



B.S. Abdur Rahman

**Crescent**

Institute of Science & Technology

Deemed to be University u/s 3 of the UGC Act, 1956

**Regulations 2019**

**Curriculum and Syllabi**

**(Amendments updated upto July 2021)**

---

**M.Com.**



**REGULATIONS 2019  
CURRICULUM AND SYLLABI  
(Amendments updated upto July 2021)**

**MASTER OF COMMERCE**



## **VISION AND MISSION OF THE INSTITUTION**

### **VISION**

B. S. Abdur Rahman Crescent Institute of Science and Technology aspires to be a leader in education, training and research in multidisciplinary areas of importance and to play a vital role in the socio-economic progress of the country in a sustainable manner.

### **MISSION**

- To blossom into an internationally renowned institute.
- To empower the youth through quality and value-based education.
- To promote professional leadership and entrepreneurship.
- To achieve excellence in all its endeavors to face global challenges.
- To provide excellent teaching and research ambience.
- To network with global institutions of excellence, business, industry and research organizations.
- To contribute to the knowledge base through scientific enquiry, applied research and innovation.



## **VISION AND MISSION OF THE DEPARTMENT OF COMMERCE**

### **VISION**

To develop a world class centre of excellence in the fields of Business, Commerce and Economics through value-based education, training and research

### **MISSION**

- To impart holistic education using state of the art technology and to give a global perspective through value based education for social transformation
- To inspire and empower the students to become innovative leaders, contribute to the success of organizations and betterment of communities
- To involve in projects leading to high quality research, enhancing training and development opportunities so as to develop a team of competent and qualified entrepreneurs
- To continuously evaluate our performance against suitable benchmarks, develop new programmes, global tie-ups to meet stakeholder's requirement
- To prepare students for higher education in Business, Commerce and Economics
- To inculcate the use of Information and Communication Technology in the teaching learning process



## **PROGRAMME EDUCATIONAL OBJECTIVES**

**PEO 1:** To enhance students to become successful entrepreneurs and finance professionals in the field of Banking, Insurance, Manufacturing, Transport, Telecom, Service, Hospitality, IT and to pursue career in teaching and for advanced studies.

**PEO 2:** To enrich the students with quantitative, qualitative, cognitive and analytical skills to identify, analyze, design and create business opportunities in a global dynamic environment.

**PEO 3:** To make the students known for their professional ethics, humility and societal needs with their holistic development when working in diversified teams. Their contribution will be significant through the necessary professional, competence and ethical attitudes in them while undergoing the program.

**PEO 4:** The students can contribute to the creation, transmission and application of knowledge in the field of commerce and other related fields as well as getting adapted to a rapidly changing environment

**PEO 5:** To make the students be recognized for their capacity to think strategically and to lead, motivate and manage multi-disciplinary teams thereby enhancing managerial effectiveness under all circumstances.

**PEO 6:** To enrich the student's professional ethics, human dignity, empathy and humility in their professional and personal life.



## PROGRAMME OUTCOMES (PO)

On successful completion of the programme, the graduates will be able to:

**PO 1:** Acquire in-depth knowledge of Commerce discipline, including wider and global perspectives, with an ability to discriminate, evaluate, analyze and synthesize existing and new knowledge, and integration of the same for enhancement of knowledge. **(Academic results)**

**PO 2:** Analyze complex business problems critically; apply independent judgment for synthesizing information to make intellectual and creative advances for conducting research in a wider theoretical, practical and policy context. **(Research and Innovation)**

**PO 3:** Think laterally and originally, conceptualize and solve business problems, evaluate a wide range of potential solutions for those problems and arrive at feasible, optimal solutions after considering public health and safety, cultural, societal and environmental factors in the core areas of expertise at the national and international levels. **(International / global reach)**

**PO 4:** Extract information pertinent to unfamiliar industry issues through literature survey and experiments, apply appropriate research methodologies, techniques and tools, design, conduct survey, analyze and interpret data, demonstrate higher order skills and view things in a broader perspective and submit a report. **(Practical managerial analytical skills & Industry interaction)**

**PO 5:** Demonstrate ability to understand commerce in multifunctional areas like Banking and Finance, Auditing and taxation, Marketing & Entrepreneurship etc., they will also be able to understand and derive meaningful inferences about organizational performance. **(Functional Specialization)**

**PO 6:** Display knowledge and understanding of group dynamics, recognize opportunities and contribute positively to collaborative-multidisciplinary management research, demonstrate a capacity for self-management and teamwork, decision-making based on open-mindedness, objectivity and rational analysis in order to achieve common goals and further the learning of themselves as well as others. **(Team Work)**

**PO 7:** Demonstrate knowledge and understanding of commerce principles and apply the same to one's own work, as a member and leader in a team, manage projects in the work environment efficiently in respective disciplines and multidisciplinary environments after considering the economic and financial factors. **(Industry interaction)**

**PO 8:** Communicate with society at large, regarding complex managerial activities confidently and effectively, such as, being able to comprehend and write effective reports and design **(Communication skills)**

**PO 9:** Document by adhering to appropriate standards, make effective presentations, give and receive clear instructions. Also they will be able to communicate effectively, both in writing and orally **(Speaking / Writing skills).**

**PO 10:** Recognize the need for, and have the preparation and ability to engage in life-long learning independently, with a high level of enthusiasm and commitment to improve knowledge and competence continuously. **(Life-long learning)**

**PO 11:** Display commitment towards professional and intellectual integrity, professional code of conduct, ethics of research and scholarship, consideration of the impact of research outcomes on professional practices and an understanding of responsibility to contribute to the community for sustainable development of society. **(Values, ethics, professional integrity and contribution to the society)**

**PO 12:** Observe and examine critically the outcomes of one's actions and make corrective measures subsequently, and learn from mistakes without depending on external feedback. **(Independent and Reflective Learning)**

**PO 13:** Identify a timely opportunity and using business innovation to pursue that opportunity to create value and wealth for the betterment of the individual and society at large. **(Successful career, immediate employment & entrepreneurship)**

**PROGRAM SPECIFIC OUTCOMES (PSO)**

**PSO 1:** Examine the operations of modern banking and financial institutions as influenced by different market structures, regulatory framework and level of international openness. Critically evaluate the functions and operations of modern banks and financial institutions. Analyze interrelationships between theories, policy and impact of external factors on the banking and financial sector.

**PSO 2:** Apply critical thinking and problem-solving skills related to taxation of individuals, flow through entities, and corporations. In addition, students will recognize potential opportunities for tax savings and tax planning. They will be able to convert complex and technical tax terminology into language that translates to nontechnical audiences. This outcome allows students to demonstrate strong interpersonal communication skills that build relationships with clients over time, and be able to prepare work products with careful attention to word choice, tone, and accuracy.

**PSO 3:** Apply the knowledge, concepts, tools necessary to understand challenges and issues of marketing in a growing international and global context. Appreciate the importance of cultural adaptation of international business and marketing through appraisal and critical analysis

**PSO 4:** Identify problems worth solving which will enrich their skills in customer development, customer validation, competitive analysis, and iteration while utilizing design thinking and process tools to evaluate in real-world problems and projects. Students can mobilize people and resources. Students can identify and secure customers, stakeholders, and team members through networks, primary customer research, competitive and industry analyses in order to prioritize and pursue an initial target market in real-world projects.

**B.S. ABDUR RAHMAN CRESCENT INSTITUTE OF SCIENCE & TECHNOLOGY,  
CHENNAI – 600 048.**

**REGULATIONS - 2019 FOR**

**M.Tech. / MCA / M.Sc. / M.Com. DEGREE PROGRAMMES**

***(Under Choice Based Credit System)***

**1.0 PRELIMINARY DEFINITIONS AND NOMENCLATURE**

In these Regulations, unless the context otherwise requires

**"Programme"** means Post Graduate Degree Programme (M.Tech. / MCA / M.Sc. / M.Com.)

**"Course"** means a theory / practical / laboratory integrated theory / mini project / seminar / internship / Project and any other subject that is normally studied in a semester like Advanced Concrete Technology, Electro Optic Systems, Financial Reporting and Accounting, Analytical Chemistry, etc.,

**"Institution"** means B.S. Abdur Rahman Crescent Institute of Science & Technology.

**"Academic Council"** means the Academic Council, which is the apex body on all academic matters of B.S. Abdur Rahman Crescent Institute of Science & Technology.

**"Dean (Academic Affairs)"** means Dean (Academic Affairs) of B.S. Abdur Rahman Crescent Institute of Science & Technology who administers the academic matters.

**"Dean (Student Affairs)"** means Dean (Student Affairs) of B.S. Abdur Rahman Crescent Institute of Science & Technology, who looks after the welfare and discipline of the students.

**"Controller of Examinations"** means the Controller of Examinations of B.S. Abdur Rahman Crescent Institute of Science & Technology who is responsible for the conduct of examinations and declaration of results.

**2.0 PROGRAMMES OFFERED AND ADMISSION REQUIREMENTS**

**2.1 Programmes Offered**

The various programmes and their mode of study are as follows:

Degree	Mode of Study
M.Tech.	Full Time
MCA	
M.Sc.	
M.Com.	

## 2.2 ADMISSION REQUIREMENTS

**2.2.1** Students for admission to the first semester of the Master's Degree Programme shall be required to have passed the appropriate degree examination of this Institution as specified in the clause 3.2 [Eligible entry qualifications for admission to P.G. programmes] or any other degree examination of any University or authority accepted by this Institution as equivalent thereto.

**2.2.2** Eligibility conditions for admission such as class obtained, number of attempts in the qualifying examination and physical fitness will be as prescribed by the Institution from time to time.

## 3.0 DURATION, ELIGIBILITY AND STRUCTURE OF THE PROGRAMME

**3.1.** The minimum and maximum period for completion of the Programmes are given below:

Programme	Min. No. of Semesters	Max. No. of Semesters
M.Tech.	4	8
MCA (3 years)	6	12
MCA (Lateral Entry)	4	8
MCA (2 years)	4	8
M.Sc.	4	8
M.Com.	4	8

**3.1.1** Each academic semester shall normally comprise of 90 working days. Semester End Examinations shall follow within 10 days of the last Instructional day.

**3.1.2** Medium of instruction, examinations and project report shall be in English.

### 3.2 ELIGIBLE ENTRY QUALIFICATIONS FOR ADMISSION TO PROGRAMMES

Sl. No.	Name of the Department	Programmes offered	Qualifications for admission
1.	Aeronautical Engineering	M. Tech. (Avionics)	B.E. / B. Tech. (Aeronautical Engineering)
2.	Civil Engineering	M. Tech. (Structural Engineering)	B.E. / B. Tech. (Civil Engineering) / (Structural Engineering)
		M. Tech. (Construction Engineering and Project Management)	B.E. / B. Tech. (Civil Engineering) / (Structural Engineering) / B. Arch.
3.	Mechanical Engineering	M.Tech. (Manufacturing Engineering)	B.E. / B.Tech. (Mechanical / Automobile / Manufacturing / Production / Industrial / Mechatronics / Metallurgy / Aerospace /Aeronautical / Material Science / Marine Engineering)
		M.Tech. (CAD/CAM)	
4.	Electrical and Electronics Engineering	M.Tech. (Power Systems Engg.)	B.E. / B. Tech. (EEE/ECE/E&I/I&C / Electronics / Instrumentation)
		M.Tech. (Power Electronics and Drives)	
5.	Electronics and Communication Engineering	M.Tech. (Communication Systems)	B.E. / B. Tech. (EEE/ ECE / E&I / CSE IT / I&C / Electronics / Instrumentation)
		M.Tech. (VLSI and Embedded Systems)	B.E. / B. Tech. (ECE / E&I / I&C / EEE / CSE / IT)

6.	Electronics and Instrumentation Engineering	M.Tech. (Electronics and Instrumentation Engineering)	B.E. / B. Tech. (EIE/ICE/Electronics/ECE/EEE)
7.	Computer Science and Engineering	M.Tech. (Computer Science and Engineering)	B.E. / B. Tech. (CSE/IT/ECE/EEE/EIE/ICE/ Electronics / MCA)
		M.Tech. (Artificial Intelligence and Data Science)	B.E. / B. Tech. (CSE/IT/ECE/EEE/EIE/ICE/ Electronics / MCA)
		M.Tech. (Data Science)	B.E. / B. Tech. (CSE/IT/ECE/EEE/EIE/ICE/ Electronics / MCA)
8.	Information Technology	M.Tech. (Information Technology)	B.E. / B. Tech. (IT/CSE/ECE/EEE/EIE/ICE/ Electronics / MCA)
9.	Computer Applications	MCA (3 years)	Bachelor Degree in any discipline with Mathematics as one of the subjects (or) Mathematics at +2 level
		MCA – (Lateral Entry)	B.Sc. Computer Science / B.Sc. Information Technology / BCA
		MCA (2 years)	Bachelor Degree in any discipline with Mathematics as one of the subjects (or) Mathematics at +2 level or B.Sc. Computer Science / B.Sc. Information Technology / BCA
10.	Mathematics	M.Sc. (Actuarial Science)	Any Degree with Mathematics / Statistics as one of the subjects of study
11.	Physics	M.Sc.(Physics)	B.Sc. (Physics / Applied Science / Electronics / Electronics Science /

			Electronics & Instrumentation)
12.	Chemistry	M.Sc.(Chemistry)	B.Sc. (Chemistry / Applied Science)
13.	Life Sciences	M.Sc. Molecular Biology & Biochemistry	B.Sc. in any branch of Life Sciences
		M.Sc. Biotechnology	B.Sc. in any branch of Life Sciences
		M.Sc. Microbiology	B.Sc. in any branch of Life Sciences
		M.Tech. Biotechnology	B.Tech. (Biotechnology / Chemical Engineering) / M.Sc. in any branch of Life Sciences
		M.Tech. Food Biotechnology	B.Tech. (Biotechnology / Chemical Engineering) / M.Sc. in any branch of Life Sciences
14.	Commerce	M.Com	Candidates who have passed B.Com/BBA degree (General or any Specialization) of this Institution or authority accepted by this Institution as equivalent thereto.

### 3.3. STRUCTURE OF THE PROGRAMME

3.3.1 The PG programmes consist of the following components as prescribed in the respective curriculum

- i. Core courses
- ii. Elective courses
- iii. Laboratory oriented core courses
- iv. Project work / thesis / dissertation
- v. Laboratory Courses
- vi. Seminars
- vii. Mini Project



viii. Industrial Internship

ix. Value Added Courses

x. MOOC Courses ( NPTEL, SWAYAM, etc.,)

**3.3.2** The curriculum and syllabi of all programmes shall be approved by the Academic Council of this Institution.

**3.3.3** For the award of the degree, the student has to earn a minimum total credits specified in the curriculum of the respective specialization of the programme.

**3.3.4** The curriculum of programmes shall be so designed that the minimum prescribed credits required for the award of the degree shall be within the limits specified below:

<b>Programme</b>	<b>Range of credits</b>
M.Tech.	74 - 80
MCA (3 years)	118 - 126
MCA (Lateral Entry)	80 - 85
MCA (2 years)	85 - 90
M.Sc.	77- 82
M.Com.	88

**3.3.5** Credits will be assigned to the courses for all programmes as given below:

- ❖ One credit for one lecture period per week or 15 periods of lecture per semester
- ❖ One credit for one tutorial period per week or 15 periods per semester
- ❖ One credit each for seminar/practical session/project of two or three periods per week or 30 periods per semester
- ❖ One credit for four weeks of industrial internship or 160 hours per semester.

**3.3.6** The number of credits the student shall enroll in a non-project semester and project semester is as specified below to facilitate implementation of Choice Based Credit System.

<b>Programme</b>	<b>Non-project semester</b>	<b>Project semester</b>
M.Tech.	9 to 28	18 to 26
MCA	12 to 33	12 to 26
M.Sc.	9 to 32	10 to 26

- 3.3.7** The student may choose a course prescribed in the curriculum from any department offering that course without affecting regular class schedule. The attendance will be maintained course wise only.
- 3.3.8** The students shall choose the electives from the curriculum with the approval of the Head of the Department / Dean of School.
- 3.3.9** Apart from the various elective courses listed in the curriculum for each specialization of programme, the student can choose a maximum of two electives from any other similar programmes across departments, during the entire period of study, with the approval of the Head of the department offering the course and parent department.

#### **3.4. ONLINE COURSES**

- 3.4.1** Students are permitted to undergo department approved online courses under SWAYAM up to 20% of credits of courses in a semester excluding project semester with the recommendation of the Head of the Department / Dean of School and with the prior approval of Dean Academic Affairs during his/ her period of study. The credits earned through online courses ratified by the respective Board of Studies shall be transferred following the due approval procedures. The online courses can be considered in lieu of core courses and elective courses.
- 3.4.2** Students shall undergo project related online course on their own with the mentoring of the faculty member.

#### **3.5 PROJECT WORK / DISSERTATION**

- 3.5.1** Project work / Dissertation shall be carried out by the student under the supervision of a Faculty member in the department with similar specialization.
- 3.5.2** A student may however, in certain cases, be permitted to work for the project in an Industry / Research Organization, with the approval of the Head of the Department/ Dean of School. In such cases, the project work shall be jointly supervised by a faculty of the Department and an Engineer / Scientist from the organization and the student shall be instructed to meet the faculty periodically and to attend the review meetings for evaluating the progress.
- 3.5.3** The timeline for submission of final project report / dissertation is within 30 calendar days from the last Instructional day of the semester in which Project / Dissertation is done.

**3.5.4** If a student does not comply with the submission of project report / dissertation on or before the specified timeline he / she is deemed to have not completed the project work / dissertation and shall re-register in the subsequent semester.

#### **4.0 CLASS ADVISOR AND FACULTY ADVISOR**

##### **4.1 CLASS ADVISOR**

A faculty member shall be nominated by the HOD / Dean of School as Class Advisor for the whole class. He/she is responsible for maintaining the academic, curricular and co-curricular records of all students throughout their period of study.

##### **4.2 FACULTY ADVISOR**

To help the students in planning their courses of study and for general counseling on the academic programme, the Head of the Department / Dean of School of the students shall attach a certain number of students to a faculty member of the department who shall function as Faculty Advisor for the students throughout their period of study. Such Faculty Advisor shall offer advice to the students on academic and personal matters, and guide the students in taking up courses for registration and enrolment in every semester.

#### **5.0 CLASS COMMITTEE**

**5.1** A class committee comprising faculty members handling the classes, student representatives and a senior faculty member not handling the courses as chairman will be constituted in every semester:

**5.2** The composition of the class committee will be as follows:

- i) One senior faculty member preferably not handling courses for the concerned semester, appointed as chairman by the Head of the Department
- ii) Faculty members of all courses of the semester
- iii) All the students of the class
- iv) Faculty advisor and class advisor
- v) Head of the Department – Ex officio member

**5.3** The class committee shall meet at least three times during the semester. The first meeting shall be held within two weeks from the date of commencement

of classes, in which the nature of continuous assessment for various courses and the weightages for each component of assessment shall be decided for the first and second assessment. The second meeting shall be held within a week after the date of first assessment report, to review the students' performance and for follow up action.

**5.4** During these two meetings the student members, shall meaningfully interact and express opinions and suggestions to improve the effectiveness of the teaching-learning process, curriculum and syllabus.

**5.5** The third meeting of the class committee, excluding the student members, shall meet within 5 days from the last day of the semester end examination to analyze the performance of the students in all the components of assessments and decide their grades in each course. The grades for a common course shall be decided by the concerned course committee and shall be presented to the class committee(s) by the concerned course coordinator.

## **6.0 COURSE COMMITTEE**

**6.1** Each common theory / laboratory course offered to more than one group of students shall have a "Course Committee" comprising all the teachers handling the common course with one of them nominated as course coordinator. The nomination of the course coordinator shall be made by the Head of the Department / Dean (Academic Affairs) depending upon whether all the teachers handling the common course belong to a single department or from several departments. The Course Committee shall meet as often as possible to prepare a common question paper, scheme of evaluation and ensure uniform evaluation of the assessment tests and semester end examination.

## **7.0 REGISTRATION AND ENROLLMENT**

**7.1** The students of first semester shall register and enroll at the time of admission by paying the prescribed fees.

**7.2** For the subsequent semesters registration for the courses shall be done by the student one week before the last working day of the previous semester.

**7.3** A student can withdraw from an enrolled course at any time before the first assessment test for genuine reasons, with the approval of the Dean

(Academic Affairs), on the recommendation of the Head of the Department of the student.

- 7.4** A student can change an enrolled course within 10 working days from the commencement of the course, with the approval of the Dean (Academic Affairs), on the recommendation of the Head of the Department of the student.

## **8.0 TEMPORARY BREAK OF STUDY FROM THE PROGRAMME**

- 8.1** A student may be permitted by the Dean (Academic Affairs) to avail temporary break of study from the programme up to a maximum of two semesters for reasons of ill health or other valid grounds. A student can avail the break of study before the start of first assessment test of the ongoing semester. However the total duration for completion of the programme shall not exceed the prescribed maximum number of semesters (vide clause 3.1). If any student is debarred for want of attendance or suspended due to any act of indiscipline, it will not be considered as break of study. A student who has availed break of study has to rejoin in the same semester only in the subsequent year. The student availing break of study is permitted to write arrear examinations by paying the prescribed fees.

## **9.0 MINIMUM REQUIREMENTS TO REGISTER FOR PROJECT / DISSERTATION**

- 9.1** A student is permitted to register for project semester, if he/she has earned the minimum number of credits specified below:

<b>Programme</b>	<b>Minimum no. of credits to be earned to enroll for project semester</b>
M.Tech.	18
MCA (3 years)	45
MCA (Lateral Entry)	22
MCA (2 years)	22
M.Sc.	18
M.Com	NA

- 9.2** If the student has not earned minimum number of credits specified, he/she has to earn the required credits, at least to the extent of minimum credits specified in clause 9.1 and then register for the project semester.

**10.0 ATTENDANCE**

- 10.1** A student shall earn 100% attendance in the contact periods of every course, subject to a maximum relaxation of 25% (for genuine reasons such as medical grounds, representing for the institution in approved events, etc.) to become eligible to appear for the semester end examination in that course, failing which the student shall be awarded “I” grade in that course. The courses in which the student is awarded “I” grade, shall register and redo the course when it is offered next.
- 10.2** The faculty member of each course shall cumulate the attendance details for the semester and furnish the names of the students who have not earned the required attendance in that course to the Class Advisor. The Class Advisor will consolidate and furnish the list of students who have earned less than 75% attendance, in various courses, to the Dean (Academic Affairs) through the Head of the Department / Dean of School. Thereupon, the Dean (Academic Affairs) shall announce the names of such students prevented from writing the semester end examination in each course.
- 10.3** A student who has obtained ‘I’ grade in all the courses in a semester is not permitted to move to next higher semester. Such student shall redo all the courses of the semester in the subsequent academic year. However he / she is permitted to redo the courses awarded with 'I' grade / arrear in previous semesters. They shall also be permitted to write arrear examinations by paying the prescribed fee.
- 10.4** A student shall register to redo a core course wherein “I” or “W” grade is awarded. If the student is awarded, “I” or “W” grade in an elective course either the same elective course may be repeated or a new elective course may be chosen with the approval of Head of the Department / Dean of School.

**11.0 REDO COURSES**

- 11.1** A student can register for a maximum of two redo courses per semester in the evening after regular working hours, if such courses are offered by the concerned department. Students may also opt to redo the courses offered during regular semesters, without affecting the regular academic schedule and not exceeding prescribed maximum credits.

**11.2** The Head of the Department with the approval of Dean (Academic Affairs) may arrange for the conduct of a few courses in the evening after regular working hours, depending on the availability of faculty members and subject to a specified minimum number of students registering for each of such courses.

**11.3** The number of contact hours and the assessment procedure for any redo course will be the same as those during regular semesters except that there is no provision for any substitute examination and withdrawal from an evening redo course.

## **12.0 ASSESSMENTS AND EXAMINATIONS**

**12.1** Every theory course shall have a total of three assessments during a semester as given below:

Assessments	Weightage of Marks
Continuous Assessment 1	25%
Continuous Assessment 2	25%
Semester End Examination	50%

**12.2** Appearing for semester end theory examination for each course is mandatory and a student should secure a minimum of 40% marks in each course in semester end examination for the successful completion of the course.

Every practical course shall have 75% weightage for continuous assessments and 25% for semester end examination. However a student should have secured a minimum of 50% marks in the semester end practical examination for the award of pass grade.

**12.3** For laboratory integrated theory courses, the theory and practical components shall be assessed separately for 100 marks each and consolidated by assigning a weightage of 75% for theory component and 25% for practical component. Grading shall be done for this consolidated mark. Assessment of theory component shall have a total of three assessments with two continuous assessments having 25% weightage each and semester end examination having 50% weightage. The student shall secure a separate minimum of 40% in the semester end theory examination for the award of pass grade. The evaluation of practical component shall be through continuous assessment.

**12.4** The components of continuous assessment for theory/practical/laboratory

integrated theory courses shall be finalized in the first class committee meeting.

- 12.5** In the case of Industrial training, the student shall submit a report, which shall be evaluated along with an oral examination by a committee of faculty members constituted by the Head of the Department. The student shall also submit an internship completion certificate issued by the industry / research organisation. The weightage for Industry internship report shall be 60% and 40% for viva voce examination.
- 12.6** In the case of project work, a committee of faculty members constituted by the Head of the Department will carry out three periodic reviews. Based on the project report submitted by the student, an oral examination (viva voce) shall be conducted as semester end examination by an external examiner approved by Controller of Examinations. The weightage for periodic reviews shall be 50%. Of the remaining 50%, 20% shall be for the project report and 30% for the Viva Voce examination.
- 12.7** For the first attempt of the arrear theory examination, the internal assessment marks scored for a course during first appearance shall be considered for grading along with the marks scored in the semester end arrear examination. From the subsequent appearance onwards, full weightage shall be assigned to the marks scored in the semester end examination to award grades and the internal assessment marks secured during the course of study shall not be considered.

In case of laboratory integrated theory courses, after one regular and one arrear appearance, the internal mark of theory component is invalid and full weightage shall be assigned to the marks scored in the semester end arrear examination for theory component. There shall be no arrear or improvement examination for lab component.

### **13.0 SUBSTITUTE EXAMINATIONS**

- 13.1** A student who is absent, for genuine reasons, may be permitted to write a substitute examination for any one of the two continuous assessment tests of a course by paying the prescribed substitute examination fee. However, permission to take up a substitute examination will be given under exceptional circumstances, such as accidents, admission to a hospital due to illness, etc.



by a committee constituted by the Head of the Department / Dean of School for that purpose. However there is no substitute examination for semester end examination.

- 13.2** A student shall apply for substitute exam in the prescribed form to the Head of the Department / Dean of School within a week from the date of assessment test. However the substitute examination will be conducted only after the last working day of the semester and before the semester end examination.

**14.0 SUPPLEMENTARY EXAMINATION**

- 14.1** Final Year students can apply for supplementary examination for a maximum of three courses thus providing an opportunity to complete their degree programme. Likewise students with less credit can also apply for supplementary examination for a maximum of three courses to enable them to earn minimum credits to move to higher semester. The students can apply for supplementary examination within three weeks of the declaration of results in both odd and even semester.

**15. PASSING, DECLARATION OF RESULTS AND GRADE SHEET**

- 15.1** All assessments of a course shall be made on absolute marks basis. However, the Class Committee without the student members shall meet within 5 days after the semester end examination and analyze the performance of students in all assessments of a course and award letter grades. The letter grades and the corresponding grade points are as follows:

<b>Letter Grade</b>	<b>Grade Points</b>
S	10
A	9
B	8
C	7
D	6
E	5
U	0
W	0
I	0
AB	0

**"W"** denotes withdrawal from the course.

**"I"** denotes inadequate attendance and hence prevented from appearing for semester end examination

**"U"** denotes unsuccessful performance in the course.

**"AB"** denotes absence for the semester end examination.

**15.2** A student who earns a minimum of five grade points ('E' grade) in a course is declared to have successfully completed the course. Such a course cannot be repeated by the student for improvement of grade.

**15.3** The results, after awarding of grades, shall be signed by the Chairman of the Class Committee and Head of the Department / Dean of School and it shall be declared by the Controller of Examinations.

**15.4** Within one week from the date of declaration of result, a student can apply for revaluation of his / her semester end theory examination answer scripts of one or more courses, on payment of prescribed fee to the Controller of Examinations. Subsequently the Head of the Department/ Dean of School offered the course shall constitute a revaluation committee consisting of Chairman of the Class Committee as convener, the faculty member of the course and a senior faculty member knowledgeable in that course as members. The committee shall meet within a week to re-evaluate the answer scripts and submit its report to the Controller of Examinations for consideration and decision.

**15.5** After results are declared, grade sheets shall be issued to each student, which contains the following details: a) list of courses enrolled during the semester including redo courses / arrear courses, if any; b) grades scored; c) Grade Point Average (GPA) for the semester and d) Cumulative Grade Point Average (CGPA) of all courses enrolled from first semester onwards.

GPA is the ratio of the sum of the products of the number of credits of courses registered and the grade points corresponding to the grades scored in those courses, taken for all the courses, to the sum of the number of credits of all the courses in the semester.

If  $C_i$ , is the number of credits assigned for the  $i^{\text{th}}$  course and  $GP_i$  is the Grade Point in the  $i^{\text{th}}$  course

$$GPA = \frac{\sum_{i=1}^n (C_i)(GPI)}{\sum_{i=1}^n C_i}$$

Where n = number of courses

The Cumulative Grade Point Average (CGPA) is calculated in a similar manner, considering all the courses enrolled from first semester.

**"I" and "W"** grades are excluded for calculating GPA.

**"U", "I", "AB" and "W"** grades are excluded for calculating CGPA.

The formula for the conversion of CGPA to equivalent percentage of marks is as follows:

Percentage Equivalent of Marks = CGPA X 10

- 15.6** After successful completion of the programme, the Degree shall be awarded upon fulfillment of curriculum requirements and classification based on CGPA as follows:

<b>Classification</b>	<b>CGPA</b>
First Class with Distinction	8.50 and above and passing all the courses in first appearance and completing the programme within the minimum prescribed period.
First Class	6.50 and above and completing the programme within a minimum prescribed period plus two semesters.
Second Class	Others

However, to be eligible for First Class with Distinction, a student should not have obtained 'U' or 'I' grade in any course during his/her period of study and should have completed the P.G. programme within a minimum period (except break of study). To be eligible for First Class, a student should have passed the examination in all the courses within the specified minimum number of semesters reckoned from his/her commencement of study plus two semesters. For this purpose, the authorized break of study is not considered. The students who do not satisfy the above two conditions shall be classified as second class. For the purpose of classification, the CGPA shall be rounded to two decimal places. For the purpose of comparison of performance of students and ranking, CGPA will be considered up to three

decimal places.

## **16.0 DISCIPLINE**

- 16.1** Every student is expected to observe disciplined and decorous behaviour both inside and outside the campus and not to indulge in any activity which tends to affect the reputation of the Institution.
- 16.2** Any act of indiscipline of a student, reported to the Dean (Student Affairs), through the HOD / Dean shall be referred to a Discipline and Welfare Committee constituted by the Registrar for taking appropriate action.

## **17.0 ELIGIBILITY FOR THE AWARD OF THE MASTERS DEGREE**

- 17.1** A student shall be declared to be eligible for the award of the Masters Degree, if he/she has:
- i. Successfully acquired the required credits as specified in the curriculum corresponding to his/her programme within the stipulated time.
  - ii. No disciplinary action is pending against him/her.
  - iii. Enrolled and completed at least one value added course.
  - iv. Enrollment in at least one MOOC / SWAYAM course (non-credit) before the final semester.
- 17.2** The award of the degree must have been approved by the Institute.

## **18.0 POWER TO MODIFY**

Notwithstanding all that have been stated above, the Academic Council has the right to modify any of the above regulations from time to time.

\*\*\*\*\*

**B.S. ABDUR RAHMAN CRESCENT INSTITUTE OF SCIENCE AND TECHNOLOGY****M.COM. (GENERAL)****DEPARTMENT OF COMMERCE****CURRICULUM, FRAMEWORK & SYLLABUS, REGULATIONS 2019****SEMESTER I**

<b>S.No.</b>	<b>Course Group</b>	<b>Course Code</b>	<b>Course Title</b>	<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>
1.	PC	COC 6101	Advanced Corporate Accounting	3	1	0	4
2.	PC	COC 6102	Managerial Economics	3	1	0	4
3.	PC	COC 6103	Legal Aspect of Business	3	1	0	4
4.	PA	COC 6104	Modern Business Statistics	3	1	0	4
5.	SS	COC 6105	Computer Applications in Business	2	0	0	2
6.	PE		Programme Elective - I	3	1	0	4
<b>Total Credits</b>							<b>22</b>

**SEMESTER II**

<b>S.No.</b>	<b>Course Group</b>	<b>Course Code</b>	<b>Course Title</b>	<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>
1.	PC	COC 6201	Financial Management	3	1	0	4
2.	PC	COC 6202	Research Methodology	3	1	0	4
3.	PC	COC 6203	Global Business Strategy	3	1	0	4
4.	PC	COC 6204	International Marketing Management	3	1	0	4
5.	PE		Programme Elective - II	3	1	0	4
6.	PNME		Non- Major Elective	2	0	0	2
7.	SS	COC 6205	Internship	0	0	0	4
<b>Total Credits</b>							<b>26</b>

**SEMESTER III**

<b>S.No.</b>	<b>Course Group</b>	<b>Course Code</b>	<b>Course Title</b>	<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>
1.	PC	COC 7101	Accounting for Decision Making	3	1	0	4
2.	PC	COC 7102	Management Information System	3	1	0	4
3.	PC	COC 7103	Strategic Human Resource Management	3	1	0	4
4.	PC	COC 7104	Tax Planning and Management	3	1	0	4
5.	PE		Programme Elective - III	3	1	0	4
6.	PNME		Non-Major Elective	2	0	0	2
7.	SS	COC 7105	English for Workplace	2	0	0	2
<b>Total Credits</b>							<b>24</b>

**SEMESTER IV**

<b>S.No.</b>	<b>Course Group</b>	<b>Course Code</b>	<b>Course Title</b>	<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>
1.	PC	COC 7201	Innovation and Entrepreneurial Development	3	1	0	4
2.	PC	COC 7202	Project Work	0	0	0	12
<b>Total Credits</b>							<b>16</b>

**TOTAL CREDITS: 88**

**PROGRAMME ELECTIVES****SEMESTER I**

<b>S.No.</b>	<b>Course Group</b>	<b>Course Code</b>	<b>Course Title</b>	<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>
1.	PE	COCY 01	Financial Markets	3	1	0	4
2.	PE	COCY 02	Wealth Management	3	1	0	4
3.	PE	COCY 03	Derivatives and Risk Management	3	1	0	4
4.	PE	COCY 04	Investment Banking	3	1	0	4

**SEMESTER II**

<b>S.No.</b>	<b>Course Group</b>	<b>Course Code</b>	<b>Course Title</b>	<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>
1.	PE	COCY 05	Supply Chain Management	3	1	0	4
2.	PE	COCY 06	Services Marketing	3	1	0	4
3.	PE	COCY 07	E- Commerce in Business	3	1	0	4
4.	PE	COCY 08	Environmental Management and Green Marketing	3	1	0	4

**SEMESTER III**

<b>S.No.</b>	<b>Course Group</b>	<b>Course Code</b>	<b>Course Title</b>	<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>
1.	PE	COCY 09	Behavioral Science	3	1	0	4
2.	PE	COCY 10	Training and Development	3	1	0	4
3.	PE	COCY 11	Industrial Relations and Labour Laws	3	1	0	4
4.	PE	COCY 12	Ethics and Corporate Governance	3	1	0	4

**NON MAJOR ELECTIVES****SEMESTER II**

<b>S.No.</b>	<b>Course Group</b>	<b>Course Code</b>	<b>Course Title</b>	<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>
1.	PNME	COCY 101	Artificial Intelligence for Business	2	0	0	2
2.	PNME	COCY 102	Human Rights Education	2	0	0	2
3.	PNME	COCY 103	Data Science using Python for Finance	0	0	4	2

**SEMESTER III**

<b>S.No.</b>	<b>Course Group</b>	<b>Course Code</b>	<b>Course Title</b>	<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>
1.	PNME	COCY 104	Community Engagement and Social Responsibility	2	0	0	2
2.	PNME	COCY 105	Value in Social Life and Family	2	0	0	2
3.	PNME	COCY 106	IOT for Business Applications	2	0	0	2



**SEMESTER – I**

<b>COC 6101</b>	<b>ADVANCED CORPORATE ACCOUNTING</b>	<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>
		<b>3</b>	<b>1</b>	<b>0</b>	<b>4</b>

**COURSE OBJECTIVES:**

Specific learning objective of the course as follows:

**COB1:** Impart advance knowledge on the issue of share capital and debentures.

**COB2:** Inculcate application skills for preparation of final accounts of the companies.

**COB3:** To acquaint students with the procedure of valuation.

**COB4:** To develop an understanding about accounting treatment in case of amalgamation, absorption & reconstruction.

**COB5:** To familiarize students with the liquidation process and bank accounts.

<b>MODULE I</b>	<b>Issue of Share Capital &amp; Debentures</b>	<b>12</b>
-----------------	--	-----------

Advanced problems in share capital issues: pro-rata allotment of shares, forfeiture of shares, reissue of forfeited shares, debenture issue transaction, underwriting, buy- back of shares by companies.

<b>MODULE II</b>	<b>Final Accounts of Companies</b>	<b>12</b>
------------------	------------------------------------	-----------

Form and content of profit and loss account, form and content of balance sheet as per the sixth schedule, accounting treatment.

<b>MODULE III</b>	<b>Valuation of Shares and Goodwill</b>	<b>09</b>
-------------------	---	-----------

Introduction, need for valuation of shares and Goodwill, methods for valuation of shares and Goodwill.

<b>MODULE IV</b>	<b>Amalgamation, Absorption and Reconstruction</b>	<b>15</b>
------------------	--	-----------

Introduction to amalgamation, types of amalgamation, methods of purchase consideration, amalgamation in the nature of merger, accounting treatment, accounting treatment in the books of Transferor Company and Transferee Company. Internal reconstruction: alteration of share capital, procedure of reducing share capital, accounting entries, External reconstruction concept, and difference between Amalgamation, Absorption and External Reconstruction.

**MODULE V                      Liquidation of Companies & Accounts of Banking Companies                      12**

Liquidation of Companies: Preparation of Statement of Affairs and Deficiency account/Surplus account, Accounts of banking companies: Concept, final accounts of banking companies.

**L – 45; T – 15; Total Hours – 60**

**TEXT BOOK:**

1. S.P. Jain & K.L. Narang, "Corporate Accounting", Kalyani Publications, New Delhi, 2020

**REFERENCES:**

1. T S Reddy & A.Murthy, "Corporate Accounting", Margham Publication, 2021
2. M.C. Shukla and T. S. Grewal, "Advanced Accounts", S. Chand and Co., New Delhi, 2016
3. S.N. Maheshwari, Suneel K. Maheshwari, and Sharad K. Maheshwari, "Corporate Accounting", Vikas Publishing House Pvt. Ltd., 2018

**COURSE OUTCOMES:**

At the end of this course, the student will be able to:

**CO1:** Solve the advance problems of share capital and debentures.

**CO2:** Prepare the final accounts of the companies by incorporating managerial provisions.

**CO3:** Discuss the methods for valuation of goodwill and shares.

**CO4:** Explain the accounting treatment for amalgamation, absorption and reconstruction.

**CO5:** Prepare the statement of affairs and bank final accounts.

<b>COC 6102</b>	<b>MANAGERIAL ECONOMICS</b>	<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>
		<b>3</b>	<b>1</b>	<b>0</b>	<b>4</b>

**COURSE OBJECTIVES:**

Specific learning objective of the course as follows:

**COB1:** To introduce the fundamentals, tools and theories of managerial economics.

**COB2:** To provide an understanding of the application of Economics in Business.

**COB3:** To study about the economic tools and analyses that help make better business decisions and forward planning.

**COB4:** To understand Demand, Production, Cost, Profit and Market competitions with reference to a firm and industry.

**COB5:** To expose students to an overview of an exchange-based economy and draw out the relationship between crucial macroeconomic variables like level of income, employment, money supply, inflation, growth.

**MODULE I Introduction 12**

Managerial Economics: Definition, Nature and Scope; Basic principles of Managerial Economics: Marginal & Incremental Concept, Opportunity Cost, Time Perspective & Discounting Concept etc. Theory of the Firm: Firm and Industry, Forms of Ownership, Objectives of the firm, alternate objectives of firm, difference between managerial economics and business economics.

**MODULE II Demand Analysis 12**

Law of Demand, Exceptions to the Law of Demand, Elasticity of Demand – Classification of Price, Income & Cross elasticity, Advertising and promotional elasticity of demand. Uses of elasticity of demand for Managerial decision making, Measurement of elasticity of demand. Relationship between AR and MR. Law of supply, Elasticity of supply, Demand forecasting: Meaning & Significance, Methods of demand forecasting. Consumer behavior: Utility analysis; Indifference curve analysis.

**MODULE III Production & Cost Analysis 12**

Concepts, Types of cost, Cost curves, Cost Output Relationship in the short run and in the long run, Long Run Average Curve (LAC). Concepts, production function with one variable input, Law of Variable Proportions: Law of Returns to Scale

**MODULE IV Market Structure and Pricing Strategies 12**

Perfect Competition, Features, Determination of price under perfect competition, Monopoly: Features, Pricing under monopoly, Price Discrimination. Monopolistic

Competition: Features, Pricing Under monopolistic competition, Product differentiation.  
 Oligopoly: Features, Kinked demand Curve, Cartels, Price leadership model. Pricing strategies: Price skimming; Price penetration; Peak load pricing.

**MODULE V                      National Income and Business Cycle                      12**

National Income Concepts & measurements: GDP, GNP, GDP at Factor Cost, GDP at Market Price, Nominal GDP Vs Real GDP, NDP, NNP, Private Income, Personal Income (PI), Disposable Income (DI), Per Capita Income (PCI); Methods of Measurement: Expenditure Method, Income Method, Value Added or Net Product Method; Business Cycle: Various Phases; Liberalization, Privatization and Globalization (LPG): Pros & Cons and Their Impact on Economy

**L – 45; T – 15; Total Hours –60**

**TEXT BOOKS:**

1. Geetika, Piyali Ghosh, Purba Roy Choudhury, “Managerial Economics”, 3rd Edition, McGraw-Hill Education, 2017
2. Dominick Salvatore & Ravikesh Srivastava, “ Managerial Economics - Principles and Worldwide Applications”, 8th Edition, Oxford University Press, India, 2016
3. DN Diwivedi, “Macroeconomics - Theory and Policy”, 4th Edition, Mc-Graw Hill Education, 2018

**REFERENCES:**

1. N. Gregory Mankiw, “Principles of Economics”, 6th Edition, Cengage Learning, 2013
2. H.L. Ahuja, “ Managerial Economics”, 9th Edition, S. Chand publishing, 2017
3. Soumyen Sikdar, “ Principles of Macroeconomics”, 2nd Edition, Oxford University Press, 2011

**COURSE OUTCOMES:**

At the end of this course, the student will be able to:

**CO1:** Determine the basic concepts of economics applied in managerial decision making and analyses real world business problems with a systematic theoretical framework.

**CO2:** Execute demand function, supply function, equilibrium price and quantity, production function, cost function and profit function and apply them analytically in decision making.

**CO3:** Apply the concepts of cost for optimization of production.

**CO4:** Design Competitive strategies like pricing, product differentiation etc. and

marketing according to the market structure.

**CO5:** Analyze and interpret current events relating to globalization, privatization and Economic ups and downs affecting local economy and businesses.

<b>COC 6103</b>	<b>LEGAL ASPECTS OF BUSINESS</b>	<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>
		<b>3</b>	<b>1</b>	<b>0</b>	<b>4</b>

**COURSE OBJECTIVES:**

Specific learning objective of the course as follows:

**COB1:**The various acts relating to Indian contract act 1872 and their elements, agency,

**COB2:** Knowledge about Sale of goods & negotiable instruments etc.

**COB3:**Important provisions in company act 2013 and LLP

**COB4:**IPR, Consumer Protection Act, Cyber Laws and Right to Information Act

**COB5:** Application of GST in India.

<b>MODULE I</b>	<b>Law of Contract</b>	<b>12</b>
-----------------	------------------------	-----------

Indian Contract Act, 1872: Elements of a valid contract; Capacity of parties; Free consent; Discharge of a contract; Breach of contract and remedies against breach; Quasi contracts; Special contracts: Contracts of indemnity and guarantee; contracts of bailment and pledge; Contracts of agency.

<b>MODULE II</b>	<b>Law of Sale of Goods &amp; Negotiable Instruments</b>	<b>12</b>
------------------	--	-----------

Sale of Goods Act, 1930: Sale and agreement to sell; Doctrine of Caveat Emptor; Rights of unpaid seller and rights of buyer; Negotiable Instruments Act, 1881: Types of negotiable instruments; Negotiation and assignment; Dishonor and discharge of negotiable instruments.

<b>MODULE III</b>	<b>Company Act 2013</b>	<b>12</b>
-------------------	-------------------------	-----------

The Companies Act, 2013: Nature and kinds of companies; Company formation; Management, meetings and winding up of a joint stock company- Limited Liability Partnership: Structure and procedure of formation of LLP in India. Appointment of Independent Directors, Corporate Social Responsibilities.

<b>MODULE IV</b>	<b>Competition Act, Information Technology Act &amp; IPR</b>	<b>12</b>
------------------	--	-----------

The Competition Act, 2002: Objectives and main provisions- The Information Technology Act, 2000: Objectives and main provisions; Cybercrimes and penalties - The RTI Act, 2005: Objectives and main provisions, Intellectual Property Rights (IPRs): Patents, trademarks and copyrights; Emerging issues in intellectual property.

<b>MODULE V</b>	<b>GST Act</b>	<b>12</b>
-----------------	----------------	-----------

Goods and Services Tax (GST): Objectives and main provisions; Benefits of GST; Implementation mechanism; Working of dual GST.

**L – 45; T – 15; Total Hours –60**

**TEXT BOOKS:**

1. Kapoor N. D., “Elements of mercantile law”, Sultan Chand and company, New Delhi, 2007.
2. Kapoor N. D., “Business Law”, Sultan Chand and Company, New Delhi, 2011.
3. Pillai, R. S. N and Bagavathi, “Legal Aspects of Business”, S. Chand and Company Ltd., New Delhi, 2011.

**REFERENCES:**

1. Richard Stim, “Intellectual Property-Copy Rights, Trade Marks, and Patents”, Cengage Learning, 2008
2. Dr. Vinod, K. Singhania, “Direct Taxes Planning and Management”, 2008.
3. P. P. S. Gogna, “Mercantile Law”, S. Chand & Co. Ltd., India, Fourth Edition, 2008.
4. Balachandran V., “Legal Aspects of Business”, Tata McGraw Hill, 2012
5. Daniel Albuquerque, “Legal Aspect of Business”, Oxford, 2012

**COURSE OUTCOMES:**

At the end of this course, the student will be able to:

**CO1:** Discuss the various aspects of Indian contract act.

**CO2:** Analyse various cases relating to contracts of sale & agency to take suitable decisions.

**CO3:** Differentiate various provisions in the company law and LLP.

**CO4:** Comprehend the importance of tools such RTI, IT act IPR and Consumer Protection Act and apply in appropriate situations.

**CO5:** Explain the provisions and benefits of GST in India.

<b>COC 6104</b>	<b>MODERN BUSINESS STATISTICS</b>	<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>
		<b>3</b>	<b>1</b>	<b>0</b>	<b>4</b>

**COURSE OBJECTIVES:**

Specific learning objective of the course as follows:

**COB1:**To familiarize the students with application of univariate analysis in decision making

**COB2:**To provide advance knowledge of correlation and regression analysis

**COB3:**Highlight the importance of probability theorem

**COB4:**To develop practical knowledge of various sampling techniques

**COB5:**To provide insight for various hypothesis testing tools

**MODULE I Univariate Analysis 12**

Application of measure of central tendency, dispersion & skewness for business decision making- arithmetic mean, Geometric and harmonic mean, median, mode, quartiles, deciles, percentiles, standard deviation, variance, coefficient of skewness and kurtosis.

**MODULE II Correlations & Regression Analysis 12**

Simple, Partial, Multiple Correlations; Coefficient of Determination; Rank Correlation – Concurrent Deviation Method. Regression Analysis: Simple, Multiple Regressions. Statistical Decision Theory: Ingredients of Decision Problem, Pay off Table, Optimum Loss Table, Expected Profit / Loss.

**MODULE III Probability Theorem 12**

Addition and Multiplication Theorem, Baye's Theorem, Theoretical Distribution: Binomial, Poisson, Normal Distribution.

**MODULE IV Sampling Techniques 11**

Sampling and estimation: Concepts; Methods of sampling, probability and non-probability methods; Sampling distribution; Central limit theorem; Standard error; Statistical estimation

**MODULE V Test of Significance 13**

Testing of Hypothesis, Standard Error and Sampling Distribution, Sampling of Attributes, Sampling of Variables (large and small sampling), Student's t-distribution, Z-test. Chi-square Test-Meaning, Degrees of Freedom, Uses. Analysis of Variance, Meaning, One-Way Classification, Two-Way Classification, Uses.

**L – 45; T – 15; Total Hours –60**



**TEXT BOOK:**

1. S. P. Gupta, "Statistical Methods," Sultan Chand and Sons, New Delhi, 2021

**REFERENCES:**

1. Richard I. Levin, David S. Rubin, "Statistics for Management", Pearson Education, 7th Edition, 2011.
2. Srivatsava TN and Shailaja Rego, "Statistics for Management", McGraw Hill, 2008.
3. Anderson D.R., Sweeney D.J. and Williams T.A., "Statistics for business and economics", 11th edition, Thomson (South – Western) Asia, Singapore, 2012.
4. N. D. Vohra, "Business Statistics", McGraw Hill, 2012.

**COURSE OUTCOMES:**

At the end of this course, the student will be able to:

**CO1:**Analysis and solve problems of univariate analysis

**CO2:**Solve advance problems of correlation and regression analysis

**CO3:**Illustrate applicability of binomial, poison and normal distribution

**CO4:**Estimate sampling error and practical illustration of different methods of sampling

**CO5:**Test hypothesis using large and sample population statistical tools



entry-threat of substitutes - Using IT for competing

**L – 30; Total Hours –30**

**TEXT BOOK:**

1. Parameswaran R, "Computer Applications in Business", S.Chand & amp; Co. Pvt. Ltd., New Delhi, 2010

**REFERENCES:**

1. H.N Tiwari and Hem Chand Jain, "Computer Applications in Business", Taxmann Publication, 2017
2. Pooja Mathur, Dr. Shruti & Jain, "Computer Applications In Business", 2016

**COURSE OUTCOMES:**

At the end of this course, the student will be able to:

**CO1:** Get the applied approach of computer in business

**CO2:** Get the knowledge about managing information system in organisation.

**CO3:** Can handle and organize data and information of business.

**CO4:** Able to understand the decision making and communication in computer based organisation.

**CO5:** Understand market competition due to IT

**SEMESTER II**

<b>COC 6201</b>	<b>FINANCIAL MANAGEMENT</b>	<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>
		<b>3</b>	<b>1</b>	<b>0</b>	<b>4</b>

**COURSE OBJECTIVES:**

Specific learning objective of the course as follows:

**COB1:** To impart the knowledge on the fundamentals of finance function in business and key strategies for effective financial management.

**COB2:** To explain the theory of the relationship between capital structure and value of the firm and instruct the important methods determining leverage.

**COB3:** To develop the skills to calculate cost of capital and to elucidate the concept of dividend theories.

**COB4:** To describe the various techniques used to measure the risk and return in capital budgeting decisions.

**COB5:** To enlighten the various factors determining liquidity decision of firm.

**MODULE I Introduction 12**

Nature, Scope, Objectives of financial management, methods and sources of raising finance, critical appraisal of different securities and bonds as source of finance, equity shares, convertible and non-convertible debentures, preferred stock, Finance Functions (Investment decision, Liquidity decision, Dividend decision and Financing decision); Organisation Structure of Finance department (Controller and Treasurer).

**MODULE II Capital Structure 12**

Meaning and Principles of Capital Structure Management, Capital Structure Theories: Problems and Case Studies on Capital Structure, EBIT, EPS Analysis, Concept and Types of Leverage (Financial, Operating and Combined Leverages).

**MODULE III Cost of Capital and Dividend Decision 12**

Cost of Capital: Meaning, Components, Cost of Debt, Cost of Preference Share, Cost of Equity Share, Cost of Retained Earnings, and Weighted Average Cost of Capital. Dividend decision: relevance and irrelevance, theories, types of dividend policies, behavioral models of dividend policy, signaling theory, clientele effects, factors influencing dividend policy of the firm, corporate dividend practices in India.

**MODULE IV Investment Decision 12**

Investment decision: capital budgeting and its importance in decision making, estimating cash flows, techniques of investment appraisal: NPV, IRR, problem of

multiple IRRs extended yield, discounted payback, measurement of risk, evaluation of risky projects, multi period probabilistic analysis-decision tree analysis, sensitivity analysis. Capital budgeting practices in India.

**MODULE V                      Liquidity Decision                      12**

Working capital management, working capital cycle, forecasting of working capital requirement, factors influencing working capital, Problems and Case Studies on Estimation of Working Capital, different components, inventory, cash, receivables, credit policies, collection policies; sources of short term and long term finance.

**L – 45; T – 15; Total Hours –60**

**TEXT BOOKS:**

1. I.M.Pandey, "Financial Management", Vikas publishing house Ltd., 9th edition, 2021
2. M.Y.Khan and P.K.Jain, "Financial Management", McGraw Hill, 2018

**REFERENCES:**

1. James C.Vanhorne, "Financial Management and Policy", Pearson Education Asia, 2011
2. Prasanna Chandra, "Financial Management Theory and Practice", New Delhi, McGraw Hill, 10<sup>th</sup> Edition, 2019
3. Brigham & Houston, "Fundamentals of Financial Management", Thomson Cengage Learning, 15th Edition, 2019.

**COURSE OUTCOMES:**

At the end of this course, the student will be able to:

**CO1:** Describe the various financial management concepts and importance of the finance functions.

**CO2:** Analyse the complexities associated with management of cost of funds in the capital Structure & Apply the Leverage and EBIT- EPS analysis associate with Financial Data in the Business.

**CO3:** Estimate the cost of capital for long term source of finance and demonstrate the concept of dividend policy decisions.

**CO4:** Categorize and analyze the capital budgeting techniques & Appraise different project proposals for decision making.

**CO5:** Defend the working capital requirements & Intervene working capital management techniques to maximize the shareholders' value.

<b>COC 6202</b>	<b>RESEARCH METHODOLOGY</b>	<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>
		<b>3</b>	<b>1</b>	<b>0</b>	<b>4</b>

**COURSE OBJECTIVES:**

Specific learning objective of the course as follows:

**COB1:** Outline the concept and types of research.

**COB2:** Explain the difference between research methods and methodology.

**COB3:** Construct hypothesis and research design.

**COB4:** Describe different data collection methods.

**COB5:** Compile the results of a research in the form of report.

**MODULE I Introduction to Business Research 12**

Research: Meaning, Purpose- Types of research; Research Approaches; Significance of research; Research methods versus methodology; Research and scientific method; Research process; Scope of business research; Review of literature: Need and Purpose.

**MODULE II Research Problem and Research Design 12**

Selection and formulation of a research problem; Formulation of hypothesis, Operational definition of concepts; Sampling techniques; Research Design: Meaning, Nature; Components of research design, different research designs, basic principles of experimental designs.

**MODULE III Methods of Data Collection 12**

Meaning and Types of Data, Collection of Primary Data; Observation Method; Interview Method; Collection of Data through Questionnaires and Schedules; Other Methods of Primary Data Collection; Collection of Secondary Data; Selection of Appropriate Method for Data Collection

**MODULE IV Processing and Analysis of Data 12**

Meaning and Need for Interpretation; Techniques of Interpretation - Processing of Data –Data Analysis using R –Drafting of the Thesis –Referencing –Editing –Coding and Evaluation of the Final Draft.

**MODULE V Report Writing 12**

Meaning and Significance of Report Writing; Different Steps in Report Writing; Layout of Research Report; Types of Report; Mechanics of Writing Research Report- Content of Reports Styles –Steps in Drafting a Report –Compilation of Bibliography.

**L – 45; T – 15; Total Hours –60**

**TEXT BOOK:**

1. Kothari, C. R., "Research Methodology - Methods and Techniques", New Age International, 2020.

**REFERENCES:**

1. Chawla, Sondhi. "Research Methodology", Vikash Publication, 2015.
2. Donald R Cooper and Pamela S Schindler, "Business Research Methods", Tata McGraw Hill Publishing Company Ltd, 2012
3. D K Bhattacharyya, "Research methodology", Excel Books, India, 2006
4. Sriwastava, S. C., "Foundation of Social Research and Economics Techniques", Himalaya Publishing House, 1990.

**COURSE OUTCOMES:**

At the end of this course, the student will be able to:

**CO1:** Outline the concept of research and identify different types of research.

**CO2:** Formulate hypothesis and research design.

**CO3:** Select the data collection methods appropriate for the research.

**CO4:** Interpret the results from the data analysis.

**CO5:** Write a research report.

<b>COC 6203</b>	<b>GLOBAL BUSINESS STRATEGY</b>	<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>
		<b>3</b>	<b>1</b>	<b>0</b>	<b>4</b>

**COURSE OBJECTIVES:**

Specific learning objective of the course as follows:

**COB1:** To expose the students to the international business scenario and trading environment.

**COB2:** To offer the students the strategies and strategic management in an international business scenario.

**COB3:** To help the students to understand the concept of globalization

**COB4:** To help the students to formulate and implement such a strategies in a global corporate environment.

**COB5:** To give insights on the overview of International Organizational Structure

**MODULE I Introduction to International Business 12**

The environment of international Business: Political environment, Technological environment, Organizational developments, Implications of various favorable conditions, International trading environment, Growth in world trade, Geographical composition of world trade, Regional network of world trade, Patterns of international specialization, Institutional framework.

**MODULE II Strategic Planning and Management 12**

Strategic planning and management in international firms: Strategic planning and management in international firms, Definition of strategy, Need for strategic management and planning, International strategic management process, Competitive environment and industry characteristics, Strategic group analysis, Internal resource analysis, Value chain analysis, Strategy formulation, productions, Transnational strategy options.

**MODULE III International Business Strategy 12**

International Business Strategy: Generic strategy and competitive advantage, Global industries and multi domestic industries, Reasons for globalization, Critique of the globalization thesis, International generic strategy, Configuration of operations and productions, transnational strategy.

**MODULE IV Implementation of International Business Strategy 12**

The implementation of international business strategy: Strategic alliances and joint ventures, Types of joint ventures and strategic alliances, Reasons for the use of joint



ventures and strategic alliances, The continuing role of joint ventures, Disadvantages and costs of international collaboration, International acquisitions, Problems and disadvantages of international acquisitions, foreign market entry and development, Export entry modes, Contractual entry modes, Investment entry modes, Determinants of foreign market entry mode.

**MODULE V                      International Organizational Structure                      12**

International Organizational Structure: International strategy and structure, The transnational corporation, hierarchy and informal process, Competitive advantage and culture change, The quest for the multicultural global organization, The significance of national cultures, Developing cross-border management, Management of expatriates.

**L – 45; T – 15; Total Hours –60**

**TEXT BOOK:**

1. Aswathappa, “International Business strategy”, Tata McGraw Hill, New Delhi. 2004.

**REFERENCES:**

1. Charles W.L.Hill, “Global Business Today”, Tata McGraw Hill, 12<sup>th</sup> Edition, New Delhi, 2021

**COURSE OUTCOMES:**

At the end of this course, the student will be able to:

**CO1:** Get to know the international business scenario and trading environment.

**CO2:** Understand the strategies and strategic management in an international business scenario.

**CO3:** Articulate the concept of globalization.

**CO4:** Formulate and implement strategies in a global corporate environment.

**CO5:** Develop a quest for understanding International Organizational Structure

<b>COC 6204</b>	<b>INTERNATIONAL MARKETING MANAGEMENT</b>	<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>
		<b>3</b>	<b>1</b>	<b>0</b>	<b>4</b>

**COURSE OBJECTIVES:**

Specific learning objective of the course as follows:

**COB1:** To explain the basic concepts, scope and marketing environment associated with international marketing management.

**COB2:** To offer knowledge about product and pricing in the marketing business at international level.

**COB3:** To provide the knowledge on distribution and promotional tools in international marketing.

**COB4:** To impart knowledge of trade policies of India.

**COB5:** To enlighten the foreign trends in trade policies of India.

<b>MODULE I</b>	<b>Introduction</b>	<b>12</b>
-----------------	---------------------	-----------

International Marketing: Nature and Importance, Scope and Challenge of international marketing, International Marketing Management Process, International Marketing Environment – Screening and Selection of Markets – International Market Entry Strategies - Differences between international and domestic marketing.

<b>MODULE II</b>	<b>International Product and Pricing</b>	<b>12</b>
------------------	--	-----------

Product Designing – Product Standardization Vs. Adaptation – Managing Product Line – New Product Development – Pricing for International Markets – Factors Affecting International Price Determination – Price Quotations and Terms of Sale.

<b>MODULE III</b>	<b>International Distribution and Promotion</b>	<b>12</b>
-------------------	---	-----------

Distribution Channel Strategy – Their Roles and Functions – Selection and Management of Overseas Agents – International Distribution Logistics – Planning for Trade Fairs and Exhibitions – International Promotion Mix – Advertising and other forms of promotion for international markets.

<b>MODULE IV</b>	<b>Foreign Trade Policy</b>	<b>12</b>
------------------	-----------------------------	-----------

India's Foreign Trade Policy – Direction and Composition of India's foreign trade – Export – Import Policy of Current Year – Export procedures and documentation – Export import procedures –Certificate related to shipments – Documents related to payment – Documents related to Inspection – Documents related to excisable goods - INCOTERMS for export marketing.

**MODULE V                      Emerging Trends in International Marketing                      12**

Emerging Trends in International Marketing: Regionalism v/s Multilaterals – Trade Blocks- Important Grouping in the World – Legal Dimensions in International Marketing - Role of WTO – Marketing Research for Identifying Opportunities in International Markets.

**L – 45; T – 15; Total Hours –60**

**TEXT BOOKS:**

1. Philip R. Cateora, John L. Graham, "International Marketing", 11<sup>TH</sup> edition, Tata McGraw-Hill Co. Ltd., 2002.
2. Keegan, Warren J., "Global Marketing Management", Pearson Education, New Delhi, 2002

**REFERENCES:**

1. Kotabe Masaaki and Helsen Kristiaan, "Global Marketing Management", John Wiley & Sons (Asia) Pte Ltd., 2nd Edition, 2001
2. Onkvisit, Sak and Shaw, John J. "International Marketing: Analysis and Strategy", Edition, Prentice Hall, 2004
3. Subhash C. Jain, "International Marketing", 6<sup>th</sup> edition, South-Western, 2001

**COURSE OUTCOMES:**

At the end of this course, the student will be able to:

**CO1:** Analyze the environmental variables that influence international marketing.

**CO2:** Review the market and finalize the pricing of international products.

**CO3:** Evaluates international marketing Distribution and promotional tools and makes appropriate decisions.

**CO4:** Obtain legal decision pertaining to foreign trade policies.

**CO5:** Recognize the International Marketing trends and identify the marketing opportunities.

<b>COC 6205</b>	<b>INTERNSHIP</b>	<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>
		<b>0</b>	<b>0</b>	<b>0</b>	<b>4</b>

**COURSE OBJECTIVES:****Specific learning objective of the internship as follows:**

**COB1:** Provide industrial exposure to the students, which cannot be simulated in the classroom and hence creating competent professionals in the industry.

**COB2:** Provide possible opportunities for interns to learn, understand and sharpen the real time technical / managerial skills required at the job.

**Guidelines**

- Students have to undergo a summer internship after the second semester for 4 weeks.
- At the end of the internship, the student shall submit a report on the internship along with the company certificate.
- The evaluation will be made based on this report and a Viva-Voce Examination, conducted by a Departmental Committee constituted by the Head of the Department.
- Viva-Voce Examination will be held during the third semester and the credit will be awarded in the same semester itself.
- Other details relating to summer internships are given in the regulation.

**COURSE OUTCOMES:**

At the end of this course, the student will be able to:

**CO1:** Write an Internship report upon completion of their internship

**CO2:** To work & gain knowledge of real time business environment.

**CO3:** To analyze best practices, system, processes, procedures and policies of a company/industry in different functional areas and bring forward the deviations.

**SEMESTER III**

<b>COC 7101</b>	<b>ACCOUNTING FOR DECISION MAKING</b>	<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>
		<b>3</b>	<b>1</b>	<b>0</b>	<b>4</b>

**COURSE OBJECTIVES:**

Specific learning objective of the course as follows:

**COB1:** To analyze and interpret financial statements from the point of view of managers and outsiders.

**COB2:** To enhance the practical application for managerial decision making

**COB3:** To enable the students to take economic decisions using management accounting techniques.

**COB4:** To impart the knowledge on control over costs by establishing standards and analysis of variances.

**COB5:** To recognize the roles of budgets variance as tools of planning and control.

**MODULE I Introduction 12**

Management Accounting - Definition, Nature and Scope - Functions- Role of Management Accountant-Tools of Financial Analysis - Ratio, Fund Flow and Cash Flow Analysis.

**MODULE II Marginal Costing and Break-Even Analysis 12**

Cost Concept- Absorption vs Variable costing- Cost center- Profit center-Marginal Costing- Break-even and CVP Analysis and Decision Making- Application of Marginal costing in Managerial Decision Making.

**MODULE III Activity Based Costing 12**

Activity based costing (ABC) – Introduction-Concept of ABC- Cost drivers and cost pools - Steps to develop ABC System- Approaches to ABC Allocation of overheads under ABC- Characteristics of ABC- Implementation of ABC system, ABC supports to corporate strategy.

**MODULE IV Standard Costing and Variance Analysis 12**

Standard costing as a control technique - Setting Standards- Variance analysis and reporting- Meaning - Importance kinds of variance and their uses- Material, Labour, Overhead, Sales and Profit Variances.

**MODULE V                      Budgetary Control                      12**

Budget and Budgetary Control- Forecasting vs Budget- Preparation of Functional Budget- Types of budgets- Zero Base Budgeting- Control Ratios.

**L- 45; T - 15; Total Hours – 60**

**TEXT BOOKS:**

1. SP Jain and KL Narang, “ Cost and Management Accounting”, Kalyani Publication, 16<sup>th</sup> edition, 2019
2. SN Maheswari, “ Management Accounting and Financial Control”, SultanChand and Sons Publication, 2015

**REFERENCES:**

1. Khan & Jain, “Management Accounting”, Tata McGraw Hill, 7<sup>th</sup> edition, 2017.
2. N.P. Sreenivasan, “Management Accounting”, StosiusInc/Advent Books Division, 1986
3. Man Mohan & S N Goyal, “Principles of Management Accounting”, Wheeler Publisher, 1989
4. Saxena & Vashist, “Advanced Cost and Management Accounting”, SultanChand & Sons, 2015

**COURSE OUTCOMES:**

At the end of this course, the student will be able to:

**CO1:** Describe the various tools of financial analysis and planning in management accounting concepts.

**CO2:** Categorize and analyze various accounting concepts techniques & analysis for managerial decision making.

**CO3:** Explore the difficulties related to activity based accounting techniques associate with corporate strategy

**CO4:** Estimate the cost control technique for reporting and investigation of variances.

**CO5:** Depict the role of budgeting as an element of strategic management accounting and Apply knowledge of budgeting in budget preparation using accounting systems

<b>COC 7102</b>	<b>MANAGEMENT INFORMATION SYSTEM</b>	<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>
		<b>3</b>	<b>1</b>	<b>0</b>	<b>4</b>

**COURSE OBJECTIVES:**

Specific learning objective of the course as follows:

**COB1:** To understand how MIS keeps business management updated with well-structured information to achieve organisational objectives efficiently

**COB2:** To offer practical understanding of Database Management system.

**COB3:** To offer in depth knowledge on information systems in business and their management

**COB4:** To understand use of Artificial intelligence and Expert system in current business scenario

**COB5:** To explain usability of information resources in managing Production, Finance, Human resource and Marketing

**MODULE I Introduction to Management Information System 12**

Management Information System – Concept, Nature and Scope of MIS, Characteristic of MIS, Need of MIS, Function of MIS, Adopting MIS in Organizations, Strategic role, Components of Management Information System, Information processing

**MODULE II Database Management systems 12**

Meaning of Data, Meaning of Information, Characteristics of Information, Types of Information, Meaning of Database, Concept of Database Management, Functions of Database Management System, Objectives and Components – Database design – Creation and control – Recent trends in database

**MODULE III Developing information system 12**

Developing information system – Planning, Designing and redesigning – Approaches for system development – System analysis and Design – system Implementation and Maintenance

**MODULE IV Transaction processing and Support system 12**

Transaction processing and Support system – Transaction processing system – Office automation systems – Decision support systems – Executive information systems – Artificial intelligence and Expert systems.

**MODULE V Functional Information systems 12**

Functional Information systems – Production, Finance, Human resource and Marketing

– Managing information resources – Information Security – Control & Audit of Information Systems

**L – 45; T-15; Total Hours –60**

**TEXT BOOKS:**

1. James A O' Brien and George Marakas, "Management Information Systems", Tata Mc Graw Hill, 10<sup>th</sup> edition, 2011
2. Prasad L M, Usha Prasad, "Management Information Systems", Sultan Chand & Sons, 2012.

**REFERENCES:**

1. Azam M, Management Information Systems, Vijay Nicole Imprints, 2012.
2. Kenneth C. Loudan & Jane P. Loudan, Essentials of MIS, Prentice Hall India, 2016.
3. Biswas J, Management Information Systems, Sage publications Pvt Ltd., 2020.
4. [www.dbatra.com](http://www.dbatra.com)
5. [www.itworld.com](http://www.itworld.com)

**COURSE OUTCOMES:**

At the end of this course, the student will be able to:

**CO1:** Understand the different aspects of Management Information System.

**CO2:** Recognize the application of MIS in Financing and Accounting.

**CO3:** Recognize the importance of MIS in Marketing and Production.

**CO4:** Comprehend the Database management and various Data base models.

**CO5:** Understand Office automation system and Functional information System.



<b>COC 7103</b>	<b>STRATEGIC HUMAN RESOURCE MANAGEMENT</b>	<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>
		<b>3</b>	<b>1</b>	<b>0</b>	<b>4</b>

**COURSE OBJECTIVES:**

Specific learning objective of the course as follows:

**COB1:** To develop the perspective of strategic human resource management.

**COB2:** To distinguish the strategic approach to human resources from the traditional functional approach.

**COB3:** To assess the feasibility of various strategic alternatives, in terms of HR capabilities.

**COB4:** To understand the framework for managing performance and developing reward policies, practices and processes.

**COB5:** To familiarise the relationships with employees and their trade unions.

<b>MODULE I</b>	<b>Framework of Strategic Human Resource Management</b>	<b>12</b>
-----------------	---	-----------

Investment perspective of HRM, factors influencing investment oriented organizations, Strategy: concept and process, Strategic HRM, Aims and Approaches to strategic HRM, Limitations to the concept of strategic HRM, Types of HR strategies.

<b>MODULE II</b>	<b>Strategy Formulating</b>	<b>12</b>
------------------	-----------------------------	-----------

Fundamental process considerations, developing HR strategies, setting out the Strategy, conducting a strategic review, implementing HR strategies. Strategy-driven role behaviour and practices, strategic typology of HR activities, network organisations and strategy, roles in strategic HRM, strategic HR Vs Traditional HR.

<b>MODULE III</b>	<b>Strategic Human Resource Planning</b>	<b>12</b>
-------------------	--	-----------

The strategic role of human resource planning, managerial issues in planning, Strategic Perspectives on Recruitment, Training & Development: Temporary Vs Permanent employees, Internal Vs External recruiting; Interviewing, testing, references; International Assignment, Diversity, strategizing training & development, need assessment, design & delivery.

<b>MODULE IV</b>	<b>Strategies for Managing Performance and Reward</b>	<b>12</b>
------------------	---	-----------

Performance management, scope of performance management strategy, strategically oriented performance measurement systems, Reward strategy, the structure of reward strategy, strategically oriented compensation system, Internal equity, external equity, and Individual equity

**MODULE V Employee Relations Strategy****12**

Employee relations-meaning and definition, concerns of employee relations strategy, strategic directions, the background to employee relations strategies, HRM approach to employee relations, policy options, formulating employee relations strategies, partnership agreements, employee voice strategies. Competencies of HR Professional in a SHRM Scenario.

**L – 45; T-15; Total Hours – 60****TEXT BOOK:**

1. Michael Armstrong, "Strategic Human Resource Management", Kogan Page 7<sup>th</sup> edition 2020.

**REFERENCES:**

1. Tanuja Agarwala "Strategic Human Resource Management, Oxford University Press,2007
2. Charles R. Greer., "Strategic Human Resource Management", Pearson Education Asia, 2011
3. Jeffrey A. Mello, 'Strategic Human Resource Management', Cengage Learning, New Delhi, 2019.
4. Joel Ramakanta K. Patra, 'Strategic Human Resource Management & Organizational Development', Himalaya Publishing House, New Delhi. 2019.
5. Noe, R., Hollenbeck, J. R., Gerhart, B., & Wright, P. M. Human Resource Management. McGraw-Hill, 2011.
6. Noe, R., Hollenbeck, J. R., Gerhart, B., & Wright, P. M. Human Resource Management. McGraw-Hill, 12<sup>th</sup> edition, 2021.

**COURSE OUTCOMES:**

At the end of this course, the student will be able to:

**CO1:** Analyze the strategic role of human resource management in a competitive environment and evaluate the relationship between human resource management and organizational performance.

**CO2:** Synthesize and apply knowledge in human resource management to contemporary organizations.

**CO3:** Integrate the human resource planning, recruitment, selection and assess their contribution to organizational effectiveness.

**CO4:** Analyze the strategic issues and strategies required to select, develop, appraise & compensate human resource.

**CO5:** Demonstrate the ability to explain the importance of people in the achievement of strategic change.

<b>COC 7104</b>	<b>TAX PLANNING AND MANAGEMENT</b>	<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>
		<b>3</b>	<b>1</b>	<b>0</b>	<b>4</b>

**COURSE OBJECTIVES:**

Specific learning objective of the course as follows:

**COB1:** To make students conversant with the concept and implications of Tax Management

**COB2:** Inculcate application skills for Business Reorganization.

**COB3:** To acquaint students with the procedure of Assessment of Companies.

**COB4:** To develop an understanding for Tax Planning and specific for management decisions

**COB5:** To familiarize students for foreign collaboration and understand the tax procedures

**MODULE I Introduction of Tax Planning 11**

Concept of Tax Planning: Meaning Features, Scope. Importance Objective of Tax Planning, Difference Between Tax Planning and Tax Evasion. Types of Tax Planning, Problems in Tax Planning.

**MODULE II Business Reorganization 10**

Business Reorganization: Tax Planning in respect of amalgamation or de-merger of companies, Slump sale, conversion of a firm into a company. Conversion of Sole Proprietorship into Company, Conversion of company into Limited Liability Partnership.

**MODULE III Assessment of Companies 15**

Assessment of Companies: Residential Status and incidence of Tax, Computation of corporate tax: Carry forward and set off of losses in the case of certain companies under Sec. 79 of Income-tax Act, 1961; Deductions available to corporate assessee, Computation of taxable income of companies; Computation of amount of corporate tax liability; Minimum Alternate Tax; Tax on distributed profits of domestic companies; Tax on income distributed to unit holders.

**MODULE IV Tax Planning and Specific Management Decisions 12**

Tax Planning and Specific Management Decisions: Implications of Tax concessions and incentives for corporate decisions in respect of setting up a new business, location of business and nature of business.

**MODULE V Foreign Collaboration 12**

Double Taxation Aspects: Foreign collaborations and incidence of taxation on domestic

companies and other assesses; Provisions for relief in respect of double taxation - Unilateral and bilateral.

**L – 45; T-15; Total Hours –60**

**TEXT BOOK:**

1. Singhania, V.K., Kapil Singhania : Direct Taxes, Law and Practice, Taxmann Publications, Delhi, 65<sup>th</sup> edition, 2021

**REFERENCES:**

1. Ahuja, G.K. and Ravi Gupta: Corporate Tax Planning and Management, Wolters Kluwer India Private Limited, New Delhi, 2020.
2. Gaur, .V.P., D.B. Narang and RajveePuri, Corporate Tax Planning & Management, Kalyani Publication, New Delhi, 15 th edition, 2019.
3. H.C. Mehrotra and S.P Goyal : Corporate Tax Planning and Management, Sahitya BhawanPublication, Agra, 18<sup>th</sup> edition, 2020, Income Tax Rules, 1962.

**COURSE OUTCOMES:**

At the end of this course, the student will be able to:

**CO1:** Solve the advance problems of tax Planning.

**CO2:** Recognize how the provisions in the corporate tax laws can be used for tax planning in India.

**CO3:** Learn different types of incomes, their computation and taxability for companies.

**CO4:** Understand the use of tax planning for new business set up.

**CO5:** Learn the foreign collaboration for taxation aspects.

<b>COC 7105</b>	<b>ENGLISH FOR WORKPLACE</b>	<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>
		<b>2</b>	<b>0</b>	<b>0</b>	<b>2</b>

**COURSE OBJECTIVES:**

Specific learning objective of the course as follows:

**COB1:** Enhance capabilities related to professional conduct, presentation skills, active participation in meetings, email and social media gender and diversity.

**COB2:** To address key competencies that are essential to survive and perform well in today's corporate world.

**COB3:** Gain confidence in speaking English in work situations.

**COB4:** Enable to express one's views and agree or disagree with others.

**COB5:** Learn resume writing and interview techniques

**MODULE I Professional Conduct 6**

Introduction, Being Professional, Integrity in a Workplace - Making requests, suggestions, agreeing and disagreeing - Accepting and declining an invitation - Giving feedback and verifying information - Communication in a meeting (Induction meetings) - Telephonic conversation- Non-verbal communication usage.

**MODULE II Writing E-Mail 6**

Formal & Informal e-mail – sending – receiving – organizing – enquires – replies - proofreading –Layout & Formatting - Writing Style ( flow, voice, tone, persuasion) - E-mail etiquette - Grammar, vocabulary, syntax

**MODULE III Workplace Meeting 6**

Writing agenda - Scheduling of meetings - Meeting memos & notifications - Meeting etiquette – meeting minutes writing

**MODULE IV Making Presentation 6**

Slide design, layout template - Numbered lists, bullet points - Tables, figures graphs - Audio/ video presentation - Animations

**MODULE V Resume and Interview Skills 6**

Career Portfolio - Resume Writing- formats- covering letter- personal profile- interview techniques.

**L – 30; Total Hours – 30**

**TEXT BOOKS:**

1. Anderson, L. E., Bolt, S. B., "Professionalism: Skills for Workplace Success", United

States, Pearson Education, 2013

2. Kline, J. A., "Speaking effectively: Achieving excellence in presentations", Upper Saddle River, NJ: Pearson/Prentice Hall, 2004
3. Taylor Shirley, "Communication for Business: A practical Approach", Pearson Education India, 2011

#### REFERENCES:

1. Matthews, C. B. & Matthews, M. "Quicksteps to winning business presentations: Make the most of your PowerPoint presentations", New York, McGraw-Hill, 2007
2. Munter, M. & Russell, L., "Guide to presentations", Upper Saddle River, NJ: Pearson/Prentice Hall, 2nd edition
3. <https://www.marwadiuniversity.ac.in/wp-content/uploads/2018/05/02sl0251-english-for-workplace.pdf>
4. [https://www.edb.gov.hk/attachment/en/curriculum-development/resource-support/net/networking%20workplace%20com\\_updated%20may%202012.pdf](https://www.edb.gov.hk/attachment/en/curriculum-development/resource-support/net/networking%20workplace%20com_updated%20may%202012.pdf)
5. IITBombayXHonour Code, <https://iitbombayx.in/honour>.
6. <https://sites.google.com/site/ignouhelpbooks325/Block-01%20Exploring%20the%20Job%20Market.zip?attredirects=0&d=1>
7. <https://sites.google.com/site/ignouhelpbooks325/Block-02%20Preparing%20for%20Job%20Interviews.zip?attredirects=0&d=1>
8. <https://sites.google.com/site/ignouhelpbooks325/Block-03%20Skills%20for%20the%20Workplace-I.zip?attredirects=0&d=1>
9. <https://sites.google.com/site/ignouhelpbooks325/Block-04%20Skills%20for%20the%20Workplace-%20II.zip?attredirects=0&d=1>

#### COURSE OUTCOMES:

At the end of this course, the student will be able to:

**CO1:** To exhibit business etiquette; and follow professional integrity.

**CO2:** Develop skills to participate effectively in business meetings and drafting the reports.

**CO3:** Planning, organizing and delivering effective presentations & Writing descriptions and interpretations of Work-related data.

**CO4:** To demonstrate skills for seeking and securing employment including resume package development, and interview techniques.

**CO5:** Write the resume for interview

**SEMESTER IV**

<b>COC 7201</b>	<b>INNOVATION AND ENTREPRENEURSHIP DEVELOPMENT</b>	<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>
		<b>3</b>	<b>1</b>	<b>0</b>	<b>4</b>

**COURSE OBJECTIVES:**

Specific learning objective of the course as follows:

**COB1:** To introduce the concepts of entrepreneurial Personality, traits & behavior's.

**COB2:** To make students understand Entrepreneurial Opportunities

**COB3:** To familiarize with Entrepreneurial Process & ecosystem.

**COB4:** To get insight on analyses of business models.

**COB5:** To enrich with entrepreneurial finance structure.

**MODULE I                      Introduction to Entrepreneurship & Opportunities                      12**

Entrepreneurs; entrepreneurial personality and intentions - characteristics, traits and behavioral; entrepreneurial challenges. Opportunities - Discovery/ creation, Pattern identification and recognition for venture creation: prototype and exemplar model, reverse engineering.

**MODULE II                      Entrepreneurial Process and Decision Making                      12**

Entrepreneurial ecosystem, Ideation, development and exploitation of opportunities; Negotiation, decision making process and approaches, Effectuation and Causation.

**MODULE III                      Crafting business models and Lean Start-ups                      12**

Introduction to business models; Creating value propositions-conventional industry logic, value innovation logic; customer focused innovation; building and analyzing business models; Business model canvas, Introduction to lean startups, Business Pitching.

**MODULE IV                      Organizing Business and Entrepreneurial Finance                      12**

Forms of business organizations; organizational structures; Evolution of Organisation, sources and selection of venture finance options and its managerial implications. Policy Initiatives and focus; role of institutions in promoting entrepreneurship Invention and innovation•

**MODULE V                      Innovation Creativity & Promoting and managing innovation                      12**

Invention and innovation- Types of Innovation - Relevance of Technology for Innovation-The Indian innovations and opportunities - Innovators and Imitators -Patents, Trademarks, Intellectual Property - Exploring, Executing, Leveraging and renewing

innovation -Enhancing Innovation Potential& Formulating strategies for Innovation.

**L – 45; T-15;Total Hours –60**

**TEXT BOOKS:**

1. Gupta C.B and Khanka S S, “Entrepreneurship and small business management”, Sultan Chand & Sons, 2017.
2. C.B.Gupta and Srinivasan NP, “Entrepreneurial Development”, Sultan Chand & Sons, 2017.

**REFERENCES:**

1. Marc Dollinger, “Entrepreneurship: Strategies and Resources”, 3<sup>rd</sup> Edition, Prentice Hall, 2002.
2. Kathleen R. Allen, “Bringing New Technology to Market”, Prentice Hall, 2002.
3. Mary Coulter, “Entrepreneurship in Action”, 2<sup>nd</sup> edition, Prentice Hall, 2000.

**COURSE OUTCOMES:**

At the end of this course, the student will be able to:

**CO1:** Discern distinct entrepreneurial traits

**CO2:** Assess opportunities and constraints for new business ideas

**CO3:** Understand the systematic process to select and screen a business idea

**CO4:** Design strategies for successful implementation of ideas

**CO5:** Write a business plan



<b>COC 7202</b>	<b>PROJECT WORK</b>	<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>
		<b>0</b>	<b>0</b>	<b>0</b>	<b>12</b>

**COURSE OBJECTIVES:**

Specific learning objective of the course as follows:

**COB1:** To work & gain knowledge of real time business environment.

**COB2:** To explore the various functional areas and analyze how theoretical concepts taught are applied in real life situations.

**COB3:** Provide hand on with latest live Research & Development projects

**GENERAL GUIDELINES:**

- Project work shall be carried out by every individual student under the supervision of a faculty of the department.
- Supervisor for the project will be approved by the Head of the Department considering the guidelines followed in the department to allot supervisor for student projects.
- The student should meet the supervisor periodically and attend the review committee meetings for evaluating the progress.
- Project review schedules, weightage for each review and rubrics for evaluation will be prepared by the project co-ordinator in line with the academic calendar and informed to the students in advance.
- Proper documents shall be maintained by the supervisor to ensure the attendance and progress of the students.
- The outcome of project work shall be published in journals / conference of National or International importance.
- Students shall carry out the project and submit the project as per the department project guidelines.
- The deadline for submission of final Project Report / Thesis / Dissertation is within 30 calendar days from the last Instructional day of the semester.
- The project co-ordinator in consultation with head of the department and controller of examination shall arrange for an external expert member to conduct the final viva-voce examination to ascertain the overall performance of the students in Project work.

**COURSE OUTCOMES:**

At the end of this course, the student will be able to:

**CO1:** To analyze best practices, system, processes, procedures and policies of a company / industry in different functional areas and bring forward the deviations.

**CO2:** To develop skills in report writing through data collection, data analysis, data extraction, and presentation and draw lessons from firms/ companies.

**PROGRAMME ELECTIVE****SEMESTER - I**

<b>COCY 01</b>	<b>FINANCIAL MARKETS</b>	<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>
		<b>3</b>	<b>1</b>	<b>0</b>	<b>4</b>

**COURSE OBJECTIVES:**

Specific learning objective of the course as follows:

**COB1:** To impart the knowledge of Indian financial system and market.

**COB2:** To get the overview of money market.

**COB3:** To provide the information about primary capital market.

**COB4:** To develop an understanding about secondary capital market.

**COB5:** To familiarize students about listing, trading and settlement of securities.

**MODULE I                      Indian Financial System and Markets                      12**

Indian Financial System: Nature and role of financial system; Financial system and financial markets; Financial system and economic development; Indian financial system – an overview; Financial Markets.

**MODULE II                      Money Markets                      12**

Money market - meaning, constituents, functions of money market; Money market instruments - call money, treasury bills, certificates of deposits, commercial bills, trade bills, Recent trends in Indian money market.

**MODULE III                      Capital Markets in India-I                      12**

Meaning, Functions, Intermediaries, Role of Primary Market – Methods of floatation of capital – Abuses in New Issues market – Problems of New Issues Market – IPO's – Investor protection in primary market – Recent trends in primary market – Book-building mechanism – On-line IPOs – SEBI measures for primary market

**MODULE IV                      Capital Markets in India-II                      12**

Meaning, Nature, Functions of Secondary Market – Organization and Regulatory framework for stock exchanges in India, Defects in working of Indian stock exchanges, SEBI measures for secondary market, Overview of major stock exchanges in India, Internet Trading.

**MODULE V                      Listing of Securities, Trading and Settlement System                      12  
in Stock Exchanges**

Meaning – Merits and Demerits – Listing requirements, Procedure, fee – Listing of rights issue, bonus issue, further issue – Listing conditions of BSE and NSE – Delisting.

Indian Stock Exchanges: BSE – Different trading systems – Share groups on BSE – BOLT System , Different types of settlements – Pay-in and Pay-out – Bad Delivery – Short Delivery – Auction – NSE – Market segments – NEAT system options – Market types – Order types and Books – De-mat settlement – Physical settlement – Institutional segment – Funds settlement – Valuation debit – Valuation price – Bad and short delivery – Auction

**L – 45; T-15; Total Hours –60**

**TEXT BOOKS:**

1. Pathak, B. V., "The Indian financial system: markets, institutions and services", Pearson Education India, 2010
2. Pathak Bhanu, "The Indian Financial System – Markets Institutions and Services", Pearson Education India, 2010

**REFERENCES:**

1. Bhole L.M., "Financial Institutions and Markets, Growth and Innovation", Tata McGraw Hill, New Delhi, 6<sup>th</sup> Edition, 2017
2. Paul J. and P. Suresh., "Management of Banking and Financial Services", Pearson Education, 2014
3. C. Hull John, "Fundamentals of Futures and Options Market", Prentice Hall of India, 2018
4. Khan, M.Y., "Financial Services", Tata McGraw Hill, New Delhi. 2009

**COURSE OUTCOMES:**

At the end of this course, the student will be able to:

- CO1:** Explain about Indian financial system and market.
- CO2:** Comprehend about Indian money market
- CO3:** Analyze the primary capital market
- CO4:** Analyze and deal in secondary market.
- CO5:** Determine the listing, trade and settlement procedure of securities.

<b>COCY 02</b>	<b>WEALTH MANAGEMENT</b>	<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>
		<b>3</b>	<b>1</b>	<b>0</b>	<b>4</b>

**COURSE OBJECTIVES:**

Specific learning objective of the course as follows:

**COB1:** To provide an overview of various aspects related to wealth management.

**COB2:** To gain insight about the fiduciary duty and client's education.

**COB3:** To study the relevance and importance of insurance in wealth management

**COB4:** To acquaint the students with issues related to estate planning in wealth management

**COB5:** To understand various components of retirement planning

**MODULE I Introduction 12**

Meaning of wealth management, Scope, Components, Process of wealth management, Needs and Expectations of Clients, code of Ethics for Wealth Manager, wealth management market in India.

**MODULE II Fiduciary and Professional Standards 12**

Meaning, fiduciary duty, professional standards, providing wealth management services. Client goal and constraints, client education

**MODULE III Insurance Planning 12**

Meaning, Basic Principles of Insurance, Functions and Characteristics of Insurance, Rights and Responsibilities of Insurer and Insured, Types of Life Insurance Policies, Types of General Insurance Policies, Health Insurance – Med claim –Insurance for wealth management.

**MODULE IV Estate Planning 12**

Estate Planning Concepts – Types of Will – Requirements of a Valid Will – Trust – Deductions – Exemptions, tools for estate planning, considerations for personal properties and collectibles.

**MODULE V Retirement Planning 12**

Understanding of Different Salary Components, Introduction to Retirement Planning, Purpose and Need, Life Cycle Planning, Financial Objectives in Retirement Planning, Wealth Creation (Factors and Principles), Retirement (Evaluation and Planning), Pre and Post-retirement Strategies – Tax Treatment.

**L – 45; T-15; Total Hours –60**

**TEXT BOOK:**

1. Pawan V. Jhabak, "Wealth Management", Himalaya Publishing House Pvt. Ltd., First Edition, 2016

**REFERENCES:**

1. Horan, Stephen M., Robinson, Thomas R., "The New Wealth Management: The Financial Advisor's Guide to Managing and Investing Client Assets", 2011
2. Dun and Bradstreet, "Wealth Management", McGraw-Hill Education, 2020

**COURSE OUTCOMES:**

At the end of this course, the student will be able to:

**CO1:** Comprehend economics & finance, asset classes and markets, individual and/or institutional investors from the perspective of a practicing wealth manager.

**CO2:** Determine the professional standards that are applicable for wealth managers.

**CO3:** Categorize various types of insurance planning.

**CO4:** Analyze the concepts and tools of estate planning.

**CO5:** Assess the retirement plan and post retirement strategies

<b>COCY 03</b>	<b>DERIVATIVE AND RISK MANAGEMENT</b>	<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>
		<b>3</b>	<b>1</b>	<b>0</b>	<b>4</b>

**COURSE OBJECTIVES:**

Specific learning objective of the course as follows:

**COB1:** To provide a basic understanding of derivatives.

**COB2:** To familiarize knowledge in commodities derivatives

**COB3:** To study the relevance of futures trading and hedging in derivatives

**COB4:** To know various application of options derivatives and option pricing models

**COB5:** To make the students aware of trading mechanism and risk management.

**MODULE I Introduction to Derivatives 12**

Meaning, History and Origin, Elements of a Derivative Contract, Factors Driving Growth of Derivatives Market, Types of Derivatives, Types of Underlying Assets, Participants in Derivatives Market, Advantages and Disadvantages of Trading in Derivatives Market, Current Volumes of Derivative Trade in India.

**MODULE II Commodities Derivatives 12**

Meaning, History and Origin, Types of Commodities Traded, Structures of Commodities Market in India, Participants in Commodities Market, Trading in Commodities in India (Cash and Derivative Segment), Commodity Exchange in India and Abroad, Reasons for Investing in Commodities. Futures and Hedging

**MODULE III Futures and Hedging 12****(a) Futures**

Futures Contract Specification, Difference between Forwards and Futures, Terminologies Concept of Convergence Relationship between Futures Price and Expected Spot Price, Basis and Basis Risk, Pricing of Futures Contract, Cost of Carry Model.

**(b) Hedging**

Speculation and Arbitrage using Futures, Long Hedge – Short Hedge, Cash and Carry Arbitrage, Reverse Cash and Carry Arbitrage, Payoff Charts and Diagrams for Futures Contract, Perfect and Imperfect Hedge.

**MODULE IV Options and Option Pricing Models 12****(a) Options:**

Options Contract Specifications, Terminologies, Call Option, Put Option, Difference

between Futures and Options, Trading of Options, Valuation of Options Contract, Factors Affecting Option Premium, Payoff Charts and Diagrams for Option Contract, Basic Understanding of Option Strategies.

**(b) Options Pricing Models:**

Binomial Option Pricing Model, Black–Scholes Option Pricing Model.

**MODULE V                      Trading, Clearing Settlement & Risk Management                      12**

**(a) Trading, Clearing and Settlement in Derivatives Market:**

Meaning and Concept, SEBI Guidelines, Trading Mechanism – Types of Orders, Clearing Mechanism – NSCCL – its Objectives and Functions, Settlement Mechanism – Types of Settlement.

**(b) Risk Management:**

Types of Risk, Value at Risk, Methods of Calculating VaR, Risk Management Measures, Types of Margins, SPAN Margin

**L – 45; T-15; Total Hours –60**

**TEXT BOOK:**

1. John.C.Hull, "Options, Futures and other Derivative Securities", PHI Learning, 7th Edition, 2008

**REFERENCES:**

1. Pawan Jhabak, "Commodity and Risk Management", Himalaya Publishing., Edition, 2008
2. Keith Redhead, "Financial Derivatives – An Introduction to Futures, Forwards, Options and SWAPs", – PHI Learning, 2008.
3. Stulz, "Risk Management and Derivatives", Cengage Learning, 1st Edition, 2008.
4. Varma, "Derivatives and Risk Management", 1st Edition, 2008.
5. S.L.Gupta, "Financial Derivatives- Theory, Concepts and Practice", Prentice Hall Of India, 2008.

**COURSE OUTCOMES:**

At the end of this course, the student will be able to:

**CO1:** Understand the role and function of the Derivatives Market

**CO2:** Gain knowledge about commodities derivatives

**CO3:** Equip them with the conceptual framework futures trading and hedging in derivatives



**CO4:** Familiarize with mechanism and procedure of options derivatives and option pricing models

**CO5:** Demonstrate an awareness of the trading mechanism and risk management

<b>COCY 04</b>	<b>INVESTMENT BANKING</b>	<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>
		<b>3</b>	<b>1</b>	<b>0</b>	<b>4</b>

**COURSE OBJECTIVES:**

Specific learning objective of the course as follows:

**COB1:** To introduce to the students the evolution and concept of investment banking.

**COB2:** To make the students understand the role of investment banker and to give them an inputs on various concepts like shares, bonds, mutual fund, derivatives, swaps, futures and options.

**COB3:** To make the students understand the concept of securities lending and borrowing

**COB4:** To make the students understand the various business risk involved as market risk, credit risk, liquidity risk and operational risk.

**COB5:** To make the students aware about money laundering and customer due diligence.

**MODULE I Introduction 12**

Introduction to Investment Banking and their Different Business Lines - Introduction to the Financial System - Types of Financial Markets & Different Market Participants & Regulatory Agencies - Introduction to Investment Banks - Buy Side & Sell side of Business. Corporate Action - Purpose- Types of Corporate Actions - Trade life Cycle in Corporate Action Events.

**MODULE II Investments 12**

Equity & Preference Shares- Features, Advantages and Disadvantages - Depository Receipts - Types of ADR, Advantages of ADR and GDR. Introduction to Derivatives- Introduction to Swaps- Introduction to FX, Difference Between FX & Futures – Future and Options. Asset Management - Structure of Mutual funds – Difference between an Open-Ended and Close-Ended Scheme - Hedge Funds - Structure of Hedge Funds - Hedge Fund Operations.

**MODULE III Securities Lending and Borrowing 12**

Securities Lending and Borrowing - Market Participants of SBL – Securities Traded in SBL - Triplicate SBL - Benefits and Disadvantages of Trading in SBL - Stock Lending Difference from Repo - Reasons for SBL - Difference between SBL/SLB and Repo – Collateral Management - Types & Participants of Collateral Management – Process in Collateral Management - Advantages & Disadvantages of Collateral management.

**MODULE IV Business Risk 12**

Risk - Market Risk, Credit Risk, Liquidity Risk, Operational Risk – Causes and Avoidance of Risk - Regulatory Environment - Dodd-Frank Act (DFA) – European Market Infrastructure Regulation (EMIR) - Markets in Financial Instruments Directive (MiFID) - Markets in Financial Instruments Directive II (MiFID)

**MODULE V Anti-Money Laundering 12**

Background of AML/KYC - Case Studies in Money Laundering - Three Stages of Money Laundering - Placement and the Methods Adopted - Layering and Methods Adopted - Need for KYC - Customer Acceptance Policy - Customer Identification Procedure - Customer Due Diligence -Monitoring of Accounts and Transactions.

**L – 45; T-15; Total Hours –60**

**TEXT BOOK:**

1. K. Thomas Liaw, “ The Business of Investment Banking: A Comprehensive Overview”, third edition, Wiley Publications,2012

**REFERENCES:**

1. PratapGiri. S, “Investment Banking - Concepts, Analyses and Cases”, McGraw Hill, Third Edition, 2014.
2. Brian Scott-Quinn, “Commercial and Investment Banking and the International Credit and Capital Markets”, Palgrave Macmillan Publications, 2012.
3. Joshua Rosenbaum and Joshua Pearl, “Investment Banking: Valuation, Leveraged Buyouts, and Mergers & Acquisitions”, John Wiley & Sons Publications, 2009.
4. Jonathan A. Knee, “The Accidental Investment Banker: Inside the Decade That Transformed Wall Street”, Oxford University Press, USA, 2006.

**COURSE OUTCOMES:**

At the end of this course, the student will be able to:

**CO1:** Articulate the concept of investment banking and its evolution.

**CO2:** Comprehend the role of investment banker better.

**CO3:** Appreciate the concept of securities lending and borrowing.

**CO4:** Be aware of the various business risk involved, such as market risk, credit risk, liquidity risk and operational risk.

**CO5:** Be more responsive about money laundering and customer due diligence.

**SEMESTER - II**

<b>COCY 05</b>	<b>SUPPLY CHAIN MANAGEMENT</b>	<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>
		<b>3</b>	<b>1</b>	<b>0</b>	<b>4</b>

**COURSE OBJECTIVES:**

Specific learning objective of the course as follows:

**COB1:** To understand the basic concepts, processes and key elements of a supply chain.

**COB2:** To provide an insight about the designing of supply chain.

**COB3:** To analyze the forecasting in supply chain and determine various costs associated with inventory.

**COB4:** To explain about the purchase policies and vendor management.

**COB5:** To become familiar with current supply chain management trends, understand and apply the current supply chain theories, practices and concepts utilizing case problems and problem-based learning situations

<b>MODULE I</b>	<b>Introduction</b>	<b>12</b>
-----------------	---------------------	-----------

Basic concepts & philosophy of SCM, essential features, decision phases – process view, The Macro Processes of a Supply Chain ,supply chain framework, key issues in SCM and benefits, External Drivers of Change. Outsourcing – Make Vs buy.

<b>MODULE II</b>	<b>Supply Chain Network Design</b>	<b>12</b>
------------------	------------------------------------	-----------

Designing the distribution network, role of distribution, factors influencing distribution, design options, distribution networks in practice, network design in the supply chain, factors affecting the network design decisions. Designing and Planning Transportation Networks, role of transportation, modes, design options, tailored transportation.

<b>MODULE III</b>	<b>Forecasting Demand and Managing Inventory</b>	<b>12</b>
-------------------	--	-----------

Role played by Forecasting in a Supply Chain, Forecasting Components and Various Methods of Forecasting, Steps involved in Demand Forecasting, Time Series Forecasting, Measures to determine Forecasting Error.

Inventory Management: Concept, various costs associated with inventory, EOQ, buffer stock, lead time reduction, reorder point / re-order level fixation, ABC analysis, SDE/VED Analysis.

<b>MODULE IV</b>	<b>Purchasing and Vendor Management</b>	<b>12</b>
------------------	---	-----------

Centralized and decentralized purchasing, functions and purchase policies, vendor rating/ evaluation, single vendor concept, account for materials, just in time & Kanban

systems of inventory management, Logistics in Supply Chain.

**MODULE V                      Supply Chain and Information Technology                      12**

The role IT in supply chain- The supply chain IT frame work Customer Relationship Management – Internal supply chain management – supplier relationship management -future of IT in supply chain – Agile Supply Chains -Reverse Supply chain. Agro Supply Chains. E-Business in supply chain, B2B E-business and B2C E-business

**L – 45; T-15; Total Hours – 60**

**TEXT BOOK:**

1. Sunil Chopra, Peter Meindl, DharamVirKalra “Supply chain management”, Pearson 7th edition 2018.

**REFERENCES:**

1. Amith Sinha, Herbert, “Supply Chain Management-A Managerial Approach”, 2nd edition, TMH 2011.
2. Donald J Bowersox, Dand J Closs, M Bixby Coluper, “Supply Chain Logistics Management”, 2nd Edition, TMH, 2008.
3. Shapiro Jeremy F, “Modeling the Supply Chain”, Thomson Learning, Second Reprint, 2013.
4. Joel D. Wisner, G. Keong Leong, Keah-Choon Tan, “Principles of Supply Chain Management A Balanced Approach”, South-Western, Cengage Learning, 3rd edition, 2011.
5. Janat Shah, “Supply Chain Management – Text and Cases”, Pearson Education, 5th edition, 2012.

**COURSE OUTCOMES:**

At the end of this course, the student will be able to:

**CO1:** Demonstrate knowledge on the functions of supply chain management.

**CO2:** Relate concepts and activities of the supply chain to actual organizations

**CO3:** Predict the efforts for Forecasting and Inventory Management related solutions

**CO4:** Interpret the processes for continuous improvement in purchasing and vendor management.

**CO5:** Ability to build and manage a competitive supply chain using Strategies, models, techniques and information technology.

<b>COCY 06</b>	<b>SERVICES MARKETING</b>	<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>
		<b>3</b>	<b>1</b>	<b>0</b>	<b>4</b>

**COURSE OBJECTIVES:**

Specific learning objective of the course as follows:

**COB1:** To acquaint the students with the characteristics of services and their marketing implications.

**COB2:** To discuss and conceptualize the service quality, productivity in services, role of personnel in service marketing and to manage changes in the environment.

**COB3:** To familiarize the students with the GAPS model and strategizing towards closing the GAPS for effective services marketing

**COB4:** To explain about the purchase policies and vendor management.

**COB5:** To become familiar with physical evidences in services and framework for understanding servicescape

<b>MODULE I</b>	<b>Introduction</b>	<b>12</b>
-----------------	---------------------	-----------

Concepts, contribution and reasons for the growth of services sector, difference in goods and service in marketing, Unique characteristics of services - Challenges and issues in Services Marketing.

Consumer behaviour in services: consumer expectation of services, two levels of expectation, Zone of tolerance, Factors influencing customer expectation of services.

<b>MODULE II</b>	<b>Service Marketing Opportunities</b>	<b>12</b>
------------------	--	-----------

Assessing service market potential - Classification of services – Expanded marketing mix – Service marketing – Environment and trends – Service market segmentation, targeting and positioning.

<b>MODULE III</b>	<b>Aligning Service Design and Standards</b>	<b>12</b>
-------------------	--	-----------

Service Life Cycle – New service development – Service Blue Printing – GAP model of service quality – Measuring service quality – SERVQUAL – Service Quality function development. “Hard” & “Soft” standards, challenges of matching supply & demand in capacity, four common types of constraints facing services, optimum v/s maximum use of capacity, strategies for matching capacity & demand.

<b>MODULE IV</b>	<b>Service Delivery and Promotion</b>	<b>12</b>
------------------	---------------------------------------	-----------

Positioning of services – Designing service delivery System, Service Channel – Pricing of services, methods – Service marketing triangle - Integrated Service marketing

communication.

**MODULE V                      Physical Evidence and Servicescape                      12**

Importance of Physical Evidence, Elements of Physical Evidence, Physical Evidence Strategies, Guidelines for Physical Evidence.

Servicescapes: Types of servicescapes-Objective and Goals of services capes Role of services capes, Approaches for understanding servicescapes effects, Frame work for understanding services capes & its effect on behaviour-Guidance for physical evidence strategies.

**L – 45; T-15;Total Hours –60**

**TEXT BOOK:**

1. Zeithaml, V.A., Bitner, M.J., Gremler, D.D. “Services Marketing: Integrating Customer Focus across the Firm with Connect Access.” New York, McGraw-Hill Education. 7th edition, 2018

**REFERENCES:**

1. A Valarie A Zeithmal & Mary Jo Bitner, “Services Marketing”, 5<sup>th</sup> edition, McGraw-Hill Education , 2011.
2. Rajendra Nargundkar, “Services Marketing”, 3th edition, McGraw-Hill Education, 2010.
3. Harsh V Verma, “Services Marketing Text and Cases”, Pearson Education, 2007.
4. Rama Mohana Rao, “Services Marketing”, Pearson, 2nd Edition ,2011
5. Christopher H. Lovelock and Jochen Wirtz, “Services Marketing”, 7th edition Prentice Hall, Inc., 2011.

**COURSE OUTCOMES:**

At the end of this course, the student will be able to:

**CO1:** Examine the nature of services, and distinguish between products and services.

**CO2:** Identify the major elements needed to improve the marketing of services

**CO3:** Develop how services marketing principles can be used as a conceptual framework to help managers identify and solve marketing problems.

**CO4:** Recognize the challenges faced in services delivery as outlined in the services gap model.

**CO5:** Critically appraises the profound impact of physical evidence, particularly the servicescape, on customer perceptions and experiences.

<b>COCY 07</b>	<b>E-COMMERCE IN BUSINESS</b>	<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>
		<b>3</b>	<b>1</b>	<b>0</b>	<b>4</b>

**COURSE OBJECTIVES:**

Specific learning objective of the course as follows:

**COB1:** To familiarize the students with E-commerce and its prospects in India

**COB2:** To develop knowledge of E-enterprise and its applicability among students

**COB3:** To find the risk involved in E-commerce and give suggestive measures to overcome

**COB4:** To help students develop insight on how electronic commerce helps in e-payment and interchanging of data electronically.

**COB5:** To explain different challenges and opportunities pertaining to E-commerce in recent business scenario.

**MODULE I Introduction to e-Commerce 12**

E-commerce or Electronic Commerce: Introduction - An Overview, Characteristics of e-Commerce, Electronic Commerce – Cutting edge, Electronic Commerce Framework, History of Electronic Commerce, Advantages and Disadvantage of E-commerce, Roadmap of e-commerce in India.

**MODULE II Managing the e-Enterprise 12**

Managing the e-Enterprise: Introduction, Features, Advantages and Disadvantages, Comparison between Conventional Design and e-organisation, Network Infrastructure: Introduction, An Overview, The Internet Hierarchy, Basic Blocks of e-commerce, World Wide Web.

**MODULE III Risks of Insecure Systems 12**

Risks of Insecure Systems: Introduction, An Overview of Risks Associated with Internet Transactions, risks associated with Business Transaction, Management of Risk: Introduction, Introduction to Risk Management, Disaster Recovery Plans, Risk Management Paradigm

**MODULE IV Electronic Payment Systems & EDI 12**

Electronic Payment Systems: Introduction, Electronic Cash, Smart Cards and Electronic Payment Systems, Risks and Electronic Payment Systems. Electronic Data Interchange (EDI): Meaning of EDI, Features and Nature, EDI Working Concept, Implementation and difficulties of EDI



**MODULE V                      Challenges and Opportunities in e-Commerce                      12**

Consumer Oriented Business: Consumer Market, One-to-One Marketing, Consumer Demographics, Maintaining Loyalty, Gaining Acceptance, Online Catalogue, Management Challenges and Opportunities: New Business Model, Required Changes in Business Processes, Legal and Regulatory Environment for e-commerce, Security and Privacy, Managerial Opportunities

**L – 45; T - 15; Total Hours – 60**

**TEXT BOOKS:**

1. Turban. E., King. D., Lee. J. K., Liang, T. P., and Turban, D.C., "Electronic Commerce: A Managerial and Social Networks Perspective", 8th Ed., 2015
2. Prof. Dr Andreas Meier, "E- Business and e-commerce: Managing the Digital Value Chain", Springer Berlin Heidelberg, 2018

**REFERENCES:**

1. [http://www.tmv.edu.in/pdf/Distance\\_education/BCA%20Books/BCA%20VI%20SEM/BCA-628%20e-commerce.pdf](http://www.tmv.edu.in/pdf/Distance_education/BCA%20Books/BCA%20VI%20SEM/BCA-628%20e-commerce.pdf)
2. <https://www.intechopen.com/books/e-business-state-of-the-art-of-ict-based-challenges-and-solutions>

**COURSE OUTCOMES:**

At the end of this course, the student will be able to:

**CO1:** Understand e-commerce, its applicability and its prospects in India.

**CO2:** Gain knowledge of E-enterprise and its applicability in business.

**CO3:** Recognize the risk involved in E-commerce and will be able to give suggestive measures to Overcome the risk.

**CO4:** Grasp the practical insight on in e-payment and interchanging of data electronically.

**CO5:** Understand the challenges and opportunities pertaining to E-commerce in Business.

<b>COCY 08</b>	<b>ENVIRONMENTAL MANAGEMENT AND GREEN MARKETING</b>	<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>
		<b>3</b>	<b>1</b>	<b>0</b>	<b>4</b>

**COURSE OBJECTIVES:**

Specific learning objective of the course as follows:

**COB1:** To understand theory, principles and key concepts of environmental management.

**COB2:** To introduce the study of green marketing

**COB3:** To build on existing policies and processes that are supporting the shift to sustainable consumption and production and a green economy

**COB4:** To describe the strategies of green marketing and analyze the environmental bill

**COB5:** To gain knowledge on governance and institutions in green marketing.

**MODULE I Introduction 12**

Environment management- meaning and definition, environmental management fundamental and goals, approaches, introduction to sustainability, drivers of sustainability, sustainability reporting, the environment and consumption, the environmental effects on consumption

**MODULE II Green Marketing Paradigm, Concepts and Principles 12**

Introduction, History of Green Marketing ,Green Marketing Concept, Significance of Eco-Friendly Marketing, Principles of Green Marketing, The Challenges of Green Marketing Environmentalism Concept: Route Cause for Development of Green Marketing , The Four Ps of Green Marketing, Ecological Aspects of Marketing, Environment Friendly Products, Problems in Green Marketing , Green Marketing Strategies , Stakeholders of Green Marketing.

**MODULE III Operationalising Sustainability and Green Marketing 12**

Meaning , issues concerning operationalising sustainability and Green Marketing/Consumers interventions for a more meaningful and sustainable way, need for and ways of understanding socio-economic context including poverty and deprivations, community characteristics, social customs and norms in the area of operations. Demand and supply, the nature and magnitude of demand.

**MODULE IV Strategies for Green Marketing and New Business Models 12**

Eco-efficiency and eco-effectiveness, Business to Business (B2B) green marketing,

Business to Consumer (B2C) and e-commerce, Challenges of green marketing, Green marketing mix. Environment Bill.

**MODULE V                      Governance and Institutions                      12**

Governance issue in Sustainability and Green Marketing, Rational of governance, Implication of governance, Green initiative in governance, green computing best practices. Case studies.

**L – 45; T-15; Total Hours – 60**

**TEXT BOOK:**

1. Robert Dahlstrom “Green Marketing Management” South-Western, 5<sup>th</sup> edition, 2010

**REFERENCES:**

1. Christopher J. Barrow “Environmental Management for Sustainable Development”, Routledge, 2nd edition, 2006
2. Amarjit Sahota Organic Monitor, London, “Sustainability: How the Cosmetics Industry is Greening up”, Wiley, 2014
3. Robert Dahlstrom, “Green Marketing Management”, International Edition, 2010
4. Gheorghe Asachi Technical University of Iasi, “Green Marketing”, Gheorghe Asachi Technical University of Iasi, 2016

**COURSE OUTCOMES:**

At the end of this course, the student will be able to:

**CO1:** Describe the environmental management and the related issues in it.

**CO2:** applies the concept green marketing as part of organizational strategy.

**CO3:** Develop sustainable planning for sustainable development of environment, economy and firms.

**CO4:** Measure the products environmental performance and empower to make it better from start.

**CO5:** Assess the governance and institutions in green marketing.

**SEMESTER III**

<b>COCY 09</b>	<b>BEHAVIOURAL SCIENCE</b>	<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>
		<b>3</b>	<b>1</b>	<b>0</b>	<b>4</b>

**COURSE OBJECTIVES:**

Specific learning objective of the course as follows:

**COB1:** To familiarize variety of principles influencing human behaviour.

**COB2:** To enhance one's own self-awareness and to understand others.

**COB3:** To sensitize students to the emerging perspectives on spiritual foundations of personal effectiveness and leadership.

**COB4:** To understand why people are motivated to manage others' impressions of them, and how this motivation varies across situations and persons.

**COB5:** To understand the nature of stress, and the relationship between stress and managerial problems.

<b>MODULE I</b>	<b>Introduction</b>	<b>12</b>
-----------------	---------------------	-----------

Meaning and definition of behavioural science, disciplines that helps our understanding of human behaviour, five different approaches to understanding human behaviour- Biological perspective, Behavioural perspective, Psychoanalytic perspective, Cognitive Developmental perspective, Humanistic perspective.

<b>MODULE II</b>	<b>Understanding of Self</b>	<b>12</b>
------------------	------------------------------	-----------

Meaning of self, components of self, stages of understanding self, Personality-determinants, traits, attributes- Perception-sensation and senses, perpetual selection, organisation, defense, social perception, Different approaches to an understanding of 'perception'

<b>MODULE III</b>	<b>Personal Effectiveness and Self-Leadership</b>	<b>12</b>
-------------------	---	-----------

Understanding your Thinking Process, Managing your Internal Dialogue, NLP Test, Selling with NLP, Managing with the Power of NLP, Principle Centered Leadership, The Seven Habits of Highly Effective People, Effective Life and Time Management.

<b>MODULE IV</b>	<b>Impression Management</b>	<b>12</b>
------------------	------------------------------	-----------

An Introduction to Impression Management; Impression Formation, The Self-presentational Motive., The Compass Qualities; First and Lasting Impressions; Magic Pills; Toxic Traits, Physical Appearance; Body Language; Voice; Communication Style; Content of Communication; Actions; The Environment; Success; Changing from the Outside-in., Worrying about Impressions.

**MODULE V                      Stress Management****12**

Nature of Stress — Constructs and Problems Stress and Personality - Behavioural and Situational Modifiers, Stress and Motivation, Verbal and Non-verbal Indicators of Stress, Stress and Conflict, Leadership Styles in Stressful and Non-Stressful Situations, Group Processes and Changing Values for Understanding and Coping with Stress

**L – 45; T-15; Total Hours – 60****TEXT BOOK:**

1. Dr. VidyaBhagat, "Psychology and Behavioural Science", Global Vision Publishing house, 1st edition, 2017

**REFERENCES:**

1. Ranjana Mittal ., "Leadership- personal effectiveness and team building" Vikas Publishing House, 2016
2. Gupta C.B. , "A Textbook of Organisational Behaviour", S Chand, 2014,
3. Stephen P. Robbins, "Organizational Behaviour", Eighteen Edition, Pearson, November 2018.
4. Lynne Van Brakel, "The Stress Management Workbook: A guide to developing resilience", Great Britain, CPI group, UK , 2014

**COURSE OUTCOMES:**

At the end of this course, the student will be able to:

**CO1:** Relate various approaches to understanding human behaviour.

**CO2:** Familiarize with self-concept and perception

**CO3:** Ability to enhance thinking process and manage time.

**CO4:** Develops and maintain of social relationships and attaining goals as well as being successful.

**CO5:** Monitor effectiveness of stress management techniques and revise to meet current needs.

<b>COCY 10</b>	<b>TRAINING AND DEVELOPMENT</b>	<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>
		<b>3</b>	<b>1</b>	<b>0</b>	<b>4</b>

**COURSE OBJECTIVES:**

Specific learning objective of the course as follows:

**COB1:** To understand the concepts of training and development.

**COB2:** To get an insight on training assessment and task analysis.

**COB3:** To make the students to aware of various on job and off job training methods with case study.

**COB4:** To highlight the career development programmes and skills.

**COB5:** To acquaint the students about the evaluation of training program at macro and micro level.

**MODULE I Introduction 12**

Introduction to Employee Training and Development and Strategic Training and Development. Training and development Concept, Origin, Need, Scope, Objectives, Importance, Benefits, Functions. Essentials of good T&D System- Competencies of training Manager- Role and Responsibilities of training Manager.

**MODULE II Training & Development Need Assessment 12**

Assessing Training Needs- Identification of training needs and the process of development- tools and techniques – organizational analysis- task analysis and individual analysis – consolidation. Learning Theories and Program Design. Designing T&D Programmes. Transfer of Training- Traditional Training and eLearning. Use of New Technology in Training.

**MODULE III Training and Development Methods 12**

Training and Development within Industry or outsourcing: On the Job & Off the Job Training and development methods: Lecture Method; Role Play; In-basket Exercise; Simulation; Vestibule Training; Management Games; Case Study; Programmed Instruction; Team Development; Sensitivity Training and e-Learning.

**MODULE IV Learning & Career Development Programmes 12**

Learning; Models and Curriculum; Principles of Learning; Process of Learning, Importance of Learning, Group and Individual Learning; Transactional Analysis; Assessment Centre; Behavioural Modeling and Self Directed Learning; Career development programmes; Levels of Career development program; Continuing Education- Research- Skill Based Training- Job Assignments– Counseling-

Coaching- Mentoring.

**MODULE V Evaluation of Training & Development 12**

Objectives of evaluation – micro and macro levels – methods of evaluation – reaction, learning, behavior and results – Cost benefit analysis – Role of trainer and line manager in evaluations – Design of Evaluation- evaluation of T&D programmes. Globalization challenges and Strategies of T&D Programmes, Review on T&D Programmes in India.

**L – 45; T-15; Total Hours –60**

**TEXT BOOK:**

1. Tapomoy Deb, "Human Resource Development : Theory and Practice" Ane Books India, New Delhi, 2009

**REFERENCES:**

1. Gary Dessler, "Human Resource Management", Seventh edition, Prentice-Hall of India, New Delhi, 2011
2. VSP Roa, "Human Resource Management : Text and cases", First edition, Excel Books, New Delhi, 2010
3. Dessler, G., Chhinzer, N., & Gannon, G. "Management of human resources: The essentials", 5th edition, Pearson Education, 2019.

**COURSE OUTCOMES:**

At the end of this course, the student will be able to:

- CO1:** Examine the basic essentials of training in an organization.
- CO2:** Describe the tools and techniques of training.
- CO3:** Exploratory analysis of on and off job training case studies.
- CO4:** Compare the levels of career development program.
- CO5:** Highlighting the globalization challenges and Strategies of T&D Programmes

<b>COCY 11</b>	<b>INDUSTRIAL RELATIONS AND LABOUR LAWS</b>	<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>
		<b>3</b>	<b>1</b>	<b>0</b>	<b>4</b>

**COURSE OBJECTIVES:**

Specific learning objective of the course as follows:

**COB1:** To understand the concepts and key elements of Industrial laws.

**COB2:** To gain knowledge into causes and prevention of industrial conflicts.

**COB3:** To make the students to aware of various labour welfare measures.

**COB4:** To become familiar about industrial safety measures.

**COB5:** To explain the students in detail about the categories of labour.

**MODULE I Introduction 12**

Definition - concept - need, importance-scope-aspects -objectives of industrial relations  
- Factors influencing industrial relations, bipartite and tripartite bodies in industrial relations - Trade Unions: Historical Evolution of Trade Unions in India, Role & Functions of Trade union, – Growth of Trade Unions -Essentials for success of Trade Union-works committee- Indian labour conference – standing labour committee- Wage settlements

**MODULE II Industrial Conflicts 12**

Ethical codes of industrial relations -concept code of discipline in industry- causes and effects of industrial conflicts – Conciliation – Arbitration – Adjudication- problem of short term employment and out sourcing– strikes, lock outs, lay off, retrenchment, closure – Prevention- need for industrial peace

**MODULE III Labour Welfare 12**

The Industrial Disputes Act 1947- Concept – Objectives – Scope – Need – Voluntary Welfare--Measures – Statutory Welfare Measures – Labour – Welfare Funds – Education and Training Schemes concepts of standing order - content - procedure for certification-The Industrial Employment (Standing Orders Act) 1946 -Employee discipline - Domestic enquiry- Concept – Objectives – Scope – Need – Voluntary Welfare -Measures – Statutory Welfare Measures – Labour – Welfare Funds – Education and Training Schemes

**MODULE IV Industrial Safety 12**

Causes of Accidents – Prevention – Safety Provisions – Industrial Health and Hygiene – Importance – Problems – Occupational Hazards –Diseases – Psychological problems – Counseling – Statutory Provisions.



**MODULE V                      Welfare of Special Categories of Labour                      12**

Child Labour – Female Labour – Contract Labour – Construction Labour – Agricultural Labour – Differently able Labour –BPO & KPO Labour - Social Assistance – Social Security Implications.

**L – 45; T-15; Total Hours –60**

**TEXT BOOKS:**

1. Mamoria C.B. and Sathish Mamoria, Dynamics of Industrial Relations, Himalaya Publishing House, New Delhi, 2010.
2. Arun Monappa, Ranjeet Nambudiri, Patturaja Selvaraj. Industrial relations & Labour Laws. Tata McGraw Hill. 2012.

**REFERENCES:**

1. Memoria C B 1999 Dynamic. Of Industrial Relationship in India - Bombay: Himalaya.
2. Sharma A M 1984 Industrial Relations Conceptional and Legal Frame Work - Bombay: Himalaya.
3. Srivathsava v 1998 Industrial relations and Labour Laws, New Delhi: Vikas.
4. Subba Rao P. 1999 Essentials of Human resource and Industrial Relations, New Delhi, Himalaya.
5. Subramanian K N 1967 Labour Management Relations in Tamil Nadu - Madras: Book Agency. I,
6. Tripathi P.C 2005 Personnel Management and Industrial relations. New Delhi, SultanChand and Sons.

**COURSE OUTCOMES:**

At the end of this course, the student will be able to:

**CO1:** Facilitating the students to learn about Industrial relations

**CO2:** Understand the role of trade union in the industrial setup.

**CO3:** Familiarize student's application of various welfare measures.

**CO4:** Predict the causes and psychological problems of Industrial health and hygiene.

**CO5:** Interpret the benefits of special categories of labour

<b>COCY 12</b>	<b>ETHICS AND CORPORATE GOVERNANCE</b>	<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>
		<b>3</b>	<b>1</b>	<b>0</b>	<b>4</b>

**COURSE OBJECTIVES:**

Specific learning objective of the course as follows:

**COB1:** To understand the concept of Business Ethics.

**COB2:** To get better understanding on providing best practices of business ethics.

**COB3:** To learn the values and implement in their careers to become a good managers.

**COB4:** To develop various Corporate Social Responsibilities and practice in their professional life.

**COB5:** To imbibe the ethical issues in corporate governance and to adhere to the ethical codes.

<b>MODULE I</b>	<b>Introduction to Ethics</b>	<b>12</b>
-----------------	-------------------------------	-----------

Ethics – Meaning, definition, objectives, nature and sources of ethics – Business Ethics: Nature, scope and purpose of business ethics - Importance of Ethics & Moral standards; Ethics & Moral Decision Making, Ethical Principles in Business - Personal Growth and Lessons from Ancient Indian Educational System - Science and Human Values. Indian Ethos: Need, Purpose & Relevance. Holistic approach for managers in Decision-Making. Professional ethics and code of professional ethics.

<b>MODULE II</b>	<b>Corporate Ethics</b>	<b>10</b>
------------------	-------------------------	-----------

Corporate ethics: Ethical Corporate Behaviour, Development of Ethical Corporate Behaviour, Ethical Leadership- Ethical Dilemmas in Organization. Ethics in the Functional Area: Ethics in Marketing, Ethics in Finance, Ethics in HR, Ethics in Information Technology and Ethics in environment.

<b>MODULE III</b>	<b>Corporate Governance</b>	<b>12</b>
-------------------	-----------------------------	-----------

An Introduction to Corporate Governance: The Corporation, Strategy Formation and Value Creation- Ownership and Shareholders- The Board of Directors- The Management and Compensation- Transparency, Disclosure, and Communication- The International Corporate Governance.

<b>MODULE IV</b>	<b>Corporate Social Responsibility</b>	<b>14</b>
------------------	--	-----------

The meaning and importance of Corporate Social Responsibility: Evolution of CSR - Primaries of CSR - CSR and law of e-economics - CSR and social legitimacy. The Role of stakeholders in CSR: Stakeholders advocacy - The role of business in society-

Consumers awareness and willingness to pay for CSR Activities. The strategic importance of CSR implementation - The strategic vision, mission, strategy and tactics - Environmental and other global forces propelling CSR.

#### **MODULE V                      Issues in Business Ethics and Corporate Governance    12**

Issues Relating to Stress in Corporate Management and Protection of Stakeholders, Gandhian Approach in Management & Trusteeship, Balanced Global Environment, Ethical issues in employer – employee relationship - Sexual and racial harassment-working conditions – employee privacy, Ethical challenges under globalization.

**L – 45; T-15; Total Hours –60**

#### **TEXT BOOK:**

1. Nidhi Chandorkar & Tushar Agarwal , “Business Ethics and Corporate Governance”, Himalaya Publishing House Pvt. Ltd, 2015

#### **REFERENCES:**

1. Modh, Satish, “Ethical Management: Text and Cases in Business Ethics and Corporate Governance”, New Delhi, Macmillan Publishers India Ltd, 2005.
2. Mathur, U.C., “Corporate Governance and Business Ethics: Text and Cases”, New Delhi, Macmillan Publishers India Ltd, 2005.

#### **COURSE OUTCOMES:**

At the end of this course, the student will be able to:

**CO1:** To understand the business ethics.

**CO2:** To analyze Corporate Social Responsibility practices

**CO3:** To practice various ethical codes in corporate governance

**CO4:** To understand the Employees conditions and Business Ethics

**CO5:** Familiarize with the ethical issues

**NON MAJOR ELECTIVES****SEMESTER II**

<b>COCY 101</b>	<b>ARTIFICIAL INTELLIGENCE FOR BUSINESS</b>	<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>
		<b>2</b>	<b>0</b>	<b>0</b>	<b>2</b>

**COURSE OBJECTIVES:**

Specific learning objective of the course as follows:

**COB1:** To introduce the basic understanding of artificial intelligence and its application in business

**COB2:** To introduce the basic of Machine Learning and its different method.

**COB3:** To familiarized the students with the basic of recommendation engines.

**COB4:** To provide insight of the Neural Language Processing and its application in business

**COB5:** To highlight the application of AI in different business application.

**MODULE I Introduction to Artificial Intelligence 6**

Information, Knowledge and Intelligence; Basic Concept of Artificial Intelligence; Benefit of AI; Business Innovation with Big Data and Artificial Intelligence; Overlapping of Artificial Intelligence with other field; Ethics and Privacy Issues; AI and Predictive Analysis; Application Areas.

**MODULE II Machine Learning 6**

Introduction to Machine Learning; Machine Learning Workflow; Learning Algorithm- Linear Regression, k-nearest Neighbor, Decision tree, Feature Construction and Data Reduction, Random Forest, k-means Algorithm, Dimensionality Reduction, Reinforcement Learning, Gradient Boosting, Neural Networks.

**MODULE III Recommendation Engines 6**

Introduction; Recommendation System Techniques- Content-Based Recommendations, Collaborative Recommendations, Hybrid Approaches; Application of Recommendation Engines in Business - Collection of Data, Storing the Data, Analyzing the Data; Business Usecase

**MODULE IV Natural Language Processing 6**

Introduction-Morphological Processing, Syntax and Semantics, Semantics and Pragmatics; Use case of NLP – Text Analysis, Sentiment Analysis; Application of NLP in Business –Customer Service, Reputation Monitoring, Market Intelligence.

**MODULE V                      Employing AI in Business****6**

Analytics Landscape- Application Areas, Complexity of Analytics; Embedding AI into Business Process; Artificial Intelligence for growth – AI for customer service, Application of AI for marketing.

**L – 30; Total Hours – 30****TEXT BOOK:**

1. Rajendra Akerkar, “Artificial Intelligence in Business”, Springer, 2020

**REFERENCES:**

1. Anastassia Lauterbach and Andrea Bonime-Blanc, Praeger, “The Artificial Intelligence Imperative - A Practical Roadmap for Business”, 2018
2. Sean Stein Smith, “Blockchain, Artificial Intelligence and Financial Services”, Springer, 2019
3. Frank M. Groom and Stephan S. Jones, “Artificial Intelligence, and Machine Learning, for Business for Non-Engineers”, CRC press, 2019

**COURSE OUTCOMES:**

At the end of this course, the student will be able to:

**CO1:** Answer the basics of the artificial intelligence and its application in business

**CO2:** Know the different method of machine learning and its application.

**CO3:** Understand the basics of recommendation engines.

**CO4:** understand the Neural Language Processing and its uses in business

**CO5:** Determine the application process of AI in business application.



**MODULE V                      Promotion of Human Rights Education                      6**

Right to Education and Universalisation of Education, National Policy of Education and Human Rights, Constructing Child Centered Education, Human Rights Education – India and International, Human Rights Education: Problems and Prospects

**L – 30; Total Hours – 30**

**TEXT BOOKS:**

1. Ishay, M., "The Human Rights Reader", United States of America, Routledge Taylor & Francis Group, 2007
2. Darren J. O'Byrne, "Human Rights An Introduction", Pearson Education, 2005
3. Nirmal, C.J., "Human Rights in India", OUP, New Delhi, 1999

**REFERENCES:**

1. Amartya, Sen. "The Idea of Justice", Penguin Books, 2009
2. Baxi, Upendra, "the Future of Human Rights", Oxford University Press, 2002
3. H. D, Agarwal, "International Law and Human Rights", Central Law Publications, 2008

**COURSE OUTCOMES:**

At the end of this course, the student will be able to:

**CO1:** Gain knowledge in the historical origin of human rights

**CO2:** Overview of United Nation's contributions in protecting human rights

**CO3:** Familiarize with Indian Constitution and Human Rights

**CO4:** Sensitized to the Human rights violation of vulnerable and disadvantaged group in India

**CO5:** Synthesized the Human rights and Education





Static 3D Plotting, Interactive 2D Plotting: Basic Plot, Financial Plots.

**P – 60; Total Hours – 60**

**TEXT BOOKS:**

1. Yuxing Yan, “Python for Finance”, Packt Publishing, 2017
2. Yves Hilpisch, “Python for Finance Mastering Data-Driven Finance Book”, O'Reilly, 2018

**REFERENCES:**

1. <http://wiki.python.org/moin/BeginnersGuide>
2. Hilpisch, Yves, “Efficient Data and Financial Analytics with Python” 2013

**COURSE OUTCOMES:**

At the end of this course, the student will be able to:

**CO1:** install and run the basic python programming language and its various package.

**CO2:** explain the different module of python programming language.

**CO3:** explain and use different data source to retrieve data

**CO4:** manipulate the time series data

**CO5:** visualize the different type of data.

**NON MAJOR ELECTIVES****SEMESTER III**

<b>COCY 104</b>	<b>COMMUNITY ENGAGEMENT AND SOCIAL RESPONSIBILITY</b>	<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>
		<b>2</b>	<b>0</b>	<b>0</b>	<b>2</b>

**COURSE OBJECTIVES:**

Specific learning objective of the course as follows:

**COB1:** To articulate the purpose, principles and value of community engagement.

**COB2:** To understand the concept and principles of corporate social responsibility.

**COB3:** To illustrate the importance of ethics, CSR and corporate behavior.

**COB4:** To explain the role of corporate social responsibility in India.

**COB5:** To provide broad understanding between corporate social responsibility and sustainable development.

<b>MODULE I</b>	<b>Introduction</b>	<b>6</b>
-----------------	---------------------	----------

Community-Definition-Meaning, Concepts of Community. Community engagement-Definition, meaning-Theories of community engagement-Principles-Practice-Models of community engagement.

<b>MODULE II</b>	<b>Corporate Social responsibility</b>	<b>6</b>
------------------	--	----------

Introduction to CSR: Meaning & Definition of CSR, History & evolution of CSR. Concept of Charity, Corporate philanthropy, Corporate Citizenship, CSR-an overlapping concept. Concept of sustainability & Stakeholder Management

<b>MODULE III</b>	<b>Ethics, CSR &amp; Corporate Behaviour</b>	<b>6</b>
-------------------	--	----------

Ethical philosophy, Corporate reputation, the Gaia hypothesis Environmental sustainability & CSR—redefining sustainability, the Brundtland report & critique, distributable sustainability, sustainability & the cost of capital CSR

<b>MODULE IV</b>	<b>Corporate Social responsibility in India</b>	<b>6</b>
------------------	---	----------

Relation between CSR and Corporate governance; environmental aspect of CSR; Chronological evolution of CSR in India; models of CSR in India, Carroll's model; drivers of CSR; major codes on CSR Initiatives in India.

<b>MODULE V</b>	<b>Corporate Social responsibility and Sustainable development.</b>	<b>6</b>
-----------------	---	----------

Review current trends and opportunities in CSR.CSR as a Strategic Business tool for Sustainable development. Review of successful corporate initiatives & challenges of CSR. Case Studies of Major CSR Initiatives.

**L – 30; Total Hours –30****TEXT BOOK:**

1. Nirbhay Lumde, "Corporate Social Responsibility in India: A Practitioner's Perspective", Notion Press, 2018

**REFERENCES:**

1. Institute of Directors India, "Handbook on Corporate Social Responsibility", 2017
2. Mallin, Christine A., "Corporate Governance (Indian Edition)", Oxford University Press, New Delhi, 2010
3. Sharma, J.P., "Corporate Governance and Social Responsibility of Business", Ane Books Pvt. Ltd, New Delhi, 2011

**COURSE OUTCOMES:**

After the completion of the course, students will have the ability to:

**CO1:** Explicate the importance of the study of community engagement.

**CO2:** Understand about the principles, purpose of corporate social responsibility.

**CO3:** Explain the importance of ethics and corporate behavior.

**CO4:** Understand the role corporate social responsibility in India.

**CO5:** Analyze the relationship between Corporate Social responsibility and Sustainable development.

<b>COCY 105</b>	<b>VALUE IN SOCIAL LIFE AND FAMILY</b>	<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>
		<b>2</b>	<b>0</b>	<b>0</b>	<b>2</b>

**COURSE OBJECTIVES:**

Specific learning objective of the course as follows:

**COB1:** To imbibe deeper understanding on the need and importance for Value Based Living.

**COB2:** To articulate the need and importance of value based living.

**COB3:** To explain about role of family in society.

**COB4:** To provide an overview of various types of values in society.

**COB5:** To teach the significance of being responsible citizens of the society

<b>MODULE I</b>	<b>Value Education &amp; Need</b>	<b>6</b>
-----------------	-----------------------------------	----------

Concept of Values and Value Education-Historical Background of Value Education -Aims and Objectives of Value Education -Need, Importance and Role of Value Education in the present emerging Indian society - Classification of Values

<b>MODULE II</b>	<b>Life driven by values</b>	<b>6</b>
------------------	------------------------------	----------

Importance of value based living, Types of values, Personal values, Family values, Social values, Institutional values. Importance of goals, goal setting, SMART goals, SWOT analysis.

<b>MODULE III</b>	<b>Family and Social value</b>	<b>6</b>
-------------------	--------------------------------	----------

Family-Definition-Characteristics-Importance. Types of family-Functions of family-Role of men and women in family-Changes in family structure.

<b>MODULE IV</b>	<b>Types of Values &amp; Profession</b>	<b>6</b>
------------------	---	----------

Constitutional or national values - Democracy, socialism, secularism, equality, justice, liberty, freedom and fraternity. Professional Values-Knowledge thirst, sincerity in profession, regularity, punctuality and faith. Religious Values - Tolerance, wisdom, character. Modernity vs. Value crisis, Issues and challenges

<b>MODULE V</b>	<b>Becoming a Responsible Citizen</b>	<b>6</b>
-----------------	---------------------------------------	----------

Patriotism, Constitution and Fundamental rights, Good governance, Social movements, My Neighbors, Professional Ethics.

**L – 30; Total Hours – 30**

**TEXT BOOKS:**

1. Venkataiah.N, "Value Education", APH Publishing Corporation, New Delhi,1998
2. Nagarazan. "A Text Book on Professional Ethics and Human Values", New Age International limited Publishers, 2006
3. Jagdish Chand, "ValueEducation", Shipra Publications, 2007

**REFERENCES:**

1. Vidya Bhushan and D.R. Sachdeva, "Fundamental of Sociology", Pearson, Delhi, 2012.
2. Mani Jacob, "Resource Book for Value Education", Institute of Value Education, 2002

**COURSE OUTCOMES:**

After the completion of the course, students will have the ability to:

**CO1:** Understand the need and importance for Value education.

**CO2:** Realize the value of human life.

**CO3:** Analyse importance of role of family in social life.

**CO4:** Explain the various types of values in social life.

**CO5:** Emerge as responsible citizen with clear conviction to be a role-model in the society.

<b>COCY 106</b>	<b>IOT FOR BUSINESS APPLICATION</b>	<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>
		<b>2</b>	<b>0</b>	<b>0</b>	<b>2</b>

**COURSE OBJECTIVES:**

Specific learning objective of the course as follows:

**COB1:** To introduce the basic understanding of IOT and its application in Business

**COB2:** To familiarized the students regarding the IOT in communication technology.

**COB3:** To familiarized the students with basic of Big Data and FOG computing.

**COB4:** To provide insight about the application of IOT in business Model

**COB5:** To highlight information and communication process concepts

**MODULE I Internet of Thing 6**

Introduction – IOT Traffic; Building Blocks - Sensors and Machines, Interconnecting Technologies, Big Data and Fog Computing; Applications and Business Models - IOT Applications and Use Cases, IOT Business Models

**MODULE II Communication Technologies In IOT Networks 6**

Introduction, Types of Sensors used in IOT Network, Transmission Strategy, Other Candidate Technologies for IOT Networks.

**MODULE III Big Data and Fog Computing 6**

Introduction; Data Analysis, Internet of Things: Data Management and Processing - IOT Requirements and Cloud Computing, Fog Computing Architecture, Context Awareness in Cloud and Fog, Internet of Things and Cloud/Fog Use Case

**MODULE IV IOT Applications and Business Models 12**

Introduction; Intelligent Transportation, Smart Clothing, Smart Grids, Education, Environment Observation, Forecasting and Protection, Smart Agriculture and Farming, Health Care, Smart Homes/Buildings and Monitoring, Public Safety.

**MODULE V Smart World and Internet of Things 12**

Introduction- Key Concepts; Sensing and Information Gathering, Information Communication, Information Processing and Management, IOT Applications, Business Models.

**L – 30; Total Hours – 30**

**TEXT BOOK:**

1. Fatima Hussain, "Internet of Things, Building Blocks and Business Models",

---

Springer, 2017

**REFERENCES:**

1. Maciej Kranz, "Building the Internet of Things, Implement New Business Models, Disrupt Competitors, Transform Your Industry", Wiley, 2016

**COURSE OUTCOMES:**

At the end of this course, the student will be able to:

**CO1:** Answer the basic answer basic of IOT and its application in business

**CO2:** Know the use of IOT in communication technology

**CO3:** Understand the basic of Big Data and FOG computing

**CO4:** Appreciate the use of IOT in business model

**CO5:** Identify the key concepts of information and communication processing