

**LEARNING OUTCOMES BASED CURRICULUM
FRAMEWORK (LOCF) FOR UNDERGRADUATE
PROGRAMMES**

Department of Commerce



**LOYOLA COLLEGE (AUTONOMOUS)
CHENNAI – 600034.**

PREFACE

The learning outcomes-based approach to curriculum planning and development is that a bachelor's degree in Commerce is awarded based on the demonstrated achievement of outcomes of graduates. The outcomes of B. Com programme specify what the graduates completing the programme of study are expected to know, understand and are able to accomplish at the successful completion of the programme.

The learning outcome-based curriculum of B. Com programme offered by the PG and Research Department of Commerce of Loyola College (Autonomous) is designed to provide the conceptual knowledge and skills in the field of Commerce. The program of B. Com has the wide range of courses that cover various disciplines in the domain of commerce studies that equips students with essential employability and entrepreneurial skills. A strong foundation is assured to the students to pursue professional programmes like CA, CMA, ACS, CFA and MBA. The skill-based courses ensure the development of various soft skills and abilities to become competent to pursue appropriate career prospects. The B. Com curriculum provides a broad understanding of business from international perspective with the goal to develop ethical business professionals.

The Learning Outcome-based Curriculum Framework (LOCF) is based on the principle that every student is unique. Accordingly, the content, teaching methodology and students' accompaniments will be appropriately chosen to assure the various cognitive and skill development intended as the learning outcomes. The department is committed to provide quality education to its students adopting various ICT enabled teaching, learning opportunities and experiential learning through internship. Along with that, highly qualified faculty, excellent infrastructure of the college with spacious classrooms, ICT learning resources, central and departmental library, and business labs assure the learning outcomes and promote the academic excellence.

The curriculum, teaching pedagogy and assessment methods are modelled upon cognitive levels as per BLOOM's Taxonomy. The learning outcome-based assessment and evaluation methods will pave avenues for the assessment of cognitive levels of the students and evaluate the expected course outcome attainment. The LOCF provides the opportunity to continuously revise curricula to keep pace with the changing environment of the Business and Industry.

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VISION AND MISSION OF LOYOLA COLLEGE

VISION

Towards holistic formation of youth, grounded in excellence, through accompaniment to serve the humanity.

MISSION

- To provide inclusive education through an integral and holistic formative pedagogy.
- To promote skills that prepare them for the future.
- To kindle in young minds, the spirit of social and environmental justice with a blend of academic excellence and empathy.
- To stimulate critical and conscientious scholarship leading to meaningful and innovative human Capital.

CORE VALUES

- Cura personalis
- Pursuit of Excellence.
- Moral Rectitude.
- Social Equity.
- Fostering Solidarity.
- Global Vision.
- Spiritual Quotient.

VISION AND MISSION OF THE DEPARTMENT OF COMMERCE

VISION OF THE DEPARTMENT:

To Strive for Excellence in Commerce

MISSION OF THE DEPARTMENT:

To edify students for the integration of Knowledge, skills & fostering innovative ideas the provides ability to excel in the Global Society.

**THE SCHOOL OF COMMERCE AND ECONOMICS
PROGRAMME EDUCATIONAL OBJECTIVES [PEO]**

PEO-1	GLOBALLY RELEVANT CURRICULUM To expose the students in various fields of Economics and Commerce.
PEO-2	CORE COMPETENCY DEVELOPMENT To think critically and creatively towards dynamic global business and economic environment.
PEO-3	PROFESSIONAL SKILL DEVELOPMENT To empower the students with strong interpersonal, decision-making, reasoning, communication, and leadership skills.
PEO-4	SOCIAL SKILLS AND ETHICS To develop competent, committed, conscious, creative, and socially responsible citizens.
PEO-5	ENVIRONMENT AND SUSTAINABILITY To develop a multidisciplinary perspective to augment innovatively towards business, economic and environment sustainability.
PEO-6	LIFE LONG LEARNING To enable students to involve in lifelong learning in the pursuit of excellence.

**THE SCHOOL OF COMMERCE AND ECONOMICS
PROGRAMME OUTCOME [PO]**

The Students will be able to-

PO-1	<p>DISCIPLINARY KNOWLEDGE Apply the scientific knowledge acquired in classrooms and labs in real-life situations and work environment.</p>
PO-2	<p>PROFESSIONAL SKILLS Internalize the learnt concepts of economics and commerce that will enable them to become skilled professionals.</p>
PO-3	<p>ENTREPRENEURSHIP AND EMPLOYMENT SKILLS Become empowered individuals who will emerge as entrepreneurs or be employed in various positions in industry, academia, and Government.</p>
PO-4	<p>COMPETENCY DEVELOPMENT Adapt in the workplace by possessing the capacity to embrace new opportunities of emerging technologies, leadership, and teamwork in dynamic economic and business environment.</p>
PO-5	<p>SELF-DIRECTED AND LIFELONG LEARNING Engage in independent and life-long learning, especially through MOOCs and other online courses to acclimatize themselves in a dynamic work environment.</p>
PO-6	<p>ENVIRONMENT AND SUSTAINABILITY Contribute innovatively towards business, economic and environment sustainability.</p>
PO-7	<p>SOCIAL SKILLS AND ETHICS Become competent, committed, conscious, creative, and compassionate men and women for and with others.</p>

PROGRAMME SPECIFIC OUTCOMES (PSOs)

Upon successful completion of the B. Com programme, the students will be able to:

PSO-1	Understand the various concepts related to the discipline of Commerce.
PSO-2	Develop broad-based business skills, positive attitude, and knowledge to meet the expectation of the business, industry, and economy at the national and global level.
PSO-3	Demonstrate the capacity to apply the statutory regulations that govern business.
PSO-4	Identify business opportunities to create and manage innovations and entrepreneurship.
PSO-5	Adapt to a rapidly changing environment with learned knowledge and skills.
PSO-6	Pursue a professional career and/or furthering higher education in the specified areas of specialization.

B.Com. (General) Restructured CBCS Curriculum with effect from June 2019.

PART	SEM 1	SEM 2	SEM 3	SEM 4	SEM 5	SEM 6	CREDITS
I	Gen. Lang (3h/3c)	Gen Lang. (3h/3c)					6
II	Gen. Eng. (6h/3c)	Gen. Eng. (6h/3c)					6
III	Financial Acc (6h/6c) Business Management (6h/6c)	Digital Acc & Assurance (6h/6c) Business Law (6h/6c)	Company Law (6h/6c) Corporate Acc. (8h/6c) Principles of Marketing (6h/6c)	Cost Acc (7h/6c) Entrepreneurship Development (7h/6c) EXIM Proc & Doc / Financial Rep. & Analysis / Managing Innovation / Service Marketing (6h/6c)	MC - Auditing & Assurance, Income Tax Law & Practice, Banking Law & Practice, Logistics & Supply Chain Mgt. (6h/6c) ME - Adv. Corp. Acc./ Retailing Mgt / Social Entrepreneurship / International Trade Promotion (6h/6c)	Financial Management (6h/6c) Human Resource Management (6h/6c) Management Accounting (6h/6c)	MC - 100 ME - 12
	Business Accounting (6h/3c)	Business Process & Management / Statistics for Decision Making / Computerized Acc (6h/3c)	Fundamentals of Management / Basic Accounting / Digital Marketing (5h/3c)	E-Commerce / Intro to Income Tax / Stock Market Operations / Supply Chain Mgt. (5h/3c)		Stock Market Operations & Portfolio Mgt / Consumer Behaviour & Marketing Research / New Venture Creation & Small Business Mgt / MNCs & International Bus. Environment (12h / 15c)	AR - 6 AO - 6 SK - 15
IV			BT/AT/NME (3h/2c)	BT/AT/NME (3h/2c)			4
	Foundation Course (3h/1c)	Foundation Course (3h/2c) EVS	Foundation Course (2h/1c)	Foundation Course (2h/1c)			5
V	Co-Curricular	Co-curricular (90h/1c)					1
			Outreach	Outreach 90 (2)			2
Hr. / Cr	30h / 22c	30h / 23c + 1c	30h / 26c	30h / 26c +2c	30h / 30c	30h / 33c	163c

LOYOLA COLLEGE (AUTONOMOUS), CHENNAI – 600 034.
DEPARTMENT OF COMMERCE
(2019 – Restructured Curriculum)

OVERALL COURSE STRUCTURE

Sem	Sub Code	Course Title	T/L/P	Cat.	Credits	Hrs.
I	UTL 1101	General Tamil-I	T	GL	3	3
	UFR 1101	French for Beginners - I				
	UOL 1101	Hindi Prose -I				
	UOL 1104	General Sanskrit-I				
I	UEL 1201	General English- I (Advanced)	T	GE	3	6
	UEL 1202	General English- I (Intermediate)				
	UEL 1203	General English- I (Basic)				
I	UCO1501	Financial Accounting	T	MC	6	6
I	UCO1502	Business Management	T	MC	6	6
I	UCO1301	Business Accounting	T	AR	6	6
II	UTL 2101	General Tamil-II	T	GL	3	3
	UFR 2101	French for Beginners - II				
	UOL 2101	Hindi Prose –II				
	UOL 2103	General Sanskrit-II				
II	UEL 2201	General English- II (Advanced)	T	GE	3	6
	UEL 2202	General English- II (Intermediate)				
	UEL 2203	General English- II (Basic)				
II	UCO 2501	Business Law	T	MC	6	6
II	UCO 2502	Digital Accounting & Assurance	L	MC	6	6
II	UCO 2107	Business Process Management	T	AR	6	6
II	UCO 2302	Statistics for Decision Making	T	AR	6	6
II	UCO 2303	Computerized Accounting		AR	6	6
III	UTL 3101	General Tamil-III	T	GL	3	3
	UFR 3101	French for Beginners - III				
	UOL 3101	Hindi Poetry -III				
	UOL 3102	General Sanskrit-III				

Sem	Sub Code	Course Title	T/L/P	Cat.	Credits	Hrs.
III	UEL 3201	General English- III (Advanced)	T	GE	3	5
	UEL 3202	General English- III (Intermediate)				
	UEL 3203	General English- III (Basic)				
III	UCO 3501	Company Law	T	MC	6	6
III	UCO 3502	Corporate Accounting	T	MC	6	8
III	UCO 3503	Principles of Marketing	T	MC	6	6
III	UCO 3401	Fundamentals of Management	T	AO	3	5
III	UCO 3402	Basic Accounting	T	AO	3	5
III	UCO 3403	Digital Marketing	T	AO	3	5
IV	UTL 4102	General Tamil-IV	T	GL	3	3
	UFR 4101	French for Beginners - IV				
	UOL 4101	Hindi Poetry –IV				
	UOL 4102	General Sanskrit-IV				
IV	UCO 4501	Cost Accounting	T	MC	6	7
IV	UCO 4502	Entrepreneurship Development	T	MC	6	6
IV	UCO 4601	EXIM Procedure & Documentation	T	ME	6	6
IV	UCO 4602	Financial Reporting & Analysis	T	ME	6	6
IV	UCO 4603	Managing Innovation	T	ME	6	6
IV	UCO 4604	Service Marketing	T	ME	6	6
IV	UCO 4401	E-Commerce	T	AL	3	5
IV	UCO 4402	Introduction to Income Tax	T	AO	3	5
IV	UCO 4403	Stock Market Operations	T	AO	3	5
IV	UCO 4404	Supply Chain Management	T	AO	3	5
V	UCO 5501	Auditing & Assurance	T	MC	6	6
V	UCO 5502	Income Tax Law & Practice	T	MC	6	6
V	UCO 5503	Banking Law & Practice	T	MC	6	6
V	UCO 5504	Logistics & Supply Chain Management	T	MC	6	6
V	UCO 5601	Advanced Corporate Accounting	T	ME	6	6
V	UCO 5602	Retail Management	T	ME	6	6
V	UCO 5603	Social Entrepreneurship	T	ME	6	6
V	UCO 5604	International Trade Promotion	T	ME	6	6

Sem	Sub Code	Course Title	T/L/P	Cat.	Credits	Hrs.
VI	UCO 6501	Management Accounting	T	MC	6	6
VI	UCO 6502	Financial Management	T	MC	6	6
VI	UCO 6503	Human Resource Management	T	MC	6	6
VI	UCO 6701	Stock Market Operations & Portfolio Management	T	SK	12	12
VI	UCO 6702	Consumer Behavior & Marketing Research	T	SK	12	12
VI	UCO 6703	New Venture Creation & Small Business Management	T	SK	12	12
VI	UCO 6704	Multinational Corporations & International Business Environment	T	SK	12	12

COURSE DESCRIPTORS

Course Code	UCO 1501
Course Title	FINANCIAL ACCOUNTING
Credits	06
Hours/Week	06
Category	Major Core (MC)– Theory
Semester	I
Regulation	2019
<p>Course Overview:</p> <ol style="list-style-type: none"> 1. The course aims to cover the basic concepts, convention, AS, IFRS and other aspects of preparation of business transactions. 2. An emphasis on preparation of final Accounts and Non-Trading Organizations Accounts. 3. Learn how to start a partnership firm and prepare partnership Accounts. 4. Systematically record the transactions of branch Accounts, departmental Accounts and hire purchase Accounts. 5. Learn the importance of average due date, Account Current and its practical applicability. 	
<p>Course Objectives:</p> <ol style="list-style-type: none"> 1. To understand the concepts of Accounting, Accounting Standards and IFRS. 2. To apply knowledge of accounting process to prepare the Final accounts of sole proprietorship and Non-profit organizations. 3. To identify the accounting process for the partnership firms and prepare the accounts for the same. 4. To examine the operational importance of Branch accounts and Departmental accounts. 5. To analyze the Average Due Date and Account Current for settlement of accounts. 6. To critically assess the importance of purchase of goods on Hire Purchase system. 	
Prerequisites	Basic knowledge of accounts.

SYLLABUS				
UNIT	CONTENT	Hrs	COs	Cognitive Level
I	Meaning and scope of accounting – Introduction to types of business – Brief outline on Accounting Standards and IFRS – Preparation of Manufacturing Trading Accounts. – Trading Accounts – Profit & Loss Accounts – Advanced problems in final accounts of a sole proprietor.	15	CO 1 CO 2 CO 3 CO 4 CO 5	K1, K2, K3, K4, K5, K6
II	Meaning – Trading Vs Non-trading organizations – Receipts and Payments Accounts - Income and Expenditure Accounts – Balance sheet of non-profit organizations with adjustments.	15	CO 1 CO 2 CO 3 CO 4 CO 5	K1, K2, K3, K4, K5, K6
III	Fundamentals of Partnership – Computation of sacrificing and gaining ratios – Admission cum Retirement of a partner - Death of a partner - Dissolution of a firm (excluding insolvency & piecemeal distribution) – Limited liability partnership (theory Only)	16	CO 1 CO 2 CO 3 CO 4 CO 5	K1, K2, K3, K4, K5, K6
IV	Branch Accounts – Dependent Branches – Stock and debtors' system - Departmental Accounts – Inter-departmental transfer at cost price & invoice price.	16	CO 1 CO 2 CO 3 CO 4 CO 5	K1, K2, K3, K4, K5, K6
V	Average due date – Account current – Hire purchase accounting – Calculation of interest – Journal and ledger in the books of Hirer and Hire vendor - Treatment of partial and complete Repossession - Debtor's method – Stock & debtors' method.	16	CO 1 CO 2 CO 3 CO 4 CO 5	K1, K2, K3, K4, K5, K6
Text Books:				
1. Financial Accounting, S.P. Jain & K. L. Narang, Kalyani Publishers.				
2. Financial Accounting, Reddy & Murthy, Margham Publications				

Suggested Readings:

1. Financial Accounting R. Gupta R. L, & Gupta V. K., Sultan Chand Publications
2. Advanced Accounts (volume 1), M C Shukla, T.S Grewal, S C Gupta., S Chand publications
3. Financial Accounting, Gabriel John & Marcus A, Tata McGraw Hill Publishing Company Ltd
4. Financial Accounting, S.N. Maheshwari, S.K. Maheshwari & Sharad K. Maheshwari, Vikas Publishing House.

Web Resources:

1. <https://www.ifrs.org/>
2. <https://www.icai.org/post/accounting-standards-as>
3. <http://icmai.in/upload/Students/Syllabus2016/Archive/Foundation/Paper-2-Fdn-Syl2016.pdf>
4. <http://www.mca.gov.in/MinistryV2/Ilpact.html>
5. <https://www.investopedia.com/terms/b/branch-accounting.asp>
6. <https://www.yourarticlelibrary.com>

COURSE OUTCOMES

Upon successful completion of this course, the student will be able to:

Cos	Statements	Bloom's Level
CO1	Understand and recall the concepts of Accounting, Accounting Standards and other aspects of preparation of business transactions.	K1, K2
CO2	Apply knowledge of accounting process in the preparation of final accounts of various concerns.	K3
CO3	Analyze the financial statements of partnership firms and prepare the accounts for the same.	K4
CO4	Explain the concepts of branch accounts, departmental accounts, hire purchase and to evaluate the payment dues on a particular date.	K5
CO5	Construct a financial accounting framework suitable for the business to help stakeholders with financial information.	K6

Course Code	UCO1502
Course Title	Business Management
Credits	06
Hours/Week	06
Category	Major Core (MC)– Theory
Semester	I
Regulation	2019
Course Overview:	
<p>This Course -</p> <ul style="list-style-type: none"> • Covers the School of Thoughts contributed by the Thinkers towards the dimensions in the process of management. • Explains the basic concepts of Planning, Organizing, Staffing, Coordination and Controlling in business enterprises • Identifies the importance of communication, motivation and leadership aspects involved in management routines. • Observe the process of centralization and decentralization of activities and control mechanism involved in the business organization. • Gives an exposure on contemporary trends in management using Six Sigma, Total Quality Management and the Change Management. 	
Course Objectives:	
<p>The students will be able to</p> <ul style="list-style-type: none"> • Understand the basic concepts of all the functional areas of Management. • Identify the concept and purpose of decision making and induce critical thinking in students. • Explain the issues relating to bringing the resources together, including personnel, materials and equipment. • Comprehend upon the matters relating to Control and Coordination. • Get acquainted with contemporary trends such as Crisis management, Six Sigma and Total Quality Management. 	
Prerequisite	Basic Knowledge on Managerial Aspects.

SYLLABUS				
UNIT	CONTENT	Hrs.	COs	Cognitive Level
I	Meaning, Definition, Characteristics, Objectives, Importance; Nature of Management - Management as a Science, Art, and Profession, Levels of Management, Managerial Skills, Task and Responsibilities of Professional Manager, Functional areas of management, Contribution of Management Thinkers- Fredrick Taylor, Henry Fayol, Mary Fallot, Elton Mayo- Systems Management - Contingencies Management - Case study.	20	CO1 CO2 CO3 CO4 CO5	K1, K2, K3, K4, K5, K6
II	Concept, Features, Importance, Planning process, Types of planning- Types of Plan-Objectives, Strategy, Policy, Procedures, Programs, Method, Rule, Budget, Limitations of planning- Decision Making -Decision Tree - Case study.	18	CO1 CO2 CO3 CO4 CO5	K1, K2, K3, K4, K5, K6
III	Definition-Concept, Features, Importance, Limitations, Organizing process, Types, and Structure, Centralization and De-Centralization, Delegation, Depart mentation Growth in Organization-Elements of Directing, Supervision, Motivation, Leadership, Communication-Case study	15	CO1 CO2 CO3 CO4 CO5	K1, K2, K3, K4, K5, K6
IV	Co-ordination-Concept, Features, Importance, Limitations, Types, Essence of Management-Controlling- Importance, Limitations, Control process, Essentials of a Good Control System, Techniques of Control- Traditional and Non-Traditional Control devices, Relationship between Planning and Controlling-Case study.	10	CO1 CO2 CO3 CO4 CO5	K1, K2, K3, K4, K5, K6
V	Change Management, Crisis Management, Strategic Management, Total Quality Management, Six Sigma, Risk Management, Global Practices in Management, Computer Aided Management - Case study.	15	CO1 CO2 CO3 CO4 CO5	K1, K2, K3, K4, K5, K6

Text Books:

1. Business Management, Gupta C.B, Sultan Chand & Sons Publications
2. Principles and Practice of Management, Pillai. R S N & Kala. S, Sultan Chand & Sons Publications

Suggested Readings:

1. Gupta C.B, Business Management, Sultan Chand & Sons, New Delhi, 15th Revised Edition, 2018.
2. Pillai. R S N & Kala.S, Principles and Practice of Management, Sultan Chand & Sons, New Delhi, Ist Edition, 2013.
3. Prasad.L.M., Principles and Practice of Management, Sultan Chand & Sons; Eighth edition, 2013.
4. Pagare Dinkar, Business Management, Sultan Chand & Sons, New Delhi, 2018.

Web Resources:

1. <https://rb.gy/br9jrq>
2. <https://businessjargons.com/planning.html>
3. https://www.managementstudyguide.com/directing_function.htm
4. <https://rb.gy/rpaekq>
5. <https://rb.gy/gql04g>

COURSE OUTCOMES

COs	STATEMENTS	BLOOM's LEVEL
CO1	Understand the principles of management and roles and skills of a manager.	K1 & K2
CO2	Integrate and apply planning, organic, decision-making, staffing and directing process in an organization. `	K3
CO3	Analysis situation that requires specific leadership, communication and control.	K4
CO4	Evaluate the range of motivation, coordination, leadership, dynamics and control in the business.	K5
CO5	Demonstrate ethical practices in business by applying learned principles and theories of management.	K6

Course Code	UCO 1301
Course Title	BUSINESS ACCOUNTING
Credits	03
Hours / Week	06
Category	Allied Required (AR) – Theory
Semester	I
Regulation	2019
<p>Course Overview:</p> <p>This Course -</p> <ul style="list-style-type: none"> ● Covers the accounting concepts, principles and theories to aid in decision-making. ● Emphasizes the procedure for making entry in the books of accounts, maintenance of books of accounts and records. ● Provides profound knowledge and understanding in the preparation of financial statements that provide financial information for decision making. ● Gives fundamental knowledge and understanding on Cost accounting concepts, Ratio Analysis and Marginal Costing techniques. 	
<p>Course Objectives:</p> <p>The students will be able to -</p> <ul style="list-style-type: none"> ● Understand the accounting principles and concepts and prepare Journal, Ledger, Trial Balance. ● Apply accounting concepts and methods in the preparation of Final Accounts of a sole proprietorship concern. ● Explain the various elements of cost and the procedure for preparation of Cost Sheet. ● Analyze and interpret the financial statements using Ratio Analysis technique to assess the financial position and performance of organizations. ● Explore and apply the techniques of Marginal costing to determine the product cost for optimal managerial decision making and control. 	
Prerequisites	Basic knowledge in accounting

SYLLABUS

UNIT	CONTENT	Hrs.	COs	Cognitive Level
I	Basic accounting concepts & Preparation of Journal Entries, Ledger, Trial Balance: Accounting principles – Meaning - Characteristics - Accounting concepts and conventions - Journal Entries – Ledgers - Trial balance.	15	CO 1 CO 2 CO 3 CO 4 CO 5	K1, K2, K3, K4, K5, K6
II	Final Accounts of Sole Proprietor: Final accounts - Meaning and significance of preparing Final accounts - Preparation of Final accounts of sole trader with simple adjustments.	15	CO 1 CO 2 CO 3 CO 4 CO 5	K1, K2, K3, K4, K5, K6
III	Cost sheet: Meaning - Objectives - Difference between Cost sheet and Final accounts - Preparation of Cost sheet - Preparation of Tender.	16	CO 1 CO 2 CO 3 CO 4 CO 5	K1, K2, K3, K4, K5, K6
IV	Ratio Analysis: Meaning - Objectives - Merits and demerits – Types - Profitability ratios - Turnover ratios - Solvency ratios.	16	CO 1 CO 2 CO 3 CO 4 CO 5	K1, K2, K3, K4, K5, K6
V	Marginal costing: meaning - advantages and limitations – Cost-Volume Profit Analysis – Break Even Analysis – Application of marginal costing in managerial decision making - key factor - Make or Buy decision - Product elimination decision - Sales Mix decision – export decision.	16	CO 1 CO 2 CO 3 CO 4 CO 5	K1, K2, K3, K4, K5, K6

Text Books:

- S. P. Jain & K.L. Narang, Financial Accounting, Kalyani Publishers.
- B.S. Khanna, G.K. Ahuja, I.M. Pandey, S.C.L. Batra, Practical Costing, Sultan Chand & Sons Company Ltd.
- S.N. Maheshwari & Sharad K. Maheshwari, Principles of Management Accounting, Sultan Chand & Sons.

Web Resources:

- <https://www.mbacrystalball.com/blog/accounting>
- <https://easynotes4u.com/journal-ledger-trial-balance-financial-accounting-practical-problems-and-solutions>
- <https://www.accountingnotes.net/final-accounts/preparation-of-final-accounts-india-accounting/13498>

- <https://theinvestorsbook.com/cost-sheet.html>
- <https://www.accountingtools.com/articles/ratio-analysis.html>
- <http://www.financialaccountancy.org/marginal-costing/marginal-costing>

COURSE OUTCOMES

COS	STATEMENTS	BLOOM'S LEVEL
CO1	Understand and recall the basic principles & concepts of accounting.	K1, K2
CO2	Apply accounting concepts in the preparation of various Accounting Statements for analysis and decision making.	K3
CO3	Analyse the various elements of cost for determination of cost and profit.	K4
CO4	Evaluate Financial Statements by using Ratio Analysis and apply Marginal Costing technique for various managerial decisions.	K5
CO5	Integrate accounting knowledge with strategic decision-making to resolve real life business problems and improve organizations performance.	K6

Course Code	UCO 2501
Course Title	BUSINESS LAW
Credits	06
Hours/Week	06
Category	Major Core (MC) – Theory
Semester	II
Regulation	2019
<p>Course Overview: -</p> <p>In this Course students will be able to:</p> <ul style="list-style-type: none"> • Learn the provisions of general contracts and special contracts • Apply the special provisions while carrying out personal and business transactions. • Avoid committing illegal, immoral and unlawful activities while discharging various business transactions • Enforce their rights as consumers and discharge their duties as stakeholders of various businesses 	
<p>Course Objectives: -</p> <p>The student will be able to:</p> <ul style="list-style-type: none"> • Understand the relevance of business law to individuals and businesses • Identify the fundamental legal principles to be followed for various contracts • Compare and contrast the provisions relating to avoidance of illegal, unlawful and immoral activities • Analyse the rights of consumers related to buying goods and availing of services. • Interpret the legal framework in applying the provisions of Contract Act and Consumer Protection Act 	
Prerequisites	Basic knowledge on Legal aspects of Business

SYLLABUS				
UNIT	CONTENT	Hrs	COs	Cognitive Level
I	LAW OF CONTRACT - The Indian Contract Act 1872- meaning and definition of contract-essential Elements of a valid contract- Classification of contracts. Offer- meaning – definition-rules relating to offer – tenders - cross and counter offer. Acceptance-meaning and definition - Legal rules as to acceptance-communication - offer and acceptance- revocation of acceptance-revocation of offer and acceptance. Consideration – meaning-definition -legal rules relating to consideration-stranger to contract and consideration-contracts without consideration- Capacity to contract- free consent and legality of object.	15	CO 1 CO 2 CO 3 CO 4 CO 5	K1, K2, K3, K4, K5, K6
II	PERFORMANCE, DISCHARGE AND REMEDIES FOR BREACH OF CONTRACT - 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-Meaning of Discharge, Breach & remedies of Contract.	15	CO 1 CO 2 CO 3 CO 4 CO 5	K1, K2, K3, K4, K5, K6
III	CONTRACT OF INDEMNITY AND GUARANTEE, CONTRACT OF BAILMENT AND PLEDGE - Indemnity: Essential Features-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. Bailment: Meaning-Classification-duties and rights of bailer and Bailey- difference between bailment and pledge-rights and duties of Pawnor and Pawnee.	16	CO 1 CO 2 CO 3 CO 4 CO 5	K1, K2, K3, K4, K5, K6
IV	SALE OF GOODS ACT 1930: Sale of goods-agreement to sell-sale and hire purchase agreement-sale and bailment-sale and contract for work and materials-subject matter of	16	CO 1 CO 2 CO 3 CO 4 CO 5	K1, K2, K3, K4, K5, K6

	contract of sale –document of title to goods- price- stipulations to time- condition and warranties- caveat emptor (excluding transfer of property- sale by non-owners- exceptions- delivery of goods-rules as to delivery of goods)- rights and duties of the buyer-unpaid seller-rights of Unpaid seller- auction sales.			
V	CONSUMER PROTECTION ACT Definitions – Objects- central and state consumer protection council-consumer disputes-redressal agencies forum-consumer disputes redressal commission-State and National Levels.	16	CO 1 CO 2 CO 3 CO 4 CO 5	K1, K2, K3, K4, K5, K6
Text Books:				
<ul style="list-style-type: none"> • Kapoor N.D, Business Law, Sultan Chand & Sons, 2020 • Kuchhal, Mercantile Law, Vikas Publishing House, 2019 • Balachandran V, & Thothadri, Business Law, Tata McGraw-Hill, 2020 				
Suggested Readings:				
<ul style="list-style-type: none"> • Kapoor N.D, Mercantile Law, Sultan Chand & Sons, 2020 • R. S. N. Pillai & Bhagirathi, Mercantile Law, Sultan Chand & Sons, 2020 • P. C. Tulsian, Business Law, Tata McGraw-Hill, Latest Edition, 2020 • V. K. Jain & Shashank S, Business Laws, Taxmann Publication, 2020 				
Web Resources				
<ul style="list-style-type: none"> • https://www.geektonight.com/indian-contract-act-1872/ • https://www.docsity.com/en/business-law-notes-on-the-law-of-contract/2598540/ • https://www.slideshare.net/WelingkarDLP/dischargeperformance-ofcontract?from_action=save • https://www.jandkicai.org/pdf/16817Discharge.pdf • https://businessjargons.com/contract-of-indemnity.html • https://legodesk.com/legopedia/contract-of-indemnity/ • https://www.toppr.com/guides/business-laws-cs/indian-contract-act-1872/contract-of-guarantee/ • https://www.toppr.com/guides/business-law/the-sale-of-goods-act-1930/ 				

COURSE OUTCOMES

COs	STATEMENTS	BLOOM'S LEVEL
CO1	Understand and recall the fundamental legal principles laid down in Indian Contract Act, Sale of Goods Act & Consumer Protection Act.	K1, K2
CO2	Identify and apply provisions of Indian Contract Act, Sale of Goods Act and Consumer Protection Act.	K3
CO3	Compare and contrast the procedures involved in Indian Contract Act, Sale of Goods Act and Consumer Protection Act.	K4
CO4	Evaluate situations using Case Laws covered under Indian Contract Act, Sale of Goods Act and Consumer Protection Act.	K5
CO5	Judge and develop procedures that are required under Indian Contract Act, Sale of Goods Act and Consumer Protection Act.	K6

Course Code	UCO 2502
Course Title	DIGITAL ACCOUNTING AND ASSURANCE
Credits	6
Hours / Week	6
Category	(MC) – Theory
Semester	II
Regulation	2019
<p>Course Overview:</p> <p>This Course</p> <ul style="list-style-type: none"> • Designed to educate the concepts of digital accounting & assurance and its importance in business. • Highlights the components of computer and accounting software which are need for efficient method of recording the accounts data in the digital platform. • Gives the practical explanation of computerized management of employee payroll, digital filling of financial data and preparation of various reports. • Covers the recent trends in accounting like Block chain technology, digital business and its assurance. 	
<p>Course Objectives:</p> <p>The students will be able to</p> <ul style="list-style-type: none"> • Understand the important of digitalized accounting system and the spread sheet. • Apply the concept of accounting software and preparation of accounts in tally software. • Evaluate the advanced features in tally software and the provisions for various e-filling. • Evaluate the functions of block chain technology and bit coins. • Understand the digital business and the need for digitalization for effective management of business. 	
Prerequisites	Basis computer knowledge and internet.

SYLLABUS				
UNIT	CONTENT	Hrs.	COs	Cognitive Level
I	Fundamentals of computers & MS Excel - Computer hardware, software, input and output devices, cloud computing – Meaning, process, advantages. Introduction to MS Excel – Entering, editing and formatting of data & Charts, managing worksheets, changing views – Data tools, applying conditional logics, Managing Pivot tables, protecting data, Creating aggregate reports.	15	CO 1 CO 2 CO 3 CO 4 CO 5	K1, K2, K3, K4, K5, K6
II	Computerized Accounting using Tally ERP - Tally ERP 9 – Fundamentals of Tally.ERP9 – Creation of company, features and configurations, creating accounting ledgers and groups, inventory master creation, Vouchers – voucher entries, creating new voucher types, creating item and account invoice, cost center and cost categories, order processing.	20	CO 1 CO 2 CO 3 CO 4 CO 5	K1, K2, K3, K4, K5, K6
III	Advanced features of Tally in accounting - Payroll administration, configuration and recording TDS transactions, E-Filing of TDS returns, Emailing in Tally, enabling GST and defining tax details, transferring ITC to GST, GST reports, GST tax payments, annual returns in GST, E-Way bill – Contents, E-Filing of GST returns.	15	CO 1 CO 2 CO 3 CO 4 CO 5	K1, K2, K3, K4, K5, K6
IV	Accounting using Block chain technology - Future of accounting, Block chain – Meaning, uses – application of cryptocurrency in Block chain, Block chain dynamics, Supply chain and identity on Block chain, bit coins – meaning, uses, payments using bit coins, law relating to bitcoin usage around globe.	15	CO 1 CO 2 CO 3 CO 4 CO 5	K1, K2, K3, K4, K5, K6
V	Digital business service delivery & assurance -Digital service delivery – Meaning, digital service transformation, enhancement in business, Internet of things in business – areas of application, digital assurance – Meaning, application in business, Robotics and drone-based audit.	13	CO 1 CO 2 CO 3 CO 4 CO 5	K1, K2, K3, K4, K5, K6

<p>Text Books:</p> <ol style="list-style-type: none"> 1. Learn Tally. ERP 9 with GST and E-way bill, Rajesh Chedda, Ane Books Pvt. Ltd. 3rd Edn. 2. Microsoft Excel 2016 Data analysis and business modeling, Wayne L. Winston, Microsoft
<p>Suggested Readings:</p> <ol style="list-style-type: none"> 1. Alexis Leon, Enterprise resource planning, Mc Graw Hill Education, 3rd edition 2. Oleksandr Melnychenko, Block chain technology in accounting and auditing, Kindle edition.
<p>Web Resources:</p> <ol style="list-style-type: none"> 1. http://www.functionx.com/excel/Lesson01.htm 2. https://www.tallyschool.com/tally-accounting-tutorials/ 3. https://www.investopedia.com/terms/b/blockchain.asp 4. https://www.investopedia.com/terms/b/blockchain.asp

COURSE OUTCOMES

COs	Statements	Bloom's Level
CO1	Understand the important of digitalized accounting system and the Excel.	K1, K2
CO2	Examine the concept of accounting software and preparation of accounts using Tally, Spreadsheet and Block Chain Technology.	K3
CO3	Identify and analyse the advances features in tally software and the provisions of tally for various e-filling.	K4
CO4	Evaluate the functions used in Spreadsheet, Tally and Block Chain technology.	K5
CO5	Construct digitalized format of recording and dealing with various transactions for effective business management.	K6

Course Code	UCO 2107
Course Title	BUSINESS PROCESS MANAGEMENT
Credits	3
Hours/Week	6
Category	Allied Required (AR) - Theory
Semester	II
Regulation	2019
Course Overview:	
<p>This Course-</p> <ul style="list-style-type: none"> • Exposes the various dimension of business enterprise systems in India • Edifies the fundamentals of Business Process Management and ERP • Reconnoiters the various support extended by ERP in managing materials, human resources and finance. • Explores the emerging trends in the Business Process Management with ERP integration 	
Course Objectives:	
<p>The students will be able to-</p> <ul style="list-style-type: none"> • Understand the overview of business enterprise in India and familiarize with various forms of business organizations • Comprehend the basic concepts of Business Process Management and ERP • Appraise the role of ERP in accomplishing optimum utilization of various business resources • Reckon the factors related to ERP planning, selection, implementation and evaluation • Evaluate the organizational and Industrial impact of ERP in business 	
Prerequisites	Basic knowledge on Business Enterprise

SYLLABUS				
UNIT	CONTENT	Hrs.	COs	Cognitive Levels
I	Introduction to Business Process Management- Overview of the enterprise systems- characteristics- risks and benefits- fundamental technology, Concept of Business Process Management, Implementation of cross functional integrated ERP systems.	20	CO 1 CO 2 CO 3 CO 4 CO 5	K1, K2, K3, K4, K5, K6
II	Material Management, Sales and Marketing- Purchasing, Receiving, storage and Controlling, Sales and Marketing, ERP application in material, sales and marketing activities.	15	CO 1 CO 2 CO 3 CO 4 CO 5	K1, K2, K3, K4, K5, K6
III	Human Resource Management -Introduction to Human Resource Management, Human Resource Information System, ERP in Human Resource Management	15	CO 1 CO 2 CO 3 CO 4 CO 5	K1, K2, K3, K4, K5, K6
IV	Finance and ERP- Various aspects of Financial Accounting, Budgeting and cost controlling, Executive Information System and Business Planning.	15	CO 1 CO 2 CO 3 CO 4 CO 5	K1, K2, K3, K4, K5, K6
V	ERP Implementation-ERP Planning, Evaluation and selection -ERP implementation, Methodology and Framework- Maintenance of ERP- Organizational and Industrial impact.	13	CO 1 CO 2 CO 3 CO 4 CO 5	K1, K2, K3, K4, K5, K6
Text Books:				
<ol style="list-style-type: none"> 1. Jagan Nathan Vaman, ERP in Practice: ERP Strategies for Steering Organizational Competence and Competitive Advantage, First Edition, Tata McGraw-Hill, New Delhi, 2007 2. Alexis Leon, Enterprise Resource Planning, Second Edition, Tata McGraw-Hill, 2008 				
Suggested Readings				
<ol style="list-style-type: none"> 1. Mahadeo Jaiswal and Ganesh Vanapalli, Text book of Enterprise Resource Planning, First Edition, Macmillan India, New Delhi, 2009. 2. Vinod Kumar Grag and N.K. Venkitakrishnan, ERP-Concepts and Practice, Prentice Hall of India, Second Edition, 2011. 				

Web Resources

- <https://www.qad.com/what-is-erp>
- <https://www.netsuite.com/portal/products/erp.shtml>
- <https://insights.sap.com/what-is-erp/>
- <https://dynamics.microsoft.com/en-in/erp/what-is-erp/>

COURSE OUTCOMES

COs	STATEMENTS	BLOOM'S LEVEL
CO1	Understand the overview of business enterprise in India and familiarize with various forms of business organizations	K1, K2
CO2	Comprehend the basic concepts of Business Process Management and ERP	K3
CO3	Appraise the role of ERP in accomplishing optimum utilization of various business resources Appraise the role of ERP in accomplishing optimum utilization of various business resources	K4
CO4	Reckon the factors related to ERP planning, selection, implementation and evaluation	K5
CO5	Customize ERP system for various business enterprises to realize its objectives.	K6

Course Code	UCO 2302
Course Title	STATISTICS FOR DECISION MAKING
Credits	04
Hours / Week	06
Category	Allied Required (AR) – Theory
Semester	II
Regulation	2019
<p>Course Overview:</p> <p>This Course -</p> <ul style="list-style-type: none"> ● Imparts knowledge of basic statistical concepts used in business. ● Enhances analytical thinking and analytical skills. ● Provides applications of statistical techniques for business decision making. ● Develops the logical reasoning ability and interpretation of various statistical results. ● Comprehends statistical applications in the fields of Commerce, Economics and Management. 	
<p>Course Objectives:</p> <p>The students will be able to –</p> <ul style="list-style-type: none"> ● Describe and discuss the key terminology, concepts, tools and techniques used in business statistical analysis. ● Identify and apply appropriate statistical techniques for presenting, analyzing, interpreting business data to decide on various practical problems in business. ● Provide comprehensive knowledge to calculate the measures of central tendency, dispersion, asymmetry, correlation coefficient and regression. ● Understand time series, index numbers and explain its uses and methods. ● Describe the meaning of operations research, its techniques and applications. 	
Prerequisites	Basic knowledge in Mathematics and Statistics

SYLLABUS				
UNIT	CONTENT	Hrs	COs	Cognitive Levels
I	Measures of Central tendency: Simple averages – Mean, Median and Mode – Weighted arithmetic mean. Measures of Dispersion: Range – Quartile deviation – Mean deviation – Standard deviation – Coefficient of Variation. Skewness: Karl Pearson and Bowley’s Coefficient of Skewness. Moments – Kurtosis.	16	CO1 CO2 CO3 CO4 CO5	K1, K2, K3, K4, K5, K6
II	Curve fitting: Fitting a straight line. Correlation: Scatter diagram – Limits of correlation coefficient –Spearman’s Rank correlation coefficient – Simple problems.	15	CO1 CO2 CO3 CO4 CO5	K1, K2, K3, K4, K5, K6
III	Regression: Properties of regression coefficients and regression lines – forming statistical equation – Fitting trend by using statistical equation and finding out the future elements. Introduction to Multiple Regression Model – Logistics Regression.	15	CO1 CO2 CO3 CO4 CO5	K1, K2, K3, K4, K5, K6
IV	Time Series: 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 - Ratio-to trend method – Ratio to moving average method – Index Numbers – Types.	16	CO1 CO2 CO3 CO4 CO5	K1, K2, K3, K4, K5, K6
V	Elements of Operation Research: Linear Programming – Solving L.P.P. by Graphical method – Transportation problems – North-West Corner Rule – Least Cost Method – Vogel’s Approximation Method.	16	CO1 CO2 CO3 CO4 CO5	K1, K2, K3, K4, K5, K6
Textbooks:				
<ol style="list-style-type: none"> 1. Vital, P.R., Business Statistics and Operation Research, Margham Publications, Chennai. 2. Gupta, S.P., Statistical Methods, Sultan Chand and Sons Publishers, New Delhi. 3. R. S. N. Pillai and Bagavathi, S. Chand and Company Limited, New Delhi. 				

Suggested Readings:

1. Croxton and Cowden, Applied General Statistics. Sir Isaac Pitman and Sons. Ltd., London.
2. Gupta, S.C. and Kapoor, V.K. (2015), Fundamentals of Mathematical Statistics. Sultan Chand and Sons. New Delhi.
3. Kanti Swarup, Gupta, P.K. and Man Mohan (2016), Sultan Chand and Sons (P) Ltd., New Delhi.
4. Yule and Kendall (2016). Introduction to Theory of Statistics. Universal Book Stall, New Delhi.
5. Agarwal, Business Statistics & Operations Research, 2nd Ed., Kalyani Publishers, Ludhiana.
6. S. P. Gupta & P. K. Gupta & Manmohan, 2005, Business Statistics & Operations Research, 13th Ed., Sultan Chand & Sons, New Delhi.

Web Resources:

1. <https://www.dynamicutorialsandservices.org/2020/12/measure-of-central-tendency-business-statistics-notes.html>
2. http://www.ripaesodisha.nic.in/UPLOADPDF/LS_HSTC_6_MeasuresofDispersion.pdf

COURSE OUTCOMES

COS	STATEMENTS	BLOOM'S LEVEL
CO1	Understand various statistical tools for business decision-making.	K1, K2
CO2	Compute basic statistical parameters and predict the values of regression, correlation, time series, index numbers and by using linear programming.	K3
CO3	Solve problems for business decision-making and interpret solutions with various statistical and operations research techniques.	K4
CO4	Assess and use appropriate statistical and operations research techniques to infer business data.	K5
CO5	Construct a systematic approach with the application of various statistical and operations research techniques.	K6

Course Code	UCO 2303
Course Title	COMPUTERISED ACCOUNTING
Credits	04
Hours / Week	06
Category	Allied Required (AR) – Theory & Practical
Semester	III
Regulation	2019
<p>Course Overview:</p> <p>This Course-</p> <ul style="list-style-type: none"> ● Gives a basic knowledge of Computer, Cloud computing and ERP. ● Gives exposure to the various tools of MS Excel and its use in preparing financial statements. ● Covers the basics of Tally ERP 9. ● Emphasis on the advanced features of Tally ERP 9 on payroll administration, TDS and GST. 	
<p>Course Objectives:</p> <p>The students will be able to</p> <ul style="list-style-type: none"> ● Understand the basics of computer, Cloud Computing and Enterprise Resource Planning. ● Create and handle digital information of the business concern. ● Prepare financial statements by using MS Excel and Tally ERP 9. ● Get an adequate knowledge on advanced features of Tally ERP 9. ● Cope up with the latest developments and standards practiced in digital platform. ● Develop digital skill using advanced features of Tally and MS Excel. 	
Prerequisites	Knowledge about Computer and Accountancy.

SYLLABUS				
UNIT	CONTENT	Hrs.	COs	Cognitive Level
I	Basics of Computer – Computer hardware, software, input and output devices. Cloud computing – Meaning, process, advantages. Basics of ERP – Meaning, Types, Pros and Cons.	12	CO 1 CO 2 CO 3 CO 4 CO 5	K1, K2, K3, K4, K5, K6
II	Introduction to MS Excel – Entering, editing and formatting of data & Charts, managing worksheets, changing views – Data tools, applying conditional logics, Managing Pivot tables, protecting data, Creating aggregate reports.	18	CO 1 CO 2 CO 3 CO 4 CO 5	K1, K2, K3, K4, K5, K6
III	Tally ERP 9 – Fundamentals of Tally ERP 9 – Creation of company, features and configurations, creating accounting ledgers and groups, inventory master creation, Vouchers – voucher entries, creating new voucher types, creating item and account invoice.	18	CO 1 CO 2 CO 3 CO 4 CO 5	K1, K2, K3, K4, K5, K6
IV	Payroll administration, configuration and recording TDS transactions, E-Filing of TDS returns and E-mailing in Tally.	18	CO 1 CO 2 CO 3 CO 4 CO 5	K1, K2, K3, K4, K5, K6
V	Enabling GST and defining tax details, transferring ITC to GST, GST reports, GST tax payments, annual returns in GST and E-Filing of GST returns.	12	CO 1 CO 2 CO 3 CO 4 CO 5	K1, K2, K3, K4, K5, K6
<p>Text Books:</p> <ol style="list-style-type: none"> 1. P. Rizwan Ahmed., Computerized Applications in Business with Tally ERP 9, Margham Publications.,2017. 2. Tally education Pvt. Ltd., Official guide to financial accounting using Tally ERP 9, Fourth revised and updated edition, BPB Publications. 				

Suggested Readings:

1. Rajesh Chedda, Learn Tally. ERP 9 with GST and E-way bill, 3rd Edn., Ane Books Pvt. Ltd.
2. Wayne L. Winston, Microsoft Excel 2016 Data analysis and business modelling, Microsoft Press.

Web Resources:

1. <https://www.qad.com/what-is-erp#:~:text=ERP%20stands%20for%20%22Enterprise%20Resource,other%20processes%20of%20an%20organization.>
2. <https://support.microsoft.com/en-us/office/basic-tasks-in-excel-dc775dd1-fa52-430f-9c3c-d998d1735fca>
3. <https://tallysolutions.com/tally/what-is-tally-erp-9-and-how-to-use-it/#:~:text=ERP%209%20is%20one%20of,%2C%20and%20in%2Dbuilt%20customisability.>

COURSE OUTCOMES

COs	Statements	Bloom's Level
CO1	Understand and recall the basics of Computer, Cloud Computing and Enterprise Resources Planning.	K1, K2
CO2	Apply the ICT tools to maintain accounting records using MS Excel and Tally ERP9.	K3
CO3	Analyze information on financial transactions from internal and external operations of both small and large businesses.	K4
CO4	Evaluate and compare the accounting statements by using MS Excel and Tally ERP9.	K5
CO5	Create and handle accounting transactions and auditing practices digitally.	K6

Course Code	UCO 3501
Course Title	COMPANY LAW
Credits	06
Hours / Week	06
Category	Major Core (MC) – Theory
Semester	III
Regulation	2019
Course Overview:	
<p>This Course-</p> <ul style="list-style-type: none"> • Covers the key concepts of various provisions of Companies Act, 2013. • Emphasizes on the aspects of Issue and Allotment of shares. • Examines the legal and procedural aspects relating to distribution of dividend, transfer of unpaid or unclaimed dividend to Unpaid Dividend Account. • Comprehends on the various provisions of auditor - their appointment, qualifications, resignation, removal, duties and liabilities. • Provides knowledge on conduct of the Annual General Meeting, Extra-ordinary General Meeting and passing of ordinary and special resolutions. 	
Course Objectives:	
<p>The students will be able to-</p> <ul style="list-style-type: none"> • Understand the distinct features and forms of companies. • Identify the concept and purpose of issuing prospectus, Red Herring Prospectus, Shelf Prospectus and Abridged Prospectus. • Explain the importance in appointment of auditors and their qualification. • Comprehend upon the instances and apply the provisions of the Companies Act in distribution of dividend and unpaid dividend to Investor Education and Protection Fund. • Get acquainted with the procedure of appointment and removal of directors and the legal provisions relating to meetings of the board. 	
Prerequisites	Knowledge about basic provisions of Companies Act, 2013.

SYLLABUS				
UNIT	CONTENT	Hrs.	COs	Cognitive Level
I	Company – Definition–Characteristics– Lifting the corporate veil –Company-Classification on the basis of incorporation – On the basis of members - Private and Public - Privileges of private company – private and public company distinguished – On the basis of liability – On the basis of ownership - Government company - Foreign company – On the basis of control - Holding and Subsidiary company – One Person company (OPC).	20	CO1 CO2 CO3 CO4 CO5	K1, K2, K3, K4, K5, K6
II	Formation of company -Preliminary contracts – Certification of Incorporation - Advantages of Incorporation -Promotion - Certificate of commencement of Business– Promoters– Functions & Legal Status–MCA 21 – Scheme for filing statutory documents & other transactions by companies through electronic mode – Features of MCA 21- Company Law Administration – National Company Law Tribunal & Appellate Tribunal.	18	CO1 CO2 CO3 CO4 CO5	K1, K2, K3, K4, K5, K6
III	Memorandum of Association - Nature and Contents - Alteration of memorandum - Doctrine of ultravires - Articles of Association - Purpose and Content -Alteration of Articles - Doctrine of constructive notice and indoor management.	15	CO1 CO2 CO3 CO4 CO5	K1, K2, K3, K4, K5, K6
IV	Prospectus – Definition – Registration - Contents – Shelf Prospectus – Deemed prospectus – Statement in lieu of prospectus - Misstatement and their consequences – Share Capital – Meaning –Kinds – Alteration of share capital- Transfer and transmission of securities. - Dividend – Provisions for declaration of dividend – Auditor Appointment, Removal and Resignation – qualification and disqualification – Powers and duties of Auditor.	10	CO1 CO2 CO3 CO4 CO5	K1, K2, K3, K4, K5, K6

V	Annual General Meeting – Extraordinary General Meeting – Requisites for a valid Meeting –Quorum- Minutes of the Meeting – Board meeting – Voting and Poll – Resolution - Legal position of directors – Composition of Board of Directors-Appointment and removal of Directors- Disqualification of Directors - Director identification Number-Power of Board - Duties of Directors - Number of Directorship - Board Committees.	15	CO1 CO2 CO3 CO4 CO5	K1, K2, K3, K4, K5, K6
Text Books:				
<ol style="list-style-type: none"> 1. Kapoor N D, Company Law, Sultan Chand & Sons, New Delhi, (2019). 2. Dr M R Sreenivasan, Company Law, Margham Publication, Chennai (2017) 				
Suggested Readings:				
<ol style="list-style-type: none"> 1. Gogna P.P.S, A Textbook of Company Law, 11th Edition, S. Chand, New Delhi (2016). 2. G K Kapoor, Sanjay Dhamija, Company Law and Practice, 24th Edition, Taxmann (2019). 				
Web Resources:				
<ol style="list-style-type: none"> 1. https://www.icsi.edu/media/webmodules/FinalCompanyLawBook22092020.pdf 2. https://icmai.in/upload/Students/Syllabus2016/Inter/Paper-6-April-2021.pdf 				

COURSE OUTCOMES

COs	Statements	Bloom's Level
CO1	Understand and recall the provisions of the Companies Act, 2013.	K1, K2
CO2	Apply the provisions of Companies Act in formation and maintenance of documents, and appointment of auditors and directors.	K3
CO3	Adopt the provisions of Companies Act, 2013 in the preparation of various documents, appointment of directors, auditors and conduct of various meeting.	K4
CO4	Infer upon the provisions of the Companies Act, 2013 to deal on formation of company, powers & duties of directors, auditors and conduct of various meetings.	K5
CO5	Plan for formation, promotion and commencement and in management of companies.	K6

Course Code	UCO3502
Course Title	CORPORATE ACCOUNTING
Credits	06
Hours / Week	08
Category	Major Core (MC) – Theory
Semester	III
Regulation	2019
<p>Course Overview:</p> <p>This Course -</p> <ul style="list-style-type: none"> • Comprehends on the accounting treatment applied in floatation of capital in a company. • Envisages an understanding on various forms of capital that can be raised by a company. • Develops the accounting skills in the preparation of financial statements of the company as per Companies Act 2013. • Discusses on acquisition, alteration of capital, profits earned before incorporation by a company and internal reconstruction. • Enables the learner on valuation of goodwill and shares of the company. 	
<p>Course Objectives:</p> <p>The students will be able to -</p> <ul style="list-style-type: none"> • Apply accounting treatment for issue and redemption of shares and debentures. • Prepare the financial statements of Joint Stock Companies. • Understand the procedure for valuing the goodwill and shares of Company. • Determine the profits earned by a company before and after its incorporation. • Compute the purchase consideration and execute the accounting treatment required for acquisition of business. • Deal with alteration of share capital and internal reconstruction of a company. 	
Prerequisites	Knowledge about the basic accounting procedures.

SYLLABUS				
UNIT	CONTENT	Hrs.	COs	Cognitive Level
I	Floataion of Capital – I (Equity Shares): -Issue of Shares - Under Subscription and Over Subscription - Pro-rata Allotment - Forfeiture & Reissue of Shares - Rights Issue - Sweat Equity - Stock to Invest - Lien on Share - Buy Back of Shares - Accounting treatment for Bonus Shares - Issue of Shares for Cash and Kind. Underwriting of Shares & Debentures - Marked & Unmarked Applications - Firm Underwriting.	24	CO1 CO2 CO3 CO4 CO5	K1, K2, K3, K4, K5, K6
II	Floataion of Capital – II (Preference Shares & Debentures): - Meaning - Provisions relating to Issue and Redemption of Preference Shares- Redemption at Par and at Premium - Redemption out of Revenue reserve and out of Fresh Issue - Bonus Issue. Issue and Redemption of Debentures - Issue for cash and in Kind -Types of Redemption - Redemption without Creating Provision (problems) -Redemption with Creating Provision (excluding problems).	17	CO1 CO2 CO3 CO4 CO5	K1, K2, K3, K4, K5, K6
III	Financial Statement of Companies: - Objectives of Financial Statements - Preparation and Presentation of Financial Statements of Joint Stock Companies as per Schedule III of the Companies Act, 2013 - Form and Contents of Profit & Loss Account and Balance Sheet.	21	CO1 CO2 CO3 CO4 CO5	K1, K2, K3, K4, K5, K6
IV	Acquisition of Business & Profits Prior to Incorporation: - Acquisition of Business- Reason for Converting into a Company- Accounting Treatment -New Set of Books - Same Set of Books- Vendors' Suspense Account; Profits Prior to Incorporation - Meaning-Determination of Time Ratio & Sales Ratio-Ascertaining Pre-Incorporation and Post- Incorporation Profits.	18	CO1 CO2 CO3 CO4 CO5	K1, K2, K3, K4, K5, K6
V	Valuation of Goodwill & Shares and Internal Reconstruction: - Meaning of Goodwill - Factors affecting Valuation of Goodwill - Need and Methods of Valuing Goodwill; Valuation of Shares - Need and Methods of Valuing Shares; Alteration of Share Capital of Company - Internal Reconstruction - Accounting Treatment for Reduction of Share Capital.	20	CO1 CO2 CO3 CO4 CO5	K1, K2, K3, K4, K5, K6

Text Books:

1. Tulsian P.C. & CA Bharat Tulsian, Corporate Accounting, 2016, 2nd Edition, S. Chand, New Delhi.
2. Maheshwari S. N. CA Sharad K Maheshwari & Dr. Suneel K Maheshwari, 2018, 6th Edition, Vikas Publishing House, Chennai.

Suggested Readings:

1. MC Shukla, TS Grewal, SC Gupta, Advanced Accounts, 2018, Vol 2, 19th Edition, S. Chand
2. T S Reddy & A Murthy, Corporate Accounting, 2019, Vol 1, 6th Edition, Margham Publications.

Web Resources:

1. <https://resource.cdn.icai.org/62044bos50398cp4u1.pdf>
2. <https://www.accountingnotes.net/goodwill/valuation-of-goodwill-and-shares-accounting>
3. <https://www.yourarticlelibrary.com/accounting/accounting-problems/accounting-problems-relating-to-acquisition-of-business>
4. <https://www.termscompared.com/internal-vs-external-reconstruction>

COURSE OUTCOMES

COs	STATEMENTS	BLOOM'S LEVEL
CO1	Understand and apply the various accounting treatment relating to transactions of a company.	K1, K2
CO2	Determine the accounting procedures for issue and redemption of shares and debentures, acquisition of business, valuation of goodwill, shares, alteration of share capital and internal reconstruction.	K3
CO3	Analyze various accounting aspects required as per Companies Act, 2013 to record, infer and value the financial position of the company.	K4
CO4	Evaluate the conditions for the raise and redemption of capital, financial position of the company, factors of valuation of goodwill, shares and the conditions upon which alterations of share capital and internal reconstruction of companies.	K5
CO5	Construct the financial statement as per Companies Act 2013 for various financial decisions.	K6

Course Code	UCO 3503
Course Title	PRINCIPLES OF MARKETING
Credits	06
Hours/Week	06
Category	Major Core (MC) – Theory
Semester	III
Regulation	2019
<p>Course Overview: -</p> <p>This Course:</p> <ul style="list-style-type: none"> • Designed to introduce the basic principles of marketing applicable in the modern business world. • Exposes the concepts of the marketing process, market segmentation, target marketing and positioning. • Gives an exposure on the marketing environment, consumer and business markets, marketing mix strategies and recent trends in marketing. • Covers the recent developments and role of technology in marketing. 	
<p>Course Objectives:</p> <p>This Course enables the students-</p> <ul style="list-style-type: none"> • To expose students to the importance of Marketing in the Business World. • To understand and apply marketing concepts to real life situations from consumer and market perspectives. • To enable students to understand the fundamentals of marketing on its benefits, economic value, concepts, marketing mix and market segmentation. • To attain a broader understanding of both the internal and external marketing environment and strategies. • To get familiarize with the latest trends in the marketing process and strategies. 	
Prerequisites:	Pre-requisite knowledge is not mandatory.

SYLLABUS				
UNIT	CONTENT	Hrs	COs	Cognitive Level
I	Marketing and Marketing Process: Definition & Importance of Marketing – Marketing Process; Understanding the market place; Core Marketing Concepts (CMC), Customer Driven Marketing Strategies; Marketing Myopia, Demarketing, Remarketing, Segmentation, Targeting, Positioning (STP), Marketing Orientation, Marketing Plan and Program; Marketing Mix – Relationship Building Strategies – Customer Retention Strategies.	15	CO 1 CO 2 CO 3 CO 4 CO 5	K1, K2, K3, K4, K5, K6
II	Marketing Environment, Consumer Market and Business Market: Definition of Marketing Environment; Micro and Macro Environment – Consumer Markets; Consumer Buyer Behavior Model, Factors, Process and Types – Business Markets; Business Buyer Behavior Model, Factors, Process and Types – Market Intelligence and Marketing Research.	15	CO 1 CO 2 CO 3 CO 4 CO 5	K1, K2, K3, K4, K5, K6
III	Product and Pricing Strategies: Definition of Product & its Classification - Definition of Service & its Classification – Branding Strategies – Product Mix Strategies and Product Line – New Product Development Stages – Product Life Cycle (PLC), Definition of Pricing – Pricing Objectives – Factors Affecting Pricing – Pricing Strategies.	16	CO 1 CO 2 CO 3 CO 4 CO 5	K1, K2, K3, K4, K5, K6
IV	Distribution and Communication Strategies: Marketing Channels – Levels – Participants – Functions – Types – Channel Design Management – Channel Behavior – Organization and Conflict; Integrated Marketing Communication Mix; Advertising, Personal Selling, Sales Promotion, Direct Marketing and Public Relations – Communication Process – Steps in Developing Effective Marketing Communication – Setting Promotion Budget and Mix.	16	CO 1 CO 2 CO 3 CO 4 CO 5	K1, K2, K3, K4, K5, K6

V	Recent Trends in Marketing: Ethical Marketing –Green Marketing – Rural Marketing – Digital Marketing – Content Marketing – E-Commerce; Business to Business (B2B), Business to Consumer (B2C), Consumer to Consumer (C2C), Consumer to Business (C2B), Business to Administration (B2A), Consumer to Administration (C2A) – Social Media Marketing – Search Engine Optimization (SEO), Search Engine Marketing (SEM), Artificial Intelligence (AI), Augmented Reality Marketing (AR), Experiential Marketing, Sense of Mission Marketing.	16	CO 1 CO 2 CO 3 CO 4 CO 5	K1, K2, K3, K4, K5, K6
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Text Books:

1. Kotler Philip, Armstrong Gary, Agnihotri y. Prafulla, Ehsan UIHaque, Principles of Marketing - A South Asian Perspective, 13th edition, Pearson education India 2010
2. Armstrong Gary, Kotler Philip, Principles of Marketing, 17th editions, Pearson Hall 2018

Suggested Reading:

1. Ramaswamy V. S. & Namakumar S, Marketing Management, 5/e, McGraw-Hill Education. 2013
2. Noel Capon, Sidharth Shekar Singh, Managing Marketing –An applied approach, latest edn.Wiley 2014
3. Maheshwari P. Rajendra, Principles of Marketing, 1st edition, International Book House Pvt. Ltd. 2012
4. Carl D. McDaniel, Charles W. Lamb, Joseph F. Hair, Marketing Essentials, 2nd edition, South-Western Cengage Learning 2020

COURSE OUTCOMES

COs	STATEMENTS	BLOOM'S LEVEL
CO1	Understand and recall the core marketing concepts, marketing environmental factors that influence the marketers.	K1, K2
CO2	Acquire and apply sound knowledge and skills on the various elements of the marketing process.	K3
CO3	Assess the various marketing mix that are offered by various marketers.	K4
CO4	Analyze the various tools that are necessary to overcome challenges, and issues of marketing in a changing technological landscape.	K5
CO5	Construct and formulate a marketing plan based on the recent developments in marketing	K6

Course Code	UCO3401
Course Title	FUNDAMENTALS OF MANAGEMENT
Credits	03
Hours/Week	05
Category	(AO) – Allied Optional Theory
Semester	III
Regulation	2019
Course Overview	
<p>This Course-</p> <ul style="list-style-type: none"> • Helps in understanding various concepts, functions of management and roles of manager in the organization. • Develops various managerial skills to become an effective and efficient manager. • Inspires with exemplary leaders and leadership styles. • Equips the learner with various elements of direction in motivating, communicating, coordinating and controlling the employees in the organization. 	
Course Objectives	
<p>The student will be able to:</p> <ul style="list-style-type: none"> • Understand the concepts and theories of management. • Acquaint with the knowledge of planning and decision making in the organization. • Understand the concepts, principles and functions of management. • Develop the leadership and communication skills. • Critically assess, analyze and interpret the dynamics of co-ordination and controlling functions to be an ardent manager of the organization. 	
Prerequisites	Basic knowledge on Management

SYLLABUS				
UNIT	CONTENT	Hrs	COs	Cognitive Level
I	Introduction to Management Meaning- Definitions –nature – levels – functions –roles of a manager- management a science or an art- scientific management- theories-Henry Fayal’s Principles.	12	CO1 CO2 CO3 CO4 CO5	K1, K2, K3, K4, K5, K6
II	Planning & Decision Making Meaning- definitions – features-importance’s – limitations- steps- stages- kinds- decision making- definitions – features- importance- steps – limitations –kinds of Decision making.	12	CO1 CO2 CO3 CO4 CO5	K1, K2, K3, K4, K5, K6
III	Organisation Meaning- features- nature – importance- functions- principles of good organizations- Span of management- definitions –factors- determining span of management.	14	CO1 CO2 CO3 CO4 CO5	K1, K2, K3, K4, K5, K6
IV	Direction Definitions – elements - leadership- motivations-communication – leadership – definition – importance – qualities – styles - theories – motivations – definitions – importance – theories – communication – definitions – forms – essentials – steps - barriers.	15	CO1 CO2 CO3 CO4 CO5	K1, K2, K3, K4, K5, K6
V	Coordinating and Controlling Meaning-nature- elements – problems- techniques; Controlling –definition- features- importance- steps.	12	CO1 CO2 CO3 CO4 CO5	K1, K2, K3, K4, K5, K6
<p>Text Books.</p> <ol style="list-style-type: none"> 1) Gupta C. B, 2018, Business Management, Sultan Chand & Sons, New Delhi, 15th Edition. 2) Pillai. R, 2013, Principles and Practice of Management, Sultan Chand & Sons, New Delhi, 1st Edition. 3) Prasad. L .M, 2013, Principles and Practice of Management, Sultan Chand & Sons, New Delhi, 8th Edition 				

Suggested Readings

- 1) Pagare Dinkar, 2018, Business Management, Sultan Chand & Sons, New Delhi, 6th Edition.
- 2) N. Kala. S, 2018, Principles and Practice of Management, Sultan Chand & Sons publications, New Delhi, 10th Edition.
- 3) Balaji C. D 2015, Principles of Management, Margham Publications, Chennai, 1st Edition.
- 4) Ashwathappa. K, 2015, Business Management, Himalaya Publishing house Private Ltd.

Web Resources

1. <https://rb.gy/br9jrq>
2. <https://businessjargons.com/planning.html>
3. https://www.managementstudyguide.com/directing_function.htm
4. <https://rb.gy/rpaekq>
5. <https://rb.gy/gql04g>

COURSE OUTCOMES

COs	STATEMENTS	BLOOM's LEVEL
CO1	Understand the concepts and theories of management.	K1, K2
CO2	apply the concepts and principles to carryout various functions of management	K3
CO3	Analyze various business situations by adopting the concepts, principles and theories of management.	K4
CO4	Evaluate and develop various managerial skills to become effective and efficient manager.	K5
CO5	Plan and execute the various dynamics of leadership for an effective and efficient management.	K6

Course Code	UCO 3402
Course Title	BASIC ACCOUNTING
Credits	03
Hours / Week	05
Category	Allied Optional (AO) – Theory
Semester	III
Regulation	2019
Course Overview:	
<p>This Course-</p> <ul style="list-style-type: none"> • Covers the basic concepts and conventions involved in book keeping and accounting. • Explains the accounting procedures in the preparation of financial statements of a sole proprietorship concern. • Brings an understanding in the preparation of cost sheets, quotations and tenders. • Highlights the tools for assessing the financial statement using ratio analysis. • Develops the decision-making skill by applying marginal costing principles. 	
Course Objectives:	
<p>The students will be able to-</p> <ul style="list-style-type: none"> • Identify the conceptual knowledge on basics of accounting including concepts and conventions, preparation of journals, ledgers, and Trial Balance. • Understand the accounting cycle and preparation of final accounts for sole proprietorship concern. • Apply the costing principle involved in determining the price of a product. • Evaluate using various accounting ratios and interpret them for decision making. • Analyse the cost-volume-profit techniques to support the decision-making process. 	
Pre-requisites	This course does not call for any pre-requisite.

SYLLABUS				
UNIT	CONTENT	Hrs	COs	Cognitive Level
I	Basic accounting concepts & Preparation of Journal Entries, Ledger, Trial Balance: Accounting principles: – Meaning - Characteristics - Accounting concepts and Accounting conventions - Journal Entries – Ledgers - Trial balance.	15	CO 1 CO 2 CO 3 CO 4 CO 5	K1, K2, K3, K4, K5, K6
II	Final Accounts of Sole Proprietor: Final accounts - Meaning and significance of preparing Final accounts - Preparation of Final accounts of sole trader with simple adjustments.	16	CO 1 CO 2 CO 3 CO 4 CO 5	K1, K2, K3, K4, K5, K6
III	Cost Sheet: Cost sheet – Meaning - Objectives - Difference between Cost sheet and Final accounts - Preparation of Cost sheet - Preparation of Tender.	12	CO 1 CO 2 CO 3 CO 4 CO 5	K1, K2, K3, K4, K5, K6
IV	Ratio Analysis: Ratio analysis - Meaning - Objectives - Merits and demerits – Types - Profitability ratios - Turnover ratios - Solvency ratios.	10	CO 1 CO 2 CO 3 CO 4 CO 5	K1, K2, K3, K4, K5, K6
V	Marginal costing- meaning- advantages and limitations – Cost-Volume Profit Analysis – Break Even Analysis – Application of marginal costing in managerial decision making- key factor- Make or Buy decision- Product elimination decision- Sales Mix decision – export decision.	12	CO 1 CO 2 CO 3 CO 4 CO 5	K1, K2, K3, K4, K5, K6
Textbooks:				
<ol style="list-style-type: none"> 1. S. P. Jain & K.L. Narang, Financial Accounting, Kalyani Publishers, 2019. 2. B.S. Khanna, G.K. Ahuja, I.M. Pandey, S.C.L. Batra, Practical Costing, Sultan Chand & Sons Company Ltd., 2018. 3. S.N. Maheshwari & Sharad K. Maheshwari, Principles of Management Accounting, Sultan Chand & Sons, 2019 				
Suggested Readings:				
<ol style="list-style-type: none"> 1. T.S. Reddy & Y. Hari Prasad Reddy, Financial Accounting, Margham Publications, 2020. 2. T.S. Reddy & Y. Hari Prasad Reddy, Cost & Management Accounting, Margham Publications, 2020. 				

Web Resources:

- 1) <https://bit.ly/3m2gbeO>
- 2) <https://www.accountingnotes.net/final-accounts/preparation-of-final-accounts-india-accounting/13498>
- 3) <https://theinvestorsbook.com/cost-sheet.html>
- 4) <https://www.accountingtools.com/articles/ratio-analysis.html>
- 5) <https://www.financialaccountancy.org/marginal-costing/principles-of-marginal-costing/>

COURSE OUTCOMES

COs	STATEMENTS	BLOOM'S LEVEL
CO1	Define and describe the conceptual knowledge of accounting concepts, conventions, preparation of financial statements and its analysis, groundwork on preparing the quotations and understand various decision-making variables.	K1, K2
CO2	Apply the preparation of financial statements, classify and calculate the different types of ratios, operate the cost sheet, preparation of quotations and demonstrate the managerial decision-making skills through marginal costing principles.	K3
CO3	Analyse and appraise the preparation and analysis from the basic variables of financial statements; relate the decision-making problems with real life situations.	K4
CO4	Assess the business strength by using its financial statements; compare the accounting and costing principles at different situations.	K5
CO5	Collect various financial transactions of a business firm, compile it as a prescribed financial statement, device various tools for analysis and synthesis its performance.	K6

Course Code	UCO 3403
Course Title	DIGITAL MARKETING
Credits	03
Hours / Week	05
Category	Allied Optional (AO) – Theory
Semester	III
Regulation	2019
<p>Course Overview:</p> <p>This Course-</p> <ul style="list-style-type: none"> • Covers the basic aspects of marketing and the evolution of digital marketing. • Provides an exposure to the dynamic principles of digital marketing. • Examines the various methods adopted by the business enterprises in marketing their products digitally. • Emphasizes the importance of implementing the modern applications in media. • Envisages the learner into building a Marketing and Public Relations plan. 	
<p>Course Objectives:</p> <p>The students will be able to -</p> <ul style="list-style-type: none"> • Understand the basic principles of digital marketing. • Identify the concepts and purpose of digital marketing and its strategies. • Get an exposure to the changing rules of digital Marketing and emerging Media. • Develop a marketing and public relation plan in the digital arena. • Get acquainted with the applicability of modern media and its trends. • Evaluate issues in adapting to global markets that are socially networked and constantly changing. 	
Prerequisites	Knowledge about Marketing and technology.

SYLLABUS				
UNIT	CONTENT	Hrs	COs	Cognitive Level
I	Definition of Marketing and Marketing Management - Marketing Process and evolution – Marketing Management orientation - Marketing Plan - Marketing Mix - Consumer and Business Markets – Market Segmentation, targeting, positioning strategies	10	CO 1 CO 2 CO 3 CO 4 CO 5	K1, K2, K3, K4, K5, K6
II	Content strategy - social media marketing (organic) – social media landscape- social media channel – social media content – implement and monitor campaigns-measuring the impact - careers in social media marketing social media marketing paid- search engine optimization-search engine marketing with ad words- display advertising – online advertising or pay per click -email marketing – data visualization – web analytics – measure and optimize with Google analytics	15	CO 1 CO 2 CO 3 CO 4 CO 5	K1, K2, K3, K4, K5, K6
III	Old rules of Marketing, PR - New rules of marketing – viral marketing- Convergence of marketing and PR on the web - Reaching Buyers Directly - Tapping product evangelists – Blogs - using audio and video - content rich websites - Marketing and PR real time	10	CO 1 CO 2 CO 3 CO 4 CO 5	K1, K2, K3, K4, K5, K6
IV	Building a Marketing and PR plan - organizational goals, buyer persona, and developing content to reach buyers, marketing strategies, measurements, educating salespeople about the new sales cycle - online thought leadership - online sales – measuring digital media effectiveness	15	CO 1 CO 2 CO 3 CO 4 CO 5	K1, K2, K3, K4, K5, K6
V	Applications of modern media: Health, religion, politics, entertainment, journalism, transportation, ecological consciousness, campuses - e-CRM, branding - RFID - contextual ads. – Search engines - reputation and privacy issues.	15	CO 1 CO 2 CO 3 CO 4 CO 5	K1, K2, K3, K4, K5, K6

Text Books:

1. Ian Dodson., The Art of Digital Marketing: The Definitive Guide to Creating Strategic, Targeted, and Measurable Online Campaigns., Wiley & sons inc., New Jersey,2016, 1st Edition.
2. Kotler Philip, Gary Armstrong & Prafulla Y. Agnihotri., Principles of Marketing., Pearson Education., 2018., 17th Edition

Suggested Readings:

1. Shameem A., New Media Marketing: Re-inventing new avenues., Excel Books, New Delhi,2009., 1st Edition.
2. Puneet Singh Bhatia., Fundamentals of Digital marketing., Pearson Education.,2017., 1st Edition.

Web Resources:

1. <https://www.slideshare.net/imfnd/the-new-rules-of-marketing-and-pr-53119167>
2. https://books.google.co.in/books?id=gi5ECgAAQBAJ&printsec=frontcover&source=gs_bse_summary_r&cad=0#v=onepage&q&f=false
3. <https://blog.hubspot.com/marketing/what-is-digital-marketing>
4. <https://www.digitalmarketer.com/digital-marketing/>
5. <https://www.webfx.com/internet-marketing/how-SEO-works.html>
6. <https://www.wordstream.com/search-engine-marketing>
7. <https://www.techopedia.com/definition/30914/electronic-customer-relationship-management-e-crm>

COURSE OUTCOMES

COs	STATEMENTS	BLOOM'S LEVEL
CO1	Understand and recall the basic principles of marketing and correlate with Digital marketing.	K1, K2
CO2	Discover the emerging trends in digital marketing and critically assess the use of digital marketing tools by applying relevant marketing theories and frameworks.	K3
CO3	Develop an appropriate online content and implement a feasible digital marketing framework in an organization and to support a career path.	K4
CO4	Interpret the traditional marketing mix within the context of a changing and extended range of digital strategies and dynamics.	K5
CO5	Construct a marketing and public relation plans to measure their effectiveness in digital media.	K6

Course Code	UCO 4501
Course Title	Cost Accounting
Credits	06
Hours/Week	06
Category	Major Core (MC) – Theory
Semester	IV
Regulation	2019
<p>Course Overview:</p> <p>This Course-</p> <ul style="list-style-type: none"> • Gives an understanding on the elements of cost, preparation cost sheet by identifying and classifying the cost at different stages of production. • Helps in applying Job, Batch, Contract, Operation and Process costing in appropriate industry. • Elucidates fixation of price to be charged from the client or customer. • Examines the difference in the profits or loss computed using cost accounting and financial accounting records. 	
<p>Course Objectives:</p> <p>The student will be able to:</p> <ul style="list-style-type: none"> • Understand and describe the conceptual framework of Cost Accounting. • Compute and classify the various elements of cost and apply costing techniques in cost ascertainment. • Evaluate the cost of products and services for cost reduction and cost control. • Identify the reasons for the differences in the cost and financial records and reconciling the same. • Apply various costing mechanism appropriate to industry for decision-making. 	
Pre requisites	Basic knowledge in accounting.

SYLLABUS				
UNIT	CONTENT	Hrs	COs	Cognitive Level
I	COSTING CONCEPTS & MATERIALS CONTROL Cost accounting: Objectives - Classification of Costs – Cost Unit – Cost Centre- Elements of Cost - Financial Accounting vs. Cost Accounting – Steps in installing a Cost Accounting system Material Control: Purchasing – Centralized vs Decentralized - Store Keeping – Stock level determination – EOQ & ABC Analysis – Purchase price computation - Treatment of Scrap, Spoilage, Wastage & Defectives - Pricing of issue of material – FIFO, LIFO & Weighted Average methods.	14	CO1 CO2 CO3 CO4 CO5	K1, K2, K3, K4, K5, K6
II	LABOUR COST - Labor Costing & Control – Payroll Accounting – Treatment of Idle time & Over time – Methods of Wage payments - Piece Rate – straight – differential piece rate - Taylor’s differential piece rate, Merrick’s Multiple piece rate – Time rate - Incentive Methods – Halsey incentive scheme, Rowan Plan, Group Incentive Scheme- Labor Turn Over –Causes, effects and prevention.	12	CO1 CO2 CO3 CO4 CO5	K1, K2, K3, K4, K5, K6
III	INDIRECT COST - Overheads – classification, Allocation, Apportionment - Redistribution of overheads - Absorptions – methods of absorption - Machine hour rate – Activity based Costing.	17	CO1 CO2 CO3 CO4 CO5	K1, K2, K3, K4, K5, K6
IV	COST SHEET & RECONCILIATION - Statement of Cost - Cost Sheet - Preparation of Cost Sheet, Tender & Quotation – Reconciliation of profits as per Cost & Financial Account.	17	CO1 CO2 CO3 CO4 CO5	K1, K2, K3, K4, K5, K6
V	METHODS OF COSTING - Job, Batch and Contract costing – Operating Costing (Transport only) – Process Costing –Valuation of Work-in-progress - inter- process losses and profits– Accounting for Joint & By-products	18	CO1 CO2 CO3 CO4 CO5	K1, K2, K3, K4, K5, K6

Textbooks

1. S.P. Jain & K.L. Narang, Cost Accounting Principles & Practice, Kalyani Publications, Chennai, (2015).
2. R.S.N. Pillai & V. Bagavathi, Cost Accounting, S. Chand Publications, New Delhi, (2012).
3. T. S. Reddy & Y. Hari Prasad Reddy, Cost Accounting, Margham Publications, Chennai, (2021).

Suggested Readings

1. Dr. S. N. Maheshwari, Fundamentals of Cost Accounting, Sultan Chand & Sons, New Delhi, (2019)
2. V. Rajasekaran & R. Lalitha, Cost Accounting, Pearson Publications, Tamil Nadu, (2020)
3. Dr. P.C. Tulsian, Cost Accounting, S. Chand Publications, New Delhi, (2019)

Web Resources

1. <https://www.yourarticlelibrary.com/cost-accounting/problems-cost-accounting/top-14-cost-accounting-problems-with-solutions/75727>
2. <https://www.yourarticlelibrary.com/cost-accounting/process-costing/top-5-problems-on-process-costing-with-solution/76054>
3. <https://www.yourarticlelibrary.com/cost-accounting/operating-costing/top-5-problems-on-operating-costing-with-solution/76133>
4. <https://www.accountancyknowledge.com/process-costing-problems-and-solutions/>
5. <https://www.scribd.com/doc/80473757/Contract-Costing-Practise-Problems>
6. <https://www.scribd.com/document/215325316/Labour-Costing-Problems>

COURSE OUTCOMES

COs	CO's Statements	Bloom's Level
CO1	Understand various cost concepts and costing methods.	K1, K2
CO2	Apply the learnt concepts to ascertain the cost.	K3
CO3	Analyze all the elements of cost and application of costing techniques in cost control and cost reduction.	K4
CO4	Evaluate costing and financial records to reason out differences for reconciliation and various cost decisions specific to industry.	K5
CO5	Prepare statement of cost for cost ascertainment and control in the context of Specific Order Costing, Operation and Process Costing.	K6

Course Code	UCO 4502
Course Title	ENTREPRENEURSHIP DEVELOPMENT
Credits	03
Hours/Week	06
Category	Major Core (MC)– Theory
Semester	IV
Regulation	2019
Course Overview:	
<p>This course</p> <ul style="list-style-type: none"> • Covers the basic aspects of entrepreneurship, type of entrepreneur and its process. • develops the core competencies of entrepreneurship • helps in preparation of business plan and the selection of source of funds. • helps to gain the understanding on impact of entrepreneurship on economic development. • Provides the exposure on the recent trends in entrepreneurship with the emphasis on economic and environmental sustainability. 	
Course Objective:	
<p>The students will be able to</p> <ul style="list-style-type: none"> • Understand the concepts of entrepreneurship, process, and barriers forming an enterprise. • Identify and analyze the entrepreneurial opportunities to prepare a feasibility report for the implementation of the business idea. • Recognize the basic problem related to setting up the enterprise and prepare the business plan for the same. • Analyses the financial requirement of business and evaluating and choosing the appropriate source of funds for the venture. • Examine the recent trends to understand the impact of entrepreneurship on sustainable economic development. 	
Prerequisites	Basic knowledge about business.

SYLLABUS				
UNIT	CONTENT	Hrs	COs	Cognitive Level
I	Entrepreneurship: Meaning & Nature – Types of Entrepreneurs – Distinction between an Entrepreneur and Manager - Entrepreneurial competencies or traits – Functions of an entrepreneur – Factors promoting entrepreneurship - Barriers to entrepreneurship-Entrepreneurship and Intrapreneurship - The entrepreneurial culture: stages in entrepreneurial process – Role of Entrepreneurship in economic development.	15	CO1 CO2 CO3 CO4 CO5	K1, K2, K3, K4, K5, K6.
II	Generation of ideas: methods of generating business ideas (Brainstorming, Focus Groups, Survey, Blue sky thinking), Sources of generating ideas: Customer advisory boards, Entrepreneurial research - Screening the project ideas: Market analysis, Technical analysis, Cost benefit analysis and Network analysis - Opportunity identification and selecting the product/ service- Project formulation – Assessment of project feasibility – Pre-feasibility and feasibility study.	15	CO1 CO2 CO3 CO4 CO 5	K1, K2, K3, K4, K5, K6.
III	Meaning of Business plan - Contents of Business plan – Significance of Business planning – Preparing a model of business plan – Presenting and protecting Business plan - Entrepreneurial legislation – Different legal forms of enterprise & its legal procedures - Dealing with basic and initial problems of setting up an enterprise - Case studies.	16	CO1 CO2 CO3 CO4 CO5	K1, K2, K3, K4, K5, K6.
IV	Financial requirements of the enterprise: Fixed capital Requirements – Working capital Requirements- Source of finance: Venture capital- nature & process, Business Angels, -crowd funding Commercial banks, Government grants, Business incubators- financial bootstrapping & buyouts- evaluating and choosing the best financial sources.	16	CO1 CO2 CO3 CO4 CO5	K1, K2, K3, K4, K5, K6
V	Digital Nomadism - Globalized business – E-entrepreneurship - Social commerce - The Gig economy- Increasing Niche markets- Growing importance of social responsibility - Increasing diversity - Specialized business education - Young entrepreneurs - Internet media outfits - Hyper local specialty shops - Green business - Case studies.	16	CO1 CO2 CO3 CO4 CO5	K1, K2, K3, K4, K5, K6.

Text Books:

1. Entrepreneurial Development, Khanka S.S., S. Chand & Co. Ltd, 2020, Revised edition.
2. Entrepreneurship – successfully Launching New ventures, Barringer Bruce R., Irel and R. Duane, Pearson Education, 2010, 6th edition

Suggested Readings:

1. Entrepreneurship – New Venture Creation, David Holt, Prentice Hall of India, New Delhi, 2016, 3rd edition.
2. Entrepreneurship and small Business management, Gupta. C.B & Khanka S.S, Sultan Chand & Son, 2012, 7th edition.
3. Entrepreneurship, Hisrich Robert D., Peter Michael. P., Shepherd Dean. A, McGraw-Hill Companies, 2007, 6th edition.
4. Entrepreneurship Development, Gupta. C.B., Srinivasan. N.P, Sultan Chand & Son, 2020, 4th edition.

Web Resources:

1. www.entrepreneur.com.
2. <https://www.startupindia.gov.in>
3. <https://www.msde.gov.in>
4. <https://yourstory.com>
5. <http://web.stanford.edu/~kunz/Chalmers/W2BPlan.pdf>

COURSE OUTCOMES

Cos	Statements	Bloom's Level
CO1	Understand the concepts of entrepreneurship and the procedures involved in entrepreneurial process right from identification of opportunities to development of the new venture.	K1, K2
CO2	develop and apply the requisite competency for entrepreneurship to be successful in the competitive market.	K3
CO3	Identify and analyze the entrepreneurial opportunities.	K4
CO4	Evaluate and design the project with a business plan considering of all Legal, Operational, Financial, Human Resources, Marketing and Organizational Aspects of the business.	K5
CO5	Create an innovative business model in the context of existing and emerging business areas.	K6

Course Code	UCO 4601
Course Title	EXIM PROCEDURE AND DOCUMENTATION
Credits	06
Hours / Week	06
Category	Major Elective (ME) – Theory
Semester	IV
Regulation	2019
<p>Course Overview:</p> <p>This course-</p> <ul style="list-style-type: none"> ● Brings out the essence of foreign trade and the exclusive regulations associated with it. ● Imparts systematic knowledge on the documentation procedures of export and import. ● Highlights the guidelines and regulations concerning shipment, inspection, and incentives for exports. ● Gives insight on foreign trade finance, facilitators and mediators involved in foreign trade. ● Familiarizes the important features of the current EXIM policies. 	
<p>Course Objectives:</p> <p>The students will be able to:</p> <ul style="list-style-type: none"> ● Understand the key functions in export and import process and procedures. ● Identify different agencies involved in EXIM process and their role in the foreign trade. ● Analyze the payment methods, risks, and various financing strategies in EXIM trade. ● Get acquainted with the EXIM procedures and documentation for entering Foreign Trade. 	
Prerequisites	An acquaintance on foreign trade.

SYLLABUS				
UNIT	CONTENT	Hrs	COs	Cognitive Level
I	Introduction to foreign trade Export and Import-kinds – motives – Stages – Barriers to Exporting and Importing –advantages and Disadvantages – Foreign exchange and its need - Balance of Trade and Balance of Payment details – Foreign Exchange Management Act,1999 in detail.	15	CO 1 CO 2 CO 3 CO 4 CO 5	K1, K2, K3, K4, K5, K6
II	Export Procedures and Documentation Export documentation; Foreign exchange regulations; ISO 9000 series and other internationally accepted quality certificates; Quality control General excise clearances; Role of forwarding agents; shipment of export cargo and pre-shipment inspection; Export trade control; Marine insurance; Commercial practices Export credit; Export credit guarantee and policies; Forward exchange cover; Finance for export on deferred payment terms; Duty drawback and its kinds.	16	CO 1 CO 2 CO 3 CO 4 CO 5	K1, K2, K3, K4, K5, K6
III	Import Procedures Import Procedures - Import licensing policy; IEC code number Actual user licensing; Replenishment licensing; Import-export passbook; Capital goods licensing; Role of clearing agents, Documents involved in importing of goods, customs clearance, wharfage-warehouses- types and its importance.	15	CO 1 CO 2 CO 3 CO 4 CO 5	K1, K2, K3, K4, K5, K6
IV	Shipment, Inspection and Export Incentives Pre-shipment Instructions and overview of export incentives-EPCG, Duty drawbacks, duty exemption schemes, tax incentives; Procedures and documentation – Duty entitlement Passbook Scheme - Export houses and trading houses.	16	CO 1 CO 2 CO 3 CO 4 CO 5	K1, K2, K3, K4, K5, K6

V	Foreign Trade finance and facilitators Methods of Payments in foreign trade – Risks involved in financing foreign trade - Trading Houses - Export and trading houses schemes – criteria, procedures, and documentation; Export Oriented Units, Export Promotion Zones and Special Economic Zones.	16	CO 1 CO 2 CO 3 CO 4 CO 5	K1, K2, K3, K4, K5, K6
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Textbooks:

1. Cherian and Parab, 2012. *Export Marketing* (3rd Edition), Himalaya Publishing House, New Delhi.
2. Government of India, 2011. *Handbook on EXIM Procedures* (1st Edition), Government of India.
3. Government of India, 2014. *Export – Import Manual*, Nabhi Publication, New Delhi.

Suggested Readings:

1. Import and Export Promotion, 2012. *Export-Import Policy, Procedures, Etc.* (Volumes I & II) Government of India.
2. Rathod, Rathore and Jani, 2011. *International Marketing*, Himalaya Publishing House, New Delhi.

Web Resources:

1. www.eximindia.gov.in
2. www.dgft.gov.in
3. <https://rbi.org.in/scripts/Fema.aspx>
4. <https://www.investindia.gov.in/exim>
5. <https://www.indiafilings.com/learn/export-oriented-units-scheme/>
6. http://www.eximguru.com/exim/eou/ch_9_eous-vs_sez.aspx
7. http://www.eximguru.com/exim/guides/how-to-import/ch_13_methods_of_payment_in_import_trade.aspx

COURSE OUTCOMES

COs	Statements	Bloom's Level
CO1	Understand Foreign Trade and Export and Import procedures involved along with its regulations.	K1 & K2
CO2	Outline and categorize the various procedures involved in EXIM documentation.	K3
CO3	Identify and analyze the various sources of finance, credit, and incentives available in the market concerning foreign trade.	K4
CO4	Assess the role and assistance extended by facilitators and mediators in foreign trade.	K5
CO5	Simulate the foreign trade procedures from a real-life situation on their own.	K6

Course Code	UCO 4602
Course Title	FINANCIAL REPORTING & ANALYSIS
Credits	05
Hours / Week	06
Category	Major Elective (ME) – Theory
Semester	IV
Regulation	2019
<p>Course Overview:</p> <p>This Course-</p> <ul style="list-style-type: none"> • Covers the knowledge of financial statements, Indian Accounting Standards and provisions of corporate social responsibility. • Examines financial statements by using ratio analysis & comparative and common size statements. • Emphasizes on the various methods of corporate social responsibility and guiding principles of integrated reporting. • Traces the recent trends in accounting and financial reporting. 	
<p>Course objectives:</p> <p>The students will be able to</p> <ul style="list-style-type: none"> • Understand the knowledge of financial statements, Indian Accounting Standards and provisions of corporate social responsibility. • Examine the financial statements using ratio analysis, comparative and common size statements analysis. • Apply the knowledge for computing accounting ratios & the preparation of comparative and common size statement analysis for financial decisions. • Identify the various methods of corporate social responsibility and guiding principles of integrated reporting. 	
Prerequisites	Basic knowledge on Accounting

SYLLABUS				
UNIT	CONTENT	Hrs	COs	Cognitive Level
I	Framework for preparation and presentation of Financial Statements - Purpose – Scope – Users – Quantitative aspects of financial statements – objectives – underlying assumptions – constraints – elements of financials statements – Measurement.	15	CO 1 CO 2 CO 3 CO 4 CO 5	K1, K2, K3, K4, K5, K6
II	Ind AS on presentation of items in the Financial Statements Ind AS 1: Presentation of Financial Statements - Ind AS 34: Interim Financial Reporting - Ind AS 7: Statement of Cash Flows - Ind AS on Disclosures in the Financial Statements -Ind AS 24: Related Party Disclosures - Ind AS 33: Earnings Per Share - Ind AS 108: Operating Segments.	15	CO 1 CO 2 CO 3 CO 4 CO 5	K1, K2, K3, K4, K5, K6
III	Analysis of Financial Statement Characteristics of good financial statements – Best Practices – Common Defects in Financial Statements – Illustrations based on Ind AS – Analysis of Financial Statements - Comparative and common size analysis -Ratio analysis - Expanded analysis.	16	CO 1 CO 2 CO 3 CO 4 CO 5	K1, K2, K3, K4, K5, K6
IV	Integrated Reporting: Issuing Authority – Purpose – Features – Capital – Framework – Guiding Principles – Content Elements. Recent trends in accounting and reporting – Value added statements – Gross, Net, Economic and Market Value added.	16	CO 1 CO 2 CO 3 CO 4 CO 5	K1, K2, K3, K4, K5, K6
V	Corporate Social Responsibility: Company performing CSR – Statutory Provisions – Accounting for CSR – -CSR expenditure in the Income scenario - Reporting for CSR - Cessation from compliance of CSR.	16	CO 1 CO 2 CO 3 CO 4 CO 5	K1, K2, K3, K4, K5, K6
Text books:				
<ol style="list-style-type: none"> 1. D.S. Rawat, Students guide to Accounting Standards, Taxman Publications (P) Ltd., New Delhi, 24th Edition, 2013. 2. K. Bhattacharyya, Ashish, Corporate Financial Reporting and Analysis, Eastern Economy Edition, 1st Edition, 2019. 				

3. G Sekar & B Saravana Prasath, Advanced Accounting, C. Sitaraman & Co. Pvt. Ltd, Low Book Publishers, Chennai, 4th Edition, 2009.

Suggested Readings:

1. CA Praveen Sharma & CA Kapileshwar Bhalla, Financial Reporting, Taxmann Publications (P) Ltd. New Delhi, 1st Edition, 2019
2. Jawahar Lal & Sucheta Gauba, Financial Reporting and Analysis, Himalaya Publishing House, 1st Edition, 2018.
3. T.S. Reddy & Dr.A. Murthy, Corporate Accounting - Volume 2, Margham Publication, Chennai, 6th Edition, 2016.

Web Resources:

1. <https://www.accountingtools.com/articles/what-is-financial-reporting.html#:~:text=Financial%20reporting%20is%20the%20financial,its%20stakeholders%20and%20the%20public.&text=Financial%20reporting%20typically%20encompasses%20the,and%20statement%20of%20cash%20flows>
2. <https://mca.gov.in/Ministry/pdf/INDAS1.pdf>
3. https://www.icai.org/post.html?post_id=10450
4. <https://mca.gov.in/Ministry/pdf/INDAS33.pdf>
5. https://www.icai.org/post.html?post_id=9436
6. <https://www.pwc.in/assets/pdfs/publications/2018/integrated-reporting-corporate-perspective-in-india-may-2018.pdf>
7. <https://www.csr.gov.in/>

COURSE OUTCOMES

STATEMENTS		Cognitive Level
CO1	Understand the concepts of financial reporting.	K1, K2
CO2	Demonstrate the application of Indian Accounting Standards on preparation of financial Statements and reporting.	K3
CO3	Analyze the disclosure requirements as per Indian Accounting standards.	K4
CO4	Evaluate the financial Statements and prepare the integrated reporting and value-added statements.	K5
CO5	Formulate appropriate financial reporting and provision for corporate social responsibility reporting.	K6

Course Code	UCO 4603
Course Title	MANAGING INNOVATION
Credits	05
Hours / Week	06
Category	Major Elective (ME) – Theory
Semester	IV
Regulation	2019
<p>Course Overview:</p> <p>This Course-</p> <ul style="list-style-type: none"> ● Focuses on the practices and processes that managers use to manage innovation effectively. ● Emphasizes on the effective measures to improve innovation in an organization. ● Establishes a ground for creativity and explains how creativity can be stimulated towards innovation. ● Augments the innovation process and enhances creativity. 	
<p>Course Objectives:</p> <p>The students will be able to-</p> <ul style="list-style-type: none"> ● Understand the concept and the process of innovation. ● Identify effective measures to improve innovation in an organization. ● Comprehend and assess the transformation process of an organization by its innovation capability. ● Relate to the significance of innovation in achieving competitiveness. ● Create and sustain an innovative culture in an organization. 	
Prerequisites	Basic knowledge on innovation

SYLLABUS

UNIT	CONTENT	Hrs	COs	Cognitive Level
I	Introduction to Innovation: Definition - Understanding the concept of innovation and its importance - Difference between invention and innovation - Types of Innovation - Innovations as an opportunity- Innovation in organizations - innovation and competitive advantage -Factors affecting innovation	16	CO1 CO2 CO3 CO4 CO5	K1, K2, K3, K4, K5, K6
II	Innovation and Creativity: Meaning of creativity - Creativity as a prerequisite to innovation- factors influencing creativity- individual- organizational- Team and leadership -the creative process- innovation and entrepreneurship	15	CO1 CO2 CO3 CO4 CO5	K1, K2, K3, K4, K5, K6
III	Innovation Process: Innovation as a core business process –Laying the foundation - Components of an innovation program - Idea Box - Buzz Creation - Create a Challenge Book - Three sources of curiosity as Pain, Wave and Waste.	15	CO1 CO2 CO3 CO4 CO5	K1, K2, K3, K4, K5, K6
IV	Innovation and Business Transformation: Transformation of Business, Business Processes - Recognition and Execution Strategies-creating and sustaining an innovative culture – learning organizations- Protecting innovation – Intellectual property – innovation index -Successful innovation case studies	16	CO1 CO2 CO3 CO4 CO5	K1, K2, K3, K4, K5, K6

V	Assessing and Improving the Innovation: Innovation readiness assessment – innovation audit- innovation audit process- measuring the innovation capability of an organization – managing discontinuous innovation- An integrated approach to innovation management- providing effective measures to improve innovation in an organization	16	CO1 CO2 CO3 CO4 CO5	K1, K2, K3, K4, K5, K6
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Text Books:

1. Tidd Joe, Bessant John and Keith Pavitt Managing Innovation, Wiley India, 4th Edition (2009)
2. Prahalad C.K. and Krishna, The New Age of Innovation: Driving Concreted Value Through Global Networks, McGraw Hill, 1st edition (2008)
3. Rishikesh T. Krishnan, Vinay Dabholkar, 8 Steps to Innovation: Going from Jugaad To Excellence, Collins Business, 1st edition (2013)

Suggested Readings:

1. Moore, G.A., Dealing with Darwin: How Great Companies Innovate at Every Phase of Their Evolution, Capstone, 1st edition (2006)
2. Collins, J., How the Mighty Fall: And Why Some Companies Never Give In, Random House, 1st edition (2009)

Web Resources:

1. www.startupindia.gov.in
2. www.niti.gov.in
3. <https://www.strategyzer.com/blog/posts/innovation-readiness-assessment-tool>
4. <https://www.boardofinnovation.com/blog/how-to-assess-your-companys-level-of-innovation/>
5. <https://www.viima.com/blog/importance-of-innovation>
6. <https://sloanreview.mit.edu/article/the-five-stages-of-successful-innovation/>
7. <https://www.entrepreneur.com/article/252599>

COURSE OUTCOMES

COs	STATEMENTS	BLOOM'S LEVEL
CO1	Recall and relate to the concept and process of innovation.	K1 & K2
CO2	Relate the significance of innovation and apply the process of innovation in achieving competitiveness.	K3
CO3	Correlate and develop an innovation assessment framework for an organization.	K4
CO4	Evaluate the conditions to formulate innovation towards transformation.	K5
CO5	Forecast and implement organizational transformation process through innovation.	K6

Course Code	UCO 4604
Course Title	SERVICE MARKETING
Credits	06
Hours/Week	06
Category	Major Elective (ME) – Theory
Semester	IV
Regulation	2019
COURSE OVERVIEW:	
<p>This Course-</p> <ul style="list-style-type: none"> • Introduces the basic principles of service practices and the application. • Covers the fundamentals of service marketing concept and the role of services plays in modern business world • Covers service marketing mix, consumer behavior in services, managing demand and supply of service, Service quality, and delivery of services and application of service marketing and recent trends in service delivery. • Examines the present-day service delivery system from managerial point of view. • Emphasizes on the current trends on service marketing principles and its application in today's business world. 	
COURSE OBJECTIVES	
<ul style="list-style-type: none"> • To enable the students to understand the concept of services and distinguish between products and services. • To familiarize the student with service marketing techniques • To identify critical issues in service design including the nature of service products and markets, building the service model and creating the customer value • To highlight the significance and strategies of services marketing and promote a customer- oriented mind set. • To provide an in-depth appreciation and understanding on the unique encounters inherent in managing and delivering quality services. 	
Prerequisites: Pre-requisite knowledge is not mandatory.	

SYLLABUS				
UNIT	CONTENT	Hrs	COs	Cognitive Level
I	Introduction to Services: Concept of Services - Characteristics of Services - Classification of Services – Growth of Services- Services and Economy of a Country- Emergence of E- Service. Service Marketing - Meaning – Services Marketing versus Goods Marketing – Concept of Services Marketing Triangle - 8 P's Services Marketing Mix.	15	CO 1 CO 2 CO 3 CO 4 CO 5	K1, K2, K3, K4, K5, K6
II	Consumer Behavior in Services: Consumer Behavior 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.	15	CO 1 CO 2 CO 3 CO 4 CO 5	K1, K2, K3, K4, K5, K6
III	Management of Demand and Supply of Services: Market Segmentation of Services – Target Marketing- Positioning of Services – Creation of a Positioning Strategy, Effective Management of Service Marketing - Developing and Managing Demand and Supply of Services.	16	CO 1 CO 2 CO 3 CO 4 CO 5	K1, K2, K3, K4, K5, K6
IV	Service Quality and Delivery of Services: Service Quality - Developing Appropriate & Effective Communication about Service Quality – Quality Gaps – Resolving Quality Gaps - People in Services - Employees' Role in Service Delivery - Customers' Role in Service Delivery - Delivery through Electronic and Intermediaries' Channels - Impact of Information Technology on Service Delivery	16	CO 1 CO 2 CO 3 CO 4 CO 5	K1, K2, K3, K4, K5, K6
V	Applications of Services Marketing: Marketing of Financial Services, Educational Services, Health Services, Tourism Services, Hospitality Services. Recent Trends in Services Marketing.	16	CO 1 CO 2 CO 3 CO 4 CO 5	K1, K2, K3, K4, K5, K6
TEST BOOKS				
<ol style="list-style-type: none"> 1. Zeithaml, Bitner, Gremler and Pandit, Services Marketing, 7th edition Tata McGraw Hill 2017 2. Dr. K. Karunakaran, Service Marketing, 1st edition, Himalaya Publishing House Pvt. Ltd., 2011 				

SUGGESTED READING

1. Lovelock Christopher, Wirtz Jochen, Service Marketing People, Technology, Strategy, 8th edition, Pearson Education 2017
2. K Douglas, Hoffman John, E.G. Bateson, Services Marketing: Concepts, Strategies and Cases, 4th edition, Cengage 2009
3. Rajendra Nargundkar, Services marketing test and cases, 3rd edition, Tata McGraw Hill 2010

WEB RESOURCES

1. <https://testbankuniv.eu/sample/Services-Marketing-7th-Edition-Zeithaml-Solutions-Manual.pdf>
2. <https://book-me.net/books/services-marketing-zeithaml-bitner.pdf>
3. http://www00.unibg.it/dati/corsi/37030/60983-mktg_2013_09%20sm%20consumerbehavior.pdf
4. <https://www.servicefutures.com/the-three-components-of-excellent-service-quality>
5. <http://elearning.nokomis.in/uploaddocuments/Services%20Marketing/ch.4.%20managing%20demand%20and%20supply/Summary/Summary.pdf>
6. http://www00.unibg.it/dati/corsi/37030/60983-mktg_2013_09%20sm%20consumerbehavior.pdf
7. https://lambtonhat.weebly.com/uploads/4/4/1/3/4413567/gap_model_of_service_quality.pdf

COURSE OUTCOMES

COs	Statements	Bloom's Level
CO1	Understand the concept of services marketing and distinguish between services and products	K1 K2
CO2	Articulate the integrated knowledge of marketing issues associated with service productivity, perceived quality, customer satisfaction and loyalty.	K3
CO3	Discover the roles of relationship marketing and customer service in adding value to the customer's perceptions of a service.	K4
CO4	Evaluate the capacity to manage demand and supply of services in service marketing.	K5
CO5	Design service qualities innovatively to build customer loyalty by evaluating the effectiveness in service marketing.	K6

Course Code	UCO 4401
Course Title	E-Commerce
Credits	03
Hours/Week	05
Category	Allied Option (AO) – Theory
Semester	IV
Regulation	2019

Course Overview:

This Course-

- Covers the fundamental aspects of E-Commerce and its application
- Identifies the level of opportunities in e payment system and related areas
- Explores the field of web analytics and the process of its application
- Evaluate the E Commerce infrastructure requirement and its management.

Course Objectives:

The student will be able to-

- Avail the knowledge in the application of E Commerce in the business field
- Enables to identify the strategies in developing unique E business model
- Comprehend the customer service through e commerce application
- Develops the e commerce infrastructure and its management.

Prerequisites

Basic knowledge on business and technology

SYLLABUS

UNIT	CONTENT	Hrs	COs	Cognitive Level
I	Introduction to E-Commerce - E-commerce – Meaning, Evolution, Elements, Scope, E-commerce vs Physical commerce, Types, Impact on society and economy, Advantages and disadvantages, Digital marketing – Meaning, Trends, Mobile Commerce – Benefits, Hindrances.	12	CO 1 CO 2 CO 3 CO 4 CO 5	K1, K2, K3, K4, K5, K6

II	Electronic Data Interchange and E-Payments - EDI – Benefits, Applications, Building blocks of EDI System, E-Payments – Methods, Requirements, Competitive Advantages, Disadvantages, Case studies on e-payment systems.	13	CO 1 CO 2 CO 3 CO 4 CO 5	K1, K2, K3, K4, K5, K6
III	Web Analytics and its Applications - Web Analytics – Meaning, Objectives, Methodologies, Search Engine Optimization – Techniques, AdWords, Call-to-Action, Conversion Rate, Path and Tunnel, Cohort analysis, Clickthrough rate, Hashtag, Clickbait.	14	CO 1 CO 2 CO 3 CO 4 CO 5	K1, K2, K3, K4, K5, K6
IV	E-commerce Infrastructure Management - ECommerce Infrastructure – Components, Technology Platforms, Managing Digital Service, Hardware & Software – Domain name selection and registration, Website, Mobile site and Mobile application development & Hosting, Webservers – Specifications, Configuration, Internet Connectivity, Security.	14	CO 1 CO 2 CO 3 CO 4 CO 5	K1, K2, K3, K4, K5, K6
V	E-Commerce Customer Service E-Commerce orders – Logistics, In-house solution, outsourcing, Fulfillment models, Attractive Marketing Strategies, Customer grievance handling techniques.	12	CO 1 CO 2 CO 3 CO 4 CO 5	K1, K2, K3, K4, K5, K6

Text Books:

1. The Complete E-Commerce Book: Design, Build & Maintain a Successful Web – based Business - Janice Reynolds - CRC Press – 2nd Edition - 2017
2. E-Commerce, Fundamentals and Applications - Henry Chan, Raymond Lee, Tharam Dillon, Elizabeth Chang – Wiley - Wiley Student Edition - 2008

Suggested Readings

1. Advanced Web Metrics with Google Analytics - Brian Clifton – Wiley - 3rd Edition - 2012

2. Digital Business and E-commerce Management - Dave Chaffey, Tanya Hemphill, David Edmundson-Bird – Pearson – 2nd Edition – 2004
3. E-Commerce: Strategy, Technologies and Applications – Whitely - Tata McGraw-Hill - Indian Edition – 2017
4. E – Commerce - Breanne LA Camera - 21st Century Skills Innovation Library - Kindle Edition – 2020
5. Electronic Commerce, Framework Technologies and Applications - Bharat Bhasker - McGraw-Hill- 3rd Edition – 2009

Web Resources

1. <https://www.webfx.com/ecommerce/#ecommerce-basics>
2. <https://ecommerce-platforms.com/resources>
3. <https://www.cs-cart.com/ecommerce-system.html>
4. <https://ecommerceguide.com/guides/>
5. <https://www.cloudways.com/blog/what-is-ecommerce/>

COURSE OUTCOMES

COs	STATEMENTS	BLOOM'S LEVEL
CO1	Identify the importance of digital presence in business and implement the same in a working environment.	K1, K2
CO2	Compare and analyze the various e-payment methods and choose appropriate method for secured payments.	K3
CO3	Apply the web analytical tools to increase the effectiveness of web -based activities.	K4
CO4	Manage the e-commerce infrastructure of various organizations.	K5
CO5	Handle the customer requirements of digital business enterprises effectively.	K6

Course Code	UCO 4402
Course Title	Introduction to Income Tax
Credits	03
Hours / Week	05
Category	Allied Option (AO) – Theory
Semester	IV
Regulation	2019
<p>Course Overview:</p> <p>This Course-</p> <ul style="list-style-type: none"> • Gives an understanding about major provisions of the Income Tax Act with the recent amendments year over year excluding business and profession. • Helps the individual to assess the tax to be paid as per Income Tax Act. • Envisages into an understanding about residential status of an individual and provisions applicable in that regard. • Helps the learner to adopt the concepts and provisions for tax planning. • Ensures the learner to arrive at a consensus on the circumstances on the taxability of an individual's income not carrying on business / profession. 	
<p>Course Objectives:</p> <p>Students will be able to-</p> <ul style="list-style-type: none"> • Gain an insight by practically applying the provisions of the Income Tax. • Adapt the principles of the Income Tax Act in order to ascertain the taxability of incomes under various criteria and under different ways. • Bring an understanding on the different avenues for saving money thereby reducing the tax burden of an individual. • Evaluate an individual's income from sale of an asset and the manner in which tax can be reduced by investing in legal avenues. • Apply the provisions of the Income Tax Act in the work and real-life situations. 	
Pre-requisites	This course does not call for any pre-requisite.

SYLLABUS

UNIT	CONTENT	Hrs	COs	Cognitive Level
I	Introduction – Basic Concepts of Income Tax – Capital Vs Revenue Transactions – Canons of Taxation – Meaning of Income – Exempted Incomes – Assessee – Persons – Previous Year & its Exceptions – Assessment Year – Residential Status of an Individual – Incidence of Taxation – Tax Rates applicable for individual.	10	CO 1 CO 2 CO 3 CO 4 CO 5	K1, K2, K3, K4, K5, K6
II	Income from Salary – Forms of Salary – Characteristics of Salary – Allowances & its Types – Perquisites & its Types – Profits in Lieu of Salary – Deduction U/s.80C - Computation of Income from Salaries (Basic Problems Only).	18	CO 1 CO 2 CO 3 CO 4 CO 5	K1, K2, K3, K4, K5, K6
III	Income from House Property – Ownership & its Types – Annual Value – Deductions U/s.24 – Let Out Property – Self Occupied Property – Interest Calculation including Pre-construction Interest - Computation of Taxable Income from House Property.	14	CO 1 CO 2 CO 3 CO 4 CO 5	K1, K2, K3, K4, K5, K6
IV	Income from Capital Gains – Capital Asset – Exempted Capital Gains – Long Term Capital Gain – Short Term Capital Gain - Computation of Income from Capital Gain – Deductions U/S.54, 54B, 54EC, 54F (ONLY) – Capital Gain Account Scheme – Taxability Provisions (Basic Problems Only).	12	CO 1 CO 2 CO 3 CO 4 CO 5	K1, K2, K3, K4, K5, K6
V	Income from Other Sources – General Income – Specified Incomes – Casual Income – Winnings – Exempted Securities – Exempted Incomes – Grossing up – Computation of Income from Other Sources – Computation of Tax Liability of an Individual.	11	CO 1 CO 2 CO 3 CO 4 CO 5	K1, K2, K3, K4, K5, K6

Text Books:

1. Gaur V. P., Narang D.B., Puja Gaur and Rajeev Puri, Income Tax Law and Practice, Kalyani Publishers, Ludhiana (Current edition).
2. Vinod Singhania K. & Monica Singhania, Students guide to Income Tax, Taxmann Publications (Current Edition)

Suggested Readings:

1. T.S. Reddy & Y. Hariprasad Reddy, Income Tax Theory, Law and Practice, Margham Publications, Chennai (Current Edition).
2. Dr Preeti Rani Mittal & Dr Anshika Bansal, Income Tax Law and Practice, Sultan Chand and Sons, New Delhi, (Current Edition).
3. Dr Mehrotra. H. C. and Dr Goyal. S. P., Income Tax Law and Practice, Sahitya Bhawan Publications, Agra.
4. Naveen Mittal, Principles of Income Tax Law and Practice, Cengage India (Current Edition).
5. Murthy. A., Income Tax Law and Practice, Vijay Nicole Imprints Pvt Ltd., Chennai (Current Edition).
6. Mitra. G. S., Income Tax Law and Practice, Mahaveer Publications, Assam (Current Edition).

Web References:

1. <http://incometaxmanagement.com/Pages/Taxation-System/Basic-Concepts-on-Tax-Systems-in-India.html>
2. <https://cleartax.in/s/income-tax-basics-for-beginners>
3. <http://egyankosh.ac.in/handle/123456789/66965>
4. https://en.wikipedia.org/wiki/Income_tax
5. <https://open.umn.edu/opentextbooks/textbooks/323>

COURSE OUTCOMES

COs	STATEMENTS	BLOOM's LEVEL
CO1	Recall, relate and identify the suitability of the provisions of the Income Tax Act towards determining incomes under different heads.	K1, K2
CO2	Classify and examine the incomes earned by an Individual according to the heads of income in correlation with their residential status.	K3
CO3	Correlate the provisions and calculate the taxable income of an Individual.	K4
CO4	Assess the tax liability of an individual under different circumstances.	K5
CO5	Forecast and identify the sources for investment opportunities for tax planning.	K6

Course Code	UCO 4403
Course Title	STOCK MARKET OPERATIONS
Credits	3
Hours / Week	5
Category	AO
Semester	IV
Regulation	2019
Course Overview:	
<p>This course-</p> <ul style="list-style-type: none"> • Aims at providing an overview about the Indian securities market • Explains the role of various players and process involved in primary and secondary market. • Provide broad understanding about the important terminologies involved in stock trading and investment • Explains the major stock exchanges in India and the risk management system. • Gives exposure on the different products in the derivatives market and their uses 	
Course Objectives:	
<p>The students will be able to</p> <ul style="list-style-type: none"> • Familiarize the constituents of the securities market in India and terminologies used in stock market • Acquire a comprehensive understanding of stock market operations in India • Demonstrate the trading and settlement procedures in the stock market • Understand the risk management system in the stock exchanges • Explore and understand derivatives market and its settlement procedures. 	
Prerequisites	Basic knowledge about Securities market

SYLLABUS				
UNIT	CONTENT	Hrs	COs	Cognitive Level
I	PRIMARY MARKET - Overview of Indian Securities Market, Meaning, Functions, Intermediaries - Role of Primary Market – New Issues Market – IPO’s – Investor Protection in Primary Market – Recent Trends in Primary Market – SEBI Measures for Primary Market.	13	CO1 CO2 CO3 CO4 CO5	K1, K2, K3, K4, K5, K6
II	SECONDARY MARKET - Meaning, Nature, Functions of Secondary Market – Organization and Regulatory Framework for Stock Exchanges in India -Secondary Market Intermediaries - Listing of Securities - Meaning – Merits and Demerits – Delisting.	13	CO1 CO2 CO3 CO4 CO5	K1, K2, K3, K4, K5, K6
III	STOCK EXCHANGES - Bombay Stock Exchange, National Stock Exchange, Social Stock Exchanges –Organizational Structure, Index Construction, – Market Indices SENSEX, NIFTY - Different Trading Systems – Trading Settlement	13	CO1 CO2 CO3 CO4 CO5	K1, K2, K3, K4, K5, K6
IV	RISK MANAGEMENT SYSTEM - Risk Management System in BSE & NSE – Margins–Exposure Limits – Surveillance System In – Circuit Breakers - Inside Trading, Circular Trading, Price Rigging.	13	CO1 CO2 CO3 CO4 CO5	K1, K2, K3, K4, K5, K6
V	DERIVATIVES - Products – Participants – Functions – Terminology of Derivatives- Uses of Derivatives – Settlement of Derivatives	13	CO1 CO2 CO3 CO4 CO5	K1, K2, K3, K4, K5, K6
Text Books:				
<ol style="list-style-type: none"> 1. S. Kevin, Securities Analysis & Portfolio Management, 2015, 2nd Edition, PHI learning ltd 2. Falguni, H Pandya, Securities Analysis and Portfolio Management, 2013,1st Edition, Jaico publishing house 				

Suggested Readings:

1. M. Ranganatham & R. Madhumathi, Securities Analysis and Portfolio Management, 2012, 2nd Edition, Pearson education, India
2. Prasanna Chandra, Investment analysis and Portfolio Management, 2017, 4th Edition, Tata McGraw-Hill
3. Gurusamy S, Capital Markets, 2012, 2nd Edition, Tata McGraw-Hill

Web Resources:

1. <https://www.moneycontrol.com>
2. <https://www.sebi.gov.in.com>
3. <https://www.5paisa.com/school/introduction-to-stock-market>
4. <https://www.nseindia.com>
5. <https://www.bseindia.com>
6. <https://economictimes.indiatimes.com/>
7. <https://www.business-standard.com/>

COURSE OUTCOMES

COs	Statements	Bloom's Level
CO1	Identify and understand about the regulatory authorities of securities market and their roles in developing the economy.	K1, K2
CO2	Examine the role of intermediaries in the stock market, trading settlement and risk management system in stock exchanges	K3
CO3	Critically examine the role of stock exchanges and select the stocks for investment	K4
CO4	Appraise the stock and derivatives market, compare the different securities and choose the best alternatives for trade or investment.	K5
CO5	Predict the movement of stock market to invest or trade in securities and explore career opportunities in securities market.	K6

Course Code	UCO 4404
Course Title	Supply Chain Management
Credits	03
Hours / Week	05
Category	Allied Optional (AO) – Theory
Semester	IV
Regulation	2019
<p>Course Overview:</p> <p>This Course-</p> <ul style="list-style-type: none"> • Covers the fundamental aspects of supply chain management. • Examines the various strategies of the supply chain management. • Intends to provide practical knowledge on designing the supply chain network. • Emphasizes on the significance of supply chain performance management. • Facilitates the learners to evaluate dynamics of global supply chain management. <p>Course Objectives:</p> <p>The students will be able to</p> <ul style="list-style-type: none"> • Remember and understand the basic aspects of supply chain management. • Identify various strategies of the supply chain management • Design and develop a supply chain network • Analyse the prospects of supply chain performance measurement. • Critically evaluate the circumstances of supply chain performance measurement at global level. 	
Prerequisites	Basic understanding of logistics.

SYLLABUS				
UNIT	CONTENT	Hrs	COs	Cognitive Level
I	Basic concept – Definition – Scope – Logistics Vs Supply Chain Management – Supply Chain Participants – Supply Chain Relationship Management (SCRM) – Supply Chain Organization Structure.	10	CO1 CO2 CO3 CO4 CO5	K1, K2, K3, K4, K5, K6
II	Supply chain strategies – Strategy classifications – Corporate strategy, Logistics strategy, Strategic fit, achieving strategic fit, Strategy framework – Push, Pull and Push-Pull Systems – Demand Driven Strategies – Distribution Strategies – Centralized Control Strategy Vs Decentralized Control Strategies.	15	CO1 CO2 CO3 CO4 CO5	K1, K2, K3, K4, K5, K6
III	Supply chain networks - Supply chain network design – Integrated supply chain network – Importance –Logistics service alliances – Digital Solutions in Logistics Management (<i>like fleet tracking, IoT, AI based reporting etc.</i>)– Modelling approaches to supply chain network design.	15	CO1 CO2 CO3 CO4 CO 5	K1, K2, K3, K4, K5, K6
IV	Performance measurements – Dimensions of performance measures – Performance categories – Supply chain metrics – Supply Chain Operations Reference (SCOR) model – Balanced Score-Card Approach – Benchmarking.	15	CO1 CO2 CO3 CO4 CO5	K1, K2, K3, K4, K5, K6
V	Drivers of globalization – Global strategy – Concept of global supply chains - Trend towards globalization in the supply chain – Global sourcing – Global purchasing and supplier relations – Global supply chain management.	10	CO1 CO2 CO3 CO4 CO5	K1, K2, K3, K4, K5, K6

Text Books:

1. K. Shridhara Bhat, Supply Chain Management, Himalaya Publishing House, 2018, 5th Edition.
2. Agrawal D. K, Logistics and Supply Chain Management, Macmillan publication, 2019, 2nd Edition.

Suggested Readings:

1. G. Raghuram & Rangaraj.N, Logistics and Supply Chain Management, Macmillan publication, 2000, 7th Edition.
2. Christopher Martin, Logistics and Supply Chain Management, Pearson Publication, 2010, 6th Edition.
3. Sunil Chopra, Peter Meindl & D.V Kalra, Pearson Publication, 2019, 6th Edition.
4. Jayanta Kumar Bandyopadhyay, CRC press, 2019, 6th Edition.
5. Michael H. Hugos, Essentials of Supply Chain Management, John Wiley & Sons, Inc., 2019, 3rd Edition.

Web Resources:

1. <https://www.supplychaindigital.com/>
2. <https://www.supplychainbrain.com/>
3. <https://www.scmr.com/>
4. <http://www.supplychain247.com/>
5. <https://www.dcvelocity.com/>
6. <https://www.supplychaindive.com/>

COURSE OUTCOMES

COs	Statements	Bloom's Level
CO1	Remember and understand the various concepts of Supply Chain Management.	K1 & K2
CO2	Relate various strategies of supply chain management and global trends of supply chain networks.	K3
CO3	Analyze the effectiveness of supply chain network and management strategies at global level.	K4
CO4	Assess the prospects of various strategies, networks and performance measurement models of supply chain management at a global level.	K5
CO5	Formulate strategies, networks and performance measurement models of supply chain management at global level.	K6

Course Code	UCO 5501
Course Title	AUDITING AND ASSURANCE
Credits	06
Hours / Week	06
Category	Major Core
Semester	V
Regulation	2019
Course Overview:	
<p>This Course-</p> <ul style="list-style-type: none"> • Covers the basic aspects of auditing like nature, history, types of auditing and purpose of carrying out audit. • Emphasizes on the essentials of company audit and how an auditor is appointed, his rights, duties and liabilities. • Gives an understanding on the concept of vouching, and various mode of vouching • Elucidates on the verification and valuation of assets and liabilities of a company, Standards of auditing, guidance note and automation in auditing. 	
Course Objectives:	
<p>The students will be able to</p> <ul style="list-style-type: none"> • Understand the basic concepts of Auditing and its nature. • Gain practical exposure on role of auditors. • Enhance the knowledge on vouching of cash and credit transactions and examine them. • Implement verification and valuation of assets and liabilities and classify the financial report accordingly. • Evaluate various facets of audit assurance and its importance in auditing practices. 	
Prerequisites	Basic Knowledge about auditing

SYLLABUS				
UNIT	CONTENT	Hrs	COs	Cognitive Level
I	Nature of Auditing - Evolution, basic concepts and meaning of auditing, objectives and classifications- Audit engagement, audit files, audit notebook, audit working papers-Internal control, Internal Check, Internal Audit and Internal Financial Control (IFC)	15	CO1 CO2 CO3 CO4 CO5	K1, K2, K3, K4, K5, K6
II	Company Audit Auditor's appointment, qualification, disqualification, removal and remuneration, rights, duties and liabilities of an auditor, independence of auditor and ceiling on number of audit -content of audit report, statutory report and its types, audit certificate - Distinction between audit and investigation, branch audit and joint audit.	15	CO1 CO2 CO3 CO4 CO5	K1, K2, K3, K4, K5, K6
III	Vouching - Meaning and objects of vouching, kinds and requisites and examination of vouchers, vouching procedures, cut-off tests of arrangements - Vouching of cash transactions-teeming and lading, vouching of cash receipts, teeming and lading and vouching of cash payments and capital expenditure - Vouching of trading transactions-purchases, sale of goods, hire-purchase, bills receivable and payable books, purchase and sales ledger and journal proper - Vouching of impersonal ledger-unpaid expenditure, unearned income, contingent liabilities, distinction between capital and revenue expenditure.	16	CO1 CO2 CO3 CO4 CO5	K1, K2, K3, K4, K5, K6
IV	Verification and Valuation of Assets and Liabilities Meaning of verification and valuation of assets, differences between verification and valuation, importance of verification and valuation, general principles of verification and valuation of assets and	16	CO1 CO2 CO3 CO4 CO5	K1, K2, K3, K4, K5, K6

	liabilities, window dressing and auditor's position in verification and valuation - Verification and valuation-intangible assets, fixed assets, audit of depreciation, investments, current assets, fictitious and contingent assets - Verification and valuation of liabilities-long term liabilities, current liabilities and contingent liabilities.			
V	Audit Assurance - Standard on Auditing (SA-500,501,505,510,520,530,540,550,560,570 and 580) - Trends towards Automation in Auditing - Guidance Notes relating to Financial Statement items.	16	CO1 CO2 CO3 CO4 CO5	K1, K2, K3, K4, K5, K6

Text Books:

1. Kamal Gupta, Contemporary Auditing, The Mc Graw-Hill Publishing Co.Ltd.
2. Tandon B.N., Handbook of Practical Auditing, S. Chand, New Delhi.
3. Pankaj Garg, Auditing & Assurance, Taxmann Publications Pvt. Ltd. New Delhi.

Suggested Readings:

1. Varsha Ainapure & Mukund Ainapure, Auditing & Assurance, PHI Learning private Ltd.
2. Dinakar Pagare, Principles & Practice of Auditing, Sultan Chand & Sons, New Delhi.

Web Resources:

1. https://www.icaai.org/post.html?post_id=16951
2. https://www.icaai.org/post.html?post_id=13814
3. <https://cag.gov.in/en/page-cag-s-auditing-standards-2017>
4. <https://www.icaai.org/post/auditing-review-and-other-standards-formerly-known-as-aas-complete-text>
5. https://www.icaai.org/post.html?post_id=12414
6. <https://libguides.alfaisal.edu/acc420/web/resources>
7. <https://www.fasb.org/jsp/FASB/Page/LandingPage&cid=1175805317350>

COURSE OUTCOMES

COs	Statements	Bloom's Level
CO1	Understand various concepts on auditing and correlate the accounting knowledge with auditing practices.	K1 &K2
CO2	Apply auditing practices in different concerns and able to carry out auditing through accounting concepts of evidence, risk and materiality.	K3
CO3	Associate and appraise acquired knowledge of auditing on vouching, verification, valuation of assets and liabilities and reporting.	K4
CO4	Examine and interpret the generally accepted Auditing Standards for auditing, Audit Reporting using automation.	K5
CO5	Construct and plan the financial reports with the support of Auditing, Assurance Standards and Code of conduct.	K6

Course Code	UCO 5502
Course Title	INCOME TAX LAW AND PRACTICE
Credits	06
Hours / Week	06
Category	Major Core (MC) – Theory
Semester	V
Regulation	2019
Course Overview:	
<p>This Course-</p> <ul style="list-style-type: none"> • Covers the provisions of Income Tax Laws, canons of taxes and computation of tax liability. • Emphasizes on the basic aspects of assessment year, previous year, income, person, assessee and distinguish between capital and revenue receipts. • Examines the chargeable sections for taxing the income under the salary, house property, profits and gains from business or profession, capital gain and other sources. • Explains the provisions and its applicability of deductions under sections 80C, 80CCC, 80CCD, 80CCE and 80D. • Gives an exposure on the procedures for filing Income Tax Return and conducting various types of assessments. 	
Course Objectives:	
<p>The students will be able to-</p> <ul style="list-style-type: none"> • Understand the provisions of the Income Tax Act, 1961. • Identify the key concepts in computation of income from salary, house property, profits and gains from business or profession, capital gain and other sources. • Explain the importance of claiming exemptions and deductions by applying tax planning techniques. • Comprehend upon the instances and apply the provisions of the Income Tax Act, 1961 in filing of returns, digital signature and E-Filing. • Get acquainted with the procedure for computation of taxable income of individual and their tax liability. 	
Prerequisites	Knowledge on the income and tax.

SYLLABUS				
UNIT	CONTENT	Hrs	COs	Cognitive Level
I	Meaning of Income – Canons of Taxation - Types of Taxes - Basis of Charge – Basic Concepts - Incomes that are exempted from tax – Residential Status of Individual – Incidence of Taxation.	15	CO1 CO2 CO3 CO4 CO5	K1, K2, K3, K4, K5, K6
II	Income under the head Salaries – Forms of salary – Allowances – Perquisites – Deductions u/s.80C, 80CCC, 80CCD, 80CCE & 80D (only) – Tax Rebate – Provident Funds – Computation of Taxable Salary Income	18	CO1 CO2 CO3 CO4 CO5	K1, K2, K3, K4, K5, K6
III	Income from House Property – Annual Value – Deduction u/s.24 – Computation of income from let out House Property deemed to be let out House Property and self-Occupied House Property	15	CO1 CO2 CO3 CO4 CO5	K1, K2, K3, K4, K5, K6
IV	Profits and Gains of Business or Profession – Chargeability – Admissible deductions – Inadmissible expenses – Computation of Business Income (Excluding Firms and Companies), Profession - Computation of Income from Profession.	10	CO1 CO2 CO3 CO4 CO5	K1, K2, K3, K4, K5, K6
V	Capital Gains – Definition of Capital Assets – Kinds of Capital assets– Exempted Capital Gains – Taxability of Capital gains - Computation of Income from Other Sources – Computation of taxable income of individual – Types of Assessment – procedures to be followed in filing Income Tax Returns.	15	CO1 CO2 CO3 CO4 CO5	K1, K2, K3, K4, K5, K6
Text Books:				
<ol style="list-style-type: none"> 1. Gaur V.P., and Narang D.B, Income Tax Law and Practice, Kalyani Publishers (2021) 2. Vinod Singhania K, Students Guide to Income Tax, Taxman Publications (2021) 				
Suggested Readings:				
<ol style="list-style-type: none"> 1. Mehrotra & Dr Goyal, Income Tax Law and Practice, Sahita Bhawan Publication (2021) 2. Dr. N. Hariharan, Income Tax Law & Practice, Vijay Nicole Imprints Pvt Ltd (2021) 3. Dr. Anita Raman, Income Tax Theory, Law & Practice, McGraw Hill (2021) 				

Web Resources:

1. <https://www.incometaxindia.gov.in/pages/acts/income-tax-act.aspx>
2. https://www.icsi.edu/media/webmodules/Final_Tax_Law_Book.pdf
3. https://icmai.in/upload/Students/Syllabus-2012/Study_Material_New/Inter-Paper7-Revised.pdf

COURSE OUTCOMES

COs	Statements	Bloom's Level
CO1	Understand and recall the origin, development and practices of Income Tax Act, 1961.	K1, K2
CO2	Integrate and assess the taxable income under various heads of income.	K3
CO3	Analyze, differentiate and apply the various provisions of Income Tax Act, 1961.	K4
CO4	Justify the role of deductions, exemptions and rebate as per Income Tax Act, 1961.	K5
CO5	Construct and advice various aspects of tax planning and tax management applicable to the heads of income.	K6

Course Code	UCO 5503
Course Title	BANKING LAW AND PRACTICE
Credits	06
Hours/Week	06
Category	Major Core (MC) – Theory
Semester	IV
Regulation	2019
Course Overview	
<p>This Course-</p> <ul style="list-style-type: none"> • Equips with knowledge on the theory and practice of Banking and its process. • Comprehends the functions of various kinds of banks. • Explains the procedures of opening bank accounts, crossing of a cheque and borrowing loan from banks. • Gives exposure on the latest development in the banking field such as E-Banking services- UPI-Artificial Intelligence-Block chain and cloud Banking. 	
Course Objectives	
<p>The student will be able to:</p> <ul style="list-style-type: none"> • Understand the fundamental concept of modern banking practices. • Get equipped with the latest banking trends prevailing in the country. • Comprehend the functions of Reserve Bank of India. • Get practical exposure on the procedures followed in banking transaction. • Comment on the role and contributions of the banking industry towards economy. 	
Prerequisites	Basic knowledge on banking operations.

SYLLABUS				
UNIT	CONTENT	Hrs	COs	Cognitive Level
I	INTRODUCTION TO BANKING - Meaning and Definition of Banking– Structure of Indian Banks - Classification of Banks -Functions of Commercial Banks – Cooperative Banks – Regional Rural Banks - Investment Banks– Payment Banks – Meaning and Functions - Credit Creation –Meaning-Techniques and Limitations of Credit Creation - Role of Banking in the Economic Development of a country.	15	CO1 CO2 CO3 CO4 CO5	K1, K2, K3, K4, K5, K6
II	RESERVE BANK OF INDIA - Origin of RBI – Structure of RBI – Preamble of RBI - Functions of RBI - Credit control -Need for Credit Control – Methods of Credit Control -Qualitative and Quantitative Methods of Credit Control - CRR, Bank Rate, SLR, Repo Rate, Reverse Repo Rate and Other Credit Control Methods.	15	CO1 CO2 CO3 CO4 CO5	K1, K2, K3, K4, K5, K6
III	BANKER CUSTOMER RELATIONSHIP - Meaning and Definition of Banker and Customer – General and Special Relationship between the Banker and the Customer–Special Types of Customers – Obligations of a Banker-Rights of a Banker - Know your Customer (KYC) guidelines – Mandate and Power of Attorney – Garnishee order - Paying Banker and Collecting Banker - Concepts - Duties and responsibilities of Paying and Collecting banker – Protection available to Paying and Collecting Banker - Cheques -Meaning- Crossing – Types of Crossing - Endorsements – Meaning and Types of Endorsements -Dishonor of Cheques and their implications.	16	CO1 CO2 CO3 CO4 CO5	K1, K2, K3, K4, K5, K6
IV	DEPOSITS LOANS AND ADVANCES - Deposit Accounts - Opening of an account and its procedure - Types of Deposit Accounts – Loans and Advances – Principles of Sound lending – Precautions – CIBIL Score Check- Different Types of Loans and Advances	16	CO1 CO2 CO3 CO4 CO5	K1, K2, K3, K4, K5, K6

	- Secured vs. unsecured advances - Modes of Creating Charge - Lien -Pledge - Hypothecation - Mortgage – Assignment- differences between Pledge and Mortgage, Lien and Hypothecation- NPA in Banks.			
V	MODERN BANKING PRACTICES - E-Banking- Meaning- Various E-Banking Services- ATM, Debit Card, Credit Card, RTGS, IMPS, EFT, NEFT, EFTPOs, Mobile Banking, Tele Banking, Home Banking, Internet Banking-Gold Banking- Advantages and Disadvantages of E-Banking- Digital only Banks- Unified Payment Interface (UPI) –Block Chain- Artificial Intelligence Robots - Cloud Banking- Wearables -Banking Ombudsman- Customer Grievances Redressal.	16	CO1 CO2 CO3 CO4 CO5	K1, K2, K3, K4, K5, K6
Text Books				
<ol style="list-style-type: none"> 1) Banking Theory Law and Practice, Sundharam K.P.M.& Varshney P.N, Sultan Chand & Sons, 2020 2) Banking Theory Law and Practice, Gordon E & Natarajan K, Himalaya Publishing House,2019 				
Suggested Readings				
<ol style="list-style-type: none"> 1. Banking Law and Practice, Kandasami K.P./ Natarajan S. & Parameswaran, S Chand, 2019 2. Modern Banking, Shelagh Heffernan, Wiley 2019 3. Banking Law and Practice, Mishra Sukhvinder, S Chand, 2019 4. Banking Laws & E-Banking in India, By Devendra Singh, S Chand, E-Book, Format: Kindle Edition,2019 				
Web Resources				
<ol style="list-style-type: none"> 1. https://byjus.com/commerce/functions-of-commercial-banks/ 2. https://www.careerlauncher.com/rbi-grade-b/functions-of-rbi/ 4. https://cleartax.in/s/rbi-reserve-bank-of-india 5. https://byjus.com/free-ias-prep/types-banks-india/ 6. https://www.vedantu.com/commerce/types-of-banking 7. https://www.paisabazaar.com/banking/electronic-banking/ 8. https://www.toppr.com/ask/question/what-are-the-different-types-of-loans-provided-by-commercial/ 				

COURSE OUTCOMES

COs	Statements	Bloom's Level
CO1	Understand and recall the important terms and concepts in connection with banking and modern banking practices	K1 & K2
CO2	Demonstrate and apply the modern banking technology while accessing banking services	K3
CO3	Examine and outline the roles and functions of Central and Commercial banks	K4
CO4	Summarize and explain the relationship between the banker and customer in the different course of banking services	K5
CO5	Outline the role of banks in economic development and day to day operations of banking.	K6

Course Code	UCO 5504
Course Title	LOGISTICS AND SUPPLY CHAIN MANAGEMENT
Credits	06
Hours / Week	06
Category	Major Core (MC) – Theory
Semester	V
Regulation	2019
<p>Course Overview:</p> <p>This Course-</p> <ul style="list-style-type: none"> • Aims to build an understanding on the fundamentals of Logistics and Supply Chain Management and its practical aspects. • Examines the organizational structure and strategies of Logistics and explores the global supply chain. • Brings the essence of customer service, audit, strategy, inventory management and marketing trend. • Equips the learner to be cognizant of warehouse management, its benefits and developing warehouse resources. • Emphasizes on the principles and functionality of transportation and multimodal transport. 	
<p>Course Objectives:</p> <p>The students will be able to-</p> <ul style="list-style-type: none"> • Understand the concept of supply chain and the evolution of logistics and supply chain management. • Distinguish between logistics and supply chain management, relationship management and logistics strategy. • Comprehend the growing importance of customer service, essence of logistics in marketing and its trends. • Explore the operational importance and benefits of Warehousing. • Get acquainted with principles and functionality of transportation and multimodal transport. 	
Prerequisites	Basic knowledge about Logistics.

SYLLABUS				
UNIT	CONTENT	Hrs	COs	Cognitive Level
I	Basics of Logistics: Basic concept - Importance – Evolution of Logistics & Supply Chain Management – Objectives of Logistics – Outsourcing - Logistical Activities - 3rd and 4th party Logistics – Logistics Information System	16	CO1 CO2 CO3 CO4 CO5	K1, K2, K3, K4, K5, K6
II	Basic of Supply Chain Management: Basic concept of Supply Chain Management- Comparison between Logistics and SCM – Supply chain participants – SC Relationship Management - Logistics Strategy – Supply Chain Organization structure – Global Supply Chain.	16	CO1 CO2 CO3 CO4 CO5	K1, K2, K3, K4, K5, K6
III	Customer Service: Definition - Scope - Objectives - Importance – Elements of Customer Service - Rights of Customers – Customer Service Audit - Customer Service Strategy– Inventory management - Essence of Logistics in Marketing – Marketing Trends.	15	CO1 CO2 CO3 CO4 CO5	K1, K2, K3, K4, K5, K6
IV	Warehouse Management: Evolution of Concept of Warehousing - Importance – Benefits of Warehousing; Warehouse Operating Principles - Developing the Warehouse Resource.	15	CO1 CO2 CO3 CO4 CO5	K1, K2, K3, K4, K5, K6
V	Transportation and Multimodal Transport: Transport Functionality and Principles - Product Movement; Product Storage; Relationship between the Shipper, the Consignee, and the Public – Multimode transport concepts and features – Advantages of Multimodal Transport - Suppliers of Transportation Services - Typical Carrier Ancillary Services.	16	CO1 CO2 CO3 CO4 CO5	K1, K2, K3, K4, K5, K6

Text Books:

- Agrawal D. K, Logistics and Supply Chain Management, Macmillan, 3rd edition (2012)
- K. Shridhara Bhat, Supply Chain Management, Himalaya Publishing House, 5th edition (2018)

Suggested Readings:

- Ronald H. Ballou & Samir K. Srivastava, Business Logistics / Supply Chain Management, Pearson Publication, 2nd edition (2010)
- Sunil Chopra, Peter Meind & D.V. Kalra, Supply Chain Management – Strategy, Planning & Operation, 1st edition (2013)
- Sunil Chopra & D. V. Kalra, Supply Chain Management - Strategy, Planning & Operation, Pearson, 7th edition (2019)

Web Resources:

- <https://iimm.org/wp-content/uploads/2019/12/Logistics-and-Warehousing-Management.pdf>
- <https://www.mbaknol.com/logistics-management/evolution-of-logistics-and-supply-chain-management-scm/>
- <https://hbr.org/2020/09/global-supply-chains-in-a-post-pandemic-world>
- <https://www.planettogether.com/blog/four-functions-of-marketing-logistics>
- <https://www.unescap.org/sites/default/d8files/event-documents/03MultimodalTransportationConceptAndFramework.pdf>

COURSE OUTCOMES

COs	STATEMENTS	BLOOM'S LEVEL
CO1	Understand the basic concepts of logistics and supply chain management and the contemporary theoretical and practical developments therein.	K1 & K2
CO2	Demonstrate the understanding over the complex and interactive nature of participants, functions and flow of international logistics and supply chain management.	K3
CO3	Analyze the various logistics operations and its management.	K4
CO4	Highlight the significance and strategies of logistics and supply chain management.	K5
CO5	Integrate the learned concepts while venturing into a Logistics & Supply Chain Management enterprise.	K6

Course Code	UCO 5601
Course Title	ADVANCED CORPORATE ACCOUNTING
Credits	06
Hours / Week	06
Category	Major Elective (ME) – Theory
Semester	V
Regulation	2019
<p>Course Overview:</p> <p>This Course-</p> <ul style="list-style-type: none"> • Covers the basic aspects of Insurance Companies, Banking Companies and consolidation of accounts in the case of Merges & Acquisitions. • Lays an emphasis on the accounting procedures adopted while reconstructing a company. • Examines the various modes of winding up of a company and its accounting treatment. • Establishes the importance and adoption of relevant accounting standards that play a vital role in preparation of financial statements. 	
<p>Course Objectives:</p> <p>The students will be able to-</p> <ul style="list-style-type: none"> • Understand the mechanism applied in preparing financial statements of Insurance Companies and Banking Companies. • Identify the concept and purpose of consolidating financial statements and understanding the same through accounting procedures. • Infer the operational importance when a company is acquired or amalgamated or reconstructed. • Comprehend upon the instances and apply the provisions of the Companies Act, 2013 in winding up of company. • Get acquainted with the applicability of the Accounting Standards in pursuance to Insurance, Banking, Consolidation, Merger and Winding up of companies. 	
Prerequisites	Knowledge about kinds of company & accounting.

SYLLABUS				
UNIT	CONTENT	Hrs	COs	Cognitive Level
I	Insurance Company Accounts - Types of Insurance - Accounts of Insurance Companies - Final Accounts of Life Assurance Companies-Ascertainment of Profit - Valuation Balance Sheet - Final accounts of Fire, Marine and Miscellaneous Insurance Companies.	20	CO1 CO2 CO3 CO4 CO5	K1, K2, K3, K4, K5, K6
II	Banking Companies - Accounts of Banking Companies - Rebate on Bills Discounted - Non-Performing Assets and their Treatment – Classification of Bank Advances - Provision for Doubtful Debts - Guidelines of RBI for Preparation of Final Accounts of Banking Companies.	18	CO1 CO2 CO3 CO4 CO5	K1, K2, K3, K4, K5, K6
III	Holding Company Accounts (AS 21) - Meaning and Definition of Holding and Subsidiary Companies - Legal Requirement Relating to Presentation of Accounts of Holding Companies and its Subsidiaries – Consolidated of balance sheet and Profit and Loss Account.	15	CO1 CO2 CO3 CO4 CO5	K1, K2, K3, K4, K5, K6
IV	Liquidation of Companies - Meaning of Liquidation - Modes of Winding up- Preparation of Liquidators Final Statement of Account - Preparation of Statement of Affairs - Contributory Order of Payment – Preferential Creditors – Preparation of Deficiency or Surplus Accounts – B List Contributories.	10	CO1 CO2 CO3 CO4 CO5	K1, K2, K3, K4, K5, K6
V	Amalgamation of Companies (AS 14) - Absorption & External Reconstruction – Meaning – Types (Purchase & Merger) - Purchase Consideration – Computation of Purchase Consideration – Entries in the books of the transferor and transferee – Special accounts Adjustments Entries for inter-Company Ownings and Holdings.	15	CO1 CO2 CO3 CO4 CO5	K1, K2, K3, K4, K5, K6
Text Books:				
1. T. S. Reddy & Dr A. Murthy, Corporate Accounting, Vol-2 Margham Publications, Chennai, 2021.				
2. Shukla M.C., Gupta S. C. & Grewal T.S. Advanced Accounts Volume II, S. Chand and Co' Ltd., New Delhi, (2016).				
3. Bhushan Kumar Goyal, Corporate Accounting, Taxmann Publications, 8 th Edition, (2021).				

Suggested Readings:

1. Dr M. A. Arunachalam & Dr K. S. Raman, Advanced Accountancy Volume – II, , 7th Edition, Himalaya Publishing House Pvt Ltd., (2019).
2. Dr S. N. Maheshwari, CA Sharad K Maheshwari & Dr Suneel K Maheshwari, Advanced Accountancy Volume – II, 11th Edition, Vikas Publishing House, (2018).
3. Gupta. R. L. & Radhaswamy. M. Advanced Accountancy Volume – II, Sultan Chand & Sons, (2018).
4. Chinnasamy Ganesan, Quick Reference on International Financial Reporting Standards with Model Q& A, CCH - Wolters Nuwer Business, (2011).

Web Resources:

1. <https://www.yourarticlelibrary.com/accounting/problems-accounting/accounting-problems-on-insurance-companies/79803>

COURSE OUTCOMES

COs	STATEMENTS	BLOOM'S LEVEL
CO1	Understand the various accounting treatments involved in the preparation of financial statements of banking, insurance companies and calibrate the accounting procedures in amalgamation, consolidation, and liquidation of companies.	K1 & K2
CO2	Apply a thorough knowledge of relevant accounting standards and statutory provisions to prepare the financial statements with notes to the accounts and schedules.	K3
CO3	Analyze and carry out the various accounting treatments of the transactions relating to amalgamation, consolidation of financial statements of holding company and liquidation of companies.	K4
CO4	Judge the creation of provisions in banking and insurance businesses, dealing with inter-company owing and investments while consolidating the financial statements and evaluate the conditions upon which a company can be amalgamated and liquidated.	K5
CO5	Design a plan for financial reporting as per various statutory provisions in the context of banking and insurance businesses, consolidation, merger, and liquidation of companies.	K6

Course Code	UCO 5602
Course Title	RETAILING MANAGEMENT
Credits	06
Hours/Week	06
Category	Major Elective (ME) – Theory
Semester	V
Regulation	2019

COURSE OVERVIEW:

This Course -

- Introduces to the basic principles of retailing and its application.
- Educates on the fundamentals of Retailing Management and the role of retailers in supply chain management.
- Gives exposure to the concepts of Retailing, Retailing Strategies, Retail Locations, Store design, Merchandise Management and e-tailing.
- Examines the recent trends in retailing from the point of view of management and identifies the opportunities in the world of retailing.
- Appraises Retailing in India and the challenges faced by Indian retailers including unorganized retail sector.

COURSE OBJECTIVES:

Students will be able to:

- Get familiarized with retailing management techniques
- Identify various decisions involved in operating a retailing firm
- Get acquainted with practical exposure upon organized retailing.
- Analyze the recent trends in retailing at national and global level.
- Assess the significance of retailer in building strong brand image and customer loyalty.

Prerequisites: Basic Knowledge about Marketing.

SYLLABUS				
UNIT	CONTENT	Hrs	COs	Cognitive Level
I	Introduction to Retailing: Introduction to Retailing – Retail Sales – Function of a Retailer - Social & Economic Significance of Retailing – Opportunities in Retailing - Retailing Types and format - Multichannel Retailing - Traditional Retailing and Modern Retailing - E-tailing-structure and developments in E-tailing	15	CO 1 CO 2 CO 3 CO 4 CO 5	K1, K2, K3, K4, K5, K6
II	Retailing Strategies: Retail Strategy - Building a sustainable competitive advantage – Growth Strategies – Strategic Retail Planning Process – Retail supply chain management - Customer buying behavior – Buying Process – Evaluation of Alternatives – Types of Buying Decisions – Retail Market Segmentation	15	CO 1 CO 2 CO 3 CO 4 CO 5	K1, K2, K3, K4, K5, K6
III	Retail Locations & Store Design: Types of Locations – Legal Considerations – Store Design- Objectives and Layouts – Signage & Graphics – Feature Areas – Space management – Visual Merchandising – Atmospherics- Website design – Evaluating specific areas for locations – Site Characteristics – Trade Area – Estimating Merchandise Management Potential Sales for a store – Types and Terms of Lease.	16	CO 1 CO 2 CO 3 CO 4 CO 5	K1, K2, K3, K4, K5, K6
IV	Merchandise Management: Managing the Store – Recruiting & Selecting Store Employees – Training, Motivating and Evaluating Stores Employees – Retail Brand – Types of Brands – National brand and Private-label Brand Merchandise – Support services – Retail Pricing	16	CO 1 CO 2 CO 3 CO 4 CO 5	K1, K2, K3, K4, K5, K6

	– Pricing Strategies - Retail price payment methods - Techniques for retail sales promotion			
V	Customer Service & Retailing in India: Customer Service in retailing – Customer Service Strategies – Customer evaluation of service quality – The Gap Models for improving Retail Service Quality – Service Recovery – Retailing in India – Organized & Unorganized retailing – Factors affecting Retailing in India – Retailing Opportunities in India – Impact of FDI in Retail Sector.	16	CO 1 CO 2 CO 3 CO 4 CO 5	K1, K2, K3, K4, K5, K6
Test Books:				
<ol style="list-style-type: none"> 1. Levy Michael, Weitz A Barton and Pandit Ajay, Retailing Management, 8th Edition, Tata McGraw Hill, New Delhi, (2017). 2. Lamba A.J, The Art of Retailing, First Edition, Tata Mc Graw Hill Education Ltd., New Delhi, (2002). 				
Suggested Reading:				
<ol style="list-style-type: none"> 1. Swapna Pradhan, Retailing Management, Third Edition, Tata McGraw Hill, New Delhi, (2012). 2. David Gilbert, Retail Management, Second Edition, Prentice Hall, New Delhi, (2007). 3. Barry. R Berman & Joel. R Evans, Retail management – A strategic Approach, 13th Edition, Pearson, New Delhi, (2018). 				
Web Resources:				
<ol style="list-style-type: none"> 1. https:// www.retailmanager.com 2. https:// www.chainstorage.com 3. https://nptel.ac.in/courses/110104070/37 				

COURSE OUTCOMES

COs	STATEMENTS	BLOOM'S LEVEL
CO1	Remember and understand various concepts of retailing both at national and global level.	K1 K2
CO2	Relate the various strategies of retailing designs, merchandise management with current global trends	K3
CO3	Demonstrate the insights for selecting a retail location and designing a value store to build strong customer loyalty.	K4
CO4	Evaluate the issues pertinent to retail design, store locations and customer service quality.	K5
CO5	Design effective retailing strategies and merchandise management	K6

Course Code	UCO 5603
Course Title	SOCIAL ENTREPRENEURSHIP
Credits	06
Hours/Week	06
Category	Major Elective (ME) - Theory
Semester	V
Regulation	2019
Course Overview:	
<p>This Course-</p> <ul style="list-style-type: none"> • Educates in creating social impact through social entrepreneurship. • Explores the avenues of opportunities in developing social entrepreneurship. • Creates an inspiration of social entrepreneurship through illustrative learning. • Equips the framework in identifying opportunities, team, source of finance and outlining the idea of completion of social innovation plan. 	
Course Objectives:	
<p>The student will be able to-</p> <ul style="list-style-type: none"> • Understand the social entrepreneurship process, framework and social activism. • Examine the concepts underpinning social entrepreneurship to gain a comprehensive understanding of the opportunities. • Comprehend the concept of social innovation, environmental ethics and sustainability to evolve a successful model of social innovation. • Critically assess the strategic and operational issues faced by those who create and manage social enterprises in the process of bringing a successful model of social entrepreneurship. 	
Prerequisites	Basic knowledge on Entrepreneurship

SYLLABUS				
UNIT	CONTENT	Hrs	COs	Cognitive Level
I	Social Entrepreneurship - Meaning, definition: Social entrepreneur - social entrepreneurship - social enterprises. Characteristics of Social Entrepreneurship - Explicitly formulated mission to create and sustain social value and to benefit the communities. Social entrepreneur – factors impacting transformation into social entrepreneur. Differences between Business and Social entrepreneur - Entrepreneurship and Social Entrepreneurship. Challenges in Social Entrepreneurship - Social Entrepreneurship in developing countries and in India.	13	CO 1 CO 2 CO 3 CO 4 CO 5	K1, K2, K3, K4, K5, K6
II	Social Entrepreneurship Process - The Timmons Model of the Entrepreneurship Process - The PCDO (The People, Context, Deal, and opportunity) frame work - The Social Entrepreneurship Frame work - Sources of Social Entrepreneurship - Public Sector, Private Sector, Voluntary Sector - Qualities and Skills of Social Entrepreneur. Boundaries of Social Entrepreneurship – Social service provision, social activism.	15	CO 1 CO 2 CO 3 CO 4 CO 5	K1, K2, K3, K4, K5, K6
III	Opportunities for Social Entrepreneurs - Opportunity Recognition & Study on the Source and Discovery of Social Opportunities - Entrepreneurial Opportunity Evaluation: A Discrete Choice Analysis of Financial and Social Entrepreneurial Opportunity Attributes - Modelling the Social Venturing Process. Enterprise launching and its procedures – start-ups – incubation – accessing venture capital – CSR funds - PPP Cooperative strategy: Building networks, partnership and alliance	20	CO 1 CO 2 CO 3 CO 4 CO 5	K1, K2, K3, K4, K5, K6
IV	Social Innovation and Sustainability - Social Innovation - Concept of Sustainable Development and its importance - Factors affecting sustainable development - Environmental costs and its economic value. Limits of	15	CO 1 CO 2 CO 3 CO 4 CO 5	K1, K2, K3, K4, K5, K6

	Growth - Silent Spring - Kyoto Protocol - Dimensions of sustainable development -Environmental ethics -The rationale for MDGs and its link with Sustainable Development-Need and Importance of sustainability in social innovation- Case studies from national and international efforts in the area of social innovation and its sustainability. Emerging trends in sustainability and its applicability in social innovation.			
V	Successful Social Entrepreneurship Initiatives - Bangladesh Rural Advancement Committee (BRAC) - The Grameen Bank (GB) - The Self Employment Women's Association (SEWA) - Aravind Eye Hospital - Barefoot College – Bhartia Samruddhi Investment & Consulting Services (BASIX) - Narayana Hrudayalaya Institute of Medical Sciences - Technology Informatics Design Endeavour (TIDE).	15	CO 1 CO 2 CO 3 CO 4 CO 5	K1, K2, K3, K4, K5, K6

Text Books:

1. Social Entrepreneurship: Theory and Practice, Ryszard Praszkiar, Andrzej Nowak, Cambridge University Press, 2012.
2. Social Entrepreneurship and Sustainable Development, Singh Archana, Edakkandi Meethal Reji, Routledge, India, 2020.
3. Understanding social entrepreneurship, the relentless pursuit of mission in an ever-changing world. Jill Kickul and Thomas S. Lyons, routledgeroutledge,2012

Suggested Readings

1. Social entrepreneurship, the next big business opportunity, Robert A. Philips Margret Bonefiel, Ritesh Sharma, Global Vision Publishing House, New Delhi.2011
2. How to change the world: social entrepreneurs and the power of new ideas, Bornstein, David New York, Ny: oxford university press, 2004
3. Social Entrepreneurship: the case for definition, Martin, roger and Osberg, Sally Stanford social innovation review, 2008
4. Social Innovation & Social Entrepreneurship, Portales, Luis, Palgrave Macmillan, 2019
5. An Introduction to Sustainable Development, Elliot, Jennifer AOxon, Routledge 2013

Web Resources

1. <https://www.ashoka.org>
2. <https://growensemble.com>
3. <https://sewabharat.org>
4. <https://villgro.org>
5. <https://socialinnovationacademy.org>
6. <https://www.netimpact.org/>
7. <https://www.ikeasocialentrepreneurship.org/>

COURSE OUTCOMES

COs	STATEMENTS	BLOOM'S LEVEL
CO1	Understand the social entrepreneurship process, framework and social activism.	K1, K2
CO2	Examine the concepts underpinning social entrepreneurship to gain a comprehensive understanding of the opportunities.	K3
CO3	Identify and analyze the social entrepreneurial opportunities.	K4
CO4	Comprehend the concept of social innovation, environmental ethics and sustainability to evaluate and evolve a successful model of social innovation.	K5
CO5	Critically assess the range of strategic and operational issues faced by those who create and manage social enterprises to create a successful model of social entrepreneurship.	K6

Course Code	UCO 5604
Course Title	INTERNATIONAL TRADE PROMOTION
Credits	06
Hours / Week	06
Category	Major Elective (ME) – Theory
Semester	V
Regulation	2019
<p>Course Overview:</p> <p>This course-</p> <ul style="list-style-type: none"> • Covers the process of international trade, policy and promotion strategies. • Emphasizes on the business expansion and key components related to their operations in other countries. • Comprehends the Trade Promotional Organizations and Marketing Strategies employed by global businesses. • Outlines the various service institutions that aids international business and also emphasizes on the financial strategies. • Enlightens on the Small and Medium Enterprises in global trade from an Indian perspective. 	
<p>Course Objectives:</p> <p>The students will be able to-</p> <ul style="list-style-type: none"> • Explain the various International Trade Promotion Organizations comprehensively. • Highlight the role and significance of various agencies involved in International Trade. • Comprehend the policy framework in International Trade with special emphasis in Indian perspective. • Identify and analyse the financial and marketing strategies adopted in the International Trade. 	
Prerequisites	Fundamentals of Logistics and International business

SYLLABUS				
UNIT	CONTENT	Hrs	COs	Cognitive Level
I	Introduction - WTO and its Implications to India – Introduction to WCO (World Customs Organization); Export Promotion Councils and its offices. Various Forms or Modes of International Business.	15	CO 1 CO 2 CO3 CO4 CO5	K1, K2, K3, K4, K5, K6
II	Advisory Bodies and Basic Strategies - DGFT – Board of Trade – India Trade Promotion Organization – Export Houses – Classification of Export Houses – Role & Functions of Export Houses. Four basic Strategies - Market Entry Strategy – International Competitiveness Strategy - Three Generic Strategy – International Value Chain – International Arbitrage Strategy.	16	CO 1 CO 2 CO3 CO4 CO5	K1, K2, K3, K4, K5, K6
III	Trade Promotional organizations and Marketing Strategies - Commodity Boards – Export Oriented Units – Functions – Special Economic Zones – Functions –Software Technology Park – Electronic Hardware Technology Park – Biotechnology Park. International Product and Branding Strategy – Product Promotion Strategy – Advertising – Factors Governing International pricing – Pricing Strategy Alternatives – International Competition and Price Pressure – Dumping Strategy anti-dumping strategy in India.	16	CO 1 CO 2 CO3 CO4 CO5	K1, K2, K3, K4, K5, K6
IV	Service Institutions and International Operations - Indian Institute of Foreign Trade – Functions - Indian Institute of Packaging – Functions – Federation of Indian Export organizations – Export Inspection Council –Export Credit Guarantee Corporation of Indian Ltd – Freight Investigation Bureau – Shipping Conference Lines. International Logistics – Operations Strategy – Distribution – Strategic Alliances and Partnerships in Operation.	16	CO1 CO2 CO3 CO4 CO5	K1, K2, K3, K4, K5, K6

V	Institutions for Small and Medium Enterprise (SMEs) and International Financial Strategies - SME Export Promotion Council of India – Indian International Trade Centre – International Investment Centers. International Financial Management – Investment Decisions – Financing Decisions.	15	CO 1 CO 2 CO3 CO4 CO5	K1, K2, K3, K4, K5, K6
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Textbooks:

1. Jeevanandam C, 2012. International Trade Policy, Practices, Procedures (1st Edition), Sultan Chand & Sons, New Delhi.
2. Aswathappa. S, 2012. International Business (5th Edition), McGraw Hill, New Delhi.
3. Nag, A, 2010. International Business Strategy, Vikas Publishing House Pvt Ltd.

Suggested Readings:

1. Justin Paul, 2014. *International Business*, (5th Edition), PHI (I) Limited.
2. Hodgetts, 2014. *International Management*, (4th Edition), Tata McGraw Hill, New Delhi.
3. Paul, J, 2012. *International Business*, (4th Edition), Prentice Hall, India.
4. Bennett, R. 2013. *International Business*, Pearson Education.

Web Resources:

1. www.india.gov.in
2. https://www.wto.org/english/thewto_e/coher_e/wto_wco_e.htm
3. <https://www.dgft.gov.in/CP/>
4. <https://commerce.gov.in/about-us/public-sector-undertakings/india-trade-promotion-organisation/>
5. <http://www.iitcindia.com/>
6. <https://www.businessstudynotes.com/marketing/international-marketing/types-tools-international-marketing-strategies/>
7. <https://globalmarketingprofessor.com/pricing-strategies/>

COURSE OUTCOMES

COs	Statements	Cognitive Level
CO1	Understand the concepts of international trade and Promotion Agencies.	K1 & K2
CO2	Interpret the role and importance of the various agencies in International Trade.	K3
CO3	Analyze the marketing strategies adopted by firms to expand globally.	K4
CO4	Explain trade documentation and financing strategies in international business concerning foreign trade.	K5
CO5	Integrate the concept of international trade to evolve promotional strategies to align with functioning of global trade.	K6

Course Code	UCO 6501
Course Title	MANAGEMENT ACCOUNTING
Credits	6
Hours / Week	6
Category	MC
Semester	VI
Regulation	2019
<p>Course Overview:</p> <p>The course aims to</p> <ul style="list-style-type: none"> • Impart knowledge on various Management Accounting tools. • Provide ability to analyze the financial statements of a company through Ratio Analysis. • Enable application of managerial technique of planning by preparing different kinds of Budgets. • Develop the competency of managerial decision making through the application of Marginal costing. • Enhance the ability to prepare Fund flow and Cash flow statements. 	
<p>Course Objectives:</p> <p>The students will be able to</p> <ul style="list-style-type: none"> • Get acquainted with the concepts of Management Accounting. • Understand the essentials of preparing different Budget. • Get empowered with knowledge on Ratio analysis. • Apply Marginal costing techniques to take appropriate decisions. • Analyze the flow of cash and fund in a company. 	
Prerequisites	Basic knowledge of Financial accounting and Cost accounting

SYLLABUS				
UNIT	CONTENT	Hrs	COs	Cognitive Level
I	INTRODUCTION, FUNDS & CASH FLOW STATEMENT - Meaning and functions of financial accounting, cost accounting and management accounting Characteristics, Scope, Cost accounting Vs. Management accounting, Financial accounting and Management accounting – Functions of Management Accountant. Cash Flow Analysis: Introduction, Meaning, Purpose, Uses, Format and Preparation of Cash Flow Statement (AS3: Revised Method), Cash Flow from Operating, Financial and Investment Activities, Cash Flow Statement under Direct Method, Cash Flow Analysis Vs. Fund Flow Analysis.	15	CO1 CO 2 CO 3 CO4 CO5	K1, K2, K3, K4, K5, K6
II	BUDGETING AND BUDGETARY CONTROL - Meaning- definition - Essential features - Budgeting- Budgetary control – Objectives - Essentials of successful budgetary control – classification of Budgets-on the basis of time, factors of production, flexibility, on functions-Zero based budgeting-advantages and limitations of Budgetary control-Preparation of production, sales, materials, material purchase, production cost, cash and flexible budgets.	15	CO1 CO 2 CO 3 CO4 CO5	K1, K2, K3, K4, K5, K6
III	RATIO ANALYSIS – Meaning – Modes of expression of Ratios – Steps In Ratio Analysis – Advantages, limitations and Classification of ratios – traditional classification – Profit and loss account ratios, Balance sheet ratios – Functional classification – Profitability Ratios – Turnover Ratios – Financial ratios and Computation of various ratios.	15	CO1 CO 2 CO 3 CO4 CO5	K1, K2, K3, K4, K5, K6
IV	MARGINAL COSTING - Meaning of Marginal Cost- Marginal Costing-Advantages and limitations of marginal costing - Calculation of P/V Ratio, B.E.P, The Margin of safety, Contribution, Sales required to earn a specific profit, and Application of Marginal Costing Techniques in decision making.	17	CO1 CO 2 CO 3 CO4 CO5	K1, K2, K3, K4, K5, K6

V	STANDARD COSTING AND VARIANCE ANALYSIS - Meaning and definition of Standard Costing, Application of standard costing, Steps involved in Standard Costing - Comparison between Standard costing and Budgetary control- Advantages and limitations of Standard Costing - Variance Analysis -Types of variances - Computation of material and labour variances.	16	CO1 CO 2 CO 3 CO4 CO5	K1, K2, K3, K4, K5, K6
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Text Books:

1. T.S Reddy & Hariprasad Reddy, Management Accounting, 2016, 5th Revised Edition, Margham Publication.
2. Solomon Raj L & Arokiyasamy A, Management Accounting, 2011, 2nd Edition, Vijay Nicole Imprints Private limited.

Suggested Readings:

1. S. N. Maheshwari, Suneel Maheshwari, Sharad K. Maheshwari, A Textbook of Accounting for Management, 2018, 4th Edition, Sultan Chand & Sons, New Delhi.
2. K. L. Narang S. P. Jain, Problems & Solutions in Cost & Management Accounting, 2017, I-2nd Edition, Kalyani Publishers.

Web Resources:

- 1 <https://resource.cdn.icai.org/62033bos50397cp13.pdf>
- 2 <https://resource.cdn.icai.org/62034bos50397cp14.pdf>
- 3 <https://resource.cdn.icai.org/62035bos50397cp15.pdf>
- 4 https://icmai.in/upload/Students/Syllabus-2012/Study_Material_New/Inter-Paper10-Revised.pdf
- 5 https://www.icsi.edu/media/webmodules/publications/FULL_BOOK_PP-CMA-2017-JULY_4.pdf

COURSE OUTCOMES

COs	Statements	Bloom's Level
CO1	Understand the Management Accounting techniques for evaluation, analysis and its applicability in Managerial decision making.	K1 & K2
CO2	Apply the tools for taking appropriate Managerial decisions.	K3
CO3	Analyze solvency status of the organization with the learned concepts and techniques of Management accounting.	K4
CO4	Judge the various financial decision, forecasts, standards and compare with the actual prospects of the business.	K5
CO5	Construct and critique various applications of Management Accounting tools and techniques.	K6

Course Code	UCO 6502
Course Title	FINANCIAL MANAGEMENT
Credits	06
Hours / Week	06
Category	Major Core (MC) – Theory
Semester	VI
Regulation	2019
<p>Course Overview:</p> <p>This course-</p> <ul style="list-style-type: none"> • Introduces concepts of financial management and the role of a finance manager. • Evaluates the investments decisions by incorporating risk and return analysis. • Explains financial tools and techniques that maximize the value of the firm with strategic financial decision-making process. • Enlightens on various theories on capital structure, cost of capital and working capital management. 	
<p>Course Objectives:</p> <p>The students will be able to-</p> <ul style="list-style-type: none"> • Understand the concept and significance of Financial Management • Gain knowledge on Time value of money and its implications. • Estimate the financial requirements of the organization. • Identify and evaluate various sources of funds. • Appraise and decide various appropriate corporate investment options. 	
Prerequisites	Knowledge about basics of Finance

SYLLABUS				
UNIT	CONTENT	Hrs	COs	Cognitive Level
I	Finance Functions Financial Management – Meaning, Significance, Objectives - Goals of Financial management, Finance Functions - Factors affecting Financial Decision - Functions of Finance Manager - Time value of money and its implication on financial management	12	CO1 CO2 CO3 CO4 CO5	K1, K2, K3, K4, K5, K6
II	Capital Structure - Meaning – Factors affecting capital structure – planning the capital structure – EBIT - EPS Analysis, Indifferent Point of EBIT - Capital Structure theories (only theory) – Leverage -Meaning and types of Leverages - Financial breakeven point.	16	CO1 CO2 CO3 CO4 CO5	K1, K2, K3, K4, K5, K6
III	Cost of Capital - Meaning and Significance – Calculation of specific cost - Cost of Debt, Preference Share and Equity - Capital Asset Pricing Model - Weighted Average Cost of Capital	15	CO1 CO2 CO3 CO4 CO5	K1, K2, K3, K4, K5, K6
IV	Capital Budgeting and Dividend Decisions - Meaning and Significance – Capital Budgeting Process – Project Appraisal techniques –Selection Process under Capital Rationing – Corporate strategy and capital budgeting – Risk analysis in capital budgeting – Dividend theories	17	CO1 CO2 CO3 CO4 CO5	K1, K2, K3, K4, K5, K6
V	Working Capital Management - Working Capital Management – Factors affecting Working Capital- operating cycle - Estimation of working capital requirements - Financing of Working Capital- trade credit- cost of trade credit - Receivables Management – Meaning and Significance – Cost - Benefit Analysis of Cash Discount – Collection expense and Bad debt Losses – Change in Credit period and its effect on Sales.	15	CO1 CO2 CO3 CO4 CO5	K1, K2, K3, K4, K5, K6

Text Books:

1. Elements of Financial Management, S. N. Maheshwari, Sultan Chand Publication, Sultan Chand Publication, 2019, 12th edition.
2. Financial Management- Text and Cases, Khan and Jain, McGraw Hill & Irwin, 2016, 10th edition.
3. Fundamental of Financial Management, Prasanna Chandra, Tata McGraw-Hill Education, 2012, 5th edition.

Suggested Readings:

1. Financial Management, IM Pandey, Vikas publications, 2015, 11th Edition.
2. Financial Management – Principles & Practice, William R. Lasher, Cengage learning, 2014, 7th Edition.

Web Resources:

1. https://www.icai.org/post.html?post_id=16954
2. <https://icmai.in/upload/Students/Syllabus-2008/StudyMaterialFinal/P-12.pdf>
3. <http://mmoore.ba.ttu.edu/Fin3320/Titman-Ch1-3.pdf>
4. <http://www.boekhandelkrings.nl/images/boeken/90/018/5/6/9789001856717.pdf>
5. <https://mdu.ac.in/UpFiles/UpPdfFiles/2020/Jan/FinancialManagement.pdf>

COURSE OUTCOMES

COs	Statements	Bloom's Level
CO1	Acquire knowledge on the fundamentals of Financial Management.	K1, K2
CO2	Apply Financial Management techniques to decide on various Financial management decisions.	K3
CO3	Analyse the various sources of funds with its Cost effectiveness.	K4
CO4	Evaluate various financial strategies that aid in Decision-making.	K5
CO 5	Integrate the financial management knowledge to take appropriate Financial decisions.	K6

Course Code	UCO 6503
Course Title	HUMAN RESOURCE MANAGEMENT
Credits	6
Hours/Week	6
Category	Major Core (MC) – Theory
Semester	VI
Regulation	2019
Course Overview:	
<p>This Course-</p> <ul style="list-style-type: none"> • Gives understanding about basic concepts and Functions of HRM. • Gives an exposure to Human resource planning process and its implication. • Get acquainted with process of Recruitment, Selection, Training, Development and Compensation. • Relates to implications of Performance appraisal system, Career planning and development and Succession planning of employees. • Provide innovative solution to challenges in Human Resource Management. 	
Course Objectives	
<p>The student will be able to:</p> <ul style="list-style-type: none"> • Analyse human resource planning and Forecasting techniques. • Investigate and interpret the key procedures in Recruitment and Selection • Illustrate the essential features of a human resource planning system • Analyse and evaluate significant contemporary issues in Human Resource Management including HRM's contribution to Organizational Performance • Apply and communicate the appropriate theoretical models in Human Resource management. 	
Prerequisite	Knowledge on Business Management.

SYLLABUS				
UNIT	CONTENT	Hrs	COs	Cognitive Level
I	INTRODUCTION 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- HRM and Artificial intelligence	20	CO1 CO2 CO3 CO4 CO5	K1, K2, K3, K4, K5, K6
II	Human Resource Planning 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.	15	CO1 CO2 CO3 CO4 CO5	K1, K2, K3, K4, K5, K6
III	Learning and Development Definition – Objectives –Principles of learning-Distinction between Learning and Development –Steps in Training – On the job and off the job training – Executive Development methods - recent trends in learning and development - Evaluation of Training effectiveness – Competency –Stages of Competency	15	CO1 CO2 CO3 CO4 CO5	K1, K2, K3, K4, K5, K6
IV	Performance Appraisal Meaning -Nature and Objectives of Performance Appraisal – Steps in performance appraisal - Traditional and Non-traditional methods of performance appraisal – Performance Counseling - Recent trends in Performance Appraisal – Compensation Management - Career planning and Development.	20	CO1 CO2 CO3 CO4 CO5	K1, K2, K3, K4, K5, K6
V	Grievances and Discipline Meaning of grievances - Sources of grievances – Understanding grievances- Grievance’s redressal system- Discipline – Meaning – Types of Discipline-causes of indiscipline – Principles and procedure	15	CO1 CO2 CO3 CO4 CO5	K1, K2, K3, K4, K5, K6

	for disciplinary action- Statutory provisions for discipline – Employee counseling- counseling techniques - Conflict resolution			
Text Books.				
<ol style="list-style-type: none"> 1. Human Resource Management, C. B. Gupta, Sultan Chand publication, 5th ed (2017). 2. Human Resource Management – Text and Cases, K Aswathappa Tata McGraw-Hill, 8th edition, (2017). 				
Suggested Readings				
<ol style="list-style-type: none"> 1. Human Resource Management, Biswajeet Pattanayak, Prentice Hall India, 5th Edition, (2018). 2. Personnel/Human Resource Management, David Decenzo, Stephen Robbins, Prentice Hall India, 6th Edition, (2018). 				
Web Reference				
1) Human Resource Planning https://www.academia.edu/11198163/Human_Resource_Planning_1				
2) Performance Appraisal https://www.slideshare.net/MandeepGill1/performance-appraisal-57140068				
3) Learning and Development https://www.slideshare.net/joeyrm68/human-resource-training-and-development				
4) Grievances and Discipline https://www.slideshare.net/jonnalyn_sanchez/employee-grievancesppt				

COURSE OUTCOMES

COs	STATEMENTS	BLOOM'S LEVEL
CO1	Understand the concept of Human Resource Management and its significance.	K1, K2
CO2	Apply concepts and framework of human resource management for various operational areas of Human Resource Management.	K3
CO3	Compare the various techniques of Human Resource Management and to take appropriate decisions.	K4
CO4	Appraise the relevance of Human Resource planning to various functional areas of Human Resource Management.	K5
CO5	Experiment and relate Human Resource Management insights with life.	K6

Course Code	UCO 6701
Course Title	STOCK MARKET OPERATIONS & PORTFOLIO MANAGEMENT
Credits	15
Hours / Week	12
Category	(SK) – Theory
Semester	VI
Regulation	2019
Course Overview:	
<p>This course-</p> <ul style="list-style-type: none"> • Educates on the concept of Financial investments, Portfolio management and Securities markets. • Emphasizes on the importance of Security markets functions, various methods of Trade and Analysis and its Security governance. • Covers the functional aspect of secondary market, Listing of securities, Depositories and the Role of stock market indices. • Highlights the importance of diversified investments, management, portfolio evaluation and different theories of portfolio management. 	
Course Objectives:	
<p>The students will be able to</p> <ul style="list-style-type: none"> • Understand the system, functions, governance and guiding principles of Stock markets and Avenues of investment. • Identify the functional aspect of Primary market and different Securities traded in the Stock market. • Explain the importance of secondary market and role played by the investors, corporates and other stakeholders. • Evaluate the process of Portfolio construction to maximize the return. • Analyse and manage the portfolio with the support of theories in Portfolio management. 	
Prerequisites	Knowledge about securities and stock market.

SYLLABUS				
UNIT	CONTENT	Hrs	COs	Cognitive Level
I	The Securities and Exchange Board of India (SEBI) SEBI – Introduction – Objectives and Functions of SEBI – Powers of SEBI - Security Markets – Legal Environment: SEBI Act - 1992, Securities Contract Regulation Act 1956, Companies Act 2013 (Provisions relating to securities), RBI rules and guidelines for FII’s.	16	CO 1 CO 2 CO 3 CO 4 CO 5	K1, K2, K3, K4, K5, K6
II	New Issues Market Security Markets – Primary market – Its role and functions – Methods of selling securities in primary market (IPO – FPO – ASBA- Green Shoe Option- Public Issue – Bonus Issue- Right Issue- Private Placement-Book Building – ESOP) - SEBI guidelines for public issues – Pricing of issue, Promoters’ contribution – Appointment and role of merchant bankers, underwriters, brokers, Registrars and Managers, Bankers etc. – Underwriting of issues – Allotment of shares – Procedures for new issues.	16	CO 1 CO 2 CO 3 CO 4 CO 5	K1, K2, K3, K4, K5, K6
III	The Secondary Market Secondary Market – Role, importance, an organization of stock exchanges – Listing of securities in stock exchanges - Merits and Demerits – Listing requirements, procedure – Delisting – Major Stock Exchanges in India - Stock market indices in India – Methods of Trading in stock exchange; Depository: Role and need – Depository participant.	16	CO 1 CO 2 CO 3 CO 4 CO 5	K1, K2, K3, K4, K5, K6
IV	Portfolio Management Portfolio Management – Risks and Returns: Concept of portfolio and portfolio management, concept of risk, types of portfolio management -Markowitz Portfolio Selection Model: Concept of portfolio analysis and diversification of risk.	16	CO 1 CO 2 CO 3 CO 4 CO 5	K1, K2, K3, K4, K5, K6

V	<p>Portfolio Analysis :-Sharpe -The Single Index Model: Measurement of return on an individual stock, measurement of portfolio returns and measurement of individual stock risk -Capital Asset Pricing Model (CAPM): Deals with the assumptions of CAPM and the inputs required for applying CAPM and the limitations of this Model.</p>	16	CO 1 CO 2 CO 3 CO 4 CO 5	K1, K2, K3, K4, K5, K6
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Text Books:

1. Avadhani, Investment and Securities Market in India, Himalaya Publishing House, 10th Revised, 2017.
2. S. Kevin, Security Analysis and Portfolio Management, PHI learning pvt ltd. 2nd edition, 2015.
3. Prasanna Chandra, Investment Analysis and Portfolio management, Tata McGraw Hill, 5th edition, 2017.

Suggested Readings:

1. E. Fischer Donald, J. Jordan Ronald, K. Pradhan Ashwini, Security Analysis Portfolio Management, Pearson Publication, 2018.
2. Pooja Miglani, Security Market Operation, Kalyani Publication, 2021
3. Dr. L. Natarajan, Security Laws & Market Operations, Margham Publications, 2021

Web Resources:

1. <https://www.nseindia.com/>
2. <https://www.moneycontrol.com/>
3. <https://in.finance.yahoo.com/>
4. <https://www.sebi.gov.in/>
5. <https://www.bseindia.com/sensex/code/16/>

COURSE OUTCOMES

COs	Statements	Bloom's Level
CO1	Understand the system, functions, governance and guidelines of stock markets and avenues of investment.	K1 & K2
CO2	Identify the functional aspect of primary market and different securities traded in stock market.	K3
CO3	Explain the importance of secondary market and role played by the investors, corporates and other stakeholders.	K4
CO4	Evaluate the securities by using various portfolio construction techniques.	K5
CO5	Construct an effective portfolio with the support of portfolio theories.	K6

Course Code	UCO 6702
Course Title	CONSUMER BEHAVIOUR & MARKETING RESEARCH
Credits	15
Hours / Week	12
Category	SK
Semester	VI
Regulation	2019
Course Overview:	
<p>This Course-</p> <ul style="list-style-type: none"> • Covers the basic and advanced concepts of Consumer Behaviour and Marketing, involving Skill sets, Internship and Project work. • Explains the consumer behaviour at different dimensions in the preparation of target market of a Product, Brand and Market. • Brings an understanding in the preparation of Market research project with the applications of statistical tools. • Highlights the importance of marketing and consumer behaviour in real life situation in the modern business field. • Enhances the decision-making skills by Marketing metrics, Consumer relationship strategies and Statistical applications. 	
Course Objectives:	
<p>The students will be able to-</p> <ul style="list-style-type: none"> • Identify and explain factors which influence Consumer behaviour. • Relate internal dynamics such as personality, perception, learning motivation and attitude to the choices consumers make. • Use appropriate research approaches including sampling, data collection and questionnaire design for specific marketing situations. • Apply the knowledge of consumer behaviour in Marketing. • Prepare a research report on Consumer behaviour issues. 	
Pre-requisites	Adequate knowledge on Principles of Marketing.

SYLLABUS				
UNIT	CONTENT	Hrs	COs	Cognitive Level
I	Introduction to Consumer Behavior: Consumer behavior: Concept and Implications; Integration of consumer behavior in the marketing concept; Consumer Decision Making Process; Levels of consumer decision making; Types of Consumer Decision Making.	16	CO 1 CO 2 CO 3 CO 4 CO 5	K1, K2, K3, K4, K5, K6
II	Segmentation, Targeting and Positioning of consumer market: Key Determinants of Consumer Behavior and Marketing Strategy; Providing Customer Value and Retention; Market segmentation: Concept, Bases and Significance; How market segmentation operates; Criteria for effective targeting of market segments; Target Marketing strategies.	16	CO 1 CO 2 CO 3 CO 4 CO 5	K1, K2, K3, K4, K5, K6
III	Psychological Influences on Consumer Decision Making: Consumer Motivation; Dynamics of Motivation, Type and systems of needs; Personality and theories of personality (relevant to marketing); Consumer diversity; Self and self-image; Consumer Perception; Dynamics of perception and consumer imagery; Consumer Learning; Behavioral and cognitive learning theories; Consumer Attitude; Attitude formation and behavior; Communication and consumer behavior.	16	CO 1 CO 2 CO 3 CO 4 CO 5	K1, K2, K3, K4, K5, K6
IV	Social and Cultural Influences on Consumer Decision Making: Family: Concept, Roles and influences; Reference groups and their influence; Social class and consumer behavior; Influence of culture on consumer behavior; Culture and core values; Influence of sub culture & cross culture on consumer behavior.	16	CO 1 CO 2 CO 3 CO 4 CO 5	K1, K2, K3, K4, K5, K6

V	Marketing Research: Marketing Research: Concept and significance; Types of Research; Research approach and Process; Consumer research paradigms; Combining qualitative and quantitative research; Sampling, Data – Types and Collection; Questionnaire and Schedule; Scaling Techniques; Data analysis & reporting research findings; Barriers to market research.	16	CO 1 CO 2 CO 3 CO 4 CO 5	K1, K2, K3, K4, K5, K6
<p>Textbooks:</p> <ol style="list-style-type: none"> 1. Consumer Behaviour, Schiffman, L.G. and Kanuk, L.L., Prentice Hall, (2012). 2. Consumer Behaviour Text & Cases, Batra, S.K. and Kazmi, S.H.H., Sultan Chand &Excel Books, (2009). 3. Consumer Behaviour, Majumdar, Ramanuj, Prentice Hall (2019). 				
<p>Suggested Readings:</p> <ol style="list-style-type: none"> 1. Consumer Behavior Concepts & Applications, Loudon, D.L. and Bitta, A.J.D., TMH, (2005). 2. Consumer Behaviour, Solomon, Michael R. Prentice Hall, (2013). 3. Consumer Behaviour, Black well, R.D, Miniard, P.W, and Engel, J.F., Cengage, (2006). 				
<p>Web Resources:</p> <ul style="list-style-type: none"> • Consumer Behaviour by Atish Singh • Consumer Behaviour by Jane Priest, Stephen Carter & David Statt 				

COURSE OUTCOMES

COs	STATEMENTS	BLOOM'S LEVEL
CO1	Understand and describe the conceptual knowledge of Consumer Behaviour, Integration, key determinants, Types and dynamics of Consumer Behaviour, Significance of marketing research and understand various tools for measuring consumer behavior	K1, K2
CO2	Apply the consumer decision making process to classify and measure various consumer decisions, Market Segmentations, understanding the individual and group dynamics and demonstrate the key marketing research works.	K3
CO3	Analyse to gain insight from the Consumer Decision making process; relate it with the marketing concepts in real life situations through marketing research.	K4
CO4	Assess the business strength by using its market STP, Strategies, Consumer diversity, Consumer learning theories, Influences of social classes, stating and overcoming the barriers of marketing research.	K5
CO5	Prepare Internship project in a prescribed method by applying various tools for analysis and synthesize its performance.	K6

Course Code	UCO 6703
Course Title	NEW VENTURE CREATION & SMALL BUSINESS MANAGEMENT
Credits	15
Hours/Week	12
Category	SKILL BASED (SK) - Theory
Semester	VI
Regulation	2019
Course Overview	
<p>This course-</p> <ul style="list-style-type: none"> • Gives exposure to recognize opportunities for new ventures. • Brings an understanding on Business Model, the process of converting an idea into a substantial enterprise. • Enables the learner to understand the process of forming and managing small enterprises with an applied internship program. • Establishes an understanding of different legal forms of organization. 	
Course Objectives	
<p>Students will be able to:</p> <ul style="list-style-type: none"> • Understand the new venture creation process • Convert their business idea into substantial enterprise • Develop and protect their product and idea for business in a systematic way. • Develop skills on creating and managing small business ventures. • Procure and manage the finance for small enterprises. 	
Prerequisites	Basic knowledge on Entrepreneurship

SYLLABUS				
UNIT	CONTENT	Hrs	COs	Cognitive Level
I	New venture creation & Feasibility planning - New venture creation- introduction- Recognizing opportunities and generating ideas – The concept of planning paradigm- four stage growth model of converting an idea into a substantial enterprise- feasibility analysis – developing an effective business model- business models and their importance- general categories of business models – the Barringer / Ireland business model template – common errors in new venture creation.	30	CO 1 CO 2 CO 3 CO 4 CO 5	K1, K2, K3, K4, K5, K6
II	Product and Service concept for new ventures - product development process- product and technology- protecting the product- intellectual properties- patent- trademark – copyright – implications of intellectual property to entrepreneurs- infrastructure of services – types of service ventures- success factors in service ventures- Market research and competitive analysis	30	CO 1 CO 2 CO 3 CO 4 CO 5	K1, K2, K3, K4, K5, K6
III	Small Business Management Concept and definition, Nature and characteristics, Relationship between small and large business, Scope and types of small business, Rationale of small business, Objectives of small business, Small business as a seedbed of entrepreneurship- Role of small business in economy- innovative contributions of small business –Problems of small-scale industries, Growth of small scale sector in India- Relationship between small and large business units – Scope of small business – between business and employment	32	CO 1 CO 2 CO 3 CO 4 CO 5	K1, K2, K3, K4, K5, K6
IV	Establishment of Small Business Project identification,- Selection of the product, Project formulation, Assessment of project feasibility, Market survey, Risk analysis, Preparation of business plan , Selection of site (Location), Legal consideration, legal form of	32	CO 1 CO 2 CO 3 CO 4 CO 5	K1, K2, K3, K4, K5, K6

	organization –Sole Proprietorship- Partnership- Joint stock Company- limited liability partnership-one person company- Considerations in choice of ownership form- Startups – meaning and nature – Startup culture – startup ecosystem- startup business partnering – startup development phases-Lean Startups –case studies of successful startups			
V	Financing of Enterprise Meaning of finance – financial requirements of an organization- fixed capital and working capital- estimating the financial requirement of the organization – sources of funds for an organization – sources of funds for a new venture- financial discipline – financial distress and business sustainability – small business finance- Characteristics of small business finance- management of small business finance	32	CO 1 CO 2 CO 3 CO 4 CO 5	K1, K2, K3, K4, K5, K6
Text Books:				
<ol style="list-style-type: none"> 1. David Holt, Entrepreneurship New Venture Creation, Prentice Hall of India, New Delhi, (2016). 2. Bruce R Barringer and Duane R Ireland, Entrepreneurship - Successfully launching a New Venture, Sixth Edition, Pearson India, New Delhi, (2020). 3. Jeffry A Timmons and Stephen Spinelli, New Venture Creation: Entrepreneurship for 21st century, McGraw Hill, Eight Edition, New Delhi, (2017). 4. CB Gupta and SS Khanka, Entrepreneurship and Small Business Management, Sultan Chand & Sons, (2014). 5. Justin Longenecker, Moore, Petty and Palich, Small Business Management – Launching & Growing Entrepreneurial Venture, Thomson South-Western, Thirteenth Edition, New York, (2008). 				
Suggested Readings				
<ol style="list-style-type: none"> 1. Paul Burns, New Venture Creation: A framework for Entrepreneurial start-ups, Macmillan international higher education, New Delhi, (2018). 2. Timothy, Small Business Management, Hatten Sage Publication, (2019). 3. Marc H Meyer and Fredrick G Crane, New Venture Creation, Sage Publishing, (2013) 				

Web Resources

1. <https://www.forbes.com/sites/ilyapozin/2012/06/11/turning-an-idea-into-a-business/>
2. <https://www.entrepreneur.com/encyclopedia/intellectual-property>
3. <https://www.investopedia.com/articles/pf/13/business-financing-primer.asp>
4. <https://www.accaglobal.com/in/en/business-finance/right-finance/small-businesses.html>
5. <https://razorpay.com/learn/register-startup-india-procedure-eligibility/>
6. <https://www.feedough.com/the-startup-process/>

COURSE OUTCOMES

COs	STATEMENTS	BLOOM's LEVEL
CO1	Understand the concept and the process of new venture creation and small business management.	K1 & K2
CO2	Apply the model of converting an idea into a substantial enterprise.	K3
CO3	Analyze and decide on various operational, functional and financial requirements to create and sustain the new venture.	K4
CO4	Explore the process of forming and managing small enterprise and apply the framework in internship learning process.	K5
CO5	Create a business plan for a new venture and select appropriate legal forms of ownership.	K6

Course Code	UCO 6704
Course Title	MANAGEMENT OF MULTINATIONAL CORPORATIONS & INTERNATIONAL BUSINESS ENVIRONMENT
Credits	15
Hours / Week	12
Category	Skill Based Course (SK) – Theory
Semester	VI
Regulation	2019
<p>Course Overview:</p> <p>This Course-</p> <ul style="list-style-type: none"> • Aims to impart knowledge about the cross-cultural markets and the business environment • Examines the essence of international marketing management and explores further on Globalization. • Gives an overview of MNCs’ and International trade. • Equips the learners to be aware of the international financial management and Forex market. • Emphasizes on the International human resource management and WTO. 	
<p>Course Objectives:</p> <p>The students will be able to-</p> <ul style="list-style-type: none"> • Understand the correlation between MNCs’ and the International business environment. • Identify opportunities in the international business environment with the understanding of cross-cultural markets. • Comprehend the theories of international trade and its competitiveness. • Explain the financing techniques in the foreign trade. • Get acquainted with the functioning and organization of the WTO 	
Prerequisites	Knowledge on internal trade

SYLLABUS				
UNIT	CONTENT	Hrs	COs	Cognitive Level
I	Overview of Multinational Corporations & Globalization: MNCs- Meaning- Nature- India's presence- Goals- Fundamental goals of host governments- Defenders and critics of MNCs- Action plans to make MNCs acceptable Introduction to the field of Global Business, Significance, Nature and Scope of Global Business, Modes of Global business – Global Business Environment- Social, Cultural, Economic, Political and Ecological factors	16	CO1 CO2 CO3 CO4 CO5	K1, K2, K3, K4, K5, K6
II	International Operations Management and Theories of International Trade: International Operations Management: Meaning- Nature- Comparison with Domestic Operations Management- Competitive advantage- Corporate strategy- Strategic Issues. Theories of International Trade, Free Trade Vs Protection- Tariff and Non-tariff Barriers – Trade Blocks.	16	CO1 CO2 CO3 CO4 CO5	K1, K2, K3, K4, K5, K6
III	International Marketing Management and Balance of Payment: International Marketing- Domestic Marketing Vs International Marketing- Benefits of International marketing- Major activities- International Market assessment. Balance of Payment: Concept, Components of BOP, Disequilibrium in BOP – Causes for disequilibrium and Methods to correct the disequilibrium in Balance of Payment.	15	CO1 CO2 CO3 CO4 CO5	K1, K2, K3, K4, K5, K6
IV	International Financial Management and Foreign Exchange Market: Nature International financial management- Factors affecting MNCs' efforts to maximize returns- Environment and Scope of	15	CO1 CO2 CO3 CO4 CO5	K1, K2, K3, K4, K5, K6

	International Financial Management; Payment Terms in Foreign Trade- Financing Techniques in Foreign Trade- Export financing and Institutional Support- Countertrade- Institutional support for foreign trade.Foreign Exchange Market: Nature of transactions in foreign exchange market and types of players, Exchange rate determination, Convertibility of rupee – Euro currency market.			
V	International Human Resource Management and World Trade Organization: Nature- Growing Interest in IHRM- Comparison between DHRM and IHRM – Managing International HR activities- The expatriates. World Trade Organization – Objectives, Organization Structure and Functioning, WTO and India, International liquidity: Problems of liquidity; International Financial institutions - IMF, IBRD, IFC, ADB – Their role in managing international liquidity problems.	16	CO1 CO2 CO3 CO4 CO5	K1, K2, K3, K4, K5, K6

Text Books:

1. Aswathappa. S, International Business, McGraw Hill Higher Education, New Delhi, 7th edition (2010)
2. Francis Cherunilam, International Business Environment, Himalaya Publishing House, New Delhi, 7th edition (2015)

Suggested Readings:

1. John David, International Business, Pearson Education, 16th edition (2018)
2. K. R. Gupta, Liberalisation and Globalisation of Indian Economy, Vol. 7 (2008)
3. Charles W. L. Hill, G Thomas M. Hult, International Business, McGraw-Hill, 11th edition (2018)

Web Resources:

1. <https://www.economicshelp.org/blog/538/economics/multinational-corporations-good-or-bad/>
2. <https://www.eepcindia.org/market-info/16/Trade-Blocks>
3. <https://www.economicdiscussion.net/international-monetary-system/measures-to-solve-the-problem-of-international-liquidity/13175>

4. <https://www.termscompared.com/domestic-marketing-vs-international-marketing/>
5. https://www.tutorialspoint.com/international_finance/international_trade_finance.htm

COURSE OUTCOMES

COs	STATEMENTS	BLOOM'S LEVEL
CO1	Understand the functions of Multinational Corporations and international business environment.	K1 & K2
CO2	Identify and classify the functional areas of MNCs and foreign trade.	K3
CO3	Highlight the importance of the various agencies in International Trade.	K4
CO4	Assess the various aspects of the international trade and business environment.	K5
CO5	Acquire and demonstrate the skills to be a part of cross-cultural markets and working environment.	K6

CL & CO BASED CIA QUESTION PAPER FORMAT FOR UG THEORY COURSES
MC, AR, AO, SK, ME, GL & NME* (Excluding other Languages)

SEC	MARKS	Q.NO.	K1	K2	K3	K4	K5	K6
A	Answer ALL (6 * 1 = 6 Marks)	1	+					
		2	+					
		3	+					
		4		+				
		5		+				
		6		+				
B	Answer 1 out of 2 (1 * 6 = 6 Marks)	7			+			
		8			+			
C	Answer 1 out of 2 (1 * 6 = 6 Marks)	9				+		
		10				+		
D	Answer 1 out of 2 (1 * 12 = 12 Marks)	11					+	
		12						+
No of CL based Questions with Max. Marks			3(3)	3(3)	1(6)	1(6)	1(12)	1(12)
No. of CO based Questions with Max. Marks			CO1		CO2	CO3	CO4	CO5
			6(6)		1(6)	1(6)	1(12)	1(12)

LOYOLA COLLEGE (AUTONOMOUS), CHENNAI 60034

DEPARTMENT OF COMMERCE

FIRST CONTINUOUS ASSESSMENT TEST, SEPTEMBER 2021

UCO1501 FINANCIAL ACCOUNTING (MC) – MODEL QUESTION PAPER

I - B.Com

Date:

Time:

Max. Marks: 30

SECTION A																							
Answer ALL the Questions in one or two sentences		(6 x 1 = 6 Marks)																					
1.	Define Accounting.	K1	CO1																				
2.	What is Gross profit?	K1	CO1																				
3.	Explain the term Subscription.	K1	CO1																				
4.	X and Y are partners sharing profits in the ratio of 7:3. Z was admitted on 3/7 share of profits. Calculate new profit-sharing ratio of partners.	K2	CO1																				
5.	State how the following expenses are allocated among the different departments: Selling expenses Depreciation of assets	K2	CO1																				
6.	Compute Average due date with the help of the following data: Base date:18/06/2020, Total of Products:17,60,000, Total of Amounts: Rs.80,000	K2	CO1																				
SECTION B																							
Answer any ONE of the following in 150 words		(1 x 6 = 6 Marks)																					
7.	Mention the Objectives of I.F.R.S.	K3	CO2																				
8.	From the following information, prepare an Income & Expenditure Account and a Balance Sheet for the year 2015:	K3	CO2																				
	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 25%;">Receipt</th> <th style="width: 10%;">Rs.</th> <th style="width: 10%;">Rs.</th> <th style="width: 25%;">Payments</th> <th style="width: 10%;">Rs.</th> </tr> </thead> <tbody> <tr> <td>Cash in Hand</td> <td></td> <td>140</td> <td>Salaries</td> <td>4800</td> </tr> <tr> <td>Cash at Bank</td> <td></td> <td>1600</td> <td>Stationery & Postage</td> <td>200</td> </tr> <tr> <td>Subscriptions:</td> <td></td> <td></td> <td>Bicycle (Purchased)</td> <td>300</td> </tr> </tbody> </table>	Receipt	Rs.	Rs.	Payments	Rs.	Cash in Hand		140	Salaries	4800	Cash at Bank		1600	Stationery & Postage	200	Subscriptions:			Bicycle (Purchased)	300		
Receipt	Rs.	Rs.	Payments	Rs.																			
Cash in Hand		140	Salaries	4800																			
Cash at Bank		1600	Stationery & Postage	200																			
Subscriptions:			Bicycle (Purchased)	300																			

2014	500		Rent	500
2015	8300		Defense Bonds	3000
2016	<u>600</u>	9400	Help to Students	2000
Sale of Investments		2000	Cash in Hand	300
Interest on Investments		60	Cash at Bank	2400
Sale of Furniture (Book value Rs.400)		300		
		13500		13500

Adjustments:

Subscriptions for 2015 still due was Rs.700. Interest due on Defense bonds was Rs.100. Rent still owing was Rs.60. The book value of the investment sold was Rs.60. The book value of the investment sold was Rs.1800, but Rs.1,200 of the investment were still in hand. Subscription received in 2015, included Rs.1000 from a life member. The total furniture on 1st January 2015, was Rs.900.

SECTION C

Answer any ONE of the following in 150 words

(1 x 6 = 6 Marks)

9.	What is a Partnership deed? Explain its contents.	K4	CO3
10.	Kannan and Sundar share profits and losses in the ratio of 5:3. Moldavan joins on 1 st April 2020. Following revaluations were made: Increase the value of Building by Rs.50,000 Raise Goodwill for Rs.24,000 Provision for doubtful debts to be decreased by Rs.600 To decrease Machinery by Rs.10,000, Furniture by Rs.4,000 and Stock by Rs.8,000. Provision for Outstanding liabilities was to be created for Rs.500. Give Journal entries and Prepare Revaluation Account	K4	CO3

LOYOLA COLLEGE (AUTONOMOUS), CHENNAI 600034

First Continuous Assessment

Department of Commerce (Shift – II)

UCO 3503 Principles of Marketing (MC) – MODEL QUESTION PAPER

II B. Com Principles of Marketing

Date: XX.XX.2021

Time: 10.00am to 11.30 am

Max. Marks: 30

SECTION A			
Answer ALL the Questions in one or two sentences			(6 x 1 = 6 Marks)
1.	Recall the concept of marketing myopia	K1	CO1
2.	Define product	K1	CO1
3.	Enumerate the 4 pillars of marketing	K1	CO1
4.	Distinguish between consumer and customer	K2	CO1
5.	State the types of business markets	K2	CO1
6.	Generalize "Demarketing"	K2	CO1
SECTION B			
Answer any ONE of the following in 150 words			(1 x 6 = 6 Marks)
7.	Illustrate the consumer buyer behavior model	K3	CO2
8.	Determine customer retention strategies	K3	CO2
SECTION C			
Answer any ONE of the following in 150 words			(1 x 6 = 6 Marks)
9.	Analyze segmentation targeting positioning with examples	K4	CO3
10.	Outline the importance of marketing	K4	CO3
SECTION D			
Answer any ONE of the following in 300 words			(1 x 12 = 12 Marks)
11.	Evaluate the Micro and Macro marketing environment	K5	CO4
12.	Summarize the core marketing concepts	K6	CO5

**CO & CL BASED END SEMESTER EXAMINATION QUESTION PAPER FORMAT
FOR UG THEORY COURSES
MC, AR, AO, MS, ME & GL**

SEC	MARKS	Q.NO.	K1	K2	K3	K4	K5	K6
A	Answer ALL (4 * 5 = 20Marks)	1	+					
		2	+					
		3		+				
		4		+				
B	Answer 2 out of 4 (2 * 10 = 20 Marks)	5			+			
		6			+			
		7			+			
		8			+			
C	Answer 2 out of 4 (2 * 10 = 20 Marks)	9				+		
		10				+		
		11				+		
		12				+		
D	Answer 2 out of 4 (2 * 20 = 40 Marks)	13					+	
		14					+	
		15						+
		16						+
No of CL based Questions with Max. Marks			2(10)	2(10)	2(20)	2(20)	2(40)	2(40)
No. of CO based Questions with Max. Marks			CO1		CO2	CO3	CO4	CO5
			6(6)		1(6)	1(6)	1(12)	1(12)

**UNITWISE DISTRIBUTION OF CL & CO BASED QUESTIONS AND MARKS FOR
END SEMESTER QUESTION PAPER SETTING FOR UG COURSES**

MC, AR, AO, MS, ME and GL

	SECTION A (1 M/Question)		SECTION B (10 M/Question)	SECTION C (10 M/Question)	SECTION D (20 M/Question)	
	K1	K2	K3	K4	K5	K6
UNIT I	2 (1)	2 (1)	-	1 (10)	-	
UNIT II	2 (1)	2 (1)	1 (10)	1 (10)	1 (20)	-
UNIT III	2 (1)	2 (1)	1 (10)	1 (10)	1 (20)	-
UNIT IV	2 (1)	2 (1)	1 (10)	1 (10)	-	1 (20)
UNIT V	2 (1)	2 (1)	1 (10)	-	-	1 (20)
No. of CL based Questions with Max. Marks	10 (10)	10 (10)	2 (20)	2 (20)	2 (40)	2 (40)
No. of CO based Questions with Max. Marks	CO1		CO2	CO3	CO4	CO5
	20 (20)		2 (20)	2 (20)	2 (40)	2 (40)

**CL & CO BASED MARKS DISTRIBUTION FOR DIRECT ASSESSMENT OF UG
COURSES – MC, AR, AO, MS, ME & CL**

SEC	CL	CO	CIA I	CIA II	III Component	Semester	Total (200)	CL and CO %
A	K1, K2	CO1	6	6	20	20	52	26%
B	K3	CO2	6	6	10	20	42	21%
C	K4	CO3	6	6	10	20	42	21%
D	K5, K6	CO4, CO5	12	12	-	40	64	32%

LOYOLA COLLEGE (AUTONOMOUS), CHENNAI 60034

DEPARTMENT OF COMMERCE

END SEMESTER EXAMINATION, OCTOBER 2021

UCO1501 FINANCIAL ACCOUNTING (MC) – MODEL QUESTION PAPER

I B.Com

Date:

Time:

Max. Marks: 100

SECTION A				
Answer ALL the Questions				
1.	Explain the following (5 x 1 = 5 Marks)			
a.	Balance Sheet		K1	CO1
b.	Non-Trading concerns		K1	CO1
c.	Partnership deed		K1	CO1
d.	Goods in transit		K1	CO1
e.	Red ink Interest		K1	CO1
2.	Fill in the blanks (5 x 1 = 5 Marks)			
a.	----- is prepared with a view to measure the correct financial position of a business enterprise.		K1	CO1
b.	Amount received by non-profit organizations as per the will of a deceased person is called -----		K1	CO1
c.	----- means a branch which does not maintain its own set of books.		K1	CO1
d.	Instalment system is an agreement of -----		K1	CO1
e.	-----ratio is calculated when a partner retires from the firm.		K1	CO1
3.	Match the following (5 x 1 = 5 Marks)			
a.	Entrance fees	Factory expenses	K2	CO1
b.	Power	Admission fees	K2	CO1
c.	Hirer	Document	K2	CO1
d.	Account current	Bailor	K2	CO1
e.	Partnership	Red ink interest	K2	CO1
4.	True or False (5 x 1 = 5 Marks)			
a.	Stock on hand at the beginning is called Opening stock		K2	CO1
b.	Non-Trading concerns include hospitals, educational institutions		K2	CO1

c.	Goods sent to Branch Account is prepared to find out the net value of goods sent to the branch	K2	CO1																																																												
d.	In Hire purchase, ownership is transferred on payment of first instalment	K2	CO1																																																												
e.	Super profit means, profit earned over and above the normal profits	K2	CO1																																																												
SECTION B																																																															
Answer any TWO of the following in 150 words (2 x 10 = 20 Marks)																																																															
5.	Explain in detail the need for IFRS	K3	CO2																																																												
6.	Distinguish between “Receipts and Payments Account” and “Income and Expenditure Account”	K3	CO2																																																												
7.	From the following details, ascertain the amount of subscriptions to be credited to Income and Expenditure account for the year 2019. Subscription received in 2019 – Rs.48,000 which include Rs.4,000 for 2018 and Rs.8,000 for 2020. Subscriptions due but not received at the end of the year 2019 were Rs.20,000. Subscriptions received in 2018 in advance for 2019 were Rs.12,000	K3	CO2																																																												
8.	Prepare Trading, Profit & Loss A/c and Balance Sheet from the following Trial Balance of Mr. M. Madan.	K3	CO2																																																												
<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 35%;">Debit Balance</th> <th style="width: 10%;">Rs.</th> <th style="width: 35%;">Credit Balance</th> <th style="width: 20%;">Rs.</th> </tr> </thead> <tbody> <tr> <td>Sundry debtors</td> <td style="text-align: right;">92,000</td> <td>Capital</td> <td style="text-align: right;">70,000</td> </tr> <tr> <td>Plant & Machinery</td> <td style="text-align: right;">20,000</td> <td>Sundry creditors</td> <td style="text-align: right;">60,000</td> </tr> <tr> <td>Interest</td> <td style="text-align: right;">430</td> <td>sales</td> <td style="text-align: right;">2,50,000</td> </tr> <tr> <td>Rent, Rates, Taxes, & Insurance</td> <td style="text-align: right;">5,600</td> <td>Purchase Returns</td> <td style="text-align: right;">2,600</td> </tr> <tr> <td>Conveyance charges</td> <td style="text-align: right;">1,320</td> <td>Bank OD</td> <td style="text-align: right;">20,000</td> </tr> <tr> <td>Wages</td> <td style="text-align: right;">7,000</td> <td></td> <td></td> </tr> <tr> <td>Sales Return</td> <td style="text-align: right;">5,400</td> <td></td> <td></td> </tr> <tr> <td>purchases</td> <td style="text-align: right;">1,50,000</td> <td></td> <td></td> </tr> <tr> <td>Opening stock</td> <td style="text-align: right;">60,000</td> <td></td> <td></td> </tr> <tr> <td>Mandan’s Drawings</td> <td style="text-align: right;">22,000</td> <td></td> <td></td> </tr> <tr> <td>Trade Expenses</td> <td style="text-align: right;">1,350</td> <td></td> <td></td> </tr> <tr> <td>Salaries</td> <td style="text-align: right;">11,200</td> <td></td> <td></td> </tr> <tr> <td>Advertising</td> <td style="text-align: right;">840</td> <td></td> <td></td> </tr> <tr> <td>Discount</td> <td style="text-align: right;">600</td> <td></td> <td></td> </tr> </tbody> </table>				Debit Balance	Rs.	Credit Balance	Rs.	Sundry debtors	92,000	Capital	70,000	Plant & Machinery	20,000	Sundry creditors	60,000	Interest	430	sales	2,50,000	Rent, Rates, Taxes, & Insurance	5,600	Purchase Returns	2,600	Conveyance charges	1,320	Bank OD	20,000	Wages	7,000			Sales Return	5,400			purchases	1,50,000			Opening stock	60,000			Mandan’s Drawings	22,000			Trade Expenses	1,350			Salaries	11,200			Advertising	840			Discount	600		
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	Furniture & Fixtures	10,000				
	Cash in hand	2060				
		4,02,600			4,02,600	
Adjustments:						
<ul style="list-style-type: none"> • Stock on hand on 31-12-96 Rs. 90,000 • Provide depreciation on premises at 2.5%; Plant & Machinery at 7.5% and Furniture & Fixtures at 10%. • Write off Rs. 800 as further bad debts. • Provide for doubtful debts at 5% on sundry debtors • Outstanding rent was Rs.500 and Outstanding wages Rs.400 • Prepaid insurance Rs.300 and prepaid salaries Rs.700. 						
SECTION C						
Answer any TWO of the following in 150 words					(2 x 10 = 20 Marks)	
9.	Explain in detail the Partnership deed.				K4	CO3
10.	<p>Jose and Sunil share profits and losses in the ratio of 5:3. Madhavan joins on 1st April 2020. Following revaluations were made:</p> <p>Increase the value of Building by Rs.50,000</p> <p>Raise Goodwill for Rs.24,000</p> <p>Provision for doubtful debts to be decreased by Rs.600</p> <p>To decrease Machinery by Rs.10,000, Furniture by Rs.4,000 and Stock by Rs.8,000.</p> <p>Provision for Outstanding liabilities was to be created for Rs.500.</p> <p>Give Journal entries and Prepare Revaluation Account</p>				K4	CO3
11.	<p>Kaul and Nabhi are partners in a business, and they have invested Rs.40,000 and Rs.30,000 respectively as Capital on 1st January 2015. Each partner has been withdrawing Rs.500 at the end of each month (from January to December) for private expenses. Interest on Drawings is 6% p.a. Calculate the Average due date and the amount of interest.</p>				K5	CO4
12.	<p>On 1st Jan 2016 A owed Rs.2,000 to B on account. During the six months ended June 30, 2020, the transactions were as follows in the books of B:</p> <p>Jan 1 – Goods sold to A Rs.1,000</p>				K5	CO4

	<p>Feb 1 – Amount received from A Rs.2,000</p> <p>March 1 – Goods sold to A Rs.4,000</p> <p>April 1 – Goods purchased from A Rs.1,500</p> <p>May 1 – Goods sold to A Rs.5,000</p> <p>May 1 – Cash received from A Rs.2,000</p> <p>June 1 – Goods purchased from A Rs.2,500</p> <p>June 30 – Cash received from A Rs.1,000</p> <p>Prepare Account Current to be rendered to A on June 30, 2020. Interest to be calculated at 12% p.a in months.</p>																																						
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Answer any TWO of the following in 250 words		(2 x 20 = 40 Marks)																																					
13.	What do you mean by accounting standards? Explain its objectives with suitable examples.	K5	CO4																																				
14.	<p>Antony Ltd had three departments A,B &C. The following information is provided:</p> <table style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 30%;"></th> <th style="width: 20%; text-align: center;">(A) Rs.</th> <th style="width: 20%; text-align: center;">(B) Rs.</th> <th style="width: 30%; text-align: center;">(C) Rs.</th> </tr> </thead> <tbody> <tr> <td>Opening stock</td> <td style="text-align: center;">3,000</td> <td style="text-align: center;">4,000</td> <td style="text-align: center;">6,000</td> </tr> <tr> <td>Consumption of direct materials</td> <td style="text-align: center;">8,000</td> <td style="text-align: center;">12,000</td> <td style="text-align: center;">--</td> </tr> <tr> <td>Wages</td> <td style="text-align: center;">5,000</td> <td style="text-align: center;">10,000</td> <td style="text-align: center;">--</td> </tr> <tr> <td>Closing Stock</td> <td style="text-align: center;">4,000</td> <td style="text-align: center;">14,000</td> <td style="text-align: center;">8,000</td> </tr> <tr> <td>Sales</td> <td style="text-align: center;">--</td> <td style="text-align: center;">--</td> <td style="text-align: center;">34,000</td> </tr> </tbody> </table> <p>Stocks of each department are valued at cost to the department concerned. Stocks of A department are transferred to B department at margin of 50% above departmental cost. Stock of B department are transferred to C department at a margin of 10% above departmental cost.</p> <p>Other Expenses were:</p> <table style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 70%;"></th> <th style="width: 30%; text-align: center;">Rs.</th> </tr> </thead> <tbody> <tr> <td>Salaries</td> <td style="text-align: center;">2,000</td> </tr> <tr> <td>Printing and Stationery</td> <td style="text-align: center;">1,000</td> </tr> <tr> <td>Rent</td> <td style="text-align: center;">6,000</td> </tr> <tr> <td>Interest paid</td> <td style="text-align: center;">4,000</td> </tr> <tr> <td>Depreciation</td> <td style="text-align: center;">3,000</td> </tr> </tbody> </table>		(A) Rs.	(B) Rs.	(C) Rs.	Opening stock	3,000	4,000	6,000	Consumption of direct materials	8,000	12,000	--	Wages	5,000	10,000	--	Closing Stock	4,000	14,000	8,000	Sales	--	--	34,000		Rs.	Salaries	2,000	Printing and Stationery	1,000	Rent	6,000	Interest paid	4,000	Depreciation	3,000	K5	CO4
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	Allocate expenses in the ratio of departmental gross profits. Opening figures of reserves for unrealized profits on departmental stocks were: Department B - Rs.1,000 and Department C - Rs.2,000. Prepare Departmental Trading and Profit and Loss Account.																																																		
15.	From the following particulars relating to Hyderabad branch for the year ended 31/12/2010. Prepare Branch A/C in the Head office books.	K6	CO5																																																
	<table border="1"> <thead> <tr> <th>Particulars</th> <th>Rs.</th> <th>Rs.</th> </tr> </thead> <tbody> <tr> <td>Stock at the Branch on 01/01/2010</td> <td></td> <td>15,000</td> </tr> <tr> <td>Debtors at the Branch on 01/01/2010</td> <td></td> <td>30,000</td> </tr> <tr> <td>Petty cash at the Branch on 01/01/2010</td> <td></td> <td>300</td> </tr> <tr> <td>Goods sent to Branch during 2010</td> <td></td> <td>2,52,000</td> </tr> <tr> <td>Cash sales 2010</td> <td></td> <td>60,000</td> </tr> <tr> <td>Received from Debtors 2010</td> <td></td> <td>2,10,000</td> </tr> <tr> <td>Credit sales during 2010</td> <td></td> <td>2,28,000</td> </tr> <tr> <td>Cheques sent to branch during 2010:</td> <td></td> <td></td> </tr> <tr> <td> Salaries</td> <td></td> <td></td> </tr> <tr> <td> Rent and Rates</td> <td>9,000</td> <td></td> </tr> <tr> <td> Petty cash</td> <td></td> <td>11,600</td> </tr> <tr> <td>Stock at the branch on 31/12/2010</td> <td>1,500</td> <td>25,000</td> </tr> <tr> <td>Petty cash 31/12/2010</td> <td></td> <td>200</td> </tr> <tr> <td>Goods returned by the branch</td> <td>1,100</td> <td>2,000</td> </tr> <tr> <td>Debtors on 31/12/2010</td> <td></td> <td>48,000</td> </tr> </tbody> </table>	Particulars	Rs.	Rs.	Stock at the Branch on 01/01/2010		15,000	Debtors at the Branch on 01/01/2010		30,000	Petty cash at the Branch on 01/01/2010		300	Goods sent to Branch during 2010		2,52,000	Cash sales 2010		60,000	Received from Debtors 2010		2,10,000	Credit sales during 2010		2,28,000	Cheques sent to branch during 2010:			Salaries			Rent and Rates	9,000		Petty cash		11,600	Stock at the branch on 31/12/2010	1,500	25,000	Petty cash 31/12/2010		200	Goods returned by the branch	1,100	2,000	Debtors on 31/12/2010		48,000		
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16.	. Knight purchased a truck for Rs.1,00,000 from Waugh on 1-1-2013. Payment was to be made Rs.40,000 down and Rs.46,000 at the end of first year, Rs.44,000 at the end of second year and Rs. 42,000 at the end of third year. Interest was charged at 5%. Knight depreciates the truck at 10% per annum on written down value method. Knight, after having paid down payment and first instalment at the end of the first year could not pay second instalment. The seller took possession of the truck, and after spending Rs.4,000 on repairs of the asset, sold it away for Rs.91,500. Give journal entries and ledger accounts in the books of both the parties.	K6	CO5																																																

LOYOLA COLLEGE (AUTONOMOUS), CHENNAI 600034

DEPARTMENT OF COMMERCE (SHIFT - II)

END SEMESTER EXAMINATION, OCTOBER 2021

UCO 3503 Principles of Marketing (MC) – MODEL QUESTION PAPER

III B. Com Principles of Marketing

Date: XX.XX.2021

Duration: 3 hrs.

Max Marks: 100

SECTION A			
Answer ALL the Questions			
1.	Define the following	(5 x 1 = 5 Marks)	
a)	Product	K1	CO1
b)	Digital Marketing	K1	CO1
c)	Demarketing	K1	CO1
d)	Augmented reality marketing	K1	CO1
e)	Advertising	K1	CO1
2.	Fill in the blanks	(5 x 1 = 5 Marks)	
a)	Meeting needs profitably means _____.	K1	CO1
b)	A _____ becomes a demand when it is backed up by the affordability to purchase.	K1	CO1
c)	If a customer wants to be seen by friends as a savvy consumer, it is a _____ need.	K1	CO1
d)	Using Instagram to connect with the prospects to build the brand and increase sales is _____ marketing.	K1	CO1
e)	_____ pricing is a pricing strategy by which a firm charges the highest initial price that customers will pay and then lower it over time.	K1	CO1
3.	Match the following	(5 x 1 = 5 Marks)	
a)	Negative Demand - Consumer begins to buy the product less frequently	K2	CO1
b)	Declining Demand - Consumer is attracted to the products with undesirable social consequences	K2	CO1
c)	Irregular demand – Strong need that can't be satisfied	K2	CO1
d)	Unwholesome demand – Consumers even pay a price to avoid it	K2	CO1
e)	Latent demand - Purchase is seasonal	K2	CO1

4.	TRUE or FALSE	(5 x 1 = 5 Marks)	
a)	There is no difference between selling and marketing	K2	CO1
b)	Augmented reality marketing allows brands to give customers unique experiences with the convenience of tapping into their mobile devices.	K2	CO1
c)	Consumer to Business is the marketing of products or services to other businesses and organizations	K2	CO1
d)	In the growth stage, the price of the products gradually increases.	K2	CO1
e)	In the saturation stage, products start to decline.	K2	CO1
SECTION B			
Answer any TWO of the following in 150 words		(2 x 10 = 20 Marks)	
5.	Interpret the role of the marketer in a) Digital marketing b) Rural marketing	K3	CO2
6.	Illustrate and explain the Integrated Marketing Communication Mix	K3	CO2
7.	Explain Product Life Cycle with relevant examples	K3	CO2
8.	Elucidate the factors affecting pricing	K3	CO2
SECTION C			
Answer any TWO of the following in 150 words		(2 x 10 = 20 Marks)	
9.	Analyse the role of the participants in the different marketing channels	K4	CO3
10.	Compare Selling and Marketing	K4	CO3
11.	Classify the new product development strategies	K4	CO3
12.	Distinguish between Selling and Marketing	K4	CO3
SECTION D			
Answer any TWO of the following in 250 words		(2 x 20 = 40 Marks)	
13.	Evaluate the steps in developing an effective marketing Communication	K5	CO4
14.	Summarize the recent trends in marketing with illustrations.	K5	CO4
15.	“Marketers create needs” – Critically Analyse.	K6	CO5
16.	Create a successful marketing campaign for your product/service.	K6	CO5

COMPONENT III ASSESSMENTS & RUBRICS

Seminars

Seminars are given to the students of the department. Topics for the seminar is suggested by the course teacher and the students are encouraged to collective exhaustive information on the chosen topic, arrange them in order while doing a presentation. While conducting seminars, students are expected to use visual aids, models, tools for the presentation and circulate relevant literature to the students. Seminars are given to students to assist them in self-study and clear their concepts or ambiguities regarding any subject. As a result of genuine interest shown by the students to know and learn about the subject, they research about the particular topic with the help of guidance from the subject experts and land in their conclusion after a careful investigation, experiment, and simulation.

Rubrics for evaluation of Seminar

S. No	Criteria	Max. Marks
1.	Introduction about topic	10
2.	Collection of data	10
3.	Presentation methodology	20
4.	Articulation and communication skills	10
5.	Time management	10
6.	Discussion and interaction	20
7.	Summary and conclusion	20

Assignment

Assignments are given to the students at regular intervals. Students are expected to submit the assignments during the stipulated time period. Assignments on the relevant topics of the particular subject tend the students to learn about the latest information and new skills related to the concerned subject. Assignments are given to the students to provide a practice exposure and knowledge enhancement of a subject. Hence students are expected follow and write the assignments on time as it is a source of learning and exploring the new things.

Rubrics for evaluation of Assignment

S. No	Criteria	Max. Marks
1.	Introduction about topic	10
2.	Collection of data	10
3.	Presentation methodology	20

4.	Vocabulary usage	10
5.	Originality of work	20
6.	Referencing / citation	10
7.	Summary and conclusion	20

Internship/Field visit

Internship allows the students to gain hands on experience and industry exposure. The internship for the final year UG students is conducted during the Christmas Vacation for minimum of 15 days. The UG students will be sent to industries/organization. And they are expected to submit a report on completion of the internship activity.

Rubrics for evaluation of Internship Project

S. No	Criteria	Max. Marks
1.	Industry/Organization profile	10
2.	Thrust areas and specialization	10
3.	Internship module and participation	20
4.	Expertise of the industry/organization	10
5.	Regularity and hands on training	10
6.	Presentation/Demonstration	20
7.	Report writing	20