

**LOYOLA COLLEGE  
(AUTONOMOUS)  
NUNGAMBAKKAM, CHENNAI-34**



**Bachelor of Commerce (Honours)  
Syllabus  
2018**

## 2018 Curriculum

### I YEAR

Semester	Category	Hours/Week			Total Hours	Credits
		L	T	P		
I	MC	-	6	-	90	5
Course Code					Course Title	
18UBH1MC01					FINANCIAL ACCOUNTING	

### Course Outcomes

COs	Statements	Bloom's Level
<b>CO1</b>	This course aims at equipping the students with the basic principles of financial accounting for different types of organisations.	K1 & K2
<b>CO2</b>	The students will be exposed to the underlying concepts relating to financial accounting.	K1, K2 & K3
<b>CO3</b>	The course will introduce to the double-entry accounting with the aim of preparing & presenting various financial statements.	K1, K2 & K3

### Mapping of COs-PSOs

Course Outcomes	PSO1	PSO2	PSO3	PSO4	PSO5
<b>CO1</b>	S	S	M	S	M
<b>CO2</b>	S	M	S	M	M
<b>CO3</b>	M	S	M	S	S

\* S- Strong; M-Medium; L-Low

### Syllabus

#### UNIT I Purpose of Financial Accounting

**HOURS:18 Hours**

Define financial accounting – purposes of financial statements for the users – main elements of financial reports – conceptual framework – definitions of asset, liability, equity, income & expenses-Recording into journals – ledger accounts – balancing of ledger accounts – accounting for discounts, sales tax – recording cash transactions.

<b>UNIT II</b> Qualitative characteristics of financial statements	<b>HOURS:</b> 18 Hours
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Concepts of relevance, faithful presentation, materiality, substance over form, going concern, business entity, accruals, consistency, comparability, verifiability, understand ability and timeliness.

<b>UNIT III</b> Accounting records & double entry accounting system	<b>HOURS:</b> 18Hours
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Main data sources for accounting – different business documents such as sales order, purchase order, goods received note, quotation, goods despatched note, invoice, credit & debit notes, receipt, remittance advice, cash vouchers – understand the double entry accounting & duality concept – types of transactions such as sales, purchases, payments & receipts

<b>UNIT IV</b> Recording transactions	<b>HOURS:</b> 18 Hours
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Accounting & valuation of inventories – accruals & prepayments – tangible & non-tangible assets – depreciation & amortisation accounting – receivables & payables – provisions & contingencies – errors & rectification – bank reconciliation statements

<b>UNIT V</b> Trial balance, financial statements	<b>HOURS:</b> 18 Hours
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Statements of profit or loss and other comprehensive income, cash flow statements, balance sheet – events after reporting period – interpretation of financial statements – use of basic ratios related to profitability, liquidity, activity and resource utilisation.

### Books for Study

S.No.	Title of the Book	Author	Publisher	Year	Vol./Edition
1	Financial Accounting	ACCA-Study Material	Kaplan Publishing,UK	2017	10 <sup>rd</sup> Edition
2	Financial Accounting	Paul S K	New Central Book Agency	2016	6 <sup>rd</sup> Edition
3	Financial Accounting	Jain S.P, Narang K L	Kalyani Publishers	2019	8 <sup>th</sup> Edition

### Books for Reference

Title of the Book	Author	Publisher	Year	Vol./Edition
Financial Accounting	Grewal, Shukla	S.Chand Publications	2016	3 <sup>rd</sup> Edition

### Teaching Methodology

- Chalk and Talk Lectures;
- ICT based presentations;
- Video Lectures;
- Interactive activities;
- Case Law Analysis;
- MCQs-Online & Offline Tests.

**Evaluation Pattern**

Internal: 50% (Theory 20% and Problem 80%)

External: 50% (Theory 20% and Problem 80%)

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**QUESTION PAPER PATTERN FOR OBE****THEORY – FINANCIAL ACCOUNTING**

<b>Bloom's Category Level</b>	<b>Sections</b>	<b>Marks</b>	<b>Source</b>	<b>Pattern</b>	<b>Total</b>	<b>Meaning of K's</b>
K1	Section A	20	2 Questions from each unit	1 or 2 Sentences	100	K1-Remembering K2-Understanding K3-Analysis
K2& K3	Section B	40	Unit I, V – 2 Questions each Unit II, III and IV – 1 question each	250 Words		
K3	Section C	40	One question from each unit (Unit I, III,IV and V )	500 Words		

Semester	Category	Hours/Week			Total Hours	Credits
		L	T	P		
I	MC	-	6	-	90	5
<b>Course Code</b>					<b>Course Title</b>	
18UBH1MC02					CORPORATE & BUSINESS LAW -I	

### Course Outcomes

COs	Statements	Bloom's Level
<b>CO1</b>	To enable the students to learn the elements of general contract.	K1 & K2
<b>CO2</b>	To make the learners to understand and apply the various contracts in business or profession.	K1, K2 &K3
<b>CO3</b>	To make the students to learn how to perform and discharge the contracts	K1, K2 &K3

### Mapping of COs-PSOs

Course Outcomes	PSO1	PSO2	PSO3	PSO4	PSO5
<b>CO1</b>	S	M	S	M	S
<b>CO2</b>	S	S	S	S	M
<b>CO3</b>	S	S	M	M	S

\* S- Strong; M-Medium; L-Low

### Syllabus

<b>UNIT I</b> Nature of contract	<b>HOURS:</b> 12 Hours
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Object of Law of Contract-The Indian Contract Act 1872-Meaning and definition of contract- Essential elements of a valid contract- Classification of contracts.

<b>UNIT II</b> Offer, Acceptance and consideration	<b>HOURS:</b> 18Hours
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Offer- Meaning-Definition-Rules relating to offer-tenders-Types of offer.Acceptance- Meaning and definition-Who can accept? - Legal rules as to acceptance- Communication of offer and acceptance- Revocation of offer and acceptance Consideration-Meaning and definition-Legal rules relating to consideration-stranger to contract and consideration- Contracts without consideration.

**UNIT III Capacity to contract, free consent and legality of object****HOURS:24 Hours**

Minors-Rules relating to agreements with minors-Persons disqualified by law to enter into valid contact- Persons of unsound mind-Free consent- Meaning and definition of free consent – Unfree consent-Coercion- Essentials of Coercion-fraud-Essentials of fraud-Misrepresentation- Essentials of misrepresentation-Difference between fraud and misrepresentation-Undue influence- Difference between undue influence and fraud.- Essentials of undue influence-Mistake-types of mistakes. Legality of object-When is consideration or object unlawful? - Illegal agreements and agreements opposed to public policy.

**UNIT IV Quasi and Contingent contracts****HOURS:12 Hours**

Quasi Contracts: Meaning and Definition, Types of Quasi Contracts.

Contingent Contracts: Meaning and Definition- Rules regarding Contingent Contracts – Government contracts -Tenders – Constitutional Aspects – Remedies- Writs-Civil Suit

**UNIT V Performance and Discharge of contracts****HOURS:24 Hours**

Meaning and definition-Offer to perform-Contracts which need not be performed-Devolution of joint rights and liabilities-Persons allowed to demand for the performance-Time and place of performance-Performance of reciprocal promises-Time as the essence of contract-Appropriation of payments-Assignment of contracts.

Discharge of Contract – Meaning, Definitions – Modes of discharge of contracts. Remedies available for breach of contracts. IT contracts- chip whap contract-shine wrap contract

**Books for Study**

S.No.	Title of the Book	Author	Publisher	Year	Vol./Edition
1	Business Law	N.D Kapoor	Sultan Chand & Sons	2020	6 <sup>th</sup> Edition
2	Business Law	Avthar Singh	EBC Publishing house	2016	10 <sup>th</sup> Edition
3	Business Law	Balachandran V, & Thothardi	Tata McGraw Hill	2019	3 <sup>rd</sup> Edition

**Books for Reference**

Title of the Book	Author	Publisher	Year	Vol./Edition
<b>CORPORATE &amp; BUSINESS LAW -1</b>	ACCA-Study Text	Kaplan Publishing, UK	2018	-
<b>MERCANTILE LAW</b>	R.S.N.Pillai & Bagavathi	Sultan Chand & Sons	2015	7 <sup>th</sup> Edition
<b>MERCANTILE LAW</b>	Kuchal	Vikas	2015	3 <sup>rd</sup> Edition

### Teaching Methodology

- Chalk and Talk Lectures;
- ICT based presentations;
- Video Lectures;
- Interactive activities;
- Mini-project;
- Case Law Analysis;
- Drafting a contract;
- MCQs-Online & Offline Tests.

### Evaluation Pattern

Internal: 50%

External: 50%

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## QUESTION PAPER PATTERN FOR OBE

### THEORY – CORPORATE & BUSINESS LAW -I

Bloom's Category Level	Sections	Marks	Source	Pattern	Total	Meaning of K's
K1	Section A	20	2 Questions from each unit	1 or 2 Sentences	100	K1-Remembering K2-Understanding K3-Analysis
K2& K3	Section B	40	Unit II, III – 2 Questions each Unit I, IV and V – 1 question each	250 Words		
K3	Section C	40	One question from each unit (Unit I, III, IV and V)	500 Words		

Semester	Category	Hours/Week			Total Hours	Credits
		L	T	P		
I	MC	-	6	-	90	5
Course Code					Course Title	
18UBH1MC03					BUSINESS MANAGEMENT & ENVIRONMENT	

### Course Outcomes

COs	Statements	Bloom's Level
<b>CO1</b>	The course underpins the way different types of organizations are managed.	K1 & K2
<b>CO2</b>	The students will be able to understand the business and its environment.	K1, K2 & K3
<b>CO3</b>	This course also introduces the students to the framework of ethics, governance and the influence they create on a business organization.	K1, K2 & K3

### Mapping of COs-PSOs

Course Outcomes	PSO1	PSO2	PSO3	PSO4	PSO5
<b>CO1</b>	S	S	M	M	S
<b>CO2</b>	S	M	S	M	S
<b>CO3</b>	S	S	M	S	S

\* S- Strong; M-Medium; L-Low

### Syllabus

#### **UNIT I** Business Environment-An overview **HOURS:18 Hours**

Nature & Scope of business - Business Environment - Types - Micro & Macro Environment - Environmental Analysis & Strategic Management process- Importance & limitations.

#### **UNIT II** Economic Environment **HOURS:18 Hours**

Features and Functions of Economic System - Types of Economic System - Merits, Demerits & Comparison - Brief history of planning in India – 11th and 12th five year Plans In India – Current Trends in India.

#### **UNIT III** Political Environment **HOURS:18Hours**

Constitutional Environment - Features - Fundamental Rights & Duties- Functions & Economic Roles of the State.

**UNIT IV Social & Cultural Environment****HOURS:18 Hours**

Demographic Environment - Culture & Business - Impact of foreign culture on business -Social Responsibilities of business towards different groups.

**UNIT V Global Environment****HOURS:18 Hours**

Globalisation- Meaning & rationale for Globalisation-Role of WTO & GATT - Trading blocks in Globalisation - Impact of Globalisation on India

**Books for Study**

S.No.	Title of the Book	Author	Publisher	Year	Vol./Edition
1	Accountant in Business	ACCA-Study Material	Kaplan Publishing,UK	2018	-

**Teaching Methodology**

- Chalk and Talk Lectures;
- ICT based presentations;
- Video Lectures;
- Interactive activities;
- Case Law Analysis;
- MCQs-Online & Offline Tests.

**Evaluation Pattern**

Internal: 50%

External: 50%

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**QUESTION PAPER PATTERN FOR OBE****THEORY – BUSINESS MANAGEMENT & ENVIRONMENT**

Bloom's Category Level	Sections	Marks	Source	Pattern	Total	Meaning of K's
K1	Section A	20	2 Questions from each unit	1 or 2 Sentences	100	K1-Remembering K2-Understanding K3-Analysis
K2& K3	Section B	40	Unit I, II – 2 Questions each Unit III, IV and V – 1 question each	250 Words		
K3	Section C	40	One question from each unit (Unit II, III,IV and V )	500 Words		

Semester	Category	Hours/Week			Total Hours	Credits
		L	T	P		
II	MC	-	6	-	90	5
Course Code		Course Title				
18UBH2MC01		MANAGEMENT ACCOUNTING				

### Course Outcomes

COs	Statements	Bloom's Level
<b>CO1</b>	To understand the principles of cost & management accounting for application to the management functions of planning, decision-making & control.	K1 & K2
<b>CO2</b>	To apply the cost accounting methods & techniques to various business contexts.	K1, K2 & K3
<b>CO3</b>	To help students be aware of the basic principles and techniques of management accounting	K1, K2 & K3

### Mapping of COs-PSOs

Course Outcomes	PSO1	PSO2	PSO3	PSO4	PSO5
<b>CO1</b>	S	S	M	M	S
<b>CO2</b>	S	S	M	S	M
<b>CO3</b>	S	S	M	S	S

\* S- Strong; M-Medium; L-Low

### Syllabus

<b>UNIT I Information for management</b>	<b>HOURS:12 Hours</b>
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Sources of data (internal & external) – concept of cost – cost classification based on nature of expenses, function, variability – cost behaviour with use of graphs – concept of cost objects, cost units & cost centres

<b>UNIT II Accounting for costs – Material &amp; labour</b>	<b>HOURS:18 Hours</b>
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Accounting for material costs – ordering, receiving & issuing material – methods of valuing purchases and issues (FIFO & Weighted Average methods only) – EOQ – inventory levels –

Accounting for labour – direct & indirect cost of labour – remuneration methods (individual & group) – labour turnover – overtime & idle time – labour efficiency, capacity & volume ratios

<b>UNIT III Accounting for costs – Overheads</b>	<b>HOURS:12Hours</b>
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Accounting for overheads – allocation of overheads to production & nonproduction departments – apportion service overheads to production departments - production overhead absorption rates – entries for accounting of material, labour & overhead costs

<b>UNIT IV Methods of costing</b>	<b>HOURS:24 Hours</b>
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Understanding of applying job & batch costing, Process costing (including joint products & by-products, equivalent production), service costing – understand the differences between absorption & marginal costing

<b>UNIT V Budgeting &amp; Standard cost</b>	<b>HOURS:24 Hours</b>
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Understand the use of budgets and standard costs for planning & control – flexible budgets – reconciliation budgeted profits with actuals – meaning & calculation of standard costs – computation of simple variances v/s budgets & standards

**Books for Study**

S.No.	Title of the Book	Author	Publisher	Year	Vol./Edition
1	Management Accounting	ACCA- Study Text	Kaplan Publishing,UK	2018	-

**Books for Reference**

Title of the Book	Author	Publisher	Year	Vol./Edition
Management Accounting	Rao A P,	Everest Publishers	2018	9 <sup>th</sup> Edition
Management Accounting	Khan, M Y Jain	Tata Mcgraw Hill	2015	7 <sup>th</sup> Edition

**Online References:**

1. [https://www.academia.edu/37483054/Study\\_Notes\\_MANAGEMENT\\_ACCOUNTING\\_ACCA\\_F2](https://www.academia.edu/37483054/Study_Notes_MANAGEMENT_ACCOUNTING_ACCA_F2)
2. <https://www.acowtancy.com/papers/acca-ma/>
3. <https://kaplanpublishing.co.uk/acca/applied-knowledge/management-accounting/pocket-notes>

### Teaching Methodology

- Chalk and Talk Lectures;
- ICT based presentations;
- Video Lectures;
- Interactive activities;
- MCQs-Online & Offline Tests.

### Evaluation Pattern

Internal: 50% (Theory 20% and Problem 80%)

External: 50% (Theory 20% and Problem 80%)

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### QUESTION PAPER PATTERN FOR OBE

#### THEORY – MANAGEMENT ACCOUNTING

Bloom's Category Level	Sections	Marks	Source	Pattern	Total	Meaning of K's
K1	Section A	20	2 Questions from each unit	1 or 2 Sentences	100	K1-Remembering K2-Understanding K3-Analysis
K2& K3	Section B	40	Unit IV, IV – 2 Questions each Unit I, II and III – 1 question each	250 Words		
K3	Section C	40	One question from each unit (Unit II, III,IV and V )	500 Words		

Semester	Category	Hours/Week			Total Hours	Credits
		L	T	P		
II	MC	-	6	-	90	5

Course Code	Course Title
18UBH2MC02	CORPORATE & BUSINESS LAW – II

### Course Outcomes

COs	Statements	Bloom's Level
<b>CO1</b>	To help students understand the legal aspects of special contracts.	K1 & K2
<b>CO2</b>	To equip students to understand and deal with various contracts both in Business and Profession.	K1, K2 & K3
<b>CO3</b>	To equip the students to apply the contracts in real commercial business world	K1, K2 & K3

### Mapping of COs-PSOs

Course Outcomes	PSO1	PSO2	PSO3	PSO4	PSO5
<b>CO1</b>	S	S	M	M	S
<b>CO2</b>	S	S	M	M	M
<b>CO3</b>	S	S	M	S	S

\* S- Strong; M-Medium; L-Low

### Syllabus

#### **UNIT I** Contract Of Indemnity And Guarantee **HOURS:18 Hours**

Contract of Indemnity and Guarantee-Indemnity: Essential Features of contract of Indemnity-Distinction between indemnity and guarantee-Kinds of guarantee-Rights of indemnity holder -Time of commencement of indemnifier's liability-Duties and liabilities of surety -Discharge of surety.

#### **UNIT II** Contract Of Bailment And Pledge **HOURS:18 Hours**

Contract of Bailment and Pledge:- Bailment: Meaning-Classification-Duties and rights of bailor and bailee- Difference between bailment and pledge-Rights and duties of pawnor and Pawnee.

**UNIT III Contract of agency****HOURS:18 Hours**

Agency: Definition of principal and agent - Creation of agency- Classification of agents- Relationship between principal and agent- Rights and duties of principal and agent - Relationship between the principal and third parties- Liability of agent-Termination of agency.

**UNIT IV Sale of goods act, 1930****HOURS:18 Hours**

Sale of goods-Agreement to sell-Sale and hire purchase agreement-Sale and bailment-Sale and agreement to sell- Document of title to goods- Price-stipulations to time condition and warranties-Caveat emptor-Transfer of property- Sale by non-owners-Exceptions- Delivery of goods-Rules as to delivery of goods- Rights and duties of the buyer-Un paid seller-Rights of Unpaid seller-Auction sales.

**UNIT V Carriage of goods act and the consumer protection act, 1986****HOURS:18 Hours**

Carriage of Goods Act: Carrier-classification of carriers- Common carrier - Duties and rights of common carrier -Goods--Contract of affreightment-Charter party-Bill of lading- Carriage by rail- sea-air-documentation. Consumer Protection Act: Definitions-Objects-central and state consumer protection council-Consumer disputes-Redressal agencies and forum-Consumer Disputes Redressal Commission-State and National Levels Commissions.

**Books for Study**

S.No.	Title of the Book	Author	Publisher	Year	Vol./Edition
1	Business Law	N.D Kapoor	Sultan Chand & Sons	2020	6 <sup>th</sup> Edition
2	Business Law	Avthar Singh	EBC Publishing house	2016	10 <sup>th</sup> Edition
3	Business Law	BALACHANDRAN V, & THOTHARDI	Tata McGraw Hill	2019	3 <sup>rd</sup> Edition

**Books for Reference**

Title of the Book	Author	Publisher	Year	Vol./Edition
<b>CORPORATE &amp; BUSINESS LAW -1</b>	ACCA-Study Text	Kaplan Publishing, UK	2018	-
<b>MERCANTILE LAW</b>	R.S.N.Pillai & Bagavathi	Sultan Chand & Sons	2015	7 <sup>th</sup> Edition
<b>MERCANTILE LAW</b>	Kuchal	Vikas	2015	3 <sup>rd</sup> Edition

**Online References:**

- <https://www.oxfordlawtrove.com/view/10.1093/he/9780198759126.001.0001/he-9780198759126-chapter-5>
- <https://legodesk.com/legopedia/contract-of-indemnity/>

3. <https://lawwithshaheen.com/contract-of-agency-and-its-essentials/>
4. [http://legislative.gov.in/sites/default/files/A1930-3\\_0.pdf](http://legislative.gov.in/sites/default/files/A1930-3_0.pdf)
5. [http://ncdrc.nic.in/bare\\_acts/consumer%20protection%20act-1986.html](http://ncdrc.nic.in/bare_acts/consumer%20protection%20act-1986.html)

### Teaching Methodology

- Chalk and Talk Lectures;
- ICT based presentations;
- Video Lectures;
- Interactive activities;
- Case Law Analysis;
- MCQs-Online & Offline Tests.
- Movie Reviews
- Drafting a Contract

### Evaluation Pattern

Internal: 50%

External: 50%

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## QUESTION PAPER PATTERN FOR OBE

### THEORY – CORPORATE & BUSINESS LAW -II

Bloom's Category Level	Sections	Marks	Source	Pattern	Total	Meaning of K's
K1	Section A	20	2 Questions from each unit	1 or 2 Sentences	100	K1-Remembering K2-Understanding K3-Analysis
K2& K3	Section B	40	Unit I, II – 2 Questions each Unit III, IV and V – 1 question each	250 Words		
K3	Section C	40	One question from each unit (Unit I, II,III and IV )	500 Words		

Semester	Category	Hours/Week			Total Hours	Credits
		L	T	P		
II	MC	-	6	-	90	5
Course Code					Course Title	
18UBH2MC03					BUSINESS ECONOMICS	

### Course Outcomes

COs	Statements	Bloom's Level
<b>CO1</b>	To provide the students, sufficient exposure, and skills to understand the practicality of economics	K1 & K2
<b>CO2</b>	To provide learners with decision making skills, to successfully manage tasks and objectives.	K1, K2 &K3
<b>CO3</b>	To analyse the causes and consequences of different market conditions.	K1, K2 &K3

### Mapping of COs-PSOs

Course Outcomes	PSO1	PSO2	PSO3	PSO4	PSO5
<b>CO1</b>	S	S	M	M	S
<b>CO2</b>	S	M	S	M	S
<b>CO3</b>	M	S	M	S	M

\* S- Strong; M-Medium; L-Low

### Syllabus

#### **UNIT I** Introduction to Economics

**HOURS:**18 Hours

Introduction to Economics – Wealth, Welfare and Scarcity Views on Economics - Positive and Normative Economics- Definition – Scope and Importance of Business Economics - Concepts: Production Possibility frontiers – Opportunity Cost – Accounting Profit and Economic Profit – Incremental and Marginal Concepts – Time and Discounting Principles – Concept of Efficiency

#### **UNIT II** Demand and Supply Functions

**HOURS:**18 Hours

Demand and Supply Functions - Meaning of Demand – Determinants and Distinctions of demand – Law of Demand – Elasticity of Demand – Demand Forecasting – Supply concept and Equilibrium

**UNIT III Consumer Behaviour****HOURS:18Hours**

Consumer Behaviour: Law of Diminishing Marginal utility – Equi-marginal Utility – Indifference Curve – Definition, Properties and equilibrium- Production: Law of Variable Proportion – Laws of Returns to Scale – Producer’s equilibrium – Economies of Scale Cost Classification – Break Even Analysis

**UNIT IV Product Pricing****HOURS:18 Hours**

Product Pricing: Price and Output Determination under Perfect Competition, Monopoly – Discriminating monopoly – Monopolistic Competition – Oligopoly – Pricing objectives and Methods

**UNIT V National Income****HOURS:18 Hours**

National Income – National Product and National Income – per Capital Income problem – Economic Welfare - Nature and principles of Public Finance, Public Expenditure and Indirect Taxes.

**Books for Study**

S.No.	Title of the Book	Author	Publisher	Year	Vol./Edition
1	Managerial Economics	P.L. Mehta	Sultan Chand & Sons - New	2017	10 <sup>th</sup> Edition
2	Business Economics	H.L. Ahuja	Sultan Chand & Sons	2016	6 <sup>rd</sup> Edition
3	Business Economics	S.Shankaran	Margham Publications	2018	3 <sup>rd</sup> Edition

**Books for Reference**

Title of the Book	Author	Publisher	Year	Vol./Edition
Business Environment	Francis Cherunilam	Himalaya Publishing	2020	9 <sup>th</sup> Edition

**Teaching Methodology**

- Chalk and Talk Lectures;
- ICT based presentations;
- Video Lectures;
- Interactive activities;
- Case Law Analysis;
- MCQs-Online & Offline Tests.

**Evaluation Pattern**

Internal: 50%  
External: 50%

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## QUESTION PAPER PATTERN FOR OBE

### THEORY – BUSINESS ECONOMICS

<b>Bloom's Category Level</b>	<b>Sections</b>	<b>Marks</b>	<b>Source</b>	<b>Pattern</b>	<b>Total</b>	<b>Meaning of K's</b>
K1	Section A	20	2 Questions from each unit	1 or 2 Sentences	100	K1-Remembering K2-Understanding K3-Analysis
K2& K3	Section B	40	Unit I, II – 2 Questions each Unit III, IV and V – 1 question each	250 Words		
K3	Section C	40	One question from each unit (Unit II, III,IV and V )	500 Words		

## II YEAR

Semester	Category	Hours/Week			Total Hours	Credits
		L	T	P		
III	MC	-	3	-	45	3
Course Code					Course Title	
18UBH3MC01					MARKETING METRICS	

### Course Outcomes

COs	Statements	Bloom's Level
CO1	Students will discuss the concept of marketing metrics, strategies and its indicators	K1 & K2
CO2	They will demonstrate the metrics for CEO's and CFO's	K1, K2 & K3
CO3	They can assess the customer perspectives of marketing metrics	K1, K2 & K3
CO4	They will prepare the metrics for product and portfolio management	K1, K2 & K3

### Mapping of COs-PSOs

Course Outcomes	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	S	M	M	M	M
CO2	M	M	S	S	S
CO3	S	S	M	M	M
CO4	S	S	M	M	S

\* S- Strong; M-Medium; L-Low

### Syllabus

<b>UNIT I Introduction to Marketing Metrics:</b>	<b>HOURS:5 Hours</b>
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Setting Marketing goals- Monitoring Marketing Strategies and Goals-Implementation- Marketing Metric indicators-conceptual framework.

<b>UNIT II Financial Perspective of Marketing Metrics</b>	<b>HOURS:10 Hours</b>
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Measuring Tactical and Operational goals- Presenting Marketing Metrics to Finance departments- Metrics for CEOs and CFOs- ROI, ROMI and NPV.

<b>UNIT III Customer Perspective of Marketing Metrics</b>	<b>HOURS:10 Hours</b>
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Conventional Marketing Metrics for the CMO- Customer Profitability Metrics- Value Metrics- Customer Lifetime Value- Customer Equity and Firm's Valuation.

**UNIT IV Marketing Operations Perspective Metrics**

**HOURS:**10 Hours

Metrics for: Product and Portfolio Management- Sales Force and Channel Management- Pricing Strategy-Promotion Management- Web Metrics and Social Media Marketing.

**UNIT V Marketing Metrics Applications**

**HOURS:**10 Hours

Linking marketing a metrics to Financial Performance- Marketing Dashboards, creation and use- Marketing Response Modelling, basics- Marketing-mix Resource Allocation Decisions.

**Books for Study**

S.No.	Title of the Book	Author	Publisher	Year	Vol./Edition
1	Marketing Metrics: The definitive Guide to Measuring Marketing Performance	Farris Paul, Neil Bendle, Philip Pfeifer, and David Reibstein	Pearson	2018	2nd Edition

**Books for Reference**

Title of the Book	Author	Publisher	Year	Vol./Edition
Measuring Marketing: 103 Key Metrics Every Marketer Needs	John A.Davis	John Wiley & Sons (Asia) Pte Ltd	2006	2 <sup>nd</sup> edition

**Online References:**

1. <https://www.studyblue.com/notes/b/principles-of-marketing-17th-edition/>
2. <http://www.kotlermarketing.com/>
3. <http://bbaworldwide.com/2013/12/20/class-lecture-principles-of-marketing-ppt-file/>
4. <http://www.smartinsights.com/managing-digital-marketing/>

**Teaching Methodology**

- Chalk and Talk Lectures;
- ICT based presentations;
- Video Lectures;
- Interactive activities;
- Mini-project;
- MCQs-Online & Offline Tests.

**Evaluation Pattern**

Internal: 50%

External: 50%

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## QUESTION PAPER PATTERN FOR OBE

### MARKETING METRICS

<b>Bloom's Category Level</b>	<b>Sections</b>	<b>Marks</b>	<b>Source</b>	<b>Pattern</b>	<b>Total</b>	<b>Meaning of K's</b>
K1	Section A	20	4 Questions from each unit	MCQ	100	K1-Remembering K2-Understanding K3-Analysis
K2& K3	Section B	40	Unit I, II – 2 Questions each Unit III, IV and V – 1 question each	250 words		
K3	Section C	40	One question from each unit (Unit II, III, IV and V)	500 words		

Semester	Category	Hours/Week			Total Hours	Credits
		L	T	P		
III	MC	-	6	-	90	5
Course Code					Course Title	
18UBH3MC02					FINANCIAL REPORTING	

### Course Outcomes

COs	Statements	Bloom's Level
CO1	Critique the use and application of framework of financial reporting	K1 & K2
CO2	Accounting for transactions using accounting standards	K1, K2 & K3
CO3	Preparation of single entity financial statement	K1, K2 & K3
CO4	Analysis & interpretation of accounting statements	K1, K2 & K3

### Mapping of COs-PSOs

Course Outcomes	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	S	M	M	M	S
CO2	M	M	S	S	M
CO3	S	S	M	M	M
CO4	S	S	S	S	S

\* S- Strong; M-Medium; L-Low

### Syllabus

<b>UNIT I</b> Application of Accounting standards	<b>HOURS:</b> 18 Hours
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Standards related to Incomes Taxes, cash flows, Government Grants, effects of changes in foreign exchange rates, investments in associates & joint ventures, leases, financial instruments (excluding hedge accounting & impairment of financial assets), earnings per share, investment property, non-current assets held for sale and fair value measurement. Concept of integrated reporting – use of integrated reporting by companies – types of capital used in integrated reporting – principles of integrated reporting.

<b>UNIT II</b> Use and application of IFRS and Indian AS	<b>HOURS:</b> 18 Hours
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Understand the application of IFRS in India through the use of Indian AS – the applicability of Indian AS – the mapping of Indian AS to IFRS – differences between IFRS & Indian AS – the list of IFRS (Indian AS) – Process of transition to IFRS for the first time. Asset based standards such as PPE, Intangible assets, borrowing costs, impairment of assets, inventory & biological assets, provisions & contingencies, events after reporting period, accounting policies, estimates & errors. Understand the principles of recognising revenue of the business – revenue recognition for goods, services, interest and dividends – concept of deferred income and accounting thereof

<b>UNIT III</b> Preparation & Presentation of financial statements	<b>HOURS:</b> 18 Hours
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Preparation of statement of changes to equity and cash flow statements for a single entity, statement of profit or loss and balance sheet with adjustments by incorporating the effects of the accounting standards. Analysis of financial statements - use of ratios in performance evaluation – trend analysis – comparison with competition or industry average

<b>UNIT IV</b> Group Accounts – Introduction	<b>HOURS:</b> 18 Hours
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Concept of group – concepts of parent, subsidiary & associate – concept of control of parent over subsidiary – concept of non-controlling interest – basics of consolidation – identify which entity should prepare consolidated financial statements

<b>UNIT V</b> Preparation of consolidated financial statements	<b>HOURS:</b> 18 Hours
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Consolidated financial statements (excluding group cash flow statement) for a simple group with one subsidiary and/or one associate – computation of fair value of net assets, goodwill and Non-Controlling Interest (NCI) on date of acquisition -computation of group reserves on date of consolidation – fair value adjustments on consolidation – effects of intra-group trading on consolidation – effect of disposal of parent’s investment in subsidiary in parent’s individual financial statements and in consolidated financial statements.

### Books for Study

S.No.	Title of the Book	Author	Publisher	Year	Vol./Edition
1	Financial Reporting And Management Accounting	,Bruns William J	Cengage Learning India Private Limited.	2019	3 <sup>rd</sup> edition

### Books for Reference

Title of the Book	Author	Publisher	Year	Vol./Edition
Financial reporting, Study Material	ACCA Study Text	Kaplan Publishing,UK	2020	
Financial Reporting And Analysis	Gibson,Charles	Thomson Learning	2020	2 <sup>nd</sup> Edition

### Teaching Methodology

- Chalk and Talk Lectures;
- ICT based presentations;
- Video Lectures;

- MCQs-Online & Offline Tests.

**Evaluation Pattern**

Internal: 50% (Theory 20% and Problem 80%)

External: 50% (Theory 20% and Problem 80%)

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**QUESTION PAPER PATTERN FOR OBE**

**FINANCIAL REPORTING**

<b>Bloom's Category Level</b>	<b>Sections</b>	<b>Marks</b>	<b>Source</b>	<b>Pattern</b>	<b>Total</b>	<b>Meaning of K's</b>
K1	Section A	20	4 Questions from each unit	MCQ	100	K1-Remembering K2-Understanding K3-Analysis
K2& K3	Section B	40	Unit I, II – 2 Questions each Unit III, IV and V – 1 question each	3 Theory 4 Problems		
K3	Section C	40	One question from each unit (Unit II, III, IV and V)	1 theory 3 Problems		

Semester	Category	Hours/Week			Total Hours	Credits
		L	T	P		
III	MC	-	6	-	90	5
<b>Course Code</b>					<b>Course Title</b>	
<b>18UBH3MC03</b>					<b>PERFORMANCE MANAGEMENT</b>	

### Course Outcomes

COs	Statements	Bloom's Level
CO1	Understand & apply modern techniques of management accounting	K1 & K2
CO2	Understand & apply decision making techniques in the context of resource optimisation, risk mitigation, promote efficiency	K1, K2 & K3
CO3	Demonstrate various budgets and analysing the budget	K1, K2 & K3
CO4	They will apply the concept variances and its analysis for organisations	K1, K2 & K3

### Mapping of COs-PSOs

Course Outcomes	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	S	M	M	M	S
CO2	M	M	S	S	S
CO3	S	S	M	M	M
CO4	S	S	M	S	M

\* S- Strong; M-Medium; L-Low

### Syllabus

#### UNIT I Costing

**HOURS:**18 Hours

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

#### UNIT II Cost & Profit Analysis

**HOURS:**18 Hours

Relevant cost analysis – Opportunity costs- Cost volume profit analysis – Breakeven point-Margin of safety-Break even charts, profit volume charts -Limiting factors –Shadow prices-

Slack for decision making, Pricing decisions – price elasticity of demand- Pricing strategies- Make-or-buy and other short-term decisions - Risk and Uncertainty in decision- making.

**UNIT III Budget**

**HOURS:**18 Hours

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

**UNIT IV Variance**

**HOURS:**18 Hours

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

**UNIT V Transfer Pricing**

**HOURS:**18 Hours

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

**Books for Study**

S.No.	Title of the Book	Author	Publisher	Year	Vol./Edition
1	Performance Management, Study Material	ACCA Study Text	Kaplan Publishing, UK	2020	-

**Teaching Methodology**

- Chalk and Talk Lectures;
- ICT based presentations;
- Video Lectures;
- Interactive activities;
- MCQs-Online & Offline Tests.

**Evaluation Pattern**

Internal: 50% (Theory 20% and Problem 80%)

External: 50% (Theory 20% and Problem 80%)

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## QUESTION PAPER PATTERN FOR OBE

### PERFORMANCE MANAGEMENT

<b>Bloom's Category Level</b>	<b>Sections</b>	<b>Marks</b>	<b>Source</b>	<b>Pattern</b>	<b>Total</b>	<b>Meaning of K's</b>
K1	Section A	20	4 Questions from each unit	MCO	100	K1-Remembering K2-Understanding K3-Analysis
K2& K3	Section B	40	Unit I, II – 2 Questions each Unit III, IV and V – 1 question each	2 theory 4 problems		
K3	Section C	40	One question from each unit (Unit II, III, IV and V)	1 theory 3 problems		

Semester	Category	Hours/Week			Total Hours	Credits
		L	T	P		
III	MC	-	6	-	90	5
Course Code					Course Title	
18UBH3MC10					PRINCIPLES OF MARKETING	

### Course Outcomes

COs	Statements	Bloom's Level
CO1	Students will interpret the marketing process, plan and marketing mix	K1 & K2
CO2	They will outline the consumer behaviour and the process of market segmentation	K1, K2 & K3
CO3	Students will be planning appropriate pricing strategies to make a product successful in the market	K1, K2 & K3
CO4	They will design the marketing channels and develop effective communication channel	K1, K2 & K3

### Mapping of COs-PSOs

Course Outcomes	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	S	M	M	M	M
CO2	M	M	S	S	S
CO3	S	S	M	M	M
CO4	S	M	S	S	S

\* S- Strong; M-Medium; L-Low

### Syllabus

#### UNIT I Marketing and the Marketing Process

**HOURS:** 18 Hours

. Definition of Marketing and Marketing Management – Marketing Process – Marketing Management Orientation – Marketing Plan – Marketing Mix – Relationship Building – Customer Retention Strategies

**UNIT II Consumer/ Business Market Segmentation****HOURS:**18 Hours

Marketing Environment – Managing Marketing Information – Consumer Markets -Consumer Buyer Behavior Process – Business Markets - Business Buyer Behavior Process – Market Segmentation – Targeting – Positioning Strategies.

**UNIT III Product and Pricing Strategies****HOURS:**18 Hours

Product, Services and Branding Strategies – Types of Products – Product Mix – New Product Development– Product Life Cycle Strategy, Pricing – Pricing Objectives - Kinds of Pricing – Factors Affecting Pricing –Pricing Strategies.

**UNIT IV Marketing Channel and Communication Strategies****HOURS:**18 Hours

Marketing Channels – Functions – Types – Event Management - Channel design management – Channel behavior – Organization and Conflict; Marketing Communication Mix – Communication Process – Steps in Developing Effective Marketing Communication – Setting Promotion Budget and Mix.

**UNIT V Modern Trends in Marketing****HOURS:**18 Hours

Sustainable Marketing – Consumer oriented marketing - Customer value marketing - innovative marketing- Sense of mission marketing - Marketing Ethics – Rural marketing – Digital Marketing.

**Books for Study**

S.No.	Title of the Book	Author	Publisher	Year	Vol./Edition
1	Principles of Marketing -A South Asian Perspective	Kotler Philip, Armstrong Gary, Agnihotri y. Prafulla, EhsanUI	Pearson	2009	13th Edition

**Books for Reference**

Title of the Book	Author	Publisher	Year	Vol./Edition
Principles of Marketing	Maheshwari P. Rajendra	International Book House	2001	1st edition

**Online References:**

- <https://www.studyblue.com/notes/b/principles-of-marketing-13th-edition/>
- <http://www.kotlermarketing.com/>
- <http://bbaworldwide.com/2013/12/20/class-lecture-principles-of-marketing-ppt-file/>
- <http://www.smartinsights.com/managing-digital-marketing/>

**Teaching Methodology**

- Chalk and Talk Lectures;
- ICT based presentations;
- Video Lectures;
- Interactive activities;
- Mini-project;
- MCQs-Online & Offline Tests.

**Evaluation Pattern**

Internal: 50%

External: 50%

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**QUESTION PAPER PATTERN FOR OBE****PRINCIPLES OF MARKETING**

<b>Bloom's Category Level</b>	<b>Sections</b>	<b>Marks</b>	<b>Source</b>	<b>Pattern</b>	<b>Total</b>	<b>Meaning of K's</b>
K1	Section A	20	4 Questions from each unit	MCQ	100	K1-Remembering K2-Understanding K3-Analysis
K2& K3	Section B	40	Unit I, II – 2 Questions each Unit III, IV and V – 1 question each	250 Words		
K3	Section C	40	One question from each unit (Unit II, III, IV and V)	500 Words		

Semester	Category	Hours/Week			Total Hours	Credits
		L	T	P		
III	MC	-	3	-	45	3
Course Code					Course Title	
18UBH3MC05					FOREX MANAGEMENT	

### Course Outcomes

COs	Statements	Bloom's Level
CO1	Students will assess the design of foreign exchange framework and its functions	K1 & K2
CO2	They will predict the ways to manage risk in foreign exchange	K1, K2 & K3
CO3	They will apply the arithmetic in buying and selling rates in foreign exchange in order to measure the risk	K1, K2 & K3
CO4	Students will demonstrate the contents in foreign trade contracts and documents	K1, K2 & K3

### Mapping of COs-PSOs

Course Outcomes	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	S	M	M	M	M
CO2	M	M	S	S	S
CO3	M	S	S	S	M
CO4	S	S	M	M	M

\* S- Strong; M-Medium; L-Low

### Syllabus

#### UNIT I Framework of Foreign Exchange

**HOURS:9Hours**

Introduction to Foreign Exchange- Foreign Exchange Management Act, 1999- Foreign Currency Accounts- Fixed and Floating Exchange rates- Exchange rate system prior to IMF- Exchange rate system under IMF- Convertibility of Rupee.- Components of Balance of Payments- Functions of IMF and World Bank Group- Features of Foreign Exchange markets- Factors Determining Spot Exchange rates.

**UNIT II Risk Management****HOURS:9Hours**

Derivatives: Meaning and types, FEMA regulations, Features of futures contracts, Features of options Contracts- The concept of Interest rate risk- Managing Interest rate risk- Exchange Risk: Transaction Exposure, Translation and Economic Exposure.

**UNIT III Exchange Arithmetic****HOURS:9 Hours**

Exchange Quotations - Exchange Margin- Fineness of Quotation- Principal types of Buying and Selling rates- Calculation of Crossed ready rates- Exchange Management by Banks- Measure of Value at Risk.

**UNIT IV Foreign Trade Contracts and Documents****HOURS:9 Hours**

Mechanism of Letter of Credit- Uniform Customs and Practices for Documentary Credits- Types of Letters of Credit- Rules for Bank-to-Bank Reimbursements- Bill of Exchange: Types , Noting and Protest and Stamp Duty- Multimodal Transport Documents- Incoterms.

**UNIT V Finance of Foreign Trade****HOURS:9 Hours**

Financing Exports: Pre-shipment Credit and Post Shipment Finance- Export Guarantees- Indian Investments Abroad- Export Import Bank of India- Export Credit Insurance- Financing Imports.

**Books for Study**

S.No.	Title of the Book	Author	Publisher	Year	Vol./Edition
1	Foreign Exchange Practice, Concepts & Control	Jeevanandam.C	Chand & Sons,	2012.	

**Online References:**

1. RBI, Exchange Control Manual, 2014.
2. Foreign Trade Policy, 2015-20.
3. Currency Derivatives : Beginner's Module of NSE.
4. Bare Act- FEMA,1999.

**Teaching Methodology**

- Chalk and Talk Lectures;
- ICT based presentations;
- Video Lectures;
- Interactive activities;
- Mini-project;
- MCQs-Online & Offline Tests.

**Evaluation Pattern**

Internal: 50%

External: 50%

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**QUESTION PAPER PATTERN FOR OBE****FOREX MANAGEMENT**

<b>Bloom's Category Level</b>	<b>Sections</b>	<b>Marks</b>	<b>Source</b>	<b>Pattern</b>	<b>Total</b>	<b>Meaning of K's</b>
K1	Section A	20	4 Questions from each unit	MCQ	100	K1-Remembering K2-Understanding K3-Analysis
K2& K3	Section B	40	Unit I, II – 2 Questions each Unit III, IV and V – 1 question each	250 Words		
K3	Section C	40	One question from each unit (Unit II, III, IV and V)	500 Words		

Semester	Category	Hours/Week			Total Hours	Credits
		L	T	P		
III	ES	-	6	-	90	5
Course Code					Course Title	
18UBH3ES01					LOGISTICS AND SUPPLY CHAIN MANAGEMENT	

### Course Outcomes

COs	Statements	Bloom's Level
CO1	Students will compile the concept of logistics and its role	K1 & K2
CO2	They will articulate the pattern of supply chain management	K1, K2 & K3
CO3	They will discuss the need and importance of customer service in co-ordination of supply chain	K1, K2 & K3
CO4	Students will compile the warehousing concept and pattern	K1, K2 & K3

### Mapping of COs-PSOs

Course Outcomes	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	S	M	M	M	M
CO2	M	M	S	S	M
CO3	S	S	S	S	S
CO4	S	S	M	M	M

\* S- Strong; M-Medium; L-Low

### Syllabus

#### UNIT I Basics of Logistics

**HOURS:**18 Hours

Meaning - objectives of Business Logistics, Logistical competitive advantage, Components of Logistics Management, Functions of Logistics Management, Integrated Logistics System, Role of Logistics consultant, Pressures to improve logistics, Logistical Information System (LIS).

#### UNIT II Supply Chain Management

**HOURS:**18 Hours

Nature – concept – Value chain, Functions and contributions, Logistics Vs Supply Chain Management, Decision Phases in a Supply chain, Organizational Structure - Achieving

Strategic Fit, Supply Chain Solution (3PL & 4PL), Bullwhip Effect and Supply Chain, Supply Chain Relationships.

**UNIT III Customer Service**

**HOURS:18 Hours**

Customer – Customer Service – Features, Scope of Customer Service, Rights of Customer, Market Trends, Customer Service Strategic Management, Impediments to Customer Service, Coordination in the Supply Channel, Inventory Management - Appraisal – cost – risk.

**UNIT IV Warehouse Management**

**HOURS:18 Hours**

Concepts of Warehousing, Types of Warehousing, Functions of Warehousing, Warehousing Strategy, Warehousing design, Operational mechanism of Warehousing, Material handling consideration, Virtual Warehousing.

**UNIT V Transport Decision**

**HOURS:18 Hours**

Transportation in Logistics and Supply Chain Management, Elements of Transportation cost, Modes of Transportation, Multi-model Transport, Selection of Transportation mode, Indian Transportation Infrastructure bottleneck, Transportation decision on pricing and rate, Transportation network – Routing and Scheduling

**Books for Study**

S.No.	Title of the Book	Author	Publisher	Year	Vol./Edition
1	<i>Logistics and Supply Chain Management</i>	Agrawal D. K	Macmillan	2009.	2 <sup>nd</sup> edition

**Books for Reference**

Title of the Book	Author	Publisher	Year	Vol./Edition
Business Logistics / Supply Chain Management,	Ronald H. Ballou & Samir K. Srivastava	Pearson Publication	2010	4 <sup>th</sup>
Supply Chain Management – Strategy, Planning and Operation	Sunil Chopra, Peter Meind & D.V. Kalra	Pearson Publication	2013	5 <sup>th</sup>

**Teaching Methodology**

- Chalk and Talk Lectures;
- ICT based presentations;
- Video Lectures;
- Interactive activities;
- Mini-project;
- MCQs-Online & Offline Tests

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**Evaluation Pattern**

Internal: 50%

External: 50%

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**QUESTION PAPER PATTERN FOR OBE**

**THEORY – LOGISTICS AND SUPPLY CHAIN MANAGEMENT**

<b>Bloom's Category Level</b>	<b>Sections</b>	<b>Marks</b>	<b>Source</b>	<b>Pattern</b>	<b>Total</b>	<b>Meaning of K's</b>
K1	Section A	20	4 Questions from each unit	MCQ	100	K1-Remembering K2-Understanding K3-Analysis
K2& K3	Section B	40	Unit I, II – 2 Questions each Unit III, IV and V – 1 question each	250 Words		
K3	Section C	40	One question from each unit (Unit II, III, IV and V)	500 Words		

Semester	Category	Hours/Week			Total Hours	Credits
		L	T	P		
III	ES	-	6	-	90	5
<b>Course Code</b>					<b>Course Title</b>	
<b>18UBH3ES02</b>					<b>ENTREPRENEURIAL DEVELOPMENT</b>	

### Course Outcomes

COs	Statements	Bloom's Level
CO1	They will articulate the leadership styles and skills required to be successful entrepreneurial leader	K1 & K2
CO2	They will discuss the importance of articulation and effective communication skills for an entrepreneur	K1, K2 & K3
CO3	They will criticize on how to be a practical leader in this modern era	K1, K2 & K3

### Mapping of COs-PSOs

Course Outcomes	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	S	M	M	M	S
CO2	M	M	S	S	S
CO3	S	S	M	M	S

\* S- Strong; M-Medium; L-Low

### Syllabus

<b>UNIT I Entrepreneurial Leader</b>	<b>HOURS:18 Hours</b>
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Key Leadership theories and associated researchers - behaviours of effective leaders in a variety of situations– profiles

<b>UNIT II Practical Leadership</b>	<b>HOURS:18 Hours</b>
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Factors in a leadership situation - personal, behavioural and situational - Factors that lead to success or failure.

**UNIT III Recognizing Leadership Styles****HOURS:18 Hours**

Styles of Leadership - personal style to suit the business context - Recognition - Description - Evaluate personal leadership development - self-assessment tools - Profile of Indian Leaders - any five

**UNIT IV Skills and Leadership****HOURS:18 Hours**

Skills of effective leaders-innovative mindset - sustainability - ideation - business planning, others; leadership strategies of leaders - popular culture – media.

**UNIT V Articulation and Communicating skills****HOURS:18 Hours**

Creating a leadership product - demonstration of entrepreneurial leadership principles; Articulation to future employers - transferable interpersonal skills.

**Books for Study**

S.No.	Title of the Book	Author	Publisher	Year	Vol./Edition
1	<i>The 4 Routes to Entrepreneurial Success</i>	John B. Miner	Berrett-Koehler Publishers, San Francisco,	1996	
2	<i>Leadership Classics</i>	McMahon J. Timothy	Waveland Press, Inc	2010	

**Books for Reference**

Title of the Book	Author	Publisher	Year	Vol./Edition
<i>The New Age Entrepreneurs</i>	Mint Business Series	Random House India	2012.	

**Teaching Methodology**

- Chalk and Talk Lectures;
- ICT based presentations;
- Video Lectures;
- Interactive activities;
- Mini-project;
- MCQs-Online & Offline Tests.

**Evaluation Pattern**

Internal: 50%

External: 50%

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## QUESTION PAPER PATTERN FOR OBE

### ENTREPRENEURIAL DEVELOPMENT

<b>Bloom's Category Level</b>	<b>Sections</b>	<b>Marks</b>	<b>Source</b>	<b>Pattern</b>	<b>Total</b>	<b>Meaning of K's</b>
K1	Section A	20	4 Questions from each unit	MCQ	100	K1-Remembering K2-Understanding K3-Analysis
K2& K3	Section B	40	Unit I, II – 2 Questions each Unit III, IV and V – 1 question each	250 Words		
K3	Section C	40	One question from each unit (Unit II, III, IV and V)	500 Words		

Semester	Category	Hours/Week			Total Hours	Credits
		L	T	P		
IV	MC	-	6	-	90	5
Course Code					Course Title	
18UBH4MC01					MODERN BANKING	

### Course Outcomes

Cos	Statements	Bloom's Level
CO1	Students will analyze and familiarize the functions of commercial banks	K1 & K2
CO2	They will discuss the credit control measures of RBI	K1, K2 & K3
CO3	They will critique the banking procedures and other norms	K1, K2 & K3
CO4	Students will discuss the changing modern trends in banking industry	K1, K2 & K3

### Mapping of COs-PSOs

Course Outcomes	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	S	M	M	M	M
CO2	M	M	S	S	M
CO3	S	S	M	M	M
CO4	S	S	S	S	S

\* S- Strong; M-Medium; L-Low

### Syllabus

#### UNIT I Introduction to banking

**HOURS:** 18 Hours

. Meaning, definition – Classification of banks - Functions of Commercial banks– Cooperative banks – Regional Rural Banks – Investment Banks - Retail and International Banking – Meaning, Functions - Credit Creation - Importance and Limitations of Credit creations - Role of Banking in the Economic Development of a Country.

**UNIT II Reserve bank of India****HOURS:18 Hours**

Establishment – Departments and offices - Licensing of Banks - Functions of RBI – Credit control – Need for credit control– Qualitative and quantitative measures - CRR, Bank Rate, SLR, Repo Rate, Reverse Repo Rate and other credit control methods.

**UNIT III Banker-customer****HOURS:18 Hours**

Banker and Customer relations - Know your Customer (KYC) guidelines - Services rendered by Banks -Mandate and Power of Attorney - Banker’s lien - Right of set off - Garnishee order - Payment and collection of Cheques - duties and responsibilities of paying and collecting banker – Protection available to paying and collecting banker under NI Act – Crossing – Types of Crossing - Endorsements - Types of Endorsements – Forged instruments -Bouncing of Cheques and their implications

**UNIT IV Deposits, loans and advances****HOURS:18 Hours**

Different Deposit of Deposits – Loans and Advances – unsecured – Forms of unsecured loans and advances –Secured loans and Advances -Forms of Secured loans and Advances –Policies - General Principles – Precautions –Modes of Creating Charge - Lien - Pledge - Hypothecation - Mortgage – Types of Securities for advances

**UNIT V Modern banking practices****HOURS:18 Hours**

E-Banking –Merits and demerits –Modern Banking Services - Core Banking –Home Banking –Tele banking- Mobile Banking-Gold banking – Offshore Banking- Automatic Teller Machine (ATM) - Debit and Credit Cards– White-labelATM - Real Time Gross Settlement (RTGS),Electronic Fund Transfer at point of Sale (EFTPOs), National Electronic Fund Transfer (NEFT), - Meaning, Differences - Banking Ombudsman – Redressal and Grievances.

**Books for Study**

S.No.	Title of the Book	Author	Publisher	Year	Vol./Edition
1	<i>Banking Theory, Law &amp; Practice</i>	Sundharam K.P.M. &Varshney P.N	Sultan Chand & Sons,	2015	4 <sup>th</sup>

**Books for Reference**

Title of the Book	Author	Publisher	Year	Vol./Edition
<i>Banking Theory Law and Practice</i>	Gordon E & Natarajan K,	Himalaya Publishing House	2012	3 <sup>rd</sup>
<i>Modern Banking</i>	Shelagh Heffernan	Wiley	2002	2 <sup>nd</sup>
Banking Law Theory and Practice,	Dr.E.Dharmaraj,	SIMRES publications	2012	1 <sup>st</sup>

**Teaching Methodology**

- Chalk and Talk Lectures;

- ICT based presentations;
- Video Lectures;
- Interactive activities;
- Mini-project;
- MCQs-Online & Offline Tests.

**Evaluation Pattern**

Internal: 50%

External: 50%

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**QUESTION PAPER PATTERN FOR OBE**

**THEORY – MODERN BANKING**

<b>Bloom's Category Level</b>	<b>Sections</b>	<b>Marks</b>	<b>Source</b>	<b>Pattern</b>	<b>Total</b>	<b>Meaning of K's</b>
K1	Section A	20	4 Questions from each unit	MCQ	100	K1-Remembering K2-Understanding K3-Analysis
K2& K3	Section B	40	Unit I, II – 2 Questions each Unit III, IV and V – 1 question each	250 Words		
K3	Section C	40	One question from each unit (Unit II, III, IV and V)	500 Words		

Semester	Category	Hours/Week			Total Hours	Credits
		L	T	P		
IV	MC	-	6	-	90	5
Course Code					Course Title	
18UBH4MC02					FINANCIAL MANAGEMENT	

### Course Outcomes

COs	Statements	Bloom's Level
CO1	Role and purpose of finance function in an organisation	K1 & K2
CO2	Outline the impact of economic environment on financial management	K1, K2 & K3
CO3	Application of various tools & techniques for Working capital management	K1, K2 & K3
CO4	Carrying out Investment appraisal	K1, K2 & K3

### Mapping of COs-PSOs

Course Outcomes	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	S	M	M	M	M
CO2	M	M	S	S	S
CO3	S	S	M	M	M
CO4	M	S	S	S	M

\* S- Strong; M-Medium; L-Low

### Syllabus

#### UNIT I INTRODUCTION

**HOURS:**18 Hours

Financial Management Function: The nature and purpose of financial management, financial objectives and relationship with corporate strategy. Stakeholders and impact on corporate objectives, Financial and other objectives in nonprofit organizations. Financial Management Environment: The economic environment for business, the nature and role of financial markets and institutions, the nature and role of money market.

#### UNIT II WORKING CAPITAL MANAGEMENT

**HOURS:**18 Hours

Working Capital Management: The nature, elements and importance of working capital, Management of inventories, accounts receivable, accounts payable and cash, determining working capital needs and funding strategies. Investment Appraisal: Investment appraisal techniques, Allowing for inflation and taxation in investment appraisal, Adjusting for risk and uncertainty in investment appraisal, Specific investment decisions (lease or buy);

asK1, K2 &K3set replacement, capital rationing)

**UNIT III BUSINESS FINANCE**

**HOURS:18 Hours**

Business Finance: Sources of, and raising business finances, Estimating the cost of capital, Sources of finance and their relative costs, Capital structure theories and practical considerations, Finance for small and medium sized entities.

**UNIT IV BUSINESS VALUATION**

**HOURS:18 Hours**

Business Valuations: Nature and purpose of the valuation of business and financial assets. Models for the valuation of shares, the valuation of debt and other financial assets, efficient market hypothesis (EMH) and practical considerations in the valuation of shares.

**UNIT V RISK MANAGEMENT**

**HOURS:18 Hours**

Risk Management: The nature and types of risk and approaches to risk management, Causes of exchange rate differences and interest rate fluctuations. Hedging techniques for foreign currency risk, Hedging techniques for interest rate risk

**Books for Study**

S.No.	Title of the Book	Author	Publisher	Year	Vol./Edition
1	<i>Financial Management</i>	Khan&Jain	TataMcGrawHill	2019	6 <sup>th</sup> Edition

**Books for Reference**

Title of the Book	Author	Publisher	Year	Vol./Edition
Financial Management Study Text	ACCA Study Text	Kaplan Publishing,UK	2019	-
FinancialManagement	I.M.Pandey	VikasPublishingHouse	2019	8 <sup>th</sup> Edition

**Teaching Methodology**

- Chalk and Talk Lectures;
- ICT based presentations;
- Video Lectures;
- Interactive activities;
- Mini-project;
- MCQs-Online & Offline Tests.

**Evaluation Pattern**

Internal: 50% (Theory 20% and Problem 80%)

External: 50% (Theory 20% and Problem 80%)

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## QUESTION PAPER PATTERN FOR OBE

### THEORY - FINANCIAL MANAGEMENT

<b>Bloom's Category Level</b>	<b>Sections</b>	<b>Marks</b>	<b>Source</b>	<b>Pattern</b>	<b>Total</b>	<b>Meaning of K's</b>
K1	Section A	20	4 Questions from each unit	MCQ	100	K1-Remembering K2-Understanding K3-Analysis
K2& K3	Section B	40	Unit I, II – 2 Questions each Unit III, IV and V – 1 question each	2theory 4 problems		
K3	Section C	40	One question from each unit (Unit II, III, IV and V)	1 theory 3 problems		

Semester	Category	Hours/Week			Total Hours	Credits
		L	T	P		
IV	MC	-	6	-	90	5
Course Code					Course Title	
18UBH4MC03					AUDITING & ASSURANCE	

### Course Outcomes

COs	Statements	Bloom's Level
CO1	Identify the concept of audit & assurance and the functions of audit	K1 & K2
CO2	Securing and handling audit assignments, audit risks	K1, K2 & K3
CO3	Computation and evaluation of internal controls, techniques & audit tests	K1, K2 & K3
CO4	Gathering & managing audit evidence and review and reporting	K1, K2 & K3

### Mapping of COs-PSOs

Course Outcomes	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	S	M	M	M	M
CO2	M	M	S	S	S
CO3	S	S	M	M	M
CO4	S	S	M	M	S

\* S- Strong; M-Medium; L-Low

### Syllabus

<b>UNIT I</b> Audit frame work and regulation	<b>HOURS:</b> 18 Hours
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Audit frame work and regulation: The concept of audit and other assurance engagements, External audits, Corporate governance, Professional ethics and ACCA's Code of Ethics and Conduct, Internal audit and governance and the differences between external audit and internal audit, The scope of the internal audit function, outsourcing and internal audit assignments

**UNIT II** Planning and risk assessment **HOURS:18 Hours**

Planning and risk assessment: Obtaining and accepting audit engagements, Objective and general principles, Assessing audit risks, Understanding the entity and its environment, Fraud, laws and regulations, Audit planning and documentation

**UNIT III** Internal control **HOURS:18 Hours**

Internal control: Internal control systems, the use and evaluation of internal control systems by auditors, Tests of control, Communication on internal control

**UNIT IV** Audit evidence **HOURS:18 Hours**

Audit evidence: Financial statement assertions and audit evidence, Audit procedures, Audit sampling and other means of testing, the audit of specific items, Computer-assisted audit techniques.

**UNIT V** Not-for-profit organizations **HOURS:18 Hours**

Not-for-profit organizations, Review and reporting, Subsequent events, going concern, written representations, Audit finalization and the final review, Audit reports

### Books for Study

S.No.	Title of the Book	Author	Publisher	Year	Vol./Edition
1	Audit & Assurance	ACCA Study Text	Kaplan Publishing,UK	2019	-

### Books for Reference

Title of the Book	Author	Publisher	Year	Vol./Edition
A handbook of practical auditing	B.N Tandon S Sudharsanam, S Sundharabahu	S. Chand publication.	2018	15 <sup>th</sup> Edition

### Teaching Methodology

- Chalk and Talk Lectures;
- ICT based presentations;
- Video Lectures;
- Interactive activities;
- Mini-project;
- MCQs-Online & Offline Tests.

### Evaluation Pattern

Internal: 50%

External: 50%

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## QUESTION PAPER PATTERN FOR OBE

### AUDITING & ASSURANCE

<b>Bloom's Category Level</b>	<b>Sections</b>	<b>Marks</b>	<b>Source</b>	<b>Pattern</b>	<b>Total</b>	<b>Meaning of K's</b>
K1	Section A	20	4 Questions from each unit	MCQ	100	K1-Remembering K2-Understanding K3-Analysis
K2& K3	Section B	40	Unit I, II – 2 Questions each Unit III, IV and V – 1 question each	2theory 4 problems		
K3	Section C	40	One question from each unit (Unit II, III, IV and V)	1 theory 3 problems		

Semester	Category	Hours/Week			Total Hours	Credits
		L	T	P		
IV	MC	-	6	-	90	5
Course Code					Course Title	
18UBH4MC04					BUSINESS STATISTICS	

### Course Outcomes

COs	Statements	Bloom's Level
CO1	Students will evaluate with the basic concepts of statistics	K1 & K2
CO2	They will discuss the elements of operational research in business	K1, K2 & K3
CO3	They will apply the statistical techniques in business data for analysis	K1, K2 & K3
CO4	They will apply the game theory in taking decisions	K1, K2 & K3

### Mapping of COs-PSOs

Course Outcomes	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	S	M	M	M	S
CO2	M	M	S	S	M
CO3	S	S	M	M	S
CO4	S	S	M	S	M

\* S- Strong; M-Medium; L-Low

### Syllabus

#### UNIT I Measures off Central tendency

**HOURS:**18 Hours

Simple averages - mean, median and mode - Geometric mean and Harmonic mean - weighted arithmetic mean .Measures of Dispersion: Range - Quaröle deviation - mean deviation - Standard deviation – coefficientofvariation - combined mean and standard deviation.Skewness; Karl Pearson and Bowley's Coefficient of Skewness - Moments,- Kurtosist.

#### UNIT II Curve fitting

**HOURS:**18 Hours

Fitting a straight line and second degree parabola, Correlation: Scatter diagram - Limits of correlation coefficient - Spearman's Rank correlation coefficient - Simple problems. Regression: Properties of regression coefficients and regression lines

**UNIT III Times Series****HOURS:**18 Hours

Components of Time series - Additive and multiplicative models Measurement of trend- Graphical Method - Semi average method - Moving Average Method - least squares method. Measurement of seasonal Variation - Method of simple averages - ratios-to trend method- ratio to moving average method - Method of link relatives

**UNIT IV Elements of Operation Research****HOURS:**18 Hours

Linear Programming - Solving of L.P.P. by Graphical method - Transportation problems - North – West corner rule - Least cost method - Vogel's Approximation Method.

**UNIT V Game Theory****HOURS:**18 Hours

Introduction - Two person Zero - Sum Games - Pure Strategies • Mixed Strategies

**Books for Study**

S.No.	Title of the Book	Author	Publisher	Year	Vol./Edition
1	Statistical Methods	Gupta S.P	Sultan Chand and Sons Publishers	1980	28 <sup>th</sup> Edition
2	Business Statistics	Vittal R.R	Margham Publications	1993	32 <sup>nd</sup> Edition

**Books for Reference**

Title of the Book	Author	Publisher	Year	Vol./Edition
Fundamentals of Applied Statistics	Gupta, S.C. and Kapoor, V.K	Sultan Chand and Sons Publishers, New Delhi	1980	34 <sup>th</sup> Edition

**Teaching Methodology**

- Chalk and Talk Lectures;
- ICT based presentations;
- Video Lectures;
- Interactive activities;
- Mini-project;
- MCQs-Online & Offline Tests.

**Evaluation Pattern**

Internal: 50% (Theory 20% and Problem 80%)

External: 50% (Theory 20% and Problem 80%)

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**QUESTION PAPER PATTERN FOR OBE**

**BUSINESS STATISTICS**

<b>Bloom's Category Level</b>	<b>Sections</b>	<b>Marks</b>	<b>Source</b>	<b>Pattern</b>	<b>Total</b>	<b>Meaning of K's</b>
K1	Section A	20	4 Questions from each unit	MCQ	100	K1-Remembering K2-Understanding K3-Analysis
K2& K3	Section B	40	Unit I, II – 2 Questions each Unit III, IV and V – 1 question each	2 theory(250 word) 4 problems		
K3	Section C	40	One question from each unit (Unit II, III, IV and V)	1 theory(500 words) 3 problems		

Semester	Category	Hours/Week			Total Hours	Credits
		L	T	P		
IV	ES	-	6	-	90	5
Course Code					Course Title	
18UBH4ES01					INVESTMENT MANAGEMENT	

### Course Outcomes

COs	Statements	Bloom's Level
CO1	They will plan the various investment planning and risk associated with it	K1 & K2
CO2	They will articulate the ways to increase the return on investment keeping on mind the association between risk and return	K1, K2 & K3
CO3	They will select the various investment avenues	K1, K2 & K3
CO4	Students will predict how to analyse an investment for better return	K1, K2 & K3

### Mapping of COs-PSOs

Course Outcomes	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	S	M	M	M	S
CO2	M	M	S	S	M
CO3	S	S	M	M	M
CO4	S	M	S	M	M

\* S- Strong; M-Medium; L-Low

### Syllabus

#### UNIT I Introduction

**HOURS:**18 Hours

Investment – Primary and Secondary Objectives – Investment vs. Speculation- Investment Process – Investment Information – Personal financial planning – Risk Profiling.

#### UNIT II Risk and Return

**HOURS:**18 Hours

Investment Risk – Systematic & Unsystematic risks – Calculation of risk – Probability & Non-probability risks – Investment Return – Capital and Revenue Returns – Calculation of Returns.

<b>UNIT III Investment Avenues</b>	<b>HOURS:18 Hours</b>
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Negotiable & Non-negotiable investments – Fixed & Variable Income securities – Tax Savings & Modern Investment alternatives.

<b>UNIT IV Valuation of Investment</b>	<b>HOURS:18 Hours</b>
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Time value of Money – Present Value Interest Factor - Present Value Interest Factor Annuity - Future Value Interest Factor - Future Value Interest Factor Annuity – Equity Valuation – Bond Valuation – Yield to Maturity – Problems in Valuation of Investment

<b>UNIT V Investment Analysis</b>	<b>HOURS:18 Hours</b>
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Primary vs. Secondary Market – Fundamental Analysis – Economic Analysis – Industry Analysis – Company Analysis – Financial Analysis.

### Books for Study

S.No.	Title of the Book	Author	Publisher	Year	Vol./Edition
1	Investment Analysis & Portfolio Management	Rustagi R P,	Sultan Chand & Sons, New Delhi	2015	16 <sup>th</sup> Edition

### Books for Reference

Title of the Book	Author	Publisher	Year	Vol./Edition
Security Analysis & Portfolio Management,	PandianPunithavathy	Vikas Publishers, New Delhi,	2010.	5 <sup>th</sup> Edition
Investment & Portfolio Management,	Chandra Prasanna,	Tata McGraw-Hill, New Delhi,	2011	12 <sup>th</sup> Edition

### Teaching Methodology

- Chalk and Talk Lectures;
- ICT based presentations;
- Video Lectures;
- Interactive activities;
- Mini-project;
- MCQs-Online & Offline Tests.

### Evaluation Pattern

Internal: 50%  
External: 50%

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**QUESTION PAPER PATTERN FOR OBE**  
**INVESTMENT MANAGEMENT**

<b>Bloom's Category Level</b>	<b>Sections</b>	<b>Marks</b>	<b>Source</b>	<b>Pattern</b>	<b>Total</b>	<b>Meaning of K's</b>
K1	Section A	20	4 Questions from each unit	MCQ	100	K1-Remembering K2-Understanding K3-Analysis
K2& K3	Section B	40	Unit I, II – 2 Questions each Unit III, IV and V – 1 question each	2 theory (250 Words) 4 problems		
K3	Section C	40	One question from each unit (Unit II, III, IV and V)	1 theory (500 Words) 3 problems		

Semester	Category	Hours/Week			Total Hours	Credits
		L	T	P		
IV	ES	-	6	-	90	5
Course Code					Course Title	
18UBH4ES02					SERVICES MARKETING	

### Course Outcomes

COs	Statements	Bloom's Level
CO1	Students will relate to the need of service marketing	K1 & K2
CO2	They will compare and contrast consumer behaviour in service marketing	K1, K2 & K3
CO3	They will illustrate the planning and management of service marketing	K1, K2 & K3
CO4	They will synthesis the process to deliver quality services in order to fill the quality gaps	K1, K2 & K3

### Mapping of COs-PSOs

Course Outcomes	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	S	M	M	M	S
CO2	S	S	M	M	S
CO3	M	M	S	S	M
CO4	S	S	M	M	S

\* S- Strong; M-Medium; L-Low

### Syllabus

#### UNIT I Introduction To Services Marketing

**HOURS:**18 Hours

Marketing of Services - Introduction - Growth of Service Sector - Concept of Services - Characteristics of services - Classification of Services – Service Marketing versus Goods Marketing - Myths about services - Service marketing triangle - 7 P's Services Marketing Mix.

#### UNIT II Consumer Behaviour in Services Marketing

**HOURS:**18 Hours

Consumer Behaviour in services - Search, Experience and Credence property - Customer expectation of services - Factors influencing customer expectation of services - Customer

perception of services - Customer satisfaction - Understanding customer expectation through market research

**UNIT III Management of Service Marketing** **HOURS:18 Hours**

Effective management of Services Marketing - Managing Demand and Supply through capacity planning and segmentation – Internal marketing of Services – External versus Internal orientation of service strategy; Legal framework – PF, ESI – service tax

**UNIT IV Delivering Quality Service** **HOURS:18 Hours**

Quality gaps - Customer expectation vs. perceived service gap - Factors and techniques of resolving the gaps - Customer relationship management: gaps in services - Quality standard-factors – Strategies; External communication to the customers - developing appropriate & effective communication about service quality

**UNIT V Service Providers** **HOURS:18 Hours**

Financial Services – Health Service - Hospitality Services including travel, hotels and tourism - Professional Service - Public Utility Services - Educational Services

### Books for Study

S.No.	Title of the Book	Author	Publisher	Year	Vol./Edition
1	<i>Services Marketing</i>	Zeithmal A. Valarie & Jo Mary Bitner, Pandit Ajay, Dwayne D Gremer,	Tata McGraw Hill Publishing Co,	2011	5th Edition

### Books for Reference

Title of the Book	Author	Publisher	Year	Vol./Edition
The Essence of Marketing	Adrian Payne	New Delhi, Prentice Hall of India Pvt. Ltd,	1993	19 <sup>th</sup> Edition
Service Marketing Operation, Management Strategy,	Kennen E Clow, David L Kurtz,	Biztantra,	2008	12 <sup>th</sup> Edition

### Online References:

- <https://www.free-ebooks.net/category/marketing>
- [https://www.researchgate.net/publication/273381415\\_Essentials\\_of\\_Services\\_Marketing](https://www.researchgate.net/publication/273381415_Essentials_of_Services_Marketing)
- <file:///C:/Users/COM-002/Downloads/Wilson2ePrelims.pdf>
- <https://www.ebsglobal.net/documents/course-tasters/english/pdf/h17se-bk-taster.pdf>
- [http://bschool.nus.edu.sg/Marketing/Jochen%20papers/2\\_Chapter12.pdf](http://bschool.nus.edu.sg/Marketing/Jochen%20papers/2_Chapter12.pdf)

### Teaching Methodology

- Chalk and Talk Lectures;
- ICT based presentations;
- Video Lectures;
- Interactive activities;
- Mini-project;
- MCQs-Online & Offline Tests.

**Evaluation Pattern**

Internal: 50%

External: 50%

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**QUESTION PAPER PATTERN FOR OBE****SERVICES MARKETING**

<b>Bloom's Category Level</b>	<b>Sections</b>	<b>Marks</b>	<b>Source</b>	<b>Pattern</b>	<b>Total</b>	<b>Meaning of K's</b>
K1	Section A	20	4 Questions from each unit	MCQ	100	K1-Remembering K2-Understanding K3-Analysis
K2& K3	Section B	40	Unit I, II – 2 Questions each Unit III, IV and V – 1 question each	250 Words		
K3	Section C	40	One question from each unit (Unit II, III, IV and V)	500 Words		

### III YEAR

Semester	Category	Hours/Week			Total Hours	Credits
		L	T	P		
V	MC	-	6	-	90	5
Course Code					Course Title	
18UBH5MC01					<b>GOVERNANCE, RISKS AND ETHICS</b>	

#### Course Outcomes

COs	Statements	Bloom's Level
<b>CO1</b>	Evaluating effectiveness of the governance & agency system	K1 & K2
<b>CO2</b>	Applying a range of professional skills in a corporate environment workplace	K1, K2 & K3
<b>CO3</b>	Demonstrate the leadership styles and ethics	K1, K2 & K3

#### Mapping of COs-PSOs

Course Outcomes	PSO1	PSO2	PSO3	PSO4	PSO5
<b>CO1</b>	M	S	S	M	S
<b>CO2</b>	S	M	S	S	S
<b>CO3</b>	S	S	M	M	S

\* S- Strong; M-Medium; L-Low

#### Syllabus

<b>UNIT I Corporate Governance</b>	<b>HOURS:18 Hours</b>
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Principle-agent relationship in the context of governance – issues connected with separation of ownership and control over organization activity – stakeholder analysis (power & interest) using Medlow matrix and applying it to strategy & governance – CSR and organization as a corporate citizen in the context of governance

<b>UNIT II Governance approaches &amp; scope</b>	<b>HOURS:18 Hours</b>
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Role of institutional investors in governance systems – rules v/s principles approach to governance – duties of directors, functions of the Board, composition & balance of

the Board – responsibility of the Board for risk management systems & internal control – purposes, roles & responsibilities of non-executive directors.

**UNIT III Public sector governance**

**HOURS:**18 Hours

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

**UNIT IV Professional skills in workplace**

**HOURS:** 18 Hours

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

**UNIT V Leadership, ethics & governance**

**HOURS:** 18 Hours

Qualities of leadership – leadership & organizational culture – ethical codes & leadership in the context of governance – management behavior & ethics – ethical threats & safeguards against the threats – handling fraud, bribery & corruption.

**Books for Study**

S.No.	Title of the Book	Author	Publisher	Year	Vol./Edition
1	<i>Strategic Business Leader: Study Text,</i>	ACCA Study Text	Kaplan Publishing, UK	2018	-
2	<i>Ethics Incorporated</i>	DipankarGupta	Sage Response	<b>2013</b>	1

**Books for Reference**

Title of the Book	Author	Publisher	Year	Vol./Edition
<i>Ethics, Integrity, and Aptitude in Governance</i>	UpadhyayRanvijay	SAGE Publications India Pvt Ltd	2018	1

**Online References:**

1. [https://www.icsi.edu/media/webmodules/publications/Full\\_Book\\_of\\_PP\\_EGAS\\_2017.pdf](https://www.icsi.edu/media/webmodules/publications/Full_Book_of_PP_EGAS_2017.pdf)

### Teaching Methodology

- Chalk and Talk Lectures;
- ICT based presentations;
- Video Lectures;
- Interactive activities;
- Mini-project;
- MCQs-Online & Offline Tests.

### Evaluation Pattern

Internal: 50%

External: 50%

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## QUESTION PAPER PATTERN FOR OBE

### THEORY – GOVERNANCE, RISK & ETHICS

Bloom's Category Level	Sections	Marks	Source	Pattern	Total	Meaning of K's
K1	Section A	20	2 Questions from each unit	1 or 2 Sentences	100	K1-Remembering K2-Understanding K3-Analysis
K2& K3	Section B	40	Unit I, II – 2 Questions each Unit III, IV and V – 1 question each	250 Words		
K3	Section C	40	One question from each unit (Unit II, III, IV and V)	500 Words		

Semester	Category	Hours/Week			Total Hours	Credits
		L	T	P		
V	MC	-	6	-	90	5
Course Code					Course Title	
18UBH5MC02					<b>TAXATION</b>	

### Course Outcomes

COs	Statements	Bloom's Level
<b>CO1</b>	Students will outline the application of income tax under various heads	K1 & K2
<b>CO2</b>	They will examine the provisions of income tax and GST law for tax planning	K1, K2 & K3
<b>CO3</b>	Students will relate to the impact of GST on the business sector	K1, K2 & K3

### Mapping of COs-PSOs

Course Outcomes	PSO1	PSO2	PSO3	PSO4	PSO5
<b>CO1</b>	S	S	M	S	S
<b>CO2</b>	M	M	S	S	M
<b>CO3</b>	S	S	M	M	M

\* S- Strong; M-Medium; L-Low

### Syllabus

**UNIT : Introduction** **HOURS:18 Hours**

Brief history of Indian tax, Types of tax, important definition: Assessment, Assessment year, previous year, Agricultural income, Income tax authorities, Exempted income; Residential status of an individual and incidence of tax.

**UNIT II : Computation of income under different heads**  
**HOURS:18**

Income from Salaries, Income from house property, Profits and gains of business or profession, Capital gains and Income from other sources

**UNIT III: Total income and tax computation and return of income****HOURS:**18 Hours

Income of other persons included in assessee's total income, Aggregation of income and set-off and carry forward of losses, Deductions from gross total income, Rebates and reliefs, Computation of total income of individuals and Tax liability of an individual and firms, filing of return of income

**UNIT IV Introduction to GST****HOURS:** 18 Hours

Tax Reforms in India: GST, GST Coverage, Tax Mechanism- Levy and Chargeability, Rate Structure, Threshold limit, Valuation of Goods and Service, Captive Consumption- CAS 4 Certification, Valuation of Stock Transfer

**UNIT V Goods and Service Tax procedures and impact****HOURS:** 18 Hours

Taxation for Inter-State sales and supplies, Requirement and working of the IGST Model, registration process, payment Process, GST Return Mechanism, GST Refund Mechanism, impact of GST on the business sector.

**Books for Study**

S.No.	Title of the Book	Author	Publisher	Year	Vol./Edition
1	<i>Income Tax law &amp; Practice</i>	Gaur & Narang	Kalyani, publishers	2018	59
2	<i>Goods and Services Tax (G.S.T)</i>	Dr. H.C. Mehrotra, Prof. V.P. Agarwal	SahityaBhawan	2018	4

**Books for Reference**

Title of the Book	Author	Publisher	Year	Vol./Edition
<i>Income Tax including Tax Planning &amp; Management</i>	Dr. H.C. Mehrotra, Dr. S.P. Goyal	SahityaBhawan Publications	2019	40 <sup>th</sup> Edition

**Online References:**

1. [https://www.icaai.org/post.html?post\\_id=14466](https://www.icaai.org/post.html?post_id=14466)

**Teaching Methodology**

- Chalk and Talk Lectures;
- ICT based presentations;
- Video Lectures;
- Interactive activities;
- Mini-project;
- MCQs-Online & Offline Tests.

**Evaluation Pattern**

Internal: 50% (Theory 20% and Problem 80%)

External: 50% (Theory 20% and Problem 80%)

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**QUESTION PAPER PATTERN FOR OBE****THEORY – TAXATION**

<b>Bloom's Category Level</b>	<b>Sections</b>	<b>Marks</b>	<b>Source</b>	<b>Pattern</b>	<b>Total</b>	<b>Meaning of K's</b>
K1	Section A	20	2 Questions from each unit	1 or 2 Sentences	100	K1-Remembering K2-Understanding K3-Analysis
K2& K3	Section B	40	Unit I, II – 2 Questions each Unit III, IV and V – 1 question each	250 Words		
K3	Section C	40	One question from each unit (Unit II, III, IV and V)	500 Words		

Semester	Category	Hours/Week			Total Hours	Credits
		L	T	P		
V	MC	-	6	-	90	5
Course Code					Course Title	
18UBH5MC04					<b>BUSINESS ANALYSIS</b>	

### Course Outcomes

COs	Statements	Bloom's Level
<b>CO1</b>	Evaluation of the current strategic position of an entity in the context of external environment, competition with regard to the organisational capabilities, competencies & resources.	K1 & K2
<b>CO2</b>	Development of strategic choices in the context of existing strategic position and the strategic objectives of different types of organisation	K1, K2 & K3
<b>CO3</b>	Use of information technology & data analytics to critically investigate into factors affecting the value chain	K1, K2 & K3

### Mapping of COs-PSOs

Course Outcomes	PSO1	PSO2	PSO3	PSO4	PSO5
<b>CO1</b>	S	S	M	M	S
<b>CO2</b>	S	S	S	S	M
<b>CO3</b>	S	M	M	M	S

\* S- Strong; M-Medium; L-Low

### Syllabus

**UNIT I Concepts of strategy, Internal competencies and resources HOURS:18**  
Hours

Understand & explain the fundamental nature of strategy & strategic decisions in different types of organization – use of the Johnson, Scholes and Whittington (JSW) model – strategic position, strategic choices and strategy action – use of models such as PESTEL, Porter's Diamond in assessing environmental impact – Assessing competitive position using models like Porter's five forces and Porter's value chain. Identify organization's capabilities and competencies in light of the strategic position

– assessment of these for sustaining competitive position – use of SWOT model to assess organization’s abilities to assess its capabilities.

**UNIT II Strategic choices and actions, use of technology in developing strategic alternatives** **HOURS: 18 Hours**

Evaluate the suitability, feasibility & acceptability of different strategic choices – pros & cons of strategic choices for product/market diversification in a globalized environment – pricing strategies including the 7-P model and its impact on competitive position – managing the organization’s portfolio & strategies related thereto using the Boston Consulting Group (BCG) matrix – use of Ansoff’s matrix for developing generic strategies – evaluate different choices such as mergers, acquisitions, alliances, joint ventures and franchises. Use of mobile & cloud technology with their benefits & risks – cloud v/s owned hardware & software – use of big data & data analytics for strategy development – use of data analytics for decisions regarding product development, marketing & pricing – explain the value chain of E-business – IT systems security & control.

**UNIT III Organization control & audit, risk management** **HOURS: 18 hours**

Features of effective internal control system – information flow for internal control – evaluating effectiveness of internal control system – role of internal control systems to help prevent fraud, errors & waste – importance of internal audit function – audit independence – effective audit committee – reporting on internal control & audit – linkage with financial reporting. Risk Management - Identification, assessment & measurement of risk – framework of risk management systems – concepts of risk appetite and risk response – strategic & operational risks – assessing severity & probability of risk events – TARA framework for risk responses by management – monitoring of risks management strategies.

**UNIT IV Finance function in planning & decision making** **HOURS: 18 hours**

Relationship between business strategy and financial objectives – developments in financial technology – alternative structures for finance function such as partnering, outsourcing, shared or global business services – role of finance function in investment decisions, financial reporting, tax implications, financial KPIs and ratios use of advanced cost and management accounting techniques.

**UNIT V Innovation management and Change management** **HOURS: 18 hours**

Enabling organization success through organizing, disruptive technology, talent management & performance excellence using concepts of FinTech, POPIT, Baldrige model and empowerment. Different types of strategic change & its implications – assess organization culture using Balogun & Hope Hailey’s contextual features – managing change using Lewin’s 3 stage model – Implementing strategic plan – aspects of the change management process – challenges of change management –

organizing & enabling success – business change life-cycle – Harmon’s process-strategy matrix – improving processes in organization, assessing effectiveness of organizational processes & change therein using Harmon’s process-strategy matrix – leading and managing change projects – post project review.

### Books for Study

S.No.	Title of the Book	Author	Publisher	Year	Vol./Edition
1	<i>Strategic Business Leader: Study Text</i>	ACCA Study Text	Kaplan Publishing	2018	-
2	<i>Business Analysis</i>	PradeepHariPendse	PHI Learning	2015	2 <sup>nd</sup> Edition
3	<i>Business Analysis an application focus</i>	HalatyRao	PHI Learning	2013	3 <sup>rd</sup> Editions

### Books for Reference

Title of the Book	Author	Publisher	Year	Vol./Edition
<i>Business Analysis</i>	Debra Paul and Donald Yeates James Cadle	BCS, The Chartered Institute for IT	2014	3 <sup>rd</sup> Edition
<i>Seven Steps to Mastering Business Analysis</i>	Carkenord, Parpara	J. Ross Publishing;	2008	1st edition

### Online References:

1. [https://www.academia.edu/37254754/Business\\_Analysis\\_study\\_material](https://www.academia.edu/37254754/Business_Analysis_study_material)

### Teaching Methodology

- Chalk and Talk Lectures;
- ICT based presentations;
- Video Lectures;
- Interactive activities;
- Mini-project;
- MCQs-Online & Offline Tests.

### Evaluation Pattern

Internal: 50%  
External: 50%

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## QUESTION PAPER PATTERN FOR OBE

### THEORY – BUSINESS ANALYSIS

<b>Bloom's Category Level</b>	<b>Sections</b>	<b>Marks</b>	<b>Source</b>	<b>Pattern</b>	<b>Total</b>	<b>Meaning of K's</b>
K1	Section A	20	2 Questions from each unit	1 or 2 Sentences	100	K1-Remembering K2-Understanding K3-Analysis
K2& K3	Section B	40	Unit I, II – 2 Questions each Unit III, IV and V – 1 question each	250 Words		
K3	Section C	40	One question from each unit (Unit II, III, IV and V)	500 Words		

Semester	Category	Hours/Week			Total Hours	Credits
		L	T	P		
V	MC	-	6	-	90	5
Course Code					Course Title	
18UBH5MC03					<b>CORPORATE REPORTING</b>	

### Course Outcomes

COs	Statements	Bloom's Level
<b>CO1</b>	This paper aims to underpin the expert knowledge and understanding of the corporate reporting practices in a globalised environment.	K1 & K2
<b>CO2</b>	The paper includes fundamental ethical & professional principles related to corporate reporting.	K1, K2 & K3
<b>CO3</b>	It also covers the interpretation of financial statements for different stakeholders	K1, K2 & K3

### Mapping of COs-PSOs

Course Outcomes	PSO1	PSO2	PSO3	PSO4	PSO5
<b>CO1</b>	S	M	S	M	S
<b>CO2</b>	S	M	S	S	S
<b>CO3</b>	S	S	M	M	S

\* S- Strong; M-Medium; L-Low

### Syllabus

#### UNIT I

**HOURS:**18 Hours

Professional behavior and compliance with accounting standards ,Ethical requirements of corporate reporting and the consequences of unethical behavior, Social responsibility, The applications, strengths and weaknesses of an accounting framework. Critical evaluation of principles and practices

#### UNIT II

**HOURS:**18 Hours

Performance reporting, Non-current assets ,Financial instruments ,Leases , Segment reporting ,Employee benefits, Income taxes, Provisions, contingencies and events after the

reporting date, Related parties, Share-based payment, Reporting requirements of small and medium-sized entities (SMEs)

**UNIT III** **HOURS:** 18 Hours

Group accounting including statements of cash flows, Continuing and discontinued interests, Changes in group structures, Foreign transactions and entities, Financial reporting in specialized, not-for-profit and public sector entities, Entity reconstructions

**UNIT IV** **HOURS:** 18 Hours

The effect of changes in accounting standards on accounting systems, Proposed changes to accounting standards, The creation of suitable accounting policies, Analysis and interpretation of financial information.

**UNIT V** **HOURS:** 18 Hours

Measurement of performance Environmental and social reporting, Convergence between national and international reporting standards, Current reporting issues.

### Books for Study

S.No.	Title of the Book	Author	Publisher	Year	Vol./Edition
1	<i>Corporate Reporting, Study Text</i>	ACCA Study Text	Kaplan Publishing	2018	-
2.	<i>Advanced Financial Reporting</i>	-	ICAI	2019	-

### Books for Reference

Title of the Book	Author	Publisher	Year	Vol./Edition
<i>ACCA Advanced Financial Reporting</i>	-	BPP Learning Media	2019	-

### Online References:

- <https://icmai.in/upload/Students/Syllabus-2008/StudyMaterialFinal/P-16.pdf>

### Teaching Methodology

- Chalk and Talk Lectures;
- ICT based presentations;
- Video Lectures;
- Interactive activities;
- Mini-project;
- MCQs-Online & Offline Tests.

### Evaluation Pattern

Internal: 50% (Theory 20% and Problem 80%)

External: 50% (Theory 20% and Problem 80%)

## QUESTION PAPER PATTERN FOR OBE

### THEORY – CORPORATE REPORTING

<b>Bloom's Category Level</b>	<b>Sections</b>	<b>Marks</b>	<b>Source</b>	<b>Pattern</b>	<b>Total</b>	<b>Meaning of K's</b>
K1	Section A	20	2 Questions from each unit	1 or 2 Sentences	100	K1-Remembering K2-Understanding K3-Analysis
K2& K3	Section B	40	Unit I, II – 2 Questions each Unit III, IV and V – 1 question each	250 Words		
K3	Section C	40	One question from each unit (Unit II, III, IV and V)	500 Words		

Semester	Category	Hours/Week			Total Hours	Credits
		L	T	P		
V	ES	-	6	-	90	3
Course Code					Course Title	
18UBH5ES01					<b>FINANCIAL SERVICES</b>	

### Course Outcomes

COs	Statements	Bloom's Level
<b>CO1</b>	To understand the basics of financial services and the Indian financial system.	K1 & K2
<b>CO2</b>	To study the various dimensions of financial services and its evaluation and benefits to the economy.	K1, K2 & K3
<b>CO3</b>	To identify the importance of diverse facets of the services in the development of Indian financial system	K1, K2 & K3

### Mapping of COs-PSOs

Course Outcomes	PSO1	PSO2	PSO3	PSO4	PSO5
<b>CO1</b>	M	M	M	M	M
<b>CO2</b>	M	M	S	S	M
<b>CO3</b>	M	S	M	M	S

\* S- Strong; M-Medium; L-Low

### Syllabus

<b>UNIT I Indian Financial System</b>	<b>HOURS:18 Hours</b>
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Meaning – features – constituents - Financial markets - Financial institutions - Financial instruments - Financial services - Trends in savings and investment - Savings and Investment in India.

<b>UNIT II Merchant Banking and Venture Capital financing</b>	<b>HOURS:18 Hours</b>
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Merchant Banking: Origin - Development of Merchant Banking - importance – categories – defaults - functions - Venture Capital financing: Meaning – Features – method of evaluation – stages of financing - Venture capital in India.

<b>UNIT III Lease Financing and Securitisation</b>	<b>HOURS:18 Hours</b>
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Lease Financing: Meaning – types – Difference between Lease and Hire Purchase - advantages – shortcomings - Evaluation of Leasing Proposal - Securitisation:

Meaning - difference between Securitisation and Bonds - Securitisation Process – Merits - Securitization in India

**UNIT IV Mutual fund and Credit Rating** **HOURS:** 18 Hours

Mutual fund : Meaning – objectives – types – Merits – shortcomings - Credit Rating Agencies: Meaning – functions – types - benefits & demerits

**UNIT V Factoring and Forfeiting** **HOURS:** 18 Hours

Meaning - Types - features - mechanism - Factoring vs Forfeiting – and its benefits

### Books for Study

S.No.	Title of the Book	Author	Publisher	Year	Vol./Edition
1	<i>Financial Services</i>	Joseph Anbarasu, Boominathan, P. Manoharan and G. Gnanaraj	Sultan Chand & Sons	2011	3 <sup>rd</sup> Edition
2	<i>Financial Services</i>	Khan M.Y.	Tata McGraw-Hill	2009	4 <sup>th</sup> Edition

### Books for Reference

Title of the Book	Author	Publisher	Year	Vol./Edition
<i>Financial Services</i>	Gurusamy. S	Tata McGraw Hill Education Pvt. Ltd,	2011	2 <sup>nd</sup> Edition
<i>Financial Services</i>	Shashi& Gupta	Kalyani Publishers	2010	3rd Edition

### Online References:

1. <http://sigc.edu/department/commerce/studymet/FinancialServices.pdf>

### Teaching Methodology

- Chalk and Talk Lectures;
- ICT based presentations;
- Video Lectures;
- Interactive activities;
- Mini-project;
- MCQs-Online & Offline Tests.

### Evaluation Pattern

Internal: 50%  
External: 50%

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## QUESTION PAPER PATTERN FOR OBE

### THEORY – FINANCIAL SERVICES

<b>Bloom's Category Level</b>	<b>Sections</b>	<b>Marks</b>	<b>Source</b>	<b>Pattern</b>	<b>Total</b>	<b>Meaning of K's</b>
K1	Section A	20	2 Questions from each unit	1 or 2 Sentences	100	K1-Remembering K2-Understanding K3-Analysis
K2& K3	Section B	40	Unit I, II – 2 Questions each Unit III, IV and V – 1 question each	250 Words		
K3	Section C	40	One question from each unit (Unit II, III, IV and V)	500 Words		

Semester	Category	Hours/Week			Total Hours	Credits
		L	T	P		
V	ES	-	6	-	90	3
Course Code		Course Title				
18UBH5ES02		RETAIL MANAGEMENT				

### Course Outcomes

COs	Statements	Bloom's Level
<b>CO1</b>	To introduce the basic concepts of retail marketing management.	K1 & K2
<b>CO2</b>	To expose the students to retail mix and each of its elements	K1, K2 & K3
<b>CO3</b>	To understand customer satisfaction and service aspects	K1, K2 & K3

### Mapping of COs-PSOs

Course Outcomes	PSO1	PSO2	PSO3	PSO4	PSO5
<b>CO1</b>	S	M	M	M	M
<b>CO2</b>	M	M	S	M	M
<b>CO3</b>	M	S	M	M	

\* S- Strong; M-Medium; L-Low

### Syllabus

#### **UNIT I** **HOURS:**18 Hours

Introduction to Retailing – Meaning – Significance – opportunities – challenges – types of retailers (Non – store based, non – traditional retailing) – types of ownership – multi channel retailing – FDI in retail – retail mix elements.

#### **UNIT II** **HOURS:**18 Hours

Understanding the retail consumers – factors influencing the retail shoppers – consumer decision making process – information gathering and processing in retail trade.

#### **UNIT III** **HOURS:**18 Hours

Retail Locations – types of locations – evaluating a site for locating a retail store – site characteristics – store design – space management – visual merchandising – atmospherics – website design – store operations.

**UNIT IV****HOURS:** 18 Hours

Retail Mix – process of merchandising buying – procedure for selecting vendors and building partnership– concept of own brand and manufacturers brand – the concept of category management – role of private labels – considerations in setting retail prices – pricing strategies – retail promotions – the role of POP in retail – retail logistics – reverse logistics.

**UNIT V****HOURS:** 18 Hours

Customer service and other aspects – the concept of customer service – gaps in customer service –HR in retail – measures of financial performance – role and importance of IT in retail.

**Books for Study**

S.No.	Title of the Book	Author	Publisher	Year	Vol./Edition
1	<i>Retailing Management</i>	Levy Michael, Weitz A Barton and Pandit Ajay	Tata McGraw Hill Education Limited	2008	4 <sup>th</sup> Edition

**Books for Reference**

Title of the Book	Author	Publisher	Year	Vol./Edition
<i>Retail Management- A strategic Approach</i>	Barry Berman,Joel Evans, RituShrivastava	Pearson	2017	17 <sup>th</sup> Edition

**Online References:**

1. <http://www.himpub.com/documents/Chapter2053.pdf>
2. <https://www.pdfdrive.com/retail-store-management-e47690441.html>

**Teaching Methodology**

- Chalk and Talk Lectures;
- ICT based presentations;
- Video Lectures;
- Interactive activities;
- Mini-project;
- MCQs-Online & Offline Tests.

**Evaluation Pattern**

Internal: 50%  
External: 50%

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**QUESTION PAPER PATTERN FOR OBE**  
**THEORY – RETAIL MANAGEMENT**

<b>Bloom's Category Level</b>	<b>Sections</b>	<b>Marks</b>	<b>Source</b>	<b>Pattern</b>	<b>Total</b>	<b>Meaning of K's</b>
K1	Section A	20	2 Questions from each unit	1 or 2 Sentences	100	K1-Remembering K2-Understanding K3-Analysis
K2& K3	Section B	40	Unit I, II – 2 Questions each Unit III, IV and V – 1 question each	250 Words		
K3	Section C	40	One question from each unit (Unit II, III, IV and V)	500 Words		

Semester	Category	Hours/Week			Total Hours	Credits
		L	T	P		
VI	MC	-	6	-	90	5
Course Code					Course Title	
18UBH6MC01					<b>ADVANCED PERFORMANCE MANAGEMENT</b>	

### Course Outcomes

COs	Statements	Bloom's Level
<b>CO1</b>	This paper aims to underpin the knowledge, skills and expertise in applying strategic management accounting techniques to the practice of enterprise performance management in different business contexts.	K1 & K2
<b>CO2</b>	Changes in business structure and performance management	K1, K2 &K3
<b>CO3</b>	Designing management information systems	K1, K2 &K3

### Mapping of COs-PSOs

Course Outcomes	PSO1	PSO2	PSO3	PSO4	PSO5
<b>CO1</b>	S	M	M	M	
<b>CO2</b>	M	M	S	S	
<b>CO3</b>	S	M	M	M	

\* S- Strong; M-Medium; L-Low

### Syllabus

#### UNIT I

**HOURS:**18 Hours

Strategic planning, control and external influences on performance: Introduction to strategic management accounting - Performance management and control of the organisation - Changes in business structure and management accounting - Effect of Information Technology (IT) on strategic management accounting - Other environmental and ethical issues - Changing business environment - Impact of external factors on strategy and performance.

**UNIT II****HOURS:**18 Hours

Performance measurement systems and design: Performance management information systems -Sources of management information - Recording and processing methods - Management reports.

**UNIT III****HOURS:**18 Hours

Strategic performance measurement: Performance hierarchy - Strategic performance measures in private sector- Divisional performance and transfer pricing issues - Strategic performance measures in not-for profit organisations - Non- financial performance indicators - The role of quality in management information and performance measurement systems - Performance measurement and strategic human resource management issues - Performance measurement and the reward systems - Other behavioural aspects of performance measurement.

**UNIT IV****HOURS:** 18 Hours

Performance evaluation and corporate failure : Alternative views of performance measurement and management - Strategic performance issues in complex business structures - Predicting and preventing corporate failure.

**UNIT V****HOURS:** 18 Hours

Current developments and emerging issues performance management : Current developments in management accounting techniques - Current issues and trends in performance management.

**Books for Study**

S.No.	Title of the Book	Author	Publisher	Year	Vol./Edition
1	<i>Advanced Performance Management, Study text</i>	ACCA Study Text	Kaplan Publishing,UK	2018	-

**Books for Reference**

Title of the Book	Author	Publisher	Year	Vol./Edition
<i>ACCA P5 Advanced Performance Management</i>	-	BPP Learning Media	2019	-

**Online References:**

1. <https://opentuition.com/acca/apm/>

### Teaching Methodology

- Chalk and Talk Lectures;
- ICT based presentations;
- Video Lectures;
- Interactive activities;
- Mini-project;
- MCQs-Online & Offline Tests.

### Evaluation Pattern

Internal: 50% (Theory 20% and Problem 80%)

External: 50% (Theory 20% and Problem 80%)

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## QUESTION PAPER PATTERN FOR OBE

### THEORY – ADVANCED PERFORMANCE MANAGEMENT

Bloom's Category Level	Sections	Marks	Source	Pattern	Total	Meaning of K's
K1	Section A	20	2 Questions from each unit	1 or 2 Sentences	100	K1-Remembering K2-Understanding K3-Analysis
K2& K3	Section B	40	Unit I, II – 2 Questions each Unit III, IV and V – 1 question each	250 Words		
K3	Section C	40	One question from each unit (Unit II, III, IV and V)	500 Words		

Semester	Category	Hours/Week			Total Hours	Credits
		L	T	P		
VI	MC	-	6	-	90	5
Course Code					Course Title	
18UBH6MC02					<b>ADVANCED FINANCIAL MANAGEMENT</b>	

### Course Outcomes

COs	Statements	Bloom's Level
<b>CO1</b>	To develop the knowledge and skill expected of a finance manager, in relation to investment, financing, and dividend policy decisions in a globalised environment.	K1 & K2
<b>CO2</b>	The paper also deals with the role of financial manager in financial reconstruction and business reorganization.	K1, K2 &K3
<b>CO3</b>	Knowledge of Finance functions in a multi-national organisation.	K1, K2 &K3

### Mapping of COs-PSOs

Course Outcomes	PSO1	PSO2	PSO3	PSO4	PSO5
<b>CO1</b>	S	M	M	M	S
<b>CO2</b>	M	M	S	S	S
<b>CO3</b>	S	S	M	M	M

\* S- Strong; M-Medium; L-Low

### Syllabus

<b>UNIT I</b>	<b>HOURS:18 Hours</b>
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Role and Responsibility towards Stakeholders: The roles and responsibilities of senior financial executive/advisor, Financial strategy formulation, Conflicting stakeholder interests, Ethical issues in financial management, Environmental issues and integrated reporting.

<b>UNIT II</b>	<b>HOURS:18 Hours</b>
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Economic environment for MNC: Management of international trade and finance, Strategic business and financial planning for multinational organizations. Investment Appraisal: Discounted cash flow techniques, Application of option pricing theory in investment decisions Impact of financing on investment decisions and adjusted present values, Valuation and the use of free cash flows,

## International investment and financing decisions

### UNIT III

**HOURS:** 18 Hours

Acquisitions and Mergers: Acquisitions and mergers versus other growth strategies, Valuation for acquisitions and mergers, Regulatory framework and processes, Financing acquisitions and mergers, Financial reconstruction, Business re-organization.

### UNIT IV

**HOURS:** 18 Hours

Treasury and Risk Management Techniques: The role of the treasury function in multinationals, The use of financial derivatives to hedge against forex risk, The use of financial derivatives to hedge against interest rate risk. Dividend policy in multinationals and transfer pricing

### UNIT V

**HOURS:** 18 Hours

Emerging Issues in Financial Markets: Developments in world financial markets, Developments in international trade and finance, Developments in Islamic financing.

### Books for Study

S.No.	Title of the Book	Author	Publisher	Year	Vol./Edition
1	<i>Advanced Financial Management, Study Text</i>	ACCA Study Text	Kaplan Publishing	2018	-

### Books for Reference

Title of the Book	Author	Publisher	Year	Vol./Edition
<i>ACCA Advanced Financial Management</i>	ACCA Study Text	BPP Learning Media	2019	-

### Online References:

1. [http://students.icwai.org/studies/studies/Adv\\_fin\\_Acc.aspx](http://students.icwai.org/studies/studies/Adv_fin_Acc.aspx)

### Teaching Methodology

- Chalk and Talk Lectures;
- ICT based presentations;
- Video Lectures;
- Interactive activities;
- Mini-project;
- MCQs-Online & Offline Tests.

**Evaluation Pattern**

Internal: 50% (Theory 20% and Problem 80%)

External: 50% (Theory 20% and Problem 80%)

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**QUESTION PAPER PATTERN FOR OBE****THEORY – ADVANCED FINANCIAL MANAGEMENT**

<b>Bloom's Category Level</b>	<b>Sections</b>	<b>Marks</b>	<b>Source</b>	<b>Pattern</b>	<b>Total</b>	<b>Meaning of K's</b>
K1	Section A	20	2 Questions from each unit	1 or 2 Sentences	100	K1-Remembering K2-Understanding K3-Analysis
K2& K3	Section B	40	Unit I, II – 2 Questions each Unit III, IV and V – 1 question each	250 Words		
K3	Section C	40	One question from each unit (Unit II, III, IV and V)	500 Words		

Semester	Category	Hours/Week			Total Hours	Credits
		L	T	P		
VI	MC	-	6	-	90	5
Course Code					Course Title	
18UBHMC03					<b>HUMAN RESOURCE MANAGEMENT</b>	

### Course Outcomes

COs	Statements	Bloom's Level
<b>CO1</b>	To highlight the importance of HRM in an organization.	K1 & K2
<b>CO2</b>	To familiarize the students with the processes and mechanism of managing human resources	K1, K2 & K3
<b>CO3</b>	Understand how Human Resources can become a competitive advantage in organizations	K1, K2 & K3

### Mapping of COs-PSOs

Course Outcomes	PSO1	PSO2	PSO3	PSO4	PSO5
<b>CO1</b>	S	M	M	M	M
<b>CO2</b>	M	M	S	S	S
<b>CO3</b>	S	S	M	M	S

\* S- Strong; M-Medium; L-Low

### Syllabus

<b>UNIT I Introduction</b>	<b>HOURS:18 Hours</b>
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HRM – importance – Characteristics – Qualities of a good HR Manager – Changing roles of HR Managers –Functions of HRM- Difficulties and challenges faced by HR managers – Recent trends in HRM.

<b>UNIT II Man resource planning and recruitment</b>	<b>HOURS:18 Hours</b>
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Definition - Concepts of HRM – Characteristics – Step's in HRP – Succession Planning. Job Analysis – Job Description – Job specification – Recruitment - Selections – Testing – Interviews - Kinds of interviews – Appointment Order.

<b>UNIT III</b>	<b>Learning of development</b>	<b>HOURS:18 Hours</b>
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Definition – Objectives –principles of learning-distinction between learning and development

–Steps in training – On the job and off the job training – Evaluation of training effectiveness

– Competency –stages of Competency –Mentoring and coaching.

<b>UNIT IV Performance appraisal</b>	<b>HOURS: 18 Hours</b>
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Objectives of appraisals – Steps in appraisals - Traditional and Non-traditional methods of performance appraisals – Performance Counseling.

<b>UNIT V Grievances And Discipline</b>	<b>HOURS: 18 Hours</b>
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Introduction – Managing Errors – Conflicts – Causes – Managing Conflicts

### Books for Study

S.No.	Title of the Book	Author	Publisher	Year	Vol./Edition
1	<i>Human Resource Management</i>	Gupta C.B, Human	Sultan Chand and Sons	2012.	14th Edition
2	<i>Human Resource Management</i>	Aswathappa K	Tata McGraw-Hill Education Pvt. Ltd	2010	6th Edition
3	<i>Human Resource Management,</i>	Jyothi P &Venkatesh D.N	Oxford University Press	2006	5 <sup>th</sup> Edition

### Books for Reference

Title of the Book	Author	Publisher	Year	Vol./Edition
<i>Human Resource Management</i>	Wayne Mondy Robert,	Pearson Education,	2010	12th Edition

### Online References:

1. <https://www.geektonight.com/human-resource-management-note/>

### Teaching Methodology

- Chalk and Talk Lectures;
- ICT based presentations;
- Video Lectures;
- Interactive activities;
- Mini-project;
- MCQs-Online & Offline Tests.

**Evaluation Pattern**

Internal: 50%

External: 50%

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**QUESTION PAPER PATTERN FOR OBE****THEORY – HUMAN RESOURCE MANAGEMENT**

<b>Bloom's Category Level</b>	<b>Sections</b>	<b>Marks</b>	<b>Source</b>	<b>Pattern</b>	<b>Total</b>	<b>Meaning of K's</b>
K1	Section A	20	2 Questions from each unit	1 or 2 Sentences	100	K1-Remembering K2-Understanding K3-Analysis
K2& K3	Section B	40	Unit I, II – 2 Questions each Unit III, IV and V – 1 question each	250 Words		
K3	Section C	40	One question from each unit (Unit II, III, IV and V)	500 Words		

Semester	Category	Hours/Week			Total Hours	Credits
		L	T	P		
III	ES	-	6	-	90	5
Course Code					Course Title	
18UBH6ES01					<b>E – COMMERCE</b>	

### Course Outcomes

COs	Statements	Bloom's Level
<b>CO1</b>	To expose students to the Web Commerce business models and to train them in web technologies to create E – Commerce solutions.	K1 & K2
<b>CO2</b>	To understand e-marketing and e-payment options.	K1, K2 & K3
<b>CO3</b>	To help students gain an understanding of the legal framework of E – Commerce	K1, K2 & K3

### Mapping of COs-PSOs

Course Outcomes	PSO1	PSO2	PSO3	PSO4	PSO5
<b>CO1</b>	S	M	M	M	M
<b>CO2</b>	M	M	S	S	S
<b>CO3</b>	S	S	M	M	S

\* S- Strong; M-Medium; L-Low

### Syllabus

<b>UNIT I E- commerce</b>	<b>HOURS:18 Hours</b>
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Introduction to E-Commerce – Objectives – Importance, Mobile Commerce – Objectives – Benefits, E-Trade – Importance – Process, E-Business and its activities – E – Business Models , Value of internet in business – Advantages and disadvantages of E-Commerce

<b>UNIT II E – Marketing</b>	<b>HOURS:18 Hours</b>
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Introduction to E-Marketing – Channels – E-Marketing Mix – Web Salesmanship, Advertising on Network-Format-uses, EDI – Benefits – Migration to open EDI – Electronic market place Technologies – Digital signature

<b>UNIT III E-Payments system</b>	<b>HOURS:18 Hours</b>
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Introduction to E-Payment systems – Types of E-Payment Systems – E-Payment process – Participants of E-Payment system – Components of an effective E-

Payment System – Economic implications of E-Payment system – Advantages of E-Payment system – Issues in E-Payment system

<b>UNIT IV E-Commerce system</b>	<b>HOURS:</b> 18 Hours
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Introduction to Operating Systems – E-Business Solutions – open-source - Case Studies related on current E-Marketing and E- Payment systems – Taxation of E-Commerce transactions– Supply Chain & Logistics – Customer Complaints – Call Centers – Popular E-Commerce Software Environment

<b>UNIT V Legal framework</b>	<b>HOURS:</b> 18 Hours
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Legal Framework for E-Commerce – Net Threats – E – Security protection - Cyber Laws – Aims and Salient Features of Cyber Laws in India – Taxation issues - Cyber Crimes – Categories –Ethical and Intellectual property issues in E-Commerce Technologies.

### Books for Study

S.No.	Title of the Book	Author	Publisher	Year	Vol./Edition
1	<i>E-Commerce, A managerial perspective</i>	Joseph P T	Prentice Hall Publications	2012	4 <sup>th</sup> Edition
2	<i>Web Commerce Technology Handbook</i>	Minoli Daniel &Minoli Emma,	Tata McGraw Hill Publications,	2009	16 <sup>th</sup> reprint
3	<i>E-Commerce Strategy, Technology Application, and</i>	Whitley David,	Tata McGraw Hill Publication.	2008	21 <sup>st</sup> reprint

### Books for Reference

Title of the Book	Author	Publisher	Year	Vol./Edition
<i>Commerce Principles and Information Technology</i>	Dennis P. Curtin, E	Tata McGraw Hill Publications,	2008	3 <sup>rd</sup> Edition
<i>Frontiers of E-Commerce</i>	Wesley Addison,	Pearson Publications	2008	4 <sup>th</sup> Edition

### Online References:

1. <http://notes4learners.blogspot.com/p/ecommerce-unit-1.html>

### Teaching Methodology

- Chalk and Talk Lectures;
- ICT based presentations;
- Video Lectures;
- Interactive activities;
- Mini-project;
- MCQs-Online & Offline Tests.

**Evaluation Pattern**

Internal: 50%

External: 50%

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**QUESTION PAPER PATTERN FOR OBE****THEORY – E – COMMERCE**

<b>Bloom's Category Level</b>	<b>Sections</b>	<b>Marks</b>	<b>Source</b>	<b>Pattern</b>	<b>Total</b>	<b>Meaning of K's</b>
K1	Section A	20	2 Questions from each unit	1 or 2 Sentences	100	K1-Remembering K2-Understanding K3-Analysis
K2& K3	Section B	40	Unit I, II – 2 Questions each Unit III, IV and V – 1 question each	250 Words		
K3	Section C	40	One question from each unit (Unit II, III, IV and V)	500 Words		

Semester	Category	Hours/Week			Total Hours	Credits
		L	T	P		
VI	ES	-	6	-	90	5
Course Code					Course Title	
18UBH6ES02					<b>INTERNATIONAL BUSINESS</b>	

### Course Outcomes

COs	Statements	Bloom's Level
<b>CO1</b>	To gain the conceptual clarity of the aspects of international trade and finance.	K1 & K2
<b>CO2</b>	To examine the broad pattern of changes in the international business policy	K1, K2 & K3
<b>CO3</b>	To examine the business implications of international economic environment	K1, K2 & K3

### Mapping of COs-PSOs

Course Outcomes	PSO1	PSO2	PSO3	PSO4	PSO5
<b>CO1</b>	M	M	M	S	S
<b>CO2</b>	M	M	M	S	S
<b>CO3</b>	S	S	M	M	M

\* S- Strong; M-Medium; L-Low

### Syllabus

<b>UNIT I</b>	<b>International Business</b>	<b>HOURS:18 Hours</b>
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International Business - Globalization - Forces, Meaning, dimensions and stages in Globalization – modern theories of International trade - Trade Blocks – emerging economies

<b>UNIT II</b>	<b>International Business Environment and Entry</b>	<b>HOURS:18 Hours</b>
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Meaning - Political, Social and Economic - Cultural and Ethical factors affecting international business-Responsibilities of International Business – Trading Environment of International Trade - Tariff and Non tariff Barriers

<b>UNIT III</b>	<b>International Marketing</b>	<b>HOURS:18 Hours</b>
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International Marketing-Meaning – features -Need and Problems – reasons for international Marketing - Entry strategies - Market selection

**UNIT IV International Financial Markets and Instruments** **HOURS:** 18 Hours

Introduction to International Financial Markets - Balance of Trade and Balance of Payment – International Monetary Fund, Asian Development Bank and World Bank - Financial Markets and Instruments - Introduction to Export and Import Finance - Methods of payment in International Trade

**UNIT V International Business Regulations** **HOURS:** 18 Hours

Bilateral and Multilateral Trade Laws - World Trade Organization - Seattle and Doha round of talks - Dispute settlement mechanism under WTO - Problems of Patent Laws - International convention on competitiveness

**Books for Study**

S.No.	Title of the Book	Author	Publisher	Year	Vol./Edition
1	<i>International Business</i>	Paul Justin,	Prentice Hall of India P Ltd	2011	5 <sup>th</sup> Edition
2	<i>Global Marketing</i>	Keegan Warren J. and Green Mark C	Prentice Hall/ Penguin Books Ltd.,	2009	4th Edition

**Books for Reference**

Title of the Book	Author	Publisher	Year	Vol./Edition
<i>International Marketing</i>	Graham John L, Salwan Prashant, Cateora Philip R,	TataMcGraw-Hill Education	2008	13th Edition,
<i>International Marketing Management-An Indian Perspective,</i>	Varshney R. L. & Bahattacharya.B.	Sultan Chand & Sons	2007	24 <sup>th</sup> Edition,

**Online References:**

- <https://www.icsi.edu/media/webmodules/publications/9.5%20International%20Business.pdf>

**Teaching Methodology**

- Chalk and Talk Lectures;
- ICT based presentations;
- Video Lectures;
- Interactive activities;
- Mini-project;
- MCQs-Online & Offline Tests.

**Evaluation Pattern**

Internal: 50%

External: 50%

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**QUESTION PAPER PATTERN FOR OBE****THEORY – INTERNATIONAL BUSINESS**

<b>Bloom's Category Level</b>	<b>Sections</b>	<b>Marks</b>	<b>Source</b>	<b>Pattern</b>	<b>Total</b>	<b>Meaning of K's</b>
K1	Section A	20	2 Questions from each unit	1 or 2 Sentences	100	K1-Remembering K2-Understanding K3-Analysis
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