

Department of Commerce Honours

St. Joseph's College (Autonomous)

Tiruchirappalli –02

Syllabus - B.COM HONOURS

Batch: 2020-2021

PROGRAMME OUTCOMES (POs) - UG:

1. Graduates will be able to apply the concepts learnt, in real life situations with analytical skills.
2. Graduates with acquired skills and enhanced knowledge will be employable/ become entrepreneurs or will pursue higher Education.
3. Graduates with acquired knowledge of modern tools and communicative skills will be able to contribute effectively as team members.
4. Graduates will be able to read the signs of the times analyse and provide practical solutions.
5. Graduates imbued with ethical values and social concern will be able to appreciate cultural diversity, promote social harmony and ensure sustainable environment.

PROGRAMME SPECIFIC OBJECTIVES (PSOs) - UG:

Graduates will be able to:

1. Explain classical and contemporary concepts within multi-disciplines of commerce, Business, Accounting, Law, Finance, Marketing, and Auditing.
2. Apply the analytical skill acquired in Finance, Marketing and Human Resource domain to provide professional solutions to intricate business situations.
3. Employ effective communication, leadership, collaboration and networking skills to guide the decision process at individual and team levels.
4. Evaluate accounting, taxation, reporting, and compliance procedure of accounting firms as per industry requirements.
5. Illustrate ethical quotient and social responsibilities with respect for core human values in everyday activities.

B.COM HONOURS						
COURSE STRUCTURE						
PART	SEM	SPECIFICATION	NO OF COURSES	NO. OF HOURS	CREDITS	TOTAL CREDITS
I	I-IV	Languages (Tamil / Hindi/ French/ Sanskrit)	4	16	12	12
II	I-IV	General English	4	20	12	12
III	I-VI	Core Subjects	23	98	67	67
	I-IV	Allied	4	18	17	17
	IV-VI	Core Elective (WD)	3	12	12	12
	V-VI	SBE	2	4	4	4
	III	Summer Internship	1	-	2	2
	V	Project Work	1	-	2	2
IV	I-IV	Value Education	4	8	8	8
	I,III,V	NMC	3	4	9	9
V	I-V	Community Work (SHEPHERD) and Gender Studies	-	-	-	5
				180		150

COURSE PATTERN						
Sem	Part		Course Code	Course Title	Hrs	Cr
I	I	Language	17UGT110001	General Tamil – 1/Hindi-1 / French-1/ Sanskrit-1	4	3
	II	English	17UGE120101	General English -1	5	3
	III	Core: 1	20UCR130201	Financial Accounting**	6	4
		Core: 2	20UCR130202	Corporate and Business Law-I**	4	3
		Core: 3	20UCR130203	Organisation Management**	4	3
		Allied: 1	20UCR130401	Business Mathematics	5	4
	IV	NMC	17UCE140801	Communicative English	-	5
		Value Education	17UFC141001	Essentials of Ethics, Yoga & Stress Management	2	2
Total for Semester I					30	27
II	I	Language	17UGT210002	General Tamil – 2 / Hindi-2 / French-2/ Sanskrit-2	4	3
	II	English	17UGE220102	General English -2	5	3
	III	Core: 4	20UCR230204	Accounting Packages	5	4
		Core: 5	20UCR230205	Corporate and Business Law-II**	4	3
		Core: 6	20UCR230206	Business Economics	5	3
		Allied: 2	20UCR230402	Business Statistics	5	5
	IV	Value Education	17UFC241002	Fundamentals of Human Rights	2	2
	Total for Semester II					30
III	I	Language	17UGT310003	General Tamil – 3 / Hindi-3 / French-3/Sanskrit-3	4	3
	II	English	17UGE320103	General English -3	5	3
	III	Core: 7	20UCR330207	Financial Reporting – I**	5	3
		Core: 8	20UCR330208	Basics of Cost Accounting**	5	3
		Core: 9	20UCR330209	Business Analytics	3	2
		Core-10	20UCR330210	Summer Internship	-	2
		Allied:3	20UCR330403	Marketing	4	4
	IV	Value Education	17UFC341003A	Professional Ethics-1: Social Ethics (OR)	2	2
			17UFC341003B	Professional Ethics-1: Religious Doctrine		
		NMC	17UCE340901	Environment Studies	2	2
Total for Semester III					30	24
IV	I	Language	17UGT410004	General Tamil – 4 / Hindi-4 / French-4/ Sanskrit-4	4	3
	II	English	17UGE420104	General English -4	5	3
	III	Core: 11	20UCR430211	Financial Reporting – II**	4	3
		Core: 12	20UCR430212	Financial Management-I**	4	3
		Core: 13	20UCR430213	Fundamentals of Marketing Analytics	3	2

IV		Core Elective(WD)	20UCR430301A 20UCR430301B	CE-I Modern Banking Theory (OR) Research Methodology	4	4
		Allied: 4	20UCR430404	Business Management	4	4
	IV	Value Education	17UFC441004A	Professional Ethics-2: Social Ethics (OR)	2	2
			17UFC441004B	Professional Ethics-2: Religious Doctrine		
Total for Semester IV					30	24
V	III	Core-14	20UCR530214	Financial Management-II**	4	3
		Core-15	20UCR530215	Audit and Assurance**	4	3
		Core-16	20UCR530216	Direct Taxation**	4	3
		Core-17	20UCR530217	Human Resource Management	4	2
		Core-18	20UCR530218	Governance, Risks & Ethics	3	2
		Core-19	20UCR530219	Fundamentals of Financial Analytics	3	2
		Core-20	20UCR530220	Project Work		2
		Core Elective -II (WD)	20UCR530302A 20UCR530302B	CE – II Security Analysis (OR) Entrepreneurship in Practice	4	4
	SBE -1	20UCR540601	Analytics through Spreadsheet	2	2	
IV	NMC	17USS540701	Soft Skills / NCC	2	2	
Total for Semester V					30	25
VI	III	Core-21	20UCR630221	Management Accounting**	6	4
		Core-22	20UCR630222	Financial Services	5	3
		Core-23	20UCR630223	Performance Management**	5	3
		Core-24	20UCR630224	Goods and Services Tax**	5	4
		Core-25	20UCR630225	Fundamentals of HR Analytics	3	2
		Core Elective -III (WD)	20UCR630303A 20UCR630303B	CE – III Economics for Finance (OR) Strategic Management	4	4
	SBE -2	20UCR640602	Managerial Communicative English	2	2	
Total for Semester VI					30	22
I -V	V	Shepherd	17UCW651101	Community Work (SHEPHERD) and Gender Studies		5
Total for all Semesters					180	150
**ACCA Subjects						

I	20UCR130201	CORE – 1: FINANCIAL ACCOUNTING	6	4
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Course Outcomes

CO No.	CO–Statements	Cognitive Levels (K –Levels)
<i>On successful completion of this course, students will be able to:</i>		
CO1	Describe the purpose and conceptual framework of Financial Accounting	K1
CO2	Explain the qualitative characteristics of financial statements	K2
CO3	Relate business documents with transactions and journalise them through double entry system	K3
CO4	Examine the procedures related to accounting and Valuation of Assets	K4
CO5	Prepare and Interpret the financial statements through ratio analysis	K3, K4

Unit I Purpose of financial accounting (18 Hours)

Define financial accounting – purposes of financial statements for the users – main elements of financial reports – conceptual framework – definitions of asset, liability, equity, income & expenses

Unit II Qualitative characteristics of financial statements (18 Hours)

Concepts of relevance, faithful presentation, materiality, substance over form, going concern, business entity, accruals, consistency, comparability, verifiability, understandability and timeliness

Unit III Accounting records & double entry accounting system (18 Hours)

Main data sources for accounting – different business documents such as sales order, purchase order, goods received note, quotation, goods despatched note, invoice, credit & debit notes, receipt, remittance advice, cash vouchers – understand the double entry accounting & duality concept – types of transactions such as sales, purchases, payments & receipts

Unit IV Recording transactions (18 Hours)

Recording into journals – ledger accounts – balancing of ledger accounts – accounting for discounts, sales tax – recording cash transactions – accounting & valuation of inventories – accruals & prepayments – tangible & non-tangible assets – depreciation & amortisation accounting – receivables & payables – provisions & contingencies – errors & rectification – bank reconciliation statements

Unit V Trial balance, financial statements**(18 Hours)**

Statements of profit or loss and other comprehensive income, cash flow statements, balance sheet – events after reporting period – interpretation of financial statements – use of basic ratios related to profitability, liquidity, activity and resource utilisation

Theory – 20 % and Problem – 80%

Text Book

1. Financial Accounting, F3 ACCA Study Material, Kaplan Publishing

Book for References:

1. Financial Accounting (2016), Paul S K, New Central Book Agency
2. Financial Accounting (2018), Jain S.P, Narang K L, Kalyani Publishers, Delhi
3. Financial Accounting (2019), Grewal, Shukla, S.Chand Publications, New Delhi

Relationship matrix for Course outcomes, Programme outcomes /Programme Specific Outcomes												
Semester	Course code					Course Title					Hours/ week	Credits
I	20UCR130201					CORE-1: FINANCIAL ACCOUNTING					6	4
Course Outcomes (COs)	Programme Outcomes (POs)					Programme Specific Outcomes (PSOs)					Mean Score of Cos	
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5		
CO-1	3	3	2	2	1	3	3	3	3	1	2.4	
CO-2	3	3	2	2	1	3	3	3	2	1	2.3	
CO-3	3	3	3	3	2	3	3	3	2	1	2.6	
CO-4	3	3	3	2	1	3	3	3	2	1	2.4	
CO-5	3	3	3	2	1	3	3	2	2	1	2.3	
Mean overall Score											2.4 (High)	

I	20UCR130202	CORE – 2: CORPORATE & BUSINESS LAW – I	4	3
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Course Outcomes

CO No.	CO–Statements	Cognitive Levels (K –Levels)
<i>On successful completion of this course, students will be able to:</i>		
CO1	Describe the essential elements of a general Contract	K1
CO2	Explain the modes of performance, discharge of contract and unique features of special contracts	K2
CO3	Identify the features, duties and responsibilities of parties involved in Bailment and Pledge	K3
CO4	Examine the legal provisions related to formation of various types of Companies	K4
CO5	Comply with the provisions of corporate documents, transmission and buy back of shares,	K5

Unit I General Elements of Contract

(12 Hours)

The Indian Contract Act –Types of Contract - Nature of contract - Offer and Acceptance - Consideration - Capacity to Contract - Free Consent - Legality of Object - Void Agreements.

Unit II Special Contracts

(12 Hours)

Contingent Contract - Performance and discharge of contract - Remedies for breach of contract - Quasi contract (sec 1 to sec 75). IT contracts- chip whap contract-shine wrap contract Special Contracts: Contract of Indemnity and Guarantee (sec 124 to see 147) - Distinction between Indemnity and Guarantee - Kinds of guarantee - Rights of surety - Discharge of surety.

Unit III Bailment and Pledge

(12 Hours)

Bailment and Pledge (sec 148 to 181) - Classification - Duties and rights of bailor and bailee - Finder of goods - Termination of bailment - Pledge - Differences between bailment and pledge - Rights and duties of pawnor and pawnee - Pledge of non-owners.

Unit IV Introduction to Companies Act 2013

(12 Hours)

Introduction to Companies Act 2013 – Administration of Company Law [including National Company Law Tribunal (NCLT), National Company Law Appellate Tribunal (NCLAT), Special Courts]; Characteristics of a company; lifting of corporate veil; types of companies including one-person company, small company and dormant company; association not for profit; illegal association; formation of company, on-line filing of documents, promoters, their legal position, pre-incorporation contract; on-line registration of a company.

Unit V Documents of Corporate and Stock Transactions**(12 Hours)**

Documents of Corporates – Memorandum of association, Articles of association, Doctrine of constructive notice and indoor management prospectus-shelf and red herring prospectus, Misstatement in prospectus, GDR; Book building; Issue, allotment and forfeiture of share, Transmission of shares, Buyback and provisions regarding buyback; Issue of bonus shares.

TEXT BOOKS:

1. N.D. Kapoor, (2019), Elements of Mercantile Law, Sultan Chand and Sons, New Delhi.
2. N.D. Kapoor, (2019), „Elements of Company Law“, Sultan Chand & Sons, New Delhi.

BOOKS FOR REFERENCE:

1. M.C. Shukla, (2013), Manual of Mercantile Law, S. Chand & Co., New Delhi.
2. J. Jayasankar (2013), Business Law, Margham publications, Chennai
3. Prasanta K. Gosh and Balachandran, V, (2017), Company Law and Practice - I &II, Sultan Chand & Sons, New Delhi.

Relationship matrix for Course outcomes, Programme outcomes /Programme Specific Outcomes												
Semester	Course code		Course Title								Hours/week	Credits
I	20UCR130202		CORE-2: CORPORATE & BUSINESS LAW -1								4	3
Course Outcomes (COs)	Programme Outcomes (POs)					Programme Specific Outcomes (PSOs)					Mean Score of Cos	
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5		
CO-1	3	2	2	2	2	3	3	2	2	2	2.3	
CO-2	3	2	2	2	2	3	2	2	2	2	2.2	
CO-3	3	3	3	2	2	3	3	3	2	2	2.6	
CO-4	3	3	3	2	2	3	3	3	2	2	2.6	
CO-5	3	3	3	2	2	3	3	2	2	2	2.5	
Mean overall Score											2.4 (High)	

I	20UCR130203	CORE – 3: ORGANISATION MANAGEMENT	4	3
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Course Outcomes:

CO No.	CO–Statements	Cognitive Levels (K –Levels)
<i>On successful completion of this course, students will be able to:</i>		
CO1	Describe the principles and features of various types of business organizations.	K1
CO2	Indicate different political, legal and Macro-Economic factors affecting business organisation.	K2
CO3	Illustrate the significances of Social and Technological factors in the organisation structure.	K3
CO4	Analyse and Explain the suitability of various organisation structures	K2, K4
CO5	Defend the decisions regarding organisation governance like span of control, degree of centralisation, shared services, etc	K5

Unit I Types of organisation & stakeholder analysis

(12 Hours)

Definition and common features of business organisation, the purpose & types of organisation and their main features such as profit-oriented, not-for-profit, public sector, Co-operatives and Non-government (NGOs) Stakeholders of an organisation – internal & external – objectives of stakeholders – how an organisation should satisfy these objectives – the power & interest of stakeholders in the organisation (use of Mendelow matrix)

Unit II Effect of Political and economic environment on organization

(12 Hours)

Political & legal factors – how the policy framework of political system & legal framework influence the business organisation in terms of employment, consumer protection, data security Macro-economic factors – understanding the effect of macro-economic policies, inflation, interest rates, unemployment, fiscal & monetary policies, global economic environment.

Unit III Effect of Social & Technological environment on organization

(12 Hours)

Social & demographic factors – impact of changes in social structure, values and demographic changes Technological factors – information technology – automation, digitisation. Competitive factors – understanding of SWOT analysis, Porter's Value Chain and Porter's Five Forces models

Unit IV Organisation structure

(12 Hours)

The formal & informal structures – types of structures such as entrepreneurial, functional, divisional, matrix and boundary-less organisations – suitability and relative merits & demerits of the types of organisation

Unit V Organisation Governance

(12 Hours)

Principles of business governance – separation of ownership from management – concept of span of control. Centralisation vs decentralisation of business functions – shared services approach – offshoring & outsourcing of business functions – Hierarchical levels of business organisation. Governance & social responsibility of an organisation – role of ethics in business.

Text books:

1. ACCA Study Material, F1, KaplanPublishing
2. Pravin Durai(2nd Edition,2019), Principles of Management, Pearson India Education Services Pvt. Ltd, Noida

Books for Reference:

1. Bhushan YK, (Nineteenth Edition 2013), Fundamentals of Business Organisation and Management, Sultan Chand and Sons, New Delhi.
2. B.Gupta (2015), Management Theory & Practice -Sultan Chand & Sons - NewDelhi.
3. L.M.Prasad (2017), Principles & Practice of Management - Sultan Chand & Sons - NewDelhi.
4. P.C. Tripathi& P.N Reddy (2014), Principles of Managements, Tata Mc.Graw Hill - NewDelhi.
5. Weihrich and Koontz (2016), Management – A Global Perspective.

Relationship matrix for Course outcomes, Programme outcomes /Programme Specific Outcomes												
Semester	Course code		Course Title								Hours/ week	Credits
I	20UCR130203		CORE-3: ORGANISATION MANAGEMENT								4	3
Course Outcomes (COs)	Programme Outcomes (POs)					Programme Specific Outcomes (PSOs)					Mean Score of COs	
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5		
CO-1	3	2	2	2	2	2	2	3	3	2	2.3	
CO-2	3	2	2	2	2	2	2	2	2	2	2.1	
CO-3	2	3	3	3	3	3	3	3	3	3	2.9	
CO-4	2	2	2	2	2	2	2	3	2	2	2.1	
CO-5	2	2	2	2	2	2	2	2	3	2	2.1	
Mean overall Score											2.3 (High)	

Semester	Course Code	Title of the Course	Hours/Week	Credits
I	20UCR130401	Allied 1-Business Mathematics	5	4

Course Outcomes

CO No.	CO-Statements	Cognitive Levels (K –Levels)
	On successful completion of this course, students will be able to	
CO-1	have knowledge in indices, logarithms, arithmetic progression, differentiation, integration, matrices and LPP.	K1
CO-2	understand the different techniques available in differentiation, integration, matrices and LPP to solve problems.	K2
CO-3	apply learnt techniques on real life business problems.	K3
CO-4	illustrate various learned techniques with examples.	K4
CO-5	evaluate business problems like profit maximization, cost minimization, consumer's and producer's surplus using the learned techniques.	K5

Unit – I (15 Hours)

Indices - positive indices - fractional indices - operations with power functions - logarithms - laws and operations - change of base - Arithmetic progression – sum of the series in A.P. (simple problems only).

Unit – II (15 Hours)

Differentiation of functions of the form $(ax+b)^n$, e^{ax+b} , $\log(ax+b)$ - function of one variable - power function - constant multiple of a function - sum of functions - product of two functions - quotient of two functions - function of functions - maxima and minima of functions of order 2 and 3 (algebraic functions only & trigonometric functions excluded) - Applications of differentiation - elasticity - marginal revenue - average & marginal cost – profit maximization (simple problems & business applications only)

Unit – III (15 Hours)

Integration of functions of the form $(ax+b)^n$, e^{ax+b} , $\log(ax+b)$ - indefinite integral – rules – integration by substitution – integration by parts - integration by partial functions (algebraic functions only & trigonometric functions excluded) – Applications of integration – total cost – total revenue - maximum profits - consumer's & producer's surplus (simple problems & business applications only)

Unit – IV (15 Hours)

Matrices – types of matrices – operations on matrices – determinants of order 2 and 3 - Cramer's rule - inverse of a matrix of order 2 and 3 - solving simultaneous equations using matrices and determinants (simple problems only) – Applications to matrices – Leontief Input – Output model (simple problems & business applications only)

Unit – V**(15 Hours)**

Linear programming - mathematical formulation of LP Model - graphical method - simplex method (simple problems & business applications only)

Book for Study

D.C. Sanchetti and V.K. Kapoor, “*Business Mathematics*”, Eleventh thoroughly Revised Edition Sultan Chand and Sons, New Delhi, 2002.

Unit I Chapter 6 (Sec 6.1- 6.4, Pages 142-163)

Chapter 7 (Sec7.1, 7.3, Pages 191-212)

Chapter 12 (Sec 12.1, 12.2, Pages 384-395)

Unit II Chapter 17 (Sec 17.1-17.8, 17.19, Pages 647-659, 703-713) ACE9-ACE30

Unit III Chapter 18 (Sec 18.1, 18.2, 18.4, 18.8-18.9, Pages 723-726, 730-736, 746- 757)

ACE 90 - ACE 110

Unit IV Chapter 20 (Sec 20.1-20.15, 20.22- 20.23, Pages 791- 828, 840-849)

ACE 133 - ACE 150

Unit V LP 1 - LP 40

Books for Reference

1. P.R. Vittal, “*Business Mathematics*”, Revised Edition, Margham Publications, New Delhi, 2001.
2. V. K. Kapoor, “*Introductory to Business Mathematics*”, S.Chand and Sons, New Delhi, 2009.
3. Navaneetham, “*Business Mathematics and Statistics*”, Jai Publishers, Trichy 2008.

Relationship matrix for Course outcomes, Programme outcomes /Programme Specific Outcomes

Semester	Course code	Title of the Paper									Hours/ week	Credits
I	20UCR130401	Allied 1-Business Mathematics									5	4
Course Outcomes (COs)	Programme Outcomes (POs)					Programme Specific Outcomes (PSOs)					Mean Score of Cos	
	PO-1	PO-2	PO-3	PO-4	PO-5	PSO-1	PSO-2	PSO-3	PSO-4	PSO-5		
CO-1	2	1	2	2	1	2	3	3	3	2	2.1	
CO-2	2	1	1	2	2	3	2	3	2	3	2.1	
CO-3	2	3	1	2	1	3	3	3	2	3	2.3	
CO-4	2	3	1	2	1	3	3	3	2	3	2.3	
CO-5	1	2	1	2	2	3	2	3	3	3	2.2	
Mean overall Score											2.2 (High)	

II	20UCR230204	CORE – 4: ACCOUNTING PACKAGES	5	4
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Course Outcomes

CO No.	CO-Statements	Cognitive Levels (K –Levels)
<i>On successful completion of this course, students will be able to:</i>		
CO1	Describe the process involved in creation, alteration and deletion of companies, groups and ledgers	K1
CO2	Explain creation of accounting vouchers and procedures of receivables and payables management	K2
CO3	Apply inventory management using options in Tally	K3
CO4	Outline the modes of budgetary control and payroll	K4
CO5	Generate necessary Accounting, inventory and Statutory reports	K5

Unit I Introduction to Accounting Packages (15 Hours)

Introduction to Accounting Packages –Features of computerized Accounting – Introduction to Tally – creation – alteration and Deletion of company-Company Details-Accounting Features (F11) –Accounting Groups – Predefined Groups- User defined groups (creation, alteration and deletion) – Ledgers (Creation, alteration and deletion) Preparation of Final accounts with adjustments and Balance sheet using ledger balances.

Unit II -Accounting Vouchers, Receivables and Payables Management (15 Hours)

Accounting Vouchers-various types of accounting Vouchers and their short cut keys – Voucher entries in double- and single-entry mode – Day book – Cost Centres – Cost categories – Cost centre class – Bill wise details – Interest calculation.

Unit III Inventory Management (15 Hours)

Inventory Masters: Creation, alteration and deletion of stock groups. Stock categories. Units of Measure, Godown and stock items- Batch wise details – Bill of materials – Purchase and sales order processing – Pure Inventory Vouchers – Entries in Accounting and Inventory vouchers using stock items.

Unit IV Budgets, Payroll and taxes (15 Hours)

Budgets creation and alteration – variance analysis – Payroll preparation – Statutory Features (F11)- Voucher entries using TDS,TCS &GST- FBT applicable to various expenses.

Unit V Accounting, inventory and statutory reports**(15 Hours)**

F12 – Configurations – Accounting and Inventory books – Statements of Accounts and Inventory books – Statements of Accounts and Inventory – Group Company – Security control – Tally Audit - BRS – Extraction of Ratios, cash flow statement and fund flow statement

Text Book

1. AK Nadhani ,(2008) , Simple Tally 9,BPB Publications, Chennai.

Books for Reference

1. Vishnu p. singh (2010) ." Tally ERP 9” ,Coputech Publications Ltd,New Delhi

2. SrinivasaVallaban , (2006) Computer Applications in Business, Sultan Chand and sons Chennai.

Relationship matrix for Course outcomes, Programme outcomes /Programme Specific Outcomes												
Semester	Course code					Course Title					Hours/ week	Credits
II	20UCR230204					CORE-4: ACCOUNTING PACKAGES					5	4
Course Outcomes (COs)	Programme Outcomes (POs)					Programme Specific Outcomes (PSOs)					Mean Score of Cos	
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5		
CO-1	3	2	2	2	2	2	2	3	3	2	2.3	
CO-2	3	2	3	2	2	3	3	2	2	2	2.4	
CO-3	2	2	2	2	2	2	3	3	3	3	2.4	
CO-4	3	3	2	3	3	3	2	3	2	2	2.6	
CO-5	3	2	3	2	2	2	3	3	2	2	2.4	
Mean overall Score											2.4 (High)	

II	20UCR230205	CORE – 5: CORPORATE & BUSINESS LAW – II	4	3
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Course Outcomes

CO No.	CO–Statements	Cognitive Levels (K –Levels)
<i>On successful completion of this course, students will be able to:</i>		
CO1	Describe the principles of legally binding agency contract	K1
CO2	Identify legal provisions of Sales of Goods Act and consumer protection act to be followed in business	K2
CO3	Apply legal provisions of Companies Act related management of companies.	K3
CO4	Examine the procedural aspects and legal provisions relating to Auditing and dividend payment	K4
CO5	Comply with legal provisions relating to winding up of a company, insider trading and whistle blowing	K5

Unit I Law of Agency

(12 Hours)

Law of Agency (Sec. 182 to 238) - Definition - Various kinds of Agencies - Agents by Estoppels - Agency by Ratification - Rights and duties of principal and agent - Termination of Agencies.

Unit II Sale of Goods Act

(12 Hours)

Sale of Goods Act - Difference between Sale and other Disposition of goods - Implied conditions and warranties - Transfer of property in and title to goods - Unpaid Sellers rights - Consumer Protection Act - Definitions - Central & State Consumer Protection Council – Consumer disputes redressal Forum and Commission.

UNIT III Legal provisions related corporate Management

(12 Hours)

Management of a corporate: Classification of directors, women directors, independent director, small shareholder’s director; Disqualifications, director identity number (DIN); Appointment; Legal positions, powers and duties; removal of directors; Key managerial personnel, managing director, manager; Meetings of shareholders and board; Types of meeting, convening and conduct of meetings, postal ballot, meeting through video conferencing, e-voting; Committees of Board of Directors - Audit Committee, Nomination and Remuneration Committee, Stakeholders Relationship Committee, Corporate Social Responsibility Committee.

UNIT IV Dividend and Corporate Auditing**(12 Hours)**

Dividends, Accounts, Audit– Provisions relating to payment of Dividend, Provisions relating to Books of Account, Provisions relating to Audit, Auditors' Appointment, Rotation of Auditors, Auditors' Report, Secretarial Audit.

UNIT V Provisions related to Winding up, whistle blowing and Insider Trading (12 Hours)

Winding Up - Concept and modes of Winding Up. Insider-Trading, Whistle-Blowing – Insider-Trading; meaning and legal provisions; Whistleblowing: Concept and Mechanism.

TEXT BOOKS:

1. N.D. Kapoor, (2019), Elements of Mercantile Law, Sultan Chand and Sons, New Delhi.
2. N.D. Kapoor, (2019), „Elements of Company Law“, Sultan Chand & Sons, New Delhi.

BOOKS FOR REFERENCE:

1. M.C. Shukla, (2014), Manual of Mercantile Law, S. Chand & Co., New Delhi.
2. J. Jayasankar (2018), Business Law, Margham publications, Chennai
3. Prasanta K. Gosh and Balachandran, V, (2016), Company Law and Practice - I &II, Sultan Chand & Sons, New Delhi.

Relationship matrix for Course outcomes, Programme outcomes /Programme Specific Outcomes												
Semester	Course code		Course Title								Hours/ week	Credits
II	20UCR230205		CORE-5: CORPORATE& BUSINESS LAW – II								4	3
Course Outcomes (COs)	Programme Outcomes (POs)					Programme Specific Outcomes (PSOs)					Mean Score of Cos	
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5		
CO-1	2	3	3	3	2	2	2	3	3	2	2.5	
CO-2	3	2	3	2	2	3	3	2	2	2	2.4	
CO-3	2	2	2	2	3	3	3	3	3	3	2.6	
CO-4	3	3	2	2	2	2	2	3	2	2	2.3	
CO-5	3	2	2	2	2	3	2	3	2	2	2.3	
Mean overall Score											2.4 (High)	

II	20UCR230206	CORE – 6: BUSINESS ECONOMICS	5	3
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Course Outcomes

CO No.	CO–Statements	Cognitive Levels (K –Levels)
<i>On successful completion of this course, students will be able to:</i>		
CO1	Describe various theories, concepts and elements of business economics	K1
CO2	Analyze and Illustrate the role and relevance of demand and supply in business applications	K2
CO3	Explain the determinants of supply and pricing decisions under various market structure	K3
CO4	Compare and contrast different economic systems and polices.	K4
CO5	Analyze and summarize macro-economic environment	K4, K6

Unit I Introduction to Business Economics (15 Hours)

Business economics: Meaning – Definition - Scope and Nature - Concepts applied in Business Economics - Contribution of Economics to managerial functions - Micro and Macroeconomics applied to business environment – Role and responsibilities of business economists

Unit II-Demand Analysis (15 Hours)

Analysis of demand: Meaning of demand – the basis of consumer demand – Utility – Total Utility - Marginal Utility - Law of Diminishing Marginal Utility – Cardinal and Ordinal Concept of Utility – Law of Demand - Shift in demand curve - Meaning and nature of indifference curve - Shift in indifference curve and properties of indifference curve - Consumer equilibrium - Effect of change in price & consumption - Income & Consumer demand and substitution & Price changes.

UNIT III Supply and Pricing (15 Hours)

Supply and Production : Meaning of Supply – Determinants - Law - Schedule and supply curve – Elasticity of supply - Production – Production - Function- Laws of Production – Iso-Quant's – Pricing - Market structure and pricing decision – Pricing under perfect competition – Characteristic and Price determination – Monopoly – Kinds – Causes - Price Output Decision and price discrimination - Monopolistic competition – Price output decision in short and Long run – Equilibrium - Oligopoly – Definition - Sources and characteristics -Price rigidity and Price Leadership.

UNIT IV Economic Systems and Policies (15 Hours)

The Economic System - Capitalism and mixed economic system - Monetary Policy – Meaning – Scope - Limitations and Instruments – Fiscal policy – Definition – Objectives -

Taxation Policy - Formulation and its reforms - Monetization and demonetization of currency – impacts of Indian economy.

UNIT V Macro Economic Environment

(15 Hours)

Inflation - Business Cycle and Economic Linkages – Inflation and Deflation – Meaning and Index and application of Index -Causes and Measures - Business Cycle – Phases – Characteristics and various theories - Balance of Trade and Balance of Payment – Meaning – Causes - Kinds and Measures

TEXT BOOK

1. Sundaram KPM & Sundaram EN-(2017), Business Economics, Sultan Chand and sons, New Delhi.

BOOKS FOR REFERENCES

1. Ravilochanan.P, (2016), Business Economics, ESS PEE KAY Publishing House, Chennai.
2. Drivedi DN, (2018), Managerial Economics, Vikas Publishing House (p) Ltd, New Delhi.
3. Cherunilam, Francis, (2015), Business Environment, Himalaya Publishing House, New Delhi.

Relationship matrix for Course outcomes, Programme outcomes /Programme Specific Outcomes												
Semester	Course code		Course Title								Hours/ week	Credits
II	20UCR230206		CORE-6:BUSINESS ECONOMICS								5	3
Course Outcomes (COs)	Programme Outcomes (POs)					Programme Specific Outcomes (PSOs)					Mean Score of Cos	
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5		
CO-1	3	2	1	2	2	2	3	2	1	2	1.9	
CO-2	2	2	2	2	3	3	2	2	1	2	2.1	
CO-3	2	2	3	2	2	2	2	3	2	3	2.3	
CO-4	2	3	2	2	3	2	3	2	1	3	2.2	
CO-5	3	2	2	1	2	2	3	2	1	3	2.1	
Mean overall Score											2.1 (Medium)	

Semester	Course Code	Title of the Course	Hours/Week	Credits
II	20UCR230402	Allied 2-Business Statistics	5	4

Course Outcomes

CO No.	CO-Statements	Cognitive Levels (K –Levels)
	On successful completion of this course, students will be able to	
CO-1	acquire knowledge of measures of central tendency, measures of skewness, time series, probability, basic statistical concepts and SPSS.	K1
CO-2	understand concept of averages, correlation, index numbers, addition theorem and multiplication in probability, averages in SPSS.	K2
CO-3	apply measure of dispersion, curve fitting, index number theory to find the solution of real life problems in terms of business.	K3
CO-4	compare measures of central tendency, accuracy of the given data using correlation analysis and analyse Laspeyre's, Paasche's, Bowley's and Fisher's ideal method and research in behavioural sciences by SPSS.	K4
CO-5	evaluate the various measures of central tendency and measures of skewness using SPSS package, different indices and problems based on addition and multiplication theorem.	K5

Unit – I

(15 Hours)

Measures of central tendency - arithmetic mean, median & mode – correction of incorrect values - Open end classes - median for unequal intervals - quartiles, deciles & percentiles – relation between AM, median & mode - Measures of dispersion - Range – Quartile deviation - Mean deviation - standard deviation – relation between QD, MD & SD - coefficient of variation (simple problems & business applications only).

Unit – II

(15 Hours)

Measures of Skewness - computation of Karl Pearson's & Bowley's co-efficient of skewness - Correlation analysis - types of correlation – calculation - rank correlation without tie in ranks - Association of two attributes – types of association - consistency of data - Comparison of observed and expected frequencies - Yule's coefficient of association (simple problems & business applications only)

Unit – III

(15 Hours)

Index numbers - Methods of constructing indices - simple aggregative method - Weighted aggregative indices - Laspeyre's, Paasche's, Bowley's & Fisher's ideal method - weighted aggregative indices - quantity & value indices - test of adequacy of indices - time reversal test - factor reversal test - family budget method - method of least squares - fitting a straight line trend only (simple problems & business applications only)

Unit – IV**(15 Hours)**

Probability - concepts of probability - applications of addition theorem & multiplication theorem (no proofs, simple problems & business applications only)

Unit – V**(15 Hours)**

SPSS - introduction - Basic statistical concepts - Research in behavioral sciences - Types of variables - Reliability and Validity - summarizing data - Basic concepts - Measures central tendency - Variation - Skewness.

Books for Study

- S.P. Gupta, “*Statistical Methods*”, 33rd revised edition, Sultan Chand & Sons, New Delhi, 2005.
Unit-I Chapter 7 (Vol. I), Pages 177-189, 196-222, Chapter 8 (Vol. I), Pages 268-289, 293-301.
Unit-II Chapter 9 (Vol. I), Pages 330-341, Chapter 10 (Vol. I), Pages 377-382, 386-393, 404- 408, Chapter 12 (Vol. I), Pages 478- 488.
Unit-III Chapter 13 (Vol.I), Pages 515-545, 557-560, Chapter 14 (Vol. I), Pages 613-619.
Unit-IV Chapter 1 (Vol. II), Pages 751-765, 774-792.
- Ajai S. Gaur and Sanjaya S. Gaur, “*Statistical Methods for Practice and Research - A Guide to Data Analysis Using SPSS*”, Second Edition, Sage Publications Pvt. Ltd., 2009. **Unit – V** Chapter 1, Chapter 2, (Sections 2.1-2.3), Chapter 3, (Sections 3.1, 3.2).

Books for Reference

- Vijaya Krishnan and Sivathanu Pillai, “*Statistics for Beginners*”, Atlantic Books, 2011.
- EelkoHuizingh, “*Applied Statistics with SPSS*”, SAGE Publications Pvt. Ltd., 2007.

Relationship matrix for Course outcomes, Programme outcomes /Programme Specific Outcomes

Semester	Course code	Title of the Paper									Hours/ week	Credits
II	20UCR230402	Allied 2-Business Statistics									5	4
Course Outcomes (COs)	Programme Outcomes (POs)					Programme Specific Outcomes (PSOs)					Mean Score of Cos	
	PO-1	PO-2	PO-3	PO-4	PO-5	PSO-1	PSO-2	PSO-3	PSO-4	PSO-5		
CO-1	3	2	3	1	1	3	2	3	2	3	2.2	
CO-2	1	2	3	2	3	2	3	2	3	2	2.3	
CO-3	2	3	2	1	2	3	3	2	2	3	2.3	
CO-4	1	2	2	2	3	1	3	2	2	3	2.1	
CO-5	1	2	2	3	1	2	3	2	2	3	2.1	
Mean overall Score											2.2 (High)	

III	20UCR330207	CORE – 7: FINANCIAL REPORTING – I	5	3
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Course Outcomes

CO No.	CO-Statements	Cognitive Levels (K –Levels)
<i>On successful completion of this course, students will be able to:</i>		
CO1	Describe the conceptual and regulatory frameworks of financial reporting	K1
CO2	Explain the application of IFRS through Indian Accounting Standards and process of Transition to IFRS	K2
CO3	Apply IFRS (Ind AS) for transactions relating to intangible assets, impairment of assets, provisions and contingencies, etc	K3
CO4	Prepare and present financial statements as per Accounting standards	K3
CO5	Analyse the Financial performance of an entity using ratios and trend analysis	K4

Unit I The conceptual and regulatory framework for financial reporting (15 Hours)

The need for a conceptual framework and the characteristics of useful information, Recognition and measurement, Regulatory framework, The concepts and principles of groups and consolidated financial statements

Unit II Use of IFRS and Ind AS (15 Hours)

Understand the application of IFRS in India through the use of Ind AS – the applicability of Ind AS – the mapping of Ind AS to IFRS – differences between IFRS & Ind AS – the list of IFRS (Ind AS) – Process of transition to IFRS for the first time

Unit III Application of IFRS (Ind AS) for transactions (15 Hours)

Asset based standards such as PPE, Intangible assets, borrowing costs, impairment of assets, inventory & biological assets, provisions & contingencies, events after reporting period, accounting policies, estimates & errors

Unit IV Preparation & Presentation of Financial Statements (15 Hours)

Thorough knowledge of preparation & presentation of financial statements by incorporating the effects of the accounting standards (covered in module 2 only) - statement of profit or loss and other comprehensive income – statement of financial position (Balance sheet)

Unit V Analysis of Financial Statements**(15 Hours)**

Analyse the financial performance of an entity using the financial statements – use of ratios in performance evaluation – trend analysis – comparison with competition or industry average

Theory: 40% and Problem 60%

TEXT BOOK:

1. ACCA Study Material, Financial Reporting („FR“) (earlier known as „F7“) Kaplan Publishing

BOOKS FOR REFERENCE:

1. Intermediate Accounting; Donald E. Kieso, Jerry J. Weygandt, Terry D. Warfield; Wiley
2. Advanced Accounting; Joe Ben Hoyle, Thomas Schaefer, Timothy Douppnik; McGraw Hill
3. Intermediate Accounting; Loren Nikolai, John Bazley, Jefferson Jones; South-Western Cengage Learning.

Relationship matrix for Course outcomes, Programme outcomes /Programme Specific Outcomes												
Semester	Course code		Course Title								Hours/week	Credits
III	20UCR330207		CORE-7: FINANCIAL REPORTING-I								5	3
Course Outcomes (COs)	Programme Outcomes (POs)					Programme Specific Outcomes (PSOs)					Mean Score of Cos	
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5		
CO-1	3	2	2	3	2	3	2	1	2	1	2.1	
CO-2	3	2	3	3	2	3	2	2	2	1	2.3	
CO-3	3	2	3	2	1	3	3	3	3	1	2.4	
CO-4	3	2	3	2	2	3	3	3	2	1	2.4	
CO-5	3	2	2	3	1	3	3	3	3	1	2.4	
Mean overall Score											2.3 (High)	

III	20UCR330208	CORE – 8: BASICS OF COST ACCOUNTING	5	3
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Course Outcomes

CO No.	CO–Statements	Cognitive Levels (K –Levels)
<i>On successful completion of this course, students will be able to:</i>		
CO1	Describe the concepts and behaviour of costs and its classifications in manufacturing and Service industries	K1
CO2	Estimating the material , labour and overhead cost of business concerns	K2
CO3	Apply methods of costing for ascertaining the cost of products and services of a Business Firm	K3
CO4	Measure, monitor and report the performance of a firm	K4
CO5	Plan and control cost and revenue of firms through functional budgets and standard costing	K5

Unit I Information for Management

(15 Hours)

Sources of data (internal & external) – concept of cost – cost classification based on nature of expenses, function, variability – cost behaviour with use of graphs – concept of cost- objects, cost units & cost centres

Unit II Accounting for Costs

(15 Hours)

Accounting for material costs – ordering, receiving & issuing material – methods of valuing purchases and issues (FIFO & Weighted Average methods only) – EOQ – inventory levels – Accounting for labour – direct & indirect cost of labour – remuneration methods (individual & group) – labour turnover – overtime & idle time – labour efficiency, capacity & volume ratios – Accounting for overheads – allocation of overheads to production & nonproduction departments – apportion service overheads to production departments - production overhead absorption rates – entries for accounting of material, labour & overhead costs.

Unit III Methods of costing

(15 Hours)

Understanding of applying job & batch costing, Process costing (including joint products & by-products, equivalent production), service costing – understand the differences between absorption & marginal costing

Unit IV Budgeting & Standard costs

(15 Hours)

Understand the use of budgets and standard costs for planning & control – flexible budgets – reconciliation budgeted profits with actuals – meaning & calculation of standard costs – computation of simple variances v/s budgets & standards

Unit V Performance measurement**(15 Hours)**

Performance measurement – overview, Performance measurement – application, Cost reductions and value enhancement, Monitoring performance and reporting

Theory: 20% and Problem80%

TEXT BOOK:

1. ACCA Study Material, Management Accounting („MA“) (earlier known as „F2“) Kaplan Publishing-

BOOKS FOR REFERENCE:

1. Jain & Narang (2016), Cost Accounting Principles and Practices, Kalyani Publishers, New Delhi.
2. Banerjee, (2015), Cost Accounting, 12th edition, Macmillan Publishers, New Delhi.
3. S.N. Maheswari, (2018), Cost Accounting, S.Chand & Co, New Delhi.

Relationship matrix for Course outcomes, Programme outcomes /Programme Specific Outcomes											
Semester	Course code		Title of the Paper							Hours/ week	Credits
III	20UCR330208		CORE-8: BASICS OF COST ACCOUNTING							5	3
Course Outcomes (COs)	Programme Outcomes (POs)					Programme Specific Outcomes (PSOs)					Mean Score of Cos
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5	
CO-1	3	2	2	2	2	3	2	2	1	1	2
CO-2	3	2	2	2	2	3	2	2	2	1	2.1
CO-3	3	2	2	3	2	3	3	2	2	1	2.3
CO-4	3	2	2	3	2	3	3	2	2	1	2.3
CO-5	3	2	2	3	2	3	3	2	2	1	2.3
Mean overall Score										2.2 (High)	

III	20UCR330209	CORE – 9: BUSINESS ANALYTICS	3	2
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Course Outcomes

CO No.	CO Statements	Cognitive Level (K- level)
<i>On successful completion of this course, students will be able to:</i>		
CO1	Describe the concepts and functions of Business Analytics	K1
CO2	Explain the sources of data, classification of data and analysis of data	K2
CO3	Apply R language Programming skills in Business Analytics	K3
CO4	Design cells, worksheets and workbook with different formatting options	K4
CO5	Develop Business Analytics Models using Excel	K5

Unit I Introduction to Business Analytics (9 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. Business analytics model: Graphical model, spreadsheet model, Algebraic model - overview of business analytics.

Unit II Big data analytics (9 Hours)

Data mining and Data warehouse- Visualization/ Data Issues Organization/sources of data Importance of data quality - Dealing with missing or incomplete data- Data Classification - introduction to data mining- data mining process – Decision modelling.

Unit III R Language (9 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 IV Formatting of Excel Sheets (9 Hours)

Ribbon – Tabs on the Ribbon-Groups-Use the ribbon- Collapse the ribbon-Workbook-Worksheet(Select, insert, copy, move, rename)- Insert and Delete Cells-Format Cells- Cell size and Font – Alignment data types –Wrap Text – Merge options- Cell styles Formatting as table-conditional Formatting –Formulas – Constructing formulas using arithmetic, relational and logical operators- Use of functions- Data formatting and Data Validation – Naming single cell and group of cells –Sort and Filter options

Unit V Data Analysis through Excel**(9 Hours)**

Statistical and Financial functions –Creation of Charts- What-if analysis: Goal Seek, Data table and Scenario Manager-Pivot table and Pivot charts – Data analysis tool – Designing Spread sheet statistical and financial models.

TEXT BOOK:

1. PurbaHaladyRao (2015), Business Analytics an application focus, PHILearning Private Limited, Delhi

BOOKS FOR REFERENCE:

1. A. Ohri (2012), R for Business Analytics, Springer, New York
2. Danielle Stein Fairhurst (2015), Using Excel for Business Analytics, A guide to Financial Modelling Fundamentals, John Wiley & Sons Singapore Pte. Ltd, Singapore
3. Wayne L. Winston (2014), Marketing Analytics- Data Driven Techniques with Microsoft Excel, John Wiley & Sons Singapore Pte. Ltd, Singapore
4. PurbaHaladyRao (2013), Business Analytics an application focus, PHILearning Private Limited, Delhi

WEB RESOURCES:

1. https://cran.r-project.org/doc/contrib/Paradis-rdebuts_en.pdf
2. <https://www.tutorialspoint.com/r/index.htm>
3. <https://www.guru99.com/r-tutorial.html>
4. <https://support.microsoft.com/en-gb/excel>
5. <https://www.excel-easy.com>

Relationship matrix for Course outcomes, Programme outcomes /Programme Specific Outcomes												
Semester	Course code		Course Title								Hours/Week	Credits
III	20UCR330209		CORE-9: BUSINESS ANALYTICS								3	2
Course Outcomes (COs)	Programme Outcomes (POs)					Programme Specific Outcomes (PSOs)					Mean Score of Cos	
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5		
CO-1	3	3	3	2	2	3	3	2	1	1	2.3	
CO-2	3	3	3	2	2	3	2	1	2	1	2.2	
CO-3	3	3	3	3	2	3	2	1	2	1	2.3	
CO-4	3	3	3	3	2	3	2	2	2	1	2.4	
CO-5	3	3	3	3	2	3	2	2	2	1	2.4	
Mean overall Score											2.3 (High)	

III	20UCR330403	ALLIED – 3: MARKETING	4	4
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Course Outcomes

CO No.	CO Statements	Cognitive Level (K- level)
<i>On successful completion of this course, students will be able to:</i>		
CO1	Describe the concepts and various elements of marketing.	K1
CO2	Recognize value of customer in marketing environment.	K2
CO3	Discover different marketing strategies for the modern business world.	K3
CO4	Analyse various tools and channels for effective marketing communication	K4
CO5	Assess the global market place and develop sustainable marketing.	K5

Unit I Marketing & Marketing Process

(12 Hours)

Marketing – Definitions, Needs, Wants, Demand, Market offerings, Marketing myopia, Exchange, Market, Customer value and satisfaction —Marketing Concepts – Marketing process - Marketing management – Marketing Mix (7 P's) – Managing Customer relationships & Capturing customer value - Managing the marketing effort and marketing return on investment.

Unit II Marketing Environment & Customer value

(12 Hours)

Marketing Environment: Micro & Macro – Managing marketing information: MIS, Marketing Research, CRM, Big Data & Marketing Analytics - Consumer markets: Characteristics Affecting Consumer markets , Consumer Buying Decision Behaviour & the Buyer decision process - Business markets and business buyer behaviour – Consumer value driven marketing strategies: Market segmentation, Targeting, differentiation and positioning.

Unit III Product, Services, Brands & Pricing

(12 Hours)

Product and Services: Definitions , Levels and Classification, Product and Service decisions: Product/Service Attributes, Branding, Packaging Labelling & Logos, Product support services – New product planning & development – Product mix - Product life cycle strategies - Services Marketing : Nature & Characteristics of service , Marketing Strategies for Service firms- Branding Strategy : Brand Equity and Brand Value , Building Strong Brands. - Pricing – Major Pricing Strategies – Internal and external considerations affecting pricing decisions.

Unit IV Marketing channel and Marketing Communication**(12 Hours)**

Marketing channel : Nature, importance and types ; Channel behaviour, Levels , conflict & Multichannel distribution. Retailing & Wholesaling: Types, Decisions, Trends & Developments - Marketing Communication (Promotion) mix : Advertising, Personal Selling, Sales promotion, Public Relations, Direct marketing - Communication process – steps in developing effective marketing communication – setting the total promotion budget and mix.

Unit V Global Market Environment and Sustainable Marketing**(12 Hours)**

Extended marketing mix – Process, People, Physical Evidence. Competitive analysis and strategies – Global market environment: Elements, Sustainable Marketing : Consumerism and environmentalism , sustainable marketing principles - social responsibility and marketing ethics - Recent Trends in marketing.

TEXT BOOK:

1. Kotler, Philip. Armstrong, Gary. Agnihotri, Prafulla. Haque, Ehsan Ul. “Principles of Marketing”. 17th Edition, Delhi, Pearson, (2019)

BOOKS FOR REFERENCE:

1. William J Stanton, Michael J Etzel, Bruce J Walker (1994), FUNDAMENTALS OF MARKETING, Publisher: Mc GrawHill.
2. Philip Kotler et al. (2013). Marketing Management, Pearson Education. New Delhi
3. Gupta C.B., Nair Rajan (2016), Marketing Management, Sultan Chand & Sons, New Delhi.

Relationship matrix for Course outcomes, Programme outcomes /Programme Specific Outcomes												
Semester	Course code		Course Title								Hours/Week	Credits
III	20UCR330403		ALLIED 3 - MARKETING								4	4
Course Outcomes (COs)	Programme Outcomes (POs)					Programme Specific Outcomes (PSOs)					Mean Score of Cos	
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5		
CO-1	3	3	3	2	1	3	2	2	2	1	2.2	
CO-2	3	3	3	2	1	3	2	2	2	1	2.2	
CO-3	3	3	3	3	1	3	2	2	2	1	2.3	
CO-4	3	3	3	3	1	3	2	2	2	1	2.3	
CO-5	3	3	3	2	1	3	2	2	2	1	2.2	
Mean overall Score											2.2 (High)	

IV	20UCR430211	CORE – 11: FINANCIAL REPORTING-II	4	3
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Course Outcomes

CO No.	CO Statements	Cognitive Level (K- level)
<i>On successful completion of this course, students will be able to:</i>		
CO1	Describe Accounting Standards relevant to Income taxes, Government Grants, Foreign Exchange rates in the preparation of Financial Statements	K1
CO2	Prepare and interpret the relevant single entity financial statement	K2,K3
CO3	Construct and analyse consolidated financial statements for a simple group company	K4
CO4	Estimate and report the effect of intra-group trading on consolidation and effect of disposal of parent's investment in subsidiary	K5
CO5	Appraise lease accounting and select Financial Instruments	K6

Unit I Application of Accounting standards (12 Hours)

Standards related to Incomes Taxes, cash flows, Government Grants, effects of changes in foreign exchange rates, investments in associates & joint ventures, earnings per share, investment property, non-current assets held for sale and fair value measurement

Unit II Preparation of Single Entity Financial Statements (12 Hours)

Preparation of statement of changes to equity and cash flow statements for a single entity, statement of profit or loss and balance sheet with adjustments pertaining to the standards covered in module 1)

Unit III Group Financial Statements-I (12 Hours)

Consolidated financial statements (excluding group cash flow statement) for a simple group with one subsidiary and one associate – computation of fair value of net assets, goodwill and Non-Controlling Interest (NCI) on date of acquisition.

Unit IV Group Financial Statements-II (12 Hours)

Computation of group reserves on date of consolidation – fair value adjustments on consolidation – effects of intra-group trading on consolidation – effect of disposal of parent's

investment in subsidiary in parent's individual financial statements and in consolidated financial statements

Unit V Standards on specific transactions

(12 Hours)

Accounting for Leases (including right-of-use assets, exemption criteria, sale & leaseback transactions), Financial instruments (excluding hedge accounting & impairment of financial assets) including recognition & measurement of financial assets, financial liabilities & equity

Theory: 20% and problem80%

TEXT BOOK:

1. ACCA Study Material, Financial Reporting („FR“) (earlier known as „F7“) Kaplan Publishing

BOOKS FOR REFERENCE:

1. Intermediate Accounting; Donald E. Kieso, Jerry J. Weygandt, Terry D. Warfield; Wiley
2. Advanced Accounting; Joe Ben Hoyle, Thomas Schaefer, Timothy Douppnik; McGraw Hill
3. Intermediate Accounting; Loren Nikolai, John Bazley, Jefferson Jones; South-Western Cengage Learning.

Relationship matrix for Course outcomes, Programme outcomes /Programme Specific Outcomes												
Semester	Course code					Course Title					Hours/Week	Credits
IV	20UCR430211					CORE - 11: FINANCIAL REPORTING-II					4	3
Course Outcomes (COs)	Programme Outcomes (PO)					Programme Specific Outcomes (PSO)					Mean Scores of COs	
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5		
CO1	3	3	2	2	2	3	3	2	2	1	2.3	
CO2	3	3	2	2	2	3	3	2	2	1	2.3	
CO3	3	3	2	2	2	3	3	2	2	1	2.3	
CO4	3	3	2	2	2	3	3	2	2	1	2.3	
CO5	3	3	2	2	2	3	3	2	2	1	2.3	
	Mean Overall Score										2.3 (High)	

IV	20UCR430212	CORE – 12: FINANCIAL MANAGEMENT – I	4	3
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Course Outcomes

CO No.	CO Statements	Cognitive Level (K- level)
<i>On successful completion of this course, students will be able to:</i>		
CO1	Describe terms, objectives, elements, concepts and principles relating to financial management	K1,K2
CO2	Explain the macroeconomic Business environment from financial management perspective	K2
CO3	Use various working capital management strategies to balance between profitability and liquidity of the business firms	K3
CO4	Analyse various aspects of receivables and payables management	K4
CO5	Evaluate long term investment decisions by applying capital budgeting techniques	K5

Unit I Role & Purpose of Finance Function

(12 Hours)

Financial objective of a business organisation – shareholder value maximisation v/s profit maximisation, growth in earning per share, total shareholder return – possible conflict between stakeholder objectives and balancing them– linkage of financial objective with corporate strategy – financial & other objectives of a not-for-profit organisation

Unit II Financial Management Environment

(12 Hours)

Macroeconomic environment of the business – role & impact of fiscal & monetary policies, interest rate & exchange rate policies – competition policies – nature & role of financial markets such as capital market, money market, currency market – products in capital markets & money markets such as derivatives

Unit III Working Capital Management-I

(12 Hours)

Elements and composition of working capital – objective of working capital management through balancing of profitability v/s liquidity – cash operating cycle, factors influencing it and computation thereof – management of inventory through EOQ, inventory levels, availing bulk discounts,

Unit IV Working Capital Management-II

(12 Hours)

Early payment discounts and Just-In-Time (JIT) techniques – management of receivables through credit policy, early settlement discounts, extending credit period, factoring & invoice discounting – managing accounts payables through bulk discounts, early payment discounts –

managing cash using Baumol's model and Millar-Orr model – working capital financing strategies

Unit V Investment Appraisal

(12 Hours)

Types of investment projects such as mutually exclusive projects & independent projects - Use of discounted cash flow (DCF) and non-DCF tools for investment appraisal – payback period & discounted payback – Return on Capital Employed (ROCE) – Net Present Value (NPV) and Internal rate of Return (IRR) – relative merits & demerits of these methods – project risk assessment through sensitivity analysis – lease v/s buy decision – replacement cycle decision – single period capital rationing – risk adjusted discount rates

Theory-40% and problem 60%

TEXT BOOK:

1. ACCA Study Material, Financial Management („FM”) (earlier known as „F9”) Kaplan Publishing

BOOKS FOR REFERENCE:

1. Principles of Corporate Finance; Richard Brealey, Stewart Myers, and Franklin Allen; McGraw Hill
2. Fundamentals of Financial Management; James Van Horn, and John Wachowicz; Pearson
3. Financial Management (2017) , Khan& Jain, Tata McGraw-Hill Education.

Relationship matrix for Course outcomes, Programme outcomes /Programme Specific Outcomes												
Semester	Course code				Course Title						Hours/Week	Credits
IV	20UCR430212				CORE – 12: FINANCIAL MANAGEMENT-I						4	3
Course Outcomes (COs)	Programme Outcomes (PO)					Programme Specific Outcomes (PSO)					Mean Scores of COs	
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5		
CO1	3	2	2	2	2	3	3	2	1	1	2.1	
CO2	3	2	2	2	2	3	3	2	1	1	2.1	
CO3	3	2	2	2	2	3	3	2	2	1	2.2	
CO4	3	2	2	2	2	3	3	2	2	1	2.2	
CO5	3	2	2	2	2	3	3	2	3	2	2.4	
	Mean Overall Score										2.2 (High)	

IV	20UCR430213	CORE – 13: FUNDAMENTAL OF MARKETING ANALYTICS	3	2
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Course Outcomes

CO No.	CO Statements	Cognitive Level (K- level)
<i>On successful completion of this course, students will be able to:</i>		
CO1	Describe the role and relevance of various types of marketing analytics.	K1
CO2	Identify statistical tools for developing analytical models in Marketing	K2
CO3	Interpret data base to determine the attitude and preferences of consumers	K3
CO4	Develop Marketing and Advertising mix models	K3
CO5	Evaluate the marketing strategies and models through social media analytics	K4

Unit I Introduction to Marketing Analytics (9 Hours)

Introduction to Marketing and Marketing Analytics - Overview of using data and types of Data - Week Summary - Decision making - Business analytics - Descriptive - Predictive and Prescriptive Analytics

Unit II Statistics for Analytics (9 Hours)

Use of data in decision making – Identifying Statistical techniques, Population vs Sample, Variables/data - Different Visualization Techniques for data - Descriptive Measures Used (Central Tendency/Variability) - Distribution, Normal Distribution: it's Significance - Exploring relation between variables

Unit III Brand and Customer analytics (9 Hours)

Brand Positioning-Brand Image Trafficking –Image Profiling –Perceptual Mapping-Customer analytics: What customer wants? Why customer wants – Conjoint analysis-Customer life time value -Customer churn and customer lifecycle analytics-propensity analytics- Analytics for customer segmentation and targeting – Recommender system: Principles and methods- market basket analysis: Types and algorithms – RFM analysis for customer segmentation Cross sell and Upsell models- Case studiesPoint-of-Sale Data - How to arrive at the right pricing approach – Managing Pricing to meet top line & bottom line goals - Pricing plans

Unit IV Marketing Mix Analytics (9 Hours)

Marketing mix modelling – Basic and emerging variables – Types of marketing mix models: Above the line marketing – below the line marketing- through the line marketing – regression

models. Advertising mix modelling Advertising analytics: Attribution, Optimisation and allocation- Benefits of advertising analytics-Tools for advertising analytics- Case studies

Unit V Marketing and Social Media analytics

(9 Hours)

Social media analytics-Text mining and Sentiment Web analytics – online traffic analytics – conversion analytics-click analytics- Google analytics -Audience analytics –Performance analytics –Competitive analytics-influencer analytics-Sentiment analytics-Customer service analytics-online social intelligence: Extracting signal from Noise-Case studies.

TEXT BOOK:

1. Mike Grigsby (2018), Marketing Analytics- A Practical Guide to Improving consumer Insights Using Data Techniques, , Kogan Page, Delhi

BOOKS FOR REFERENCE:

1. Wayne Winston, Microsoft Excel (2019), Data analysis and Business Modelling, Microsoft, Sixth Edition
2. Kun Ren (2016), Learning R Programming : Language, tools and Practical Techniques, PACKT Publishing Ltd.
3. Chuck Hemann& Ken Burbary(2013), Digital Marketing Analytics: Making Sense of Consumer data in a digital world, Que Publications.
4. Massimiliano Bonacchi& Paolo Perego(2019), Customer Accounting: Creating Value with Customer Analytics, Springer

WEB RESOURCES:

- 1.<https://www.wordstream.com/marketing-analytics>
- 2.<https://www.marketingevolution.com/marketing-essentials/marketing-analytics>
- 3.<https://www.demandjump.com/blog/what-are-marketing-analytics-tools>

Relationship matrix for Course outcomes, Programme outcomes /Programme Specific Outcomes											
Semester	Course code		Course Title					Hours/Week	Credits		
IV	20UCR430213		CORE-13: FUNDAMENTAL OF MARKETING ANALYTICS					3	2		
Course Outcomes (COs)	Programme Outcomes (PO)					Programme Specific Outcomes (PSO)					Mean Scores of COs
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5	
CO1	3	3	3	2	2	3	2	2	1	2	2.3
CO2	3	3	3	2	2	3	3	2	1	2	2.4
CO3	3	3	3	2	2	3	3	2	1	2	2.4
CO4	3	3	3	2	2	3	3	2	1	2	2.4
CO5	3	3	3	2	2	3	3	2	1	2	2.4
Mean Overall Score											2.4 (High)

IV	20UCR430301A	CORE ELECTIVE – 1A: MODERN BANKING THEORY	4	4
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Course Outcomes

CO No.	CO Statements	Cognitive Level (K- level)
<i>On successful completion of this course, students will be able to:</i>		
CO1	Describe the Fundamental concepts and functions of different types of Banks	K1
CO2	Explain the rights and liabilities of a customer and a banker in regard to various situations.	K2
CO3	Utilise cheque and Bills of Exchange as negotiable instrument	K3
CO4	Analyse and manage the risks in banks	K4
CO5	Explain the recent trends in banking operations	K5

Unit I Banking Evolutions in India

(12 Hours)

Banking: Meaning - Evolution of Indian Banking system; Structure of Banks in India: Different types of Banks in India; Nationalisation of Banks for Implementing Govt. Policies; Reserve Bank of India (Central Bank): Its Functions; Commercial Bank: Its Functions, Clearing Houses, Creation of Credit- New Banking initiatives taken by Govt. for Universal Banking – Merchant Banking- Meaning and features.

Unit II Banking Products and Services

(12 Hours)

Products / services offered by bank- Non fund based facilities-Ancillary services - Types of customers- minors - joint account holders - HUF - firms - companies - trusts - societies - Govt. and public bodies- Banker customer relationship- General and special relationship - Termination of Banker -Customer Relationship - Know Your Customer' Guidelines of the RBI- Customer Identification Procedure, Customer Identification Requirements. Customer grievances and redressal – Banking Ombudsman

Unit III Negotiable Instruments

(12 Hours)

Negotiable Instruments: Features – Types -Special parties to Negotiable Instrument. Cheque - Essentials of Cheque- Crossing of Cheque; Endorsement and its classifications, Payment of cheque, Collection of Cheque, Dishonour of Cheque, Roles and Responsibilities of Paying Banker and Collecting Banker. Bills of Exchange: Definition, characteristics and Parties involved – Difference between Bill and Cheque.

Unit IV Risk Management in Banks and International Banking Management (12 Hours)

Risk Management in Banks: An Overview, Credit Risk Management, Liquidity and Market Risk Management, Operational Risk Management, Special Issues- Risk Management Organisation; Reporting of Banking Risk; Risk Adjusted Performance Evaluation- Basel Banking Norms III. International Banking: An Overview, Legal & Regulatory Framework, International Banking Operations Management, Risk Management in International Banking, Special Issues: Technology and International Banking; Globalisation and International Banking; Financial Innovations in International Banking.

Unit V Recent trends in Banking (12 Hours)

Communication Networks in Banking system, Automated Clearing Systems, Clearing House Inter-bank Payment System (CHIPS), Electronic Fund Management, Electronic Clearing System (ECS): Important aspects/ features, Real Time Gross Settlement (RTGS) ;National Electronic Funds Transfer (NEFT) ;Indian Financial System Code (IFSC) ; Automated Teller Machines (ATMs) ;Internet Banking ;Core Banking Solutions (CBS) ;Computerization of Clearing of Cheques ;Cheque Truncation System (CTS). E-Banking , mobile Banking- smart Cards- types –Financial Applications of Smart Cards, Artificial intelligence – Application of AI in banking- chat bots- Block chain – Cloud computing -cyber security . Challenges in banking – Crypto currency - Bit coins – effect of crypto currencies in the future of banking

TEXT BOOKS:

1. M. L.Tannan, (2010), Banking Law and Practice in India - India Book House, New Delhi.

BOOKS FOR REFERENCE:

1. Sundaram., K.P.M. & Varshney P.N., (2014), Banking Theory Law & Practice, Sultan Chand & Sons, New Delhi.
2. Gordon E. Natarajan K., (2016), Banking Theory Law & Practice, Himalaya Publishing House, Mumbai.
3. Gurusamy.S, (2009), Banking Theory Law and Practice, Tata McGraw Hill, New Delhi

Relationship matrix for Course outcomes, Programme outcomes /Programme Specific Outcomes											
Semester	Course code		Course Title					Hours/Week		Credits	
IV	20UCR430301A		Core Elective– 1A MODERN BANKING THEORY					4		4	
Course Outcomes	Programme Outcomes (POs)					Programme Specific Outcomes (PSOs)					Mean Scores of Cos
	PO1	PO 2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO 5	
CO1	3	3	3	2	1	3	2	3	2	1	2.3
CO2	3	3	3	2	1	3	3	3	2	1	2.4
CO3	3	3	3	3	1	3	3	2	2	1	2.4
CO4	3	2	2	3	1	3	3	2	2	1	2.2
CO5	3	3	2	2	1	3	3	2	2	1	2.2
	Mean Overall Score										2.3 (High)

IV	20UCR430301B	CORE ELECTIVE – 1B: RESEARCH METHODOLOGY	4	4
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Course Outcomes

CO No.	CO Statements	Cognitive Level (K- level)
<i>On successful completion of this course, students will be able to:</i>		
CO1	Define various concepts & terms associated with scientific business research	K1
CO2	Identify the Research Problem and Formulate suitable research design and hypothesis.	K2
CO3	Apply suitable methods for sample selection, measurement and scaling	K3
CO4	Analyse and interpret the data using appropriate statistical techniques.	K4
CO5	Develop a research report based on the interpreted data	K4 & K5

Unit I Introduction

(12 Hours)

Meaning of research - Objectives of research – Reasons for doing research - Benefits, Importance and significance of research -Types of research - Research approaches - Research methods Versus methodologies - Research process - Criteria of a good research – Qualities of a good researcher - Opportunities and challenges for researchers from Indian perspective- Scope of research in commerce

Unit II Research Problem, Design and Hypothesis

(12 Hours)

Research Problem - Meaning- Selecting the research problem - Necessity of defining the research problem - Techniques involved in defining a research problem – Research Design - Meaning - Need for Research design - Features of a good design - Important concepts of research design - Types of Research Designs -Hypothesis- Types of hypotheses - Framing of hypotheses.

Unit III Sampling and Scaling Techniques

(12 Hours)

Population of the study -Census and sample surveys – Sample size- Criteria for determining sample size- Sampling-Types of sampling - Principles and characteristics of Sampling - Criteria for selecting sampling– factors influencing inference of data from sample. Measurement and Scaling Techniques -Measurement in Research -Measurement Scales - Sources of Error in Measurement -Tests of Sound Measurement -Technique of Developing Measurement Tools -Scaling -Meaning of Scaling -Scale Classification Bases- Important Scaling Techniques - Scale Construction Techniques

Unit IV Data collection and Analysis**(12 Hours)**

Source of data- Primary source and secondary source- Collection of primary data - Observation method -Interview method - Questionnaire method -Data through Schedules - Difference between Questionnaire and Schedule – Questionnaire construction in google form and other methods of data collection –Collection of secondary data.

Data Processing – Coding- Editing - Data validation -Tabulation - Types of Tables ,Analysis and presentation – Graphical representation of data: Appropriate usage of Bar Chart, Pie Chart, Histogram, Leaf and Stem, candle stick , Box Plots (Use of MS excel) - Testing of hypotheses - Statistical treatment - Descriptive, Z test, T-test, X2 - test, ANOVA, Correlation and Regression - Use of Statistical Packages – SPSS.

Unit V Interpretation and Reporting**(12 Hours)**

Interpretation & Report writing - Meaning of interpretation - Need for interpretation - techniques of interpretation - Precaution in interpretation - Significance of report writing - Different steps in writing report - Layout of the research report - Types of reports - Mechanics of writing a research report - Precautions while writing research reports- Plagiarism checking and code of ethics.

TEXT BOOK:

1. Kothari, C.R, and Gaurav Garg (2014), Research Methodology Methods and Techniques, New Age International, New Delhi.

BOOKS FOR REFERENCE:

1. Wilkinson and Bhandarkar, (2014), Methodology and Techniques of Social Research, Himalaya Publishing House, Mumbai.
2. M. Ranganatham & Dr. O.R. Krishnaswamy (2014), Methodology of Research in Social Sciences, Himalaya Publishing House, Mumbai.
3. Devendra Thakur, (2015), Research Methodology in Social Sciences, Deep and Deep, New Delhi.
4. Gopal Lal Jain, (2014), Research Methodology, Mangal Deep, Jaipur.
5. Bhome Sharadha (2014), Research Methodology, Himalaya publication house Pvt.Ltd, New Delhi

Relationship matrix for Course outcomes, Programme outcomes /Programme Specific Outcomes											
Semester	Course code		Course Title					Hours/ week	Credits		
IV	20UCR430301B		CORE ELECTIVE -1B: RESEARCH METHODOLOGY					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	3	2	1	2	2	3	2	1	2	2	2.0
CO2	3	3	3	2	2	2	3	3	2	1	2.4
CO3	3	3	3	2	1	2	3	3	2	1	2.3
CO4	3	3	3	2	2	3	3	3	2	1	2.5
CO5	3	3	2	2	2	3	3	2	2	2	2.4
	Mean Overall Score										2.3 (High)

IV	20UCR430404	ALLIED – 4: BUSINESS MANAGEMENT	4	4
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Course Outcomes

CO No.	CO Statements	Cognitive Level (K- level)
<i>On successful completion of this course, students will be able to:</i>		
CO1	Describe the basic concepts, process and theories of Management	K1
CO2	Explain the concepts and process of Planning and Decision Making	K2
CO3	Identify process of organising and suitable structure of organisation	K3
CO4	Analyse and apply the concept of direction, coordination and motivation	K4
CO5	Prove leadership and controlling skills in the efficient management of business	K5

Unit I Introduction to business management (12 Hours)

Introduction: Concept – nature- process- and significance of Management: Managerial roles- An overview of functional areas of management - Development of management thought; Classical and neo classical systems; Contingency approaches- Lean Management concepts

Unit II Planning (12 Hours)

Planning: Meaning – Importance-process –Types- Decision making – meaning and process- Management by objectives; corporate planning.

Unit III Organizing (12 Hours)

Organizing: Meaning - nature - process- significance - Authority and responsibility relationships - Centralization and decentralization- Departmentation- Organization structure – forms and contingency factors - Matrix organisation – Concept of 5s - Coordination.

Unit IV Direction, Co-ordination and Motivation (12 Hours)

Direction and Co-ordination – Direction: Concept, Features, Importance, Limitations; Elements of Direction: Elements of Directing – Supervision, Motivation, Leadership, Communication; – Co-ordination: Concept, Features, Importance, Limitations; Types- Internal and External; Co-ordination the Essence of Management - Motivation: Motivating and leading people at work: Motivation – meaning; Theories – Maslow, Herzberg, McGregor, and Ouchi; Financial and nonfinancial incentives.

Unit V Leadership and Control (12 Hours)

Leadership and Control: Leadership – meaning and leadership styles; Servant leadership. Leadership theories (Including continuum theory); Likert's System management.

Communication – nature - process - networks, and barriers-effective communication. Control- Concept and process effective control system - Techniques of control – TQM, Six Sigma, Responsibility Accounting, Kaizen, Pareto Chart, Fish-bone diagram etc.

TEXT BOOK:

1. Drucker Peter F, (2014), Practice of Management, Harper Collins Publishers of India Ltd., New Delhi

BOOKS FOR REFERENCE:

1. Koontz, H., & Weihrich, H. (2008). Essentials of Management. New York: McGraw Hill Education.
2. Drucker Peter F, (2014), Management Challenges for the 21st Century; Butterworth Heinemann, Oxford.
3. Kaul, V. K. (2012). Business Organization and Management, Text and Cases. New Delhi: Pearson Education

Relationship matrix for Course outcomes, Programme outcomes /Programme Specific Outcomes												
Semester	Course code		Course Title								Hours/ week	Credits
IV	20UCR430404		ALLIED 4: BUSINESS MANAGEMENT								4	4
Course Outcomes (COs)	Programme Outcomes (POs)					Programme Specific Outcomes (PSOs)					Mean Score of Cos	
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5		
CO-1	3	3	3	2	1	3	2	2	2	1	2.2	
CO-2	3	3	3	2	1	3	2	2	2	1	2.2	
CO-3	3	3	3	2	1	3	3	2	2	1	2.3	
CO-4	3	3	3	3	1	3	3	2	2	1	2.4	
CO-5	3	3	3	2	1	3	3	2	2	1	2.3	
Mean overall Score											2.3 (High)	

V	20UCR530214	CORE -14: FINANCIAL MANAGEMENT-II	4	3
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Course Outcomes

CO No.	CO Statements	Cognitive Level (K- level)
<i>On successful completion of this course, students will be able to:</i>		
CO1	Define the terms associated with business finance and various sources of funds	K1
CO2	Explain the various capital structure theories	K2
CO3	Apply business valuations models to assess the performance of companies.	K3
CO4	Identify and evaluate the factors influencing foreign exchange risks	K4,K5
CO5	Assess the risks involved in derivatives.	K6

Unit I Business Finance and Sources of Funds

(12 Hours)

Understand & evaluate various short & long term sources of finance such as equity and debt – methods of raising equity such as rights issue, initial public offer (IPO) – sources of Islamic financing such as Murabaha, Musharaka, Mudaraba, Sukuk, Ijara – sources of fiancé for SME sector including venture capital, crowd funding and angel financing

Unit II Capital Structure Theories and Cost of Capital

(12 Hours)

Estimating cost of equity using dividend growth model (DGM), Capital Asset pricing Model (CAPM), concept of systematic & unsystematic risk – estimating cost of debt (irredeemable & redeemable), convertible debt – estimating Weighted Average Cost of Capital (WACC) using book value and market value weightages – capital structure theories including traditional view and Modigliani-Millar view (without & with tax) – pecking order theory

Unit III Business Valuations

(12 Hours)

Purpose of business valuation – various situations which demand business valuation – models for valuation of equity using dividend model, net asset method, cash flow approach, earning method (using PE ratio), earnings yield method – valuation of debt

Unit IV Financial Risk Management-I

(12 Hours)

Sources of & factors influencing Foreign currency risks – types of currency risks such as transaction risk, translation risk, & economic risks – causes of currency rate fluctuations including balance of payments, purchasing power parity (PPP), interest rate parity (IRP).

Unit V Financial Risk Management-II

(12 Hours)

Fischer equation – tools of managing currency risks such as internal tools (currency of invoice, netting, leading & lagging) and external tools (forwards, futures, options & swaps, money market hedging) – Causes of interest rate fluctuations - managing interest rate risks through internal tools (matching and smoothing, asset & liability management, forward rate agreements (FRA)

Theory 20% and Problems 80%

TEXT BOOK:

1. ACCA Study Material, Financial Management ('FM') (earlier known as 'F9') Kaplan Publishing

BOOKS FOR REFERENCE:

1. Fundamentals of Financial Management; James Van Horn, and John Wachowicz; Pearson
2. Principles of Corporate Finance; Richard Brealey, Stewart Myers, and Franklin Allen; McGraw Hill

Relationship matrix for Course outcomes, Programme outcomes /Programme Specific Outcomes												
Semester	Course code	Course Title									Hours/ week	Credits
V	20UCR530214	CORE -14: FINANCIAL MANAGEMENT-II									4	3
Course Outcomes (COs)	Programme Outcomes (POs)					Programme Specific Outcomes (PSOs)					Mean Score of Cos	
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5		
CO-1	1	1	2	2	2	1	2	2	1	2	1.6	
CO-2	2	3	2	3	2	3	1	2	2	3	2.3	
CO-3	2	1	2	2	1	3	2	3	3	3	2.2	
CO-4	2	2	2	3	2	2	2	3	3	2	2.3	
CO-5	2	3	3	2	2	3	3	2	3	3	2.6	
Mean overall Score											2.2 (High)	

V	20UCR530215	CORE-15 : AUDIT AND ASSURANCE	4	3
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Course Outcomes

CO No.	CO Statements	Cognitive Level (K- level)
<i>On successful completion of this course, students will be able to:</i>		
CO1	Explain the concept of audit and assurance and the functions of audit, corporate governance, including ethics and professional conduct.	K1
CO2	Demonstrate how the auditor obtains and accepts audit engagements, obtains an understanding of the entity and its environment, assesses the risk of material misstatement and plans an audit of financial statements.	K2
CO3	Describe and evaluate internal controls, techniques and audit tests, including IT systems to identify and control risks.	K3
CO4	Identify the work and evidence obtained by the auditor and others required to meet the objectives of audit engagements and the application of the International Standards on Auditing (ISAs)	K4
CO5	Assess the techniques of gathering audit evidences through appropriate IT Tools and prepare auditor's report.	K5

Unit I Audit framework and regulation

(12 Hours)

Concept of audit & assurance – professional ethics of an auditor – scope of internal & external audit – governance & audit – Ethical threats & Safeguards - discuss the importance and purpose of engagement letters and their contents.

Unit II Planning and risk assessment

(12 Hours)

Obtaining & planning for audit assignments - identify and explain the need for, benefits of and importance of planning an audit– understanding the entity & its environment – assessing audit risk – fraud risk – interim audit and impact of work performed - audit planning & documentation – audit evidence, documentation, audit sampling and working papers

Unit III Internal control & audit procedures

(12 Hours)

Internal control system assessment – control environment, risk assessment procedures, monitoring of controls – evaluation of internal control system by auditor – test of control – communication on internal controls-Explain how auditors record internal control systems including the use of narrative notes, flowcharts, organigrams and internal control questionnaires.

Unit IV Audit of specific items

(12 Hours)

Audit of receivables, inventory, payables & accruals, bank & cash, tangible & intangible assets, share capital & reserves, directors' remuneration – details of audit checks for these items and reporting thereof – use of management representation.

Unit V Audit evidence & reporting**(12 Hours)**

Techniques of collecting audit evidence such as inspection, observation, external confirmation, recalculation, analytical procedures, and enquiry – quality & quantity of audit evidence – audit sampling – computer assisted auditing techniques – explain the use of automated tools and techniques in the context of an audit including the use of audit software, test data and other data analytics tools – discuss and provide relevant examples of the use of automated tools and techniques - review procedures including subsequent events, going concern, written representations – auditor’s report contents & opinion-Explain the overall objectives and importance of quality control procedures in concluding an audit.- Discuss the need for auditors to communicate with those charged with governance.

TEXT BOOK:

1. Audit & Assurance: ACCA Study Text, Kaplan Publishing, Berkshire, UK

BOOKS FOR REFERENCE:

1. Audit and Assurance: BPP learning media
2. Audit and Assurance: Emily Woolf International
3. S.K Basu: Auditing Principles & Techniques, Pearson

Relationship matrix for Course outcomes, Programme outcomes /Programme Specific Outcomes												
Semester	Course code	Course Title									Hours/ week	Credits
V	20UCR530215	CORE-15 : AUDIT AND ASSURANCE									4	3
Course Outcomes (COs)	Programme Outcomes (POs)					Programme Specific Outcomes (PSOs)					Mean Score of Cos	
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5		
CO-1	2	2	2	2	2	3	2	2	2	2	2.1	
CO-2	2	2	3	3	2	2	2	2	2	2	2.2	
CO-3	2	3	3	2	2	2	2	3	3	2	2.4	
CO-4	2	2	3	2	3	2	3	2	3	2	2.4	
CO-5	2	3	2	2	2	2	2	2	2	3	2.2	
Mean overall Score											2.4 (High)	

V	20UCR530216	CORE-16: DIRECT TAXATION	4	3
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Course Outcomes

CO No.	CO Statements	Cognitive Level (K- level)
<i>On successful completion of this course, students will be able to:</i>		
CO1	Outline the fundamentals of Income Tax Act, 1961 and recent amendments.	K1
CO2	Describe the elements of taxable income from salary and tax liability.	K2
CO3	Assess taxable income from different types of house properties	K3
CO4	Calculate taxable income from business & profession and tax liability.	K4
CO5	Develop models for taxable income from capital gains and taxable income from the other sources	K5

Unit I Fundamentals of Income Tax

(12 Hours)

Definitions of Previous Year, Assessment Year, Persons, Assessee, Income and Gross Total Income, Capital and Revenue Receipts and Capital and Revenue Expenditures- Residential status and Incidence of Tax- Income exempt under sec.10.

Unit II Taxable income from salary

(12 Hours)

Meaning, forms and Taxability of Salary and Allowances - Valuation and Taxability of Perquisites- Deductions from Salary- Deductions for individuals U/S 80- Computation of Taxable salary and tax liability.

Unit III Taxable income from house properties

(12 Hours)

Meaning of GAV and NAV - Types of House Property - Deduction inv/s 24 - Computation of Income from House Property and tax liability.

Unit IV Taxable income from business and profession

(12 Hours)

Basic Principles for Computing Business Income - Specific Deductions under the act, Specific Disallowances under the Act -Computation of Income from Business or profession and tax liability.

Unit V Capital gains and income from other sources

(12 Hours)

Definition of Capital Gain, Exceptions - Capital Gains exempt from Income Tax - Meaning of Transfer - Cost of Acquisitions and Cost Improvement - Meaning of Long Term and Short Term Capital Gain -Computation of Capital Gain and tax liability - Grossing up of Interest - Computation of Income from other Sources and tax liability.

Theory 20% and Problems 80%

TEXT BOOK:

1. Dr.Vinod K Singhania, "Students Guide to Income Tax", Taxmann Publications Pvt. Ltd., New Delhi, (Latest Edition).

BOOKS FOR REFERENCE:

1. Bagavathi Prasad, "Income Tax Law and Practice", WishwaPrakashan, New Delhi (Latest Edition).
2. Hariharan (Latest Edition), Income Tax Law and Practice, Mcgraw-Hill, Management, New Delhi.
3. T.S. Reddy & Y. Hari Prasad & Reddy (Latest edition), Income Tax Law, and Practice, Margham Publications, Chennai.

Relationship matrix for Course outcomes, Programme outcomes /Programme Specific Outcomes												
Semester	Course code	Course Title									Hours/ week	Credits
V	20UCR530216	CORE-16: DIRECT TAXATION									4	3
Course Outcomes (COs)	Programme Outcomes (POs)					Programme Specific Outcomes (PSOs)					Mean Score of Cos	
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5		
CO-1	2	2	2	2	2	3	2	2	2	2	2.1	
CO-2	2	1	2	3	2	2	3	2	2	2	2.1	
CO-3	2	3	3	2	2	2	2	3	3	2	2.4	
CO-4	2	2	3	2	1	2	3	2	3	2	2.2	
CO-5	2	3	2	2	2	2	2	2	2	3	2.2	
Mean overall Score											2.2 (High)	

V	20UCR530217	CORE-17: HUMAN RESOURCE MANAGEMENT	4	2
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Course Outcomes

CO No.	CO Statements	Cognitive Level (K- level)
<i>On successful completion of this course, students will be able to:</i>		
CO1	Describe the principles and practices 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 the factors influencing employee relations and grievance handling mechanisms	K4
CO5	Recognize the Employee empowerment in Indian and Global Scenario.	K5,K6

Unit I Introduction to Human Resource Management (12 Hours)

Definition and Concept, Features, Objectives, Functions, Scope and Development of Human Resource Management, Importance of Human Resource Management, Human Resource Practices. Human Resource Planning: Concept of Human Resource Planning (HRP), Factors in HRP, Process of HRP. Job Analysis and Design: Job Analysis, Job Description, Writing a Job Description, Job Specification, Job Design.

Unit II Recruitment, Selection & Induction (12 Hours)

Recruitment: Introduction, Concept of Recruitment, Factors Affecting Recruitment, Types of Recruitment. Selection: Introduction, Concept of Selection, Process of Selection, Selection Tests, Barriers in Selection. Induction: Introduction, Meaning and Definition of Induction, Need for Induction, Problems Faced during Induction, Induction Programme Planning.

Unit III Training and Development (12 Hours)

Employee Training: Concept and Significance of Training, Training Needs, Training Methods, Types of Training - Management Development - Concepts and Significance - Types of Management Development Programmes – Case Studies.

Unit IV Compensation Administration & Performance Appraisal (12 Hours)

Compensation Administration: Introduction, Nature and Significance, Methods of Compensation Determination - Incentives: Introduction, Concept of Incentives, Effective Incentive System, Types of Incentive Scheme Performance Appraisal: Introduction, Concept of Performance Appraisal, Purpose of performance appraisal, Process, Methods of Performance Appraisal, Major Issues in Performance Appraisal.

Unit V Employee Relations & Empowerment (12 Hours)

Introduction, Concept of Employee Relations, Managing Discipline, Managing Grievance, Employee Counselling. Employee Empowerment: Concept and process of Empowerment, Empowerment in Indian Scenario, Empowerment in Global Scenario. International HRM:

Introduction, Comparison of Domestic and International HRM, Challenges in International HRM – Recent Trends in HRM - Case Studies

TEXT BOOK:

1. Pravin Durai, Human Resource Management, Pearson Education, New Delhi, 2020.

BOOKS FOR REFERENCE:

1. Mamoria C.B. & Gankar S.V, Human Resource Management, Himalaya Publishing House New Delhi, 2016.
2. Monappa A and Saiyadain M, Personnel management, Mc-Graw Hill Education, New Delhi, 2017.
3. DeCenzo, D.A. & Robbins, S.P, Fundamentals of Human Resource Management, John Wiley and Sons, New Delhi, 2017.

Relationship matrix for Course outcomes, Programme outcomes /Programme Specific Outcomes											
Semester	Course code		Course Title					Hours/ week	Credits		
V	20UCR530217		CORE-17: HUMAN RESOURCE MANAGEMENT					4	2		
Course Outcomes (COs)	Programme Outcomes (POs)					Programme Specific Outcomes (PSOs)					Mean Score of Cos
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5	
CO-1	2	2	2	2	2	3	2	2	2	2	2.1
CO-2	2	1	2	3	2	2	3	2	2	2	2.1
CO-3	2	3	3	2	2	2	2	3	3	2	2.4
CO-4	2	2	3	2	1	2	3	2	3	2	2.2
CO-5	2	3	2	2	2	2	2	2	2	3	2.2
Mean overall Score											2.2 (High)

V	20UCR530218	CORE-18: GOVERNANCE, RISKS AND ETHICS	3	2
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Course Outcomes

CO No.	CO Statements	Cognitive Level (K- level)
<i>On successful completion of this course, students will be able to:</i>		
CO1	Define the principles of corporate governance	K1
CO2	Explain the roles, interests and claims of the internal and external parties involved in corporate governance.	K2
CO3	Compare and Contrast the objectives & principles of corporate governance in the public and private sectors.	K3,K4
CO4	Assess & adapt the professional skills required in workplace	K4
CO5	Evaluate various forms of leadership styles in corporate governance from ethical perspective.	K5

Unit I Principles of Corporate Governance (9 Hours)

Corporate Governance Principle-agent relationship in the context of governance – issues connected with separation of ownership and control over organisation activity – stakeholder analysis (power & interest) using Mendelow matrix and applying it to strategy & governance – CSR and organisation as a corporate citizen in the context of governance

Unit II The scope of governance (9 Hours)

Governance approaches & scope Role of institutional investors in governance systems – rules v/s principles approach to governance – duties of directors, functions of the Board, composition & balance of the Board – responsibility of the Board for risk management systems & internal control – purposes, roles & responsibilities of non-executive directors

Unit III Public sector governance (9 Hours)

Public sector governance- Compare & contrast the principles of governance in private sector, public sector, charitable trusts and NGOs – linking strategic objectives of a public sector organisation with governance systems

Unit IV Professional skills in workplace (9 Hours)

Professional skills in workplace - Effective communication (verbal & written, formal & informal, hierarchical) – commercial acumen (using judgement, exhibit awareness) – analytical mind (creating information and using it for the purpose of analysis in diagnosing business problems, strategic performance and evaluate strategic alternatives) – scepticism (challenging the status-quo and innovate) – evaluation (assess & appraise the business scenario)

Unit V Leadership, ethics & governance (9 Hours)

Leadership, ethics & governance- Qualities of leadership – leadership & organisational culture – ethical codes & leadership in the context of governance – management behaviour & ethics – ethical threats & safeguards against the threats – handling fraud, bribery & corruption.

TEXT BOOK:

1. Strategic Business Leader: ACCA StudyText, Kaplan Publishing

BOOKS FOR REFERENCE:

1. Ethics Incorporated, Dipankar Gupta, Sage Response, January 2013

Relationship matrix for Course outcomes, Programme outcomes /Programme Specific Outcomes												
Semester	Course code	Course Title									Hours/ week	Credits
V	20UCR530218	CORE-18: GOVERNANCE, RISKS AND ETHICS									3	2
Course Outcomes (COs)	Programme Outcomes (POs)					Programme Specific Outcomes (PSOs)					Mean Score of Cos	
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5		
CO-1	2	2	2	2	2	3	2	2	2	2	2.1	
CO-2	2	2	3	3	2	2	2	2	2	2	2.2	
CO-3	2	3	3	2	2	2	2	3	3	2	2.4	
CO-4	2	2	3	2	3	2	3	2	3	2	2.4	
CO-5	2	3	2	2	2	2	2	2	2	3	2.2	
Mean overall Score											2.4 (High)	

V	20UCR530219	CORE-19: FUNDAMENTALS OF FINANCIAL ANALYTICS	3	2
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Course Outcomes

CO No.	CO Statements	Cognitive Level (K- level)
<i>On successful completion of this course, students will be able to:</i>		
CO1	Identify and discuss the concepts of financial analytics from accounting and financial management perspective	K1,K2
CO2	Demonstrate the uses of Excel and R tools in financial analytics	K3
CO3	Apply appropriate techniques of descriptive and predictive analytics in finance	K4
CO4	Develop models for forecasting financial performance through excel	K5
CO5	Predict the risks and returns associated with investment proposals using R	K6

Unit I Introduction to Financial Analytics (9 Hours)

Meaning-Importance of Financial Analytics, Uses, Features -Documents used in Financial Analytics: Balance Sheet, Income Statement, Cash flow statement -Elements of Financial Health: Liquidity, Leverage, Profitability. Financial Securities: Bond and Stock investments - Securities Datasets and Visualization - Plotting multiple series.

Unit II Financial Analytics using excel (9 Hours)

Using Excel to Summarize Data, Slicing and Dicing Financial Data with PivotTables, Excel Charts to Summarize Marketing Data. Excel Functions to Summarize Data, Pricing Analytics, Risk based pricing, Fraud Detection and Prediction, Recovery Management, Loss Risk Forecasting, Risk Profiling, Portfolio Stress Testing.

Unit III Descriptive Analytics & Predictive analytics (9 Hours)

Descriptive Analytics, Data Exploration, Dimension Reduction and Data Clustering Geographical Mapping Market Basket Analysis. Predictive Analytics- Fraud Detection - Benford's law – Beneish score.

Unit IV Forecasting Analytics (9 Hours)

Forecasting Analytics- Estimating Demand Curves and Optimize Price, Price Bundling, Non Linear Pricing and Price Skimming, Forecasting, Correlation, Simple and Multiple Regressions to forecast sales. Modeling Trend and Seasonality Ratio to Moving Average Method and Winter's Method.

Unit V Financial Analytics using R (9 Hours)

Analyzing financial data and implement financial models using R. Process of Data analytics using R: obtaining publicly available data, refining such data, implement the models and generate typical output, Prices and individual security returns, Portfolio returns, and Risk Factor Models.

TEXT BOOK:

1. Analysis of Economic Data, Gary Koop, (4th Edition), Wiley.
2. Statistics and Data Analysis for Financial Engineering: with R examples; David Ruppert, David S. Matteson, Springer.

BOOKS FOR REFERENCE:

1. Analyzing Financial Data and Implementing Financial Models Using 'R', Ang Clifford, Springer.
2. Microsoft Excel 2013: Data Analysis and Business Modeling, Wayne L. Winston, Microsoft Publishing

Relationship matrix for Course outcomes, Programme outcomes /Programme Specific Outcomes												
Semester	Course code	Course Title									Hours/week	Credits
V	20UCR530219	CORE-19: FUNDAMENTALS OF FINANCIAL ANALYTICS									3	2
Course Outcomes (COs)	Programme Outcomes (POs)					Programme Specific Outcomes (PSOs)					Mean Score of Cos	
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5		
CO-1	2	2	2	2	3	3	2	3	2	2	2.3	
CO-2	2	3	2	2	2	3	3	2	2	3	2.4	
CO-3	2	3	3	2	1	2	2	3	3	2	2.3	
CO-4	2	2	3	2	1	2	3	2	3	2	2.2	
CO-5	2	3	2	3	2	2	3	2	2	3	2.4	
Mean overall Score											2.3 (High)	

V	20UCR530302A	CORE ELECTIVE -2A (WD): SECURITY ANALYSIS	4	4
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Course Outcomes

CO No.	CO Statements	Cognitive Level (K- level)
<i>On successful completion of this course, students will be able to:</i>		
CO1	Describe the basic concepts of investment and capital market.	K1
CO2	Demonstrate the trading and settlement system in stock market.	K2
CO3	Practice online stock trading using demat account	K3
CO4	Analyse the fundamental, technical and other factors relevant for investment decisions.	K4
CO5	Predict the share price movements using technical tools.	K5

Unit I Introduction to Investment

(12 Hours)

Investments: Meaning, Objectives and Characteristics–Types of Investors - Investment process - Speculation - Security Analysis –Portfolio – Meaning - Construction of portfolio - Negotiable and non-negotiable securities – Participatory notes - Mutual Funds – Debt and equity based funds

Unit II Primary and Secondary Market

(12 Hours)

New issue market - Methods of issues -Placement of the issues - Pricing of new issues - Investors protection - The secondary market - History of stock exchange - Its function - Types of orders - Share groups - scrips traded on stock exchanges– Trading and Settlement cycle - Online trading – Stock Market Indices – Major Stock market indices– Computation of Benchmark and Stock Index value – Observation of BSE and NSE share prices – Observation of selected BSE and NSE listed share price movements.

Unit III Risk & Return, Fundamental Analysis

(12 Hours)

Risk and Return Analysis- Systematic risk - Unsystematic risk – Measurement of systematic and unsystematic risk - Capital Asset Pricing Model(CAPM) - Security Market Line - and Fundamental Analysis - Economic Analysis – Industry Analysis - Company Analysis - Quantitative Analysis.

Unit IV Technical Analysis

(12 Hours)

Technical Analysis - Assumptions - History of technical analysis –Technical tools - Dow Theory - Primary trend - Secondary trend - Mirror trends- Short Selling- Odd Lot Trading - Moving Average - Efficient Market Theory and Hypothesis.

Unit V Derivatives

(12 Hours)

Forward, Futures, Options, Swaps – Options :Meaning - Types - Factors affecting the value of option - Futures : Types.

TEXT BOOK:

1. Bhalla VK, (2014), Investment Management, Security Analysis and Portfolio Management, S.Chand and Company Ltd, New Delhi.

BOOKS FOR REFERENCE:

2. Punithavathi Pandian, (2013), Security Analysis and Portfolio Management, Vikas Publishing House Pvt Ltd, New Delhi.
3. Avadhani VA, (2014), Investment and Securities Market in India, Himalaya Publishing House, Mumbai.

Relationship matrix for Course outcomes, Programme outcomes /Programme Specific Outcomes												
Semester	Course code	Course Title									Hours/ week	Credits
V	20UCR530302A	CORE ELECTIVE -2A (WD): SECURITY ANALYSIS									4	4
Course Outcomes (COs)	Programme Outcomes (POs)					Programme Specific Outcomes (PSOs)					Mean Score of Cos	
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5		
CO-1	2	3	2	2	1	3	3	2	2	3	2.3	
CO-2	2	3	2	2	2	2	2	2	2	3	2.2	
CO-3	2	2	1	3	3	3	3	2	3	2	2.4	
CO-4	2	2	2	2	2	2	2	2	2	2	2	
CO-5	2	3	1	3	2	2	2	2	2	3	2.2	
Mean overall Score											2.2 (High)	

V	20UCR530302B	CORE ELECTIVE -2B (WD): ENTREPRENEURSHIP IN PRACTICE	4	4
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Course Outcomes

CO No.	CO Statements	Cognitive Level (K- level)
<i>On successful completion of this course, students will be able to:</i>		
CO1	Describe various concepts, features and kinds of entrepreneurship.	K1
CO2	Explain the various dimensions of entrepreneurship	K2
CO3	Apply skills to tap various forms of assistance provided by the Government and its Nodal agencies.	K3
CO4	Analyse business plans and assess the feasibility of projects	K4,K5
CO5	Evaluate the schemes of various funding agencies from entrepreneurial perspectives.	K6

Unit I Introduction

(12 Hours)

Entrepreneurship concepts -characteristics – Classification – Role of Entrepreneurship in economic development –Start-ups – Entrepreneurship as a Career – Entrepreneurial Personality - Characteristics of Successful, Entrepreneur – Knowledge and Skills of Entrepreneur.

Unit II Dimensions of entrepreneurship

(12 Hours)

Dimensions of entrepreneurship: intra-preneurship, techno-preneurship, cultural entrepreneurship, international entrepreneurship, net-preneurship, eco-preneurship agri-preneurship and social entrepreneurship - Ideas in Entrepreneurships – Sources of New Ideas – Techniques for generating ideas – Opportunity Recognition – Steps in tapping opportunities.

Unit III National and State level Institutions

(12 Hours)

Public and private system of stimulation, support and sustainability of entrepreneurship. Requirement, availability and access to finance, marketing assistance, technology, and industrial accommodation, Role of industries/entrepreneur's associations and self-help groups, The concept, role and functions of business incubators, angel investors, venture capital and private equity fund. National level Institutions: NABARD; SIDBI, NIC, KVIC; SIDIO; NSIC Ltd; etc. – state level Institutions –DICs- SFC- SSIDC- Other financial assistance.

Unit IV Resource Mobilisation for Startup

(12 Hours)

Mobilising resources for start-up. Accommodation and utilities; Preliminary contracts with the vendors, suppliers, bankers, principal customers; Contract management: Basic start-up problems Government Policy for SSIs - tax Incentives and Concessions – Non-tax Concessions – Rehabilitation and Investment Allowances

Unit V Project Proposal**(12 Hours)**

Significance of writing the business plan/ project proposal - Preparation of Project Report – Content; Guidelines for Report preparation – Project Appraisal techniques –economic – Steps Analysis; Financial Analysis; Market Analysis; Technical Feasibility. Project submission/ presentation and appraisal thereof by external agencies, such as financial/non-financial institutions.

TEXT BOOK:

1. Michael H. Morris, ET. A, Entrepreneurship and Innovation, Cengage Learning, New Delhi, 2009.

BOOKS FOR REFERENCE:

1. Robert Hisrich, Michael Peters, Dean Shepherd, Entrepreneurship, McGraw-Hill Education
2. Desai, Vasant. Dynamics of Entrepreneurial Development and Management. Mumbai, Himalaya Publishing House.
3. Dollinger, Mare J. Entrepreneurship: Strategies and Resources. Illinois, Irwin.
4. Holt, David H. Entrepreneurship: New Venture Creation. Prentice-Hall of India, New Delhi.

Relationship matrix for Course outcomes, Programme outcomes /Programme Specific Outcomes												
Semester	Course code	Course Title									Hours/ week	Credits
V	20UCR530302B	CORE ELECTIVE -2B (WD): ENTREPRENEURSHIP IN PRACTICE									4	4
Course Outcomes (COs)	Programme Outcomes (POs)					Programme Specific Outcomes (PSOs)					Mean Score of Cos	
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5		
CO-1	3	2	2	2	2	3	2	2	2	2	2.2	
CO-2	2	2	3	3	2	2	3	2	2	2	2.3	
CO-3	3	3	3	2	2	2	2	3	3	2	2.5	
CO-4	2	2	3	2	3	2	3	2	3	2	2.4	
CO-5	2	3	2	2	2	2	3	2	2	3	2.3	
Mean overall Score											2.3 (High)	

V	20UCR540601	SBE-1: ANALYTICS THROUGH SPREADSHEET	2	2
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Course Outcomes

CO No.	CO Statements	Cognitive Level (K- level)
<i>On successful completion of this course, students will be able to:</i>		
CO1	Recall and describe the fundamental ideas of data analysis	K1
CO2	Summarize the functions used for data analysis	K2
CO3	Apply the learned skills to analyze various kinds of data	K3
CO4	Analyze advanced spreadsheet functions for data analysis	K4
CO5	Formulate the results to visualize the outcome of data analysis using advanced charts	K5

Unit I Spreadsheet User Interface (6 Hours)

Elements of the User Interface - Selection and navigation, moving around a spreadsheet. Entering and editing information into cells, types of data (text, numbers, and dates). Basic formatting, working with multiple worksheets. Copying, pasting, inserting and deleting cells, ranges of cells, rows, columns and Worksheets. 'Special' pasting – to copy just formulas, or just values, Fill Handle and Flash Fill.

Unit II Formatting Data (6 Hours)

Entering labels, values, and dates. Create formulas, apply cell styles and font commands, apply number and date formats. Build addition, subtraction, multiplication and division formulas. Set highlight cell rules. Use relative, absolute, and mixed references. Copy and group worksheets.

Unit III Processing data using different functions (6 Hours)

Exploring Functions – using insert function –Keying and pointing to enter functions – Navigating with and creating named ranges – using range names in Functions - Exploring Functions categories: Dates and Time, Financial, Information, Logical, Statistical, Math and Text.

Unit IV Financial and mathematical functions (6 Hours)

Basic Functions : Max, Min, Sum, Average, Power, SQRT, Mod, Count, Counta, Countblank, Date, Time, Now, Second, Today, Weekday, Year, FV, IRR, NPV, PMT, Rate.

Unit V Data Visualization (6 Hours)

Building worksheet charts – create chart sheets and chart objects – create combined charts – Insert spark lines. Create Excel tables – sort and filter records in a table – Identify structured references – create a calculated columns in a table – set print areas and custom views. Consolidating Data and linking workbooks. Working with external data sources – get data from Word, export data from Excel and web sources– manage imported data. Using Data Tables and Pivot table – build a one-variable data table – build a two-variable data table – format a data table- build a Pivot Table – use calculations in a Pivot Table – create a Pivot Chart.

TEXT BOOK:

1. Kathleen Stewart (2011), Microsoft Office Excel 2010 - a lesson approach, complete, McGraw Hill, New York

BOOKS FOR REFERENCE:

1. Kogent Solutions Inc (2010), Excel 2007 in simple steps, Dreamtech Press, New Delhi.
2. Leon, (2012), Introduction to computers, Vikas Publishing House Pvt. Ltd., New Delhi
3. Alexix Leon and Mathew Leon, (2012), Introduction to computers with Ms Office 2000, TMH, New Delhi

Relationship matrix for Course outcomes, Programme outcomes /Programme Specific Outcomes											
Semester	Course code		Course Title							Hours/week	Credits
V	20UCR540601		SBE-1: ANALYTICS THROUGH SPREADSHEET							2	2
Course Outcomes (COs)	Programme Outcomes (POs)					Programme Specific Outcomes (PSOs)					Mean Score of Cos
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5	
CO-1	2	3	2	2	2	3	3	2	2	3	2.4
CO-2	3	3	2	2	2	2	2	2	2	3	2.3
CO-3	2	2	2	3	3	3	3	2	3	2	2.5
CO-4	2	2	2	2	2	2	3	2	2	2	2.1
CO-5	2	3	1	3	2	2	2	2	2	3	2.2
Mean overall Score										2.3 (High)	

VI	20UCR630221	CORE-21: MANAGEMENT ACCOUNTING	6	4
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Course Outcomes

CO No.	CO Statements	Cognitive Level (K- level)
<i>On successful completion of this course, students will be able to:</i>		
CO1	Describe modern the concepts & techniques of management accounting	K1
CO2	Identify the cost and benefit of life cycle costing and throughput accounting	K2
CO3	Apply decision making techniques in the context of resource optimization, risk mitigation and promote efficiency	K3
CO4	Analyse risks and factors affecting pricing decisions	K4
CO5	Evaluate the various investment appraisal techniques.	K5

Unit 1 Advanced Management Accounting Techniques – 1 (18 Hours)

Activity-based-costing – use of appropriate cost drivers – calculation of costs per driver & per unit – comparing the ABC and traditional absorption costing; Target costing – derive a target cost in manufacturing & service industry – suggest how a target cost gap can be reduced

Unit 2 Advanced Management Accounting Techniques – 2 (18 Hours)

Life cycle costing – costs involved at different stages of life cycle – benefits & application of life cycle costing; Throughput accounting – theory of constraints – calculation & interpretation of Throughput Accounting Ratio (TPAR) – application in a multi-product entity; and environmental accounting – management of environmental costs – accounting for environment costs

Unit 3 Decision Making Techniques (18 Hours)

Understand & apply the concept of relevant costs – determination of relevance with regard to a contextual decision – opportunity costs – cost-volume-profit (CVP) relationship – calculate & interpret break-even point and margin of safety – estimation of target profit in single & multi-product scenario – resource optimisation in light of limiting factors – single or multiple factors – make or buy decisions

Unit 4 Pricing Decisions and Risk Analysis (18 Hours)

Factors affecting pricing of product or services – price elasticity of demand – demand equation – calculate optimum selling price with $MR = MC$ equation – pricing strategies such as skimming, penetration, differential, cost-plus pricing – apply techniques of maximax, maximin and minimax regret – use of expected value technique – decision tree – value of perfect & imperfect information

Unit 5 Investment appraisal (18 Hours)

Investment appraisal techniques, Allowing for inflation and taxation in DCF, Adjusting for risk and uncertainty in investment appraisal, Specific investment decisions (lease or buy, asset replacement, capital rationing)

Theory 40% Problems 60%

TEXT BOOK:

1. ACCA Study Material, Performance Management ('PM') (earlier known as 'F5') Kaplan Publishing

BOOKS FOR REFERENCE:

1. Pillai.R. S. N. and Bagavathi V (2010), Management Accounting, Sultan Chand Company Ltd., New Delhi,
2. Shashi K. Gupta, Sharma R.K, (2005), Management Accounting Principles and Practices, New Delhi.
3. T.S. Reddy & Y. Hari Prasad Reddy (Latest edition), Management Accounting, Margham Publications, Chennai.

Relationship matrix for Course outcomes, Programme outcomes /Programme Specific Outcomes												
Semester	Course code		Course Title								Hours/ week	Credits
VI	20UCR630221		CORE-21: MANAGEMENT ACCOUNTING								6	4
Course Outcomes (COs)	Programme Outcomes (POs)					Programme Specific Outcomes (PSOs)					Mean Score of Cos	
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5		
CO-1	3	3	2	2	2	3	3	2	2	3	2.5	
CO-2	3	3	3	2	2	2	2	2	2	3	2.4	
CO-3	2	2	3	3	3	3	3	2	3	2	2.6	
CO-4	2	2	2	2	2	2	3	3	2	3	2.3	
CO-5	2	3	3	3	2	2	2	2	2	3	2.4	
Mean overall Score											2.4 (High)	

VI	20UCR630222	CORE-22 : FINANCIAL SERVICES	5	3
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Course Outcomes

CO No.	CO Statements	Cognitive Level (K- level)
<i>On successful completion of this course, students will be able to:</i>		
CO1	Define the various terms of Indian financial services.	K1
CO2	Summarize the aspects relating to Merchant banking services in India	K2
CO3	Identify the venture capital models in India	K3
CO4	Analyse the system of hire purchase and leasing	K4
CO5	Synthesize the various terms used in Discounting, Factoring and Forfeiting	K5

Unit I Introduction

(15 Hours)

Financial Services: Meaning-Functions- Classification- Scope – Fund Based Activities - Non-fund Based Activities – Modern Activities - Causes for Financial Innovation – New Financial Products and Services – Innovative Financial Instruments – Challenges Facing the Financial Service Sector – Present Scenario.

Unit II Merchant Banking

(15 Hours)

Definition, Money Market and Capital Market and their Features, Objectives, Features of a Developed Money Market, Importance of Money Market, Composition of Money Market, Money Market Instruments, Structure of Indian Money Market, Features of Indian Money Market, Call Money Market, Recent Developments, the role of RBI and Commercial Banks in the Indian Money market - The Impact of credit policy of RBI on financial markets, Inflation index, WPI & CPI.

Unit III Venture Capital

(15 Hours)

Venture Capital: Meaning, Features, Scope, Importance, Origin – Initiative in India – Venture Capital Guidelines – Method of Venture Financing – Indian Scenario – Suggestions for the Growth of Venture Capital – Angel Investors and groups.

Unit IV Hire Purchase And Leasing

(15 Hours)

Hire Purchase: Features – Legal Position – Hire Purchase and Credit Sales – Hire Purchase and Installment Sale – Hire Purchase and Leasing – Origin and Development – Banks and Hire Purchase Business. Leasing: Definition – Steps in Leasing Transactions – Types of Lease – Financial Lease – Operating Lease – Leverage Lease – Sale and Lease Back – Advantages and Disadvantages of Lease-Structure of Leasing Industry – Problems and Prospects.

Unit V Discounting, Factoring And Forfeiting

(15 Hours)

Discounting: Concept – Types of Bills – Differences between Bill Purchase, Bill Discounting and Bill Negotiating – Advantages of Bill Discounting – RBI Guidelines to control misuse of bill discounting. Factoring and Forfeiting: Meaning and Nature of Factoring – Parties in Factoring – Merits and Demerits of Factoring – Types – Factoring in India – Factoring

Regulation Act, 2011 – Parties to Forfeiting – Costs of Forfeiting – Benefits of Forfeiting for Exporters and Importers – Recent Developments in Solving Problems in Forfeiting – Differences between Factoring and Forfeiting.

TEXT BOOK:

1. Financial Services: M.Y. Khan, Tata Mc-Graw Hill.(2009)

BOOKS FOR REFERENCE:

1. L M Bhole & Mahakud, Financial Institutions and Markets, 6th Edition, McGraw Hill Education, New Delhi, 2017
2. E.Gordon, K.Natarajan, Emerging Scenario of Financial Services, Himalaya Publishing House, Mumbai, 2020.

Relationship matrix for Course outcomes, Programme outcomes /Programme Specific Outcomes												
Semester	Course code	Course Title									Hours/ week	Credits
VI	20UCR630222	CORE-22 : FINANCIAL SERVICES									5	3
Course Outcomes (COs)	Programme Outcomes (POs)					Programme Specific Outcomes (PSOs)					Mean Score of Cos	
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5		
CO-1	3	2	2	2	2	3	2	2	2	2	2.2	
CO-2	2	2	3	3	2	2	3	2	2	2	2.3	
CO-3	3	3	3	2	3	2	2	3	3	2	2.6	
CO-4	2	2	3	2	3	3	3	2	3	2	2.5	
CO-5	2	3	2	2	2	2	3	2	2	3	2.3	
Mean overall Score											2.4 (High)	

VI	20UCR630223	CORE-23: PERFORMANCE MANAGEMENT	5	3
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Course Outcomes

CO No.	CO Statements	Cognitive Level (K- level)
<i>On successful completion of this course, students will be able to:</i>		
CO1	Use activity based costing and target costing to control costs.	K1,K2
CO2	Apply marginal costing in business decisions	K3
CO3	Prepare budgets for various activities of organization	K4
CO4	Reason out the deviations in the performance through standard costing	K4
CO5	Assess the performance of not-for-profit organisations and public sector	K5

Unit I Activity based costing and target costing (15 Hours)

Activity Based Costing –Cost drivers; Target costing –Target costing in service and manufacturing industries-Life-cycle costing -Throughput accounting –Theory of constraints-Throughput Accounting-Ratio- Environmental accounting.

Unit II Cost Analysis (15 Hours)

Relevant cost analysis – Opportunity costs- Cost volume profit analysis – Break even point-Margin of safety-Break even charts, profit volume charts -Limiting factors –Shadow prices-Slack for decision making, Pricing decisions – price elasticity of demand- Pricing strategies-Make-or-buy and other short-term decisions - Risk and Uncertainty in decision- making.

Unit III Budgetary systems (15 Hours)

Budgetary systems - Types of budget – Fixed, Flexible, zero based, activity based, incremental, topdown, bottom up, master and functional budgets, Quantitative analysis in budgeting –Learning rate and learning effect-Learning curve, Standard costing .

Unit IV Variance and Performance Analysis (15 Hours)

Variance- Material mix and yield variances -Sales mix and quantity variances -Planning and operational variances -Performance analysis and behavioural aspects. Performance management information systems -Sources of management information -Management reports – Performance analysis in private sector organisations.

Unit V Not-for-profit organisations and public sector (15 Hours)

Divisional performance and transfer pricing, Performance analysis in not-for-profit organizations and the public sector, External considerations and behavioural aspects.

Theory 20% Problem 80%

TEXT BOOK:

1. Performance Management, Becker Educational Development Corp., 2016

BOOKS FOR REFERENCE:

1. Performance Management, Kaplan Publishing, 2016
2. Performance Management, BPP Learning Media LTD, 2016
3. Big data: using, bernardmarr, wiley, january 2015
4. Performance, Srinivas Kandula, phi 2006
5. Big data: using Bernard Marr, Wiley January 2015

Relationship matrix for Course outcomes, Programme outcomes /Programme Specific Outcomes												
Semester	Course code	Course Title									Hours/ week	Credits
VI	20UCR630223	CORE-23: PERFORMANCE MANAGEMENT									5	3
Course Outcomes (COs)	Programme Outcomes (POs)					Programme Specific Outcomes (PSOs)					Mean Score of Cos	
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5		
CO-1	2	2	2	2	2	3	3	2	2	3	2.3	
CO-2	3	3	3	2	3	2	2	2	2	3	2.5	
CO-3	2	2	3	3	2	3	3	2	3	2	2.5	
CO-4	2	2	2	2	2	2	3	3	2	3	2.3	
CO-5	3	3	3	3	2	2	2	3	2	3	2.6	
Mean overall Score											2.4 (High)	

VI	20UCR630224	CORE -24: GOODS AND SERVICES TAX	5	4
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Course Outcomes

CO No.	CO Statements	Cognitive Level (K- level)
<i>On successful completion of this course, students will be able to:</i>		
CO1	Define the various terms in goods and services tax act 2017.	K1
CO2	Identify the provisions for GST registrations.	K2
CO3	Examine the different sections involved in Levy and Collection of Tax under GST Act 2017.	K3
CO4	Prepare the CGST, SGST and IGST returns with time and place of supply.	K4
CO5	Assess tax liability under GST for different scenarios.	K5

Unit I Introduction to GST

(15 Hours)

Meaning of GST - Need for GST - Dual GST Model – Definitions - Section 2(13) Audit - Section 2(17) Business - Section 2(31) Consideration - Section 2(45) Electronic Commerce Operator - Section 2(52) Goods - Section 2(56) India - Section 2(78) Non taxable Supply - Section 2(84) Person - Section 2(90) Principal Supply - Section 2(93) Recipient - Section 2(98) Reverse charge - Section 2(102) Services - Section 2(105) Supplier - Section 2(107) Taxable Person - Section 2(108) 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 Registration under GST

(15 Hours)

Registration under GST Law - Regular & Composite Dealers - 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.

Unit III Levy and Collection of Tax

(15 Hours)

Levy and Collection of Tax - 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 IV 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) - Reverse charge mechanism - Generation of E-way Bill.

Unit V Input Tax Credit & Payment of Tax**(15 Hours)**

Input Tax Credit & Payment of Tax - Eligibility for taking Input Tax Credit - Input Tax 71 Credit in Special Circumstances - Computation of Tax Liability - Payment of Tax (Section 49 and Section 50 of CGST Act) – GST returns : GSTR1, GSTR2, GSTR3B.

TEXT BOOK:

1. Datey V S, GST Laws and Practice with Customs and Foreign Tax Practice, Taxman Publications, New Delhi, 2020.

BOOKS FOR REFERENCE:

1. Dr. Vinod K .Singhania & Monica Singhania (Latest Edition), Students 'Guide to Income Tax (Taxmann Publications) Latest Book.

Note: Relevant Law/Statute/Rules in force and relevant Standards in force on 1 st April immediately preceding commencement of Academic Year is applicable for ensuing examination

Relationship matrix for Course outcomes, Programme outcomes /Programme Specific Outcomes												
Semester	Course code		Course Title								Hours/ week	Credits
VI	20UCR630224		CORE -24: GOODS AND SERVICE TAX								5	4
Course Outcomes (COs)	Programme Outcomes (POs)					Programme Specific Outcomes (PSOs)					Mean Score of Cos	
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5		
CO-1	2	2	2	2	2	3	3	2	2	3	2.3	
CO-2	2	3	2	2	3	2	2	2	2	3	2.3	
CO-3	2	2	2	2	2	3	2	2	2	2	2.1	
CO-4	2	2	2	2	2	2	3	2	2	3	2.2	
CO-5	3	3	2	3	2	2	2	2	2	3	2.4	
Mean overall Score											2.2 (High)	

VI	20UCR630225	CORE-25: FUNDAMENTALS OF HR ANALYTICS	3	2
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Course Outcomes

CO No.	CO Statements	Cognitive Level (K- level)
<i>On successful completion of this course, students will be able to:</i>		
CO1	Describe the theory, concepts, and business application of human resources research, data, metrics, systems, analyses, and reporting	K1
CO2	Understand the role and importance of HR analytics.	K2
CO3	Apply quantitative and qualitative analysis to understand trends and indicators in human resource data	K3
CO4	Analyse and interpret HR data to support decision making.	K4
CO5	Demonstrate how to connect HR results to business results	K5

Unit I Introduction to HR Analytics (9 Hours)

Introduction to HR Analytics: Evolution of HR Analytics, HR information systems and data sources, HR Metric and HR Analytics, Evolution of HR Analytics; HR Metrics and HR Analytics; Intuition versus analytical thinking; HRMS/HRIS and data sources; Analytics frameworks like LAMP, HCM:21(r)Model.

Unit II Diversity Analysis (9 Hours)

Diversity Analysis: Equality, diversity and inclusion, measuring diversity and inclusion, Testing the impact of diversity, Workforce segmentation and search for critical job roles

Unit III Recruitment and Selection Analytics (9 Hours)

Recruitment and Selection Analytics: Evaluating Reliability and validity of selection models, Finding out selection bias, Predicting the performance and turnover.

Unit IV Performance Analysis (9 Hours)

Performance Analysis: Predicting employee performance, Training requirements, evaluating training and development, Optimizing selection and promotion decisions

Unit V Monitoring impact of Interventions (9 Hours)

Monitoring impact of Interventions: Tracking impact interventions, Evaluating stress levels and value-change. Formulating evidence based practices and responsible investment. Evaluation mediation process, moderation and interaction analysis

TEXT BOOK:

1. Edwards Martin R, Edwards Kirsten (2016), "Predictive HR Analytics: Mastering the HR Metric", Kogan Page Publishers, ISBN-0749473924

BOOKS FOR REFERENCE:

1. Fitz-enz Jac (2010), "The new HR analytics: predicting the economic value of your company's human capital investments", AMACOM, ISBN-13: 978-0-8144-1643-3
2. Fitz-enz Jac, Mattox II John (2014), "Predictive Analytics for Human Resources", Wiley, ISBN- 1118940709

Relationship matrix for Course outcomes, Programme outcomes /Programme Specific Outcomes												
Semester	Course code	Course Title									Hours/ week	Credits
VI	20UCR630225	CORE-25: FUNDAMENTALS OF HR ANALYTICS									3	2
Course Outcomes (COs)	Programme Outcomes (POs)					Programme Specific Outcomes (PSOs)					Mean Score of Cos	
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5		
CO-1	2	2	2	2	2	3	3	2	2	3	2.3	
CO-2	2	3	2	3	3	2	2	2	2	3	2.4	
CO-3	2	2	3	2	2	3	2	3	3	2	2.4	
CO-4	2	3	2	3	2	2	3	2	2	3	2.4	
CO-5	3	3	2	3	2	2	2	2	3	3	2.5	
Mean overall Score											2.4 (High)	

VI	20UCR630303A	CORE ELECTIVE -3A (WD): ECONOMICS FOR FINANCE	4	4
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Course Outcomes

CO No.	CO Statements	Cognitive Level (K- level)
<i>On successful completion of this course, students will be able to:</i>		
CO1	Understand the capital market system	K1,K2
CO2	Examine and comprehend the theory of uncertainty	K2
CO3	Analyse the Models of asset returns, multi-index, capital asset pricing and arbitrage pricing theory	K3
CO4	Assess and evaluate the various forms derivatives in the global market	K3,K4
CO5	Synthesize the knowledge of capital market structure for real-time business decisions.	K5

Unit I Introduction to Financial Markets

(12 Hours)

Capital markets, consumption and investments with and without capital markets, market places and transaction costs and the breakdown of separation; Fisher separation theorem; the agency problem; maximization of shareholder's wealth

Unit II Theory of Uncertainty

(12 Hours)

Axioms of choice under uncertainty; utility functions; expected utility theorem; certainty equivalence, measures of risk-absolute and relative risk aversions; stochastic dominance-first order, second order and third order; measures of investment risk-variance of return, semi-variance of return, shortfall probabilities.

Unit III Index Models, CAPM & APT

(12 Hours)

Models of asset returns, multi index models, single index model, systematic and specific risk, equilibrium models-capital asset pricing model, capital market line, security market line, estimation of beta,; arbitrage pricing theory.

Unit IV Future Contracts and Markets

(12 Hours)

Future Contracts and Markets: Option Pricing Models Forward and future contracts and markets; European and American options; pricing futures, Swaps and synthetic futures; bounds for option prices, put-call parity; derivation of option pricing formula-Binomial approach; Black-Scholes option pricing models, option to expand, valuation of areal option.

Unit V Market Microstructure

(12 Hours)

Market Microstructure Defining capital market efficiency, relationship between the value of information and efficient capital markets, rational expectations and market efficiency, market efficiency with costly information, efficient capital market theory and empirical models.

TEXT BOOK:

1. Copeland, T. E. and J. F. Weston, Financial Theory and Corporate Policy, Addison Wesley, 2nd impression 2009.

BOOKS FOR REFERENCE:

1. Hull, J. Options, Futures and other Derivatives, fifth edition, Prentice Hall, 2002
2. Brealey, R. and S. Myers, Principles of Corporate Finance, fifth edition, New York, McGraw Hill, 1997.
3. Panjer, H.H. Financial Economics: with applications to Investments,
4. Houthakker, H.S. and P.J. Williamson, Economics of Financial Markets,
5. Oxford University Press, 1996

Relationship matrix for Course outcomes, Programme outcomes /Programme Specific Outcomes											
Semester	Course code		Course Title							Hours/ week	Credits
VI	20UCR630303A		CORE ELECTIVE -3A (WD): ECONOMICS FOR FINANCE							4	4
Course Outcomes (COs)	Programme Outcomes (POs)					Programme Specific Outcomes (PSOs)					Mean Score of Cos
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5	
CO-1	2	1	2	2	2	3	2	2	2	2	2
CO-2	2	2	1	3	1	2	3	2	2	2	2
CO-3	2	3	3	2	2	2	2	3	3	2	2.4
CO-4	2	2	3	2	1	2	3	2	3	2	2.2
CO-5	2	3	2	2	2	2	1	2	2	3	2.1
Mean overall Score										2.1 (Medium)	

VI	20UCR630303B	CORE ELECTIVE -3B (WD): STRATEGIC MANAGEMENT	4	4
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Course Outcomes

CO No.	CO Statements	Cognitive Level (K- level)
<i>On successful completion of this course, students will be able to:</i>		
CO1	Define the terms and process of strategic management	K1
CO2	Identify the competitive advantage and the core competencies of a company	K2
CO3	Analyse the various strategic business models	K3
CO4	Compare and Contrast different ways to implement and evaluate strategic management	K4
CO5	Assess the recent trends of strategic management and formulate strategy for business situations	K5,K6

Unit I Strategy and Process (12 Hours)

Conceptual framework for strategic management, the Concept of Strategy and the Strategy Formation Process – Stakeholders in business – Vision, Mission and Purpose – Business definition, Objectives and Goals - Corporate Governance and Social responsibility-case study.

Unit II Competitive Advantage (12 Hours)

External Environment - Porter's Five Forces Model-Strategic Groups Competitive Changes during Industry Evolution- Globalisation and Industry Structure - National Context and Competitive advantage Resources- Capabilities and competencies–core competencies-Low cost and differentiation Generic Building Blocks of Competitive Advantage- Distinctive Competencies-Resources and Capabilities durability of competitive Advantage- Avoiding failures and sustaining competitive advantage-Case study.

Unit III Dimensions of Strategies & Strategic Analysis (12 Hours)

The generic strategic alternatives – Stability, Expansion, Retrenchment and Combination strategies - Business level strategy- Strategy in the Global Environment-Corporate Strategy- Vertical Integration-Diversification and Strategic Alliances- Building and Restructuring the corporation- Strategic analysis and choice - Environmental Threat and Opportunity Profile (ETOP) - Organizational Capability Profile - Strategic Advantage Profile - Corporate Portfolio Analysis - SWOT Analysis - GAP Analysis - Mc Kinsey's 7s Framework - GE 9 Cell Model - Distinctive competitiveness - Selection of matrix - Balance Score Card-case study.

Unit IV Strategy Implementation & Evaluation (12 Hours)

The implementation process, Resource allocation, Designing organisational structure- Designing Strategic Control Systems - Matching structure and control to strategy- Implementing Strategic change-Politics-Power and Conflict - Techniques of strategic evaluation & control-case study.

Unit V Managing Technology and Innovation**(12 Hours)**

Managing Technology and Innovation: traditional and emerging models of cross-border innovation, strengths and limitations, managing cross-border collaboration, designing and managing a portfolio of strategic alliances - motivation for international expansion, strategies for global value creation, location strategy, timing of entry and foreign entry modes. Strategic issues for Not-for-profit organisations. New Business Models and strategies for Internet Economy- Recent trends in strategic management- case study

TEXT BOOK:

1. Thomas L. Wheelen, J.David Hunger and Krish Rangarajan, Strategic Management and Business policy, Pearson Education (2018)

BOOKS FOR REFERENCE:

1. Charles W.L.Hill & Gareth R.Jones, Strategic Management Theory, An Integrated approach, Biztantra, Wiley India, 6th edition, 2007.
2. Azhar Kazmi, Strategic Management & Business Policy, Tata McGraw Hill, Third Edition, 2008.

Relationship matrix for Course outcomes, Programme outcomes /Programme Specific Outcomes												
Semester	Course code	Course Title									Hours/ week	Credits
VI	20UCR630303B	CORE ELECTIVE -3B (WD): STRATEGIC MANAGEMENT									4	4
Course Outcomes (COs)	Programme Outcomes (POs)					Programme Specific Outcomes (PSOs)					Mean Score of Cos	
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5		
CO-1	3	2	2	2	2	3	2	2	2	2	2.2	
CO-2	2	2	1	3	2	2	3	2	2	2	2.1	
CO-3	3	3	3	2	3	2	2	3	3	2	2.6	
CO-4	2	2	3	2	3	3	3	2	3	2	2.5	
CO-5	2	3	2	2	2	2	1	2	2	3	2.1	
Mean overall Score											2.3 (High)	

VI	20UCR640602	SBE-2: MANAGERIAL COMMUNICATIVE ENGLISH	2	2
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Course Outcomes

CO No.	CO Statements	Cognitive Level (K- level)
<i>On successful completion of this course, students will be able to:</i>		
CO1	Identify and comprehend various kinds of letters and reports	K1,K2
CO2	Employ the skills for hosting business meetings	K3
CO3	Design business presentations with advanced visual support	K3
CO4	Select appropriate forms of technology enabled communication based on business needs.	K4
CO5	Synthesize negotiation skills required for real life business situations.	K5

Unit I Business Letters and Reports

(6 Hours)

Business Letters and Reports: Introduction to business letters – Types of Business Letters – Writing routine and persuasive letters – Positive and Negative messages Writing Reports: Purpose, Kinds and Objectives of reports – Organization & Preparing reports, short and long reports Writing Proposals: Structure & preparation – Writing memos Media Management: The press release – Press conference – Media interviews

Unit II Hosting business meetings

(6 Hours)

Group Communication: Meetings – Planning meetings – objectives – participants – timing – venue of meetings. Meeting Documentation: Notice, Agenda, and Resolution & Minutes

Unit III Presentation skills

(6 Hours)

Presentation skills: What is a presentation – Elements of presentation – Designing & Delivering Business Presentations – Advanced Visual Support for managers.

Unit IV Technology enabled communication

(6 Hours)

Case Methods of learning: Understanding the case method of learning. Advancement on Business Communication: Technology-enabled Communication-Communication networks– Intranet–Internet–E-mails–SMS– teleconferencing – videoconferencing.

Unit V Negotiation skills

(6 Hours)

Negotiation skills: What is negotiation – Nature and need for negotiation – Factors affecting negotiation – Stages of negotiation process – Negotiation strategies.

TEXT BOOK:

1. Geraldine E Hynes and Jennifer R Veltsos, Managerial Communication Strategies and Applications,(2019), SAGE Publication Inc.

BOOKS FOR REFERENCE:

1. Sharma, Business Correspondence & Report Writing, (2008), Tata Mcgraw-hill Education (India) Ltd., New Delhi.
2. G.S.R.K. BabuRao, (2005), Business Communication and Report Writing, Himalaya Publishing House, New Delhi.
3. Asha Kaul, (2000), Effective Business Communication, Prentice Hall of India, New Delhi.
4. Access Series (2011) Communication for Business, Tata McGraw Hill, New Delhi
5. Monippally, (2014) Business Communication, Tata McGraw Hill, New Delhi.

Relationship matrix for Course outcomes, Programme outcomes /Programme Specific Outcomes												
Semester	Course code	Course Title									Hours/ week	Credits
VI	20UCR640602	SBE-2: MANAGERIAL COMMUNICATIVE ENGLISH									2	2
Course Outcomes (COs)	Programme Outcomes (POs)					Programme Specific Outcomes (PSOs)					Mean Score of Cos	
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5		
CO-1	1	2	2	2	2	3	2	2	2	2	2	
CO-2	2	2	1	3	2	2	3	2	2	2	2.1	
CO-3	2	3	3	2	1	2	2	3	3	2	2.3	
CO-4	2	2	3	2	1	2	3	2	3	2	2.2	
CO-5	2	3	2	2	2	2	1	2	2	3	2.1	
Mean overall Score											2.1 (Medium)	