/knowledge/finance/fintechfinancialtechnology>
- [https://mrcet.com/downloads/digital_notes/CSE/IV%20Year/CSE%20B.TECH%20IV%20YEAR%20II%20SEM%20BCT%20\(R18A0534\)%20NOTES%20Final%20PDF.pdf](https://mrcet.com/downloads/digital_notes/CSE/IV%20Year/CSE%20B.TECH%20IV%20YEAR%20II%20SEM%20BCT%20(R18A0534)%20NOTES%20Final%20PDF.pdf)
- https://www.irdai.gov.in/ADMINCMS/cms/frnGeneral_Layout.aspx?page=PageNo108&flag=1

Course Outcomes		
CO No.	CO-Statements	Cognitive Levels (K-Level)
	On successful completion of this course, the students will be able to	
CO1	relate traditional banking with new age banking	K1
CO2	apply modern techniques of digital banking	K2
CO3	evaluate the role of banking and insurance sectors	K3
CO4	examine the regulatory mechanism	K4
CO5	select risk mitigation strategies in modern banking	K5
CO6	exercise digital transaction and online payment service	K6

Relationship Matrix												
Semester	Course Code	Title of the Course									Hours	Credits
1	23PCO1CC03	Core Course - 3: Banking and Insurance									6	4
Course Outcomes	Programme Outcomes (POs)					Programme Specific Outcomes (PSOs)					Mean Score of COs	
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5		
CO1	2	2	3	3	3	3	3	3	3	3	2.8	
CO2	3	3	3	3	3	2	3	3	3	3	2.9	
CO3	3	2	2	3	3	3	3	3	3	3	2.8	
CO4	3	3	3	3	2	2	3	3	3	3	2.8	
CO5	3	2	2	2	2	2	3	3	3	3	2.5	
CO6	3	3	3	2	3	2	3	3	3	3	2.8	
Mean Overall Score											2.3 (High)	

Semester	Course Code	Title of the Course	Hours/Week	Credits
1	23PCO1ES01A	Elective - 1: Operations Research	5	3

Course Objectives
To outline the fundamentals of Operations Research
To make use of OR models for problem solving
To examine the role of sequencing and game theory towards decision making
To design and apply network analysis for decisions
To apply modelling techniques for effective business

UNIT I: Introduction and Linear Programming Problem (15 Hours)

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

UNIT II: Transportation and Assignment Problems (15 Hours)

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

UNIT III: Sequencing and Game Theory (15 Hours)

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

UNIT IV: Replacement and Network Analysis (15 Hours)

Replacement: Introduction - Individual replacement problems - Group replacement problems. Network Analysis: PERT and Critical Path Method.

UNIT V: Decision Tree Analysis and Queuing Theory (15 Hours)

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

Teaching Methodology	Chalk & Talk, Videos, PPTs, Assignments, Seminars, Demonstration and Creation of Models
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Books for Study

1. Gupta, P.K. & Hira, D. S. (2022). *Operations research*. (7th Ed.). S. Chand.
2. Kapoor, V.K. (2014). *Operations research*. (9th Ed.). Sultan Chand.
3. Natarajan., Balasubramani., & Tamilarasi. (2014). *Operations Research*. (2nd Ed.). Pearson Education India.
4. Kothari, C. R. (2022). *An introduction to operational research*. (3rd Ed.). S. Chand.

Books for Reference

1. Tulsian, P. C., & Tulsian, B. (2022). *Fundamentals of operations research*. (3rd Ed.). S. Chand.
2. Sharma, J. K. (2016). *Operations research*. (6th Ed.). Lakshmi Publications.
3. Nagarajan, N. (2017). *Text book of operations research: A self learning approach*. New Age Publications.
4. Rath, R. R. (2019). *Operations research*. Bhavya Books.
5. Phillips, D.T., Ravindran, A., & Solberg, J. J. (1987). *Operations research: Principles and practice*. John Wiley & Sons.

Websites and eLearning Sources

1. <https://www.bbau.ac.in/dept/UIET/EMER601%20Operation%20Research%20Queueing%20theory.pdf>
2. https://mdu.ac.in/UpFiles/UpPdfFiles/2021/Jun/4_06-11-
3. [2021_160634_OPERATIONS%20RESEARCH%20TECHNIQUES\(20MAT22C5\).pdf](https://mdu.ac.in/UpFiles/UpPdfFiles/2021/Jun/4_06-11-2021_160634_OPERATIONS%20RESEARCH%20TECHNIQUES(20MAT22C5).pdf)
4. <https://repository.up.ac.za/bitstream/handle/2263/25427/02chapter3.pdf?sequence=3>
5. <https://hbr.org/1964/07/decision-trees-for-decision-making>

Course Outcomes		
CO No.	CO-Statements	Cognitive Levels (K-Level)
	On successful completion of this course, the students will be able to	
CO1	demonstrate knowledge of OR fundamentals.	K1
CO2	adapt models for problem solving.	K2
CO3	apply problem solving for decision making	K3
CO4	utilize practical business techniques to enhance effectiveness.	K4
CO5	choose various models for decision making.	K5
CO6	demonstrate the theory of Decision Tree Analysis	K6

Relationship Matrix												
Semester	Course Code		Title of the Course								Hours	Credits
1	23PCOIES01A		Elective - 1: Operations Research								5	3
Course Outcomes	Programme Outcomes (POs)					Programme Specific Outcomes (PSOs)					Mean Score of COs	
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5		
CO1	2	2	3	3	3	3	3	3	3	3	2.8	
CO2	3	3	3	3	3	2	3	3	3	3	2.9	
CO3	3	2	2	3	3	3	3	3	3	3	2.8	
CO4	3	3	3	3	2	2	3	3	3	3	2.8	
CO5	2	3	3	3	3	2	3	3	3	3	2.8	
CO6	3	3	3	2	3	2	3	3	3	3	2.8	
Mean Overall Score											2.4 (High)	

Semester	Course Code	Title of the Course	Hours/Week	Credits
1	23PCO1ES02A	Elective - 2: Labour Laws	5	3

Course Objectives

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

UNIT I: Introduction and The Trade Unions Act, 1926 (15 Hours)

Labour legislations: Origin - nature - scope - need - objectives - and principles - labour policy and its special features - constitution as the basis for labour legislation - The Trade Unions Act, 1926: definition - objectives - deficiencies - registration of trade union - cancellation of registration and appeal - duties and obligations - rights and privileges - dissolution.

UNIT II: The Factories Act, 1948 and Equal Remuneration Act, 1976 (15 Hours)

The Factories Act, 1948: Objects - definition - licensing and registration of factories - Inspecting staff - health, safety and welfare measures - provisions relating to hazardous processes - working hours - holidays - annual leave - employment of women and young persons. Equal Remuneration Act - Payment of remuneration at equal rates to men and women workers - Advisory committee - Offences and penalties

UNIT III: The Workmen's Compensation Act, 1923 and The Employees' State Insurance Act, 1948 (15 Hours)

The Workmen's Compensation Act, 1923: Definitions - objectives - disablement - employer's liability for compensation - amount of compensation - disbursement of compensation - notice and claims - penalties - The Employees' State Insurance Act 1948: Objects - Definitions - Administration of ESI Scheme - ESI Fund - ESI Corporation - Medical benefit council - Benefits under the Act - ESI court

UNIT IV: The Payment of Wages Act, 1936 and The Minimum Wages Act, 1948 (15 Hours)

The Payment of Wages Act, 1936: Object and scope - definition - procedure regarding payment of wages - deduction from wages - mode of payment of wages. The Minimum Wages Act, 1948: Objects - Scope - definition - Items to be included in the minimum wages - fixation and revision of minimum wages - norms to be followed in the payments of minimum wages.

UNIT V (15 Hours)

The Provident Fund and miscellaneous provision Act, 1952, The Payment of Gratuity Act, 1972 and The Payment of Bonus Act, 1965

Provident fund and miscellaneous provision Act, 1952: Definitions - scope - nature - objects - various schemes - The Payment of Gratuity Act, 1972: Definitions - scope - conditions and circumstances of payment - wages for computing gratuity - maximum gratuity - nomination - penalty - The Payment of Bonus Act - Applicability of the Act - Eligibility and rate of Bonus - Allocable surplus and available surplus - Set and set off - Offences and penalties.

Teaching Methodology	Chalk & Talk, Videos, PPTs, Demonstration, Case Studies and Field Visit
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Books for Study

1. Mishra, S. N. (2021). *Labour & industrial laws*. (29th Ed.). Central Law.
2. Srivastava, S. C. (2022). *Industrial relations and labour laws*. (8th Ed.). Vikas Publishing.
3. Tripathi, P. C, Gupta, C. B. & Kapoor, N.D. (2020). *Industrial relations and labour laws*. (6th Ed.). Sultan Chand & Sons.

Books for Reference

1. Sinha, P. R. N., Bala, S. I. & Priyadarshini, S. S. (2017). *Industrial relations, trade unions and labour legislation*. (3rd Ed.). Pearson.
2. Ghosh, P. & Nandan, S. (2017). *Industrial relations and labour laws*. (1st Ed.). McGraw Hill.
3. Sharma, J. P. (2018). *Simplified approach to labour laws*. (5th Ed.). Bharat Law House Pvt. Ltd.

Websites and eLearning Sources

1. https://www.icsi.edu/media/webmodules/Labour_Laws_&_Practice.pdf
2. https://www.icsi.edu/media/webmodules/LabourLaws&Practice_June_2020.pdf

Course Outcomes		
CO No.	CO-Statements	Cognitive Levels (K-Level)
	On successful completion of this course, the students will be able to	
CO1	assess the activities of trade unions	K1
CO2	discuss on various provisions of the factory's act and equal remuneration act	K2
CO3	understand various laws and legislation pertaining to labour administration	K3
CO4	assess provisions relating to the workmen's compensations and state insurance	K4
CO5	measure, the benefits of provident fund, gratuity and bonus schemes.	K5
CO6	apply provisions relating to payment of wages and minimum wages.	K6

Relationship Matrix												
Semester	Course Code	Title of the Course									Hours	Credits
1	23PCOIES02A	Elective - 2: Labour Laws									5	3
Course Outcomes	Programme Outcomes (POs)					Programme Specific Outcomes (PSOs)					Mean Score of COs	
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5		
CO1	2	2	3	2	2	2	2	2	2	3	2.2	
CO2	3	3	3	3	3	2	3	3	3	3	2.9	
CO3	3	2	2	3	3	3	3	3	3	3	2.8	
CO4	3	3	3	3	2	2	3	3	3	3	2.8	
CO5	2	3	3	3	3	2	3	3	3	3	2.8	
CO6	3	3	3	2	3	2	3	3	3	3	2.8	
Mean Overall Score											2.3 (High)	

Semester	Course Code	Title of the Course	Hours	Credits
1	23PCO1AE01	Ability Enhancement Course: Excel for Business	2	1

Course Objectives
To learn and apply formatting options in Excel spreadsheet
To construct formulas using addresses and operators
To process data using mathematical and statistical data
To get data using reference functions
To extract charts and pivot tables for the given data

UNIT I: MS Excel Introduction (6 Hours)

MS Excel- Spreadsheet formatting - Cell formatting - Cell Styles - User Defined Cell Styles - Conditional Formatting - Format Painter- Wrap Text - Merger options.

UNIT II: Operators in Excel (6 Hours)

Operators in Excel: Arithmetic, logical and relational operators- constructing formulas with absolute reference and relative reference cell addresses - data validation.

UNIT III: Frequently used functions in Excel (6 Hours)

Frequently used functions in Excel: Mathematical functions: Sum, Sumif, Sumifs, round, sqrt, power
Statistical functions: Average, Averageif, Averageifs, count, counta, countblank, countifs, countif, Median, Corr, Max, Min, Large and Small.

UNIT IV: Creating Charts (6 Hours)

Creating Charts - Different types of chart - Formatting Chart Objects -Changing the Chart Type - Showing and Hiding the Legend - Showing and Hiding the Data Table. Sorting, Filter, Text to Column.

UNIT V: Reference Functions (6 Hours)

Reference Functions: Lookup, Vlookup, Hlookup, Index, Match, Offset, Indirect, Row, Rows, Column, Columns. Creating Pivot Tables - Manipulating a Pivot Table

Teaching Methodology	Videos, PPTs, Demonstration, Practical Application and Creation of Models
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Book for Study

- Alexander, M. (2019). *Microsoft excel 2019 bible*. (1st Ed.). Wiley.

Books for Reference

- Lalwani, L. (2019). *Excel 2019 all-in-one: Master the new features of excel 2019/ office365*. BPB Publications.
- Mishra, N. (2019). *Excel with Microsoft excel: Comprehensive & easy guide to learn advanced MS excel*. Penman Books.
- Mayes, T.R. (2017). *Financial analysis with Microsoft excel*. (7th Ed.). Cengage India Private Limited.

Course Outcomes		
CO No.	CO-Statements	Cognitive Levels (K-Level)
CO1	analyse data using statistical functions in excel spreadsheet	K4
CO2	develop accounting and financial models in excel	K5
CO3	evaluate data using charts and pivot tables	K6

Relationship Matrix											
Semester	Course Code	Title of the Course								Hours	Credits
1	23PCO1AE01	Ability Enhancement Course: Excel for Business								2	1
Course Outcomes	Programme Outcomes (POs)					Programme Specific Outcomes (PSOs)					Mean Score of COs
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5	
CO1	3	3	3	3	2	2	3	3	3	3	2.8
CO2	3	3	2	3	3	2	3	3	3	3	2.8
CO3	3	3	3	2	3	2	3	3	3	3	2.8
Mean Overall Score										2.8 (High)	

Semester	Course Code	Title of the Course	Hours/Week	Credits
2	23PCO2CC04	Core Course - 4: Cost System and Cost Control	6	6

Course Objectives
To construct cost sheets with the aim of preparing tenders and quotation and reconcile the cost and financial accountings
To prepare ledgers for various stages in process accounts with the examples of normal loss, abnormal loss and gain and inter-process profit
To identify and analyze the variances in material, labour, overheads and sales for initiating corrective measures
To explain the applications of marginal costing through practical examples
To acquaint students with latent trends in cost accounting by explaining numerically the activity based costing, target costing and relevant costing

UNIT I: Costing system and Cost sheets (18 Hours)

Costing System: Meaning - Characteristics of Ideal costing system - installation of a costing system - steps - practical difficulties in installing a costing system - cost control - meaning - MIS - role and relevance Cost sheets - preparation of cost sheets - tenders - Reconciliation of Cost and Financial accountings - Introduction to Cost Accounting Standards.

UNIT II: Process Costing (18 Hours)

Process Costing - Normal Loss - Normal Gain - Abnormal Loss - Abnormal Gain -Equivalent production (FIFO method) - Equivalent production with opening stock - Equivalent production (Average Method) Inter Process Profits - Joint products and By-products.

UNIT III: Standard Costing (18 Hours)

Standard Costing and Variance Analysis - Material Variance - Labour variance - Overhead variance - Sales variance.

UNIT IV: Marginal Costing (18 Hours)

Costing, break even analysis, cost volume profit analysis, break even charts, Application of marginal costing - differential and direct cost. Total Quality Management: Introduction - Operationalizing TQM - Six Sigma - Overcoming total quality paralysis - The missing link of TQM.

UNIT V: Activity based costing (18 Hours)

Activity Based Costing: Meaning - calculations of profit and selling price based on traditional costing and activity based costing - Target costing - Basics of Transfer pricing - Relevant costing.

Teaching Methodology	Chalk and talk, Lectures, PPT.
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Books for Reference

1. Alex, K. (2012). *Cost Accounting*, Pearson Education.
2. Jain, S. P. & Narang, K. L, (2019). *Advanced Cost Accounting*, Kalyani Publishers.
3. Pillai, R. S. N. & Bagavathi, V. *Cost Accounting*. S. Chand & Company Ltd.
4. Reddy, T.S., & Prasad, Y.H. & Reddy, (2020). *Cost Accounting*. Margham Publications.

Course Outcomes		
CO No.	CO-Statements	Cognitive Levels (K - Level)
	On successful completion of this course, students will be able to	
CO1	define the principles, concepts and conventions in cost system and cost control	K1
CO2	explain the activity based costing and target costing	K2
CO3	ascertain and classify the variances in the elements of cost through comparison and analyse the cause of such variances	K3
CO4	evaluate process cost accounts to arrive at pricing decisions	K4
CO5	examine the basics of price transfer	K5
CO6	relate the results of marginal costing for making managerial decisions	K6

Relationship Matrix												
Semester	Course Code	Title of the Course									Hours	Credits
2	23PCO2CC04	Core Course - 4: Cost System and Cost Control									6	6
Course Outcomes	Programme Outcomes (POs)					Programme Specific Outcomes (PSOs)					Mean Scores of COs	
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5		
CO1	3	3	3	3	3	3	2	3	3	3	2.9	
CO2	3	3	3	3	3	3	3	3	3	3	3.0	
CO3	3	3	3	3	3	3	3	3	3	3	3.0	
CO4	3	3	3	3	3	3	3	3	2	3	2.9	
CO5	3	3	3	3	3	3	3	3	3	3	3.0	
CO6	3	3	3	3	3	2	3	3	3	3	2.9	
Mean Overall Score											2.95(High)	

Semester	Course Code	Title of the Course	Hours/Week	Credits
2	23PCO2CC05	Core Course - 5: Research Methodology	6	5

Course Objectives
To make students understand the basics of research.
To enhance skill over various techniques of research.
To understand and apply the learned skills of research for business evaluation.
To familiarize students in understanding the ways and means of carrying social science research.
To help students to take-up research towards understanding the core aspects of business and its application towards planning and expansion.

UNIT I (18 Hours)

Meaning, objectives, reasons, benefits, importance, significance, types, approaches, process, methods Vs methodology, criteria and qualities for a good researcher, opportunities and challenges for researchers in India and scope of research in commerce. Review of Literature -Sources, Collection and Types.

UNIT II (18 Hours)

Research problem, design and hypothesis - meaning, selection of research problem, necessity to define, techniques involved, research design - meaning, need, features, importance, types. Hypothesis - meaning, types and forming of hypothesis.

UNIT III (18 Hours)

Sampling and Data collection - populations, census, sample survey, sample size, criteria for sample, factors of sample, sources of data, primary and secondary data, collection and methods of primary and secondary data.

UNIT IV (18 Hours)

Data Analysis - data editing, validation, tabulation, types of table, analysis and presentation, testing of hypothesis, statistical treatment, descriptive statistics, Z Test, T Test, X2 Test, ANOVA, correlation, regression and use of statistical packages - [SPSS].

UNIT V (18 Hours)

Interpretation and reporting - meaning, need, techniques, precautions, significance of report writing, steps, layout, types-Plagiarism and Code of Ethics in Research.

Teaching Methodology	Chalk and talk, Lectures, PPT.
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Books for Reference

1. Kothari, C. R., & Garg, G. (2019). *Research Methodology Methods and Techniques*, New Age International.
2. Thakur, D. *Research Methodology in Social Sciences*, Deep and Deep.
3. Ranganatham, M., & Krishnaswamy, O.R, (2019). *Methodology of Research in Social Sciences*, Himalaya Publishing Houses.

Course Outcomes		
CO No.	CO-Statements	Cognitive Levels (K - Level)
	On successful completion of this course, students will be able to	
CO1	define the need, importance and dimensions of research	K1
CO2	examine the types, designs and techniques of research	K2
CO3	apply research methods relevant to commerce and business researches.	K3
CO4	Construct questionnaire in order to conduct survey	K4
CO5	justify the use of various tools and techniques for research and analysis	K5
CO6	associate and construct a model research with the help of primary and secondary data	K6

Relationship Matrix												
Semester	Course Code		Title of the Course								Hours	Credits
2	23PCO2CC05		Core Course - 5: Research Methodology								6	5
Course Outcomes	Programme Outcomes (POs)					Programme Specific Outcomes (PSOs)					Mean Scores of COs	
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5		
CO1	3	3	3	3	3	3	2	3	3	3	2.9	
CO2	3	2	3	3	2	3	2	2	3	3	2.6	
CO3	3	3	3	3	3	3	3	3	3	3	3.0	
CO4	3	3	3	3	3	3	3	3	2	3	2.9	
CO5	3	3	3	3	3	3	3	3	3	3	3.0	
CO6	3	3	3	3	3	2	3	3	3	3	2.9	
Mean Overall Score											2.88(High)	

Semester	Course Code	Title of the Course	Hours/Week	Credits
2	23PCO2CC06	Core Course - 6: Goods and Services Tax	5	4

Course Objectives
To Study historical overview of GST and Classify CGST, SGST and IGST
To review the Concepts and Rates Applicable
To Provide Knowledge about Levy of GST
To Have an in-depth knowledge about ITC and Composition of Tax in GST
To Explain the registration under GST Law

UNIT I: Introduction (15 Hours)

GST Introduction - What is GST? - Need for GST - Dual GST Model. Definitions [Section 2(13) to Section 2(108)] - Audit - Business - Consideration - Electronic Commerce Operator - Goods - India - Non Taxable Supply - Person - Principal Supply - Recipient - Reverse charge - Services - Supplier - Taxable Person - Taxable Supply - Extent & Commencement of CGST Act/ SGST Act/ UTGST Act/IGST Act - Goods and Services Tax Council (GST Council) - Goods & Services Tax Network (GSTN).

UNIT II: Levy and Collection of Tax (15 Hours)

Charge of GST - Inter-State supply and Intra-State supply - Levy and Collection GST - Illustrative list of Rates for Goods and Services - Composition levy (Section 10 of CGST Act) - Negative list of GST - Power to Grant Exemption - Exemptions under GST - Goods and Services Provisions applicable related to Supply of Services - Renting, Agriculture, Educational Institutions, Commission Agents, Healthcare Services, Financial and Banking Services.

UNIT III: Concept of Supply (15 Hours)

Concept of Supply (Section 7 of CGST Act) - Taxable event under GST - Place of Supply (Section 10 and Section 12 of IGST Act) - Time of Supply (Section 12 and Section 13 of CGST Act) - Value of Supply (Section 15 of CGST Act) (Rules for valuation of Supply of Goods).

UNIT IV: Input Tax Credit & Payment of Tax (15 Hours)

Eligibility for taking Input Tax Credit - Input Tax Credit in Special Circumstances Computation of Tax Liability - Payment of Tax (Section 49 and Section 50 of CGST Act)

UNIT V: Registration under GST Law (15 Hours)

Persons liable for Registration - Persons not liable for Registration - Compulsory Registration - Persons not liable for Registration - Procedure for Registration - Amendment of Registration - Cancellation of Registration - Revocation of cancellation of Registration.

Teaching Methodology	Chalk and talk, Lectures, PPT.
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Books for Reference

1. Datey, V. S. (2020). *GST Laws and Practice with Customs and Foreign Tax Practice*. Taxmann Publications.
2. Vinod, K.S., & Monica, S. *Students' Guide to Income Tax*. Taxmann Publications

Course Outcomes		
CO No.	CO-Statements	Cognitive Levels (K - Level)
	On successful completion of this course, students will be able to	
CO1	state the definitions of goods and service tax	K1
CO2	describe the provisions of GST Act 2017.	K2
CO3	prepare and group GST returns with time and place of supply	K3
CO4	assess tax liability and input tax credit under GST Act	K4
CO5	summarise the provisions for registrations	K5
CO6	interpret the financial statement of an organisation	K6

Relationship Matrix												
Semester	Course Code	Title of the Course									Hours	Credits
2	23PCO2CC06	Core Course - 6: Goods and Services Tax									5	4
Course Outcomes	Programme Outcomes (POs)					Programme Specific Outcomes (PSOs)					Mean Scores of COs	
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5		
CO1	3	3	3	3	3	3	3	3	3	3	3.0	
CO2	3	2	3	3	2	3	2	2	3	3	2.6	
CO3	3	3	3	3	3	3	3	3	3	3	3.0	
CO4	3	3	3	3	3	3	3	3	2	3	2.9	
CO5	3	3	3	3	3	3	3	3	3	3	3.0	
CO6	3	3	3	3	3	3	3	3	3	3	3.0	
Mean Overall Score											2.92 (High)	

Semester	Course Code	Title of the Course	Hours/Week	Credits
2	23PCO2SP01	Self-paced Learning: Internet and E -Commerce	-	2

Course Objectives
To study the basis of World Wide Web and its applications
To learn the various types of E-Commerce platforms
To understand the difference between Traditional and E-Commerce
To learn the mechanism behind Digital Payment Systems
To know the source of being virtually successful organisation

UNIT I: Introduction to Internet and E-Commerce

Internet- Evolution-Applications - services - World Wide Web & its origin - Types of web pages - URL - DNS; E-Commerce - applications - advantages & disadvantages; Introduction to Mobile Commerce - its applications. IoT - IoS - AI - VR - AR - CC -Generative AI.

UNIT II: Types of E Commerce Business

Models for E-Commerce - Based on the relationship of transaction parties - Based on the relationship of transaction types - Introduction to ECRM, ESCM & E-logistics.

UNIT III: E-Marketing

E- Marketing Vs Traditional marketing - E-marketing Value Chain - Browsing behavior model of E-commerce online marketing & its advantages - E-advertising: Various means of E-advertising - E-branding: Elements of Branding - Spiral branding - Marketing Strategies (Permission marketing, Affiliate marketing & Viral marketing).

UNIT IV: E-Payment Systems and E-Banking

E-Payment systems - Requirements - Digital Token - Credit Card - SmartCard - E-Cash - E-Cheque - Mobile Payments - Micro payment systems -Risk in E-payments system; E-Banking - Online financial services in India - Features of E-Banking in India.

UNIT V: E-Security

E-Security; Network and website security risk - Types of Cybercrimes - E-business risk management issues - firewall concepts - enterprisewide security framework, cryptographic; Encryption techniques - Digital signature; Private and Public key.

Teaching Methodology	JOSTEL
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Books for Reference

1. Whitely, D. (2016). *E-commerce, Strategy, technologies and Applications*. Tata McGraw-Hill Publishing company Limited.
2. Abirami Devi, K. & Alagammai, M. (2017). *E-Commerce*. Margham Publications.
3. Kamalesh N.A. (2018). *Business on the net, an introduction to the 'Whats' and 'Hows' of e-commerce*. Macmilan India Limited.
4. Mennecke, B., & Strader, T. (2013). *Mobile Commerce: Technology, Theory and Applications*. Idea Group.

Course Outcomes		
CO No.	CO-Statements	Cognitive Levels (K- Level)
	On successful completion of this course, students will be able to	
CO1	explain the need of Internet and E-Commerce	K1
CO2	explore the Types of E-Commerce platforms	K2
CO3	recognise the Networking System in E-Marketing	K3
CO4	practice online banking facilities	K4
CO5	analyse the effectiveness of E-Security	K5
CO6	examine the marketing strategies in the virtual world	K6

Relationship Matrix												
Semester	Course Code	Title of the Course									Hours	Credits
2	23PCO2SP01	Self-paced Learning: Internet and E -Commerce									-	2
Course Outcomes	Programme Outcomes (POs)					Programme Specific Outcomes (PSOs)					Mean Scores of COs	
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5		
CO1	2	2	3	2	2	2	2	2	2	3	2.2	
CO2	3	3	3	3	3	2	3	3	3	3	2.9	
CO3	3	2	2	3	3	3	3	3	3	3	2.8	
CO4	3	3	3	3	2	2	3	3	3	3	2.8	
CO5	2	3	3	3	3	2	3	3	3	3	2.8	
CO6	3	3	3	2	3	2	3	3	3	3	2.8	
Mean Overall Score											2.72 (High)	

Semester	Course Code	Title of the Course	Hours/Week	Credits
2	23PCO2ES03A	Elective - 3: Personal Financial Management	5	4

Course Objectives
During the course of teaching student will be provided with the importance of personal financial planning
To make understand risk and inflation which affect investment and savings
To make them to prepare their retirement planning
To provide knowledge about insurance, credit and borrowings
To provide knowledge on various modes of investment

UNIT I (15 Hours)
 Personal Financial Planning-Steps of Financial Planning-Factors affecting personal financial planning. Opportunity cost associated with personal financial decisions. Types of personal financial goals. Strategies for achieving financial goals at different stages of life. How to cope in times of financial difficulty like Covid-19.

UNIT II (15 Hours)
 Understanding risk: inflation risk, Interest rate risk, income risk, personal risk, liquidity risk. Risk Vs. Return. Inflation Effects on Investments. Savings-Saving strategies- Time is money-Time value of money-Simple and compound interest-Power of compounding.

UNIT III (15 Hours)
 Managing Money- Budgeting -steps in preparing personal monthly budget, Retirement Planning Goals, Process of retirement planning, Pension plans available in India, Reverse mortgage, New Pension Scheme. Will: Writing of will, Common mistakes while writing a will.

UNIT VI (15 Hours)
 Managing Loans and Borrowing- secured and unsecured loans-credit cards- Risk Management-Protection - Life insurance- Medical Insurance-Cyber Security-Personal Identity Protection

UNIT V (15 Hours)
 Saving Vs. Investment. Investment Vehicles: Equity products, Mutual Funds, Insurance Products-Real Estate -gold and precious metals-relative merits and demerits of each avenue of investment. Investment and Wealth building strategies-Systematic Investment Plan-Career in in Personal Finance-Wealth manager-investment advisor-insurance advisor-tax planner - financial planner-personal banker. Portfolio construction.

Teaching Methodology	Chalk & Talk, Videos, PPTs, Demonstration and Creation of Models
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Books for Reference

1. *Introduction to Financial Planning*- Indian Institute of Banking & Finance (2018).
2. Kapoor, J.R, Dlabay, L.R & Hughes, R.J. (2017). *Personal Finance with Connect Plus*, (10th Ed.). McGraw-Hill
3. Kapoor, J, Dlabay, L.R., Hughes, R.J., & Hart, M. (2019). *Personal Finance*, Tata McGraw-Hill Publications.

Course Outcomes		
CO No.	CO-Statements	Cognitive Level (K- Level)
	On successful completion of this course, students will be able to	
CO1	recall and define various personal investment vehicles	K1
CO2	explain and contrast risks associated with various personal investment vehicles	K2
CO3	compute return on investments of various classes of assets	K3
CO4	analyse different features of investment vehicles	K4
CO5	evaluate and select a suitable investment option according risk profile of individuals	K5
CO6	design and construct an optimal portfolio of investment	K6

Relationship Matrix											
Semester	Course Code		Title of the Course							Hours	Credits
2	23PCO2ES03A		Elective - 3: Personal Financial Management							5	4
Course Outcomes	Programme Outcomes (POs)					Programme Specific Outcomes (PSOs)					Mean Scores of COs
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5	
CO1	3	3	3	3	3	3	3	3	3	3	3.0
CO2	3	2	3	3	2	3	2	2	3	3	2.6
CO3	3	3	3	3	3	3	3	3	3	3	3.0
CO4	3	3	3	3	3	3	3	3	2	3	2.9
CO5	3	3	3	3	3	3	3	3	3	3	3.0
CO6	3	3	3	3	3	3	3	3	3	3	3.0
Mean Overall Score										2.9 (High)	

Semester	Course Code	Title of the Course	Hours/Week	Credits
2	23PCO2ES03B	Elective - 3: Financial Reporting and Analysis	5	4

Course Objectives
To describe the conceptual framework of financial reporting and accounting standards.
To familiarize and Prepare cash flow statement as per AS3
To gain knowledge on computation of fair valuation of net assets, good will and non -controlling interest on the date of acquisition.
To learn computation of group reserves, fair value adjustment on the date of consolidation.
To develop financial statement on value added, gross value added, net value added statement

UNIT 1: Application of Accounting Standards: (15 Hours)

Application of accounting standards - Disclosure of accounting policies (AS1), Valuation of inventories (AS2), cash flow statement (AS3), revenue recognition (AS9), Accounting for Fixed Assets (AS10), Government grants (AS13), Accounting for Investment (AS14) and Employee benefits (AS15).

UNIT 2: Preparation of single entity Financial Statement: (15 Hours)

Preparation of single entity financial statement - changes to equity and cash flow statement, statement of profit & loss and balance sheet with adjustments pertaining to the standards covered in unit 1.

UNIT 3: Group financial statement I: (15 Hours)

Group financial statement I: Consolidated financial statement for simple group with one subsidiary, one associate, computation of fair valuation of net assets, good will and non controlling interest on the date of acquisition.

UNIT 4: Group financial statement II: (15 Hours)

Group financial statement II - Computation of group reserves on the date of consolidation, fair value adjustment on the date of consolidation, effects of inter-group trading on consolidation, effect of disposal of investments, individual financial statement and consolidated financial statement.

UNIT 5: Development of Financial statement: (15 Hours)

Development of financial statement - value added statements, gross value added statement, net value added statement, Economic value added statement, market value added statement, shareholders value added statement and Human resource reporting.

Teaching Methodology	Chalk & Talk, Videos, PPTs, Demonstration and Creation of Models
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Books for Reference

1. Institute of Chartered Accountants of India, *Financial Reporting* (Volume II & III) recent publication.
2. Narayanaswamy, R. (2017). *Financial Accounting a Managerial Perspective*, (6th Ed.). PHI Learning Private Limited.
3. Dhamija, S. (2020). *Financial Reporting and Analysis*, Sultan Chand Sons Publishers.

Course Outcomes		
CO No.	CO-Statements	Cognitive Levels (K - Level)
	On successful completion of this course, students will be able to	
CO1	have thorough knowledge on various accounting standards and their applications	K1
CO2	identify the sources of information used in financial statement analysis	K2
CO3	describe the significance of financial statement analysis and its reporting	K3
CO4	analyse and interpret the financial statements	K4
CO5	summarise various steps in financial statement analysis.	K5
CO6	present comprehensive financial reports	K6

Relationship Matrix											
Semester	Course Code		Title of the Course							Hours	Credits
2	23PCO2ES03B		Elective - 3: Financial Reporting and Analysis							5	4
Course Outcomes	Programme Outcomes (POs)					Programme Specific Outcomes (PSOs)					Mean Scores of COs
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5	
CO1	2	2	3	2	2	2	2	2	2	3	2.2
CO2	3	3	3	3	3	2	3	3	3	3	2.9
CO3	3	2	2	3	3	3	3	3	3	3	2.8
CO4	3	3	3	3	2	2	3	3	3	3	2.8
CO5	2	3	3	3	3	2	3	3	3	3	2.8
CO6	3	3	3	2	3	2	3	3	3	3	2.8
Mean Overall Score										2.72 (High)	

Semester	Course Code	Title of the Course	Hours/Week	Credits
2	23PSS2SE01	Skill Enhancement Course: Soft Skills	4	3

Course Objectives
To provide a focused training on soft skills for students in colleges for better job prospects
To communicate effectively and professionally
To help the students take active part in group dynamics
To familiarize students with numeracy skills for quick problem solving
To make the students appraise themselves and assess others

Unit I: Effective Communication & Professional Communication (12 Hours)

Definition of communication, Barriers of Communication, Non-verbal Communication; Effective Communication - Conversation Techniques, Good manners and Etiquettes; Speech Preparations & Presentations; Professional Communication.

Unit II: Resume Writing & Interview Skills (12 Hours)

Resume Writing: What is a résumé? Types of résumés, - Chronological, Functional and Mixed Resume, Purpose and Structure of a Resume, Model Resume.

Interview Skills: Types of Interviews, Preparation for an interview, Attire, Body Language, Common interview questions, Mock interviews & Practicum

Unit III: Group Discussion & Personal effectiveness (12 Hours)

Basics of Group Discussion, Parameters of GD, Topics for Practice, Mock GD & Practicum & Team Building.

Personal Effectiveness: Self Discovery; Goal Setting with questionnaires & Exercises

Unit IV: Numerical Ability (12 Hours)

Introducing concepts Average, Percentage; Profit and Loss, Simple Interest, Compound Interest; Time and Work, Pipes and Cisterns.

Unit V: Test of Reasoning (12 Hours)

Introducing Verbal Reasoning: Series Completion, Analogy; Data Sufficiency, Assertion and Reasoning; and Logical Deduction. Non-Verbal Reasoning: Series; and Classification

Teaching Methodology	Chalk and talk, Lectures, Demonstrations, PPT.
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Book for study

- Melchias G., Balaiah, J. & Joy, J. L. (Eds). (2018). *Winner in the Making: A Primer on soft Skills*. Trichy, India: St. Joseph's College.

Books for Reference

- Aggarwal, R. S. (2010). *A Modern Approach to Verbal and Non-Verbal Reasoning*. S. Chand.
- Covey, S. (2004). *7 Habits of Highly effective people*. Free Press.
- Gerard, E. (1994). *The Skilled Helper* (5th Ed.). Brooks/Cole.
- Khera, S. (2003). *You Can Win*. Macmillan Books.
- Murphy, R. (1998). *Essential English Grammar*, (2nd Ed.). Cambridge University Press.
- Sankaran, K., & Kumar, M. (2010). *Group Discussion and Public Speaking* (5th Ed.). M.I. Publications.
- Trishna, K. S. (2012). *How to do well in GDs & Interviews?* (3rd Ed.). Pearson Education.
- Yate, M. (2005). *Hiring the Best: A Manager's Guide to Effective Interviewing and Recruiting*

Course Outcomes		
CO No.	CO-Statements	Cognitive Levels (K - Level)
	On successful completion of this course, students will be able to	
CO1	recall various soft skill sets	K1
CO2	understand personal effectiveness in any managerial positions	K2
CO3	apply verbal and non-verbal reasoning skills to solve problems	K3
CO4	differentiate problems at work and home; and design solutions to maintain work-life balance	K4
CO5	assess growth and sustainability and infuse creativity in employment that increases professional productivity	K5
CO6	construct plans and strategies to work for better human society	K6

Relationship Matrix											
Semester	Course Code	Title of the Course					Hours	Credits			
2	23PSS2SE01	Skill Enhancement Course: Soft Skills					4	3			
Course Outcomes	Programme Outcomes (POs)					Programme Specific Outcomes (PSOs)					Mean Scores of COs
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5	
CO1	3	3	3	3	2	3	2	3	2	3	2.7
CO2	3	3	3	2	3	3	3	3	3	3	2.9
CO3	3	2	2	3	3	3	3	3	3	3	2.8
CO4	3	3	2	2	3	3	3	3	3	3	2.8
CO5	3	3	3	2	2	3	3	3	3	3	2.8
CO6	3	3	3	2	2	3	3	3	3	3	2.8
Mean Overall Score											2.8 (High)

Semester	Course Code	Title of the Course	Hours/Week	Credits
3	23PCO3CC07	Core Course - 7: Advanced Corporate Accounting	6	6

Course Objectives
To explain the closure of books of transferor company and passing of entries in transferee company as per section 14 of amalgamation
To prepare the consolidated balance sheets as per AS 21 in the books of holding company with relevant adjustments
To construct the accounts of insurance and banking companies in order to prepare the balance sheets with relevant provisions
To prepare the special accounts like farm, hotel and hospital accounts to know the result of operations and static financial statement
To acquaint the students with the emerging accounting practices such as Human resources and inflation accountings

UNIT I: Amalgamation As Per AS 14 (18 Hours)

Amalgamation as merger & Amalgamation as Purchase - Calculation of Purchase Consideration under various methods - Realization of Assets and Liabilities - Closure of books of Transferor Company - Accounting treatment as per AS 14 in the books of Transferee Company.

UNIT II: Consolidated Balance Sheet As Per AS 21 (18 Hours)

Consolidated Balance Sheet as per AS 21 in the books of holding companies - Calculation of Goodwill, capital Reserve, Minority Interest, Unrealized Profit, Capital and Revenue Profits - Mutual Owings.

UNIT III: Accounts of Insurance and Banking Companies (18 Hours)

Accounts of Insurance Companies - Final Accounts and Balance sheet of Life Insurance and General Insurance Businesses - Accounts of Banking Companies - Final accounts and Balance Sheet - Provisions for NPA

UNIT IV: Special Accounting (18 Hours)

Farm Accounting, Hotel accounting, and Hospital accounting.

UNIT V: Emerging Accounting Practices (18 Hours)

Inflation Accounting and Human Resource Accounting - Summaries of International Accounting Standards (IAS) 1, 2, 7, and 8 - Introduction to IFRS.

Teaching Methodology
Chalk and talk, Lectures, PPT.

Books for Reference

1. Shukla, M.C, Grewal, T. S., & Gupta, S .C. *Advanced Accounts. Volume II.* (18th Ed.). S. Chand and Company Ltd.
2. R. L Gupta & Radhasamy. (2014). *Advanced Accountancy .Volume I & II* - Sultan Chand and Sons.
3. Jain, S. P. & Narang K. L. (2014). *Advanced Accountancy. Vol. 1 & 2.* Kalyani Publishers.
4. Maheswari, S.N. & Suneel, K. Maheshwari. (5th Ed.). *Corporate Accounting.* Vikas Publishing House.
5. T.S. Reddy & A. Murthy. (2013). *Corporate Accounting.* Margham Publications.

Course Outcomes		
CO No.	CO-Statements	Cognitive Levels (K - Level)
	On successful completion of this course, students will be able to	
CO1	understand and apply the principles, concepts and provisions relating to select corporate accounting domains	K1
CO2	express the uniqueness of special accounts like Farm A/c, Hotel A/c and Hospital A/c	K2
CO3	prepare and explore insurance and banking company accounts with due regard to the circumstances and requirements	K3
CO4	evaluate the consolidated balance sheet in proper format to provide relevant interpretation	K5
CO5	specify amalgamation accounts as per AS-14 and apply the same in real life situation	K5
CO6		K6

Relationship Matrix											
Semester	Course Code	Title of the Course								Hours	Credits
3	23PCO3CC07	Core Course - 7: Advanced Corporate Accounting								6	6
Course Outcomes	Programme Outcomes (POs)					Programme Specific Outcomes (PSOs)					Mean Scores of COs
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5	
CO1	3	3	3	3	3	3	3	3	3	3	3.0
CO2	3	3	3	3	3	2	3	3	3	3	2.9
CO3	3	2	2	3	3	3	3	3	3	3	2.8
CO4	3	3	3	3	3	3	3	3	3	3	3.0
CO5	3	3	3	3	3	3	3	3	3	3	3.0
CO6	3	3	3	3	3	3	3	3	3	3	3.0
Mean Overall Score										2.5 (High)	

Semester	Course Code	Title of the Course	Hours/Week	Credits
3	23PCO3CC08	Core Course - 8: Advanced Computerised Accounting	4	4

Course Objectives
To understand the basics of TallyPrime and create, alter and delete companies, accounting masters and inventory masters.
To develop the skills in making accounting entries using appropriate accounting vouchers and inventory vouchers.
To learn to manage purchase order, sales order processing and accounts receivables and accounts payables.
To know the processing of transactions with TCS, TDS & GST and Prepare payrolls and budgets.
To extract various reports of MIS.

UNIT I: Introduction (12 Hours)

Tally Prime Interface and its features - Components of Tally Screen- anywhere to anywhere feature. Company creation and setting up of company features. Creation, alteration, deletion, select company and shut company: Snapshot of F11 Features. Chart of Accounts - Groups and Ledgers - creation, alteration, deletion. Accounting Masters. Tally Vault, Preparation of Trial balance. Preparation of Financial Statements: Profit and Loss Account, without adjustments and with Adjustments.

UNIT II: Accounting Vouchers (12 Hours)

Accounting Vouchers: Receipt voucher, Contra voucher, Payment voucher, Purchase voucher, Sales voucher, Debit Note voucher, Credit Note voucher, and Journal voucher - Activation of inactive Vouchers. Recording Day to Day Transactions in Accounting Vouchers. Extraction of Day Book, Profit and Loss Account and Balance sheet

UNIT III: Inventory Masters and Inventory Vouchers (12 Hours)

Inventory Masters: Creation of Units of measure, Stock Group, Stock Category, Stock Item. Creation of Godowns - Maintenance of Multiple Godowns. Alteration and Deletion of Masters: Inventory Vouches: Delivery Note, Job work in order, Job work out order, Material In, Material Out, Physical Stock, Purchase Order, Receipt Note, Rejections In, Rejections Out, Sales Order, and Stock Journal. Maintenance of Cost Centres- Enabling Features and Configurations Creation of Cost Categories, Cost Centres and Cost Centre Class Recording Transactions with cost centre allocations. Extracting Cost Category Summary and Cost Centre Breakups - Creation of Group-wise and ledger-wise budgets

UNIT IV: Accounts Receivable & Payable and Purchase and Sales Order Management (12 Hours)

Types of Reference and Maintenance of Bill wise entry. Activation and usage of bill-wise entry in sales and receipts vouchers. Activation and usage of bill-wise entry in purchase and payment vouchers. Setting credit limit for parties. Payment performance of Debtors and extraction of Payables and Receivables report. Purchase Order Processing procedure and Sales Order Processing Procedure. Extraction of Order Management reports.

UNIT V: Payroll and Statutory Compliance using Tally Prime (TDS-TCS-GST) (12 Hours)

Payroll Masters: Employee Group-Employee-Units-Attendance/Production type-Pay heads: Payroll Statutory details- Creation of Payroll vouchers for payroll transactions: Attendance and Payroll. Concept of Tax Deducted at Source(TDS and Tax Collected at Source (TCS). TDS rates (Sec.193) and TCSrates(Sec.206c).Difference between TCS and TDS.TDS and TCS procedures and extracting reports. Concept of GST: CGST, SGST, UTGST, IGST, GST rates/slabs. Defining GST Rates at Company level and Group Level. Configuring Statutory masters and other masters. Extracting reports.

Teaching Methodology	Chalk and talk, Lectures, PPT.
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Books for Reference

1. Tally Education Private Ltd. (2022). *Official Guide to Financial Accounting Using Tally Prime*. BPB Publications.
2. Sangawan, R. (2021). *Mastering Tally Prime*. Ascent Prime Publications.
3. Palanivel, S. (2019). *Tally Accounting Software*. Margham Publications.

Website and eLearning Sources

1. <https://help.tallysolutions.com/tally-prime>

Course Outcomes		
CO No.	CO-Statements	Cognitive Levels (K - Level)
	On successful completion of this course, students will be able to	
CO1	recall Accounting, Inventory, Payroll and Taxation concepts from Tally Prime perspective.	K1
CO2	explain the uses Tally Prime, masters, features, tools and vouchers for maintaining accounting, inventory, payroll and taxation.	K2
CO3	apply Tally Prime configurations, features and tools for recording accounting, inventory, payroll and taxation transactions.	K3
CO4	analyse accounting, inventory, payroll and taxation reports extracted in Tally Prime for given transactions.	K4
CO5	evaluate and interpret the reports extract in Tally Prime.	K5
CO6	design and Develop accounting, inventory, payroll and taxation models using Tally Prime	K6

Relationship Matrix												
Semester	Course Code	Title of the Course									Hours	Credits
3	23PCO3CC08	Core Course - 8: Advanced Computerised Accounting									4	4
Course Outcomes	Programme Outcomes (POs)					Programme Specific Outcomes (PSOs)					Mean Scores of COs	
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5		
CO1	2	2	2	2	2	2	2	2	2	2	2	
CO2	2	3	3	3	3	2	2	2	3	2	2.5	
CO3	2	2	2	3	3	3	2	3	3	3	2.6	
CO4	2	3	3	2	2	2	3	3	3	2	2.5	
CO5	3	3	3	2	3	2	3	2	2	3	2.6	
CO6	3	3	3	3	2	3	3	3	3	2	2.8	
Mean Overall Score											2.5 (High)	

Semester	Course Code	Title of the Course	Hours/Week	Credits
3	23PCO3CP01	Core Practical - 1: Practical for Advanced Computerised Accounting	2	2

Course Objectives
To create, alter and delete companies and accounting and inventory masters.
To understand practical assignments relating to accounting and inventory transactions.
To execute purchase order, sales order processing and manage accounts receivables and accounts payables.
To prepare the payroll and extract MIS reports.
To process transactions relating to TDS, TCS and GST.

Experiments

1. Creation, alteration and deletion of companies and user defined Accounting groups.
2. Creation, alteration and deletion of ledgers and final accounts and balance sheet preparations.
3. Voucher entries in double entry mode.
4. Voucher entries in single entry mode.
5. Voucher entries using bill wise details, interest calculation and multiple currencies.
6. Voucher entries using Cost Centres and Cost Categories.
7. Creation and alteration of budgets and variance analysis.
8. Creation, alteration and deletion of inventory masters & accounting voucher entries using stock items.
9. Order processing and voucher entries using accounting and inventory vouchers.
10. Payroll preparation
11. Voucher entries Applying GST, TDS and TCS and Extraction of reports
12. Processing entries for job orders given to outsiders to manufacture components.
13. Processing entries for job orders received from outsiders to manufacture components.
14. Generation of Accounting and Inventory Reports.

Course Outcomes		
CO No.	CO-Statements	Cognitive Levels (K - Level)
	On successful completion of this course, students will be able to	
CO1	identify Accounting, Inventory, Payroll Taxation	K1
CO2	relate Accounting, inventory and taxation concepts with Tally Prime.	K2
CO3	apply Tally Prime configurations, features and tools for recording accounting, inventory, payroll and taxation transactions.	K3
CO4	analyse accounting, inventory, payroll and taxation reports extracted in Tally Prime for given transactions.	K4
CO5	EVALUATE and interpret the reports extract in Tally Prime.	K5
CO6	design and Develop accounting, inventory, payroll and taxation models using Tally Prime	K6

Relationship Matrix												
Semester	Course Code	Title of the Course									Hours	Credits
3	23PCO3CP01	Core Practical - 1: Practical for Advanced Computerised Accounting									2	2
Course Outcomes	Programme Outcomes (POs)					Programme Specific Outcomes (PSOs)					Mean Scores of COs	
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5		
CO1	3	3	2	3	2	2	2	3	3	2	2.5	
CO2	2	2	3	3	2	3	3	3	3	2	2.6	
CO3	2	2	3	3	2	2	2	3	3	2	2.4	
CO4	2	3	3	3	2	3	2	3	3	2	2.6	
CO5	2	2	3	3	2	3	2	3	3	2	2.5	
CO6	2	2	3	3	2	2	2	3	3	2	2.4	
Mean Overall Score											2.5 (High)	

Semester	Course Code	Title of the Course	Hours/Week	Credits
3	23PCO3CC09	Core Course - 9: Strategic Management	5	4

Course Objectives
To understand the basic concepts of strategic management process.
To learn the intricacies relating to industry analysis
To acquire skills of conducting company analysis
To get acquainted with different forms of strategies
To become familiar with change management process.

UNIT I: Introduction to Strategic Management (15 Hours)

Strategic Management: Definition and meaning, Strategic Management Process - Forming Vision, Setting objectives, Crafting a Strategy, Implementation and Evaluation, Characteristics, Benefits of strategic management - Strategic Planning in practice.

UNIT II: Industry Analysis (15 Hours)

Industry analysis and its environment: Analysis of Macro environment: Demographic, political, social, cultural, technological and global environment - Recent trends in macro environment; Analysis of Micro environment: The five forces of competition, new entrants, direct competition, buyers, suppliers and substitutes - Rivalry in the industry - Recent trends in micro environment.

UNIT III: Company Analysis (15 Hours)

Evaluating company through SWOT: Identifying company's strengths and resource capabilities - Identifying company's weaknesses and resource deficiencies, identifying company's competencies and capabilities, identifying a company's market opportunities, identifying threat to a company's future profitability (SWOT Analysis). Strategic options for achieving cost competitiveness. The value chain - Analyzing competitive advantage and profitability - sustaining competitive advantage.

UNIT IV: Corporate Strategy (15 Hours)

Strategy and competitive advantage - Low Cost Leadership strategies, differentiation Strategies and Focus strategies. Merger and acquisition - Vertical integration strategies. First - Mover advantages and disadvantages. Balanced Score Card - McKinsey 7s frame work as Horizontal and vertical integrations

UNIT V: Change Management (15 Hours)

Responding to shifts in competitive advantages - New developments affecting competitive advantage - New technology - New distribution channel, Economic shifts - Change in the neighboring industries and change in government regulations. Response options - Prospecting, Defending, and Harvesting. Uncertainty - Impact of environmental development and ability to adjust.

Teaching Methodology	Chalk and talk, Lectures, PPT.
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Books for Reference

1. Arthur, A., Thompson, Jr. & Strickland, A.J (2003). *Strategic Management - Concepts and cases*. Tata Mcgraw Hill Co.
2. John, A. P., & Robinson, R.B. Jr. (2008). *Strategic Management- Strategy Formulation and Implementation*. Tata Mcgraw Hill Co.
3. Varahan., & Rinky. (2014). *Strategic Management*. Himalaya Publication House Pvt. Ltd.
4. Robert, A. P., & Lei, D. (2007). *Strategic Management- Building and Sustaining Competitive Advantage*. South - Western, Thomas Learning Inc.

Course Outcomes		
CO No.	CO-Statements	Cognitive Levels (K - Level)
	On successful completion of this course, students will be able to	
CO1	define and describe the concept of strategic management	K1
CO2	interpret the adopted strategies and their outcomes	K2
CO3	analyse company's internal and external environment	K3
CO4	compare and Contrast companies' strategic strengths and weaknesses	K4
CO5	infer response options available to companies	K5
CO6	formulate strategies towards attainment of goals	K6

Relationship Matrix												
Semester	Course Code	Title of the Course									Hours	Credits
3	23PCO3CC09	Core Course - 9: Strategic Management									5	4
Course Outcomes	Programme Outcomes (POs)					Programme Specific Outcomes (PSOs)					Mean Scores of COs	
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5		
CO1	2	2	3	3	3	3	3	3	3	3	2.8	
CO2	3	3	3	3	3	2	3	3	3	3	2.9	
CO3	3	3	3	3	3	3	3	3	3	3	3.0	
CO4	3	3	3	3	2	2	3	3	3	3	2.8	
CO5	2	3	3	3	3	2	3	3	3	3	2.8	
CO6	3	3	2	2	3	3	3	3	3	3	2.8	
Mean Overall Score											2.4 (High)	

Semester	Course Code	Title of the Course	Hours/Week	Credits
3	23PCO3CC10	Core Course - 10: Intelligence for Excellence	4	3

Course Objectives
To familiarise the basics of intelligence for excellence
To highlight the various dimensions of multiple intelligence
To give clear insight of the importance of inter personal relationship
To make the students to distinguish social intelligence from spiritual intelligence
To make the students to understand the significance of environmental intelligence

UNIT I (12 Hours)

Self-Intelligence: Intelligence: Definition and Meaning - Intelligence cycle -Major theories of Intelligence; Self Intelligence: Personality - Strategic thinking - Lateral Thinking; Emotional Intelligence: Self -awareness - Motivation - Self regulation- Social awareness - Empathy - Decision making: meaning, methods, types and steps in making effective decision making

UNIT II (12 Hours)

Multiple Intelligence: Meaning and types of Multiple intelligence; Successful Intelligence: Meaning and types of Successful Intelligence: Creative Intelligence, Practical Intelligence Analytical Intelligence.

UNIT III (12 Hours)

Interpersonal intelligence: Definition, Meaning and development of interpersonal intelligence - Interpersonal intelligence and career advancement; Negotiation: Definition and meaning - Principles involved in negotiation - methods of negotiation; Conflict: Definition and meaning - sources of conflicts - types of conflicts - conflict management; Change: Definition and meaning- Theories of change - Types of change - Handling of change - Balancing work and Life

UNIT IV (12 Hours)

Social Intelligence: Meaning and Dimensions of Social Intelligence: Situation - Presence - Authenticity - Clarity-Empathy; Spiritual Intelligence: Meaning - Competencies and skills of spiritual intelligence

UNIT V (12 Hours)

Understanding and caring of Natural Resources: Food, Land, Forest, Mineral, Water and Energy; Pollution: Types: Air Pollution, Water Pollution, Noise Pollution, Thermal and Radiation; Specific Absorption Rate (SAR) values; Issues affecting environment: Population growth - Deforestation- Globalization - Sustainable development: meaning, process, concrete action plans for sustainability.

Teaching Methodology	Chalk and talk, Lectures, PPT.
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Books for References

1. Goleman, D. (1995). *Emotional Intelligence*. Bantom Books.
2. Department of Foundation Courses. (2019). *Environmental Studies*. St Joseph's College.
3. Dorathy, A. S., & Torrence, P. (2017). *Spiritual Intelligence*. Creative Education Foundation.

Course Outcomes		
CO No.	CO-Statements	Cognitive Levels (K - Level)
	On successful completion of this course, students will be able to	
CO1	describe the fundamentals of intelligence for excellence	K1
CO2	identify the dimensions of multiple intelligence	K2
CO3	apply the element of interpersonal intelligence	K3
CO4	examine and differentiate social intelligence from spiritual intelligence	K4
CO5	summarize the essential of environment intelligence	K5
CO6	formulate intelligence strategies for effective organisation operations	K6

Relationship Matrix												
Semester	Course Code	Title of the Course									Hours	Credits
3	23PCO3CC10	Core Course - 10: Intelligence for Excellence									4	3
Course Outcomes	Programme Outcomes (POs)					Programme Specific Outcomes (PSOs)					Mean Scores of COs	
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5		
CO1	2	2	3	3	3	3	3	3	3	3	2.8	
CO2	3	3	3	3	3	2	3	3	3	3	2.9	
CO3	3	3	3	3	3	3	3	3	3	3	3.0	
CO4	3	3	3	3	2	2	3	3	3	3	2.8	
CO5	2	3	3	3	3	2	3	3	3	3	2.8	
CO6	3	3	2	2	3	3	3	3	3	3	2.8	
Mean Overall Score											2.4 (High)	

Semester	Course Code	Title of the Course	Hours/Week	Credits
3	23SMS3CC01	Common Core: Human Resource Management	5	4

Course Objectives
To be competent with knowledge and skill of human resource management.
To nurture with the recent strategic HRM practices entitled to succeed competitive examinations
To be Potential enough to carry research activities in the areas of human resource management as per the need of the hour
To be Sensitized in the changing scenario of HR practices and being competent to start new ventures (Entrepreneurs)
To be Efficient to train subordinate by sharing the equipped and enriched knowledge in various fields of HR

UNIT I: Introduction to Human Resource Management (15 Hours)

HRM - Meaning, Nature, Objectives, Scope and Functions. Line and Staff views of HRM, HRM as a profession, Future role of HRM, Department structure of HRM.

UNIT II: Human Resource Planning & Recruitment (15 Hours)

HR planning: Job Analysis - Job Specification and Job description. Recruitment - Sources, characteristics and types. Selection process. Types of tests and interviews. Induction Programme. Promotion and Transfers, Demotions, Separations.

UNIT III: Strategic HRM & Performance Appraisal (15 Hours)

Role of HRM in Corporate Goal Setting, Levels and Models of Strategic HRM, Applications of Strategic HRM. Performance Appraisal - Purpose, Methods, Factors, Problems. Distinguish between Performance Appraisal and Potential Appraisal. Performance Management Systems.

UNIT IV: Training & Development (15 Hours)

Training- Need, Importance, Steps, Methods. Training needs assessment. Management Development Programme - Significance and methods. Stages of Career Planning and Development, Career counseling and Employee counselling.

UNIT V: Compensation Administration (15 Hours)

Compensation plan- Incentives- individual and group. Benefits - Bonus and Fringe benefits. Developing a sound compensation plan, wage policy, types of wage and Emoluments, Executive compensation - Factors and issues.

Teaching Methodology	Videos, Power Point Presentation and Case Study
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Books for Study

1. Durai, P. (2010). *Human Resource Management*. Pearson Education Books.
(Unit I & Unit III- Chapter 16,19,23)
2. Prasad, L. M. (2017). *Human resource management*. Sultan Chand and Sons.
(Unit II- Chapter 5 and 7) (Unit IV- Chapter 8,9 and 10) (Unit V-Chapter 11,15 and 25)

Books for Reference

1. Rao, V.S.P. (2002). *Human Resource Management: Text & Cases*. Excel Books.
2. Flippo, E. (1984). *Personnel Management*. Tata McGraw Hill.
3. Dessler, G. (2016). *Human Resources Management*, (15th Ed.). Pearson Publisher.
4. Mamoria, C. B., & Gankar, S. V. (2008). *Human Resource management*. Himalaya Publishing House.
5. Monappa, A., & Saiyadain, M. (2001). *Personnel management*. Mc-Graw Hill Education.
6. DeCenzo, D. A., & Robbins, S. P. (2001). *Fundamentals of Human Resource Management*. John Wiley and Sons.

Course Outcomes		
CO No.	CO-Statements	Cognitive Levels (K - Level)
	On successful completion of this course, students will be able to	
CO1	describe the principles of Human resource management.	K1
CO2	explain the features of Job evaluation techniques, compensation policies and procedures.	K2
CO3	illustrate various methods of recruitment, training and development.	K3
CO4	analyze and interpret the factors influencing employee relations and grievance handling mechanisms.	K4
CO5	recognize the Employees' empowerment in Indian and Global Scenario.	K5
CO6	integrate the managerial functions with operative functions	K6

Relationship Matrix											
Semester	Course Code	Title of the Course								Hours	Credits
3	23SMS3CC01	Common Core: Human Resource Management								5	4
Course Outcomes	Programme Outcomes (POs)					Programme Specific Outcomes (PSOs)					Mean Score of COs
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5	
CO1	3	3	3	2	3	3	2	3	3	2	2.7
CO2	3	3	3	2	2	3	3	3	2	2	2.6
CO3	3	3	3	3	2	3	3	2	3	3	2.8
CO4	3	3	2	3	2	3	3	2	2	2	2.5
CO5	3	3	3	2	2	3	3	3	2	3	2.7
CO6	3	3	3	2	2	3	3	3	2	3	2.7
Mean Overall Score										2.7 (High)	

Semester	Course Code	Title of the Course	Hours/Week	Credits
4	23PCO4CC11	Core Course - 11: Business Taxation	6	5

Course Objectives
Learn about income tax exemptions, salary components, and deductions, and calculate taxable pay.
Analyze and calculate income from house, business, and profession, including Income Tax computations, deductions, and disallowances.
Explore Section 80 deductions, calculate the net eligible amount, comprehend tax rates and responsibilities, and plan our taxes.
Understand the tax liability of firms and the deductions available
Understand the company, and cooperative society evaluation principles and rules, the GST and its assessment methods.

UNIT I: Concepts of Income Tax and Taxable Salary (18 Hours)

Basic concepts of Income Tax - Incomes Exempted - Components of income from salary and Deductions from Salary - Income from Salary - Allowances - Valuation and Taxability of Perquisites - Deductions from Salary - Computation of Taxable salary. Income from House property - Meaning of GAV and NAV - Deductions under Sec 24 - Basic Principles of Computing Business/ professional Income - Specific Deductions & Specific Disallowances under the Act - Income from House property- Meaning of GAV and NAV - Deduction Sec 24 - Computation of Income from House Property.

UNIT II: Income from Business / Profession and Capital gain (18 Hours)

Basic Principles for Computing Business Income - Specific Deductions under the act, Specific Disallowances under the Act - Computation of Income from Business or profession. Meaning of Capital Gain - Types of Capital Gain - Exemption of capital gains - Components of Income from other Sources - Exemptions of Capital gains - Meaning of Long Term and Short Term - Capital Gain - Computation of Capital Gain.

UNIT III: Tax liability and Tax planning for Individuals (18 Hours)

Deductions for individuals under section 80s - Goss qualified amount - Net qualified amount - Tax rate - liability - Tax planning - Computation of Taxable individual's income - Deductions for individuals - U/S 80s - Tax liability - Tax Planning

UNIT IV: Tax liability for various Firms & Co-operative societies (18 Hours)

Meaning of Partnership Firm-Assessment of Firms -Book Profit- Computation of total Income of firms- Alternative minimum Tax - Practical problems on Book Profit-Practical problems on Income from Firm - Assessment of Cooperative Societies.

UNIT V: Tax liability of companies (18 Hours)

Types of company- Residential status of companies- Format of computation taxable income from business- Format of computation of total income- Tax rate of income - Minimum Alternate Tax- Deductions- Calculation of Book Profit- Practical problems on Income from companies.

Teaching Methodology	Chalk and talk, Lectures, PPT.
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Books for Reference

1. Singhanian, V.K. *Direct Taxes*. Taxman Publications Pvt. Ltd.
2. Prasad, B. *Direct Taxes*. Wishwa Prakasam Publications.
3. Reddy., & Reddy, H.P. *Income Tax*. Margham Publications.
4. Saha, R.G., Devi, U.N. *Income Tax*. Himalaya Publishing House.

Course Outcomes		
CO No.	CO-statements	Cognitive Levels (K - level)
	On successful completion of this course, students will be able to	
CO1	describe the Concepts and principles of Income Tax Act 1961.	K1
CO2	explain the provisions relating to taxable income and tax liability	K2
CO3	calculate taxable income under various heads	K3
CO4	analyse tax liability of different assessees	K4
CO5	evaluate income tax provisions relating to individuals, firms, and companies	K5
CO6	generate suitable tax regime relating to individuals, firms, and companies	K6

Relationship Matrix												
Semester	Course Code	Title of the Course									Hours	Credits
4	23PCO4CC11	Core Course - 11: Business Taxation									6	6
Course Outcomes	Programme Outcomes (POs)					Programme Specific Outcomes(PSOs)					Mean Score of COs	
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5		
CO1	3	3	3	3	3	3	3	3	3	3	3.0	
CO2	3	2	3	3	2	3	2	2	3	3	2.6	
CO3	3	3	3	3	3	3	3	3	3	3	3.0	
CO4	3	3	3	3	3	3	3	3	2	3	2.9	
CO5	3	3	3	3	3	3	3	3	3	3	3.0	
CO6	3	3	3	3	3	3	3	3	3	3	3.0	
Mean Overall Score											2.24 (High)	

Semester	Course Code	Title of the Course	Hours/Week	Credits
4	23PCO4CC12	Core Course - 12: Business Ethics and CSR	6	5

Course Objectives
Explore fundamentals of corporate ethics and the relationship between personal, professional, and managerial ethics.
Study ethics in HRM, including discrimination, privacy, and HRM's role in ethical organizational culture.
Assess marketing ethics, including strategy, mix, consumer rights, and research
Examine financial market ethics, financial services ethics, and financial fraud prevention.
Analyze CSR implementation models, economic benefits, and environmental and social responsibility ethics

UNIT I: Introduction to Business Ethics (18 Hours)

Introduction to Business Ethics Concepts, and Theories of Business Ethics - Meaning Definition and Principles of Personal Ethics - Professional ethics-Business Ethics, Management and Ethics - Ethical theories in Relation to Business - Ethical decision making -Benefits from managing Ethics in Organisation - Characteristics of an Ethical Organisation -Recognizing Ethical Organization - Relationship between law and Moral standards.

UNIT II: Human Resources Management and Ethics (18 Hours)

Ethical issues in Human Resources Management - definition -growth of human resource management - scope of human resources management - emerging challenges of HRM-ethical issues - discriminations - suppression of democracy in workplace - privacy issues -recruitment and selection - performance tracking - privacy issues of computerised employee records - electronic surveillance - safety and health - performance appraisals - role of HRM in creating ethical organisation - compensation ethics.

UNIT III: Marketing and Ethics (18 Hours)

Ethics in Marketing - Definition, Ethical issues in Marketing Strategy - Ethical Issues in Marketing Mix - Product - Price - Promotion - Place - Process - People - Physical evidence Ethical issues and Consumerism - Consumer Protection - Consumer Welfare -Consumer delight - Consumer Rights - Ethics in market research.

UNIT IV: Finance and Ethics (18 Hours)

Ethical Issues in Finance - Introduction - Significance of Financial Management -Role of Finance Manager - Ethical Issues in financial Market - Ethical Issues in Financial Services Industry - Frauds in Banks - Measures against Bank Frauds - Frauds in the Insurance Sector Frauds in Non Life Insurance Sector - Ethics in auditing - Money laundering.

UNIT V: Corporate Social Responsibility (18 Hours)

Corporate Social Responsibility - Introduction, Importance of Social responsibility of Business - Definitions of CSR - Models of implementation of CSR - CSR as a business Strategy - Advantages of CSR - Scope of CSR - Steps to Attain CSR - External Standards on CSR - Ethics and Social responsibility of Business - Environmental Ethics -Environmental Issues in India - Green Initiatives - Waste Management. **Ethical practices in Corporate Governance**

Teaching Methodology	Chalk and talk, Lectures, PPT.
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Books for Reference

1. Fernando, A.C. (2019). *Business Ethics - An Indian Perspective*. Pearson Education.
2. *Business Ethics and Corporate Governance*. (2013). ICFAI Center for Management Research.
3. Boatright, J.R. (2009). *Ethics and the conduct of Business*. Pearson Education Pvt. Ltd.
4. Paleri, P. (2019). *Corporate Social Responsibility: Concept, Cases and Trends*. Cengage Learning.

Course Outcomes		
CO No.	CO-statements	Cognitive Levels (K - Level)
	On successful completion of this course, students will be able to	
CO1	understand the theories and standards of business ethics.	K1
CO2	discover the ethical functions involved in the realm of marketing.	K2
CO3	classify the relationship between ethics and HRM.	K3
CO4	connect the 4Ps of Marketing with ethical behaviour	K4
CO5	identify the fraudulent activities in the financial sector.	K5
CO6	justify and generalize the requirements and ethical aspects in CSR for social development	K6

Relationship Matrix												
Semester	Course Code	Title of the Course									Hours	Credits
4	23PCO4CC12	Core Course - 12 Business Ethics and CSR									6	5
Course Outcomes	Programme Outcomes (POs)					Programme Specific Outcomes(PSOs)					Mean Score of COs	
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5		
CO1	2	2	3	3	3	3	3	3	3	3	2.8	
CO2	3	3	3	3	3	2	3	3	3	3	2.9	
CO3	3	3	3	3	3	3	3	3	3	3	3.0	
CO4	3	3	3	3	2	2	3	3	3	3	2.8	
CO5	2	3	3	3	3	2	3	3	3	3	2.8	
CO6	3	3	2	2	3	3	3	3	3	3	2.8	
Mean Overall Score											2.4 (High)	

Semester	Course Code	Title of the Course	Hours/Week	Credits
4	23PCO4CC13	Core Course - 13: Business Analytics	5	4

Course objectives
To understand concepts and applications of business analytics from finance, HR and marketing perspective
To use R language programming skills and Excel tools in Business Analytics.
To analyse data pertaining to finance, HR and marketing using R and Excel.
To Examine the efficiency of various functions of finance, HR and marketing using analytical tools.
To evolve analytical models for finance, HR and marketing.

UNIT I: Introduction to Business Analytics (15 Hours)

What is business analytics? - Why do we need Business analytics? - Challenges of Business analytics - Defining, communicating, delivering and measuring values - Quantifying value of business analytics - Benefits Vs Values- Data mining - Process/Stages of Data mining - Concepts of Data warehouse.

UNIT II: R Language and Data Analytics (15 Hours)

R language - Data types - variables - operators - Built in statistical and Graphical Functions - User defined functions in R - Conditional and loop statements - Data analysis models using R - Measure of Central Tendency model - Multiple Correlation model - Simple and Multiple regression model - time series models - Extraction of Charts

UNIT III: Modeling with Excel Sheets (15 Hours)

Formatting Excel sheets - Data formatting and Data Validation - Naming single cell and group of cells - Filter and Sort options - Statistical functions: Average functions, Sum functions, Count functions, functions for measuring Central Tendency- Functions for Measuring Dispersion, Skewness and Kurtosis Comparison test functions - Correlation test functions - Extraction of Different kinds of Charts - What - if analysis: Goal Seek, Data table and Scenario Manager - Pivot table and Pivot charts - Data analysis tool - Designing Spread sheet statistical models

UNIT IV: Accounting and Finance Analytics and HR Analytics (15 Hours)

Accounting and Finance Analytics: Purchase to Payment - Order to cash - Financial Risk Management - Forecasting future revenues - Capital Budgeting Models - Fraud Detection in Financial Statements through Benford's law and Beneish score HR analytics: Different types of HR analytics - Metrics of HR analytics - HRIS - HR analytics models

UNIT V: Marketing Analytics (15 Hours)

Segmentation, Marketing Mix Optimization, Competitor Analysis, Channel Analysis, Performance Analysis, Campaign Analysis, Sales Pipeline Reporting Customer analytics: Loyalty Analytics - Customer Life Time Value, Propensity Analytics, Churn Analytics, Customer - Analytics Customer Segmentation, Cross - Sell or Upsell Models Click Analytics, Customer Lifecycle Analytics, Social Media Analytics: Sentiment Web Analytics, Online Traffic Analytics, Conversion Analytics.

Teaching Methodology	Chalk and talk, Lectures, PPT.
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Books for Reference

1. Chopra, B., Krishnan, B., & Bhambri, V. (2020). *Business Analytics Concepts and Theories*, Khanna Book Publishing Co. (P) Ltd.
2. Jose, J. (2018). *Beginners Guide for Data Analysis Using R Programming*. Khanna Book Publishing Co. (P) Ltd.
3. Nigam, M. (2020). *Advanced Analytics with Excel 2019*. BPB Publications.

Websites and eLearning Sources

1. <https://www.simplilearn.com/types-of-business-analytics-tools-examples-jobs-article>
2. <https://www.geeksforgeeks.org/difference-between-data-warehousing-and-data-mining/>

Course Outcomes		
CO No.	CO-Statements	Cognitive Levels (K - level)
	On successful completion of this course, students will be able to	
CO1	recall the concepts of R Language, MS Excel and Business Analytics	K1
CO2	enumerate and explain the functions and tools of R language and MS Excel and Business Analytics.	K2
CO3	apply 'R' language and Excel tools from business analytics perspective	K3
CO4	analyse the effectiveness concepts, techniques and tools of different dimensions of Business analytics	K4
CO5	critically evaluate the relevance of concepts, techniques and tools of business analytics from present scenario.	K5
CO6	develop Business Analytics Models.	K6

Relationship Matrix												
Semester	Course Code	Title of the Course									Hours	Credits
4	23PCO4CC13	Core Course - 13: Business Analytics									5	4
Course Outcomes	Programme Outcomes (POs)					Programme Specific Outcomes(PSOs)					Mean Score of COs	
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5		
CO1	2	2	2	3	3	3	2	2	2	2	2.3	
CO2	3	3	2	2	2	3	3	3	2	2	2.5	
CO3	3	3	3	2	2	3	3	3	2	2	2.6	
CO4	3	3	3	2	2	3	3	3	2	2	2.6	
CO5	3	3	3	2	2	3	3	2	2	2	2.5	
CO6	3	3	3	3	2	3	3	3	3	2	2.8	
Mean Overall Score											2.6 (High)	

Semester	Course Code	Title of the Course	Hours/Week	Credits
4	23PCO4CP02	Core Practical - 2: Practical for Business Analytics	2	2

Course Objectives				
To get acquainted with the functions and tools of R language and MS Excel.				
To apply R language and Excel tools for analysis of data				
To analyse data of finance, HR and marketing.				
To forecast trends of financial, HR and marketing performances.				
To design and evolve business analytical models for decisions making				

Experiments:

1. Writing simple data analysis programs in R Language by directly feeding data.
2. Writing Simple data analysis programs in R Language by reading input from .txt and .csv files.
3. Writing programs to measure central tendency of a given data in R Language.
4. Writing programs with graphical functions in R Language.
5. Writing programs with inferential statistical functions in R Language
6. Creating simple and multiple regression models using R Language.
7. Formatting Cells in Excel spreadsheets to receive different forms of data using different forms of formatting options and data tools
8. Writing formulas with statistical functions to analyse the data in the worksheet.
9. Using What if analysis for data analysis and decision making.
10. Creating Charts and graphs in Worksheet.
11. Creating Pivot tables and Pivot Charts and generation of reports in various forms for analysis.
12. Using Add-on tools for data analysis in Excel worksheet.

Course Outcomes		
CO No.	CO-Statements	Cognitive Levels (K - Level)
	On successful completion of this course, students will be able to	
CO1	recall the concepts of R Language, MS Excel and Business Analytis	K1
CO2	enumerate and explain the functions and tools of R language and MS Excel from analytics perspective.	K2
CO3	apply 'R' language and Excel tools for analyzing data.	K3
CO4	analyse data pertaining to Finance, HR and Marketing Activities using R Language and Excel tools	K4
CO5	estimate and forecast the trends of Financial, HR and Marketing performances.	K5
CO6	develop Business Analytics Models	K6

Relationship Matrix												
Semester	Course Code	Title of the Course									Hours	Credits
4	23PCO4CP02	Core Practical - 2: Practical for Business Analytics									2	2
Course Outcomes	Programme Outcomes (POs)					Programme Specific Outcomes(PSOs)					Mean Score of COs	
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5		
CO1	2	2	2	2	2	2	2	3	3	2	2.2	
CO2	2	2	2	2	2	3	3	2	2	2	2.2	
CO3	3	2	2	2	2	2	2	3	3	3	2.4	
CO4	3	3	2	3	2	2	3	2	2	2	2.4	
CO5	3	2	3	2	2	3	3	2	2	2	2.4	
CO6	3	3	3	3	2	3	3	3	3	2	2.8	
Mean Overall Score											2.4 (High)	

Semester	Course Code	Title of the Course	Hours/Week	Credits
4	23PCO4ES04A	Elective - 4 International Finance and Trade	5	4

Course Objectives
To make students understand the importance of international finance and trade.
To familiarize students in understanding various supportive features of international trade and finance.
To provide knowledge over doing international business and to explore the possibility of having financial support.
To make students understand the formalities and procedures for export and import for international trade.
To enlighten students in identifying the potential areas of overseas business in terms of export and import.

UNIT I INTERNATIONAL TRADE (15 Hours)

International Trade - Meaning and Benefits - Basis of International Trade - Foreign Trade and Economic Growth - Balance of Trade - Balance of Payment - Current Trends in India - Barriers to International Trade - WTO - Indian EXIM Policy. Free Trade Theory-Absolute advantage, comparative advantage & opportunity cost, Modern theories of international trade: Theorem of factor price equalization, H-O Theory, Kravis & Linder theory of trade. Logistics policy 2023 an Overview

UNIT II EXPORT AND IMPORT FINANCE (15 Hours)

Special need for Finance in International Trade - INCO Terms (FOB, CIF, etc.,) - Payment Terms - Letters of Credit - Pre-shipment and Post Shipment Finance - Forfeiting - Deferred Payment Terms - EXIM Bank and policy - ECGC and its schemes - Import Licensing - Financing methods for import of Capital goods. Tariff, Quotas & non-tariff barriers - implication

UNIT III FOREX MANAGEMENT (15 Hours)

Foreign Exchange Markets - Spot Prices and Forward Prices - Factors influencing Exchange rates - The effects of Exchange rates in Foreign Trade - Tools for hedging against Exchange rate variations - Forward, Futures and Currency options - FEMA - Determination of Foreign Exchange rate and Forecasting.

UNIT IV EXPORT PROMOTION SCHEMES (15 Hours)

Government Organizations Promoting Exports - Export Incentives: Duty Exemption - IT Concession - Marketing Assistance - EPCG, DEPB - Advance License - Other efforts in Export Promotion - EPZ - EQU - SEZ and Export House.

UNIT V DOCUMENTATION IN INTERNATIONAL TRADE (15 Hours)

Export Trade Documents: Financial Documents - Bill of Exchange- Type- Commercial Documents - Proforma, Commercial, Consular, Customs, Legalized Invoice, Certificate of Origin Certificate Value, Packing List, Weight Certificate, Certificate of Analysis and Quality, Certificate of Inspection, Health certificate. Transport Documents - Bill of Lading, Airway Bill, Postal Receipt, Multimodal Transport Document. Risk Covering Document: Insurance Policy, Insurance Cover Note. Official Document: Export Declaration Forms, GR Form, PP Form, COD Form, Softer Forms, Export Certification, GSPS - UPCDC Norms.

Teaching Methodology	Chalk and talk, Lectures, PPT.
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Books for Reference

1. Krugman, P., & Obstfeld., M. (2009). *International Economics: Theory & Policy*. (8th Ed.). Pearson International Edition.
2. Useful Websites: The Economist, WTO, IMF, World Bank, China's Ministry of Commerce
3. Website of Indian Government on EXIM policy

Course Outcomes		
CO No.	CO-Statements	Cognitive Levels (K - Level)
	On successful completion of this course, students will be able to	
CO1	describe the practical implications of EXIM policy, FDI regulations, role of trade credit agencies and FEMA	K1
CO2	explain the fundamental theories and concepts of international trade and finance	K2
CO3	apply the concepts of trade documentation in international business with respect to foreign trade	K3
CO4	analyze and explain the impacts of changes in commercial payments, trade and non-tariff barriers, taxes and subsidies.	K4
CO5	enumerate and explain various schemes available for promoting international trade`	K5
CO6	outline the effect of various regional or bilateral trade agreements and schemes have on the competitiveness of businesses	K6

Relationship Matrix												
Semester	Course Code	Title of the Course									Hours	Credits
4	23PCO4ES04A	Elective - 4: International Finance and Trade									5	4
Course Outcomes	Programme Outcomes (POs)					Programme Specific Outcomes(PSOs)					Mean Score of COs	
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5		
CO1	3	2	3	3	3	3	3	3	3	3	2.9	
CO2	3	3	3	3	3	2	3	3	3	3	2.9	
CO3	3	2	2	3	3	3	3	3	3	3	2.8	
CO4	3	3	3	3	2	2	3	3	3	3	2.8	
CO5	3	2	2	2	2	2	3	3	3	3	2.5	
CO6	2	2	2	2	2	2	3	3	3	3	2.4	
Mean Overall Score											2.4 (High)	

Semester	Course Code	Title of the Course	Hours/Week	Credits
4	23PCO4ES04B	Elective - 4 MSMEs and Entrepreneurship	5	4

Course Objectives:
To introduce the concept of MSME
To instill the ideology of entrepreneurship to the students
To identify the financial policies and supports by the government to the MSMEs
To find out various sources of Finance and Capital mobilisation
To learn about the sick industries and redemption of the same

UNIT I: Add Hours/Week, Title (15 Hours)

What is MSME? Definition of MSMEs- Features- Needs for MSMEs- Forms of MSMEs- Role of MSMEs in Emerging economies-SWOT analysis on MSMEs- Establishing MSMEs: Environmental Scanning: political, legal, economic, social, Technological and global environment. - Market Assessment, Technology, Selection of Site - Developing effective business plan.

UNIT II (15 Hours)

Policy Environment for Small Scale Sector, Pre and Post 1991 Industrial Policy, New Policy Measures, Reports of various Working Groups on SSIs: Kothari Committee 2,000, Ganguly Committee 2004. Micro, Small and Medium Enterprises Development Act (MSMEDA) 2006, Objective, Definition, Provisions pertaining to promotion and development of MSMEs.

UNIT III (15 Hours)

Sources of finance and methods of financing SMEs, relevance of quasi capital and own money in business - Venture Capital, Hybrid Capital, special financial products for SMEs, Assessment of Term Finance / Working Capital for SMEs - Credit Risk Management of SMEs - Appraisal, assessment, collaterals, documentation, inspection, follow-up and monitoring and review, Credit Scoring models, Standing and liquidity assessment, Credit pricing of SMEs, Micro Enterprise finance, P.S. guidelines related to MSME, Mudra Bank, Factoring, Structure Approach to financing - Institutions for Financing MSMEs

UNIT IV (15 Hours)

Business Development Service Providers - Role & Responsibilities -Improving Competitiveness of SMEs through Enhancing Productivity - Market Promotion and Development - technological Development in SMEs -Environmental Impact Assessment, Modernisation issues (technological and quality up gradation), Role and Functions of Credit Guarantee Trust for small industries (CGTSI), CGTMSE, PMEGP, TUFs, NEF. - Cluster Development : Setting up Clusters: Role of clusters in economic development-Critical success factors

UNIT V (15 Hours)

Sickness-symptoms, warning signals, diagnosis and prescriptions, rehabilitation, restructuring, holding on operations, work out, NPA management, recovery options, legal aspects / options, securitization and exit options / alternatives. Future of MSMEs -

Micro Finance Approach to MSMEs - Linkages with Agriculture and industry - IT and SMEs - Relationship banking and its impact in SME development - WTO issues, impact on SMEs - BASEL-II - globalization issues, impact, intermediation opportunities and Emerging issues affecting SMEs. Challenges & opportunities of MSME under current scenario.

Teaching Methodology	Chalk and talk, Lectures, PPT.
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Books for Reference

1. Gordon, E., & Natarajan, K. (2020). *Entrepreneurship Development*. Himalaya Publishing House.
2. Suresh, J. (2018). *Entrepreneurial Development*. Margham Publications.
3. Shankar, R. (2017). *Essentials of Entrepreneurship*. Vijay Nicole Imprints Pvt Limited.

4. Khanaka, S. S. (2017). *Entrepreneurial Development*. S. Chand Publishing.

Course Outcomes		
CO No.	CO-Statements	Cognitive Levels (K - Level)
	On successful completion of this course, students will be able to	
CO1	explain the nuance of entrepreneurship and MSMEs	K1
CO2	describe the policy framework for small scale sectors	K2
CO3	formulate project reports for government clearance	K3
CO4	identify the challenges involved in MSMEs	K4
CO5	evaluate the government policies and support for MSMEs	K5
CO6	design suitable measures to tackle industrial sickness	K6

Relationship Matrix											
Semester	Course Code	Title of the Course								Hours	Credits
4	23PCO4ES04B	Elective – 4: MSMEs and Entrepreneurship								5	4
Course Outcome	Programme Outcomes (POs)					Programme Specific Outcomes(PSOs)					Mean Score of COs
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5	
CO1	2	2	3	3	3	3	3	3	3	3	2.8
CO2	3	3	3	3	3	2	3	3	3	3	2.9
CO3	3	2	2	3	3	3	3	3	3	3	2.8
CO4	3	3	3	3	2	2	3	3	3	3	2.8
CO5	2	3	3	3	3	2	3	3	3	3	2.8
CO6	3	3	3	2	3	2	3	3	3	3	2.8
Mean Overall Score										2.4 (High)	