

HAJEE KARUTHA ROWTHER HOWDIA COLLEGE

(An Autonomous Institution Affiliated to Madurai Kamaraj University, Madurai.)

Re-Accredited with A++ Grade by NAAC (3rd Cycle)

Uthamapalayam - 625 533.



DEPARTMENT OF COMMERCE

MASTER OF COMMERCE

SYLLABUS

Choice Based Credit System – CBCS

(As per TANSCH/ MKU Guidelines)

With

Outcome Based Education (OBE)

(With effect from Academic Year 2023 -2024 onwards)

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College Vision and Mission

Vision Our vision is to provide the best type of higher education to all, especially to students

hailing from minority Muslim community, rural agricultural families and other deprived, under privileged sections of the society, inculcating the sense of social responsibility in them. Our college is committed to produce talented, duty-bound citizens to take up the challenges of the changing times.

Mission

Our mission is to impart and inculcate social values, spirit of service and religious tolerance as envisioned by our beloved Founder President Hajee Karutha Rowther.

The Vision beckons.The Mission continues forever.

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Department Vision and Mission

Vision

To become a Centre of Academic Excellence with total commitment to Quality Education in Commerce with finance specialization

Mission

- To train finance professional and entrepreneurs with ethical values
- To strengthen the programme in the area of research focusing on social relevance
- Providing holistic development of students

Employability through Activity Based learning

M.Com., GENERAL

Programme Objectives:

The M.Com. Post Graduate Degree program encompasses advancements in the fields of finance, marketing, management, accounting, law, taxation, entrepreneurship, organisational behaviour, computer applications, research, etc., to equip students with indepth knowledge and skills required to cope with the dynamics of the constantly changing business environment and technological upgradations.

This program provides the framework to enhance the learner's acumen, logical and analytical thinking through mandatory internships and research projects which facilitates industry exposure, ensuring job readiness and confidence to become job providers.

TANSCHER REGULATIONS ON LEARNING OUTCOMES-BASED CURRICULUM FRAMEWORK FOR POSTGRADUATE EDUCATION	
Programme	M.COM GENERAL
Programme Code	
Duration	PG - Two Years
Programme Outcomes (Pos)	<p>PO1: Problem Solving Skill Apply knowledge of Management theories and Human Resource practices to solve business problems through research in Global context.</p> <p>PO2: Decision Making Skill Foster analytical and critical thinking abilities for data-based decision-making.</p> <p>PO3: Ethical Value Ability to incorporate quality, ethical and legal value-based perspectives to all organizational activities.</p> <p>PO4: Communication Skill Ability to develop communication, managerial and interpersonal skills.</p> <p>PO5: Individual and Team Leadership Skill Capability to lead themselves and the team to achieve organizational goals.</p>

	<p>PO6: Employability Skill</p>
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	<p>Inculcate contemporary business practices to enhance employability skills in the competitive environment.</p> <p style="text-align: center;">PO7: Entrepreneurial Skill</p> <p>Equip with skills and competencies to become an entrepreneur.</p> <p style="text-align: center;">PO8: Contribution to Society</p> <p>Succeed in career endeavors and contribute significantly to society.</p> <p style="text-align: center;">PO 9 Multicultural competence</p> <p>Possess knowledge of the values and beliefs of multiple cultures and a global perspective.</p> <p style="text-align: center;">PO 10: Moral and ethical awareness/reasoning</p> <p>Ability to embrace moral/ethical values in conducting one's life.</p>
<p>Programme Specific Outcomes (PSOs)</p>	<p style="text-align: center;">PSO1 - Placement</p> <p>To prepare the students who will demonstrate respectful engagement with others' ideas, behaviors, beliefs and apply diverse frames of reference to decisions and actions.</p> <p style="text-align: center;">PSO 2 - Entrepreneur</p> <p>To create effective entrepreneurs by enhancing their critical thinking, problem solving, decision making and leadership skill that will facilitate startups and high potential organizations.</p> <p style="text-align: center;">PSO3 - Research and Development</p> <p>Design and implement HR systems and practices grounded in research that comply with employment laws, leading the organization towards growth and development.</p> <p style="text-align: center;">PSO4 - Contribution to Business World</p> <p>To produce employable, ethical and innovative professionals to sustain in the dynamic business world.</p> <p style="text-align: center;">PSO 5 - Contribution to the Society</p> <p>To contribute to the development of the society by collaborating with stakeholders for mutual benefit.</p>

METHODS OF EVALUATION		
Internal Evaluation	Continuous Internal Assessment Test	25 Marks
	Assignments / Snap Test / Quiz	
	Seminars	
	Attendance and Class Participation	
External Evaluation	End Semester Examination	75 Marks
Total		100 Marks
METHODS OF ASSESSMENT		
Remembering (K1)	<ul style="list-style-type: none"> • The lowest level of questions require students to recall information from the course content • Knowledge questions usually require students to identify information in the textbook. 	
Understanding (K2)	<ul style="list-style-type: none"> • Understanding of facts and ideas by comprehending organizing, comparing, translating, interpolating and interpreting in their own words. • The questions go beyond simple recall and require students to combine data together 	
Application (K3)	<ul style="list-style-type: none"> • Students have to solve problems by using / applying a concept learned in the classroom. • Students must use their knowledge to determine a exact response. 	
Analyze (K4)	<ul style="list-style-type: none"> • Analyzing the question is one that asks the students to break down something into its component parts. • Analyzing requires students to identify reasons causes or motives and reach conclusions or generalizations. 	
Evaluate (K5)	<ul style="list-style-type: none"> • Evaluation requires an individual to make judgment on something. • Questions to be asked to judge the value of an idea, a character, a work of art, or a solution to a problem. • Students are engaged in decision-making and problem solving. • Evaluation questions do not have single right answers. 	
Create (K6)	<ul style="list-style-type: none"> • The questions of this category challenge students to get engaged in creative and original thinking. • Developing original ideas and problem solving skills 	

**PROGRAMME OUTCOMES (PO) - PROGRAMME SPECIFIC OUTCOMES (PSO)
MAPPING**

PROGRAMME SPECIFIC OUTCOMES (PSO)					
	PO1	PO2	PO3	PO4	PO5
PSO1	3	3	3	3	3
PSO2	3	3	3	3	3
PSO3	3	3	3	3	3
PSO4	3	3	3	3	3
PSO5	3	3	3	3	3

Level of Correlation between PO's and PSO's

(Suggested by UGC as per Six Sigma Tool – Cause and Effect Matrix)

Assign the value

1 – Low

2 – Medium

3 – High

0 – No Correlation

Programme Scheme

Eligibility

A candidate who has passed any one of the following degree will be eligible for admission to the M. Com, Degree course. B. Com, B. Com, (E Commerce) B.Com. (CA) B.Com. (CS) B.Com. (PA) B.B.A., B. Com, (Banking & Insurance) B.Com., (Honours) any other degree with Accounting, Costing and Banking as allied / ancillary subject.

For Programme Completion

A Candidate shall complete:

- Part III - Core papers in semesters I, II, III and IV respectively
- Part III - Elective papers in semesters I, II, III and IV respectively
- Part IV - Non- Major Elective papers in semester II and III respectively
- Part IV - Skill Enhancement Course papers in semester II, III and IV respectively
- Part V – Extension activity in semester IV respectively

Scheme of Examinations under Choice Based Credit System

Term End Examinations (TEE)	- 75 Marks
Continuous Internal Assessment Examinations (CIAE)	- 25 Marks
Total	- 100 Marks

Pattern of Continuous Internal Assessment Examinations (CIAE)

Average of Two Internal Tests (each 20 marks)	-
20 Marks Seminar / Quiz / Assignment	-
05 Marks	
Total	- 25 Marks

Pattern of Term End Examinations (Max. Marks: 75 / Time: 3 Hours)

External Examinations Question Paper Pattern

Section – A (10 X 1 = 10 Marks) Answer ALL the questions.

- Question numbers 1 to 10
 - Two questions from each unit
 - Multiple choice questions and each question carries Four choices
- Section – B (5 X 7 = 35 Marks)
Answer ALL the questions, choosing either a or b.

- Question numbers 11 to 15
 - one question from each unit (either.... or.... type)
 - Descriptive Type
- Section – C (3 X 10 = 30 Marks)

- Answer ALL the questions, choosing either a or b.
- Question numbers 16 to 18
- Descriptive Type

Passing Marks

A Candidate passes the M.Com., degree by scoring a minimum of 50% of Marks (internal + external) in each course of the Programme. No minimum marks for internal assessment.

- Minimum 34 Marks (45%) for External Examination in Theory Courses.

M.COM.

Semester	Course Category	Course Code	Course Title	Credits	No Of Hours
I	Core-I	23PCRCC11	Business Finance	5	7
	Core-II	23PCRCC12	Digital Marketing	5	7
	Core-III	23PCRCC13	Banking and Insurance	4	6
	Elective-I	23PCRDE11	Operations Research	3	5
	Elective-II	23PCRGE11	Strategic Human Resource Management	3	5
	Total			20	30
II	Core-IV	23PCRCC21	Strategic Cost Management	5	6
	Core-V	23PCRCC22	Corporate Accounting	5	6
	Core-VI	23PCRCC23	Setting up of Business Entities	4	6
	Elective-III	23PCRDE21	Business Ethics and Corporate Sustainability	3	4
	Elective-IV	23PCRGE21	Rural and Agricultural Marketing	3	4
	SEC-I	23PCRSE21	Accounting for Manager-I (NME-I)	2	4
	Total			22	30

Course Code	Course Title	Category	Credits	Inst. Hours	Marks		
					CIAE	External	Total
23PCRCC11	BUSINESS FINANCE	Core	5	7	25	75	100

Learning Objectives		
L1	To outline the fundamental concepts in finance	
L2	To estimate and evaluate risk in investment proposals	
L3	To evaluate leasing as a source of finance and determine the sources of startup financing	
L4	To examine cash and inventory management techniques	
L5	To appraise capital budgeting techniques for MNCs	
UNIT	Contents	No. of Hours
I	Introduction to Business Finance and Time vale of money Business Finance: Meaning, Objectives, Scope -Time Value of money: Meaning, Causes – Compounding – Discounting – Sinking Fund Deposit Factor – Capital Recovery Factor – Multiple Compounding– Effective rate of interest – Doubling period (Rule of 69 and Rule of 72) – Practical problems.	21
II	Risk Management Risk and Uncertainty: Meaning – Sources of Risk – Measures of Risk – Measurement of Return – General pattern of Risk and Return – Criteria for evaluating proposals to minimise Risk (Single Asset and Portfolio) – Methods of Risk Management–Hedging currency risk.	21
III	Startup Financing and Leasing Startup Financing: Meaning, Sources, Modes (Bootstrapping, Angel investors, Venture capital fund) - Leasing: Meaning – Types of Lease Agreements – Advantages and Disadvantages of Leasing – Financial evaluation from the perspective of Lessor and Lessee.	21
IV	Cash, Receivable and Inventory Management Cash Management: Meaning, Objectives and Importance – Cash Cycle – Minimum Operating Cash – Safety level of cash – Optimum cash balance - Receivable Management: Meaning – Credit policy – Controlling receivables: Debt collection period, Ageing schedule, Factoring – Evaluating investment in accounts receivable - Inventory Management: Meaning and Objectives – EOQ with price breaks – ABCAnalysis.	21
V	Multi National Capital Budgeting Multi National Capital Budgeting: Meaning, Steps involved, Complexities, Factors to be considered– International sources of finance – Techniques to evaluate multi- national capital expenditure proposals: Discounted Pay Back Period, NPV, Profitability Index,	21

	Net Profitability Index and Internal Rate of Return – Capital rationing -Techniques of Risk analysis in Capital Budgeting.	
Course Outcomes		Knowledge Level
CO	On completion of this course, students will	
1	Explain the important finance concepts	K1,K2,K3,K4,K5
2	Estimate risk and determine its impact on return	K1,K2,K3,K4,K5
3	Examine leasing and other sources of finance for startups	K1,K2,K3,K4,K5,K6
4	Summarise cash, receivable and inventory management techniques	K1,K2,K3,K4,K5,K6
5	Evaluate techniques of long term investment decision incorporating risk factor	K1,K2,K3,K4,K5,K6
Textbooks		
1	Maheshwari S.N., (2019), “Financial Management Principles and Practices”, 15th Edition, Sultan Chand & Sons, New Delhi.	
2	Khan M.Y & Jain P.K, (2011), “Financial Management: Text, Problems and Cases”, 8th Edition, McGraw Hill Education, New Delhi.	
3	Prasanna Chandra, (2019), “Financial Management, Theory and Practice”, 10th Edition, McGraw Hill Education, New Delhi.	
4	Apte P.G, (2020), “International Financial Management” 8th Edition, Tata McGraw Hill, New Delhi.	
Reference Books		
1.	Pandey I. M., (2021), “Financial Management”, 12 th Edition, Pearson India Education Services Pvt. Ltd, Noida.	
2.	Kulkarni P. V. & Satyaprasad B. G., (2015), “Financial Management”, 14 th Edition, Himalaya Publishing House Pvt Ltd, Mumbai.	
3.	Rustagi R. P., (2022), “Financial Management, Theory, Concept, Problems”, 6 th Edition, Taxmann Publications Pvt. Ltd, New Delhi.	
4.	Arokiamary Geetha Rufus, Ramani N. & Others, (2017), “Financial Management”, 1 st Edition, Himalaya Publishing House Pvt Ltd, Mumbai.	
Web Resources		
1.	https://resource.cdn.icai.org/66674bos53808-cp8.pdf	
2.	https://resource.cdn.icai.org/66677bos53808-cp10u2.pdf	
3.	https://resource.cdn.icai.org/66592bos53773-cp4u5.pdf	
4.	https://resource.cdn.icai.org/65599bos52876parta-cp16.pdf	

Mapping with Programme Outcomes:

CO /PO	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8
CO 1	3	3	1	3	3	3	-	-
CO 2	3	3	2	3	3	3	-	-
CO 3	2	2	1	2	2	2	-	-
CO 4	2	2	1	2	2	2	-	-
CO 5	3	3	2	3	3	3	-	-

Strong-3 Medium-2 Low-1

Level of Correlation between PSO's and CO's

CO /PSO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	2	2	2	-	-
CO2	3	3	3	-	-
CO3	3	2	2	-	-
CO4	2	2	2	-	-
CO5	3	3	3	-	-

Strong-3 Medium-2 Low-1

Course Code	Course Title	Category	Credits	Inst. Hours	Marks		
					CIAE	External	Total
23PCRCC12	DIGITAL MARKETING	Core	5	7	25	75	100

Learning Objectives		
L1	To assess the evolution of digital marketing	
L2	To appraise the dimensions of online marketing mix	
L3	To infer the techniques of digital marketing	
L4	To analyse online consumer behaviour	
L5	To interpret data from social media and to evaluate game based marketing	
UNIT	Contents	No. of Hours
I	Introduction to Digital Marketing Digital Marketing – Transition from traditional to digital marketing – Rise of internet – Growth of e-concepts – Growth of e-business to advanced e-commerce – Emergence of digital marketing as a tool – Digital marketing channels – Digital marketing applications, benefits and challenges – Factors for success of digital marketing – Emerging trends and concepts, Big Data and IOT, Segments based digital marketing, Hyperlocal marketing - Opportunities for digital marketing professionals.	21
II	Online marketing mix Online marketing mix – E-product – E-promotion – E-price – E-place – Consumer segmentation – Targeting – Positioning – Consumers and online shopping issues – Website characteristics affecting online purchase decisions – Distribution and implication on online marketing mix decisions – Digitization and implication on online marketing mix decisions.	21
III	Digital media channels Digital media channels – Search engine marketing – ePR – Affiliate marketing – Interactive display advertising – Opt-in-email marketing and mobile text messaging, Social media and viral marketing – Online campaign management using – Facebook, Twitter, Instagram, Snapchat, Pinterest – Metaverse marketing -Advantages and disadvantages of digital media channels – Metaverse marketing.	21
IV	Online consumer behavior Online consumer behavior – Cultural implications of key website characteristics – Dynamics of online consumer visit – Models of website visits – Web and consumer decision making process – Data base marketing – Electronic consumer relationship management – Goals – Process – Benefits – Role – Next generation CRM.	21
V	Analytics and Gamification Digital Analytics – Concept – Measurement framework – Demystifying web data - Owned social metrics – Measurement metrics for Facebook, Twitter, YouTube, Slide Share, Pinterest, Instagram, Snapchat and LinkedIn – Earned social media metrics -	21

	Digital brand analysis – Meaning – Benefits – Components – Brand share dimensions – Brand audience dimensions – Market influence analytics – Consumer generated media and opinion leaders – Peer review – Word of mouth – Influence analytics – Mining consumer generated media – Gamification and game based marketing – Benefits – Consumer motivation for playing online games.	
Course Outcomes		Knowledge Level
CO	On completion of this course, students will	
1	Explain the dynamics of digital marketing	K1,K2,K3,K4,K5
2	Examine online marketing mix	K1,K2,K3,K4,K5
3	Compare digital media channels	K1,K2,K3,K4,K5,K6
4	Explain online consumer behavior	K1,K2,K3,K4,K5,K6
5	Analyse social media data	K1,K2,K3,K4,K5,K6
Textbooks		
1	Puneet Singh Bhatia, (2019) “Fundamentals of Digital Marketing”, 2 nd Edition, Pearson Education Pvt Ltd, Noida.	
2	Dave Chaffey, Fiona Ellis-Chadwick, (2019) “Digital Marketing”, Pearson Education Pvt Ltd, Noida.	
3	Chuck Hemann & Ken Burbary, (2019) “Digital Marketing Analytics”, Pearson Education Pvt Ltd, Noida.	
4	Seema Gupta, (2022) “Digital Marketing” 3 rd Edition, McGraw Hill Publications Noida.	
5	Kailash Chandra Upadhyay, (2021) “Digital Marketing: Complete Digital Marketing Tutorial”, Notion Press, Chennai.	
6	Michael Branding, (2021) “Digital Marketing”, Empire Publications India Private Ltd, New Delhi.	
Reference Books		
1.	Vandana Ahuja, (2016) “Digital Marketing”, Oxford University Press. London.	
2.	Ryan Deiss & Russ Henneberry, (2017) “Digital Marketing”, John Wiley and Sons Inc. Hoboken.	
3.	Alan Charlesworth, (2014), “Digital Marketing - A Practical Approach”, Routledge, London.	
4.	Simon Kingsnorth, Digital Marketing Strategy, (2022) “An Integrated approach to Online Marketing”, Kogan Page Ltd. United Kingdom.	
5.	Maity Moutusy, (2022) “Digital Marketing” 2 nd Edition, Oxford University Press, London.	
Web Resources		
1.	https://www.digitalmarketer.com/digital-marketing/assets/pdf/ultimate-guide-to-digital-marketing.pdf	
2.	https://uwaterloo.ca/centre-for-teaching-excellence/teaching-resources/teaching-tips/educational-technologies/all/gamification-and-game-based-learning	
3.	https://journals.ala.org/index.php/ltr/article/download/6143/7938	

Mapping with Programme Outcomes:

CO /PO	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8
CO 1	3	3	2	3	3	3	-	-
CO 2	3	3	2	3	3	3	-	-
CO 3	3	3	2	2	3	2	-	-
CO 4	3	3	2	2	3	3	-	-
CO 5	3	3	1	3	3	2	-	-

Strong-3 Medium-2 Low-1

Level of Correlation between PSO's and CO's

CO /PSO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	3	3	3	-	-
CO2	3	3	3	-	-
CO3	3	3	2	-	-
CO4	3	3	3	-	-
CO5	3	3	2	-	-

Strong-3 Medium-2 Low-1

Course Code	Course Title	Category	Credits	Inst. Hours	Marks		
					CIAE	External	Total
23PCRCC13	BANKING AND INSURANCE	Core	4	6	25	75	100

Learning Objectives		
L1	To understand the evolution of new era banking	
L2	To explore the digital banking techniques	
L3	To analyse the role of insurance sector	
L4	To evaluate the mechanism of customer service in insurance and the relevant regulations	
L5	To analyse risk and its impact in banking and insurance industry	
UNIT	Contents	No. of Hours
I	Introduction to Banking Banking: Brief History of Banking - Rapid Transformation in Banking: Customer Shift - Fintech Overview - Fintech Outlook - The Financial Disruptors - Digital Financial Revolution - New Era of Banking. Digital Banking – Electronic Payment Systems–Electronic Fund Transfer System – Electronic Credit and Debit Clearing – NEFT – RTGS –VSAT–SFMS–SWIFT.	18
II	Contemporary Developments in Banking Distributed Ledger Technology – Blockchain: Meaning - Structure of BlockChain - Types of Block Chain - Differences between DLT and Blockchain - Benefits of Blockchain and DLT - Unlocking the potential of Blockchain –Crypto currencies, Central Bank Digital Currency (CBDC) - Role of DLT in financial services - AI in Banking: Future of AI in Banking - Applications of AI in Banking - Importance of AI in banking - Banking reimaged with AI. Cloud banking - Meaning - Benefits in switching to Cloud Banking.	18
III	Indian Insurance Market History of Insurance in India – Definition and Functions of Insurance–Insurance Contract – Indian Insurance Market – Reforms in Insurance Sector – Insurance Organisation Insurance organization structure. Insurance Intermediaries: Insurance Broker Insurance Agent-Surveyors and Loss Assessors Third Party Administrators (Health Services) – Procedures-Code of Conduct.	18
IV	Customer Services in Insurance Customer Service in Insurance – Quality of Service-Role of Insurance Agents in Customer Service-Agent’s Communication and Customer Service –Ethical Behaviour in Insurance – Grievance Redressal System in Insurance Sector –Integrated Grievance Management System-Insurance Ombudsman - Insurance Regulatory and Development Authority of India Act (IRDA) – Regulations and Guidelines.	18
V	Risk Management Risk Management and Control in banking and insurance industries – Methods of Risk Management – Risk Management by Individuals and Corporations – Tools for Controlling Risk.	18

Course Outcomes		Knowledge Level
CO	On completion of this course, students will	
1	Relate the transformation in banking from traditional to new age	K1,K2,K3,K4,K5
2	Apply modern techniques of digital banking	K1,K2,K3,K4,K5
3	Evaluate the role of insurance sector	K1,K2,K3,K4,K5,K6
4	Examine the regulatory mechanism	K1,K2,K3,K4,K5,K6
5	Assess risk mitigation strategies	K1,K2,K3,K4,K5,K6
Reference Books		
1	Sundharam KPM & Varshney P. N., (2020), "Banking Theory, Law and Practice", 20th Edition, Sultan Chand & Sons, New Delhi.	
2	Gordon & Natarajan, (2022), "Banking Theory, Law and Practice", 9th Edition, Himalaya Publishing House Pvt Ltd, Mumbai.	
3	Gupta P. K. (2021), "Insurance and Risk Management" 6th Edition, Himalaya Publishing House Pvt Ltd, Mumbai.	
4	Susanne Chishti., & Janos Barberis(2016), The Fintech book: The financial technology handbook for investors, entrepreneurs and visionaries. John Wiley & Sons.	
Web Resources		
1.	https://corporatefinanceinstitute.com/resources/knowledge/finance/fintech-financial-technology	
2.	https://mrcet.com/downloads/digital_notes/CSE/IV%20Year/CSE%20B.TECH%20IV%20YEAR%20II%20SEM%20BCT%20(R18A0534)%20NOTES%20Final%20PDF.pdf	
3.	https://www.irdai.gov.in/ADMINCMS/cms/frmGeneral_Layout.aspx?page=PageNo108&flag=1	

Mapping with Programme Outcomes:

CO /PO	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8
CO 1	2	2	1	3	3	3	-	-
CO 2	3	3	3	3	3	3	-	-
CO 3	2	2	1	2	2	2	-	-
CO 4	3	2	2	1	2	2	-	-
CO 5	3	3	1	3	3	3	-	-

Strong-3 Medium-2 Low-1

Level of Correlation between PSO's and CO's

CO /PSO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	3	3	3	-	-
CO2	3	3	3	-	-
CO3	2	3	2	-	-
CO4	2	3	2	-	-
CO5	3	3	3	-	-

Strong-3 Medium-2 Low-1

Course Code	Course Title	Category	Credits	Inst. Hours	Marks		
					CIAE	External	Total
23PCRDE11	OPERATIONS RESEARCH	Elective	3	5	25	75	100

Learning Objectives		
L1	To outline the fundamentals of Operations Research	
L2	To use OR models for problem solving	
L3	To examine the role of sequencing and game theory	
L4	To design and apply network analysis	
L5	To apply modelling techniques	
UNIT	Contents	No. of Hours
I	Introduction and Linear Programming Problem Introduction to Operations Research – Uses and Limitations – Linear Programming Problem: Formulation, Solving LPP: Graphical method, Simplex method, the Big-M Method.	15
II	Transportation and Assignment Problems Transportation problem: Introduction – Assumptions – Formulation of Transportation models – Basic feasible solution (North-West Corner Method, Least Cost Method, Vogel’s Approximation Method) – Optimal solution (Stepping-Stone Method, Modified Distribution Method) – Degeneracy in Transportation problem. Assignment Problem: Introduction – Comparison with the Transportation problem – Formulation of assignment problems - The Hungarian method of solution.	15
III	Sequencing and Game Theory Sequencing problem: Introduction – Assumptions – Processing of n jobs through one machine – Processing n jobs through two machines – Processing of n jobs through three machines. Game Theory: Introduction – Rules for Games theory – Two person zero sum game without saddle point – Mixed strategies (2xn games, mx2 games) – Graphical method (2xn, mx2 games).	15
IV	Replacement and Network Analysis Replacement: Introduction – Individual replacement problems – Group replacement problems. Network Analysis: PERT and CPM.	15
V	Decision Tree Analysis and Queuing Theory Decision Tree analysis – Queuing: Introduction – Applications of queuing models, Waiting time and idle time costs – Single channel Poisson arrivals with Exponential Service, Infinite population model.	15
Course Outcomes		Knowledge Level
CO	On completion of this course, students will	
1	Apply Linear Programming	K1,K2,K3,K4,K5
2	Identify models for problem solving	K1,K2,K3,K4,K5
3	Apply sequencing and game theory	K1,K2,K3,K4,K5,K6

4	Apply network analysis to enhance effectiveness	K1,K2,K3,K4,K5,K6
5	Examine the models for decision making	K1,K2,K3,K4,K5,K6
Textbooks		
1	Gupta P.Kand Hira D.S.,(2022) "Operations Research", 7 th Edition, S.Chand,Noida (UP).	
2	Kapoor V.K., (2014) "Operations Research", 9 th Edition, Sultan Chand, NewDelhi.	
3	Natarajan, Balasubramani and Tamilarasi, (2014) "Operations Research", 2 nd Edition, Pearson Education India, Noida.	
4	Kothari C.R.,(2022) "An Introduction to Operational Research", 3 rd Edition, S.Chand, Noida (UP)	
Reference Books		
1.	TulsianP.C. and Bharat Tulsian, (2022) "Fundamentals of Operations Research(Theory and Practice)",3rd Edition, S. Chand, Noida (UP).	
2.	Sharma J.K.,(2016) "Operations Research", 6 th Edition, Lakshmi Publications, Chennai.	
3.	Nagarajan N.,(2017) "Text Book of Operations Research: A Self Learning Approach", New Age Publications, Chennai.	
4.	Rina Rani Rath,(2021) "Operations Research", 2nd Edition, Bhavya Books, New Delhi.	
Web Resources		
1.	https://www.bbau.ac.in/dept/UIET/EMER-601%20Operation%20Research%20Queuing%20theory.pdf	
2.	https://mdu.ac.in/UpFiles/UpPdfFiles/2021/Jun/4_06-11-2021_16-06-34_OPERATIONS%20RESEARCH%20TECHNIQUES(20MAT22C5).pdf	
3.	https://repository.up.ac.za/bitstream/handle/2263/25427/02chapter3.pdf?sequence=3	
4.	https://hbr.org/1964/07/decision-trees-for-decision-making	

Mapping with Programme Outcomes:

CO /PO	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8
CO 1	3	3	2	3	3	2	-	-
CO 2	3	3	1	3	3	3	-	-
CO 3	3	3	1	3	3	2	-	-
CO 4	3	3	2	3	3	3	-	-
CO 5	3	3	1	3	3	2	-	-

Strong-3 Medium-2 Low-1

Level of Correlation between PSO's and CO's

CO /PSO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	2	3	3	-	-
CO2	3	3	3	-	-
CO3	3	3	2	-	-
CO4	3	3	3	-	-
CO5	3	3	2	-	-

Strong-3 Medium-2 Low-1

Course Code	Course Title	Category	Credits	Inst. Hours	Marks		
					CIAE	External	Total
23PCRG11	STRATEGIC HUMANRESOURCE MANAGEMENT	Elective	3	5	25	75	100

Learning Objectives		
L1	To appreciate the importance of HRM as a field of study and as a central management function.	
L2	To understand the implication of HRM on government regulations and corporate decisions	
L3	To analyze the key elements of the HR functions.	
L4	To gain knowledge about the elements, key concepts and terminology of HRM	
L5	To apply the principles and techniques of HRM to the discussion of major personnel issues in case studies.	
UNIT	Contents	No. of Hours
I	Introduction to SHRM SHRM- Meaning, Features, Evolution, Objectives, Advantages, Barriers to SHRM,SHRM v/s Traditional HRM, Steps in SHRM, Roles in SHRM: Top Management, Front-line Management, HR - Changing Role of HR Professionals.	15
II	Models of SHRM Models of SHRM – High Performance Working Model, High Commitment Management Model, High Involvement Management Model - HR Environment – Environmental trends and HR Challenges -Linking SHRM and Business Performance.	15
III	Strategic Planning and Compensation Resourcing Strategy: Meaning and Objectives - Strategic HR Planning: Meaning, Advantages, Interaction between Strategic Planning and HRP, Managing HR Surplus and Shortages, Strategic Recruitment and Selection: Meaning and Need - Strategic Human Resource Development: Meaning, Advantages and Process - Strategic Compensation as a Competitive Advantage - Rewards Strategies: Meaning, Importance - Employee Relations Strategy, Retention Strategies,Strategies for Enhancing Employee Work Performance.	15
IV	Human Resource Policies Human Resource Policies – Meaning, Features, Purpose of HR Policies, Process ofDeveloping HR Policies, Factors affecting HR Policies, Areas of HR Policies in Organisation, Requisites of Sound HR Policies – Recruitment, Selection, Training and Development, Performance Appraisal, Compensation, Promotion, Outsourcing, Retrenchment, Barriers to Effective Implementation of HR Policies and Ways to Overcome these Barriers.	15
V	Latest trends in Strategic HRM Mentoring - Employee Engagement –Meaning, Factors Influencing EmployeeEngagement, Strategies for Enhancing	15

	Employee Engagement - Competency based HRM: Meaning, Types of Competencies and Benefits of Competencies for Effective Execution of HRM Functions - Human Capital Management: Meaning and Role - New Approaches to Recruitment – Employer Branding.	
Course Outcomes		Knowledge Level
CO	On completion of this course, students will	
1	Recall the fundamentals of strategic Human Resource Management.	K1,K2,K3,K4,K5
2	Examine the conceptual framework of strategic Human Resource Management models.	K1,K2,K3,K4,K5
3	Apply the knowledge of various strategies in Human Resource Management in the corporate arena.	K1,K2,K3,K4,K5,K6
4	Illustrated drafting of HR policies.	K1,K2,K3,K4,K5,K6
5	Analyze the latest trend in strategic Human Resource Management.	K1,K2,K3,K4,K5,K6
Textbooks		
1	Mathur, SP Strategic Human Resource Management 1st Edition 2015, New Age International (P) Ltd Publishers, New Delhi.	
2	Catherine Truss, David Mankin & Clare Kelliher (2014), “Strategic Human Resource Management”, Oxford University Press, India.	
3	Anuradha Sharma and Aradhana Khandekar (2006), “Strategic Human Resource Management: An Indian Perspective”, Sage Publications Pvt. Ltd, New Delhi.	
Reference Books		
1.	Jean M Phillips & Stan M Gully, “Strategic staffing”, Pearson International Edition, India.	
2.	Ananda Das Gupta (2021), “Strategic Human Resource Management -	
Web Resources		
1.	https://emeritus.org/in/learn/what-is-strategic-human-resource-management-shrm/	
2.	https://www.shrm.org/resourcesandtools/tools-and-samples/toolkits/pages/practicingstrategichumanresources.aspx	
3.	https://www.cegid.com/en/blog/5-steps-for-developing-and-implementing-an-effective-hr-strategy-in-2021/	
4.	https://www.managementstudyhq.com/hrm-evaluation-approaches .	

Note: Latest edition of the books may be used

Mapping with Programme Outcomes:

CO /PO	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8
C0 1	3	3	3	3	3	2	-	-
C0 2	3	3	3	3	3	2	-	-
C0 3	3	3	3	3	3	2	-	-
C0 4	3	3	3	3	3	2	-	-
C0 5	3	3	3	3	3	2	-	-

Strong-3 Medium-2 Low-1

Level of Correlation between PSO's and CO's

CO /PSO	PS01	PS02	PS03	PS04	PS05
C01	3	2	3	-	-
C02	3	2	3	-	-
C03	3	2	3	-	-
C04	3	2	3	-	-
C05	3	2	3	-	-

Strong-3 Medium-2 Low-1

Course Code	Course Title	Category	Credits	Inst. Hours	Marks		
					CIAE	External	Total
23PCRCC21	STRATEGIC COST MANAGEMENT	Core	5	6	25	75	100

Learning Objectives		
L1	To analyse the aspects of strategic and quality control management	
L2	To analyse and select cost control techniques	
L3	To apply activity based costing for decision making	
L4	To utilise transfer pricing methods in cost determination	
L5	To apply cost management techniques in various sectors	
UNIT	Contents	No. of Hours
I	Introduction to Strategic Cost Management Introduction to Strategic Cost Management (SCM) – Need for SCM – Differences between SCM and Traditional Cost Management - Value Chain Analysis: Meaning and steps - Quality Cost Management: Meaning of Quality and Quality Management – Cost of Quality – Indian Cost Accounting Standard 21 on Quality Control - Introduction to Lean System – Benefits of Lean System – Just in Time (JIT) – Kaizen Costing.	18
II	Cost Control and Reduction Cost Management Techniques: Cost Control: Meaning and Prerequisites - Cost Reduction: Meaning and Scope – Differences between Cost control and cost reduction - Pareto Analysis: Meaning, importance and applications - Target Costing: Meaning, steps and Principles – Life Cycle Costing: Meaning, Strategies for each stage of product life cycle, Benefits – Learning Curve: Meaning, Learning curve ratio and applications.	18
III	Activity Based Cost Management Activity Based Cost Management: Concept, Purpose, Stages, Benefits, Relevance in Decision making and its Application in Budgeting – Practical problems.	18
IV	Transfer Pricing Transfer Pricing: Meaning, Benefits, Methods: Pricing based on cost, Market price on transfer price, Negotiated pricing and Pricing based on opportunity costs – Practical Problems.	18
V	Cost Management in Agriculture and IT sector Agriculture Sector: Features, Cost Structure, Cost Management, Tools to measure the performance, Minimum Support Price and International Perspective – Information Technology Sector: Features, Cost Structure, Cost Management and International Perspective.	18
Course Outcomes		
		Knowledge Level

CO	On completion of this course, students will	
1	Explain strategic cost management and QC	K1,K2,K3,K4,K5
2	Choose the appropriate technique for cost control	K1,K2,K3,K4,K5
3	Make use of activity based costing in practice	K1,K2,K3,K4,K5,K6
4	Choose transfer pricing methods to solve problems	K1,K2,K3,K4,K5,K6
5	Construct cost structure for Agriculture and IT sector	K1,K2,K3,K4,K5,K6
Textbooks		
1	Ravi M Kishore (2018), "Strategic Cost Management", 5th Edition, Taxmann Publications Pvt. Ltd, New Delhi.	
2	Bandgar P. K., (2017), "Strategic Cost Management", 1 st Edition, Himalaya Publishing House Pvt Ltd, Mumbai.	
3	Sexena V. K., (2020), "Strategic Cost Management and Performance Evaluation", 1 st Edition, Sultan Chand & Sons, New Delhi.	
Reference Books		
1.	John K Shank and Vijay Govindarajan (2008), Strategic Cost Management, Simon & Schuster; Latest edition, UK	
2.	Jawahar Lal, (2015), "Strategic Cost Management", 1 st Edition, Himalaya Publishing House Pvt Ltd, Mumbai.)	
3.	Arora M. N., (2021), "A Text Book of Cost and Management Accounting", 11 th Edition, Vikas Publishing House Pvt. Ltd., New Delhi.	
Web Resources		
1.	https://www.accountingtools.com/articles/strategic-cost-management.html#:~:text=Strategic%20cost%20management%20is%20the,I%20or%20have%20no%20impact.	
2.	https://ca-final.in/wp-content/uploads/2018/09/Chapter-4-Cost-Management-Techniques.pdf	
3.	https://resource.cdn.icai.org/66530bos53753-cp5.pdf	

Note: Latest edition of the books may be used

Mapping with Programme Outcomes:

CO /PO	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8
CO 1	3	3	3	3	3	3	-	-
CO 2	3	3	2	3	3	3	-	-
CO 3	3	3	2	3	3	3	-	-
CO 4	3	3	2	3	3	3	-	-
CO 5	3	3	1	3	3	3	-	-

Strong-3 Medium-2 Low-1

Level of Correlation between PSO's and CO's

CO /PSO	PS01	PS02	PS03	PS04	PS05
CO1	3	3	3	-	-
CO2	3	3	3	-	-
CO3	3	3	3	-	-
CO4	3	2	3	-	-
CO5	3	3	3	-	-

Strong-3 Medium-2 Low-1

Course Code	Course Title	Category	Credits	Inst. Hours	Marks		
					CIAE	External	Total
23PCRCC22	CORPORATE ACCOUNTING	Core	5	6	25	75	100

Learning Objectives		
L1	To understand the accounting treatment for issue of shares	
L2	To determine profits for fire and marine insurance	
L3	To prepare consolidated financial statements	
L4	To account for price level changes	
L5	To adopt financial reporting standards	
UNIT	Contents	No. of Hours
I	Issue of Shares and Final Accounts of Companies Issue of Shares: ESOPs - ESPS - Sweat Equity Shares - Book Building- Buy-back of Shares - Conversion of debentures into shares - Final accounts of Companies as per Schedule III of the Companies Act, 2013 – Managerial remuneration.	18
II	Insurance Company Accounts Insurance Company Accounts: Types of Insurance - Final accounts of life assurance Companies- Ascertainment of profit- Valuation Balance Sheet-Final accounts of Fire, Marine and miscellaneous Insurance Companies.	18
III	Consolidated financial statements Consolidated financial statements as per AS 21: Consolidated Profit and Loss Account– Minority interest – Cost of control – Capitalreserve – Inter-company holdings –Preparation of consolidated Balance Sheet.	18
IV	Contemporary Accounting Methods Accounting for price level changes – Social responsibility accounting – Human resource accounting - Forensic Accounting.	18
V	Financial reporting Financial reporting: Meaning, Objectives, Characteristics – Indian Accounting Standards (AS 5, AS 10, AS 19, AS 20) – Corporate Social Responsibility: Meaning, Key provisions of Companies Act, 2013, Accounting for CSR expenditure, Reporting of CSR, Presentation and disclosure in the financial statements.	18
Course Outcomes		Knowledge Level
CO	On completion of this course, students will	
1	Determine profit and financial position by preparing financial statements of companies as per schedule III of Companies Act,2013	K1,K2,K3,K4,K5
2	Apply the provisions of IRDA Regulations in the preparation of final accounts of Life Insurance and General Insurance Companies.	K1,K2,K3,K4,K5
3	Determine the overall profitability and financial position by	K1,K2,K3,K4,K5,K6

	preparing consolidated financial statements of holding companies in accordance with AS21.	
4	Analyse contemporary accounting methods	K1,K2,K3,K4,K5,K6
5	Examine Financial Reporting based on appropriate Accounting Standards and provisions of Companies Act 2013 with respect to Corporate Social Responsibility	K1,K2,K3,K4,K5,K6
Textbooks		
1	Gupta R. L. & Radhaswamy M. (2021), "Corporate Accounting – Volume I & II", 14 th Edition, Sultan Chand & Sons, New Delhi.	
2	Maheshwari S. N., Sharad K. Maheshwari & Suneel K. Maheshwari, (2022), "Advanced Accountancy - Volume I & II", 11 th Edition, Vikas Publishing House Pvt. Ltd., New Delhi.	
3	Jain S. P., Narang K. L., Simmi Agrawal and Monika Sehgal (2019), "Advanced Accountancy - Corporate Accounting – Volume - II", 22 nd Edition, Kalyani Publishers, New Delhi.	
4	Reddy T. S. & Murthy A., (2022), "Corporate Accounting – Volume I & II", 17 th Edition, Margham Publications, Chennai.	
Reference Books		
1.	Arulanandam M.A & Raman K.S., (2021), "Advanced Accounting (Corporate Accounting – II)", 8 th Edition, Himalaya Publishing House Pvt Ltd, Mumbai.	
2.	Shukla M C, Grewal T S and Gupta S C, (2022), "Advanced Accounts Volume II", 19 th Edition, Sultan Chand & Sons, New Delhi.	
3.	Gupta R. L., (2022), "Problems and Solutions in Company Accounts", 2 nd Edition, Sultan Chand & Sons, New Delhi.	
Web Resources		
1.	https://resource.cdn.icai.org/66550bos53754-p1-cp9.pdf	
2.	https://resource.cdn.icai.org/66545bos53754-p1-cp4.pdf	
3.	https://resource.cdn.icai.org/66638bos53803-cp1.pdf	
4.	http://ppup.ac.in/download/econtent/pdf/MBA%201st%20sem%20Lecture%20note%20on%20forensic%20accounting%20by%20Anjali.pdf	

Note: Latest edition of the books may be used

Mapping with Programme Outcomes:

CO /PO	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8
CO 1	3	3	2	3	3	3	-	-
CO 2	3	3	3	3	2	3	-	-
CO 3	3	3	2	3	3	3	-	-
CO 4	3	3	3	3	3	3	-	-
CO 5	3	3	3	3	3	3	-	-

Strong-3 Medium-2 Low-1

Level of Correlation between PSO's and CO's

CO /PSO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	3	3	3	-	-
CO2	2	3	3	-	-
CO3	3	3	3	-	-
CO4	3	3	3	-	-
CO5	3	3	3	-	-

Strong-3 Medium-2 Low-1

Course Code	Course Title	Category	Credits	Inst. Hours	Marks		
					CIAE	External	Total
23PCRCC23	SETTING UP OF BUSINESS ENTITIES	Core	4	6	25	75	100

Learning Objectives		
L1	To understand the startup landscape and its financing	
L2	To analyse the formation and registration of Section 8 company	
L3	To outline the concept of LLP and business collaboration	
L4	To understand the procedure for obtaining registration and license	
L5	To create awareness about the legal compliances governing business entities	
UNIT	Contents	No. of Hours
I	Startups in India Types of business organisations –Factors governing selection of an organisation - Startups – Evolution – Definition of a Startup – Startup landscape in India – Startup India policy – Funding support and incentives – Indian states with Startup policies – Exemptions for startups – Life cycle of a Startup – Important points for Startups – Financing options available for Startups – Equity financing – Debt financing – Venture capital financing – IPO – Crowd funding – Incubators - Mudra banks –Successful Startups in India.	18
II	Not-for-Profit Organisations Formation and registration of NGOs – Section 8 Company – Definition – Features – Exemptions – Requirements of Section 8 Company – Application for incorporation – Trust: Objectives of a trust – Persons who can create a trust – Differences between a public and private trust – Exemptions available to trusts – Formation of a trust - Trust deed –Society – Advantages – Disadvantages – Formation of a society – Tax exemption to NGOs.	18
III	Limited Liability Partnership and Joint Venture Limited Liability Partnership: Definition – Nature and characteristics – Advantages and disadvantages – Procedure for incorporation – LLP agreement – Annual compliances of LLP-Business collaboration: Definition – Types –Joint venture: Advantages and disadvantages – Types – Joint venture agreement - Successful joint ventures in India–Special Purpose Vehicle – Meaning – Benefits – Formation.	18
IV	Registration and Licenses Registration and Licenses: Introduction – Business entity registration – Mandatory registration – PAN – Significance – Application and registration of PAN – Linking of PAN with Aadhar –TAN – Persons liable to apply for TAN – Relevance of TAN – Procedure to apply for TAN –GST: Procedure for registration – Registration under Shops and	18

	Establishment Act –MSME registration – Clearance from Pollution Control Board – FSSAI registration and license – Trade mark, Patent and Design registration.	
V	Environmental Legislations in India Geographical Indication of Goods (Registration and Protection) Act, 1999: Objectives, Salient Features - The Environmental Protection Act, 1986: Prevention, control and abatement of environmental pollution - The Water (Prevention And Control of Pollution) Act, 1974: The Central and State Boards for Prevention and Control of Water Pollution - Powers and Functions of Boards - Prevention and Control of Water Pollution - Penalties and Procedure- The Air (Prevention and Control of Pollution) Act, 1981: Central and State Boards for The Prevention and Control of Air Pollution - Powers And Functions - Prevention and Control of Air Pollution - Penalties and Procedure.	18
Course Outcomes		Knowledge Level
CO	On completion of this course, students will	
1	Compare the various avenues of acquiring finance to setup a business entity	K1,K2,K3,K4,K5
2	Recall the legal requirements for Section 8 Company	K1,K2,K3,K4,K5
3	Examine the provisions for LLP and joint venture	K1,K2,K3,K4,K5,K6
4	Analyse the registration and licensing procedure	K1,K2,K3,K4,K5,K6
5	Examine the compliance of regulatory framework regarding environment	K1,K2,K3,K4,K5,K6
Textbooks		
1	Kailash Thakur, (2007) “Environment Protection Law and Policy in India”, 2nd Edition, Deep & Deep Publication Pvt. Ltd., New Delhi.	
2	Avtar Singh, (2015), “Intellectual Property Law”, Eastern Book Company, Bangalore	
3	Zad N.S and Divya Bajpai, (2022) “Setting up of Business Entities and Closure” (SUBEC), Taxmann, Chennai	
4	Amit Vohra & Rachit Dhingra (2022) “Setting Up Of Business Entities & Closure”, 6th Edition, Bharath Law House, New Delhi	
Reference Books		
1.	Setting up of Business Entities and Closure (2021), Module 1, Paper 3, The Institute of Company Secretaries of India, MP Printers, Noida	
2.	The Air (Prevention and Control of Pollution) Act, 1981, Bare Act, 2022 Edition, Universal/LexisNexis, Noida	
3.	The Water (Prevention and Control of Pollution) Act, 1974, Bare Act, 2022 Edition, Universal/LexisNexis, Noida	
4.	Cliff Ennico, (2005) “Small Business Survival Guide Starting Protecting and Securing your Business for Long-Term Success”, Adams Media, USA	
5.	Daniel Sitarz,(2011) “Sole Proprietorship: Small Business Start-up Kit”, 3rdEdition, Nova Publishing, USA	
Web Resources		

1.	https://www.icsi.edu/media/webmodules/FINAL FULL BOOK of EP SBEC 2018.pdf
2.	https://www.mca.gov.in/MinistryV2/incorporation company.html 3)
3.	https://legislative.gov.in/sites/default/files/The%20Limited%20Liability%20Partnership%20Act,%202008.pdf
4.	https://legislative.gov.in/sites/default/files/A1999-48.pdf
5.	https://www.indiacode.nic.in/bitstream/123456789/6196/1/the_environment_protection_act%2C1986.pdf

Note: Latest edition of the books may be used

Mapping with Programme Outcomes:

CO /PO	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8
C0 1	3	3	3	3	3	3	-	-
C0 2	3	2	2	3	2	3	-	-
C0 3	3	3	2	3	3	3	-	-
C0 4	3	3	3	3	3	3	-	-
C0 5	3	3	3	3	3	3	-	-

Strong-3 Medium-2 Low-1

Level of Correlation between PSO's and CO's

CO /PSO	PSO1	PSO2	PSO3	PSO4	PSO5
C01	3	1	3	-	-
C02	2	3	3	-	-
C03	3	3	3	-	-
C04	3	3	3	-	-
C05	3	3	3	-	-

Strong-3 Medium-2 Low-1

Course Code	Course Title	Category	Credits	Inst. Hours	Marks		
					CIAE	External	Total
23PCRDE21	BUSINESS ETHICS AND CORPORATE SUSTAINABILITY	Elective	3	4	25	75	100

Learning Objectives		
L1	To understand the concept and importance of business ethics	
L2	To enable ethical decision making based on various theories	
L3	To gain knowledge on moral issues relating to business, marketing, advertising, finance, HR and environmental protection	
L4	To understand the concepts of corporate sustainability	
L5	To analyse sustainability information and prepare reports	
UNIT	Contents	No. of Hours
I	Introduction to Business Ethics Business Ethics- Meaning and Definition of Business Ethics - Nature of Business Ethics - Role and importance of Business Ethics and values in Business - Causes of unethical behaviour - Ethical issues.	12
II	Ethical Theories Ethical Decision Making -Decision Making (Normal Dilemmas and problems) - Application of Ethical Theories in Business - Traditional Ethical Theories - Utilitarianism, - Ethical Egoism - Ethics of Duties - Normative Theories of Business Ethics - Stakeholder Theory - Stockholder Theory - Lawrence Kohlberg's Theory Model Development.	12
III	Moral Issues in Business Moral Issues in Business - Importance of moral issues and reasoning - Whistle Blowing- Kinds of Whistle Blowing - Ethical issues in functional areas of business. Marketing and Advertising - Truth in Advertising- Manipulation – Coercion-Trade Secrets- Corporate disclosure-Insider trading. Finance -Fairness' and efficiency in Financial Market – Greenmail-Golden Parachute. HR: Workers Rights and Duties - Work place Safety - Sexual Harassment-Equal Employment Opportunity- Preferential hiring. Environmental Protection - Safety and acceptable risk- Environmental Harm, Pollution and its Control– Product Safety and Corporate Liability.	12
IV	Corporate Sustainability Corporate Sustainability - Concepts of sustainability - Social, Environmental and Economic dimensions -Sustainability in a business context. Principles of Sustainable Development: History and emergence of the concept of Sustainable Development - Definitions, Environmental issues and crisis, Resource degradation, Greenhouse gases, Desertification, Social insecurity, Industrialization, Globalization and Environment.	12

V	Sustainability Reporting Sustainability Reporting - Investors, customers, government and media- Disclosing sustainability information – report and website - Transparency and Accountability - One Report movement – Financial and non-financial together - Triple bottom line concept for Sustainable Business - Sustainability Reporting: Flavour of GRI, BRR, BRSR.	12
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Course Outcomes		Knowledge Level
CO	On completion of this course, students will	
1	Apply the concepts of business ethics in practice	K1,K2,K3,K4,K5
2	Demonstrate ethical decision making by applying various theories	K1,K2,K3,K4,K5
3	Evaluate moral issues relating to business, marketing, advertising, finance, HR and environmental protection	K1,K2,K3,K4,K5,K6
4	Explain the concepts of corporate sustainability	K1,K2,K3,K4,K5,K6
5	Construct reports disclosing sustainability information	K1,K2,K3,K4,K5,K6

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

Reference Books	
1.	ICSI Study Material, “Governance, Risk Management, Compliances and Ethics”, New Delhi
2.	David Chandler (2016), “Strategic Corporate Social Responsibility: Sustainable Value Creation”, 4th Edition., Sage Publications Pvt. Ltd, New Delhi
3.	MandalS K (2017), “Ethics in Business and Corporate Governance”, 2ndEdition., McGraw Hill Education, India

Web Resources	
1.	https://www.icsi.edu/media/website/BUSINESS%20MANAGEMENT%20ETHICS%20&%20ENTREPRENEURSHIP.pdf
2.	https://ddceutkal.ac.in/Syllabus/BECG-MBA.pdf
3.	https://sdgs.un.org/topics/desertification-land-degradation-and-drought
4.	https://sdgs.un.org/sites/default/files/documents/1387bp_ccInNSDS.pdf
5.	https://wedocs.unep.org/handle/20.500.11822/9435

Note: Latest edition of the books may be used

Mapping with Programme Outcomes:

CO /PO	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8
CO 1	3	3	3	2	2	3	-	-
CO 2	3	3	3	2	2	3	-	-
CO 3	3	3	3	2	2	3	-	-
CO 4	2	2	2	3	3	3	-	-
CO 5	2	2	2	3	3	3	-	-

Strong-3 Medium-2 Low-1

Level of Correlation between PSO's and CO's

CO /PSO	PS01	PS02	PS03	PS04	PS05
C01	2	1	3	-	-
C02	2	1	3	-	-
C03	2	1	3	-	-
C04	3	3	3	-	-
C05	3	3	3	-	-

Strong-3

Medium-2

Low-1

Course Code	Course Title	Category	Credits	Inst. Hours	Marks		
					CIAE	External	Total
23PCRG21	RURAL AND AGRICULTURAL MARKETING	Elective	3	4	25	75	100

Learning Objectives		
L1	To understand the concepts of Rural marketing and its environments.	
L2	To understand the buying behaviour of rural consumers	
L3	To gain knowledge on strategies relating to rural product, branding, packaging, etc.	
L4	To analyse the functioning of food processing industry including distribution and promotion in the rural market.	
L5	To understand the principles and functioning of cooperative marketing	
UNIT	Contents	No. of Hours
I	Introduction to Rural marketing Rural marketing – Meaning – Definition – Concept and nature of rural marketing – Taxonomy of rural markets – Urban vs Rural marketing – Rural marketing environment – Becoming a successful rural marketer.	12
II	Rural buyer behaviour Rural buyer behaviour – Aspects of rural buyer behaviour – Rural consumer decision making process – Environmental factors affecting rural consumers – Buyer characteristics and innovation adoption – Rural STP approach – Guidelines for effective segmentation and emerging rural market segments.	12
III	Rural product strategy and pricing Rural product strategy – Rural product classification and decisions – Product innovation strategies – Customer value strategies – Rural branding and packaging strategies – Role of Agricultural Price Commission in India(APC) - Introduction to APC - Basic objectives of the Commission - Determination of Minimum Support Price (MSP) - Non price measures - Minimum support price of selected commodities - Benefit to the farmers - Rationale of support pricing - Limitations of MSP.	12
IV	Food processing industry infrastructure in India Food processing industry infrastructure in India - Meaning of processing - Advantages of food processing - Processing of agricultural commodities (Wheat, Paddy, Pulses and Oilseeds) – Importance of cold chains - Rural distribution strategy – Rural distribution and logistics – Direct vs Indirect marketing – Organised rural retailing – Types of retail outlets – Rural malls – e-tailing and training for rural retailers – Rural supply chain management – ITC e-choupal – Rural promotion mix – Marketing communication challenge in rural markets.	12

V	Cooperative marketing Cooperative marketing: Meaning - Role of cooperatives - Structure of cooperative marketing societies - Types of Co-operative marketing societies – Membership – Functioning – Agri export zones – Small Farmers Agri Business Consortium - eNAM – Tamil Nadu State Agricultural Marketing Board.	12
Course Outcomes		Knowledge Level
CO	On completion of this course, students will	
1	Recall the concepts of rural marketing	K1,K2,K3,K4,K5
2	Analyse the buying behaviour of rural consumers	K1,K2,K3,K4,K5
3	Develop the strategies relating to rural product, branding, packaging, etc.	K1,K2,K3,K4,K5,K6
4	Construct distribution and promotional mix in the rural market relating to food processing industry	K1,K2,K3,K4,K5,K6
5	Explain the principles and functioning of cooperative marketing	K1,K2,K3,K4,K5,K6
Textbooks		
1	Acharya S.S Agarwal N.L., (2019), “Agricultural Marketing in India”, 6th Edition., BS Publishers & Distributors Pvt Ltd, India	
2	Ashok M. V (2021), “Emerging Trends in Agricultural Marketing in India”, Brillion Publishing, New Delhi	
3	Debarun Chakra baorty, Soumya Kanti Dhara, Adrinil Santra (2021), “Rural Marketing in India: Texts and Cases”, Atlantic Publishers and Distributors Pvt Ltd, Chennai	
Reference Books		
1.	Rahman K S (2019), “Rural Marketing in India”, Himalaya Publishing House, Mumbai	
2.	Dogra Balram and KarminderGhuman (2007), Rural Marketing: Concepts and Practices, McGraw Hill Education, Noida	
Web Resources		
1.	https://www.iare.ac.in/sites/default/files/lecture_notes/IARE_RM_NOTES_2.pdf	
2.	https://www.mbaskool.com/business-concepts/marketing-and-strategy-terms/12992-cooperative-marketing.html	
3.	https://cacp.dacnet.nic.in/content.aspx?pid=32#content	

Note: Latest edition of the books may be used

Mapping with Programme Outcomes:

CO / PO	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8
CO 1	2	2	1	2	3	3	-	-
CO 2	3	3	3	3	3	3	-	-
CO 3	3	3	3	3	3	3	-	-
CO 4	3	3	2	3	3	3	-	-
CO 5	2	2	2	3	3	3	-	-

Strong-3 Medium-2 Low-1

Level of Correlation between PSO's and CO's

CO /PSO	PS01	PS02	PS03	PS04	PS05
C01	3	1	3	-	-
C02	3	1	3	-	-
C03	3	1	3	-	-
C04	3	2	3	-	-
C05	3	1	3	-	-

Strong-3

Medium-2

Low-1

Course Code	Course Title	Category	Credits	Inst. Hours	Marks		
					CIAE	External	Total
23PCRSE21	ACCOUNTING FOR MANAGERS – I	SEC	2	4	25	75	100

Learning Objectives		
L1	To impart knowledge about basic concepts of accounting and its applications	
L2	To understand double entry system of book keeping	
L3	To prepare subsidiary books and cash book	
L4	To prepare bank reconciliation statement and rectification of errors	
L5	To prepare final accounts	
UNIT	Contents	No. of Hours
I	Introduction for Accounting: Meaning and scope of Accounting, Basic Accounting concepts and conventions – Objectives of Accounting – Accounting transactions	12
II	Double Entry Book Keeping: Double Entry Book Keeping – Journal, Ledger, Preparation of Trial Balance.	12
III	Subsidiary Books: Subsidiary book – Preparation of cash book – single column, double column and triple columns cash book.	12
IV	Bank Reconciliation and rectification of errors: Bank reconciliation statement – Errors – Types – Errors disclosed and not disclosed by trial balance - Rectification of errors – Suspense account	12
V	Final Account: Preparation of Final Accounts – Adjustments – Closing stock, Outstanding, Prepaid and accrued, depreciation, bad and doubtful debts., provision and discount on debtors and creditors.	12
Course Outcomes		Knowledge Level
CO	On completion of this course, students will	
1	Learn Accounting concepts, conventions and Accounting transactions	K1,K2,K3,K4,K5
2	Prepare Journal, Ledger and Trial Balance	K1,K2,K3,K4,K5
3	Prepare subsidiary books	K1,K2,K3,K4,K5,K6
4	Classify errors, making rectification entries and prepare BRS	K1,K2,K3,K4,K5,K6
5	Prepare Final Accounts with adjustments	K1,K2,K3,K4,K5,K6

Note: Latest edition of the books may be used

Mapping with Programme Outcomes:

CO /PO	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8
CO 1	2	2	1	2	3	3	-	-
CO 2	3	3	3	3	3	3	-	-
CO 3	3	3	3	3	3	3	-	-
CO 4	3	3	2	3	3	3	-	-
CO 5	2	2	2	3	3	3	-	-

Strong-3 Medium-2 Low-1

Level of Correlation between PSO's and CO's

CO /PSO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	3	1	3	-	-
CO2	3	1	3	-	-
CO3	3	1	3	-	-
CO4	3	2	3	-	-
CO5	3	1	3	-	-

Strong-3 Medium-2 Low-1