

B.Com.
International Accounting
Courses and Syllabi
(2019-2022)



P.G. & RESEARCH DEPARTMENT OF COMMERCE
BISHOP HEBER COLLEGE (Autonomous)

(Affiliated to Bharathidasan University)

(Reaccredited with 'A' Grade (CGPA – 3.58/4.0) by the NAAC &
Identified as College of Excellence by the UGC)

DST – FIST Sponsored College & DBT Star College

TIRUCHIRAPPALLI – 620 017

TAMIL NADU, INDIA

2019-2022

PG & Research Department of Commerce
B.Com (International Accounting)
OUTCOME BASED EDUCATION

2019-2022

VISION

Excellence in commerce education, imparting knowledge, skills and values for professional development, employability and entrepreneurship.

MISSION

1. Educating the contemporary global development in the areas of Commerce and Business through effective blend of curricular and co-curricular activities.
2. Imparting quality and need based education to facilitate students to explore knowledge in multi-faceted arenas.
3. Moulding for leadership positions in organisations at national and international levels.
4. Fostering an ethical atmosphere founded in human values in which life-force and skills will succeed to enrich the quality of life.

PROGRAMME OUTCOMES

B.COM

On successful completion of Bachelor in C, students would have acquired the following competencies to:

- PO1 Disciplinary knowledge:** Demonstrate comprehensive knowledge and understanding of Commerce, Business and Accounting.
- PO2 Cognitive Skills:** Apply fundamental knowledge of commerce and business and procure conceptual knowledge of the same through specializations and practical exposures in order to face modern-day challenges.
- PO3 Intellectual Capacity, Problem Solving & Analytical Reasoning:** Exhibits comprehensive knowledge to solve qualitative and quantitative problems relating to commerce, trade & industry and the ability to recognize the roles of entrepreneurs, businessmen, managers and consultants in critical decision-making process.
- PO4 Reflective Thinking:** Empower to become learners and thinkers by building skills in critical thinking to solve problems.
- PO5 Digital literacy:** Apply the contextual and practical knowledge of ICT to function effectively in multidisciplinary environments and engage effectively with diverse stakeholders.

- PO6 Employability & Entrepreneurship:** Utilise business knowledge to provide a competitive edge for employment, higher education and entrepreneurship.
- PO7 Leadership attributes:** Practice leadership qualities to influence, motivate and bring about change and enable others to contribute towards the effectiveness and success of an organisation.
- PO8 Lifelong Learning:** Employ the skill for self-paced and self-directed pursuit of knowledge for personal and professional reasons to enhance social inclusion, self-sustainability, competitiveness and employability.
- PO9 Ethical values:** Exemplifies moral/ethical values in personal life and uses ethical practices in all work and become capable of appreciating environmental and sustainability issues and adopting objective, unbiased and truthful actions in all aspects of work.

PROGRAM SPECIFIC OUTCOMES

B.COM (International Accounting)

On completion of B.Com International Accounting, students will be able to-

- PSO1** Demonstrate knowledge and understanding relating to financial management, risk, corporate governance and the operation of global capital markets.
- PSO2** Exercise professional judgement in the application and evaluation of financial reporting principles and practices in multifarious business contexts and situations.
- PSO3** Utilise appropriate skills and professional expertise in the appraisal of financial data in diverse business environment.
- PSO4** Illustrates professional and ethical insight in accounting and finance including decision analysis, performance measurement and management control.

PROGRAMME ARTICULATION MATRIX

S. No.	COURSE NAME	COURSE CODE	CORRELATION WITH PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC OUTCOMES												
			P01	P02	P03	P04	P05	P06	P07	P08	P09	PS01	PS02	PS03	PS04
1.	Basics of financial accounting	U18CI101	H	M	H	H	L	H	M	H	M	H	H	H	H
2	Organisation Management	U18CI1Y1	H	H	H	H	L	H	H	M	H	H	H	M	H
3	Principles of Management	U18CI1Y2	H	M	H	H	L	H	H	H	H	H	M	M	H
4	Financial Reporting –I	U20CI202	H	H	H	H	-	H	M	H	M	H	H	H	M
5	Basics of Cost Accounting	U18CI2Y3	H	H	H	H	M	H	H	H	M	H	H	H	H
6	Business Law	U18CI2Y4	H	H	H	H	-	H	L	H	M	H	-	M	M
7	Financial Reporting -II	U18CI303	H	H	H	H	M	H	M	H	M	H	H	H	H
8	Performance Management-I	U18CI304	H	H	H	H	L	H	M	H	-	H	H	H	H
9	Taxation – Income Tax	U18CI3Y5	H	H	H	H	M	H	M	H	M	L	-	H	H
10	Introduction to computer MS Word	U18CIPS1	H	H	H	H	H	H	M	H	H	M	-	M	-
11	Principles of Commerce	U18CI3E1	M	M	H	H	-	H	M	H	H	M	-	M	H
12	Financial Management - I	U18CI405	H	H	M	M	M	H	M	H	M	H	L	H	M
13	Business Statistics	U18CI4:1	H	M	M	-	H	H	M	H	M	M	-	M	H
14	Enterprise Resource Planning	U18CI4:2	H	M	M	-	H	H	M	M	M	M	-	L	M
15	Performance Management- II	U18CI4Y6	M	H	M	H	M	H	M	M	M	H	M	H	M
16	MS Excel	U18CIPS2	H	M	H	M	H	H	M	H	-	M	-	H	M
17	Principles of Management	U18CI4E2	H	M	H	M	-	H	M	L	M	M	-	H	M
18	Audit & Assurance	U18CI506	H	H	H	H	-	H	L	M	H	H	M	H	H
19	Financial Management - II	U18CI507	H	H	M	H	M	H	M	M	M	H	M	H	M
20	Taxation-GST	U18CI508	H	M	M	M	H	H	H	M	M	-	-	M	M

S. No.	COURSE NAME	COURSE CODE	CORRELATION WITH PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC OUTCOMES												
			P01	P02	P03	P04	P05	P06	P07	P08	P09	PS01	PS02	PS03	PS04
21	Banking Theory Law and Practice	U18CI509	H	H	H	H	M	H	M	M	L	M	-	H	M
22	Quantitative Techniques	U18CI5:1	H	-	H	H	M	H	M	M	L	M	-	H	M
23	International Trade	U18CI5:2	H	H	M	M	-	M	M	M	-	M	M	L	M
24	Derivative Market	U18CI5S3	H	M	M	H	-	H	M	H	-	H	-	M	M
25	Business Mathematics	U18CI610	H	M	M	H	-	H		L		M	-	M	M
26	Computers in Business	U18CIP11	H	H	H	L	H	H	M	H	H	L	-	H	M
27	Financial Services	U18CI612	H	H	M	M	H	M	M	M	M	M	-	M	H
28	Strategic Management	U18CI613	H	H	M	M	-	M	M	-	H	M	-	M	M
29	Business Valuation and Analysis	U18CI6:1	H	M	H	H	L	H	M	M	M	M	M	H	M
30	Retail Management	U18CI6:2	H	M	M	M	L	H	M	M	M	M	-	M	M

Programme Structure

Sem	Part	Course	Course Title	Course Code	Hours / week	Credits	Marks		
							CIA	ESE	Total
I	I	Tamil I	Language-Tamil I	U18TM1L1	6	3	25	75	100
	II	English I	English Communication Skill - I	U16EGNL1	6	3	40	60	100
	III	Core I	Basics of Financial Accounting	U18CI101	6	5	25	75	100
		Allied I	Organisation Management	U18CI1Y1	5	4	25	75	100
		Allied II	Principles of Management	U18CI1Y2	5	4	25	75	100
	IV	Value Edu.	Value Education (RI/MI)	U15VL1:1/ U15VL1:2	2	2	25	75	100
II	I	Tamil II	Language – Tamil II	U18TM2L2	6	3	25	75	100
	II	English II	Language through Literature	U16EGNL2	6	3	40	60	100
	III	Core II	Financial Reporting –I	U18CI202	6	5	25	75	100
		Allied III	Basics of Cost Accounting	U18CI2Y3	5	4	25	75	100
		Allied IV	Business Law	U18CI2Y4	5	4	25	75	100
	IV	Env. Studies	Environmental Science	U16EST21	2	2	25	75	100
III	I	Tamil III	Language-Tamil III	U18TM3L3	6	3	25	75	100
	II	English III	Business Communication in English	U17EGCL3	6	3	40	60	100
	III	Core III	Financial Reporting -II	U18CI303	5	4	25	75	100
		Core IV	Performance Management-I	U18CI304	5	4	25	75	100
		Allied V	Taxation – Income Tax	U18CI3Y5	5	4	25	75	100
	III	SBEC I	Introduction to computer MS Word	U18CIPS1	2	2	40	60	100
NMEC I		Principles of Commerce	U18CI3E1	2	2	25	75	100	
IV	I	Tamil IV	Language – Tamil IV	U18TM4L4	5	3	25	75	100
	II	English IV	English through Literature	U16EGNL4	5	3	40	60	100
	III	Core V	Financial Management - I	U18CI405	5	5	25	75	100
		Elective I	Business Statistics/ Enterprise Resource Planning	U18CI4:1/ U18CI4:2	4	3	25	75	100
		Allied VI	Performance Management- II	U18CI4Y6	5	4	25	75	100
	IV	SBEC II	MS Excel	U18CIPS2	2	2	40	60	100
		NMEC II	Principles of Management	U18CI4E2	2	2	25	75	100
			Soft Skills	Life Skills	U16LFS41	2	1	--	--
V	Extension Activities	NSS,NCC, Rotract, Leo club, etc ...	U16ETA41	--	1	--	--	--	

SEMESTER: I	CORE I BASICS OF FINANCIAL ACCOUNTING	COURSE CODE: U18CI101
CREDITS:6		HOURS PER WEEK:6

Course Outcomes

On completion of the course, the students will be able to

Sl. No	Course Outcomes	Level	Unit covered
1	Recognise the fundamental concepts relating to Financial Accounting	K1	I
2	Describe the qualitative characteristics of financial statements	K2	II
3	Reiterate the sources of data for accounting and the duality concept	K2	III
4	Create ledger accounts and record journal entries by using double entry bookkeeping.	K5	IV
5	Apply rules and prepare the financial statement of a company	K3	V
6	Evaluate the financial position of the company using profitability and liquidity ratios	K6	V

Unit I - Purpose Of Financial Accounting

15 Hours

- 1.1. Define financial accounting
- 1.2. Purposes of financial statements for the users
- 1.3. Main elements of financial reports
- 1.4. Conceptual framework
- 1.5. Definitions
 - 1.5.1. Asset
 - 1.5.2. Liability
 - 1.5.3. Equity
 - 1.5.4. Income & expenses

Unit II - Qualitative Characteristics Of Financial Statements

12 Hours

- 2.1. Concepts
 - 2.1.1. Relevance
 - 2.1.2. Faithful presentation
 - 2.1.3. Materiality
 - 2.1.4. Substance over form
 - 2.1.5. Going concern
 - 2.1.6. Business entity

- 2.1.7. Accruals
- 2.1.8. Consistency
- 2.1.9. Comparability
- 2.1.10. Verifiability
- 2.1.11 Understandability and timeliness

Unit III - Accounting Records & Double Entry Accounting System 20 Hours

- 3.1. Main data sources for accounting
- 3.2. Different business documents
 - 3.2.1. Sales order
 - 3.2.2. Purchase order
 - 3.2.3. Goods received note
 - 3.2.4. Quotation
 - 3.2.5. Goods dispatched note
 - 3.2.6. Invoice
 - 3.2.7. Credit & debit notes
 - 3.2.8. Receipt
 - 3.2.9. Remittance advice
 - 3.2.10. Cash vouchers
- 3.3. Understand the double entry accounting & duality concept
- 3.4. Types of transactions
 - 3.4.1. Sales
 - 3.4.2. Purchases
 - 3.4.3. Payments & receipts

Unit IV - Recording Transactions 25 hours

- 4.1. Recording into journals
- 4.2. Ledger accounts
- 4.3. Balancing of ledger accounts
- 4.4. Accounting for
 - 4.4.1. Discounts
 - 4.4.2. Sales tax
- 4.5. Recording cash transactions
- 4.6. Accounting & valuation of inventories
- 4.7. Accruals & prepayments
- 4.8. Tangible & non-tangible assets
- 4.9. Depreciation & amortisation accounting
 - 4.9.1. Receivables & payables
 - 4.9.2. Provisions & contingencies
 - 4.9.3. Errors & rectification
 - 4.9.4. Bank reconciliation statements

Unit V - Trial Balance, Financial Statements**18 Hours**

- 5.1. Statements of
 - 5.1.1. Profit or loss and other comprehensive income
 - 5.1.2. Cash flow statements
 - 5.1.3. Balance sheet
- 5.2. Events after reporting period
- 5.3. Interpretation of financial statements
- 5.4. Use of basic ratios related to
 - 5.4.1. Profitability
 - 5.4.2. Liquidity
 - 5.4.3. Activity and resource utilization

Unit VI - Topics for Self Study

Sl. No	Topics	Web Links
1.	Collaborative Accounting	https://insights.crosscountry-consulting.com/data-privacy-and-internal-audit-partners-compliance#:~:text=Through%20advising%20on%20the%20status,to%20effectively%20comply%20by%20engaging
2.	Outsourcing of Accounting services	https://www.growthforce.com/blog/the-pros-and-cons-of-outsourced-accounting-services
3.	Social Media Strategy for accountants	https://storkeymedia.com/5-easy-social-strategies-for-accountants/
4.	Cloud Accounting	https://www.profitbooks.net/cloud-accounting/

Text Book

- 1. ACCA Study Material, Financial Accounting (FA) , Kaplan Publishing

References

- 1. R.L. Gupta and V.K. Gupta-Principles and practice of Accountancy, Eleventh edition-2005, Sultan Chand Sons, New Delhi
- 2. N. Vinayagam & B. Charumathi, Financial Accounting, Second revised edition-2008, S. Chand & Company Ltd, New Delhi

WEB LINKS

1. <https://www.accaglobal.com/lk/en/student/exam-support-resources/fundamentals-exams-study-resources/f3.html>
2. <https://opentuition.com/acca/fa/>

Theory 20% (Section A), Problems 80% (Section B & C)

Specific Learning Outcomes (SLO)

Unit/ Section	Course Contents	Learning Outcomes	BTLT
Unit 1 – Purpose of Financial Accounting			
1.1	Financial accounting	<ul style="list-style-type: none">Recall the meaning of Financial accounting	K1
1.2	Purposes of financial statements for the users	<ul style="list-style-type: none">Show the purpose of financial statements for the users	K1
1.3	Main elements of financial reports	<ul style="list-style-type: none">List main elements of financial reports	K1
1.4	Conceptual framework	<ul style="list-style-type: none">Reproduce the Conceptual framework of financial accounting	K1
1.5	Define Asset, Liability, Equity, Income & expenses.	<ul style="list-style-type: none">State the meaning of Asset, Liability, Equity, Income & expenses	K1
Unit II – Qualitative Characteristics of Financial Statements			
2.1	Concepts of Relevance, Faithful presentation, Materiality, Substance over form, Going concern, Business entity, Accruals, Consistency, Comparability, Verifiability, Understandability and timelines	<ul style="list-style-type: none">Explain the concepts of Relevance, Faithful presentation, Materiality, Substance over form, Going concern, Business entity, Accruals, Consistency, Comparability, Verifiability, Understandability and timeliness.	K2
Unit III – Accounting Records & Double Entry Accounting System			
3.1	Main data sources for accounting	<ul style="list-style-type: none">Identify the main data sources for accounting	K1
3.2	Business documents Sales order Purchase order Goods received note Quotation Goods dispatched note Invoice Credit & debit notes Receipt Remittance advice Cash vouchers	<ul style="list-style-type: none">Explain different business documents--Sales order, Purchase order, Goods received note, Quotation, Goods despatched note, Invoice, Credit & debit notes, Receipt, Remittance advice, Cash vouchers	K2
3.3	Double entry accounting & duality concept	<ul style="list-style-type: none">Summarize the double entry accounting & duality concept	K2

Unit/ Section	Course Contents	Learning Outcomes	BTLT
3.4	Types of transactions such as Sales, Purchases and Payments & receipts	<ul style="list-style-type: none"> Describe the types of transactions such as Sales, Purchases and Payments & receipts 	K2
Unit IV – Recording Transactions			
4.1	Recording into journals	<ul style="list-style-type: none"> Discover the Procedure for recording into journals 	K1
4.2	Ledger accounts Balancing of ledger accounts Accounting for Discounts and Sales tax Accounting for Discounts and Sales tax Recording cash transactions	<ul style="list-style-type: none"> Create –Ledger accounts, Balancing of ledger accounts, Accounting for Discounts and Sales tax, Accounting for Discounts and Sales tax, Recording cash transactions 	K6
4.3	Accounting & valuation of inventories Tangible & non-tangible assets Depreciation & amortization accounting Receivables & payables Provisions & contingencies.	<ul style="list-style-type: none"> Estimate –Accounting & valuation of inventories, Accruals & prepayments, Tangible & non-tangible assets, Depreciation & amortization accounting, Receivables & payables, Provisions & contingencies 	K6
4.4	Errors & rectification, Bank reconciliation statements	<ul style="list-style-type: none"> Identify Errors & pass journal entries to rectify the errors and Prepare Bank reconciliation statements 	K2
Unit V – Trial Balance, Financial Statements			
5.1	Statements of Profit or loss and other comprehensive income, Cash flow statements and Balance sheet	<ul style="list-style-type: none"> Prepare Statements of Profit or loss and other comprehensive income, Cash flow statements and Balance sheet 	K6
5.2	Events after reporting period	<ul style="list-style-type: none"> Identify the Events after reporting period. 	K1
5.3	Interpretation of financial statements	<ul style="list-style-type: none"> Interpret financial statements 	K2
5.4	Basic ratios related to Profitability, Liquidity, Activity and resource utilization	<ul style="list-style-type: none"> Demonstrate the use of basic ratios related to Profitability, Liquidity, Activity and resource utilization 	K3

MAPPING FOR POs, PSOs AND COs

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PSO1	PSO2	PSO3	PSO4
CO1	H	M	-	-	-	H	-	H	-	H	H	M	-
CO2	H	M	M	H	-	H	M	H	-	M	H	-	-
CO3	M	-	M	M	L	H	M	-	M	-	-	H	H
CO4	M	M	H	M	L	H	-	H	M	M	H	H	-
CO5	M	M	H	H	-	H	-	H	M	M	-	H	H
CO6	-	M	H	H	-	H	-	H	-	H	H	H	H

L-Low

M-Moderate

H- High

Course Assessment Methods

Direct
1. Continuous Assessment Test I,II 2. Open book test; Assignment; Seminar; Group Presentation 3. End Semester Examination
Indirect
1. Course-end survey

Name of the Course Coordinator: Ms. Mercy Pauline

SEMESTER: I	ALLIED I	COURSE CODE: U18CI1Y1
CREDITS:5	ORGANISATION MANAGEMENT	HOURS PER WEEK: 6

Course Outcomes

On completion of the course, the students will be able to

Sl. No	Course Outcomes	Level	Unit covered
1.	Discuss the different types of business organization	K2	I
2.	Illustrate the power and influence of various stakeholder groups	K2	I
3.	Evaluate the business's strengths, weaknesses, opportunities, and threats (SWOT) in a market.	K6	II
4.	Explain basic organizational structure concepts, centralization & decentralization.	K2	III
5.	Devise methods to adopt ethical practices in an organization.	K5	IV
6.	Establish competency framework for personal development and measures for the removal of conflict	K5	V

Unit I - Types Of Organisation & Stakeholder Analysis

10 Hours

- 1.1 Definition and common features of business organization
- 1.2 The purpose & types of organisation
- 1.3 Main features such as profit-oriented
- 1.4 Not-for-profit, public sector
- 1.5 Co-operatives and Non-government (NGOs)
- 1.6 Stakeholders of an organization
- 1.7 Internal & external
- 1.8 Objectives of stakeholders
- 1.9 How an organisation should satisfy these objectives
- 1.10 The power & interest of stakeholders in the organisation (use of Mendelow's Matrix)

Unit II - Effect of Environment on Organisation

20 hours

- 2.1 Political & Legal Factors
- 2.2 How the policy framework of political system & legal framework influence the business organisation in terms of
 - 2.2.1 Employment
 - 2.2.2 Consumer protection
 - 2.2.3 Data security

- 2.3 Macro-economic factors
- 2.4 Understanding the effect of macro-economic policies
- 2.5 Inflation
- 2.6 Interest rates
- 2.7 Unemployment
- 2.8 Fiscal & monetary policies
- 2.9 Global economic environment
- 2.10 Social & demographic factors
- 2.11 Impact of changes in social structure
- 2.12 Values and demographic changes
- 2.13 Technological factors
- 2.14 Information technology
- 2.15 Automation, digitisation
- 2.16 Competitive factors
- 2.17 Understanding of SWOT analysis
- 2.18 Porter's Value Chain and Porter's Five Forces models

Unit III - Organisation Structure & Governance

(15 Hours)

- 3.1 The formal & informal structure
- 3.2 Types of structures such as entrepreneurial
 - 3.2.1 Functional
 - 3.2.2 Divisional
 - 3.2.3 Matrix and
 - 3.2.4 Boundary-less organisations
- 3.3 Suitability and relative merits & demerits of the types of organization
- 3.4 Principles of business governance
- 3.5 Separation of Ownership from Management
- 3.6 Concept of span of control
- 3.7 Centralisation vs decentralisation of business functions
- 3.8 Shared Services Approach
- 3.9 Offshoring & outsourcing of business functions
- 3.10 Hierarchical levels of business organization
- 3.11 Governance & social responsibility of an organization
- 3.12 Role of ethics in business

Unit IV - Role of Ethics in Business

15 Hours

- 4.1 Fundamental principles of ethical behavior
- 4.2 The role of regulatory and professional bodies in promoting ethical and professional standards in the accountancy profession
- 4.3 Corporate codes of ethics
- 4.4 Ethical conflicts and dilemmas

Unit V-- Personal Effectiveness and Communication**15 Hours**

- 5.1 Personal effectiveness techniques,
- 5.2 Consequences of ineffectiveness at work,
- 5.3 Competence frameworks and personal development,
- 5.4 Sources of conflicts and techniques for conflict resolution and referral
- 5.5 Communicating in business.
- 5.6

Unit VI - Topics for Self Study

SI.NO	Topics	Web link
1	Purpose- based employee involvement	https://www.howspace.com/resources/organizational-change-trends
2	Remote Workers	https://toggl.com/blog/10-management-trends-to-watch-for-in-2019
3	Talent Cliff	https://www.stratx-exl.com/industry-insights/leadership-management-trends-2020
4	Blended approach to leadership and management development	https://www.td.org/magazines/the-public-manager/a-blended-approach-to-leadership-training

Text Book

1. ACCA Study Text, Accountant in Business (AB), Kaplan Publishing

References

1. Peter Stokes et al., Organisational Management: Approaches and Solutions, Illustrated edition, Kogan Page, 2016
2. Lourie J. Mullins & Gill Christy, Management & Organisational Behaviour, 10th Edition, Pearson Education, 2013

Weblinks

1. <https://www.accaglobal.com/my/en/student/exam-support-resources/fundamentals-exams-study-resources/f1/technical-articles/mintzberg-theory.html>
2. <https://www.accaglobal.com/us/en/student/exam-support-resources/professional-exams-study-resources/p5/technical-articles/management-control.html>
3. https://onlinecourses.nptel.ac.in/noc19_mg48/unit?unit=15&lesson=18
(For Porters Value Chain)

4. https://onlinecourses.nptel.ac.in/noc19_mg48/unit?unit=15&lesson=19
(For SWOT Analysis)

Specific Learning Outcomes (SLO)

Unit/ Section	Course Contents	Learning Outcomes	BTLT
Unit I Types Of Organization & Stakeholder Analysis			
1.1	Definition and common features of business organization	<ul style="list-style-type: none"> Recall & understand the Common Features of Business Organisation 	K1
1.2	The purpose & types of organisation	<ul style="list-style-type: none"> Understand the purpose and types of business and how they interact with the key stakeholders 	K2
1.3	Main features such as profit-oriented	<ul style="list-style-type: none"> Discuss the industrial and commercial sectors in which business organisation operate 	K1
1.4	Not-for-profit, public sector	<ul style="list-style-type: none"> Recall the main objectives of Not-for-profit organization 	K1
1.5	Co-operatives and Non-government (NGOs)	<ul style="list-style-type: none"> Recall the objectives of Co-operatives and Non-government organisations(NGOs) 	K1
1.6	Internal & external stakeholders of an organization	<ul style="list-style-type: none"> Interpret the impact of Internal, connected and external stakeholders on the organization. 	K2
1.7	Objectives of stakeholders	<ul style="list-style-type: none"> Identify the main objectives of stakeholders of the organization and the ways to attain the objectives 	K1
1.8	The power & interest of stakeholders in the organisation (use of Mendelow's Matrix)	<ul style="list-style-type: none"> Summarise the power & influence of various stakeholder groups and how their need should be accounted for such as under the Mendelow's framework. 	K2
Unit II Effect of Environment on Organization			
2.1	Political & Legal Factors influence the business organisation in terms of Employment, Consumer protection and Data security	<ul style="list-style-type: none"> Analyse Political & Legal Factors influence the business organisation in terms of Employment, Consumer protection and Data security 	K4
2.2	Macro-economic factors-Inflation, Interest rates, Unemployment, Fiscal & monetary policies, Global economic environment and Social & demographic factors	<ul style="list-style-type: none"> Examine the Macro-economic factors-Inflation, Interest rates, Unemployment, Fiscal & monetary policies, Global economic environment and Social & demographic factors on business 	K4
2.3	Impact of changes in social structure	<ul style="list-style-type: none"> Analyse the impact of changes in social structure 	K4

Unit/ Section	Course Contents	Learning Outcomes	BTLT
2.4	Values and demographic changes	<ul style="list-style-type: none"> Discover values and demographic changes 	K3
2.5	Technological factors- Information technology, Automation and digitization	<ul style="list-style-type: none"> Assess the technological factors affecting the business. 	K4
2.6	Competitive factors	<ul style="list-style-type: none"> Interpret the Competitive factors affecting the business. 	K2
2.7	Understanding of SWOT analysis	<ul style="list-style-type: none"> Estimate the SWOT of a business organisation. 	K6
2.8	Porter's Value Chain and Porter's Five Forces models	<ul style="list-style-type: none"> Describe Porter's Value Chain and Porter's Five Forces models 	K2
Unit III Organisation Structure and Governance			
3.1	The formal & informal structure	<ul style="list-style-type: none"> Classify the ways in which formal & informal organisations may be structured. 	K2
3.2	Types of structures such as entrepreneurial Functional, Divisional, Matrix and Boundary less organisation	<ul style="list-style-type: none"> Explain Categories of Mintzberg's components of the organization, types of structures 	K2
3.3	Suitability and relative merits & demerits of the types of organization	<ul style="list-style-type: none"> List down the merits and demerits of the types of organisations 	K2
3.4	Principles of business governance	<ul style="list-style-type: none"> Outline the principles of business governance 	K2
3.5	Separation of Ownership from Management and span of control	<ul style="list-style-type: none"> Explain the Basic organizational structure concepts : Separation of Ownership from Management, span of control 	K2
3.6	Centralisation vs decentralisation of business functions	<ul style="list-style-type: none"> Distinguish Centralisation vs decentralisation of business functions 	K2
3.7	Shared Services Approach	<ul style="list-style-type: none"> Recall the concepts of Shared Services Approach 	K1
3.8	Offshoring & outsourcing of business functions	<ul style="list-style-type: none"> Describe the features of Offshoring & outsourcing of business functions 	K1
3.9	Hierarchical levels of business organization	<ul style="list-style-type: none"> Infer the Hierarchical levels of business organization 	K2
3.10	Governance & social responsibility of an organization	<ul style="list-style-type: none"> Summarise Governance & social responsibility of an organization 	K2
3.11	Role of ethics in business	<ul style="list-style-type: none"> State the role of ethics in business 	K1
Unit IV Role of Ethics in Business			
4.1	Fundamental principles of ethical behaviour	<ul style="list-style-type: none"> Underline the Fundamental principles of ethical behavior 	K1

Unit/ Section	Course Contents	Learning Outcomes	BTLT
4.2	The role of regulatory and professional bodies in promoting ethical and professional standards in the accountancy profession	<ul style="list-style-type: none"> Recognise the purpose of international and organizational codes of ethics and code of conduct, IFAC, ACCA etc., 	K1
4.3	Corporate codes of ethics	<ul style="list-style-type: none"> Interpret the corporate code of ethics to the organization and its employees. 	K5
4.4	Ethical conflicts and dilemmas	<ul style="list-style-type: none"> Identify the main threats to ethical behavior, the main safeguards against ethical threats and dilemmas 	K3
Unit V Personal Effectiveness and Communication			
5.1	Personal effectiveness techniques	<ul style="list-style-type: none"> Show the importance of time management and the barriers to effective time management. 	K3
5.2	Consequences of ineffectiveness at work	<ul style="list-style-type: none"> Estimate the main ways in which people and teams can be ineffective at work & how it affect organizational performance. 	K5
5.3	Competence frameworks and personal development	<ul style="list-style-type: none"> Describe the features of competence framework & the purpose and benefits of coaching, mentoring and counseling in promoting employee effectiveness. 	K2
5.4	Sources of conflicts and techniques for conflict resolution and referral	<ul style="list-style-type: none"> Identify situations where conflict arise and how it affect personal & organizational performance 	K1
5.5	Communicating in business.	<ul style="list-style-type: none"> Discuss the methods & patterns of communication 	K2

MAPPING FOR POs, PSOs AND COs

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PSO1	PSO2	PSO3	PSO4
CO1	H	H	-	-	-	H	-	M	-	H	M	M	-
CO2	H	H	-	M	-	H	H	-	-	H	H	-	H
CO3	-	H	-	L	-	H	H	M	M	H	H	-	M
CO4	H	H	H	-	-	M	-	M	M	H	M	-	-
CO5	-	-	H	H	-	-	H	M	M	H	-	-	H
CO6	M	-	-	-	L	-	H	M	H	H	-	M	H

L-Low

M-Moderate

H- High

Course Assessment Methods

Direct
1. Continuous Assessment Test I,II 2. Open book test; Assignment; Seminar; Group Presentation 3. End Semester Examination
Indirect
1. Course-end survey

Name of the Course Coordinator : Ms. Ruth Felicia

SEMESTER: I	ALLIED II	COURSE CODE: U18CI1Y2
CREDITS: 4	PRINCIPLES OF MANAGEMENT	HOURS PER WEEK: 5

Course Outcomes

On completion of the course, the students will be able to

Sl. No	Course Outcomes	Level	Unit covered
1.	Identify the strategic, managerial & operating levels of management with regard to the principles of authority, responsibility & accountability.	K2	I
2.	Demonstrate the role of various functions of various departments in an organisation.	K2	II
3.	Explain management functions such as planning, organizing, decision-making, communicating and coordinating and control.	K2	III
4.	Apply the role of leadership with regard to different leadership styles and theories.	K3	IV
5.	Discuss the importance of employee motivation in an organization and describe the job characteristics that affect motivation.	K2	V
6.	Formulate good organizational structure.	K5	V

Unit I - Levels of Management in an Organization

12 Hours

- 1.1. Understand the functions, role and information needs of various levels of management
 - 1.1.1. Strategic
 - 1.1.2. Middle management
 - 1.1.3. Operational levels
- 1.2. Delegation of authority
- 1.3. Communication
- 1.4. Formal & informal organization

Unit II -- Functions of Various Departments in an Organisation

18 Hours

- 2.1. Understand the role of different functions within an organization
 - 2.1.1. R & D
 - 2.1.2. Sales
 - 2.1.3. Marketing
 - 2.1.4. Production
 - 2.1.5. Purchase
 - 2.1.6. Administration

- 2.1.7. Finance & Accounting
- 2.1.8. Support services
- 2.1.9. Human resources
- 2.2. Relationship between accounting and other business functions

Unit III -- Functions of Management

15 Hours

- 3.1. Understand the fundamental functions of management
 - 3.1.1. Planning
 - 3.1.2. Organizing
 - 3.1.3. Decision-making
 - 3.1.4. Communicating
 - 3.1.5. Coordinating
 - 3.1.6. Control
- 3.2. Financial systems and Use of IT

Unit IV-- Management and Leadership Theories

15 Hours

- 4.1. Management theories
 - 4.1.1. Taylor
 - 4.1.2. Fayol
 - 4.1.3. Mayo
 - 4.1.4. Mintzberg
 - 4.1.5. Drucker
- 4.2. Leadership
 - 4.2.1. Definition
 - 4.2.2. Different types of leadership styles
 - 4.2.3. Approaches to leadership referring to theories of Adair, Fiedler, Bennis, Kotter& Heifetz, Ashridge, Blake & Mouton
 - 4.2.4. Managing teams

Unit V-- LEADING AND MANAGING INDIVIDUALS AND TEAMS 15 Hours

- 5.1. Leadership, management and supervision
- 5.2. Recruitment and selection of employees
- 5.3. Individual and group behavior in business organizations
- 5.4. Team formation
- 5.5. Development and management
- 5.6. Motivating individuals and groups
- 5.7. Learning and training at work
- 5.8. Review and appraisal of individual performance

Unit VI - Topics for Self Study

Sl.No	Topics	Weblinks
1	Workforce diversity	https://www.businessmanagementideas.com/human-resource-management-2/workforce-diversity/20385
2	Six Sigma	http://www.sinhgad.edu/State%20Level1seminar.pdf
3	World Class Manufacturing	https://www.managementstudyguide.com/world-class-manufacturing.htm
4	Knowledge Process Outsourcing	https://www.investopedia.com/terms/k/knowledge-process-outsourcing.asp

Text Book

1. ACCA Study Material, F9, Kaplan Publishing

Reference Books

1. Aswathappa, K, Human Resource Management. New Delhi: Tata McGraw Hill Education Pvt Ltd, 2011
2. Rao, Subba, Human Resources Management. New Delhi: Himalaya Publishing House, 2013
3. Tripathi& Reddy, Principles of Management. New Delhi: Tata McGraw Hill Education Pvt Ltd, 2011.

Web Links

1. <https://www.accaglobal.com/in/en/student/exam-support-resources/fundamentals-exams-study-resources/f1.html>
2. <https://opentuition.com/acca/ab/acca-accountant-in-business-ab-practice-questions/>
3. <http://www.sinhgad.edu/State%20Level1seminar.pdf>
4. <http://www.sinhgad.edu/State%20Level1seminar.pdf>

Specific Learning Outcomes

Unit/ Section	Course Contents	Learning Outcomes	BTLT
Unit I Levels of Management in an Organisation			
1.1	The functions, role and information needs of various levels of management	<ul style="list-style-type: none"> Understand the functions, role and information needs of various levels of management such as strategic, middle management and operational levels. 	K1
1.2	Delegation of authority	<ul style="list-style-type: none"> Explain the Delegation of authority. 	K2
1.3	Communication	<ul style="list-style-type: none"> Identify the methods of communication in an organization. 	K2
1.4	Formal and Informal organization	<ul style="list-style-type: none"> Explain the informal organization and its relationship with formal organization. 	K2
Unit II Management Functions			
2.1	The role of different functions within an organization- R & D, Sales, Marketing, Production Purchase, Administration, Finance & Accounting, Support services , Human resources	<ul style="list-style-type: none"> Describe the roles and functions of the main departments in a business organisation- R & D, Sales, Marketing, Production, Purchase, Administration, Finance & Accounting, Support services Human resources 	K2
2.2	Relationship between accounting and other business functions	<ul style="list-style-type: none"> Infer the relationship between accounting and other business functions 	K2
Unit III Functions of Management			
3.1	The fundamental functions of management-Planning, Organizing, Decision – making, Communicating, Coordinating and control	<ul style="list-style-type: none"> Discuss the fundamental functions of management- Planning, Organizing, Decision – making, Communicating, Coordinating and control. 	K2
3.2	Financial systems and use of IT	<ul style="list-style-type: none"> Explain why appropriate controls are necessary in relation to business and IT system 	K2
Unit IV Management and Leadership Theories			
4.1	Management theories founded by: 4.1.1 Taylor 4.1.2 Fayol 4.1.3 Mayo 4.1.4 Mintzberg 4.1.5 Drucker	<ul style="list-style-type: none"> Explain the contribution of Taylor, Fayol, Mayo, Mintzberg and Drucker to the theory of management. 	K2
4.2	Leadership	<ul style="list-style-type: none"> Recall the concept of leadership. 	K1
4.3	Different types of leadership styles	<ul style="list-style-type: none"> Discuss the different types of leadership styles. 	K2

Unit/ Section	Course Contents	Learning Outcomes	BTLT
4.4	Approaches to leadership referring to theories of 4.4.1 Adair 4.4.2 Fiedler 4.4.3 Bennis 4.4.4 Kotter & Heifetz 4.4.5 Ashridge 4.4.6 Blake & Mouton	<ul style="list-style-type: none"> Outline the leadership styles by using the theories of Adair, Fiedler, Bennis, Ashridge, Blake and Mouton. 	K2
4.5	Managing teams	<ul style="list-style-type: none"> Apply the tools and techniques to build and manage a team. 	K3
Unit V Leading and Managing Individuals and Teams			
5.1	Leadership, Management and Supervision	<ul style="list-style-type: none"> Recall the concepts of leadership, management and supervision. 	K1
5.2	Recruitment and Selection of employees	<ul style="list-style-type: none"> Explain the importance of effective recruitment and selection to the organization. 	K2
5.3	Individual and Group behaviour in business	<ul style="list-style-type: none"> Outline the main characteristics of individual and group behavior 	K2
5.4	Team formation, development and management	<ul style="list-style-type: none"> Describe the characteristics of effective and ineffective teams. 	K2
5.5	Motivating individuals and groups	<ul style="list-style-type: none"> Explain the importance of motivation to the organization, teams and individuals 	K2
5.6	Learning and training at work	<ul style="list-style-type: none"> Summarise the importance of learning and development in the workplace 	K2
5.7	Review and appraisal of individual performance	<ul style="list-style-type: none"> Evaluate the performance appraisal process 	K5

MAPPING FOR POs, PSOs and COs

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PSO1	PSO2	PSO3	PSO4
CO1	H	H	-	-	-	H	H	H	-	H	-	-	-
CO2	H	M	M	H	L	H	-	H	-	H	M	-	-
CO3	H	H	-	H	-	H	-	-	H	H	-	M	H
CO4	M	-	H	M	-	H	H	H	M	H	-	-	M
CO5	M	-	H	H	-	H	-	H	-	H	-	-	-
CO6	-	H	H	H	-	H	H	H	-	-	M	L	-

L-Low

M-Moderate

H- High

Course Assessment Methods

Direct
1. Continuous Assessment Test I,II 2. Open book test; Assignment; Seminar; Group Presentation 3. End Semester Examination
Indirect
1. Course-end survey

Name of the Course Coordinator : Mr. Joshua Pradeep

SEMESTER: II	CORE II	COURSE CODE: U18CI202
CREDITS: 5	FINANCIAL REPORTING- I	HOURS PER WEEK: 6

Course Outcomes

On completion of the course, the students will be able to

Sl. No	Course Outcomes	Level	Unit covered
1.	Summarise the conceptual and regulatory framework for financial reporting	K2	I
2.	Identify the use and application of IFRS	K2	II
3.	Apply Accounting Standards relating to diverse concepts	K3	III
4.	Use Accounting Standards to account for Assets	K3	IV
5.	Measure effects of changes in foreign exchange rates	K4	IV
6.	Prepare financial statements by incorporating the effects of the accounting standards	K5	V

Unit I -- The Conceptual and Regulatory Framework for Financial Reporting

12 Hours

- 1.1. The need for a conceptual framework and the characteristics of useful information
- 1.2. Recognition and measurement
- 1.3. Regulatory framework
- 1.4. The concepts and principles of groups and consolidated financial statements

Unit II-- Use of IFRS And IND as

15 Hours

- 2.1 Understand the application of IFRS in India through the use of Ind AS
- 2.2 The applicability of Ind AS
- 2.3 The mapping of Ind AS to IFRS
- 2.4 Differences between IFRS & Ind AS
- 2.5 The list of IFRS (Ind AS)
- 2.6 Process of transition to IFRS for the first time

Unit III -- Asset Standards

18 Hours

- 3.1 Asset based standards such as PPE
- 3.2 Tangible and Intangible assets
- 3.3 Borrowing Costs
- 3.4 Impairment of Assets
- 3.5 Non-current assets held for sale and discontinued operations
- 3.6 Investment Property

- 3.7 Government Grants
- 3.8 Income Tax

Unit IV-- Asset Standards (Contd.)

15 Hours

- 4.1 Inventory and Biological assets
- 4.2 Provisions & Contingencies
- 4.3 Events after reporting period
- 4.4 Accounting policies
- 4.5 Estimates & errors
- 4.6 Fair Value Measurement
- 4.7 Effects of changes in foreign exchange rates

Unit V -- Preparation & Presentation of Financial Statements

15 Hours

- 5.1 Thorough knowledge of preparation & presentation of financial statements by incorporating the effects of the accounting standards (covered in Unit 3&4 only)
- 5.2 Statement of profit or loss and other comprehensive income
- 5.3 Statement of financial position (Balance sheet)

Unit VI - Topics for Self Study

Sl. No	Topics	Weblinks
1	Cloud Based Accounting solutions	https://bluebackglobal.com/ten-accounting-trends-every-business-should-follow-2020/
2	Proactive accounting	https://www.atb.net.au/proactive-accountant/
3	Integrated Reporting	https://www.linkedin.com/pulse/new-trends-financial-reporting-craig-fisher
4	Performance Reporting for Charities	https://www.findex.co.nz/insights/article/service-performance-reporting-for-charities

Text Book

- 1. ACCA Study material, F7, Kaplan Publishing

References

- 1. CA Parveen Sharma & CA KapileshwarBhalla, Financial Reporting, 2nd Edition, Taxmann Publication, 2020

2. Financial Reporting and Analysis, Lawrence Revsine, Daniel W. Collins , W. Bruce Johnson, H. Fred Mittelstaedt, 5th Edition, Pearson Publications, 2015
3. Greg Shields, Financial Reporting: The Ultimate guide to creating Financial Reports and performing Financial Analysis, Kindle Edition, 2018

Web Links

1. https://www.accaglobal.com/my/en/student/exam-support_resources/fundamentals-exams-study-resources/f7.html
2. <https://www.acowtancy.com/papers/acca-fr/>
3. <https://bluebackglobal.com/ten-accounting-trends-every-business-should-follow-2020/>
4. <https://www.linkedin.com/pulse/new-trends-financial-reporting-craig-fisher>

Theory 60%; Problems 40%

Specific Learning Outcomes (SLO)

Unit/ Section	Course Contents	Learning Outcomes	BTLT
Unit 1 The Conceptual and Regulatory Framework for Financial Reporting			
1.1	The conceptual framework of financial reporting	<ul style="list-style-type: none"> List out the need for conceptual framework 	K1
1.2	Useful information for accounting	<ul style="list-style-type: none"> Recognise the characteristics of useful information 	K1
1.3	Recognition and measurement of Financial Instruments	<ul style="list-style-type: none"> Identify the items measured at amortized cost and fair value. 	K1
1.4	Regulatory framework	<ul style="list-style-type: none"> Explain the need for regulatory framework of accounting standards. 	K2
1.5	Principles of groups and consolidated financial statements	<ul style="list-style-type: none"> Describe the concept of a group and the objective of consolidated financial statements. 	K1
Unit II Use of IFRS and IND as			
2.1	IFRS and Ind AS	<ul style="list-style-type: none"> Distinguish between IFRS & Ind AS 	K2
2.2	The applicability of Ind AS and mapping of Ind AS to IFRS (Ind AS)	<ul style="list-style-type: none"> List the IFRS (Ind AS) Show the provisions relating to it. 	K2
2.3	Transition to IFRS	<ul style="list-style-type: none"> Demonstrate the process of transition to IFRS for the first time 	K2

Unit/ Section	Course Contents	Learning Outcomes	BTLT
Unit III Asset Standards			
3.1	Asset based standards such as PPE	<ul style="list-style-type: none"> Identify Asset based standards. 	K3
3.2	Tangible and Intangible assets	<ul style="list-style-type: none"> Interpret the concepts of Tangible and Intangible assets 	K2
3.3	Borrowing Costs	<ul style="list-style-type: none"> Construct the procedures to capitalize borrowing cost 	K3
3.4	Impairment of Assets	<ul style="list-style-type: none"> Show the provisions for Impairment of assets 	K2
3.5	Non-current assets held for sale and discontinued operations	<ul style="list-style-type: none"> Interpret the financial statements of an asset held for sale and discontinued operations 	K3
3.6	Investment Property	<ul style="list-style-type: none"> Summarize the aspects related to Inventory 	K2
3.7	Government Grants	<ul style="list-style-type: none"> Summarize the concepts related to Government Grants according to IFRS(Ind AS) 	K3
3.8	Income Tax	<ul style="list-style-type: none"> Prescribe the accounting treatment for <i>income taxes</i> 	K1
Unit IV Asset Standards (Contd)			
4.1	Inventory & biological assets	<ul style="list-style-type: none"> Summarize the aspects related to Inventory and biological assets 	K2
4.2	Provisions & contingencies	<ul style="list-style-type: none"> Explain the concepts of provisions & contingencies according to IFRS(Ind AS) 	K2
4.3	Events after reporting period	<ul style="list-style-type: none"> Explain the events after reporting period 	K1
4.4	Accounting policies, estimates & errors	<ul style="list-style-type: none"> Recall the fundamental accounting policies Summarize the concept of errors under IFRS(Ind AS) 	K2
4.5	Fair Value Measurement	<ul style="list-style-type: none"> Recall the concepts of Fair Value Measurement 	K1
4.6	Effects of changes in foreign exchange rates	<ul style="list-style-type: none"> Analyse the effects of changes in foreign exchange rates 	K4
Unit V Preparation and Presentation of Financial Statements			
5.1	Preparation & Presentation of Financial Statements	<ul style="list-style-type: none"> Prepare and present financial statements by incorporating IFRS (Ind AS). 	K5
5.2	Statement of profit or loss and other comprehensive income	<ul style="list-style-type: none"> Illustrate the statement of profit or loss and other comprehensive income 	K2
5.3	Statement of financial position	<ul style="list-style-type: none"> Identify the weakness of financial position of the business with the help of financial statements 	K3

MAPPING FOR POs, PSOs and COs

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PSO1	PSO2	PSO3	PSO4
CO1	H	H	H	L	--	M	--	H	--	H	H	M	--
CO2	H	--	H	H	--	H	M	H	--	M	H	H	--
CO3	M	H	--	M	--	M	M	--	M	H	H	H	M
CO4	M	--	H	H	--	H	--	H	M	H	H	H	M
CO5	M	M	H	H	--	--	--	H	M	H	H	H	M
CO6	--	M	H	H	--	H	M	H	M	--	H	H	M

L-Low

M-Moderate

H- High

Course Assessment Methods

Direct
1. Continuous Assessment Test I,II 2. Open book test; Assignment; Seminar; Group Presentation 3. End Semester Examination
Indirect
1. Course-end survey

Name of the Course Coordinator: Mr. Kanagaraj (CA)/ Dr. Hannah

SEMESTER: II	ALLIED III	COURSE CODE: U18CI2Y3
CREDITS: 4	BASICS OF COST ACCOUNTING	HOURS PER WEEK: 5

Course Outcomes

On completion of the course, the students will be able to

Sl. No	Course Outcomes	Level	Unit covered
1.	Explain the conceptual framework of Cost Accounting	K2	I
2.	Analyse the behaviour of different types of cost	K4	I
3.	Calculate inventory levels and account for overheads	K4	II
4.	Apply the techniques of job, batch and process costing	K3	III
5.	Prepare budgets and organise budgetary control techniques	K5	IV
6.	Select the tools and techniques used to monitor and report the performance	K6	V

Unit I -- Introduction

10 Hours

- 1.1. Sources of data (internal & external)
- 1.2. Concept of cost
- 1.3. Cost classification based on nature of expenses, function, variability
- 1.4. Cost behaviour with use of graphs
- 1.5. Concept of cost objects, cost units & cost centers

Unit II -- Accounting for Costs

20 Hours

- 2.1. Accounting for material costs
- 2.2. Ordering, receiving & issuing material
- 2.3. Methods of valuing purchases and issues (FIFO & Weighted Average methods only) Economic Order Quantity (EOQ)
- 2.4. Inventory levels
- 2.5. Accounting for labour
- 2.6. Direct & indirect cost of labour
- 2.7. Remuneration methods (individual & group)
- 2.8. Labour turnover
- 2.9. Overtime & idle time
- 2.10. Labour efficiency, capacity & volume ratios
- 2.11. Accounting for overheads
- 2.12. Allocation for overheads to production & nonproduction departments
- 2.13. Apportion service overheads to production departments

- 2.14. Production overhead absorption rates
- 2.15. Entries for accounting of material, labour & overhead costs.

Unit III -- Methods of Costing

15 Hours

- 3.1. Understanding of applying job & batch costing
- 3.2. Process costing (including joint products & by-products, equivalent production)
- 3.3. Service costing
- 3.4. Understand the differences between absorption & marginal costing

Unit IV -- Budgeting & Standard Costs

15 Hours

- 4.1. Understand the use of budgets and standard costs for planning & control
- 4.2. Flexible budgets
- 4.3. Reconciliation budgeted profits with actuals
- 4.4. Meaning & calculation of standard costs
- 4.5. Computation of simple variances v/s budgets & standards

Unit V -- Performance Measurement

15 Hours

- 5.1. Performance measurement overview
- 5.2. Performance measurement application
- 5.3. Cost reductions and value enhancement
- 5.4. Monitoring performance and reporting

Unit VI-Topics for Self Study

Sl. No	Topics	Weblinks
1	Target Costing	https://corporatefinanceinstitute.com/resources/knowledge/accounting/target-costing/
2	Predictive Cost Accounting	https://planful.com/blog/the-shift-to-predictive-accounting/
3	Business analytics imbedded in EPM methods	https://www.slideshare.net/tushars650/current-trends-in-cost-management-accounting#:~:text=%EF%81%B1%20Direct%20costing%20as%20an,Process%20analysis%20%26%20Ze
4	Behavioural cost management	https://www.imanet.org/insights-and-trends/business-leadership-and-ethics/behavioral-aspects-of-cost-management?ssopc=1

Text Book

1. ACCA Study Material, F2, Kaplan Publishing

References

1. George Foster, Charles T. Horngren, Srikant M. Datar, Cost Accounting : A Managerial Emphasis, Pearson, 15th Edition, 2014
2. Jain S.P & Narang K. L., Cost Accounting, Kalyani Publications: New Delhi, 2012

Web Links

1. <https://www.accaglobal.com/lk/en/student/exam-support-resources/fundamentals-exams-study-resources/f2.html>
2. <https://opentuition.com/acca/ma/acca-management-accounting-lectures/>
3. <https://www.slideshare.net/tushars650/current-trends-in-cost-management-accounting>
4. <https://industrytoday.com/shifts-in-cost-accounting/>

Theory 20 % (Section A), Problems 80 % (Section B & C)

Specific Learning Outcomes (SLO)

Unit/ Section	Course Contents	Learning Outcomes	BTLT
Unit I Introduction			
1.1	Sources of data (internal & external)	<ul style="list-style-type: none">List out the Sources of data (internal & external)	K1
1.2	Concept of cost	<ul style="list-style-type: none">Outline the concept of cost	K2
1.3	Cost classification based on nature of expenses, function, variability	<ul style="list-style-type: none">Categorise the cost based on nature of expenses, function, variability	K4
1.4	Cost behaviour with use of graphs	<ul style="list-style-type: none">Analyse the cost behavior with use of graphs	K4
1.5	Concept of cost objects, cost units & cost centres	<ul style="list-style-type: none">Explain the concept of cost objects, cost units & cost centres	K2
Unit II Accounting for Costs			
2.1	Accounting for material costs	<ul style="list-style-type: none">Calculate Inventory levels.	K4
2.2	Accounting for labour	<ul style="list-style-type: none">Demonstrate the calculations of labour turnover—over time & idle timeSolve the problems on labour efficiency, capacity & volume ratios	K3

Unit/ Section	Course Contents	Learning Outcomes	BTLT
2.3	Accounting for overheads	<ul style="list-style-type: none"> Illustrate the problems on absorption and apportionment of cost 	K2
Unit III Methods of Costing			
3.1	Job & batch costing	<ul style="list-style-type: none"> Solve the problems on job & batch costing 	K3
3.2	Process costing (including joint products & by-products, equivalent production)	<ul style="list-style-type: none"> Explain and solve problems on Process costing (including joint products & by-products, equivalent production) 	K3
3.3	Service costing	<ul style="list-style-type: none"> Spell out the meaning of service costing 	K1
3.4	Differences between absorption & marginal costing	<ul style="list-style-type: none"> Compare absorption & marginal costing 	K2
Unit IV Budgeting & Standard Costs			
4.1	Budgets	<ul style="list-style-type: none"> Make use of flexible budget in budgetary control 	K3
4.2	Reconciliation budgeted profits with actual	<ul style="list-style-type: none"> Relate budgeted profits with actual 	K2
4.3	Meaning & calculation of standard costs	<ul style="list-style-type: none"> Solve the problems in standard costing 	K3
4.4	Computation of simple variances v/s budgets & standards	<ul style="list-style-type: none"> Estimate simple variances v/s budgets & standards 	K5
Unit V Performance Measurement			
5.1	Performance measurement	<ul style="list-style-type: none"> Recall the meaning of Performance measurement 	K1
5.2	Monitoring performance and reporting	<ul style="list-style-type: none"> Choose the tools and techniques used to monitor and report the performance 	K6

MAPPING FOR POs, PSOs and COs

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PSO1	PSO2	PSO3	PSO4
CO1	H	H	M	M	--	H	--	H	--	--	--	H	H
CO2	H	--	M	--	M	H	--	H	M	M	--	H	H
CO3	--	H	--	M	--	H	--	--	--	--	H	M	H
CO4	H	H	H	M	--	H	--	H	L	L	H	H	H
CO5	M	M	H	H	M	H	H	H	--	--	H	H	H
CO6	M	H	H	H	L	H	H	H	M	H	--	H	H

L-Low

M-Moderate

H- High

Course Assessment Methods

Direct
1. Continuous Assessment Test I,II 2. Open book test; Assignment; Seminar; Group Presentation 3. End Semester Examination
Indirect
1. Course-end survey

**Name of the Course Coordinator : Ms. Soundarya/
(Faculty to replace Ms. Soundarya from 2021)**

SEMESTER: II	ALLIED IV BUSINESS LAW	COURSE CODE: U18CI2Y4
CREDITS: 4		HOURS PER WEEK: 5

Course Outcomes

On completion of the course, the students will be able to

Sl. No	Course Outcomes	Level	Unit covered
1.	Explain the fundamental aspects of laws relevant for a business entity.	K2	I
2.	Discuss the essential elements of a valid contract.	K2	I
3.	Examine the implied conditions and warranties in a contract of sale.	K4	II
4.	Discover the characteristics of Negotiable Instruments	K4	III
5.	Summarise the procedures for Registration and Dissolution of firms.	K2	IV
6.	Interpret the general principles of transfer of movable and Immovable property	K6	V

Unit 1 -- Indian Contracts Act 1872

15 Hours

- 1.1 Essential elements of a Contract offer and Acceptance.
- 1.2 Void and Voidable agreements
- 1.3 Consideration, legality of object and Consideration.
- 1.4 Quasi Contracts, Contingent Contracts.
- 1.5 Performance of Contracts.
- 1.6 Discharge of Contracts.
- 1.7 Breach of Contract and Remedies for breach of Contract.

Unit – II -- Sale of Goods Act 1930

15 Hours

- 2.1 Definition
- 2.2 Transfer of Ownership
- 2.3 Conditions and Warranties
- 2.4 Performance of the Contract of Sale
- 2.5 Rights of unpaid Vendor
- 2.6 Auction Sales.

Unit – III-- Negotiable Instruments Act, 1881

15 Hours

- 3.1 Characteristics of Negotiable Instruments.
- 3.2 Definition of Promissory Note, bill of exchange and Cheque

- 3.3 Difference between Promissory Note, Bill of exchange and cheque
- 3.4 Crossing – Meaning, Definition and Types of Crossing
- 3.5 Dishonour of Instrument Sec.131
- 3.6 Holder in Due course

Unit – IV-- The Indian Partnership Act, 1932

15 Hours

- 4.1 General nature of Partnership.
- 4.2 Rights and duties of Partners.
- 4.3 Reconstitution of firms.
- 4.4 Registration and Dissolution of firms.

Unit - V -- Transfer of Property Act, 1882

15 Hours

- 5.1 Meaning and definition of Property and Transfer of Property.
- 5.2 Interpretation of
 - 5.2.1 Movable and Immovable property.
 - 5.2.2 Instrument
 - 5.2.3 Attestation
 - 5.2.4 Registration
 - 5.2.5 Attached to earth
 - 5.2.6 Actionable claim
 - 5.2.7 Notice.
- 5.3 General Principles of Transfer of movable and Immovable property

Unit VI-Topics for Self Study

Sl. No	Topics	Weblinks
1	Insolvency and Bankruptcy Code, 2016	https://www.mca.gov.in/Ministry/pdf/The Insolvency and Bankruptcy of India.pdf
2	Companies (Amendment) Bill, 2020	https://home.kpmg/in/en/home/insights/2020/10/firstnotes-companies-amendment-act-decimalising-mca-2020.html
3	Essential Commodities Amendment Bill Farmers' Produce Trade and Commerce (Promotion and Facilitation) Bill, 2020	https://www.prsindia.org/billtrack/essential-commodities-amendment-bill-2020
4	The Farmers (Empowerment and Protection) Agreement of Price Assurance and Farm Services Bill, 2020	https://www.prsindia.org/billtrack/farmers-empowerment-and-protection-agreement-price-assurance-and-farm-services-bill-2020

Text Book

1. ACCA Study Material, F9, Kaplan Publishing

References

1. R.L. Gupta and V.K. Gupta-Principles and practice of Accountancy, Eleventh edition-2005, Sultan Chand Sons, New Delhi
2. N. Vinayagam & B. Charumathi, Financial Accounting, Second revised edition-2008, S. Chand & Company Ltd, New Delhi

Web Links

1. <https://www.accaglobal.com/gb/en/student/exam-support-resources/fundamentals-exams-study-resources/f4.html>
2. <https://kaplanpublishing.co.uk/acca/applied-skills/corporate-and-business-law-england>
3. <https://www.mca.gov.in/Ministry/pdf/TheInsolvencyandBankruptcyofIndia.pdf>
4. <https://taxguru.in/company-law/companies-amendment-act-2020-highlights-amendments.html>
5. <https://www.fresherslive.com/current-affairs/bills-acts-current-affairs>

Specific Learning Outcomes (SLO)

Unit/ Section	Course Contents	Learning Outcomes	BTLT
Unit I Indian Contracts Act 1872			
1.1	Essential elements of a Contract offer and Acceptance.	<ul style="list-style-type: none">• Explain the essential elements of a Contract offer and Acceptance.	K1
1.2	Void and Voidable agreements	<ul style="list-style-type: none">• Compare Void and Voidable agreements	K2
1.3	Consideration, legality of object and Consideration	<ul style="list-style-type: none">• Discuss the legality of object and Consideration	K2
1.4	Quasi Contracts, Contingent Contracts	<ul style="list-style-type: none">• Outline the concepts of Quasi Contracts, Contingent Contracts	K2
1.5	Performance of Contracts	<ul style="list-style-type: none">• Recall Performance of Contracts	K1
1.6	Discharge of Contracts	<ul style="list-style-type: none">• Discuss the circumstances for Discharge of Contracts	K2
1.7	Breach of Contract and Remedies for breach of Contract	<ul style="list-style-type: none">• Explain breach of contract• Recognize remedies for breach of contract	K2

Unit/ Section	Course Contents	Learning Outcomes	BTLT
Unit II Sale of Goods Act, 1930			
2.1	Sale of Goods Act- 1930	<ul style="list-style-type: none"> Explain the essential elements of a contract of sale 	K2
2.2	Transfer of Ownership	<ul style="list-style-type: none"> Apply the provisions of the sale of Goods Act with respect of delivery of Goods 	K3
2.3	Conditions and Warranties	<ul style="list-style-type: none"> Examine the implied conditions and warranties in a contract of sale 	K4
2.4	Rights of unpaid seller	<ul style="list-style-type: none"> Identify the rights of unpaid seller 	K2
2.5	Auction Sales	<ul style="list-style-type: none"> Explain the concept of auction sale 	K2
Unit III Negotiable Instruments Act, 1881			
3.1	Characteristics of Negotiable Instruments.	<ul style="list-style-type: none"> Describe the Characteristics of Negotiable Instruments 	K2
3.2	Definition of Promissory Note, bill of exchange and Cheque	<ul style="list-style-type: none"> Explain Promissory Note, bill of Exchange and Cheque 	K2
3.3	Difference between Promissory Note, Bill of exchange and cheque	<ul style="list-style-type: none"> Distinguish Promissory Note, Bill of Exchange and Cheque 	K4
3.4	Crossing -Types of Crossing	<ul style="list-style-type: none"> Analyze the types of crossing 	K4
3.5	Dishonour of Instrument Sec.131	<ul style="list-style-type: none"> Explain the rules relating to the Dishonour of Instrument under Sec.131 	K2
3.6	Holder in Due course	<ul style="list-style-type: none"> Summarize the concept of Holder in Due course 	K2
Unit IV The Indian Partnership Act, 1932			
4.1	Indian Partnership Act, 1932- Introduction	<ul style="list-style-type: none"> Define Partnership 	K1
4.2	General nature of Partnership	<ul style="list-style-type: none"> Summarise the features of Partnership 	K2
4.3	Rights and Duties of Partners	<ul style="list-style-type: none"> Identify the rights and duties of Partners 	K2
4.4	Reconstitution of firms	<ul style="list-style-type: none"> Discuss the modes of reconstitution of partnership firm 	K2
4.5	Registration and Dissolution of firms	<ul style="list-style-type: none"> Explain the procedure for dissolution of partnership firm. 	K2
Unit V Transfer of Property Act, 1882			
5.1	Transfer of Property	<ul style="list-style-type: none"> Recall the concept of Transfer of Property 	K1
5.2	Interpretation of Movable and Immovable property, Instrument, Attestation, Registration, Attached to earth, Actionable claim, Notice.	<ul style="list-style-type: none"> Interpret the concepts of Movable and Immovable property, Instrument, Attestation, Registration, Attached to earth, Actionable claim, Notice 	K6
5.3	General Principles of Transfer of movable and Immovable property	<ul style="list-style-type: none"> Review the general Principles of Transfer of movable and Immovable property 	K6

MAPPING FOR POs, PSOs and COs

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PSO1	PSO2	PSO3	PSO4
CO1	H	H	--	L	--	H	--	H	--	H	--	M	--
CO2	H	--	M	H	--	H	--	H	--	H	--	--	--
CO3	M	H	H	M	--	H	--	H	M	--	--	L	M
CO4	M	--	H	M	--	H	L	H	M	H	--	--	M
CO5	H	M	H	H	--	H	L	H	M	H	--	L	M
CO6	--	--	H	H	--	H	--	H	--	H	--	M	--

L-Low

M-Moderate

H- High

Course Assessment Methods

Direct

1. Continuous Assessment Test I,II
2. Open book test; Assignment; Seminar; Group Presentation
3. End Semester Examination

Indirect

1. Course-end survey

Name of the Course Coordinator : Dr. Elayaraja

SEMESTER: III	CORE III	COURSE CODE: U18CI303
CREDITS: 4	FINANCIAL REPORTING-II	HOURS PER WEEK: 5

Course Outcomes

On completion of the course, the students will be able to

Sl. No	Course Outcomes	Level	Unit covered
1.	Analyse the need for Accounting Standards on cash flows, EPS, leases, recognition of revenue and financial instruments.	K4	I
2.	Construct a statement of profit or loss & balance sheet of an entity	K5	I
3.	Prepare a consolidated statement of profit or loss and other comprehensive income statements	K5	III
4.	Evaluate the financial performance of an entity using the financial statements	K6	IV
5.	Calculate the group reserves on date of consolidation & Fair value adjustments on consolidation	K4	IV
6.	Analyse the financial performance using ratios and trend analysis	K4	V

Unit I -- Application of Accounting Standards

12 Hours

- 1.1 Cash Flows
- 1.2 Earnings per share
- 1.3 Revenue Accounting
- 1.4 Accounting for Leases
- 1.5 Financial Instruments

Unit II-- Preparation of Single Entity Financial Statements

18 Hours

- 2.1 Preparation of statement of changes to equity
- 2.2 Cash flow statements for a single entity
- 2.3 Statement of profit or loss and balance sheet
- 2.4 Adjustments pertaining to the standards covered in Unit 1
- 2.5 Published Accounts

Unit III -- Group Financial Statements-I

15 Hours

- 3.1 Consolidated financial statements (excluding group cash flow statement) for a simple group with one subsidiary and one associate
- 3.2 Computation of fair value of net assets
- 3.3 Goodwill and Non-Controlling Interest (NCI) on date of acquisition.

Unit IV -- Group Financial Statements-II**15 Hours**

- 4.1 Computation of group reserves on date of consolidation
- 4.2 Fair value adjustments on consolidation
- 4.3 Effects of intra-group trading on consolidation
- 4.4 Effect of disposal of parent's investment in subsidiary in parent's individual financial statements
- 4.5 Consolidated financial statements

Unit V -- Analysis of Financial Statements**15 Hours**

- 5.1 Analyse the financial performance of an entity using the financial statements
- 5.2 Use of ratios in performance evaluation
- 5.3 Trend analysis
- 5.4 Comparison with competition or industry average

Unit VI - Topics for Self Study

Sl. No.	Topics	Weblinks
1.	Big Data in Accounting	https://financesonline.com/accounting-trends/#big
2.	Automated Accounting Processes	https://financesonline.com/accountingtrends/#automated
3.	Order to Cash Cycle through Automation	https://www.accaglobal.com/my/en/student/exam-supportresources/fundamentals-exams-study-resources/f7.html
4.	Replacement of old Ind AS 117 for Leases with Ind AS 116	http://www.mca.gov.in/Ministry/pdf/RuleIndAsEng_30032019.pdf

Text Book

1. ACCA Study Text, Financial Reporting (FR) Kaplan Publishing

References

1. Financial Reporting, Becker Educational Development Corp., 2016
2. Financial Reporting, BPP Learning Media LTD, 2016
3. Financial Reporting and Analysis, Lawrence Revsine, Daniel W. Collins , W. Bruce Johnson, H. Fred Mittelstaedt, 5th Edition, Pearson Publications, 2015

Web Links

1. <https://www.accaglobal.com/my/en/student/exam-support-resources/fundamentals-exams-study-resources/f7.html>
2. <https://www.gotitpass.com/acca-f7-financial-reporting>

Theory 60%; Problems 40%

Specific Learning Outcomes (SLO)

Unit/ Section	Course Contents	Learning Outcomes	BLT
Unit I Application of Accounting Standards			
1.1	Cash Flows	<ul style="list-style-type: none">• Illustrate a statement of cash flows to assess the performance and financial position of an entity.	K2
1.2	Earnings per share	<ul style="list-style-type: none">• Calculate EPS in accordance with Accounting standards	K4
1.3	Revenue Accounting	<ul style="list-style-type: none">• Apply the principles of Recognition of revenue.	K1
1.4	Accounting for Leases	<ul style="list-style-type: none">• Develop Account for leases under IFRS	K2
1.5	Financial Instruments	<ul style="list-style-type: none">• Relate the need for accounting standard on financial instruments.• Apply the relevant accounting standards to issue and finance costs of equity, preference shares and Debt	K4
Unit II Preparation of Single Entity Financial Statements			
2.1	Preparation of statement of changes to equity	<ul style="list-style-type: none">• Explain the contents & purpose of the statement of changes in equity• Prepare Statement of Changes in Equity.	K5
2.2	Cash flow statements for a single entity,	<ul style="list-style-type: none">• Explain statement of cash flows.• Prepare and assess the performance and financial position of an entity	K5
2.3	Statement of profit or loss and balance sheet	<ul style="list-style-type: none">• Construct a statement of profit or loss & balance sheet of an entity	K5
2.4	Published Accounts	<ul style="list-style-type: none">• Analyze the benefits of Published Accounts	K4
Unit III Group Financial Statements-I			
3.1	Consolidated financial statements (excluding group cash flow statement) for a simple group with one subsidiary and one associate	<ul style="list-style-type: none">• Prepare consolidated financial statements.• Estimate the financial performance of an entity using financial statements.	K5
3.2	Computation of fair value of net assets	<ul style="list-style-type: none">• Estimate the price at which an orderly transaction to sell an asset or transfer a liability.	K5

Course Assessment Methods

Direct
1. Continuous Assessment Test I,II 2. Open book test; Assignment; Seminar; Group Presentation 3. End Semester Examination
Indirect
1. Course-end survey

Name of the Course Coordinator: Dr. Ravishankar

SEMESTER: III	CORE IV	COURSE CODE: U18CI304
CREDITS: 4	PERFORMANCE MANAGEMENT-I	HOURS PER WEEK: 5

Course Outcomes

On completion of the course, the students will be able to

Sl. No	Course Outcomes	Level	Unit covered
1.	Calculate target cost in manufacturing and service industry	K4	I
2.	Summarize the concepts of theory of Constraints under Throughput Accounting	K2	II
3.	Identify the limiting factors in a scarce resource situation and select an appropriate technique	K2	III
4.	Apply relevant costing principles in situations involving make or buy in, shut down, one-off contracts	K3	III
5.	Calculate prices and output levels for profit maximization using the demand-based approach to pricing	K4	IV
6.	Appraise the investment techniques, adjusting for risk and uncertainty	K6	V

Unit I-- Advanced Management Accounting Techniques – I

15 Hours

- 1.1. Activity Based Costing
- 1.2. Use of appropriate cost drivers
- 1.3. Calculation of costs per driver and per unit
- 1.4. Comparing the ABC and traditional absorption costing
- 1.5. Target Costing
 - 1.5.1 Derive a target cost in manufacturing and service industry
 - 1.5.2. Suggest how a target cost gap can be reduced

Unit II-- Advanced Management Accounting Techniques – II

18 Hours

- 2.1 Life Cycle Costing
- 2.2 Costs involved in different stages of life cycle
- 2.3 Benefits and application of life cycle costing
- 2.4 Throughput Accounting
 - 2.4.1 Theory of Constraints
 - 2.4.2 Calculation and interpretation of Throughput Accounting Ratio (TPAR)
- 2.5 Application in a multi-product entity and environmental accounting

- 2.6 Management of Environmental cost
- 2.7 Accounting for Environmental cost

Unit III -- Decision Making Technique

15 Hours

- 3.1 Understand and apply the concept of relevant costs
- 3.2 Determination of relevance with regard to a contextual decision
- 3.3 Opportunity cost
- 3.4 Cost – Volume – Profit (CVP) relationship
- 3.5 Calculate and interpret break-even point and margin safety
- 3.6 Estimation of target profit in single and multi-product scenario
- 3.7 Resource optimization in light of limiting factors
- 3.8 Single and Multiple factors
- 3.9 Make or Buy Decisions

Unit IV-- Pricing Decision And Risk Analysis

15 Hours

- 4.1 Factors affecting pricing of product or services
- 4.2 Price elasticity of demand
- 4.3 Demand equation
- 4.4 Calculate optimum selling price with $MR=MC$ equation
- 4.5 Pricing strategies
 - 4.5.1 Skimming
 - 4.5.2 Penetration
 - 4.5.3 Differential
 - 4.5.4 Cost-plus pricing
- 4.6 Apply techniques of maximax, maximin and minimax regret
- 4.7 Use of expected value technique
- 4.8 Decision tree
- 4.9 Value of perfect and imperfect information

Unit V-- Investment Appraisal

12 Hours

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

Unit VI - Topics for Self Study

Sl.No.	Topics	Weblinks
1.	Feedback Orientation	https://garfinkleexecutivecoaching.com/articles/provide-quality-employee-feedback/ten-ways-to-provide-quality-feedback
2.	Feedback Culture	https://hbr.org/2013/12/building-a-feedback-rich-culture
3.	Coaching feedback	https://garfinkleexecutivecoaching.com/articles/provide-quality-employee-feedback/ten-ways-to-provide-quality-feedback
4.	Agile Performance Management System	https://www.mckinsey.com/business-functions/organization/our-insights/performance-management-in-agile-organizations#

Text Book

1. ACCA Study Material Text, Performance Management (PM) KAPLAN Publishing

References

1. Robert D. Austin, Measuring and Managing Performance in Organisations, Addison-Wesley Professional, 4th Edition, 2013
2. A.S. Kohli & T. Deb, Performance Management, Oxford Higher Education, 2008

Web Links

1. <https://www.accaglobal.com/pk/en/student/exam-support-resources/fundamentals-exams-study-resources/f5.html>
2. <https://www.gotitpass.com/acca-f5-performance-management>

Theory 50%; Problems 50%

Specific Learning Outcomes (SLO)

Unit	Course Contents	Learning Outcomes	BTLT
Unit I - Advanced Management Accounting Techniques- I			
1.1	Activity Based Costing	<ul style="list-style-type: none"> Define Activity Based Costing 	K1
1.2	Use of appropriate cost drivers	<ul style="list-style-type: none"> Explain the use of appropriate cost drivers 	K2
1.3	Calculation of costs per driver and per unit	<ul style="list-style-type: none"> Calculate costs per driver and per unit 	K4
1.4	Comparing the ABC and traditional absorption costing	<ul style="list-style-type: none"> Compare and contrast ABC and traditional absorption costing 	K2
1.5	Target Costing 1.5.1 Derive a target cost in manufacturing and service industry 1.5.2 Suggest how a target cost gap can be reduced	<ul style="list-style-type: none"> Apply target cost in manufacturing and service industry. 	K3
Unit II - Advanced Management Accounting Techniques- II			
2.1	Life Cycle Costing	<ul style="list-style-type: none"> Recall the meaning of life cycle costing 	K1
2.2	Costs involved in different stages of life cycle	<ul style="list-style-type: none"> Outline the costs involved in different stages of life cycle 	K2
2.3	Benefits and application of life cycle costing	<ul style="list-style-type: none"> Explain the benefits of life cycle costing Solve problems on life cycle costing 	K2
2.4	Throughput Accounting 2.4.1 Theory of Constraints 2.4.2 Calculation and interpretation of Throughput Accounting Ratio(TPAR)	<ul style="list-style-type: none"> Explain the theory of constraints. Illustrate problems on Throughput accounting. 	K2
2.5	Application in a multi-product entity and environmental accounting	<ul style="list-style-type: none"> Illustrate problems on multi-product entity and environmental accounting 	K2
2.6	Management of Environmental cost	<ul style="list-style-type: none"> Discuss the management of environmental costing 	K2
2.7	Accounting for Environmental cost	<ul style="list-style-type: none"> Demonstrate problems on Environmental costing 	K2
Unit III - Decision Making Techniques			
3.1	Understand and apply the concept of relevant costs	<ul style="list-style-type: none"> Explain the concept of relevant cost 	K2
3.2	Determination of relevance with regard to a contextual decision	<ul style="list-style-type: none"> Explain the determination of relevance with regard to a contextual decision 	K2
3.3	Opportunity cost	<ul style="list-style-type: none"> Define opportunity cost 	K1
3.4	Cost – Volume – Profit (CVP) relationship	<ul style="list-style-type: none"> Explain the concept of cost-volume-profit relationship 	K2
3.5	Calculate and interpret break-even point and margin safety	<ul style="list-style-type: none"> Calculate and interpret break-even point and margin of safety 	K3

Unit	Course Contents	Learning Outcomes	BTLT
3.6	Estimation of target profit in single and multi-product scenario	<ul style="list-style-type: none"> Explain the estimation of target profit in single and multi-product scenario 	K2
3.7	Resource optimization in light of limiting factors	<ul style="list-style-type: none"> Explain resource optimization in light of limiting factors 	K2
3.8	Single and Multiple factors	<ul style="list-style-type: none"> Recall the single and multiple factors 	K1
3.9	Make or Buy Decisions	<ul style="list-style-type: none"> Explain the make or buy decisions 	K2
Unit IV - Pricing Decision and Risk Analysis			
4.1	Factors affecting pricing of product or services	<ul style="list-style-type: none"> Explain the factors affecting pricing of product or services 	K2
4.2	Price elasticity of demand	<ul style="list-style-type: none"> Analyse the price elasticity of demand 	K4
4.3	Demand equation	<ul style="list-style-type: none"> Recall the demand equation. 	K1
4.4	Optimum selling price with MR=MC equation	<ul style="list-style-type: none"> Solve problems on optimum selling price with MR=MC equation 	K3
4.5	Pricing strategies 4.5.1 Skimming 4.5.2 Penetration 4.5.3 Differential 4.5.4 Cost-plus pricing	<ul style="list-style-type: none"> Explain the pricing strategies 	K2
4.6	Apply techniques of maximax, maximin and minimax regret	<ul style="list-style-type: none"> Apply techniques of maximax, maximin and minimax regret 	K3
4.7	Use of expected value technique	<ul style="list-style-type: none"> Use expected values and sensitivity to decision making problems. 	K3
4.8	Decision tree	<ul style="list-style-type: none"> Construct decision tree 	K3
4.9	Value of perfect and imperfect information	<ul style="list-style-type: none"> Discuss the Value of perfect and imperfect information. 	K2
Unit V – Investment Appraisal			
5.1	Investment Appraisal Techniques	<ul style="list-style-type: none"> Summarise the investment appraisal techniques 	K2
5.2	Allowing for inflation and taxation in DCF	<ul style="list-style-type: none"> Apply inflation and taxation in DCF. 	K3
5.3	Adjusting for risk and uncertainty in investment appraisal	<ul style="list-style-type: none"> Appraise the investment techniques to adjust risk and uncertainty. 	K6
5.4	Specific investment decisions (lease or buy, asset replacement, capital rationing)	<ul style="list-style-type: none"> Analyze investment decisions (lease or buy, asset replacement, capital rationing) 	K4

MAPPING FOR POs, PSOs and COs

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PSO1	PSO2	PSO3	PSO4
CO1	H	H	H	M	L	H	M	H	--	H	H	H	M
CO2	H	--	M	H	--	H	--	H	--	H	H	M	H
CO3	--	H	--	M	--	H	L	--	--	M	--	H	H
CO4	H	M	H	M	L	H	--	H	--	H	H	H	H
CO5	M	M	H	H	--	H	--	H	--	H	M	M	M
CO6	H	M	H	H	--	H	M	H	--	H	H	H	H

L-Low

M-Moderate

H- High

Course Assessment Methods

Direct

1. Continuous Assessment Test I,II
2. Open book test; Assignment; Seminar; Group Presentation
3. End Semester Examination

Indirect

1. Course-end survey

**Name of the Course Coordinator: Ms. Soundarya
(A Faculty to replace Ms. Soundarya from 2021)**

SEMESTER: III	ALLIED V	COURSE CODE: U18CI3Y5
CREDITS: 4	TAXATION-INCOME TAX	HOURS PER WEEK: 5

Course Outcomes

On completion of the course, the students will be able to

Sl. No	Course Outcomes	Level	Unit covered
1.	Recognise the fundamental concepts relating to taxation	K1	I
2.	Discuss and infer the Residential status and taxable income based on the status of an individual	K2	I
3.	Calculate the Net Income from Salary for an individual	K4	II
4.	Estimate GAV, NAV and Income from House Property of an individual	K2	III
5.	Differentiate and compute the Income from Business and Profession.	K4	IV
6.	Calculate the Income from Capital Gain and Other Sources.	K4	V

Unit I -- Basic Concepts of Income Tax

18 Hours

- 1.1. History of income tax
- 1.2. Cannons of taxation
- 1.3. Assessee
- 1.4. Various types of Assessee
- 1.5. Assessment year
- 1.6. Previous year
- 1.7. Agricultural income
- 1.8. Capital receipts and revenue receipts
- 1.9. Capital expenditure and revenue expenditure
- 1.10. Capital loss and revenue loss
- 1.11. Incomes exempted u/s 10
- 1.12. Ordinary resident, not ordinary resident and non-resident
- 1.13. Basic conditions and additional conditions to identifying the residential status of individual
- 1.14. Residential status
 - 1.14.1 Hindu Undivided Family (HUF)
 - 1.14.2 Company
 - 1.14.3 Firm
 - 1.14.4 Association of Person (AOP)
 - 1.14.5 Body of Individual (BOI)
 - 1.14.6 Artificial Juridical person

- 1.15. Incidence of tax
- 1.16. Incomes are taxable for ordinary resident, not ordinary resident and non-resident

Unit II -- Computation Of Income From Salary

22 Hours

- 2.1. The characteristics / features of salary
- 2.2. Incomes that is chargeable to tax under the head salaries as per section 15
- 2.3. Different forms of salary
 - 2.3.1 Advance salary
 - 2.3.2 Arrear salary
- 2.4 Gratuity
 - 2.4.1 Government employee
 - 2.4.2 Non-Government employee
- 2.6 Pension
 - 2.5.1. Government employee
 - 2.5.2 Non-Government employee
- 2.6 Leave encashment
 - 2.6.1 Government employee
 - 2.6.2 Non-government employee
- 2.7 Provident fund and its calculation
- 2.8 Profit in lieu of salary
- 2.9 Allowance
- 2.10 Perquisites
 - 2.10.1 Specified employee and unspecified employee
 - 2.10.2 Taxable for all specified and unspecified
 - 2.10.3 Taxable for specified employee only
 - 2.10.4 Exempted for all (specified and unspecified with certain limits)
- 2.11 Deductions u/s 16
- 2.12 Deduction u/s 80c

Unit III-- Computation of Income From House Property 12 Hours

- 3.1 Basic terms
 - 3.1.1 Expected rent
 - 3.1.2 Faire rental value
 - 3.1.3 Market value
 - 3.1.4 Actual rent
 - 3.1.5 Standard rent
 - 3.1.6 Unrealized rent
 - 3.1.7 Vacancy period
 - 3.1.8 Arrear rent
- 3.2 Income that can be taxed under the head house property
- 3.3 Exempted House Property Income

- 3.4 Calculation of Gross Annual Value
- 3.5 Calculation of Net Annual Value
- 3.6 Treatment of party let out and partly self-occupied house
- 3.7 Treatment of part of the year let out and part of the year self-occupied
- 3.8 The rules should be followed while allowing interest on borrowed capital for self-occupied house.
- 3.9 The treatment of the following
 - 3.9.1 Pre-completion/ pre-construction interest
 - 3.9.2 Date of loan
 - 3.9.3 Date of completion
 - 3.9.4 Date of repayment
 - 3.9.5 Unrealized rent and arrear of rent recovered
- 3.10 Calculation of income from house property

Unit IV-- Computation of Income from Business or Profession

13 Hours

- 4.1 Basic terms
 - 4.1.1 Business
 - 4.1.2 Profession
 - 4.1.3 Vocation
 - 4.1.4 Speculation business
 - 4.1.5 Illegal business
 - 4.1.6 Bad debt recovered allowed earlier
 - 4.1.7 Bad debt recovered disallowed earlier
 - 4.1.8 Under valuation of stock
 - 4.1.9 Over valuation of stock
- 4.2 Various incomes that is taxable under the head of income from business and profession
- 4.3 Various methods of accounting
- 4.4 The losses which are incidental to business
- 4.5 Various expenses which are expressly allowed and disallowed while calculating income from business
- 4.6 Calculation of undervaluation and over valuation of stock
- 4.7 Calculation of Income from business
- 4.8 Rules for calculating Income from profession
- 4.9 Calculation of Income from profession

Unit V -- Computation of Income from Capital Gains and Other Sources

10 Hours

- 5.1 Income from Capital Gains
 - 5.1.1 Capital assets
 - 5.1.2 Short term capital assets
 - 5.1.3 Long term capital asset
 - 5.1.4 Short term capital gain

- 5.1.5 Long term capital gain
- 5.1.6 Transfer
- 5.1.7 Slump sale
- 5.1.8 Cost of acquisition
- 5.1.9 Cost of improvement
- 5.1.10 Indexed cost
- 5.2 Treatment of depreciable asset while calculating capital gains
- 5.3 Various assets which are not included in capital assets
- 5.4 The capital gains exempted u/s 10
- 5.5 Various exemption u/s 54,54B,54D,54EC, 54ED,54F,54G and 54H
- 5.6 Calculation of the income under capital gains
- 5.7 Income from Other Source
 - 5.7.1 Cash system accounting
 - 5.7.2 Mercantile system of accounting
 - 5.7.3 Casual income
 - 5.7.4 Tax free Government securities
 - 5.7.5 Less tax Government securities
 - 5.7.6 Tax free Commercial securities
 - 5.7.7 Less tax Commercial securities
 - 5.7.8 Stake money
- 5.8 Residuary head of income
- 5.9 The general income u/s56(1) and specific income u/s 56(2) that can be taxed under the head of other source
- 5.10 Various deductions
- 5.11 Various deductions that cannot be claimed as deductions
- 5.12 The treatment of casual incomes
- 5.13 Various kinds of securities and their tax treatment
- 5.14 Grossing up of income and its calculation
- 5.15 Calculation of income from other source

Unit VI - Topics for Self Study

Sl.No.	Topics	Weblinks
1.	Computation of Tax Liability	Based on the relevant Assessment Year
2.	Tax Planning	Based on the relevant Assessment Year
3.	Tax Compliances and Dispute Resolution	https://www.investindia.gov.in/taxation
4.	Common tax concerns of Expatriates	https://www.investindia.gov.in/taxation

Text Book

1. T. Srinivasan - Income tax Law and Practice (Relevant Assessment Year), Vijay Nicole Imprint Private Limited

References

1. Vinod Singhania, Students guide to Income Tax, Taxman, (Relevant Assessment Year)
2. T.S Reddy & Y. Hari Prasad Reddy, Income Tax, Theory, Law & Practice (Relevant Assessment Year), Margham Publications, Chennai.
3. Dinkar Pagare, Law and practice of income tax, Sultan Chand Sons, (Relevant Assessment Year)

WEB LINKS

1. <https://www.accaglobal.com/an/en/technical-activities/technical-resources/search/2009/august/income-tax.html>
2. <https://www.acowtancy.com/papers/acca-tx/>

Theory: 25%; Problems: 75%

Specific Learning Outcomes (SLO)

Unit/ Section	Content of the Unit	Learning Outcome	BTLT
Unit I Basic Concepts of Income Tax			
1.1	History of income tax	<ul style="list-style-type: none">Recall the history of tax	K1
1.2	Cannons of taxation	<ul style="list-style-type: none">Explain the cannons of taxation	K2
1.3 & 1.4	Assessee and their types	<ul style="list-style-type: none">Identify the types of assesses	K1
1.5 & 1.6	Assessment Year and Previous Year	<ul style="list-style-type: none">Define Assessment and Previous Year	K1
1.7	Agricultural Income	<ul style="list-style-type: none">Recall the concept of agricultural income	K1
1.8-1.10	Capital & Revenue expenses and receipts	<ul style="list-style-type: none">Compare Capital & Revenue expenses and receipts	K2
1.11	Incomes exempted u/s10	<ul style="list-style-type: none">Classify the various incomes exempted u/s 10.	K2
1.12	Ordinary resident, not ordinary resident and non-resident	<ul style="list-style-type: none">Identify an Ordinary resident, not ordinary resident and non-resident	K1

Unit/ Section	Content of the Unit	Learning Outcome	BTLT
1.13	Basic conditions and additional conditions to identifying the residential status of individual	<ul style="list-style-type: none"> Outline the Basic and additional conditions to identifying the residential status of individual Apply the Basic conditions and additional conditions to identifying the residential status of individual 	K2
1.14	Residential status 1.14.1 Hindu Undivided Family (HUF) 1.14.2 Company 1.14.3 Firm 1.14.4 Association of Person (AOP) 1.14.5 Body of Individual (BOI) 1.14.6 Artificial Juridical person	<ul style="list-style-type: none"> Classify the Residential Status of HUF, Company, Firm, AOP, BOI and Artificial Juridical person. 	K2
1.15	Incidence of tax	<ul style="list-style-type: none"> Explain the incomes that are taxable for ROR, RNOR and NR 	K2
1.16	Incomes are taxable for ordinary resident, not ordinary resident and non- resident	<ul style="list-style-type: none"> Identify the incomes of ROR, RNOR and NR by applying the relevant provisions. 	K2
Unit II Computation of Income from Salary			
2.1	The characteristics / features of salary	<ul style="list-style-type: none"> Describe the features of salary 	K2
2.2	Incomes that are chargeable to tax under the head salaries as per section 15	<ul style="list-style-type: none"> List the incomes that is chargeable to tax. 	K1
2.3	Different forms of salary	<ul style="list-style-type: none"> Recall the different forms of salary 	K1
2.4	Gratuity 2.4.1 Government employee 2.4.2 Non-Government employee	<ul style="list-style-type: none"> Differentiate the provisions of Gratuity applied to Government and Non-Government employees Recall the provisions relating to Gratuity Calculate exempted and taxable Gratuity for different classes of employees. 	K4
2.5	Pension 2.5.1 Government employee 2.5.2 Non-Government employee	<ul style="list-style-type: none"> Distinguish the provisions of Pension applied to Government and Non-Government employees Identify the provisions relating to Pension Calculate exempted and taxable pension for different classes of employees 	K4

Unit/ Section	Content of the Unit	Learning Outcome	BTLT
2.6	Leave encashment 2.6.1 Government employee 2.6.2 Non-government employee	<ul style="list-style-type: none"> Differentiate the provisions of Leave encashment applied to Government and Non-Government employees Recognise the provisions relating to Leave encashment Calculate exempted and taxable Leave encashment for different classes of employees 	K4
2.7	Provident fund and its calculation	<ul style="list-style-type: none"> List the different types of Provident Fund along with the relevant provisions. Calculate the amount of taxable Provident Fund. 	K4
2.8	Profit in lieu of salary	<ul style="list-style-type: none"> State the meaning of profit in lieu of salary 	K1
2.9	Allowances	<ul style="list-style-type: none"> Classify the different types of allowances Solve problems applying the rules for HRA and EA. 	K3
2.10	Perquisites 2.10.1 Specified employee and unspecified employee 2.10.2 Taxable for all specified and unspecified 2.10.3 Taxable for specified employee only 2.10.4 Exempted for all (specified and unspecified with certain limits)	<ul style="list-style-type: none"> Classify the different types of perquisites Define a specified employee Solve problems applying the rules for perquisites and calculate value of perquisites. Solve problems by applying the rules for perquisites and calculate Income from salary. 	K3
2.11	Deductions u/s 16	<ul style="list-style-type: none"> Identify the specific deductions u/s 16 Calculate Income from Salary 	K4
2.12	Deductions u/s 80C	<ul style="list-style-type: none"> List the deductions u/s 80C Solve problems to calculate deductions u/s 80C 	K3
Unit III Computation of Income from House Property			
3.1	Basic terms	<ul style="list-style-type: none"> Define the various basic terms relating to House Property. 	K1
3.2	Income that can be taxed under the head house property	<ul style="list-style-type: none"> Discuss the various Incomes that can be taxed under the head house property. 	K2
3.3	Exempted house property income	<ul style="list-style-type: none"> Explain the various incomes that are exempt from House property income. 	K2
3.4	Calculation of Gross Annual Value	<ul style="list-style-type: none"> Estimate GAV 	K2
3.5	Calculation of Net Annual Value	<ul style="list-style-type: none"> Estimate NAV 	K2
3.6	Treatment of partly let out and partly self-occupied house	<ul style="list-style-type: none"> Outline the treatment of partly let out and partly self-occupied house. 	K1

Unit/ Section	Content of the Unit	Learning Outcome	BTLT
3.7	Treatment of part of the year let out and part of the year self-occupied	<ul style="list-style-type: none"> Recognise the treatment for self-occupied house that is let out part of the year and self-occupied part of the year. 	K1
3.8	The rules that should be followed while allowing interest on borrowed capital for self-occupied house.	<ul style="list-style-type: none"> Explain the rules that should be followed while allowing interest on borrowed capital for self-occupied house 	K2
3.9	Treatment of 3.9.1Pre-completion/ pre-construction interest 3.9.2 Date of loan 3.9.3Date of completion 3.9.4Date of repayment 3.9.5 Unrealized rent and arrear of rent recovered	<ul style="list-style-type: none"> Show the method of calculation of Pre-completion interest. Illustrate pre-completion interest. 	K2
3.10	Calculation of Income from House Property	<ul style="list-style-type: none"> Estimate IFHP. 	K2
Unit IV Calculation of Income from Business or Profession			
4.1	Basic terms	<ul style="list-style-type: none"> Define the basic terms pertaining to Income from business or profession 	K1
4.2	Various incomes that are taxable under the head of income from business and profession	<ul style="list-style-type: none"> Explain the incomes that are taxable under the head of income from business and profession. 	K2
4.3	Various methods of accounting	<ul style="list-style-type: none"> Explain the various methods of accounting 	K2
4.4	Losses which are incidental to business	<ul style="list-style-type: none"> Outline the losses incidental to business 	K2
4.5	Various expenses, which are expressly allowed and disallowed while calculating income from business	<ul style="list-style-type: none"> Outline the various expenses, which are expressly allowed and disallowed while calculating income from business. 	K2
4.6	Calculation of undervaluation and over valuation of stock	<ul style="list-style-type: none"> Recall the method of calculation of undervaluation and over valuation of stock Calculate IFB 	K4
4.7	Calculation of Income from Business	<ul style="list-style-type: none"> Calculate IFB by applying the various related provisions 	K4
4.8	Rules for calculating Income from Profession	<ul style="list-style-type: none"> Explain the rules for calculating IFP Apply the rules for calculating IFP 	K3
4.9	Calculation of Income from Profession	<ul style="list-style-type: none"> Calculate IFP 	K4

Unit/ Section	Content of the Unit	Learning Outcome	BTLT
Unit V Calculation of Income from Capital Gains and Other Sources			
5.1	Basic terms	<ul style="list-style-type: none"> Recall the basic terms relating to IFCG 	K1
5.2	Treatment of depreciable asset while calculating capital gains.	<ul style="list-style-type: none"> Illustrate the method of treating depreciable assets. 	K2
5.3	Various assets which are not included in capital assets	<ul style="list-style-type: none"> Outline the various assets which are not included in capital assets. 	K2
5.4	The capital gains exempted u/s 10	<ul style="list-style-type: none"> List the capital gains exempted u/s 10 	K2
5.5	Various exemption u/s 54,54B,54D,54EC, 54ED,54F,54G & 54H	<ul style="list-style-type: none"> Explain the various deductions u/s 54 Calculate IFCG after applying deductions u/s 54 	K3
5.6	Calculation of IFCG	<ul style="list-style-type: none"> Calculate IFCG 	K4
5.7	Income from other sources 5.7.1 to 5.7.9 Basic terms	<ul style="list-style-type: none"> Recall the meaning of various basic terms related to Business or profession. 	K1
5.8	Residuary Head of Income	<ul style="list-style-type: none"> Identify residuary head of income. 	K1
5.9	The general income u/s56(1) and specific income u/s 56(2) that can be taxed under the head of other source	<ul style="list-style-type: none"> Explain the general income u/s56(1) and specific income u/s 56(2) that can be taxed under the head of other source 	K2
5.10	Various deductions u/s 57	<ul style="list-style-type: none"> Outline the Various deductions u/s 57 	K1
5.11	Various deductions that cannot be claimed as deductions.	<ul style="list-style-type: none"> Summarise the Various deductions that cannot be claimed as deductions 	K2
5.12	Treatment of casual incomes	<ul style="list-style-type: none"> Identify the method of treatment of casual incomes Solve problems to find IFOS through casual incomes. 	K3
5.13	Various kinds of securities and their tax treatment	<ul style="list-style-type: none"> Explain the tax treatment of various kinds of securities Calculate interest on securities 	K4
5.14	Grossing up of income and its calculation	<ul style="list-style-type: none"> Spell out the rules for grossing up of income Solve problems applying grossing up rule. 	K3
5.15	Calculation of IFOS	<ul style="list-style-type: none"> Calculate Income from Other Sources by applying the above provisions. 	K4

MAPPING FOR POs, PSOs and COs

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PSO1	PSO2	PSO3	PSO4
CO1	H	H	H	--	--	H	L	H	--	--	--	H	M
CO2	H	H	M	H	--	H	--	H	--	L	--	H	H
CO3	--	H	--	M	M	H	M	H	M	--	--	--	M
CO4	M	--	H	M	M	H	L	H	M	--	--	H	M
CO5	--	M	H	H	M	H	--	H	M	--	--	H	M
CO6	M	--	H	H	M	H	--	H	M	L	--	H	H

L-Low

M-Moderate

H- High

Course Assessment Methods

Direct

1. Continuous Assessment Test I,II
2. Open book test; Assignment; Seminar; Group Presentation
3. End Semester Examination

Indirect

1. Course-end survey

Name of the Course Coordinator: Dr. Hannah

SEMESTER: III	SBEC I INTRODUCTION TO COMPUTER-MS WORD	COURSE CODE: U18CIPS1
CREDITS: 2		HOURS PER WEEK: 2

Course Outcomes

On completion of the course, the students will be able to

Sl. No	Course Outcomes	Level	Unit covered
1.	Develop practical knowledge in basics of MS-Word.	K5	I
2.	Make use of the Basic functions like Opening, Saving and closing the files independently.	K3	I
3.	Utilise the tools like Spell Check, Word Count and Paragraph Formatting	K3	II
4.	Create and edit Tables.	K5	III
5	Modify Page setup, Force Page Breaks, Insert special characters, Insert Picture.	K5	IV
6.	Create letters through mail merge and save the document.	K5	V

Unit I -- Beginning to use Microsoft Word

6 Hours

- 1.1 Word Processing versus Desktop Publishing
- 1.2 Starting - Microsoft Word 2007
- 1.3 Opening a New Document
- 1.4 Saving a Document
- 1.5 Getting Help with MS Word
- 1.6 Basic Editing
 - 1.6.1 The Cursor
 - 1.6.2 Inserting Text - Deleting Text ~ Text Undo and Redo -Wrap Text
 - 1.6.3 Formatting - Selecting Text
 - 1.6.4 Applying a Font –Changing Font Size -Font Attributes - Font Colour- Clear Formatting
 - 1.6.5 Text Alignment Copying and Moving Texts and Objects - The Clipboard - Paste

Unit II-- Editing Features

6 Hours

- 2.1. Spell Check — Thesaurus - Auto Correct – Creating Own Default Dictionary
- 2.2. Word Count -Track Changes -Accepting and Rejecting Changes - Page View – Zoom
- 2.3. Paragraph Formatting - Changing Paragraph Alignment - Indenting Paragraphs

- 2.4. Add Borders or Shading to a Paragraph, Apply Paragraph Styles –Change Spacing between Paragraphs and Lines

Unit III – Tables

6 Hours

- 3.1 Creating Tables
 3.1.1 Creating a table by highlighting the boxes
 3.1.2 Create a table by using Insert Table command
 3.1.3 Converting Text into a Table - Quick Tables -Entering Text
 3.2 Table Tools -Inserting rows and columns- Deleting Cells, Rows or Columns - Merging Cells and Splitting Cells -Adjusting Column Width- Position text within a Cell
 3.3 Borders and Shading. Bulleted and Numbered Lists - Creating Outlines

Unit IV-- Page Formatting

6 Hours

- 4.1 Apply a Page Border and Colour
 4.2 Changing the Orientation, Size of the Page, or Size of Columns
 4.3 Insert Headers and Footers (including Page Numbers-Creating a Page Break-inserting Graphics, Pictures, and Table of Contents – Inserting Special Characters.

Unit V -- Advanced Tools

6 Hours

- 5.1 References and Citations -Macros - Compare and Merge Documents
 5.2 Protect Document
 5.3 Mailing Lists - Creating a List for Mail Merge – Mail Merge.

Unit VI - Topics for Self Study

Sl. No.	Topics	Weblinks
1.	Transform Word Document to Web Pages	https://www.accaglobal.com/us/en/member/discover/events/global/elearning/special-offers/microsoft-office-specialist.html
2.	Real time translation	https://www.microsoft.com/enus/translator/education/
3.	Inserting 3D models into reports	https://www.accaglobal.com/us/en/member/discover/events/global/elearning/special-offers/microsoft-office-specialist.html
4.	Intelligent suggestions in Editor Overview Pane	https://techcommunity.microsoft.com/t5/microsoft-365-blog/introducing-microsoft-editor-bring-out-your-best-writer-whenever/ba-p/1247931

Text Book

1. Study material prepared by the Department

References

1. Faithe Wempen, Microsoft Word 2010 in Depth, Que Publishing, 2010, ISBN 9780789743114
2. Katherine Murray, Microsoft Word 2010 Inside Out, 1st Edition, 2010, ISBN 9780735627291

Web Links

1. <https://www.accaglobal.com/us/en/member/discover/events/global/learning/special-offers/microsoft-office-specialist.html>
2. <https://events.accaglobal.com/pd/1011/microsoft-office-specialist-word-2019?source=search&m=1>

Practical Examination Only

Specific Learning Outcomes (SLO)

Unit	Course Contents	Learning Outcomes	BTHLT
Unit I – Beginning to use Microsoft Word			
1.1	Word Processing versus Desktop Publishing	<ul style="list-style-type: none">• Apply shortcuts of keyboard to perform tasks	K3
1.2	Starting – Microsoft Word 2007	<ul style="list-style-type: none">• Select MS word from MS Office	K1
1.3-1.5	Opening a New Document, Saving a Document, Getting help with Ms Word	<ul style="list-style-type: none">• Create a new document• Find the information you need from Help	K5
1.6-1.6.2	Basic Editing, The Cursor, Inserting Text, Deleting Text, Text Undo and Redo, Wrap Text	<ul style="list-style-type: none">• Select text using the mouse or using the keyboard• Make use of the option for Copying and pasting the documents	K3
1.6.3-1.6.4	Formatting, Selecting Text, Applying a Font, Changing Font Size, Font Attributes, Font Colour, Clear Formatting,	<ul style="list-style-type: none">• Make use of options to Increase and decrease font size• Apply font formatting and formatting tools, Clearing font formatting	K3
1.6.5	Text Alignment Copying and Moving Texts and Objects, The Clipboard, Paste	<ul style="list-style-type: none">• Compare between the cutting and copying of Texts• Apply Copying and pasting	K3

Unit	Course Contents	Learning Outcomes	BTHLT
Unit II – Editing Features			
2.1	Spell Check, Thesaurus, Auto Correct, Creating Own Default Dictionary	<ul style="list-style-type: none"> Identify the spelling and Grammar Mistake and to replace them with correct word in the document. 	K2
2.2	Word Count, Track Changes, Accepting and Rejecting Changes, Page View, Zoom	<ul style="list-style-type: none"> Summarize the number of words in a sentence or in the whole document 	K2
2.3	Paragraph Formatting, Changing Paragraph Alignment, Indenting Paragraphs	<ul style="list-style-type: none"> Summarize the paragraph formatting Demonstrate the paragraph spacing and to Indent paragraphs 	K2
2.4	Add Borders or Shading to a Paragraph, Apply Paragraphs Styles, Change Spacing Between Paragraphs and Lines	<ul style="list-style-type: none"> Add bullets to existing paragraphs Apply shading to paragraphs and apply borders to paragraphs 	K3
Unit III – Creating Tables			
3.1	Creating Tables	<ul style="list-style-type: none"> Modify created tables. 	K5
3.1.1-3.1.3	Creating a table by Highlighting the boxes, Creating a table by Using Insert, Table Command, Converting Text into a Table, Quick Tables, Entering Text	<ul style="list-style-type: none"> Add data to a table Insert and convert table into text. 	K3
3.2	Table Tools, Inserting Rows and Columns, Deleting Cells, Rows or Columns, Merging Cells and Splitting Cells, Adjusting Column Width, Position text Within a Cell,	<ul style="list-style-type: none"> Revise columns and rows by adding and deleting columns and rows 	K5
3.3	Borders and Shading, Bulleted and Numbered Lists, Creating Outlines	<ul style="list-style-type: none"> Summarize custom borders Choose a table style Modify borders 	K5
Unit IV – Page Formatting			
4	Page Formatting	<ul style="list-style-type: none"> Outline Page Formatting 	K2
4.1	Apply a Page Border and Color	<ul style="list-style-type: none"> Apply the page border and color Change the page border and color 	K3
4.2	Changing the Orientation, Size of the Page, or Size of Columns	<ul style="list-style-type: none"> Apply the page orientation , size of the page, size of the columns Label the various page setup of the document 	K3
4.3	Insert Headers and Footers(including Page Numbers, Creating a Page Break, Inserting Graphics, Pictures, and table of Contents, Inserting Special Characters	<ul style="list-style-type: none"> Choose the text to insert in Header and footers, insert page number. Modify Page setup, Force Page Breaks, Insert special characters, Insert Picture 	K6

Unit	Course Contents	Learning Outcomes	BTHLT
Unit V – Advanced Tools			
5	Advanced Tools	<ul style="list-style-type: none"> Apply advanced tools IN MS Word 	K3
5.1	References and Citations, Macros, Compare and Merge Documents	<ul style="list-style-type: none"> Merge a document with different file formats. Compare between merge documents, References and Citations in MS word 	K2
5.2	Protect Document	<ul style="list-style-type: none"> Use the function to Protect documents in MS-Word 	K3
5.3	Mailing Lists, Creating a List for Mail Merge, Mail Merge	<ul style="list-style-type: none"> Understand the process of Mail merge Prepare letters using the features of Mail Merge. 	K5

MAPPING SCHEME FOR POs, PSOs and COs

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PSO1	PSO2	PSO3	PSO4
CO1	H	H	H	--	H	H	--	H	--	M	--	--	--
CO2	H	H	M	H	H	H	M	H	--	M	--	M	--
CO3	--	H	--	M	H	H	M	M	--	--	--	--	--
CO4	M	--	H	M	H	H	M	H	--	M	--	M	--
CO5	--	M	H	H	H	H	M	H	--	--	--	M	--
CO6	H	--	H	H	H	H	M	H	--	M	--	M	--

L-Low

M-Moderate

H- High

Course Assessment Methods

Direct
<ol style="list-style-type: none"> Continuous Assessment Test I,II Record Note Maintenance End Semester Examination
Indirect
<ol style="list-style-type: none"> Course-end survey

Name of the Course Coordinator: Mr. Selwin

SEMESTER: III	NMEC I	COURSE CODE: U18CI3E1
CREDITS: 2	PRINCIPLES OF COMMERCE	HOURS PER WEEK: 2

Course Outcomes

On completion of the course, the students will be able to

Sl. No	Course Outcomes	Level	Unit covered
1.	Recall the meaning of Commerce and trade	K1	I
2.	Classify the business activities.	K2	I
3.	Categorize the various forms of organization	K4	II
4.	Assess the merits and demerits of different modes of transportation	K6	III
5.	Appraise the Banking and Insurance Sector.	K4	IV
6.	Discuss the different types of media.	K2	V

Unit I-- Introduction to Commerce

6 Hours

- 1.1 Economic activities
- 1.2 Concept of Business
- 1.3 Characteristics of business
- 1.4 Objectives of business.
- 1.5 Classification of business activities: Industry and Commerce.
- 1.6 Industry
 - 1.6.1 Types
 - 1.6.2 Primary and Secondary
- 1.7 Commerce
 - 1.7.1 Trade and Aids to trade
 - 1.7.2 Types

Unit II -- Forms of Organisation

6 Hours

- 2.1 Sole proprietorship
- 2.2 Partnership firm
- 2.3 Joint stock company-
 - 2.3.1 Features
 - 2.3.2 Merits and demerits
- 2.4 Formation of company
- 2.5 Memorandum of Association
- 2.6 Articles of Association
- 2.7 Prospectus

- 2.8 Public enterprises
- 2.9 Co-operative societies

Unit III -- Transportation and Warehouses

6 Hours

- 3.1 Transport-Functions
- 3.2 Modes of transport- Road, Railway, Water, Airway
- 3.3 Advantages and disadvantages of Transportation
- 3.4 Warehouse
 - 3.4.1 Types
 - 3.4.2 Functions

Unit IV-- Banking and Insurance

6 Hours

- 4.1 Banking- Functions of Banks
- 4.2 Types of Bank Accounts.
- 4.3 Insurance- Principles of insurance
- 4.4 Types of insurance
- 4.5 Advantages of insurance.

Unit V-- Marketing and Advertising

6 Hours

- 5.1 Marketing-
 - 5.1.1 Definition
 - 5.1.2 Functions.
- 5.2 Marketing Mix
- 5.3 Market segmentation
- 5.4 Advertising- Types
- 5.5 Advertising media
 - 5.5.1 Kinds of media
 - 5.5.2 Advantages and disadvantages

Unit VI-Topics for Self Study

Sl.No.	Topics	Weblinks
1.	Shoppable Posts	https://www.forbes.com/sites/forbesagencycouncil/2019/10/03/top-marketing-trends-for-2020/?sh=7fb8275913d5
2.	Virtual and Augmented Reality	https://www.forbes.com/sites/forbesagencycouncil/2019/10/03/top-marketing-trends-for-2020/?sh=7fb8275913d5
3.	Personalised Marketing	https://emarsys.com/learn/blog/what-is-personalized-marketing/
4.	Civil Media	https://trendwatching.com/quarterly/2019-11/5-trends-2020/#civil-media

Text Book

1. Y.K. Bhushan, Fundamentals of Business Organisation, 20th Revised Edition, Sultan Chand, 2016

References

1. R.S.N. Pillai and Bhagavathi, Modern Marketing Principles and Practices, 4th Revised Edition, S. Chand & Chand Ltd, 2010
2. Sanjay Gupta, Business Organisation and Management, Latest edition, SBPD Publications, 2015.
3. C.B. Gupta, Business Organisation and Management, 2011, Mayur Paperback

Web Links

1. <https://www.smartinsights.com/marketing-planning/marketing-models/how-to-use-the-7ps-marketing-mix/>
2. <https://www.thebalance.com/what-is-banking-3305812>

Specific Learning Outcomes (SLO)

Unit/ Section	Course Contents	Learning Outcomes	BTLT
Unit 1 Introduction to Commerce			
1.1 to 1.4	Economic activities – Concept of Business Characteristics of business- Objectives of business	<ul style="list-style-type: none">• Recall the concepts related to business• Describe the Characteristics of Business• Outline the objectives of business	K1
1.5	Classification of business activities: Industry and Commerce	<ul style="list-style-type: none">• Classify the types of industries	K2
1.6 & 1.7	1.6 Industry 1.6.1 Types 1.6.2 Primary and Secondary 1.7 Commerce 1.7.1 Trade and Aids to trade 1.7.2 Types	<ul style="list-style-type: none">• Summarize the various aids to trade• Discuss the different types of Industry	K2
Unit II Forms of Organisation			
2.1	Forms of Organization- Sole proprietorship	<ul style="list-style-type: none">• Explain the features of Sole Proprietorship	K2
2.2	Partnership firm	<ul style="list-style-type: none">• Show the types of Partners in a Partnership firm	K2

Unit/ Section	Course Contents	Learning Outcomes	BTLT
2.3 & 2.4	Joint stock company 2.3.1 Features 2.3.2 Merits and demerits 2.4 Formation of company	<ul style="list-style-type: none"> Define the term Company Explain the different types of Company Summarise the procedure in the formation of a company 	K2
2.5 to 2.9	2.5 Memorandum of Association 2.6 Articles of Association 2.7 Prospectus 2.8 Public enterprises 2.9 Co-operative societies	<ul style="list-style-type: none"> Outline the features of public enterprises Discuss the features of Cooperative societies Examine the contents of AOA and MOA Distinguish between MoA and AoA 	K4
Unit III Transportation and Warehouses			
3.1 & 3.2	Transport-Functions Modes of transport- Road, Railway, Water, Airway	<ul style="list-style-type: none"> Explain the functions of transport Evaluate the various modes of transport 	K5
3.3	Advantages and disadvantages of Transportation	<ul style="list-style-type: none"> Estimate the advantages and disadvantages of transportation 	K6
3.4	Warehouse 3.4.1 Types 3.4.2 Functions	<ul style="list-style-type: none"> Classify the types of warehouse Discuss the functions of warehouse 	K2
Unit IV Banking and Insurance			
4.1	Banking- Functions of Banks	<ul style="list-style-type: none"> Define the term banking Examine the functions of Banks. 	K4
4.2 to 4.5	Types of Bank Accounts Insurance- Principles of insurance Types of insurance Advantages of insurance	<ul style="list-style-type: none"> Recall the term insurance Explain the Types of insurance Relate the advantages of insurance 	K4
Unit V Marketing and Advertising			
5.1	Marketing- Definition-Functions	<ul style="list-style-type: none"> Define Marketing Outline the functions of Marketing 	K2
5.2 & 5.3	Marketing Mix Market segmentation	<ul style="list-style-type: none"> Describe the 7 Ps of Marketing Mix Classify the markets based on Market Segmentation 	K2
5.4 & 5.5	Advertising-Types Advertising media 5.5.1 Kinds of media 5.5.2 Advantages and disadvantages	<ul style="list-style-type: none"> Define Advertising Explain the different types of Advertising. Compare the different kinds of advertising media 	K2

MAPPING FOR POs, PSOs AND COs

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PSO1	PSO2	PSO3	PSO4
CO1	M	M	H	--	--	H	--	H	--	L	--	--	--
CO2	M	--	M	H	--	H	--	H	M	M	--	L	M
CO3	--	M	--	M	--	H	M	--	H	M	--	--	H
CO4	M	M	H	M	--	H	--	H	H	--	--	L	H
CO5	M	--	H	H	--	H	L	H	M	L	--	M	M
CO6	M	--	H	H	--	H	--	H	H	L	--	--	H

L-Low

M-Moderate

H- High

Course Assessment Methods

Direct
<ol style="list-style-type: none"> 1. Continuous Assessment Test I,II 2. Open book test; Assignment; Seminar; Group Presentation 3. End Semester Examination
Indirect
<ol style="list-style-type: none"> 1. Course-end survey

Name of the Course Coordinator: Dr. Manikandan

SEMESTER: IV	CORE V	COURSE CODE: U18CI405
CREDITS: 5	FINANCIAL MANAGEMENT-I	HOURS PER WEEK: 5

Course Outcomes

On completion of the course, the students will be able to

Sl. No	Course Outcomes	Level	Unit covered
1.	Describe a variety of financial objectives of a business organisation	K2	I
2.	Summarise the role and impact of fiscal and monetary policies on business	K2	II
3.	Assess the nature and role of financial markets	K6	II
4.	Appraise the nature of working capital and its elements and calculate Cash Operating Cycle, inventory levels and EOQ	K4	III
5.	Analyse relevant techniques in managing inventory technique and credit policy.	K4	IV
6.	Evaluate the relevant cash flows for investment projects	K6	V

Unit I -- Role & Purpose of Finance Function

12 Hours

- 1.1. Financial objective of a business organisation
- 1.2. Shareholder value maximisation v/s profit maximisation
- 1.3. Growth in earning per share, total shareholder return
- 1.4. Possible conflict between stakeholder objectives and balancing them
- 1.5. Linkage of financial objective with corporate strategy
- 1.6. Financial & other objectives of a not-for-profit organisation

Unit II - Financial Management Environment

15 Hours

- 2.1. Macroeconomic environment of the business
- 2.2. Role & impact of fiscal & monetary policies
- 2.3. Interest rate & exchange rate policies
- 2.4. Competition policies
- 2.5. Nature & role of financial markets such as capital market
- 2.6. Money market
- 2.7. Currency market
- 2.8. Products in capital markets & money markets such as derivatives

Unit III - Working Capital Management-I**18 Hours**

- 3.1. Elements and composition of working capital
- 3.2. Objective of working capital management through balancing of profitability v/s liquidity
- 3.3. Cash operating cycle
- 3.4. Factors influencing it and computation thereof
- 3.5. Management of inventory through EOQ
- 3.6. Inventory levels
- 3.7. Availing bulk discounts

Unit IV - Working Capital Management-II**15 Hours**

- 4.1. Early payment discounts and Just-In-Time (JIT) techniques
- 4.2. Management of receivables through credit policy
- 4.3. Early settlement discounts
- 4.4. Extending credit period
- 4.5. Factoring & invoice discounting
- 4.6. Managing accounts payables through bulk discounts
- 4.7. Early payment discounts
- 4.8. Managing cash using Baumol's model and Millar-Orr model
- 4.9. Working capital financing strategies

Unit V - Investment Appraisal**15 Hours**

- 5.1. Types of investment projects such as mutually exclusive projects & independent projects Use of discounted cash flow (DCF) and non-DCF tools for investment appraisal
- 5.2. Payback period & discounted payback
- 5.3. Return on Capital Employed (ROCE)
- 5.4. Net Present Value (NPV) and Internal rate of Return (IRR)
- 5.5. Relative merits & demerits of these methods
- 5.6. Project risk assessment through sensitivity analysis
- 5.7. Lease v/s buy decision
- 5.8. Replacement cycle decision
- 5.9. Single period capital rationing
- 5.10. Risk adjusted discount rates

Unit VI - Topics for Self Study

Sl. No.	Topics	Weblinks
1.	Financial Analytics	https://ecapitaladvisors.com/blog/what-is-financial-analytics
2.	Creating value through Working Capital	https://www.pwc.com/gx/en/services/deals/b/business-recovery-restructuring/working-capital-opportunity.html

Sl. No.	Topics	Weblinks
3.	Financial Management Software	https://www.capterra.com/financial-management-software/
4.	Financial management for Application Portfolio Management (APM)	https://docs.servicenow.com/bundle/paris-it-business-management/page/product/itfinance/concept/financial-management-apm.html

Text Book

1. ACCA Study Material, F9, Kaplan Publishing

References

1. M.Y. Khan & P.K. Jain, Financial Management - Text Problems and Cases, 8th ed, McGraw Hill India, 2018
2. Van Horne and Wachowicz Jr., Fundamentals of Financial Management, Pearson Ed, 13th edition, 2009.
3. Prasanna Chandra, Financial Management: Theory and Practice, 10th Edition, McGraw-Hill Education, 2019, ISBN 9353166535, 9789353166533

Web Links

1. <https://efinancemanagement.com/investment-decisions/investment-appraisal-techniques>
2. <https://www.yourarticlelibrary.com/financial-management/working-capital/4-main-components-of-working-capital-explained/44117>

Theory 35%; Problems 65%

Specific Learning Outcomes (SLO)

Unit/Section	Content of the Unit	Learning Outcome	BTLT
Unit I Role and Purpose of Finance Function			
1.1	Financial Objective of a business organisation	<ul style="list-style-type: none"> Recall the financial objective of a business. Explain the relationship between and Financial and Management Accounting. 	K2
1.2	Shareholder value maximisation Vs profit maximisation	<ul style="list-style-type: none"> Compare Maximising and Satisficing with examples 	K2
1.3	Growth in earning per share, total shareholder return	<ul style="list-style-type: none"> Recognise the importance of EPS in a corporate body 	K1

Unit/ Section	Content of the Unit	Learning Outcome	BTLT
1.4	Possible conflict between stakeholder objective and balancing them	<ul style="list-style-type: none"> Summarise the different types of stakeholders. Discuss the possible conflicts between stakeholder objectives. 	K2
1.5	Linkage of financial objective with corporate objective	<ul style="list-style-type: none"> Relate the ways of measuring achievement of corporate objectives. 	K2
1.6	Financial & other objective of a not-for-profit organisation	<ul style="list-style-type: none"> Define Value for Money? Identify the 3Es in VFM. Discuss the usage of 3Es as a performance measure. 	K2
Unit II Financial Management Environment			
2.1	Macroeconomic environment of the business	<ul style="list-style-type: none"> Explain the objectives of Macroeconomic policy 	K1
2.2	Role and impact of fiscal and monetary policies	<ul style="list-style-type: none"> Define monetary and fiscal policies. Analyse the impact of monetary policy on business decision making. Identify the problems in fiscal policy. 	K4
2.3	Interest rate and exchange rate policies	<ul style="list-style-type: none"> Outline the policies relating to Interest and exchange rates. 	K2
2.4	Competition policies	<ul style="list-style-type: none"> Recognise the meaning of Green Policies Describe the role of the Government in regulating business. 	K2
2.5	Nature & role of financial markets such as capital market	<ul style="list-style-type: none"> Outline the role of financial markets in the economy. 	K1
2.6	Money market	<ul style="list-style-type: none"> Classify the financial markets. Identify the nature and role of money markets, both nationally and internationally. Appraise the main functions of a stock market. 	K6
2.7	Currency Market	<ul style="list-style-type: none"> Define Currency Market. 	K1
2.8	Products in capital markets & money markets such as derivatives	<ul style="list-style-type: none"> List the various money market instruments Describe the role of money markets in providing short term liquidity to industry and public sector. 	K2
Unit III Working Capital Management I			
3.1	Elements and composition of working capital	<ul style="list-style-type: none"> Define working capital and identify its elements. 	K2
3.2	Objective of working capital management through balancing of profitability v/s liquidity	<ul style="list-style-type: none"> Explain the objectives of WCM in terms of liquidity and profitability. 	K2

Unit/ Section	Content of the Unit	Learning Outcome	BTLT
3.3	Cash Operating Cycle	<ul style="list-style-type: none"> Calculate the length of Cash Operating Cycle, Current Ratio and Quick Ratio from the supplied data 	K4
3.4	Factors influencing it and computation thereof	<ul style="list-style-type: none"> Describe the principles and components of Cash Operating Cycle including the impact of account payable and receivable. 	K2
3.5	Management of inventory through EOQ	<ul style="list-style-type: none"> Calculate the inventory turnover ratio and inventory holding period. Explain the relevance of Inventory turnover ratio and inventory holding period. Calculate EOQ 	K4
3.6	Inventory levels	<ul style="list-style-type: none"> Calculate the average collection and payable period for receivables and payables respectively. 	K4
Unit IV Working Capital Management II			
4.1	Early payment discounts and Just-In-Time (JIT) techniques	<ul style="list-style-type: none"> Outline the concept of JIT Explain the advantages and disadvantages of JIT Demonstrate the main inventory management system JIT. 	K2
4.2	Management of receivables through credit policy	<ul style="list-style-type: none"> Identify the key aspects of Credit policy. Summarise the techniques for chasing overdue debts. 	K2
4.3	Early settlement discounts	<ul style="list-style-type: none"> Calculate the financial implications of offering discounts for early settlement 	K4
4.4	Extending credit period	<ul style="list-style-type: none"> Outline the basis for availing extension of credit period. 	K1
4.5	Factoring & Invoice discounting	<ul style="list-style-type: none"> Define Factoring & Invoice discounting Explain the features of Factoring. Explain the features of invoice discounting Discuss the merits and demerits of Factoring & Invoice discounting 	K2
4.6	Managing accounts payable through bulk discounts	<ul style="list-style-type: none"> Discuss the suitable techniques for managing accounts payable. 	K2
4.7	Early payment discounts	<ul style="list-style-type: none"> Describe the concept of early payment discounts 	K2
4.8	Managing cash using Baumol's model & Miller-Orr model	<ul style="list-style-type: none"> Define cash budget Explain the reasons for a business to hold cash. Explain the uses of cash budget and cash flow forecasts. 	

Unit/ Section	Content of the Unit	Learning Outcome	BTLT
		<ul style="list-style-type: none"> Calculate the cash flow forecast to determine future cash flows and cash balances Calculate Optimum Cash Management strategy using Baumol cash management model. Calculate Optimum Cash Management strategy using Miller-Orr model. 	K4
4.9	Working capital financing strategies	<ul style="list-style-type: none"> Explain the main strategies available for the funding of working capital. Analyse the role of permanent and fluctuating current assets. 	K4
Unit V Investment Appraisal			
5.1	Types of investment projects— Mutually exclusive projects & independent projects	<ul style="list-style-type: none"> Outline the meaning of mutually exclusive projects and Independent projects. 	K1
5.2	Use of DCF and non-DCF tools for investment appraisal	<ul style="list-style-type: none"> Discuss the superiority of DCF tools over non-DCF tools. 	K2
5.3	Payback period and discounted payback	<ul style="list-style-type: none"> Calculate the Payback period and discounted payback period 	K3
5.4	Return on Capital Employed	<ul style="list-style-type: none"> Calculate Return on Capital Employed. Appraise the usefulness of an investment using Return on Capital Employed 	K6
5.5	Net Present Value & Internal Rate of Return	<ul style="list-style-type: none"> Calculate the Net Present Value & Internal Rate of Return 	K4
5.6	Relative merits and demerits of these methods	<ul style="list-style-type: none"> Describe the merits and demerits of the above methods. 	K2
5.7	Project risk assessment through Sensitivity Analysis	<ul style="list-style-type: none"> Describe the difference between risk and uncertainty. Apply sensitivity analysis to investment projects. Discuss the usefulness of sensitivity analysis in assisting investment decisions. 	K3
5.8	Lease Vs Buy decision	<ul style="list-style-type: none"> Evaluate leasing and borrowing to buy using the before and after-tax costs of debt 	K6
5.9	Replacement cycle decision	<ul style="list-style-type: none"> Appraise asset replacement decisions using equivalent annual cost and equivalent annual benefit. 	K6

Unit/ Section	Content of the Unit	Learning Outcome	BTLT
5.10	Single period capital rationing	<ul style="list-style-type: none"> Calculate Profitability Indexes for divisible investment projects. Calculate the NPV of the combinations of non-divisible investment projects. Assess investment decision under Single period capital rationing 	K6
5.11	Risk adjusted discount rates	<ul style="list-style-type: none"> Discuss the concept of Risk adjusted discount rates. Apply the Risk adjusted discount rates as a technique of adjusting risk and uncertainty in investment appraisal. 	K3

MAPPING FOR POs, PSOs and COs

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PSO1	PSO2	PSO3	PSO4
CO1	H	M	M	--	--	M	--	M	--	H	L	H	M
CO2	H	--	M	M	--	--	--	--	--	M	--	M	M
CO3	--	H	--	--	L	M	M	L	--	--	--	M	L
CO4	M	H	M	M	--	H	M	H	M	H	L	H	M
CO5	M	H	M	M	L	H	M	H	M	H	--	H	M
CO6	M	M	M	M	M	H	M	H	M	H	--	H	M

L-Low

M-Moderate

H- High

Course Assessment Methods

Direct
<ol style="list-style-type: none"> Continuous Assessment Test I,II Open book test; Assignment; Seminar; Group Presentation End Semester Examination
Indirect
<ol style="list-style-type: none"> Course-end survey

Name of the Course Coordinator: Ms. Theeba Jenifer

SEMESTER: IV	ELECTIVE I BUSINESS STATISTICS	COURSE CODE: U18CI4:1
CREDITS: 3		HOURS PER WEEK: 4

Course Outcomes

On completion of this course, the students will be able to:

Sl. No	Course Outcomes	Level	Unit covered
1.	Describe the key terminologies, concepts, tools and techniques used in business statistical analysis	K2	I
2.	Calculate the various descriptive measures of central tendency	K4	II
3.	Relate the measures of dispersion to interpret the disparity of data	K4	III
4.	Analyse the relationship between two variables using the techniques of correlation and regression	K4	IV
5.	Appraise the changes in a variable using Index numbers.	K6	V
6.	Measure the variations in a data set using Time series	K4	V

Unit I Introduction to the Study of Statistics

10 Hours

- 1.1. Statistics
 - 1.1.1. Meaning
 - 1.1.2. Definition
 - 1.1.3. Functions
 - 1.1.4. Scope
 - 1.1.5. Merits and Demerits
- 1.2. Sampling
 - 1.2.1. Meaning
 - 1.2.2. Definition
 - 1.2.3. Methods of sampling
- 1.3. Collection of data
- 1.4. Tabulation of data
- 1.5. Representation of data
 - 1.5.1. Diagrammatic Representation
 - 1.5.2. Graphic representation

Unit II Measures of Central Tendency

15 Hours

- 2.1. Mathematical averages
 - 2.1.1. Arithmetic Mean
 - 2.1.1.1. Direct method
 - 2.1.1.2. Short-cut method
 - 2.1.1.3. Step Deviation method

- 2.1.2. Geometric Mean
- 2.1.3. Harmonic Mean
- 2.1.4. Corrected Mean
- 2.1.5. Combined Mean
- 2.2. Positional averages
 - 2.2.1. Median
 - 2.2.2. Quartiles
 - 2.2.3. Deciles
 - 2.2.4. Percentiles
- 2.3. Mode

Unit III Measures of Dispersion

15 Hours

- 3.1. Range
- 3.2. Quartile Deviation
- 3.3. Mean Deviation
- 3.4. Standard Deviation
 - 3.4.1. Actual Mean method
 - 3.4.2. Assumed Mean Method
 - 3.4.3. Combined Standard Deviation
 - 3.4.4. Corrected Standard Deviation
- 3.5. Coefficient of variation
- 3.6. Comparison of Measures of dispersion
- 3.7. Lorenz Curve

Unit IV Correlation and Regression

10 Hours

- 4.1. Correlation
 - 4.1.1. Definition
 - 4.1.2. Karl Pearson's Correlation
 - 4.1.3. Spearman Rank Correlation
 - 4.1.4. Concurrent Deviation
- 4.2. Regression
 - 4.2.1. Definition
 - 4.2.2. Regression Equation
 - 4.2.3. Linear Regression
 - 4.2.4. Difference between Regression and Correlation

Unit V Analysis of Time Series and Index Numbers

10 Hours

- 5.1. Elements of Time Series
 - 5.1.1. Secular Trend
 - 5.1.1.1. Graphic Method
 - 5.1.1.2. Method of Semi-Averages
 - 5.1.1.3. Method of Moving Averages
 - 5.1.1.4. Method of Least Squares

- 5.1.2. Seasonal Fluctuations
 - 5.1.2.1. Method of Simple Averages
 - 5.1.2.2. Method of Moving Averages
 - 5.1.2.3. Ratio to trend Method
 - 5.1.2.4. Method of link Relatives
- 5.1.3. Cyclical Fluctuation
- 5.1.4. Random Fluctuation

5.2. Index Numbers

- 5.2.1 Definition
- 5.2.2. Simple Index number
- 5.2.3. Weighted Index Number
 - 5.2.3.1 Laspeyre's formula
 - 5.2.3.2 Paache's formula
 - 5.2.3.3 Fisher's formula
 - 5.2.3.4 Marshal Edge-worth
 - 5.2.3.5 Bowley's formula
 - 5.2.3.6 Kelly's formula
- 5.2.4. Mathematical tests of consistency
 - 5.2.4.1 Time reversal test
 - 5.2.4.2 Factor reversal test
- 5.2.5. Fixed Index Number
- 5.2.6. Chain Index Number
- 5.2.7. Cost of Living Index

Unit VI - Topics for Self Study

Sl. No.	Topics	Weblinks
1.	Statistical Modelling	https://www.northeastern.edu/graduate/blog/statistical-modeling-for-data-analysis
2.	Hypothesis testing using Statistics	https://www.investopedia.com/terms/h/hypothesistesting.asp
3.	Application of Statistical techniques in research interpretations and conclusions	https://www.kolabtree.com/blog/6-essential-applications-of-statistical-analysis
4.	Application of Time series analysis	https://www.itl.nist.gov/div898/handbook/pmc/section4/pmc41.htm#:~:text=Time%20Series%20Analysis%20is%20used,Budgetary%20Analysis

Text Books

1. R.S.N. Pillai and Bagavathy, Statistics-Theory & Problems, S. Chand & Sons, New Delhi, 7th Revised Edition, 2008

References

1. David M. McEnvoy, A Guide to Business Statistics, 1st Edition, Wiley Publishers, New Jersey, 2018
2. Sharma J.K., Business Statistics: Problems & Solutions, Vikas Publishing House Pvt Ltd, 2014.
3. Beri, Business Statistics: A Book of Cases and Materials, Tata McGraw-Hill Education, 3rd Edition, 2010.

Web Links

1. https://onlinecourses.nptel.ac.in/noc19_mg48/unit?unit=33&lesson=37
2. <https://www.toppr.com/guides/business-mathematics-and-statistics/measures-of-central-tendency-and-dispersion/measure-of-dispersion/>

Theory – 20% (Section A), Problems – 80% (Section B &C)

Specific Learning Outcomes (SLO)

Unit/ Section	Content of the Unit	Learning Outcome	BTLT
Unit I Introduction to the Study of Statistics			
1.1	Meaning, definition, functions, merits and demerits of statistics	<ul style="list-style-type: none">• Define Statistics• Explain the functions of statistics• Describe the merits and demerits of Statistics	K1
1.2	Sampling- Meaning, definition and methods of sampling	<ul style="list-style-type: none">• Recall the Meaning of the term Sampling• Define the term Sampling• List the various methods of sampling• Describe the methods of sampling	K2
1.3	Collection of data	<ul style="list-style-type: none">• Recognise the meaning of Collection of data• Explain the tools for collection of data	K2
1.4	Tabulation of data	<ul style="list-style-type: none">• Recall the role of tabulation of data• Explain the role of tabulation of data	K2
1.5	Representation of data- Diagrammatic and Graphic	<ul style="list-style-type: none">• List the types of diagrams• Explain the diagrammatic and diagrammatic representation of data.	K2

Unit/ Section	Content of the Unit	Learning Outcome	BTLT
Unit II Measures of Central Tendency			
2.1	Mathematical Averages 2.1.1. Arithmetic Mean 2.1.1.1. Direct method 2.1.1.2. Short-cut method 2.1.1.3. Step Deviation 2.1.2. Geometric Mean 2.1.3. Harmonic Mean 2.1.4. Corrected Mean 2.1.5 Combined Mean	<ul style="list-style-type: none"> Recall the definition of Average List the various measures of Central Tendency Explain the various measures of Central Tendency Calculate Arithmetic Mean, Geometric Mean, Harmonic Mean, Corrected Mean and Combined Mean 	K4
2.2	Positional averages 2.2.1. Median 2.2.2. Quartiles 2.2.3. Deciles 2.2.4. Percentiles	<ul style="list-style-type: none"> Define the terms Median, Quartiles, Deciles and Percentiles. Calculate Median, Quartiles, Deciles and Percentiles. 	K4
2.3	Mode	<ul style="list-style-type: none"> Recall the meaning of Mode Calculate Mode of different series of data 	K4
Unit III Measures Of Dispersion			
3.1	Mean Deviation	<ul style="list-style-type: none"> Recall the meaning of Range. Understand the uses of Range. Solve problems to calculate Range of different series of data. 	K3
3.2	Standard Deviation 3.4.1 Actual Mean method 3.4.2. Assumed Mean Method 3.4.3. Combined Standard Deviation 3.4.4. Corrected Standard Deviation	<ul style="list-style-type: none"> Define Quartile Deviation and coefficient of Q.D. Solve problems by applying formulae to calculate Quartile Deviation and coefficient of Q.D. 	K3
3.3	Co-efficient of Variation	<ul style="list-style-type: none"> Define Mean Deviation and coefficient of M.D. Solve problems by applying formulae to calculate Mean Deviation and coefficient of M.D. for series of observations. 	K3
3.4	Comparison of Measures of Dispersion	<ul style="list-style-type: none"> Recall the definition of standard deviation. List out the methods of standard deviation Calculate Standard Deviation based on the various methods. 	K3

Unit/ Section	Content of the Unit	Learning Outcome	BTLT
3.5	Lorenz Curve	<ul style="list-style-type: none"> Define Co-efficient of Variation. Calculate Co-efficient of Variation. 	K4
		<ul style="list-style-type: none"> Analyse the suitable measure of dispersion 	K4
		<ul style="list-style-type: none"> Define Lorenz Curve Explain the steps for drawing Lorenz curve 	K2
Unit IV—Correlation and Regression			
4.1	Correlation 4.1.1 Definition 4.1.2. Karl Pearson's Correlation 4.1.3. Spearman Rank Correlation 4.1.4. Concurrent Deviation	<ul style="list-style-type: none"> Define Correlation. Calculate Karl Pearson's co-efficient of Correlation Calculate Spearman's Rank Correlation. Calculate Co-efficient of Correlation using Concurrent Deviation method. 	K4
4.2	Regression 4.2.1 Definition 4.2.2. Regression Equation 4.2.3. Linear Regression 4.2.4. Difference between Regression and Correlation	<ul style="list-style-type: none"> Define Regression Explain the difference between Regression and Correlation. Construct Regression Equations. 	K4
Unit V Analysis of Time Series and Index Numbers			
5.1	Elements of Time Series 5.1.1. Secular Trend 5.1.1.1.Graphic Method 5.1.1.2.Method of Semi-Averages 5.1.1.3.Method of Moving Averages 5.1.1.4.Method of Least Squares 5.1.2. Seasonal Fluctuations 5.1.2.1.Method of Simple Averages 5.1.2.2. Method of Moving Averages 5.1.2.3.Ratio to trend Method 5.1.2.4. Method of link Relatives 5.1.3. Cyclical Fluctuation 5.1.4. Random Fluctuation	<ul style="list-style-type: none"> Recall the meaning of Time series, Cyclical and Random Fluctuation List the methods of calculating Secular trend Outline the methods of calculating Seasonal Fluctuations. Calculate Trend and Seasonal Fluctuations based on various methods. Evaluate the changes in Trend. 	K6
5.2	Index Numbers 5.2.1 Definition 5.2.2. Simple Index number 5.2.3. Weighted Index Number 5.2.3.1 Laspeyre's formula 5.2.3.2 Paache's formula	<ul style="list-style-type: none"> Define Index Numbers Calculate Simple Index number and Weighted Index number using various formulae Calculate Fixed and Chain Index numbers. 	K6

Unit/ Section	Content of the Unit	Learning Outcome	BTLT
	5.2.3.3 Fisher's formula 5.2.3.4 Marshal Edge-worth 5.2.3.5 Bowley's formula 5.2.3.6 Kelly's formula 5.2.4. Mathematical tests of consistency 5.2.4.1 Time reversal test 5.2.4.2 Factor reversal test 5.2.5. Fixed Index Number 5.2.6. Chain Index Number 5.2.7. Cost of Living Index	<ul style="list-style-type: none"> Solve problems to find out Cost of Living Index. Test the consistency using Time and Factor Reversal Tests 	

MAPPING FOR POs, PSOs and COs

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PSO1	PSO2	PSO3	PSO4
CO1	H	--	--	L	--	M	--	--	--	L	--	--	--
CO2	H	M	H	H	--	M	M	M	M	--	--	H	M
CO3	M	M	H	M	L	M		M	M	--	--	H	M
CO4	M	M	H	H	M	M	H	M	H	L	--	H	H
CO5	M	M	H	M	L	M	M	M	H	--	--	H	H
CO6	H	M	H	H	L	M	M	M	--	L	--	H	M

L-Low

M-Moderate

H- High

Course Assessment Methods

Direct
1. Continuous Assessment Test I,II 2. Open book test; Assignment; Seminar; Group Presentation 3. End Semester Examination
Indirect
1. Course-end survey

Name of the Course Coordinator: Dr. Ravishankar

SEMESTER: IV	ELECTIVE I ENTERPRISE RESOURCE PLANNING	COURSE CODE: U18CI4:2
CREDITS: 3		HOURS PER WEEK: 5

Course Outcomes

On completion of this course, the students will be able to

Sl. No	Course Outcomes	Level	Unit covered
1.	Identify the need, importance and value creation of ERP in an organisation	K2	I
2.	Classify the different technologies used in ERP	K4	II
3.	Construct relationship between ERP, SCM and CRM	K5	II
4.	Integrate the various modules adopted in ERP environment	K5	III
5	Explain the various stages in ERP implementation life cycle	K2	IV
6.	Demonstrate a familiarity on the diverse ERP software	K3	V

Unit I ERP - Introduction

10 Hours

- 1.1 Relationship between Internet, Worldwide Web and ERP
- 1.2 Need and importance of the integration of ERP and other technologies.
- 1.3 Efficiencies associated with the use of Internet and worldwide web.
- 1.4 Online commerce solutions offered through ERP.
- 1.5 Fundamental concepts of ERP
- 1.6 Evolution and growth of ERP
- 1.7 Framework of ERP.
- 1.8 Creation of value in an organisation.
- 1.9 Uses and limitations of ERP

Unit II - ERP and Related Technologies

15 Hours

- 2.1 Technologies adopted in ERP
- 2.2 Classify the various technologies employed in ERP
- 2.3 Phases or stages of implementation in the various technologies
- 2.4 Success factors of implementation of various technologies
- 2.5 Integration of ERP, SCM and CRM

Unit III -- ERP Modules**15 Hours**

- 3.1 Modules of ERP
- 3.2 Features of the various modules of ERP
- 3.3 Sub-systems in the various modules
- 3.4 Integration between various modules
- 3.5 Cost and effect of ERP modules
- 3.6 Procedure for configuring the modules
- 3.7 Measure the contribution of the workforce to the working of the module
- 3.8 Integrated solution for supporting the operational needs of the ERP system

Unit IV -- ERP Implementation Life Cycle**10 Hours**

- 4.1 Fundamental concepts of ERP implementation
- 4.2 Important concepts for implementing ERP
- 4.3 Various approaches to the study of ERP implementation
- 4.4 Different perspectives in ERP implementation
- 4.5 Objectives of ERP implementation
- 4.6 Various transition strategies and their suitability.
- 4.7 Challenges faced in ERP implementation.
- 4.8 Guidelines to be followed for ERP implementation
- 4.9 Reasons for the failure of ERP implementation.
- 4.10 Benefits realized in ERP implementation.
- 4.11 Different phases of ERP implementation
- 4.12 Pre-evaluation screening process.
- 4.13 Package evaluation by the organization
- 4.14 Construct a Gap analysis in the implementation process
- 4.15 To estimate the training needs of the employees while implementing ERP
- 4.16 To describe the various methodologies of testing the ERP system
- 4.17 To execute the going live process of implementation

Unit V-- ERP Market**10 Hours**

- 5.1 ERP market place dynamics
- 5.2 Overview of the market place dynamics.
- 5.3 Characteristics of ERP market tiers.
- 5.4 ERP deployment methods.
- 5.5 ERP scenario in India.
- 5.6 ERP vendors and their products
- 5.7 Products offered by various ERP vendors.
- 5.8 Technologies used in the products offered by ERP vendors.
- 5.9 Select the most effective and efficient software suitable to the organisation's need.
- 5.10 International and Indian software for ERP

Unit VI - Topics for Self Study

Sl. No.	Topics	Weblinks
1.	Personalised ERP Solutions	https://financesonline.com/erp-trends/#personalized
2.	Integration of ERP with the Internet of Things	https://www.itconvergence.com/blog/5-benefits-of-integrating-erp-with-iot-technology
3.	Cloud ERP software	https://www.epicor.com/en-us/resource-center/articles/benefits-of-cloud/
4.	ERP as a platform for Artificial Intelligence in Business	https://www.panorama-consulting.com/how-artificial-intelligence-improves-erp-software/

Text Book

1. Alexis Leon, Enterprise Resource Planning, 3rd Edition, McGraw Hill Education, 2012

References

1. Alexis Leon, ERP demystified, 2nd Edition, Tata McGraw Hill, 2008.
2. Elen Monk & Bret Wagner, Concepts in Enterprise Resource Planning, 4th Edition, Cengage Learning, 2012
3. Veena Bansal, Enterprise Resource Planning-A Managerial Perspective, Pearson India, 2013

WEB LINKS

1. <https://www.youtube.com/watch?v=ly3JbEmWid4>
2. <https://www.forceintellect.com/2017/06/02/manufacturing-erp-modules/>

Specific Learning Outcomes (SLO)

Unit/Section	Content of the Unit	Learning Outcome	BTLT
Unit I ERP Introduction			
1.1	Relationship between Internet, Worldwide Web and ERP	<ul style="list-style-type: none">• Describe the relationship between Internet, Worldwide Web and ERP	K1
1.2	Need and importance of the integration of ERP and other technologies.	<ul style="list-style-type: none">• Recognise the Need and importance of the integration of ERP and other technologies.	K1

Unit/ Section	Content of the Unit	Learning Outcome	BTLT
1.3	Efficiencies associated with the use of Internet and worldwide web.	<ul style="list-style-type: none"> Explain the Efficiencies associated with the use of Internet and worldwide web. 	K2
1.4	Online commerce solutions offered through ERP	<ul style="list-style-type: none"> State the Online commerce solutions offered through ERP 	K1
1.5	Fundamental concepts of ERP	<ul style="list-style-type: none"> Summarise the Fundamental concepts of ERP 	K2
1.6	Evolution and growth of ERP	<ul style="list-style-type: none"> Identify the Evolution and Growth of ERP 	K2
1.7	Framework of ERP	<ul style="list-style-type: none"> State the Framework of ERP 	K1
1.8	Creation of value in an organisation.	<ul style="list-style-type: none"> Explain the value creation of ERP in an organisation 	K2
1.9	Uses and limitations of ERP	<ul style="list-style-type: none"> Describe the Uses and Limitations of ERP. 	K2
Unit II ERP and Related Technologies			
2.1	Technologies adopted in ERP	<ul style="list-style-type: none"> List the Technologies adopted in ERP 	K1
2.2	Various technologies employed in ERP	<ul style="list-style-type: none"> Appraise the various technologies employed in ERP 	K4
2.3	Phases or stages of implementation in the various technologies	<ul style="list-style-type: none"> Interpret the Phases or stages of implementation in the various technologies 	K2
2.4	Success factors of implementation of various technologies	<ul style="list-style-type: none"> Identify the Success factors of implementation of various technologies 	K2
2.5	Integration of ERP, SCM and CRM	<ul style="list-style-type: none"> Integrate ERP, SCM and CRM 	K5
Unit III ERP Modules			
3.1	Modules of ERP	<ul style="list-style-type: none"> List the various modules of ERP 	K1
3.2	Features of various modules of ERP	<ul style="list-style-type: none"> Explain the various modules of ERP 	K2
3.3	Sub-systems in the various modules	<ul style="list-style-type: none"> Describe the sub-systems in various modules 	K2
3.4	Integration between various modules	<ul style="list-style-type: none"> Integrate the various modules within an organisation 	K5
3.5	Cost and effect of ERP modules	<ul style="list-style-type: none"> State the Cost and effect of ERP modules 	K1
3.6	Procedure for configuring the modules	<ul style="list-style-type: none"> Discuss the procedure for configuring the modules 	K2
3.7	Contribution of the workforce to the working of the module	<ul style="list-style-type: none"> Estimate the Contribution of the workforce to the working of the module 	K5
3.8	Integrated solution for supporting the operational needs of the ERP system	<ul style="list-style-type: none"> Explain the need for Integrated solution for supporting the operational needs of the ERP system 	K2

Unit/ Section	Content of the Unit	Learning Outcome	BTLT
Unit IV ERP Implementation Life Cycle			
4.1	Fundamental concepts of ERP implementation	<ul style="list-style-type: none"> Recall the Fundamental concepts of ERP implementation 	K1
4.2	Important concepts for implementing ERP	<ul style="list-style-type: none"> Explain the important concepts of ERP implementation 	K2
4.3	Various approaches to the study of ERP implementation	<ul style="list-style-type: none"> Describe the various approaches to the study of ERP implementation 	K2
4.4	Different perspectives in ERP implementation	<ul style="list-style-type: none"> Identify the different perspectives in ERP implementation 	K1
4.5	Objectives of ERP implementation	<ul style="list-style-type: none"> Summarise the Objectives of ERP Implementation 	K2
4.6	Various transition strategies and their suitability	<ul style="list-style-type: none"> Demonstrate the various transition strategies and their suitability under different circumstances 	K2
4.7	Challenges faced in ERP implementation	<ul style="list-style-type: none"> Relate the Challenges faced in ERP implementation 	K2
4.8	Guidelines to be followed for ERP implementation	<ul style="list-style-type: none"> Describe the Guidelines to be followed for ERP implementation 	K2
4.9	Reasons for the failure of ERP implementation	<ul style="list-style-type: none"> Discuss the Reasons for failure of ERP implementation. 	K2
4.10	Benefits realized in ERP implementation	<ul style="list-style-type: none"> To Express the Benefits realised in ERP implementation. 	K2
4.11	Different phases of ERP implementation	<ul style="list-style-type: none"> Recognise the Different phases of ERP implementation 	K1
4.12	Pre-evaluation screening process	<ul style="list-style-type: none"> Describe the Pre-evaluation screening process 	K2
4.13	Package evaluation by the organization	<ul style="list-style-type: none"> Explain the criteria for Package evaluation by the organization 	K2
4.14	Gap analysis in the implementation process	<ul style="list-style-type: none"> Outline the Gap analysis in the implementation process 	K2
4.15	Training needs of the employees while implementing ERP	<ul style="list-style-type: none"> Express the training needs of the employees while implementing ERP 	K2
4.16	Various methodologies of testing the ERP system	<ul style="list-style-type: none"> Describe the various methodologies of testing the ERP system 	K2
4.17	Going live process of implementation	<ul style="list-style-type: none"> State the going live process of implementation 	K1
Unit V ERP Market			
5.1	ERP market place dynamics	<ul style="list-style-type: none"> Recognise the fundamentals in ERP market place dynamics 	K1

Unit/ Section	Content of the Unit	Learning Outcome	BTLT
5.2	Overview of the market place dynamics	<ul style="list-style-type: none"> State the Overview of the market place dynamics 	K1
5.3	Characteristics of ERP market tiers	<ul style="list-style-type: none"> Explain the Characteristics of ERP market tiers 	K2
5.4	ERP deployment methods	<ul style="list-style-type: none"> Summarise the ERP deployment methods 	K2
5.5	ERP scenario in India	<ul style="list-style-type: none"> Outline the scenario in India 	K2
5.6	ERP vendors and their products	<ul style="list-style-type: none"> List the various ERP vendors and their products 	K1
5.7	Products offered by various ERP vendors.	<ul style="list-style-type: none"> Classify the Products offered by various ERP vendors. 	K2
5.8	Technologies used in the products offered by ERP vendors	<ul style="list-style-type: none"> Discuss the Technologies used in the products offered by ERP vendors 	K2
5.9	Select the most effective and efficient software suitable to the organisation's need	<ul style="list-style-type: none"> Choose the most effective and efficient software suitable to the organisation's need 	K3
5.10	International and Indian software for ERP	<ul style="list-style-type: none"> Outline the features of different International and Indian software for ERP 	K2

MAPPING FORPOs, PSOs and COs

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PSO1	PSO2	PSO3	PSO4
CO1	H	--	M	--	M	M	--	H	--	M	--	L	M
CO2	H	M	M	--	H	M	M	H	M	M	--	M	M
CO3	M	M	M	--	H	M	--	H	M	--	--	M	M
CO4	H	M	M	--	H	H	M	H	M	M	--	--	M
CO5	H	M	--	--	H	H	M	M	M	M	--	M	M
CO6	M	M	--	--	H	H	M	H	M	M	--	L	M

L-Low

M-Moderate

H- High

Course Assessment Methods

Direct
1. Continuous Assessment Test I,II 2. Open book test; Assignment; Seminar; Group Presentation 3. End Semester Examination
Indirect
1. Course-end survey

SEMESTER: IV	ALLIED VI	COURSE CODE: U18CI4Y6
CREDITS: 4	PERFORMANCE MANAGEMENT II	HOURS PER WEEK: 5

Course Outcomes

On completion of the course, the students will be able to

Sl. No	Course Outcomes	Level	Unit covered
1.	Explain the conceptual framework of performance Management	K2	I
2.	Assess performance by applying advanced budgetary control system and standard costing system	K6	II
3.	Discuss the tools for performance management and control in private sector and not-for-profit organisations	K2	III
4.	Describe the methods of setting transfer prices.	K2	IV
5	Appraise divisional performance and recognise the problems of doing so.	K4	IV
6.	Illustrate the impact of market conditions, stakeholders' influence and behavioural aspects on the performance of an organisation.	K2	V

Unit I -- Advanced Budgetary Control and Standard Costing – I 10 Hours

- 1.1. Budgetary systems in an organisation such as top-bottom, bottom-up, rolling, zero based, activity based, incremental budgets
- 1.2. Preparation of flexed budgets
- 1.3. Beyond budgeting model
- 1.4. Employee participation in budgetary system
- 1.5. Quantitative analysis using high-low method

Unit II-- Advanced Budgetary Control and Standard Costing - II 15 Hours

- 2.1. Applying learning curve model
- 2.2. Advanced variance analysis with the help of material mix & yield variances, sales mix & quantity variances
- 2.3. Planning & operational variances
- 2.4. Performance analysis with variances

Unit III -- Performance Analysis**15 Hours**

- 3.1. Understand & apply financial & non-financial performance indicators (KPIs)
- 3.2. Using Norton's Balanced Scorecard model and Fitzgerald & Moon's Building Block model for performance measurement
- 3.3. Using Value-for-money approach for not-for-profit organisations
- 3.4. Economy, efficiency & effectiveness approach

Unit IV -- Divisional Performance**20 Hours**

- 4.1. Mechanism for evaluating the performance of a business division and the divisional managers
- 4.2. Tools such as Return on Investment (ROI)
- 4.3. Residual Income (RI)
- 4.4. Impact of transfer pricing on divisional performance
- 4.5. Methods of setting transfer prices

Unit V -- Behavioural Considerations**15 Hours**

- 5.1. Need to factor external considerations in performance management such as environment
- 5.2. Market conditions and stakeholder impact
- 5.3. Illustrate how behavioural aspects affect the performance of an organisation

Unit VI - Topics for Self Study

Sl. No	Topics	Web Links
1.	Performance Management Software in 2020	https://www.softwareworld.co/top-performance-appraisal-software/
2.	Real time performance feedback	https://westchestermagazine.com/life-style/business/real-time-performance-feedback-why-it-works/#:~:text=Real%2Dtime%20feedback%20is%20pretty,and%20in%20smaller%20time%20increments.
3.	Generational Shifts	https://www.brinknews.com/the-generational-shift-that-will-change-business-behaviors/
4.	Work task Planning	https://www.shrm.org/resourcesandtools/hr-topics/organizational-and-employee-development/pages/three-ways-to-modernize-workforce-planning.aspx

Text Book

1. ACCA Study Material, F5, Kaplan Publishing

References

1. Robert D. Austin, Measuring and Managing Performance in Organisations, Addison-Wesley Professional, 4th Edition, 2013
2. Arup Varma&PawanBudhwar, Performance Management Systems: An Experiential Approach, SAGE, 2019, ISBN 1526453649, 9781526453648
3. Linda Ashdown, Performance Management- A Practical Introduction, Kogan Page Publishers, 2018, 2nd Edition.

Web Links

1. <https://www.accaglobal.com/uk/en/student/exam-support-resources/fundamentals-exams-study-resources/f5/technical-articles.html>
2. https://www.academia.edu/15228570/ACCA_F5_Performance_Management_Study_Text

Theory 50%; Problems 50%

Specific Learning Outcome (SLO)

Unit/ Section	Content of the Unit	Learning Outcome	BTLT
Unit I Advanced Budgetary Control and Standard Costing-I			
1.1	Budgetary systems	<ul style="list-style-type: none">• Spell out the meaning of Budgetary systems	K1
1.2	Zero and Activity based costing	<ul style="list-style-type: none">• Identify the features of Zero and Activity based costing	K2
1.3	Incremental budget	<ul style="list-style-type: none">• Discuss the concept of Incremental budgets	K2
1.4	Flexible budget	<ul style="list-style-type: none">• Illustrate the problems on flexible budgets	K2
1.5	Employee participation in budgetary system	<ul style="list-style-type: none">• Summarise the method of participation of employees in budgetary system	K2
Unit II ADVANCED BUDGETARY CONTROL AND STANDARD COSTING-II			
2.1	Learning Curve Model	<ul style="list-style-type: none">• Explain the Learning Curve Model	K2
2.2	Advanced Variance Analysis	<ul style="list-style-type: none">• Illustrate Advanced Variance Analysis with the help of material mix & yield variances, sales mix & quantity variances Solve the problems on Advanced Variance Analysis	K3
2.3	Planning & operational variances	<ul style="list-style-type: none">• Solve the problems on planning & operational variances	K3
2.4	Performance Analysis with variances	<ul style="list-style-type: none">• Evaluate the performance of the business with the help of variances.	K6

Unit/ Section	Content of the Unit	Learning Outcome	BTLT
Unit III Performance Analysis			
3.1	Financial & non-financial performance indicators (KPIs)	<ul style="list-style-type: none"> Summarise various KPIs 	K2
3.2	Norton's Balanced Scorecard model and Fitzgerald & Moon's Building Block model	<ul style="list-style-type: none"> Explain the approaches to performance measurement by Norton's Balanced Scorecard model and Fitzgerald & Moon's Building Block model 	K2
3.3	Value-for-money approach	<ul style="list-style-type: none"> List out the objectives of Value-for-money approach 	K1
3.4	Economy, efficiency & effectiveness approach	<ul style="list-style-type: none"> Describe the Economy, efficiency & effectiveness approach 	K2
Unit IV Divisional Performance			
4.1	Mechanism for evaluating the performance of a business division and the divisional managers	<ul style="list-style-type: none"> List the tools for evaluating the performance. 	K1
4.2	Tools such as Return on Investment (ROI)	<ul style="list-style-type: none"> Solve problems on Return on Investment (ROI) 	K3
4.3	Residual Income (RI)	<ul style="list-style-type: none"> Calculate Residual Income. 	K4
4.4	Impact of transfer pricing on divisional performance	<ul style="list-style-type: none"> Infer the impact of transfer pricing on divisional performance. 	K2
4.5	Methods of setting transfer prices	<ul style="list-style-type: none"> Explain the methods of setting transfer prices 	K2
Unit V Behavioural Considerations			
5.1	External Factor considerations in performance management	<ul style="list-style-type: none"> Describe the need to allow for External factor considerations in performance management 	K2
5.2	Market conditions and stakeholder impact	<ul style="list-style-type: none"> Explain market conditions and stakeholder impact on performance management 	K2
5.3	Behavioural aspects affect the performance of an organisation	<ul style="list-style-type: none"> Illustrate how Behavioural aspects affect the performance of an organisation. 	K2

MAPPING FOR POs, PSOs and COs

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PSO1	PSO2	PSO3	PSO4
CO1	M	--	L	M	L	M	M	M	--	H	--	M	M
CO2	M	H	--	H	M	H	--	M	L	--	L	H	M
CO3	M	M	L	M	L	H	M	M	--	H	--	H	M
CO4	M	M	M	H	M	H	L	--	M	H	--	H	--
CO5	M	H	M	--	L	H	--	L	M	M	M	H	M
CO6	M	M	M	M	--	M	M	M	M	L	--	H	M

L-Low

M-Moderate

H- High

Course Assessment Methods

Direct

1. Continuous Assessment Test I,II
2. Open book test; Assignment; Seminar; Group Presentation
3. End Semester Examination

Indirect

1. Course-end survey

**Name of the Course Coordinator: Ms. Soundarya
(A Faculty to replace Ms. Soundarya from 2021)**

SEMESTER -IV	SBEC II MS EXCEL	CODE: U18CIPS2
CREDITS: 2		HOURS PER WEEK: 2

Course Outcomes

On Completion of the course, the students will be able to

Sl. No	Course Outcomes	Level	Unit covered
1.	Develop knowledge in basics of Excel for navigation and construction of worksheet.	K5	I
2.	Prepare Spread sheet by integrating the basic formatting functions.	K5	II
3.	Construct customised document to present data by applying custom and conditional formatting and filtering.	K5	III
4.	Appraise data through the use of intermediate formulations of lookups and reference data.	K4	IV
5.	Create charts using advanced chart elements in Excel.	K5	IV
6.	Perform calculations ranging from basic mean, median & mode to the more complex statistical distribution in excel	K3	V

Syllabus

Unit I - Introduction to MS EXCEL

6 Hours

- 1.1 Introduction and Navigating MS Excel – Cells, Rows, and Columns
- 1.2 Opening Workbooks
- 1.3 Labeling and Naming
- 1.4 Adding and Deleting
- 1.5 Hiding/ Unhiding
- 1.6 Columns and Rows –Adjacent and Separated Columns
- 1.7 Saving Workbooks
- 1.8 Headers and Footers
- 1.9 Margins for Headers and Footers
- 1.10 Printing

Unit II Entering Information and Manage Work Book Changes in MS EXCEL

6 Hours

- 2.1 Entering data
 - 2.1.1 Entering Labels and Values
 - 2.1.2 Multiple Entries
- 2.2 Copying and Pasting Cells, Rows and Columns
- 2.3 Paste an item from clipboard

- 2.4 Inserting and Deleting Rows and Columns
- 2.5 Filling Cells with a Series of Data
- 2.6 Editing Cell Data
- 2.7 Locking Rows and Columns by Freezing Panes
- 2.8 Spell Check by Auto Correction
- 2.9 Formatting a Worksheet
 - 2.9.1 Change Font Style and Sizes
 - 2.9.2 Adding Borders and Colors to Cells
- 2.9 Changing Column Width and Row Height
- 2.10 Change a Row Height by dragging the Mouse and Merge Cells
- 2.11 Applying Number Formats
 - 2.11.1 Creating Custom Number Formats
 - 2.11.2 Align Cell Contents
- 2.12 Creating Your Own Cell Styles
 - 2.12.1 Conditional Formatting
 - 2.12.2 Freeze and Unfreeze Rows and Columns

Unit III -- Apply Custom Formats and Layouts

6 Hours

- 3.1 Apply custom data formats
- 3.2 Creating custom formats (number, time, date)
- 3.3 Using advanced fill series options
- 3.4 Apply advanced conditional formatting and filtering
- 3.5 Creating custom conditional formats
- 3.6 Using functions to format cells
- 3.7 Creating advanced filters
- 3.8 Apply custom styles and templates-creating and modifying cell styles
- 3.9 Creating custom color and font formats
- 3.10 Creating themes
- 3.11 Creating fields

Unit IV -- Create Advanced Formulas and Formatting

6 Hours

- 4.1 Definition and Explanation of Formulas
- 4.2 Using the IF, AND, and OR functions
- 4.3 Using the SUMIF, AVERAGEIF, and COUNTIF
- 4.4 Conditional Formatting
- 4.5 Using the VLOOKUP
- 4.6 Using the HLOOKUP
- 4.7 Creating advanced chart elements
- 4.8 Creating dual-axis charts
- 4.9 Creating custom chart templates
- 4.10 Creating Pivot Tables

Unit V-- Statistical Functions in EXCEL**6 Hours**

- 5.1 Basic Statistics like Mean, Median, Mode, Max, Min, Standard Deviation, Skewness
- 5.2 Descriptive Statistics
- 5.3 Chi-square
- 5.4 Independent t test
- 5.5 Paired t test
- 5.6 ANOVA
- 5.7 Correlation
- 5.8 Regression

Unit VI - Topics for Self Study

Sl. No	Topics	Web Links
1.	Creating Analog spreadsheets digital	https://www.microsoft.com/en-in/microsoft-365/excel
2.	Budget plans, forecasts, expense tracking, financial reports, loan calculators using Excel	https://www.goskills.com/Excel/Resources/Uses-of-Excel-in-business
3.	Goal planning Worksheet	https://www.smartsheet.com/goal-tracking-setting-templates
4.	Task List using Excel	https://www.smartsheet.com/best-to-do-list-excel-templates

Text Book

- 1. Dr. D. Joseph Anbarasu et al., – Excel for business, Learn Tech Press, Trichy.

References

- 1. John Walkenbach, Excel 2016 Bible, Wiley, 1st Edition
- 2. Gary Shelly, Thomas. J. Cashman, Jeffrey. J. Quasney- Microsoft Office Excel, 2007: complete concepts and techniques.
- 3. William Fischer, Excel: QuickStart Guide- From Beginner to Expert, Create Independent Publishing Platform, 2016, 13th Edition.

WEB LINKS

1. <https://www.wiseowl.co.uk/excel/exercises/standard/>
2. <https://www.excel-exercise.com/>

Practical Examination only

Specific Learning Outcomes (SLO)

Unit/ Section	Content of the Unit	Learning Outcome	BTLT
Unit I Introduction To MS EXCEL			
1	Introduction to Microsoft excel	<ul style="list-style-type: none">Recall the menus in MS-excel	K1
1.1	Navigating Microsoft excel	<ul style="list-style-type: none">Apply shortcuts keys to perform tasks	K3
1.2	Opening Workbooks	<ul style="list-style-type: none">Create a new document	K5
1.3 to 1.5	Adding, deleting and Saving a Document	<ul style="list-style-type: none">Create document and select text using mouse or keyboard and Make use of the option for adding, deleting, editing columns	K5
1.6 to 1.9	Saving workbooks, creating headers, footers, adjustments of margins	<ul style="list-style-type: none">Identify the option for saving and creating margins, header and footer, printing of the documents	K2
Unit II Entering Information and Manage Workbook in MS EXCEL			
2.1	Entering data 2.1.1 Entering Labels and Values 2.1.2 Multiple Entries	<ul style="list-style-type: none">Identify the entering of labels and values in a rows and columns excel in the document.	K2
2.2 to 2.8	2.2 Copying and Pasting Cells, Rows and Columns 2.3 Paste an item from clipboard 2.4 Inserting and Deleting Rows and Columns 2.5 Filling Cells with a Series of Data 2.6 Editing Cell Data 2.7 Locking Rows and Columns by Freezing Panes 2.8 Spell Check by Auto Correction	<ul style="list-style-type: none">State the method of pasting item from clipboard, inserting columns and rowsSummarize the process of deleting, and filling items in the rows and columns locking items in a rows and columns	K2
2.9 to 2.11	2.9 Formatting a Worksheet 2.9.1 Change Font Style and Sizes 2.9.2 Adding Borders and Colors to Cells 2.10 Changing Column Width and Row Height 2.11 Change a Row Height by dragging the Mouse and Merge Cells	<ul style="list-style-type: none">Create a Spread sheet and change the column width, row height and merging cellsCreate a spread sheet with conditional formatting (with freeze and unfreeze rows and columns)	K5

Unit/ Section	Content of the Unit	Learning Outcome	BTLT
2.12-2.13	2.12 Applying Number Formats 2.12.1 Creating Customer Number Formats 2.12.2 Align Cell Contents 2.13 Creating Your Own Cell Styles 2.13.1 Conditional Formatting 2.13.2 Freeze and Unfreeze Rows and Columns	<ul style="list-style-type: none"> Apply the Number formats and create document 	K3
Unit III Applying Customs, Formats and Layouts			
3.1 & 3.2	Applying custom data Creating custom formats (number, time, date)	<ul style="list-style-type: none"> Create a customized document by creating number, time and date field on the layout 	K5
3.3	Using advanced fill series options	<ul style="list-style-type: none"> Analyse the method of advanced fill series options 	K4
3.4	Apply advanced conditional formatting and filtering	<ul style="list-style-type: none"> Spell the process of applying advanced conditional formatting and filtering 	K1
3.5	Creating custom conditional formats	<ul style="list-style-type: none"> Define custom formatting for data that meets the condition 	K2
3.6	Using functions to format cells	<ul style="list-style-type: none"> Demonstrate the conditional formatting in excel functions to format cells 	K3
3.7	Creating advanced filters	<ul style="list-style-type: none"> Create document in Excel using Advanced Filters 	K5
3.8	Apply customs styles and templates-creating-modifying cell styles	<ul style="list-style-type: none"> Apply customs styles and templates to create and modify cell styles 	K3
3.9	Creating customs colour and fonts formats	<ul style="list-style-type: none"> Demonstrate the custom colors and formats fonts. 	K3
3.10 & 3.11	Creating themes, Creating fields	<ul style="list-style-type: none"> Create Themes Create the field names. 	K5
Unit IV Create Advanced Formulas and Charts aAnd Tables			
4.1	Definition and Explanation of Formulas	<ul style="list-style-type: none"> List the basic formulae in Excel 	K1
4.2	Using the IF, AND, and OR functions	<ul style="list-style-type: none"> Apply IF, AND and OR functions 	K3
4.3	Using the SUMIF, AVERAGEIF, and COUNTIF	<ul style="list-style-type: none"> Apply "AVERAGEIFs", "SUMIFs" and "COUNTIFs" 	K3
4.4	Conditional Formatting	<ul style="list-style-type: none"> Use Conditional formatting in Excel in order to highlight cells with a certain color, depending on the cell's value. 	K3

Unit/ Section	Content of the Unit	Learning Outcome	BTLT
4.5	Using the VLOOKUP functions	<ul style="list-style-type: none"> Relate VLOOKUP function to look up data in a table organized vertically 	K4
4.6	Using the HLOOKUP functions	<ul style="list-style-type: none"> Relate HLOOKUP function to look through the data horizontally and get the desired result based on the rows to number 	K4
4.7	Creating advanced chart elements	<ul style="list-style-type: none"> Construct charts and customize the formatting of charts in Excel 	K5
4.8	Creating dual-axis charts	<ul style="list-style-type: none"> Create Excel chart with secondary Axis to display line and bar charts on the same graph 	K5
4.9	Creating custom chart templates	<ul style="list-style-type: none"> Design a custom chart and save them as an Excel chart template 	K6
4.10	Creating Pivot Tables	<ul style="list-style-type: none"> Create, modify, and format PivotTable 	K5
Unit V Advanced Excel Statistical Functions for Decision Making			
5.1	Basic Statistics like Mean, Median, Mode, Max, Min, Standard Deviation, Skewness	<ul style="list-style-type: none"> Apply the Basic Statistics functions like Mean, Median, Mode, Max, Min, Standard Deviation, Skewness 	K3
5.2-5.8	Descriptive Statistics, Chi-square, Independent t test, Paired t test, ANOVA, Correlation and Regression	<ul style="list-style-type: none"> Execute functions like-Descriptive Statistics, Chi-square, Independent t test, Paired t test, ANOVA, Correlation and Regressions 	K3

MAPPING FOR POs, PSOs and COs

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PSO1	PSO2	PSO3	PSO4
CO1	H	--	M	--	H	H	--	H	--	--	--	M	L
CO2	H	M	--	--	H	H		H	--	--	--	M	L
CO3	M	--	H	M	H	H	M	M	--	M	--	H	M
CO4	M	M	M	M	H	H	M	M	--	M	--	H	M
CO5	M	M	H	--	H	H	L	H	--	--	--	H	M
CO6	H	M	--	M	H	H	L	H	--	M	--	H	M

L-Low

M-Moderate

H- High

Course Assessment Methods

Direct
1. Continuous Assessment Test I,II 2. Record Note, Observation Note and Assignment 3. End Semester Examination
Indirect
1. Course-end survey

Name of the Course Coordinator: Dr. Hannah

SEMESTER: IV	NMEC II	COURSE CODE: U18CI4E2
CREDITS: 2	PRINCIPLES OF MANAGEMENT	HOURS PER WEEK: 2

Course Outcomes

On Completion of the Course, the students will be able to

Sl. No	Course Outcomes	Level	Unit covered
1.	Discuss the fundamental concepts relating to business and method to start and manage a business	K2	I
2.	Describe the features principles and functions of management	K2	II
3.	Summarise the planning process and the steps involved in decision making process.	K2	II
4.	Appraise the common organizational structures and the merits and demerits	K4	III
5	Interpret the Motivational theories and classify the leadership styles and reiterate its importance	K2	IV
6.	Relate the methods and need for communication, coordination, control within an organization	K4	V

Unit I-- Business

6 Hours

- 1.1 Definition
- 1.2 Characteristics
- 1.3 Objectives of business
- 1.4 Forms of Business Organisation
 - 1.4.1 Sole Proprietorship
 - 1.4.2 Partnership firm
 - 1.4.3 Company-features

Unit II -- Management and Planning

6 Hours

- 2.1 Management
 - 2.1.1 Definitions
 - 2.1.2 Features of management
 - 2.1.3 Principles of management
 - 2.1.4 Functions of management
- 2.2 Planning
 - 2.2.1 Meaning
 - 2.2.2 Steps in Planning
 - 2.2.3 Planning Process

- 2.2.4 Decision making
- 2.2.5 Steps in Decision making

Unit III-- Organising and Staffing

6 Hours

- 3.1 Organising
 - 3.1.1 Definition and meaning
 - 3.1.2 Features of Organising
 - 3.1.3 Organisational Structure
 - 3.1.4 Delegation –Process
 - 3.1.5 Decentralization
- 3.2 Staffing
 - 3.2.1 Meaning
 - 3.2.2 Objectives
 - 3.2.3 Recruitment
 - 3.2.3.1 Sources of Recruitment
 - 3.2.4 Training
 - 3.2.4.1 Methods of Training

Unit IV-- Motivation and Leadership

6 Hours

- 4.1 Motivation
 - 4.1.1 Definition
 - 4.1.2 Maslow's theory of Hierarchy of needs
 - 4.1.3 Douglas McGregor's theory
- 4.2 Leadership
 - 4.2.1 Importance
 - 4.2.2 Leadership Styles
 - 4.2.3 Qualities of a good leader
- 4.3 Communication
 - 4.3.1 Process
 - 4.3.2 Types of Communication

Unit V-- Coordination and Control

6 Hours

- 5.1 Coordination
 - 5.1.1 Concept
 - 5.1.2 Features
 - 5.1.3 Internal and External Coordination
- 5.2 Control
 - 5.2.1 Concept
 - 5.2.2 Importance
 - 5.2.3 Process
 - 5.2.4 Essentials of a Good Control System

Unit VI - Topics for Self Study

Sl. No	Topics	Web Links
1.	Millennial and Modern Leadership Styles	https://www.business.com/articles/leadership-styles-millennials/
2.	Modern techniques of Control	https://www.yourarticlelibrary.com/management/controlling/modern-techniques-of-control-management/53358
3.	Using Artificial Intelligence to source, assess and screen employees	https://www.hrtechnologist.com/articles/recruitment-onboarding/10-trends-that-will-shape-recruitment-in-2020/
4.	Employee branding	https://beamery.com/blog/employer-branding

Text Book

1. Dr. C.B. Gupta, Business Organisation and Management, Sultan Chand & Co, 2010

References

1. Charles W.L. Hill, Steven L. McShane, Principles of Management, McGrawHill, 1st Edition, 2008
2. K. Sundar, Principles of Management, VNI Publishing House, 2013, ISBN-978-8182093119
3. David S. Bright et al., Principles of Management, OpenStax Rice University, 2019, ISBN no. 9780998625775

WEB LINKS

1. https://www.mnsu.edu/activities/leadership/leadership_styles.pdf
2. <https://www.businessmanagementideas.com/notes/management-notes/coordination/coordination-meaning-need-and-principles-organisation/4999>

Specific Learning Outcomes (SLO)

Unit/ Section	Content of the Unit	Learning Outcome	BTLT
Unit I Business			
1.1	Definition	<ul style="list-style-type: none"> Define the term Business 	K1
1.2	Characteristics	<ul style="list-style-type: none"> Explain the Characteristics of Business 	K2
1.3	Objectives of Business	<ul style="list-style-type: none"> Describe the Objectives of Business 	K2
1.4	Forms of Business Organisation 1.4.1 Sole Proprietorship 1.4.2 Partnership 1.4.3 Company-Features	<ul style="list-style-type: none"> Summarise the features of the various forms of Business Organisation. 	K2
Unit II Management and Planning			
2.1	Management 2.1.1 Definitions 2.1.2 Features of management 2.1.3 Principles of management 2.1.4 Functions of management	<ul style="list-style-type: none"> Define the term Management. Describe the Features of Management. Outline the Principles of Management. List the Functions of Management 	K2
2.2	Planning 2.2.1 Meaning 2.2.2 Steps in Planning 2.2.3 Planning Process 2.2.4 Decision making 2.2.5 Steps in Decision making	<ul style="list-style-type: none"> Recall the concept of planning Define planning and apply it in business Explain and understand the planning process Describe the steps in decision making 	K2
Unit III Organising and Staffing			
3.1	Organising 3.1.1 Definition and meaning 3.1.2 Features of Organising 3.1.3 Organisational Structure 3.1.4 Delegation –Process 3.1.5 Decentralization	<ul style="list-style-type: none"> Define and recall the concept of organising Explain the features of organizing Discuss the structure of organizing Examine the delegation process Outline the process of decentralization. 	K4
3.2	Staffing 3.2.1 Meaning 3.2.2 Objectives 3.2.3 Recruitment 3.2.3.1 Sources of Recruitment 3.2.4 Training 3.2.4.1 Methods of Training	<ul style="list-style-type: none"> Recall the meaning of Staffing Outline the Objectives of Staffing Define the term Recruitment. Categorise the Sources of Recruitment 	K4

Unit/ Section	Content of the Unit	Learning Outcome	BTLT
Unit IV Motivation and Leadership			
4.1	Motivation 4.1.1 Definition 4.1.2 Maslow's theory of Hierarchy of needs 4.1.3 Douglas McGregor's theory	<ul style="list-style-type: none"> Define the term Motivation. Summarise Maslow's and Douglas Theories of Motivation 	K2
4.2	Leadership 4.2.1 Importance 4.2.2 Leadership Styles 4.2.3 Qualities of a good leader	<ul style="list-style-type: none"> Present the Importance of Leadership in an Organisation. Determine the various Leadership Styles. Outline the Qualities of a good leader. 	K2
4.3	Communication 4.3.1 Process 4.3.2 Types of Communication	<ul style="list-style-type: none"> State the meaning of Communication. Demonstrate the communication Process. Outline the types of Communication. 	K2
Unit V Coordination and Control			
5.1	Coordination 5.1.1 Concept 5.1.2 Features 5.1.3 Internal & External Coordination	<ul style="list-style-type: none"> Define Coordination. Outline the features of Coordination. Distinguish Internal and External Coordination. 	K4
5.2	Control 5.2.1 Concept 5.2.2 Importance 5.2.3 Process 5.2.4 Essentials of a Good Control System	<ul style="list-style-type: none"> Recall the concept of Control. Describe the Importance of Control Explain the Process of Control Examine the essentials of a good control system. 	K4

MAPPING FOR POs, PSOs and COs

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PSO1	PSO2	PSO3	PSO4
CO1	H	--	M	L	--	H	--	--	M	L	--	M	--
CO2	H	M	M	--	--	M	M	L	--	M	--	--	L
CO3	M	--	H	M	--	H	M	--	M	--	--	H	M
CO4	M	M	H	M	--	H	L	L	M	M	--	H	M
CO5	M	--	M	M	--	H	M	--	--	M	--	H	M
CO6	--	--	H	M	--	H	M	L	--	M	--	M	M

L-Low

M-Moderate

H- High

Course Assessment Methods

Direct
1. Continuous Assessment Test I,II 2. Open book test; Assignment; Seminar; Group Presentation 3. End Semester Examination
Indirect
1. Course-end survey

Name of the Course Coordinator: Dr. K.P. Maheshwari

SEMESTER: V	CORE VI AUDIT AND ASSURANCE	COURSE CODE:U18CI506
CREDITS: 6		HOURS PER WEEK: 6

Course Outcomes

On Completion of the course, the students will be able to

Sl. No	Course Outcomes	Level	Unit covered
1.	Reiterate the fundamental concepts of Audit and Assurance and the functions of Audit, corporate governance including ethics and professional conduct	K2	I
2.	Discuss the method of obtaining and accepting audit engagements, understanding the entity and its environment, and assessment of the risk of material misstatement	K2	II
3.	Evaluate internal controls, techniques and audit tests.	K6	III
4.	Identify and communicate control risks and their potential consequences making appropriate recommendations.	K2	III
5.	Analyse the principles of statistical sampling and other testing procedures and describe the techniques of collecting audit evidence	K4	IV
6.	Appraise the consideration of subsequent events and the going concern principle that will be helpful in drawing conclusions from audit work	K4	V

Unit I-- Audit Framework & Regulation

12 Hours

- 1.1. Concept of audit & assurance
- 1.2. Professional ethics of an auditor
- 1.3. Scope of internal & external audit
- 1.4. Governance & audit

Unit II-- Audit Planning & Risk Assessment

15 Hours

- 2.1. Obtaining & planning for audit assignments
- 2.2. Understanding the entity & its environment
- 2.3. Assessing audit risk
- 2.4. Fraud, laws and regulation
- 2.5. Interim audit and impact of work performed
- 2.6. Audit planning & documentation
- 2.7. Audit evidence, documentation, working papers

Unit III-- Internal Control & Audit Tests**18 Hours**

- 3.1. Internal control system assessment
- 3.2. Control environment
- 3.3. Risk assessment procedures
- 3.4. Monitoring of controls
- 3.5. Evaluation of internal control system by auditor
- 3.6. Test of control
- 3.7. Communication on internal controls

Unit IV-- Audit Evidence & Reporting**25 Hours**

- 4.1. Techniques of collecting audit evidence such as inspection
- 4.2. Observation
- 4.3. External confirmation
- 4.4. Recalculation
- 4.5. Analytical procedures and enquiry
- 4.6. Quality & quantity of audit evidence
- 4.7. Audit sampling
- 4.8. Computer Assisted Auditing Techniques

Unit V-- Review and Reporting**20 Hours**

- 5.1. Review Procedures --Subsequent events
- 5.2. Going concern
- 5.3. Written representations
- 5.4. Audit finalisation and the final review
- 5.5. The Independent Auditor's Report

Unit VI-Topics for Self Study

Sl. No	Topics	Web Links
1.	Digital auditing	https://www.dbswebsite.com/blog/digital-audits-101/#:~:text=What%20is%20a%20Digital%20Audit,t o%20effectively%20meet%20strategic%20goals.&text=They%20are%20detailed%20and%20extremely,industry%2C%20history%2C%20and%20goals.
2.	Operational Audit	https://www.smartsheet.com/operational-audit-process
3.	Data ethics and Artificial Intelligence (AI)	https://iaonline.theiia.org/blogs/chambers/2019/Pages/The-Road-Ahead-for-Internal-Audit-5-Bold-Predictions-for-the-2020s.aspx
4.	Integrated Risk Management	https://go.focal-point.com/the-future-of-integrated-risk-management

Text Book

1. ACCA Study Material, F8, Kaplan Publishing

References

1. Pankaj Garg, Auditing & Assurance, 4th Edition, Taxmann Publications Pvt Ltd, 2019
2. Surbhi Bansal, Auditing & Assurance, 22nd Edition, Bestword Publications Pvt Ltd.,2018
3. Katharine Bagshaw, Audit & Assurance Essentials, Wiley Publishers, 2013, ISBN 1118454162, 9781118454169

Web Links

1. <https://www.accaglobal.com/caribbean/en/student/exam-support-resources/professional-exams-study-resources/p7/technical-articles.html>
2. http://www.accaglobal.com/content/dam/acca/global/pdf/p7uk_2009_dec_ans.pdf

Specific Learning Outcome (SLO)

Unit/Section	Content of the Unit	Learning Outcome	BTLT
Unit I Audit Framework and Regulation			
1.1	Concept of audit and assurance	<ul style="list-style-type: none">• Explain the five elements of Assurance engagement.• Describe the types of Assurance engagement.	K2
1.2	Professional ethics of an auditor	<ul style="list-style-type: none">• Describe the auditor's responsibility with regard to auditor independence, conflicts of interest and confidentiality.	K2
1.3	Scope of internal and external audit	<ul style="list-style-type: none">• Describe the regulatory environment within which external audits take place.• Explain the rights that enable the auditors to carry out their duties	K2
1.4	Governance and audit committees	<ul style="list-style-type: none">• Discuss the objectives, relevance and importance of corporate governance.	K2
Unit II Audit Planning and Risk Assessment			
2.1	Obtaining and planning for audit assignments	<ul style="list-style-type: none">• Discuss the requirements of professional ethics and ISAs in relation to acceptance/continuance of audit engagements.	K2
2.2	Understanding the entity and its environment	<ul style="list-style-type: none">• Explain how auditors obtain an initial understanding of the entity and its environment.	K2

Unit/ Section	Content of the Unit	Learning Outcome	BTLT
2.4	Fraud, laws and regulation	<ul style="list-style-type: none"> Discuss the responsibilities of internal and external auditors for the prevention and detection of fraud and error. Explain the auditor's responsibility to consider laws and regulations. 	K2
2.5	Interim audit and impact of work performed	<ul style="list-style-type: none"> Describe the purpose of an interim audit, and the Procedures likely to be adopted at this stage in the audit. Discuss the impact of the work performed during the interim audit on the final audit. 	K2
2.6	Audit planning & documentation	<ul style="list-style-type: none"> Identify and explain the need for and importance of planning an audit. Explain the difference between interim and final audit. 	K2
2.7	Audit evidence, documentation, working papers	<ul style="list-style-type: none"> Explain the need for and the importance of audit Documentation. Describe the form and contents of working papers and supporting documentation. Explain the procedures to ensure safe custody and retention of working papers. 	K2
Unit III Internal Control & Audit Tests			
3.1	Internal Control system assessment	<ul style="list-style-type: none"> Explain the need for an auditor to obtain an understanding of internal control relevant to the audit. 	K2
3.2	Control environment	<ul style="list-style-type: none"> Relate the Five components of Internal Control with Audit 	K3
3.3	Risk assessment procedures	<ul style="list-style-type: none"> Outline the Risk assessment procedures 	K1
3.4	Monitoring of controls	<ul style="list-style-type: none"> Recall the examples of specific control activities 	K1
3.5	Evaluation of internal control system by auditor	<ul style="list-style-type: none"> Evaluate internal control components, including deficiencies and significant deficiencies in internal control. 	K6
3.6	Test of control	<ul style="list-style-type: none"> Describe computer systems controls including general IT controls and application controls 	K2
3.7	Communication on internal controls	<ul style="list-style-type: none"> Discuss the requirements and methods of how reporting significant deficiencies in internal control are provided to management and those charged with governance. 	K2
Unit IV Audit Evidence & Reporting			
4.1	Techniques of collecting audit evidence such as inspection	<ul style="list-style-type: none"> Describe audit procedures to obtain audit evidence, including inspection, observation, external confirmation, recalculation re-performance, analytical procedures and enquiry. 	K2
4.2	Observation		
4.3	External Confirmation		

Unit/ Section	Content of the Unit	Learning Outcome	BTLT
4.4	Recalculation		
4.5	Analytical procedures and enquiries		
4.6	Quality & quantity of audit evidence	<ul style="list-style-type: none"> Discuss the quality and quantity of audit evidence. 	K2
4.7	Audit Sampling	<ul style="list-style-type: none"> Identify and discuss the differences between statistical and non-statistical sampling. Justify with relevant examples the application of the basic principles of statistical sampling and other selective testing procedures. 	K4
4.8	Computer Assisted Auditing Techniques	<ul style="list-style-type: none"> Explain the use of computer-assisted audit techniques in the context of an audit. Illustrate with relevant examples the use of test data and audit software 	K2
Unit V REVIEW AND REPORTING			
5.1	Review procedures— Subsequent events	<ul style="list-style-type: none"> Identify the purpose of a subsequent events review. Explain the responsibilities of auditors regarding subsequent events. Analyse the procedures to be undertaken in performing subsequent events review. 	K4
5.2	Going Concern	<ul style="list-style-type: none"> Define the significance of the concept of going concern. Identify the potential indicators that an entity is not a going concern. Discuss the procedures, Disclosure requirements, reporting implications in relation to going concern reviews. 	K2
5.3	Written Representation	<ul style="list-style-type: none"> Explain the purpose of and procedure for obtaining written representations. Discuss the quality and reliability of written representations as audit evidence. Analyse the circumstances where written representations are necessary and the matters on which representations are commonly obtained. 	K4
5.4	Audit finalisation and the final review	<ul style="list-style-type: none"> Discuss the importance of the overall review in ensuring that sufficient, appropriate evidence has been obtained. Describe procedures an auditor should perform in conducting their overall review of financial statements. 	K4

Unit/ Section	Content of the Unit	Learning Outcome	BTLT
		<ul style="list-style-type: none"> Explain the significance of uncorrected misstatements. Examine the effect of dealing with uncorrected misstatements. 	
5.5	The independent Auditor's Report	<ul style="list-style-type: none"> Identify the basic elements contained in the independent auditor's report. Explain unmodified audit opinions in the auditor's report. Discuss the modified audit opinions in the auditor's report. Describe the format and content of key audit matters, emphasis of matter and other matter paragraphs. 	K2

MAPPING FOR POs, PSOs and COs

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PSO1	PSO2	PSO3	PSO4
CO1	H	M	M	M	--	H	L	M	H	H	L	M	H
CO2	M	H	H	M	--	--	--	M	H	L	--	H	H
CO3	M	H	M	M	--	H	L	M	M	H	M	M	M
CO4	M	--	--	H	--	H	--	--	--	H	--	--	--
CO5	--	M	--	--	--	H	L	M	M	--	--	H	M
CO6	H	--	M	H	--	H	--	--	H	H	L	M	H

L-Low

M-Moderate

H- High

Course Assessment Methods

Direct
<ol style="list-style-type: none"> Continuous Assessment Test I,II Open book test; Assignment; Seminar; Group Presentation End Semester Examination
Indirect
<ol style="list-style-type: none"> Course-end survey

Name of the Course Coordinator: Dr. Rajesh

SEMESTER: V	CORE VII	COURSE CODE: U18CI507
CREDITS: 5	FINANCIAL MANAGEMENT - II	HOURS PER WEEK: 6

Course Outcomes

On completion of the course, the students will be able to

Sl. No	Course Outcomes	Level	Unit covered
1.	Identify and locate the alternative sources of business finance	K2	I
2.	Appraise and calculate cost of capital and the factors which affect it	K4	II
3.	Explain the relevance of pecking order theory to the selection of sources of finance	K2	II
4.	Apply the principles of business and asset valuations.	K3	III
5	Distinguish the traditional and basic methods of foreign currency risk management	K4	IV
6.	Evaluate risk management techniques in business.	K6	V

Unit I -- Business Finance and Sources of Funds

12 Hours

- 1.1. Understand & evaluate various short & long term sources of finance such as equity and debt
- 1.2. Methods of raising equity such as rights issue, initial public offer (IPO)
- 1.3. Sources of Islamic financing such as Murabaha, Musharaka, Mudaraba, Sukuk, Ijara
- 1.4. Sources of finance for SME sector including venture capital, crowd funding and angel financing

Unit II -- Capital Structure Theories and Cost of Capital

20 Hours

- 2.1. Estimating cost of equity using Dividend Growth Model (DGM)
- 2.2. Capital Asset Pricing Model (CAPM)
- 2.3. Concept of systematic & unsystematic risk
- 2.4. Estimating cost of debt (irredeemable & redeemable)
- 2.5. Convertible debt
- 2.6. Estimating Weighted Average Cost of Capital (WACC) using book value and market value weightages
- 2.7. Capital structure theories including traditional view and Modigliani-Millar view (without & with tax)
- 2.8. Pecking order theory

Unit III -- Business Valuations**15 Hours**

- 3.1. Purpose of business valuation
- 3.2. Various situations which demand business valuation
- 3.3. Models for valuation of equity –Asset based, Income based and Cash flow based valuation models
- 3.4. Valuation of debt

Unit IV-- Financial Risk Management-I**25 Hours**

- 4.1. Sources of & factors influencing Foreign currency risks
- 4.2. Types of currency risks such as transaction risk, translation risk, & economic risks
- 4.3. Causes of currency rate fluctuations including balance of payments, purchasing power parity (PPP), interest rate parity (IRP) and four-way equivalence.

Unit V -- Financial Risk Management-II**18 Hours**

- 5.1. Fischer equation
- 5.2. Tools of managing currency risks (currency of invoice, netting, leading & lagging forwards, money market hedging, asset and liability management)
- 5.3. Causes of interest rate fluctuations
- 5.4. Managing interest rate risks through internal tools (matching and smoothing, asset & liability management)
- 5.5. Forward rate agreements (FRA) as a tool of interest rate risk management.

Unit VI - Topics for Self Study

Sl. No	Topics	Web Links
1.	Financial Charging	https://docs.servicenow.com/bundle/paris-it-business-management/page/product/it-finance/concept/financial-reporting.html
2.	Financial management for Service Portfolio Management (SPM) users	https://docs.servicenow.com/bundle/paris-it-business-management/page/product/it-finance/concept/financial-reporting.html
3.	Financial Management Analytics and Reporting Solutions	https://docs.servicenow.com/bundle/paris-it-business-management/page/use/dashboards/application-content-packs/financial-content-pack.html
4.	Asset management and decision making	https://corporatefinanceinstitute.com/resources/knowledge/finance/asset-management/

Text Book

1. ACCA Study Material, F9, Kaplan Publishing

References

1. Prasanna Chandra, Financial Management Theory and Practice, 10th Edition, McGraw Hill Publications, 2019
2. Khan & Jain, Financial Management, 7th Edition, McGraw Hill Publications, 2017
3. Prasanna Chandra, Financial Management: Theory and Practice, 10th Edition, McGraw-Hill Education, 2019.

Web Links

1. <https://www.accaglobal.com/pk/en/student/exam-support-resources/fundamentals-exams-study-resources/f9/syllabus-study-guide.html>

Specific Learning Outcomes (SLO)

Unit/ Section	Content of the Unit	Learning Outcome	BTLT
Unit I Business Finance and Sources of Funds			
1.1	Understand & evaluate various short & long term sources of finance such as equity and debt	<ul style="list-style-type: none">• List the range of short term and long term sources of fund.• Describe each source of fund in detail.	K2
1.2	Methods of raising equity such as rights issue, initial public offer (IPO)	<ul style="list-style-type: none">• Identify the methods of raising Equity Finance.• Explain the methods of raising Equity Finance.	K2
1.3	Sources of Islamic financing such as Murabaha, Musharaka, Mudaraba, Sukuk, Ijara	<ul style="list-style-type: none">• State the different sources of Islamic Financing.• Compare various forms of financing and Islamic Financing.	K2
1.4	Sources of finance for SME sector including venture capital, crowd funding and angel financing	<ul style="list-style-type: none">• Recognise the meaning for the terms Crowd Funding and Angel Financing.• Explain the measures that may be taken to ease the financing problems of small and medium enterprises (SMEs)• Interpret the financial impact of the different sources of finance on the business.	K2
Unit II Capital Structure Theories and Cost of Capital			
2.1	Estimating cost of equity using Dividend Growth Model (DGM)	<ul style="list-style-type: none">• Discuss the weaknesses of Dividend Growth Model (DGM)• Apply the Dividend Growth Model.	K3

Unit/ Section	Content of the Unit	Learning Outcome	BTLT
2.2	Capital Asset Pricing Model (CAPM)	<ul style="list-style-type: none"> Relate Portfolio Theory and CAPM Apply CAPM, its assumptions, advantages and disadvantages. 	K3
2.3	Concept of systematic & unsystematic risk	<ul style="list-style-type: none"> Explain the systematic and unsystematic risks 	K2
2.4	Estimating the cost of Debt (irredeemable and redeemable)	<ul style="list-style-type: none"> Calculate the Cost of Debt 	K4
2.5	Convertible debt	<ul style="list-style-type: none"> Calculate the cost of Convertible Debt 	K4
2.6	Estimating Weighted Average Cost of Capital (WACC) using book value and market value weightages.	<ul style="list-style-type: none"> Distinguish between Average and Marginal Cost of Capital Calculate WACC using book value and market value weightages. 	K4
2.7	Capital structure theories including traditional view and Modigliani-Millar view (without & with tax)	<ul style="list-style-type: none"> Identify a range of capital market imperfections and describe their impact on the views of Miller and Modigliani on capital structure Describe the traditional view of capital structure and its assumptions. Summarise the views of Miller and Modigliani on capital structure, both without and with corporate taxation, and their assumptions. 	K2
2.8	Pecking Order theory	<ul style="list-style-type: none"> Explain the relevance of pecking order theory to the selection of sources of finance 	K2
Unit III Business Valuations			
3.1	Purpose of Business Valuation	<ul style="list-style-type: none"> Identify the reasons for valuing businesses and Financial assets. Identify information requirements for valuation Discuss the limitations of different types of information. 	K2
3.2	Various situations which demand business valuation	<ul style="list-style-type: none"> State the need for business valuation 	K1
3.3	Models for valuation of equity – Asset based, Income based and Cash flow based valuation models	<ul style="list-style-type: none"> Apply the models in valuing the equity of a company. Describe the Advantages and Disadvantages in each valuation model. 	K3
3.4	Valuation of Debt	<ul style="list-style-type: none"> Apply appropriate valuation of debt methods 	K3
Unit IV Financial Risk Management--I			
4.1	Sources of & factors influencing Foreign currency risks	<ul style="list-style-type: none"> Identify the source of Foreign currency risk 	K2
4.2	Types of currency risks such as transaction risk, translation risk, & economic risks	<ul style="list-style-type: none"> Analyse the different types of foreign currency risk 	K4

Unit/ Section	Content of the Unit	Learning Outcome	BTLT
4.3	Causes of currency rate fluctuations including Balance of Payments, Purchasing Power Parity (PPP), Interest Rate Parity (IRP) and four-way equivalence	<ul style="list-style-type: none"> Examine the causes of exchange rate fluctuations--- BoP, PPP, IRP and four-way equivalence. 	K4
Unit V Financial Risk Management--II			
5.1	The International Fisher Effect	<ul style="list-style-type: none"> Describe the Fisher effect on Interest rate differentials. 	K2
5.2	Tools of managing currency risks (currency of invoice, netting, leading & lagging, forwards, money market hedging, asset and liability management)	<ul style="list-style-type: none"> Discuss the traditional and basic methods of foreign currency risk management. Evaluate the Traditional methods of currency risk management. 	K5
5.3	Causes of interest rate fluctuations	<ul style="list-style-type: none"> Describe the causes of Interest rate fluctuation like structure of interest rates and yield curves expectations theory, liquidity preference theory, market segmentation. 	K2
5.4	Managing interest rate risks through internal tools (matching and smoothing, asset & liability management)	<ul style="list-style-type: none"> Apply the traditional and basic methods of interest rate risk management. 	K3
5.5	Forward rate agreements (FRA) as a tool of interest rate risk management.	<ul style="list-style-type: none"> Evaluate the method of Forward Rate Agreements (FRA) in interest rate risk management. 	K6

MAPPING FOR POs, PSOs and Cos

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PSO1	PSO2	PSO3	PSO4
CO1	M	H	M	H	--	H	M	L	--	H	--	M	--
CO2	H	H	M	--	M	H	--	M	M	H	L	--	M
CO3	H	H	M	M	--	H	--	M	--	H	M	H	M
CO4	M	H	M	M	M	H	L	M	M	M	--	H	M
CO5	H	L	M	H	--	H	--	--	--	H	L	M	M
CO6	H	H	M	H	M	H	L	M	M	H	M	--	M

L-Low

M-Moderate

H- High

Course Assessment Methods

Direct
1. Continuous Assessment Test I,II 2. Open book test; Assignment; Seminar; Group Presentation 3. End Semester Examination
Indirect
1. Course-end survey

Name of the Course Coordinator: Ms. Theeba Jennifer

SEMESTER: V	CORE VIII TAXATION-GST	COURSE CODE: U18CI508
CREDITS: 5		HOURS PER WEEK: 6

Course Outcomes

On completion of the course the students will be able to:

Sl. No	Course Outcomes	Level	Unit covered
1.	Describe the concepts of indirect taxation system followed in India.	K2	I
2.	Explain the taxable events under GST.	K2	II
3.	Demonstrate the concepts relating to Place, Time and value of Supply.	K3	III
4.	Appraise the procedure for the amount of ITC to be claimed.	K4	IV
5	Relate the requirements for online GST registration	K4	IV
6.	Interpret the amendments in GST Act.	K6	V

Unit I -- Goods and Services Tax Act & Rules

20 Hours

- 1.1 Introduction
- 1.2 What is GST?
- 1.3 Need for GST in India
- 1.4 Cascading effect of tax
- 1.5 Non-integration of VAT and Service Tax causes double taxation
- 1.6 No CENVAT Credit after manufacturing stage to a dealer
- 1.7 Cascading of taxes on account of levy of CST Inter-State purchases
- 1.8 One Nation-One Tax
- 1.9 Dual GST Model
- 1.10 Central Goods and Services Tax Act, 2017 (CGST)
- 1.11 State Goods and Services Tax Act, 2017 (SGST)
- 1.12 Union Territory Goods and Services Tax Act, 2017 (UTGST)
- 1.13 Integrated Goods and Services Tax Act, 2017 (IGST)
- 1.14 Goods and Services Tax Network (GSTN)
- 1.15 Functions of GSTN (i.e. Role assigned to GSTN)
- 1.16 Constitution (101st Amendment) Act, 2016
- 1.17 GST Council
- 1.18 Guiding principle of the GST Council
- 1.19 Functions of the GST Council
- 1.20 Definitions under CGST Laws

Unit II -- Levy and Collection of Tax

20 hours

- 2.1 Scope of supply (Section 7 of CGST Act, 2017)
- 2.2 Section 7(1)(a) all forms of supply of goods or services or both such as sale, transfer, barter, exchange, license, rental, lease or disposal made or agreed to be made for a consideration by a person in the course or furtherance of business;
- 2.3 Section 7(1)(b) of CGST Act, 2017, import of services for a consideration whether or not in the course or furtherance of business
- 2.4 Section 7(1)(c) of the CGST Act, 2017 the activities specified in Schedule I, made or agreed to be made without a consideration
 - 2.4.1 Permanent transfer/disposal of business assets
 - 2.4.2 Supply between related persons or distinct persons
 - 2.4.3 Supply to agents or by agents
 - 2.4.4 Importation of Services
- 2.5 Section 7(1)(d) the activities to be treated as supply of goods or supply of services as referred to in Schedule II
 - 2.5.1 Renting of Immovable Property
 - 2.5.2 Information Technology software
 - 2.5.3 Transfer of the right to use any goods for any purpose
 - 2.5.4 Composite supply
- 2.6 Non-taxable Supplies under CGST Act, 2017
 - 2.6.1 Section 7(2) (a) activities or transactions specified in Schedule III;
 - 2.6.2 Section 7(2)(b) such activities or transactions undertaken by the Central Government, a State Government or any local authority in which they are engaged as public authorities, as may be notified by the Government on the recommendations of the Council,
 - 2.6.3 Section 7(3) the transactions that are to be treated as—
 - (a) a supply of goods and not as a supply of services; or
 - (b) a supply of services and not as a supply of goods.
- 2.7 Composite and Mixed Supplies (Section 8 of CGST Act, 2017)
 - 2.7.1 Meaning of Composite and Mixed Supplies
 - 2.7.2 Composite Supply
 - 2.7.3 Mixed supply
- 2.8 Levy and Collection
- 2.9 Composition Levy
- 2.10 Exemption from tax
- 2.11 Person liable to pay tax
 - 2.11.1 Forward Charge
 - 2.11.2 Reverse Charge
 - 2.11.3 Person who are required to pay tax under section 9(5) of CGST (i.e. Electronic Commerce Operator)

Unit III-- Time and Value of Supply**15 Hours**

- 3.1 Time of supply
- 3.2 Place of supply
- 3.3 Value of supply
- 3.4 Change in rate of tax in respect of supply of goods or services

Unit IV-- Input Tax Credit**15 hours**

- 4.1 Eligibility for taking Input Tax Credit (ITC)
- 4.2 Input Tax credit in special circumstances
- 4.3 Input Tax Credit in respect of goods sent for Job-Work
- 4.4 Distribution of credit by Input Service Distributor (ISD)
- 4.5 Recovery of Input Tax Credit

Unit V -- Registration Under GST Law**20 Hours**

- 5.1 Persons not liable for registration
- 5.2 Compulsory registration
- 5.3 Procedure for registration
- 5.4 Deemed registration
- 5.5 Casual taxable person
- 5.6 Non-resident taxable person
- 5.7 Cancellation Vs Revocation of registration

Unit VI - Topics for Self Study

S.No.	Topics	Web Links
1	Tax invoice credit and debit notes electronic way bill	https://resource.cdn.icai.org/56454bosinter-p4-maynov2020secb-cp8.pdf
2	Returns and Payment of tax	https://resource.cdn.icai.org/56455bosinter-p4-maynov2020secb-cp10.pdf
3	TDS & TCS under GST	https://resource.cdn.icai.org/56455bosinter-p4-maynov2020secb-cp9.pdf
4	Audit under GST	https://icmai.in/upload/Students/Syllabus2016/Inter/Paper-11-Jan2020-Revised.pdf

Text Book

1. Datey V.S., GST Ready Reckoner, 9th Edition, Taxmann Publication, 2019
2. CA PushpendraSisodia, Handbook on Goods and Service Tax(GST), 3rd Edition, Bharat Law House Pvt Ltd, 2019, ISBN: 9789351396550, 935139655X

- The Institute of Cost and Management Accountants of India, Indirect Taxation study material (Relevant year)

References

- CA Pritam Mahure, E-Book on Goods and Services Tax in India, TaxGuru, 2019
- Taxmann's GST Practice Manual Day to Day GST Practice Guide for Professionals, Aditya Singhania, 2nd Edition 2020, Taxmann Publisher.
- Arpit Haldia, GST made Easy, 9th Edition, Taxmann Publication, July 2019, ISBN: 9789388983624

Web Links

- <https://www.ncertbooks.guru/gst-book-study-material/>
- <https://gst.py.gov.in/gst-handbook>

Specific Learning Outcomes (SLO)

Unit/ Section	Content of the Unit	Learning Outcome	BTLT
Unit I Goods and Services Tax Act & Rules			
1.0	Introduction	<ul style="list-style-type: none"> Explain the features of indirect tax. Outline the reason for collection of tax in our country. 	K2
1.1	Meaning of GST	<ul style="list-style-type: none"> Recall the meaning of GST 	K1
1.2	Need for GST in India	<ul style="list-style-type: none"> Explain the need for GST in India. 	K2
1.3	Cascading effect of tax	<ul style="list-style-type: none"> Demonstrate cascading effect of tax. 	K2
1.4	Non-integration of VAT and Service Tax causes double taxation	<ul style="list-style-type: none"> Explain the reason for emergence of GST. 	K2
1.5	No CENVAT Credit after manufacturing stage to a dealer	<ul style="list-style-type: none"> Outline the advantages of GST. 	K2
1.6	Cascading of taxes on account of levy of CST Inter-State purchases	<ul style="list-style-type: none"> Spell the disadvantages of Pre-GST taxation system. 	K1
1.7	One Nation-One Tax	<ul style="list-style-type: none"> List the significance of uniform GST system. 	K1
1.8	Dual GST Model	<ul style="list-style-type: none"> Explain the concept of Dual GST model followed in our country. 	K2
1.9	Central Goods and Services Tax Act, 2017 (CGST)	<ul style="list-style-type: none"> Summarize the application of CGST Act 2017. 	K2

Unit/ Section	Content of the Unit	Learning Outcome	BTLT
1.10	State Goods and Services Tax Act, 2017 (SGST)	<ul style="list-style-type: none"> Describe the application of SGST Act 2017. 	K2
1.11	Union Territory Goods and Services Tax Act, 2017 (UTGST)	<ul style="list-style-type: none"> Discuss the application of UTGST Act 2017. 	K2
1.12	Integrated Goods and Services Tax Act, 2017 (IGST)	<ul style="list-style-type: none"> Interpret the application of IGST Act 2017. 	K2
1.13	Goods and Services Tax Network (GSTN)	<ul style="list-style-type: none"> Demonstrate the significances of GSTN 	K2
1.14	Functions of GSTN (i.e. Role assigned to GSTN)	<ul style="list-style-type: none"> Identify the functions of GSTN 	K1
1.15	Constitution (101st Amendment) Act, 2016	<ul style="list-style-type: none"> Recall the reason for the constitution Amendment Act, 2016. 	K1
1.16	GST Council	<ul style="list-style-type: none"> Identify the roles and responsibilities of GST Council. 	K1
1.17	Guiding principle of the GST Council	<ul style="list-style-type: none"> Express the guiding principles of GST council. 	K2
1.18	Functions of the GST Council	<ul style="list-style-type: none"> Summarise the functions of GST council. 	K2
1.19	Definitions under CGST Laws	<ul style="list-style-type: none"> Define CGST / SGST / UTGST/IGST 	K1
Unit II Levy and Collection of Tax			
2.1	Scope of supply (Section 7 of CGST Act, 2017)	<ul style="list-style-type: none"> List the scope of supply. 	K1
2.2	Section 7(1)(a) all forms of supply of goods or services or both such as sale, transfer, barter, exchange, license, rental, lease or disposal made or agreed to be made for a consideration by a person in the course or furtherance of business;	<ul style="list-style-type: none"> Classify supply under section 7(1)(a) 	K2
2.3	Section 7(1)(b) of CGST Act, 2017, import of services for a consideration whether or not in the course or furtherance of business	<ul style="list-style-type: none"> Explain section 7(1)(b) 	K2
2.4	Section 7(1)(c) of the CGST Act, 2017 the activities specified in Schedule I, made or agreed to be made without a consideration	<ul style="list-style-type: none"> Demonstrate section 7(1)(c) 	K2
2.4.1	Permanent transfer/disposal of business assets	<ul style="list-style-type: none"> Explain the concept of disposal of business assets 	K2
2.4.2	Supply between related persons or distinct persons	<ul style="list-style-type: none"> Identify the supply between related person and distinct person. 	K2
2.4.3	Supply to agents or by agents	<ul style="list-style-type: none"> Relate the role of principal and agent during supply of goods or rendering service. 	K2

Unit/ Section	Content of the Unit	Learning Outcome	BTLT
2.4.4	Importation of Services	<ul style="list-style-type: none"> Illustrate import service undertaken in supply. 	K2
2.5	Section 7(1)(d) the activities to be treated as supply of goods or supply of services as referred to in Schedule II	<ul style="list-style-type: none"> Summarize Section 7 (1)(d) 	K2
2.5.1	Renting of Immovable Property	<ul style="list-style-type: none"> Demonstrate renting of immovable property as supply in GST. 	K2
2.5.2	Information Technology software	<ul style="list-style-type: none"> Summarize how information technology software is treated as supply in GST 	K2
2.5.3	Transfer of the right to use any goods for any purpose	<ul style="list-style-type: none"> Explain "transfer of the right to use goods" as supply in GST. 	K2
2.5.4	Composite supply	<ul style="list-style-type: none"> Review the concept of composite supply. 	K2
2.6	Non-taxable Supplies under CGST Act, 2017	<ul style="list-style-type: none"> Summarize non-taxable supplies under CGST Act, 2017. 	K2
2.6.1	Section 7(2) (a) activities or transactions specified in Schedule III;	<ul style="list-style-type: none"> Demonstrate transactions in negative list of supply. 	K2
2.6.2	Section 7(2)(b) such activities or transactions undertaken by the Central Government, a State Government or any local authority in which they are engaged as public authorities, as may be notified by the Government on the recommendations of the Council,	<ul style="list-style-type: none"> Explain Sec 7 (2) (b) in detail. 	K2
2.6.3	Section 7(3) the transactions that are to be treated as—	<ul style="list-style-type: none"> Summarize section 7 (3) under CGST Act 2017. 	K2
2.7	Composite and Mixed Supplies (Section 8 of CGST Act, 2017)	<ul style="list-style-type: none"> Determine composite and mixed supplies. 	K2
Unit III Time and Value of Supply			
3.1	Time of supply	<ul style="list-style-type: none"> Identify Time of supply in GST 	K1
3.2	Place of supply	<ul style="list-style-type: none"> State the Place of Supply in GST 	K1
3.3	Value of supply	<ul style="list-style-type: none"> Recall the value of supply in GST. 	K1
3.4	Change in rate of tax in respect of supply of goods or services	<ul style="list-style-type: none"> Apply the amended rate of tax in respect of supply of goods or services. 	K3
Unit IV Input Tax Credit			
4.1	Eligibility for taking Input Tax Credit (ITC)	<ul style="list-style-type: none"> Examine the eligibility criteria for taking Input Tax Credit. 	K4
4.2	Input Tax credit in special circumstances	<ul style="list-style-type: none"> Appraise ITC under special circumstances. 	K4

Unit/ Section	Content of the Unit	Learning Outcome	BTLT
4.3	Input Tax Credit in respect of goods sent for Job-Work	<ul style="list-style-type: none"> Assess ITC in respect of goods sent for Job-Work. 	K4
4.4	Distribution of credit by Input Service Distributor (ISD)	<ul style="list-style-type: none"> Appraise the distribution of credit by Input Service Distributor (ISD). 	K4
4.5	Recovery of Input Tax Credit	<ul style="list-style-type: none"> Diagnose the method of recovery of Input Tax Credit. 	K4
Unit V Registration Under GST Law			
5.1	Persons not liable for registration	<ul style="list-style-type: none"> Summarize persons not liable for registration. 	K2
5.2	Compulsory registration	<ul style="list-style-type: none"> Identify persons who need to compulsorily register with GST. 	K1
5.3	Procedure for registration	<ul style="list-style-type: none"> Examine the procedure for registration in GST portal. 	K4
5.4	Deemed registration	<ul style="list-style-type: none"> Estimate deemed registration at time of registration with GST. 	K6
5.5	Casual taxable person	<ul style="list-style-type: none"> Who is a casual taxable person? 	K1
5.6	Non-resident taxable person	<ul style="list-style-type: none"> Appraise the rules of GST for a Non-resident taxable person. 	K4
5.7	Cancellation Vs Revocation of registration	<ul style="list-style-type: none"> Distinguish between cancellation and revocation of registration. 	K4

MAPPING FOR POs, PSOs and COs

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PSO1	PSO2	PSO3	PSO4
CO1	H	H	L	M	M	M	--	M	M	--	--	--	M
CO2	H	H	L	M	--	M	M	M	M	--	--	M	M
CO3	H	M	M	M	--	H	L	M	M	--	--	M	M
CO4	H	--	--	M	M	H	M	M	M	--	--	M	M
CO5	--	--	M	--	H	H	M	M	M	--	--	M	M
CO6	M	M	--	M	H	H	M	M	M	--	--	M	M

L-Low

M-Moderate

H- High

Course Assessment Methods

Direct
1. Continuous Assessment Test I,II 2. Open book test; Assignment; Seminar; Group Presentation 3. End Semester Examination
Indirect
1. Course-end survey

Name of the Course Coordinator: Ms. Nagomi Joyce

SEMESTER: V	CORE IX BANKING THEORY LAW AND PRACTICE	COURSE CODE: U18CI509
CREDITS: 5		HOURS PER WEEK: 5

Course Outcomes

On completion of the course, the students will be able to

Sl. No	Course Outcomes	Level	Unit covered
1.	Discuss the conceptual and legal parameters including the judicial interpretation of banking law.	K2	I
2.	Describe the objectives and functions of a Central Bank and measures adopted to control credit.	K2	II
3.	Differentiate the different types of Negotiable instruments and acquires knowledge on the process of endorsing an instrument.	K4	III
4.	Analyse the legal aspects relating to the relationship between a banker and a customer and the statutory duties of a paying and a collecting banker.	K4	III
5	Appraise the pros and cons of diverse E-banking services	K4	IV
6.	Apply the skills for practical banking operations in the modern day context.	K3	V

Unit I -- Banking

10 Hours

- 1.1 An overview of Origin and development of banks
- 1.2 Banking Regulations Act 1949
 - 1.2.1 Definition of Banking
 - 1.2.2 Licensing of Banks
- 1.3 Kinds of Banks
 - 1.3.1 Commercial banks
 - 1.3.2 Industrial or Investment banks
 - 1.3.3 Cooperative banks
 - 1.3.4 Agricultural development banks
 - 1.3.5 EXIM bank
 - 1.3.6 Foreign banks or foreign exchange banks
- 1.4 Commercial Banks-
 - 1.4.1 Functions of Modern Commercial banks
 - 1.4.2 Universal banking

- 1.5 Opening of Bank branches
 - 1.5.1 Importance
 - 1.5.2 Inspection
- 1.6 Non-Banking Financial Companies (NBFCs)

Unit II -- Central Bank

15 Hours

- 2.1 Reserve bank of India
 - 2.1.1 Objectives
 - 2.1.2 Departments
 - 2.1.3 Functions
- 2.2. Monetary policy
 - 2.2.1 Objectives of Credit Control
 - 2.2.2 Types of credit control measures: Quantitative & Qualitative Credit Control
 - 2.2.3 Bank Rate
 - 2.2.4 Open market operation-Effectiveness
 - 2.2.5 Cash Reserve Ratio
 - 2.2.6 Variable Cash Reserve ratio (VCRR)
 - 2.2.7 Selective Credit control measures
 - 2.2.8 Regulation of Consumer Credit
- 2.3. Management of Deposits
 - 2.3.1 Types of deposits
- 2.4. Advances and Lending
 - 2.4.1 Principles of sound bank lending

Unit III --Banker, Customer and Negotiable Instruments

20 Hours

- 3.1 Relationship between banker and customer
- 3.2. Special types of bank customers
- 3.3. Negotiable instruments
 - 3.3.1 Definition
 - 3.3.2 Features
 - 3.3.3 Promissory note
 - 3.3.4 Bill of exchange
 - 3.3.5 Cheques
 - 3.3.5.1 Crossing of cheque
 - 3.3.5.2 Types of crossing
 - 3.3.5.3 Dishonour of Cheques
 - 3.3.6 Holder and Holder in due course
 - 3.3.7 Endorsement
 - 3.3.6.1 Types of Endorsements

- 3.4 Collection banker and paying banker
 - 3.4.1. Meaning of collecting banker
 - 3.4.1.1 Capacity
 - 3.4.1.2 Statutory protection
 - 3.4.2. Meaning of paying banker
 - 3.4.2.1 Statutory protection to the paying banker
 - 3.4.3 Payment in due course
 - 3.4.4 Duties and responsibilities of paying banker in honouring cheques
 - 3.4.5 Dishonour and Consequences of wrongful dishonour by paying banker
 - 3.4.6 Statutory protection to paying banker

Unit IV -- Electronic Banking

15 Hours

- 4.1. E-Banking
 - 4.1.1 Meaning
 - 4.1.2 Benefits
- 4.2. Internet Banking Services
 - 4.2.1 Drawbacks
- 4.3. Mobile Banking –
 - 4.3.1 Features
 - 4.3.2 Drawbacks
- 4.4. Automated Teller Machine (ATM)
 - 4.4.1 Features
 - 4.4.2 Benefits
 - 4.4.3 Challenges
- 4.5. Credit Cards
 - 4.5.1 Benefits
 - 4.5.2 Constraints
- 4.6. Cash deposit machine CDM
 - 4.6.1 Coin vending machine
 - 4.6.2 MICR Cheques
 - 4.6.3 Benefits

Unit V -- Recent Trends

15 Hours

- 5.1 RBI Guidelines
 - 5.1.1 Benefits of Electronic Clearing Systems
- 5.2. E-Cheques
 - 5.2.1 E-Money
 - 5.2.2 Real Time Gross Settlement (RTGS)
 - 5.2.3 Benefits to Banker and Customer

- 5.3. Core Banking Solutions (CBS)
 - 5.3.1 Benefits
 - 5.3.2 Single Window Concept
 - 5.3.2.1 Features
- 5.4 Demat account
 - 5.4.1 Application Supported by Blocked Amount (ASBA)

Unit VI - Topics for Self Study

Sl. No	Topics	Web Links
1.	Omni channel strategy	https://www.infosys.com/about/knowledge-institute/documents/banking-industry-2020.pdf
2.	Augmented Reality	https://www.wowso.me/blog/technology-in-banking#1
3.	VSAT banking	https://www.investopedia.com/terms/v/vsat.asp
4.	Affiliate Banking	https://www.investopedia.com/terms/a/affiliate.asp

Text Book

1. K. P.M Sundharam & P.N. Varshney, Banking Theory Law And Practice, Sultan Chand & Sons, 2010

References

1. Popli G.S & Anuradha Jain, Principles and Systems of Banking, Illustrated Edition, PHI Learning Pvt Ltd. 2016.
2. Mishra Sukhvinder, Banking Law and Practice, S. Chand Publishers, 2012.
3. Shekhar K.C. & Shekhar Lekshmy, Banking Theory and Practice, 21st Edition, Vikas Publishing House.

Web Links

1. <https://www.icsi.edu/media/webmodules/publications/9.1%20Banking%20Law%20-Professional.pdf>
2. <https://blog.ipleaders.in/banking-law-india/>

Specific Learning Outcomes (SLO)

Unit/ Section	Content of the Unit	Learning Outcome	BTLT
Unit I Introduction to Banking			
1.1	An overview of Origin and development of banks	<ul style="list-style-type: none"> Recall the origin and development of banks. 	K1
1.2	Banking Regulations Act 1949 1.2.1 Definition of Banking 1.2.2 Licensing of Banks	<ul style="list-style-type: none"> Define the term Banking as per Banking Regulations Act 1949 Describe the provisions contained in Banking Regulations Act 1949. 	K1
1.3	Kinds of banks 1.3.1 Commercial banks 1.3.2 Industrial or Investment banks 1.3.3 Cooperative banks- 1.3.4 Agricultural development banks 1.3.5 EXIM bank 1.3.6 Foreign banks or foreign exchange banks.	<ul style="list-style-type: none"> Describe the functions of various kinds of banks Explain the functions of various types of banks. 	K2
1.4	Commercial Banks- 1.4.1 Functions of Modern Commercial banks 1.4.2 Universal banking	<ul style="list-style-type: none"> Describe the features of universal banking Explain the functions of modern commercial banks 	K2
1.5	Opening of Bank branches 1.5.1 Importance 1.5.2 Inspection	<ul style="list-style-type: none"> Express the rules relating to the opening of bank branch. Interpret the importance of conducting inspection. 	K2
1.6	Non-Banking Financial Companies NBFC's	<ul style="list-style-type: none"> Describe the types of NBFCs 	K2
2.1	Reserve bank of India 2.1.1 Objectives 2.1.2 Departments 2.1.3 Functions	<ul style="list-style-type: none"> Outline the various objectives of the RBI. Discuss the RBI functions. 	K2
2.2	Monetary policy 2.2.1 Objectives of Credit Control 2.2.2 Types of credit control measures: Quantitative & Qualitative Credit Control 2.2.3 Bank Rate 2.2.4 Open market operation-Effectiveness 2.2.5 Cash Reserve Ratio 2.2.6 Variable Cash Reserve ratio (VCRR) 2.2.7 Selective Credit control measures 2.2.8 Regulation of Consumer Credit	<ul style="list-style-type: none"> Describe the objectives of monetary policy Explain the various methods of credit control 	K2

Unit/ Section	Content of the Unit	Learning Outcome	BTLT
2.3	Management of Deposits 2.3.1 Types of deposits	<ul style="list-style-type: none"> Explain the rules regarding types of deposits 	K2
2.4	Advances and Lending 2.4.1 Principles of sound bank lending	<ul style="list-style-type: none"> Describe the principles of sound lending 	K2
Unit III Banker, Customer And Negotiable Instruments			
3.1	Relationship between banker and customer	<ul style="list-style-type: none"> Appraise the relationship between banker and customer 	K4
3.2	Special types of bank customers	<ul style="list-style-type: none"> Examine the rules relating to the opening of accounts by different types of customers 	K4
3.3	Negotiable instruments 3.3.1 Definition 3.3.2 Features 3.3.3 Promissory note 3.3.4 Bill of exchange 3.3.5 Cheques 3.3.5.1 Crossing of cheque 3.3.5.2 Types of crossing 3.3.5.3 Dishonour of Cheques 3.3.6 Holder and Holder in due course 3.3.7 Endorsement 3.3.6.1 Types of Endorsements	<ul style="list-style-type: none"> Define the term negotiable instruments Differentiate between promissory note and bill of exchange Describe the various types of crossing and endorsement State the meaning of Holder and Holder in due course Explain the meaning of the term endorsement and its types. 	K3
3.4	Collection banker and paying banker 3.4.1. Meaning of collecting banker 3.4.1.1 Capacity 3.4.1.2 Statutory protection 3.4.2. Meaning of paying banker 3.4.2.1 Statutory protection to the paying banker 3.4.3 Payment in due course 3.4.4 Duties and responsibilities of paying banker in honouring cheques 3.4.5 Dishonour and Consequences of wrongful dishonour by paying banker 3.4.6 Statutory protection to paying banker	<ul style="list-style-type: none"> Recall the meaning of Collection banker and paying banker and Payment in due course. Explain the Duties and Responsibilities of paying banker in honouring cheques. Describe the Statutory protection to paying banker Relate the Duties and consequences of wrongful Dishonour by paying banker 	K4
Unit IV Electronic Banking			
4.1	E-Banking 4.1.1 Meaning 4.1.2 Benefits	<ul style="list-style-type: none"> Define E-Banking Identify the benefits of E-banking 	K2

Unit/ Section	Content of the Unit	Learning Outcome	BTLT
4.2	Internet Banking Services 4.2.1 Drawbacks	<ul style="list-style-type: none"> Describe the drawbacks of internet banking services 	K2
4.3	Mobile Banking – 4.3.1 Features 4.3.2 Drawbacks	<ul style="list-style-type: none"> Discuss about the features and drawbacks of mobile banking 	K2
4.4	Automated Teller Machine (ATM) 4.4.1 Features 4.4.2 Benefits 4.4.3 Challenges	<ul style="list-style-type: none"> Explain the features of ATM and its benefits Demonstrate the acquired knowledge about ATM 	K3
4.5	Credit Cards 4.5.1 Benefits 4.5.2 Constraints	<ul style="list-style-type: none"> Examine the benefits and constraints of credit cards 	K4
4.6	Cash deposit machine CDM 4.6.1 Coin vending machine 4.6.2 MICR Cheques 4.6.3 Benefits	<ul style="list-style-type: none"> Analyse the usefulness of CDM and MICR cheques 	K4
Unit V Recent Trends			
5.1	RBI Guidelines 5.1.1 Benefits of Electronic Clearing Systems	<ul style="list-style-type: none"> Outline about the benefits of ECS 	K2
5.2	E-Cheques 5.2.1 E-Money 5.2.2 Real Time Gross Settlement (RTGS) 5.2.3 Benefits to Banker and Customer	<ul style="list-style-type: none"> Define an E-cheque Sketch the features and process of RTGS Explain the benefits of RTGS to banker and customer 	K3
5.3	Core Banking Solutions (CBS) 5.3.1 Benefits 5.3.2 Single Window Concept 5.3.2.1 Features	<ul style="list-style-type: none"> List the features of single window concept Explain the benefits of core banking solutions 	K2
5.4	Demat account 5.4.1 Application Supported by Blocked Amount (ASBA)	<ul style="list-style-type: none"> Demonstrate the uses and applications of DEMAT account 	K3

MAPPING FOR POs, PSOs and COs

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PSO1	PSO2	PSO3	PSO4
CO1	H	M	--	--	--	M	L	M	--	M	--	--	--
CO2	M	H	L	--	L	H	L	M	--	M	--	--	M
CO3	H	H	--	M	--	H	--	M	M	M	--	L	--
CO4	M	M	--	--	--	H	--	--	--	M	--	L	M
CO5	H	M	L	L	H	M	M	M	M	--	--	--	M
CO6	H	--	L	M	H	M	M	M	M	M	--	L	M

L-Low

M-Moderate

H- High

Course Assessment Methods

Direct
<ol style="list-style-type: none"> 1. Continuous Assessment Test I,II 2. Open book test; Assignment; Seminar; Group Presentation 3. End Semester Examination
Indirect
<ol style="list-style-type: none"> 1. Course-end survey

Name of the Course Coordinator: Dr. Ravishankar

SEMESTER: V	ELECTIVE II QUANTITATIVE TECHNIQUES	COURSE CODE: U18CI5:1
CREDITS: 5		HOURS PER WEEK: 5

Course Outcomes

On completion of the course, the students will be able to

Sl. No	Course Outcomes	Level	Unit covered
1.	Formulate the Linear Programming problem to find the optimal solution.	K5	I
2.	Evaluate the various techniques to a transportation problem to find the basic feasible solution and also to find the optimal assignment of jobs to appropriate persons.	K6	II
3.	Establish the strategies of the players in a game and solve the matrix to calculate the value of the game and the optimal strategy.	K5	III
4.	Apply the simulation technique to find optimal solutions to real world problems.	K3	III
5.	Calculate the appropriate time period for replacement of items that fail using individual and group replacement policy.	K4	IV
6.	Assess the optimistic time for completion of a project using project management techniques	K6	V

Unit I -- Introduction to Operations Research and Linear Programming Problem **12 Hours**

- 1.1 Operations research – Origin and development
- 1.2 Role in decision making
- 1.3 Phases and approaches to OR
- 1.4 Linear programming problem – Applications and limitations
- 1.5 Formulation of LPP
- 1.6. Optimal Solution to LPP
 - 1.6.1 Graphical method
 - 1.6.2 Simplex Method (excluding dual problem)

Unit II - Transportation and Assignment Problem **18 Hours**

- 2.1 Transportation problem – methods
 - 2.1.1 North West corner method
 - 2.1.2 Least cost method

- 2.1.3 Vogel's approximation method
- 2.1.4 Moving towards optimality - Stepping stone & MODI methods
- 2.2 Assignment problem

Unit III -- Game Theory and Simulation

20 Hours

- 3.1 Game Theory- different strategies followed by the players in a game.
 - 3.1.1 Optimal strategies of a game using maximin criterion.
 - 3.1.2 Dominance property
 - 3.1.3 Graphical method
- 3.2 Simulation

Unit IV -- Replacement Problem

10 Hours

- 4.1 Replacement decisions
- 4.2 Replacement policy without change in money value
- 4.3 Replacement of items that fail completely (group replacement)
- 4.4 Applications in finance and accounting

Unit V -- Decision Analysis and Network Analysis

15 Hours

- 5.1 Decision analysis – EMV criterion – EOL and EVPI
- 5.2 Decision tree analysis
- 5.3 Network Analysis
 - 5.3.1 PERT
 - 5.3.2 CPM
 - 5.3.3 Simple CPM calculations
- 5.4 Application in finance and accounting (Excluding crash)

Unit VI - Topics for Self Study

Sl. No	Topics	Web Links
1.	Markov Analysis	https://www.investopedia.com/terms/m/markov-analysis.asp#:~:text=Markov%20analysis%20is%20a%20method,current%20circumstances%20surrounding%20the%20variable.
2.	Dynamic programming and optimal control	file:///C:/Users/HP/Downloads/DynamicProgrammingandOptimalControlVolumeI.pdf
3.	Integer Programming-types and applications	http://web.hku.hk/~schu/IntegerProgramming.pdf
4.	Heuristics Models	https://cogsci.ucsd.edu/~s6zhang/publications/paper174.pdf

Text Book

1. Study materials of The Institute of Chartered Accountants of India on Operations management
2. P.R. Vittal , Operation Research, 2nd edition, Margham publications, ,2012, Chennai

References

1. V.K. Kapoor, Operations Research, 5th edition, Sultan Chand & Sons, ,2013
2. P. Mariappan, Operation Research, First edition, Pearson Education , 2013
3. KantiSwarup, P.K Gupta &ManMohan, Operations Research, Sultan Chand Publishers, 2010

Web Links

1. http://ebooks.lpude.in/commerce/bcom/term_5/DCOM303_DMGT504_OPERATION_RESEARCH.pdf
2. <http://www.ggu.ac.in/download/Class-Note14/Operation%20Research07.04.14.pdf>

Theory – 20 % (Section A); Problems –80 % (Section B & C)

Specific Learning Outcomes (SLO)

Unit/ Section	Content of the Unit	Learning Outcome	BTLT
Unit 1 Introduction to Operations Research and Linear Programming Problem			
1.1	Operations research – Origin and development	<ul style="list-style-type: none">• Describe the origin of Linear Programming Problem.	K2
1.2	Role in decision making	<ul style="list-style-type: none">• Summarize the role of OR in decision making.	K2
1.3	Phases and approaches to OR	<ul style="list-style-type: none">• Recognize the phases of Operations Research.• Explain the different approaches to Operations Research.	K2
1.4	Linear programming problem – Applications and limitations	<ul style="list-style-type: none">• Explain the Applications and limitations of LPP.	K2
1.5	Formulation of LPP	<ul style="list-style-type: none">• Formulate the LPP using the resources and constraints.	K5
1.6	Optimal Solution to LPP	<ul style="list-style-type: none">• Estimate the optimal solution to LPP.	K5

Unit/ Section	Content of the Unit	Learning Outcome	BTLT
Unit II Transportation and Assignment Problem			
2.1	Transportation problem – methods	<ul style="list-style-type: none"> Classify the different methods of transportation problem. Analyze the various methods of finding basic feasible solution. Determine optimality in transportation problem by solving it under different methods. 	K6
2.2	Assignment problem	<ul style="list-style-type: none"> Estimate the optimal allocation of jobs to persons to minimize time and cost. 	K5
Unit III Game Theory And Simulation			
3.1	Game Theory- different strategies followed by the players in a game.	<ul style="list-style-type: none"> Compile the various types of strategies followed in a game. 	K5
3.2	Dominance property	<ul style="list-style-type: none"> Apply the principle of dominance to find out the saddle point. 	K3
3.3	Graphical method	<ul style="list-style-type: none"> Solve the matrix to find the value of the game and the optimal strategy. 	K5
3.4	Simulation	<ul style="list-style-type: none"> Apply the simulation technique in solving real world problems. 	K3
Unit IV Replacement Problem			
4.1	Replacement decisions	<ul style="list-style-type: none"> Identify the types of replacement decisions. 	K1
4.2	Replacement policy without change in money value	<ul style="list-style-type: none"> Calculate the appropriate time period for replacement of an individual machinery before it becomes obsolete. 	K4
4.3	Replacement of items that fail completely (group replacement)	<ul style="list-style-type: none"> Apply the group replacement policy to estimate the appropriate time period for replacement of a group of items that fail. 	K3
4.4	Applications in finance and accounting	<ul style="list-style-type: none"> Analyse the applications of replacement theory in finance and accounting. 	K4
Unit V Decision Analysis and Network Analysis			
5.1	Decision analysis – EMV criterion – EOL and EVPI	<ul style="list-style-type: none"> Explain the role of decision analysis in effective decision making. Analyse the decisions with certainty and uncertainty. 	K4
5.2	Decision tree analysis	<ul style="list-style-type: none"> Apply the decision tree technique to estimate the expected monetary value from the different courses of action 	K3

Unit/ Section	Content of the Unit	Learning Outcome	BTLT
5.3	Network Analysis – CPM and PERT	<ul style="list-style-type: none"> Estimate the longest sequence of operations using the CPM method discuss the techniques in network analysis. Estimate the optimistic time in completing a project using PERT. 	K6
5.4	Application in finance and accounting (excluding crash)	<ul style="list-style-type: none"> Analyse the applications of CPM and PERT in finance and accounting. 	K4

MAPPING FOR POs, PSOs and COs

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PSO1	PSO2	PSO3	PSO4
CO1	M	--	H	M	--	M	--	--	--	L	--	H	M
CO2	M	M	M	H	L	H	M	L	L	M	--	H	M
CO3	M	H	H	H	M	L	--	--	--	--	--	H	M
CO4	H	H	H	H	M	H	M	M	L	M	--	H	M
CO5	H	--	H	--	M	H	M	M	--	M	--	H	M
CO6	H	M	--	H	M	H	M	M	--	M	--	M	M

L-Low

M-Moderate

H- High

Course Assessment Methods

Direct
1. Continuous Assessment Test I,II 2. Open book test; Assignment; Seminar; Group Presentation 3. End Semester Examination
Indirect
1. Course-end survey

Name of the Course Coordinator: Dr. Sivashankar

SEMESTER: V	ELECTIVE II INTERNATIONAL TRADE	COURSE CODE: U18CI5:2
CREDITS: 5		HOURS PER WEEK: 5

Course Outcomes

On completion of the course, the students will be able to

Sl. No	Course Outcomes	Level	Unit covered
1.	Restate the fundamentals and theories of International Trade	K2	I
2.	Appraise the components and structure of Balance of Payments Accounts	K4	II
3.	Interpret the procedure for exports and institutional support to export finance.	K2	III
4.	Measure the impact of foreign exchange on International Trade.	K4	IV
5.	Describe the international institutional support for extension of trade	K2	IV
6.	Analyse the implications of various international agreements for the promotion of trade.	K4	V

Unit I -- Introduction and Theories of International Trade

10 Hours

- 1.1. Introduction to International Trade
 - 1.1.1 Meaning, Features of international Trade
 - 1.1.2 Difference between internal and international trade
 - 1.1.3 Advantages of international trade
 - 1.1.4 Arguments against international trade
- 1.2 Theories of international trade
 - 1.2.1 Adam Smith theory of absolute cost advantage
 - 1.2.2 Ricardo's theory of comparative cost
 - 1.2.3 Haberler's opportunity cost theory
 - 1.2.4 The Heckscher- Ohlin theory of factor endowments.

Unit II -- Trade Policy, Protection, Balance of Payments

15 Hours

- 2.1 Free Trade and Protection
 - 2.1.1 Meaning of Free Trade & Protection
 - 2.1.2 Advantages and disadvantages of free trade
 - 2.1.3 Arguments for and against Protection
 - 2.1.4 Meaning of Tariff, Types and its effects

- 2.2 Balance of Trade and Payment
 - 2.2.1 Meaning and definition of Balance of Trade and Payments
 - 2.2.2 Components and structure of balance of payments Accounts in India
 - 2.2.3 Different terms in the concept of Balance of payment
 - 2.2.4 Balance of payment disequilibrium
 - 2.2.5 Types of disequilibrium and their causes
 - 2.2.6 Methods of correcting an unfavourable balance of payments

Unit III -- Export Procedure, Foreign Exchange and Exchange Control

20 Hours

- 3.1 Export Procedures
- 3.2 Institutional support to export finance
 - 3.2.1 Role of commercial bank and RBI in export finance
 - 3.1.2 Functions of EXIM bank
 - 3.1.3 Role of ECGC
- 3.3 Foreign Exchange
 - 3.3.1 Meaning of Foreign exchange
 - 3.3.2 Methods of Foreign payments
 - 3.3.3 Foreign exchange market and its functions
 - 3.3.4 Rate of exchange and determination of rate of exchange
 - 3.3.5 Fluctuating exchange rate and its causes
 - 3.3.6 Arguments for stable and fluctuating exchange rates
 - 3.3.7 Policy of controlled floating or managed flexibility
 - 3.3.8 Purchasing power parity theory
 - 3.3.9 Criticism of purchasing power parity theory
- 3.4 Meaning of exchange control
 - 3.4.1 Objectives and methods of exchange control
 - 3.4.2 Merits and defects of exchange control

Unit IV -- International Financial Organisations to Trade

18 Hours

- 4.1 International Monetary Fund (IMF)
 - 4.1.1 Background of IMF
 - 4.1.2 Objectives and functions of IMF
 - 4.1.3 Financial resources of the fund
 - 4.1.4 Lending operations of the fund
 - 4.1.5 Conditionalities of the IMF assistance
- 4.2 Special Drawing Rights (SDR)
 - 4.2.1 Meaning and origin of Special Drawing Rights
 - 4.2.2 Merits and criticism of SDR scheme
 - 4.2.3 India and IMF
 - 4.2.4 Critical assessment of the working of IMF
 - 4.2.5 Criticism of IMF

- 4.3 International Bank for Reconstruction and Development (IBRD)
 - 4.3.1 Genesis of IBRD
 - 4.3.2 Objectives and functions of IBRD
 - 4.3.3 Lending operations of the World Bank
 - 4.3.4 World Bank special assistance scheme
 - 4.3.5 Other activities of World Bank
 - 4.3.6 Critical appraisal of the working of World Bank
 - 4.3.7 Indian and the World Bank
- 4.4 International Development Association
 - 4.4.1 Objectives of IDA
 - 4.4.2 Membership and organization of the IDA
 - 4.4.3 World Bank and IDA
 - 4.4.4 IDA and India
- 4.5 International Finance Corporation (IFC)
 - 4.5.1 Objectives
 - 4.5.2 Membership and capital resources
 - 4.5.3 The World Bank and the IFC
 - 4.5.4 Investment policy of IFC
 - 4.5.5 IFC and Developing countries
 - 4.5.6 Criticism of IFC
- 4.6 Asian Development Bank (ADB)
 - 4.6.1 Origin, Objectives and functions of ADB
 - 4.6.2 Membership, Organisation and Financial resources of ADB
 - 4.6.3 Activities of the Bank
 - 4.6.4 ADB and India
 - 4.6.5 Criticism of the functioning of the ADB

Unit V -- International Agreement for Promotion of Trade

12 Hours

- 5.1 United Nations conference on trade and development (UNCTAD)
 - 5.1.1 Background of UNCTAD
 - 5.1.2 Organisations and functions of UNCTAD
 - 5.1.3 Conferences of UNCTAD
 - 5.1.4 The achievements of UNCTAD
 - 5.1.5 UNIDO and its contributions
- 5.2 General Agreement on Trade and Tariffs (GATT)
 - 5.2.1. Objective of GATT
 - 5.2.2. Provisions of GATT
 - 5.2.3. GATT Conferences (Rounds of Global Trade Negotiations)
 - 5.2.4. Defects of GATT
 - 5.2.5. The Uruguay Round and World Trade Organisation (WTO)
 - 5.2.6. Objectives and functions of WTO
 - 5.2.7. TRIPs and TRIMs and its implications to India

- 5.3 International Economic integration in international trade
- 5.3.1 Benefits of Economic Integration
- 5.3.2 Forms of economic integration
- 5.3.3 Objectives, organization and achievements of European Economic Community
- 5.3.4 Other economic integration grouping (NAFTA, ASEAN, EFTA, COMECON, LAFTA, SAFTA).

Unit VI - Topics for Self Study

Sl. No	Topics	Web Links
1.	Service Export Opportunities	http://www.tradeready.ca/2016/trade-takeaways/service-exports-suddenly-important/
2.	Alternative Dispute Resolution	https://millerlawpc.com/alternative-dispute-resolution/
3.	Top Policy Trends 2020: Trade	https://www.pwc.com/us/en/library/risk-regulatory/strategic-policy/top-policy-trends/trade.html
4.	Trade in Digital Era	https://www.oecd.org/going-digital/trade-in-the-digital-era.pdf

Text Book

- Francis Cherunilam, International Trade and Export Management, 21st Revised Edition, Himalaya Publishing House, 2019.
- Aswathappa, K, International Business, 6th edition, McGraw Hill Education Pvt. Ltd, 2015.

References

- Charles W. L. Hill., G.ThomasM.Hult&RohitMehtani, International Business, 11th ed., McGraw Hill Education Pvt. Ltd, 2018
- Paul Krugman, Maurice Obstfeld & Marc Melitz, International Trade-Theory and Policy, 10th Edition, Pearson Publishing House, 2017.
- SumatiVarma, International Business, 3rd Edition, Pearson Education, 2016

Web Links

- https://saylordotorg.github.io/text_international-business/s06-01-what-is-international-tradeth.html#:~:text=There%20are%20two%20main%20categories,industry%20to%20innovate%20and%20upgrade.
- <https://forexspringboard.com/exchange-rates-and-international-trade/>

Specific Learning Outcomes (SLO)

Unit/ Section	Content of the Unit	Learning Outcome	BTLT
Unit I Introduction and Theories of International Trade			
1.1	Introduction to International Trade 1.1.1 Meaning, Features of international trade, 1.1.2 Difference between internal trade and international trade, 1.1.3 Advantages 1.1.4 Arguments of international Trade	<ul style="list-style-type: none"> Recall the meaning of international trade Explain the Features of International Trade Compare internal trade and international trade. Describe the advantages and disadvantages of international trade 	K2
1.2	Theories of International Trade 1.2.1 Adam smith theory of Absolute cost of advantage 1.2.2 Ricardo's theory of Comparative cost 1.2.3 Haberler's opportunity cost theory 1.2.4 Heckscher-Ohlin theory of Factor Endowments	<ul style="list-style-type: none"> Explain and illustrate the Doctrine of Comparative cost theory Discuss Adam Smith's theory of Absolute cost of advantage. Explain Factor Endowment Theory. Outline Opportunity Cost Theory. 	K2
Unit II Trade Policy, Protection and Balance Of Payments			
2.1	Free Trade and Protection 2.1.1 Meaning of Free Trade and Protection 2.1.2 Advantages and disadvantages 2.1.3 Arguments against Protection 2.1.4 Meaning of Tariff, Types and its Effects	<ul style="list-style-type: none"> Recall the meaning of Free Trade Explain the advantages and disadvantages of Free trade Analyse the arguments against protection and providing suggestive measures 	K4
2.2	Balance of Trade and Payment 2.2.1 Meaning and definition of Balance of Trade and Payments 2.2.2 Components and Structure of BOP 2.2.3 Different terms in the concept of BOP 2.2.4 Types of Disequilibrium and their causes 2.2.5 Methods of correcting unfavourable BOP	<ul style="list-style-type: none"> Define Balance of Payments Describe the structure of BoP accounts in India Analyze the various methods of correcting the disequilibrium of BoP Explain the Components of BoP 	K4
Unit III Export Procedure, Foreign Exchange and Exchange Control			
3.1	Export Procedures	<ul style="list-style-type: none"> Outline the Export Procedures 	K1
3.2	Institutional Support to Export Finance 3.2.1 Role of Commercial Bank and RBI in Export Finance 3.2.2 Functions of EXIM Bank 3.2.3 Role of ECGC	<ul style="list-style-type: none"> State the functions of EXIM Bank Discuss the Role of RBI in financing Exports 	K2

Unit/ Section	Content of the Unit	Learning Outcome	BTLT
3.3	Foreign Exchange 3.3.1 Meaning of Foreign exchange 3.3.2 Methods of Foreign payments 3.3.3 Foreign exchange market and its functions 3.3.4 Rate of exchange and determination of rate of exchange 3.3.5 Fluctuating exchange rate and its causes ⁷ 3.3.6 Arguments for stable and fluctuating exchange rates 3.3.7 Policy of controlled floating or managed flexibility 3.3.8 Purchasing power parity theory 3.3.9 Criticism of purchasing power parity theory	<ul style="list-style-type: none"> Explain the methods of fixing Foreign Exchange Rates. Discuss the Purchasing Power Parity Theory Outline the various methods Foreign Payments Critically describe the Purchasing Parity theory. 	K2
3.4	Meaning of exchange control 3.4.1 Objectives and methods of exchange control 3.4.2 Merits and defects of exchange control	<ul style="list-style-type: none"> Recognise the Objectives of Exchange Control Discuss the various methods of Exchange Control 	K2
Unit IV International Financial Organisations to Trade			
4.1	International Monetary Fund (IMF) 4.1.1 Background of IMF 4.1.2 Objectives and functions of IMF 4.1.3 Financial resources of the fund 4.1.4 Lending operations of the fund 4.1.5 Conditionalities of the IMF assistance	<ul style="list-style-type: none"> List the Objectives of IMF Analyse the Functions of IMF Outline the modes of lending of funds by IMF. 	K4
4.2	Special Drawing Rights (SDR) 4.2.1 Meaning and origin of Special Drawing Rights 4.2.2 Merits and criticism of SDR scheme 4.2.3 India and IMF 4.2.4 Critical assessment of the working of IMF 4.2.5 Criticism of IMF	<ul style="list-style-type: none"> Recall the meaning of SDR Explain the Circumstances leading to the SDR Appraise critically the working of IMF. 	K4

Unit/	Content of the Unit	Learning Outcome	BTLT
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Section			
4.3	International Bank for Reconstruction and Development (IBRD) 4.3.1 Genesis of IBRD 4.3.2 Objectives and functions of IBRD 4.3.3 Lending operations of the World Bank 4.3.4 World Bank special assistance scheme 4.3.5 Other activities of World Bank 4.3.6 Critical appraisal of the working of World Bank 4.3.7 Indian and the World Bank	<ul style="list-style-type: none"> Enumerate the Objectives of IBRD Analyze the Various activities of World Bank Appraise critically the Working of IBRD Discuss the Functions of IBRD 	K4
4.4	International Development Association 4.4.1 Objectives of IDA 4.4.2 Membership and organization of the IDA 4.4.3 World Bank and IDA 4.4.4 IDA and India	<ul style="list-style-type: none"> Recognise the Objectives of IDA Analyse the World bank assistance to India 	K4
4.5	International Finance Corporation (IFC) 4.5.1 Objectives 4.5.2 Membership and capital resources 4.5.3 The World Bank and the IFC 4.5.4 Investment policy of IFC 4.5.5 IFC and Developing countries 4.5.6 Criticism of IFC	<ul style="list-style-type: none"> List the Objectives of IFC Appraise IFC's Policies and financial assistance with respect of Developing Countries 	K4
4.6	Asian Development Bank (ADB) 4.6.1 Origin, Objectives and functions of ADB 4.6.2 Membership, Organisation and Financial resources of ADB 4.6.3 Activities of the Bank 4.6.4 ADB and India 4.6.5 Criticism of the functioning of the ADB	<ul style="list-style-type: none"> Identify the Objectives of ADB Analyze the various Activities of ADB Discuss the Functions of ADB 	K4
Unit V International Agreement for Promotion of Trade			
5.1	United Nations conference on trade and development (UNCTAD) 5.1.1 Background of UNCTAD 5.1.2 Organisations and functions of UNCTAD 5.1.3 Conferences of UNCTAD 5.1.4 The achievements of UNCTAD 5.1.5 UNIDO and its contributions	<ul style="list-style-type: none"> List the achievements of UNCTAD Explain the Objectives and Organization of UNCTAD Conferences Discuss the Functions of UNCTAD 	K2
Unit/	Content of the Unit	Learning Outcome	BTLT

Section			
5.2	General Agreement on Trade and Tariffs (GATT) 5.2.1. Objective of GATT 5.2.2. Provisions of GATT 5.2.3. GATT Conferences (Rounds of Global Trade Negotiations) 5.2.4. Defects of GATT 5.2.5. The Uruguay Round and World Trade Organisation (WTO) 5.2.6. Objectives and functions of WTO 5.2.7. TRIPs and TRIMs and its implications to India	<ul style="list-style-type: none"> • Categorise the Objectives of GATT • Discuss the Functions of WTO • Analyse the TRIPS and TRIMS Implications in India 	K4
5.3	International Economic integration in international trade 5.3.1 Benefits of Economic Integration 5.3.2 Forms of economic integration 5.3.3 Objectives, organization and achievements of European Economic Community 5.3.4 Other economic integration grouping (NAFTA, ASEAN, EFTA, COMECON, LAFTA, SAFTA)	<ul style="list-style-type: none"> • Identify the Objectives of European Economic Community. • List the achievements of European Economic Community. • Relate the various forms of Economic Integration. • Examine the objective and working of NAFTA, ASEAN, EFTA, COMECON, LAFTA, SAFTA) 	K4

MAPPING FOR POs, PSOs and COs

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PSO1	PSO2	PSO3	PSO4
CO1	H	--	--	M	--	--	--	L	--	M	L	--	M
CO2	M	H	M	--	--	M	M	M	--	L	--	--	--
CO3	H	--	M	L	--	M	M	M	--	M	--	--	M
CO4	H	M	M	M	--	M	--	--	--	M	M	L	L
CO5	H	--	M	--	--	M	--	M	--	M	--	L	M
CO6	H	-	M	--	--	L	M	M	--	M	L	--	M

L-Low

M-Moderate

H- High

Course Assessment Methods

Direct
1. Continuous Assessment Test I,II 2. Open book test; Assignment; Seminar; Group Presentation 3. End Semester Examination
Indirect
1. Course-end survey

SEMESTER: V	SBEC III DERIVATIVES MARKET	COURSE CODE: U18CI5S3
CREDITS: 2		HOURS PER WEEK: 2

Course Outcomes

On completion of the course the students shall be able to:

Sl. No	Course Outcomes	Level	Unit covered
1.	Discuss the significance of derivatives in hedging risk	K2	I
2.	Summarise the working of the futures market	K2	II
3.	Interpret the settlement procedure in the futures market.	K2	II
4.	Explain the trading mechanism of the forward market	K2	III
5	Describe the components that influence the price of option premiums.	K2	IV
6.	Distinguish between the concepts relating to swaps and swaptions.	K4	V

Unit I -- Derivatives Market

6 Hours

- 1.1 Definition of derivatives
- 1.2 Importance of derivatives
- 1.3 Difference between cash and derivative market
- 1.4 Types of derivatives

Unit II : Futures

6 Hours

- 2.1 Meaning of futures
- 2.2 Types of futures contract
 - 2.2.1 Single stock futures
 - 2.2.2 Index futures
- 2.3 Trading mechanism in stock futures
- 2.4 Purpose of trading in futures
- 2.5 Advantages of stock index futures

Unit III : Forward Contract

6 Hours

- 3.1 Meaning of forward contract
- 3.2 Hedging through futures
- 3.3 Correlation between forward and future prices
- 3.4 Benefits of futures market

Unit IV : Options**6 Hours**

- 4.1 Meaning of stock options
- 4.2 Parties involved in the option contract
- 4.3 Components determining an option premium
- 4.4 Types of options

Unit V : Swaps and Swaptions**6 Hours**

- 5.1 Meaning of swaps
- 5.2 Features of swaps
- 5.3 Types of swaps
- 5.4 Difference between swaps and swaptions

Unit VI - Topics for Self Study

Sl. No	Topics	Web Links
1.	Commodity Derivatives Market	https://www.nseindia.com/products-services/about-commodity-derivatives
2.	Cross Currency Futures and Options Contracts	https://www.smifs.com/files/faq/636580160399905166_FAQ_Cross%20Currency%20PPT.pdf
3.	Interest Rate Derivatives	https://www.nseindia.com/products-services/about-interest-rate-derivatives
4.	Off Shore Rupee Derivatives Market	https://www.rbi.org.in/Scripts/BS_PressReleaseDisplay.aspx?prid=47839

Text Books

1. Derivative Markets, Robert L McDonald, 3rd Edition, Pearson Publishers.
2. Introduction to Financial Derivatives, Kishore Bhatt, JBS Academy Pvt Ltd.

References

1. Vohra N.D and Bagri B.N, Futures and Options, 9th edition, Tata McGraw Hill Publishing Company, New Delhi, 2009.
2. P.G. Apte, International Finance Management, 5th edition, Tata McGraw Hill Publishing Company, New Delhi, 2008.
3. S. L. Gupta , Financial Derivatives: Theory, Concepts And Problems , 2nd edition, Prentice Hall India Learning Private Ltd, January 2017.

Web Links

1. https://www.youtube.com/watch?v=8-OfK0b_B2s
2. https://shodhganga.inflibnet.ac.in/bitstream/10603/199656/15/11_chapter2.pdf
3. <https://www.soa.org/globalassets/assets/Files/Edu/2018/ifm-derivatives-questions-solutions.pdf>

Specific Learning Outcomes (SLO)

Unit/ Section	Content of the Unit	Learning Outcome	BTLT
Unit I Derivatives Market			
1.1	Definition of derivatives	• Define the term Derivatives	K1
1.2	Importance of derivatives	• Express the importance of derivatives	K2
1.3	Difference between cash and derivative market	• Differentiate Cash and derivative market with examples	K2
1.4	Types of derivatives	• Classify the various types of derivatives	K2
Unit II Futures			
2.1	Meaning of Futures	• Recall the meaning of the term Futures	K1
2.2	Types of Futures contract 2.2.1 Single stock futures 2.2.2 Index futures	• Explain the different types of futures contract.	K2
2.3	Trading mechanism in stock futures	• Demonstrate the trading mechanism in stock futures	K2
2.4	Purpose of trading in futures	• Discuss the Purpose of trading in futures	K2
2.5	Advantages of stock index futures	• Describe the advantages of stock index futures	K2
Unit III Forward Contract			
3.1	Meaning of Forward contract	• Recognise the meaning of Forward contract	K1
3.2	Hedging through futures	• Explain the concept of Hedging through futures	K2
3.3	Correlation between forward and future prices	• Relate Forward and Future prices	K2
3.4	Benefits of future markets	• Infer the benefits of futures market	K2
Unit IV Options			
4.1	Meaning of stock options	• State the meaning of Stock options	K1
4.2	Parties involved in the option market	• Identify the Parties involved in the option market	K2

Unit/ Section	Content of the Unit	Learning Outcome	BTLT
4.3	Components determining an option premium	• Describe the Components determining an option premium	K2
4.4	Types of options	• Classify the types of options	K2
Unit V Swaps and Swaptions			
5.1	Meaning of swaps	• Spell the meaning of swaps	K1
5.2	Features of swaps	• Describe the features of swaps	K2
5.3	Types of swaps	• Classify the types of swaps	K2
5.4	Difference between swaps and swaptions	• Distinguish between swaps and swaptions	K4

MAPPING FOR POs, PSOs and Cos

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PSO1	PSO2	PSO3	PSO4
CO1	H	M	M	--	--	M	--	M	--	H	--	M	M
CO2	H	--	M	M	--	--	M	--	--	M	--	M	M
CO3	M	--	M	H	--	--	M	--	--	H	--	M	M
CO4	H	M	M	H	--	M	--	H	--	H	--	M	M
CO5	H	M	M	M	--	H	M	M	--	H	--	M	M
CO6	H	--	M	--	--	M	--	M	--	H	--	H	M

L-Low

M-Moderate

H- High

Course Assessment Methods

Direct
1. Continuous Assessment Test I,II
2. Open book test; Assignment; Seminar; Group Presentation
3. End Semester Examination
Indirect
1. Course-end survey

Name of the Course Coordinator: Dr. B.HANNAH

SEMESTER: VI	CORE X	COURSE CODE: U18CI610
CREDITS: 5	BUSINESS MATHEMATICS	HOURS PER WEEK: 6

Course Outcomes

On completion of this course the students will be able to:

Sl. No	Course Outcomes	Level	Unit covered
1.	Demonstrate the knowledge of different types of numbers and the ways of solving in their day- to-day work	K3	I
2.	Execute the knowledge of AP, GP, HP in planning and analysing investment plans in their work	K3	I
3.	Solve problems in Set theory and Probability.	K3	II
4.	Apply the derivative functions and its rules to find the marginal cost, marginal revenue and elasticity of demand.	K3	III
5.	Evaluate the methods of differentiation and integration to make informed decisions in the business scenario.	K6	IV
6.	Perform analytical reviews on maximizing profit and minimizing losses in a given business condition.	K3	V

Unit I-- Indices, Surds, Logarithm, Simultaneous And Quadratic Equation And Arithmetic, Geometric And Harmonic Progression 20 Hours

- 1.1 The concept of number system
 - 1.1.1 Natural number
 - 1.1.2 Whole number
 - 1.1.3 Real number
 - 1.1.4 Imaginary number
 - 1.1.5 Rational number
 - 1.1.6 Irrational number
 - 1.1.7 Integer
 - 1.1.8 Fractions
 - 1.1.9 Prime number
 - 1.1.10 Complex number
 - 1.1.11 Odd number
 - 1.1.12 Even number
- 1.2 The concept and problem in indices
 - 1.2.1 Meaning
 - 1.2.2 Laws of indices
 - 1.2.3 Meaning of a^0 & problems
 - 1.2.4 Meaning of a^{-m} & problems

- 1.2.5 Meaning of $a^{p/q}$ & problems
- 1.3 The concept and problem in surds
 - 1.3.1 Meaning
 - 1.3.2 Order of a surd & problems
 - 1.3.3 Square root of a binomial surd $a+vb$ & problems
- 1.4 The concept and problem in logarithm
 - 1.4.1 Meaning
 - 1.4.2 Laws of logarithm
 - 1.4.2.1 Product rule & problems
 - 1.4.2.2 Quotient rule & problems
 - 1.4.2.3 Power rule & problems
 - 1.4.2.4 Rule for change of base & problems
 - 1.4.3 Common logarithm
- 1.5 The concept and problem in simultaneous and quadratic equations
 - 1.5.1 Simultaneous equations
 - 1.5.1.1 Method of elimination
 - 1.5.2 Quadratic equations
- 1.6 The concept and problem in arithmetic, geometric and harmonic progression
- 1.7 Arithmetic progression
 - 1.7.1 Meaning
 - 1.7.2 Formula for n^{th} term & problems
 - 1.7.3 Formula for the sum to n terms & problems
 - 1.7.4 Properties of an arithmetic progression & problems
- 1.8 Geometric progression
 - 1.8.1 Meaning
 - 1.8.2 Formula for n^{th} term & problems
 - 1.8.3 Formula for the sum to n term & problems
- 1.9 Harmonic progression
 - 1.9.1 Meaning
 - 1.9.2 Formula for n^{th} term & problems

Unit II-- Set Theory and Application Probability

12 Hours

- 2.1 Set theory
 - 2.1.1 Meaning
 - 2.1.2 Finite and infinite sets
 - 2.1.3 Description of set
 - 2.1.4 Singleton set
 - 2.1.5 Null set
 - 2.1.6 Sub set
 - 2.1.7 Equality of set
 - 2.1.8 Number of sub-sets of a set
 - 2.1.9 Disjoint set
 - 2.1.10 Universal set

- 2.1.11 Set operations
 - 2.1.11.1 Union of sets
 - 2.1.11.2 Intersection of sets
 - 2.1.11.3 Difference of sets
 - 2.1.11.4 Complement of sets
- 2.1.12 Venn diagram
- 2.1.13 Laws of sets
 - 2.1.13.1 Commutative law
 - 2.1.13.2 Associative law
 - 2.1.13.3 Distributive law
 - 2.1.13.4 De Morgan's law
- 2.1.14 Numbers of elements in set
- 2.2 Application probability
 - 2.2.1 Meaning
 - 2.2.2 Addition
 - 2.2.3 Multiplication
 - 2.2.4 Conditional probability
 - 2.2.4.1 Permutation and combination

Unit III -- Differential Calculus

18 Hours

- 3.1 Limits
 - 3.1.1 Limit of a function
 - 3.1.2 Properties of limits & problems
- 3.2 Continuity
 - 3.2.1 Properties of continuous functions & problems
- 3.3 Differentiation
 - 3.3.1 Derivative of x^n
 - 3.3.2 Derivative of e^x
 - 3.3.3 Derivative of a constant
 - 3.3.4 Derivative of sum of two functions
 - 3.3.5 Product rule
 - 3.3.6 Quotient rule
 - 3.3.7 Functions of a function rule
 - 3.3.8 Logarithm differentiation
 - 3.3.9 Differentiation of implicit function
 - 3.3.10 Parametric form
 - 3.3.11 Higher order derivative
 - 3.3.12 Application of derivative
 - 3.3.12.1 Marginal cost
 - 3.3.12.2 Marginal revenue
 - 3.3.12.3 Relation between marginal revenue and elasticity of demand

Unit IV -- Differential Calculus & Integral Calculus

15 Hours

- 4.1 Maxima and minima
 - 4.1.1 Meaning
 - 4.1.2 Problems in maxima and minima
- 4.2 Integral Calculus
 - 4.2.1 Meaning
 - 4.2.2 General rules
 - 4.2.3 Method of partial fraction
 - 4.2.4 Method of when factorization is not possible
 - 4.2.5 Integration by substitution – I
 - 4.2.6 Integration by parts
 - 4.2.7 Definite integral

Unit V -- Matrix Algebra

10 Hours

- 5.1 Meaning
- 5.2 Types of matrix
 - 5.2.1 Equal matrix
 - 5.2.2 Diagonal matrix
 - 5.2.3 Scalar matrix
 - 5.2.4 Unit matrix
 - 5.2.5 Null matrix
 - 5.2.6 Row matrix
 - 5.2.7 Column matrix
 - 5.2.8 Symmetric matrix
 - 5.2.9 Skew-symmetric matrix
- 5.3 Matrix operation
 - 5.3.1 Scalar multiplication
- 5.4 Addition and subtraction of matrices
- 5.5 Multiplication of two matrices
- 5.6 Transpose of matrix
- 5.7 Determinant of matrix
- 5.8 Singular and non-singular matrices
- 5.9 Input and output matrix
- 5.10 Adjoint of square matrix
- 5.11 Reciprocal matrix and inverse of matrix
- 5.12 Orthogonal matrix
- 5.13 Simultaneous linear equations

Unit VI - Topics for Self-Study

Sl. No	Topics	Web Links
1.	Fundamental concepts of modern algebra	https://www.britannica.com/science/algebra/Fundamental-concepts-of-modern-algebra
2.	Ratio and Proportion	https://www.britannica.com/science/algebra/Fundamental-concepts-of-modern-algebra
3.	Mathematical reasoning	https://www.pioneermathematics.com/content/latest_updates/aieee%20reasoning.pdf
4.	Probability Density Function	https://www.probabilitycourse.com/chapter4/4_1_1_pdf.php

Text Book

1. Kashyap Trivedi, Business Mathematics, Pearson Education India, 2011, ISBN: 8131732185, 9788131732182
2. Vittal, P. R., Business Mathematics, 2nd edition, Margham Publications, Chennai, 2018

References

1. Aggarwal, B. M, Business Mathematics & Statistics Fundamentals ,1st Edition, Sultan Chand & Sons, New Delhi, 2004
2. Mariappan.P, Business Mathematics, Pearson Education India, 2015, ISBN: 9789332544703
3. Dr. Alok Gupta & Dr. Jitendra Kumar Saxena, Business Mathematics, Latest Edition, SBPD Publications, 2016, 9889351672975

Web Links

1. <https://byjus.com/maths/calculus/>
2. <https://www.toppr.com/guides/business-mathematics-and-statistics/calculus/application-marginal-cost-marginal-revenue/>

Theory - 20% (Section A), Problems - 80% (Section B & C)

Specific Learning Outcomes (SLO)

Unit/ Section	Content of the Unit	Learning Outcome	BTLT
Unit I Indices, Surds, Logarithm, Simultaneous And Quadratic Equation Andarithmetic, Geometric and Harmonic Progression			
1.1	Introduction to Number System	<ul style="list-style-type: none"> Summarize the different types of numbers involved in business problems 	K2
1.2 & 1.3	Law of Indices	<ul style="list-style-type: none"> Recall the laws constituting the problems of indices 	K1
	Meaning of a^0 , a^{-m} , $a^{p/q}$ & Problems	<ul style="list-style-type: none"> Apply the laws of indices to solve the problems of different types 	K3
	Meaning and order of surds	<ul style="list-style-type: none"> Recall the meaning and order of surds 	K1
	Square root of binomial surd $a + \sqrt{b}$ problems	<ul style="list-style-type: none"> Make use of laws to solve the different type of surds 	K3
1.4	Meaning & Laws of Logarithm	<ul style="list-style-type: none"> Relate the knowledge with the problems of logarithm 	K2
	Product and quotient rule Problems	<ul style="list-style-type: none"> Solve the problems of different types in logarithm 	K3
	Power rule, rule for change of base problems & common Logarithm		
1.5	Meaning & problems of Simultaneous equation	<ul style="list-style-type: none"> Solve the business problems using equations 	K3
	Meaning & problems of quadratic equation	<ul style="list-style-type: none"> Compare different alternatives using equations to make judgements 	K2
1.6	Meaning of Arithmetic Progression and Problems of finding nth term	<ul style="list-style-type: none"> Calculate sequence and series of investment process using AP 	K3
1.7	Problems of finding sum to n term	<ul style="list-style-type: none"> Plan their investment using AP 	K3
1.8	Meaning of Geometric Progression	<ul style="list-style-type: none"> Calculate sequence and series of GP 	K3
	Problems of finding sum to n^{th} term	<ul style="list-style-type: none"> Utilize GP to know the investments in case of cumulative returns 	
1.9	Meaning of Harmonic Progression and Problems of finding n^{th} term	<ul style="list-style-type: none"> Calculate the sequence of HP 	K3
Unit II Set Theory and Application Probability			
2.1	Meaning and types of Sets	<ul style="list-style-type: none"> Define meaning and types of Sets 	K1
	Operations, Laws of Set & its application in Business	<ul style="list-style-type: none"> Solve business problems using sets 	K3
2.2	Application Probability	<ul style="list-style-type: none"> Solve problems in Probability 	K3
2.3	Conditional Probability	<ul style="list-style-type: none"> Solve problems in permutation and combination. 	K3

Unit/ Section	Content of the Unit	Learning Outcome	BTLT
Unit III Differential Calculus			
3.1	Limits of a function & its properties	<ul style="list-style-type: none"> Illustrate the function and properties of limits 	K2
3.2	Continuity and Properties of continuous function	<ul style="list-style-type: none"> Recall the properties of continuous function 	K1
3.3	Differentiation 3.3.1-3.3.3 Derivative of x^n , e^x & constant	<ul style="list-style-type: none"> Utilize the derivative functions and its rules to find the rate of change in business problems 	K3
	3.3.4 Derivative of sum of Two functions		
	3.3.5 Product Rule		
	3.3.6 Quotient Rule		
	3.3.7 Function of a function Rule		
	3.3.12 Application of derivative Problems of finding Marginal cost, Marginal Revenue & Elasticity of Demand	<ul style="list-style-type: none"> Apply the knowledge of differentiation to find the marginal cost, marginal revenue and elasticity of demand 	K3
Unit IV Differential Calculus & Integral Calculus			
4.1	Meaning and Problems in Maxima and Minima	<ul style="list-style-type: none"> Calculate maxima and minima in a function 	K3
4.2	Integral Calculus 4.2.1 Meaning 4.2.1 General rules of Integration 4.2.3 Methods of partial fractions 4.2.4 Integration by substitution 4.2.5 Integration by parts 4.2.6 Definite Integral	<ul style="list-style-type: none"> Evaluate the constructs of integration Examine the function using integrations 	K6
Unit V Matrix Algebra			
5.1 & 5.2	Meaning and Types of Matrix	<ul style="list-style-type: none"> Define matrix and explain different type of matrices 	K1
5.3 to 5.6	Scalar Multiplication, Addition, Subtraction, Transpose & Multiplication of Matrices	<ul style="list-style-type: none"> Apply the knowledge of matrices to do matrix operations 	K3
5.7 – 5.9	Determinant, Singular and Non-singular Matrices	<ul style="list-style-type: none"> Define the determinant of matrix and singular and non-singular matrices 	K1
5.10- 5.12	Adjoint of square matrix, Reciprocal, Inverse & orthogonal matrix.	<ul style="list-style-type: none"> Solve the business problems using matrix operations 	K3
5.13	Use of Matrices in Simultaneous linear equations	<ul style="list-style-type: none"> Solve and Interpret the equations using matrix and vice versa 	K3

MAPPING FOR POs, PSOs and COs

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PSO1	PSO2	PSO3	PSO4
CO1	H	--	M	--	--	L	--	--	--	L	--	M	--
CO2	H	M	M	H	--	M	--	L	--	L	--	M	L
CO3	M	--	--	H	--	--	--	L	--	M	--	M	L
CO4	--	M	M	H	--	M	--	--	--	L	--	M	M
CO5	--	H	--	H	--	H	--	L	--	M	--	M	L
CO6	--	M	--	H	--	H	--	L	--	M	--	L	M

L-Low**M-Moderate****H- High****Course Assessment Methods****Direct**

1. Continuous Assessment Test I,II
2. Open book test; Assignment; Seminar; Group Presentation
3. End Semester Examination

Indirect

1. Course-end survey

Name of the Course Coordinator: Mr. Sivashankar

SEMESTER: VI	CORE XI	COURSE CODE: U18CI611
CREDITS: 5	COMPUTERS IN BUSINESS	HOURS PER WEEK: 6

Course Outcomes

On completion of the Course, the students will be able to

Sl. No	Course Outcomes	Level	Unit covered
1.	Describe the architecture and customisation of TALLY.	K2	I
2.	Create a company, ledger and accounting voucher entries.	K5	II
3.	Develop Voucher entries of inventory and cost center	K5	II
4.	Prepare Inventory and Inventory voucher	K5	III
5.	Create cost centers and cost category and advanced invoicing.	K5	IV
6.	Create Tax ledgers, Invoices and Reports for GST	K5	V

Unit I -- Introduction to Tally

12 Hours

- 1.1 Basic concept of Tally
- 1.2 Architecture and customization of Tally
- 1.3 F11 features of Tally
- 1.4 F12 configuration of Tally
- 1.5 Tally screen and menu

Unit II -- Ledger Creation and Accounting Voucher Entries

20 Hours

- 2.1 Ledger creation
 - 2.1.1 Creation of company
 - 2.1.2 Group creation
 - 2.1.3 Ledger creation
 - 2.1.4 Altering and deleting company, group and ledger Accounts
- 2.2 Accounting voucher Entries
 - 2.2.1 Receipts voucher
 - 2.2.2 Payment voucher
 - 2.2.3 Purchase voucher
 - 2.2.4 Sales voucher
 - 2.2.5 Contra voucher
 - 2.2.6 Journal voucher
 - 2.2.7 Altering and Deleting voucher

Unit III -- Inventory and Voucher Entries**18 Hours**

- 3.1 Creation of Inventory
 - 3.1.1 Configuration and features of stock items
 - 3.1.2 Create stock item
 - 3.1.3 Create unit of measurement
 - 3.1.4 Create stock group
 - 3.1.5 Create stock category
 - 3.1.6 Create Godown
- 3.2 Creation of inventory vouchers (without tracking no)
 - 3.2.1 Create receipt note
 - 3.2.2 Create delivery note
 - 3.2.3 Create Rejection in
 - 3.2.4 Create Rejection out
 - 3.2.5 Stock Journal
 - 3.2.6 Physical stock

Unit IV-- Cost Centers and Voucher Entries and Advanced Invoicing**20 Hours**

- 4.1 Cost centers and cost category
 - 4.1.1 Creation of cost centers
 - 4.1.2 Editing and deleting
 - 4.1.3 Cost centers in voucher entry
 - 4.1.4 Create Bill wise details
 - 4.1.5 Create Tracking Number
 - 4.1.6 Create Order Number
- 4.2 Advanced Invoicing
 - 4.2.1 Create receipt note
 - 4.2.2 Create delivery note
 - 4.2.3 Create Rejection in
 - 4.2.4 Create Rejection out
 - 4.2.5 Create purchase order
 - 4.2.6 Create sales order

Unit V -- Goods and Service Tax**20 Hours**

- 5.1 Creation of Company with GST (Goods &Service Tax)
- 5.2 Creating Master set GST
 - 5.2.1 Rates
- 5.3 Creating Tax Ledgers
- 5.4 Recording, GST Purchase Entry
- 5.5 Recording GST Sales Entry
- 5.6 Invoices
- 5.7 Report

Unit VI - Topics for Self Study

Sl. No	Topics	Web Links
1.	Invoicing experience with Tally Prime	https://tallysolutions.com/tally/how-to-create-business-invoices-on-tallyprime/
2.	Analysing Business Reports with Tally Prime	https://tallysolutions.com/tally/easy-analysis-of-business-reports-with-tallyprime/
3.	Movement Analysis in TALLY	https://help.tallysolutions.com/article/Tally.ERP9/Reports/Display_Inventory_Reports/Movement_Analysis.htm#:~:text=Go%20to%20Gateway%20of%20Tally,categories%2C%20financial%20group%20or%201edger.
4.	Multi Account Printing	https://help.tallysolutions.com/article/Tally.ERP9/Reports/Printing_Reports/multi_account_printing.htm

Text Book

1. Business Computing, Published by Department of Commerce, Edition 2012.

References

1. Genesis Tally Academy Material
2. Asok K. Nadhani - Tally ERP 9: Basic Accounts, Invoice, Inventory , BPB Publications. India, 2012
3. Shraddha Singh ,Navneet Mehra- Tally ERP 9 (Power of Simplicity), V & S Publishers, India, 2014

Web Links

1. <https://www.youtube.com/channel/UCrm2De89HWougYEEedXSDB1w>

Practical Examination Only

SPECIFIC LEARNING OUTCOME (SLO)

Unit/ Section	Content of the Unit	Learning Outcome	BTLT
Unit I Introduction to Tally			
1.1	Basic Concept of Tally	<ul style="list-style-type: none"> Recall the basic concepts in Tally 	K1
1.2	Architecture and customization of Tally	<ul style="list-style-type: none"> Explain the architecture and customisation in Tally 	K2
1.3	F11 features of Tally	<ul style="list-style-type: none"> Express the F11 function key features. 	K2
1.4	F12 configuration of Tally	<ul style="list-style-type: none"> Describe the use and features of F12 configuration of Tally. 	K2
1.5	Tally screen and menu	<ul style="list-style-type: none"> State the method of starting a Tally screen and understanding its Menus. 	K1
Unit II Ledger Creation and Accounting Voucher Entries			
2.1	Ledger creation 2.1.1 Creation of company 2.1.2 Group creation 2.1.3 Ledger creation 2.1.4 Altering and deleting company, group and ledger Accounts	<ul style="list-style-type: none"> Create a Company, Group and Ledger 	K5
2.2	Accounting voucher Entries 2.2.1 Receipts voucher 2.2.8 Payment voucher 2.2.9 Purchase voucher Sales voucher 2.2.10 Contra voucher 2.2.11 Journal voucher 2.2.12 Altering and Deleting voucher	<ul style="list-style-type: none"> Create the various Vouchers in Accounting. 	K5
Unit III Inventory and Voucher Entries			
3.1	Creation of Inventory 3.1.1 Configuration and features of stock items 3.1.2 Create stock item 3.1.3 Create unit of measurement 3.1.4 Create stock group 3.1.5 Create stock category 3.1.6 Create Godown	<ul style="list-style-type: none"> Create unit of measurement, stock group, stock category and Godown. 	K5
3.2	Creation of inventory vouchers (without tracking no) 3.2.1 Create receipt note 3.2.2 Create delivery note 3.2.3 Create Rejection in	<ul style="list-style-type: none"> Create Receipt note, delivery note, rejection out, Journal and Physical Stock 	K6

Unit/ Section	Content of the Unit	Learning Outcome	BTLT
	3.2.4 Create Rejection out 3.2.4 Stock Journal 3.2.6 Physical stock		
Unit IV COST CENTERS AND VOUCHER ENTRIES AND ADVANCED INVOICING			
4.1	Cost centers and cost category 4.1.1 Creation of cost centers 4.1.2 Editing and deleting 4.1.3 Cost centers in voucher entry 4.1.4 Create Bill wise details 4.1.5 Create Tracking Number 4.1.6 Create Order Number	<ul style="list-style-type: none"> • Create Cost Centers • Formulate the method of Editing and Deleting cost centers. • Create Bill wise details, Tracking Number and Order number 	K5
4.2	Advanced Invoicing 4.2.1 Create receipt note 4.2.2 Create delivery note 4.2.3 Create Rejection in 4.2.4 Create Rejection out 4.2.5 Create purchase order 4.2.6 Create sales order	<ul style="list-style-type: none"> • Create receipt note, delivery note, rejection in, rejection out, purchase order and sales order. 	K5
Unit V Goods and Service Tax			
5.1	Creation of Company with GST (Goods & Service Tax)	<ul style="list-style-type: none"> • Express the process of creation of a company adopting GST 	K2
5.2	Creating Master set GST--Rates	<ul style="list-style-type: none"> • Integrate the rates of GST 	K2
5.3	Creating Tax Ledgers	<ul style="list-style-type: none"> • Create Tax Ledgers 	K6
5.4	Recording GST purchase entry	<ul style="list-style-type: none"> • Recognise the process of recording GST purchase entry 	K1
5.5	Recording GST Sales Entry	<ul style="list-style-type: none"> • Identify the process of recording GST sales entry 	K1
5.6	Invoices	<ul style="list-style-type: none"> • Create Invoices 	K5
5.7	Report	<ul style="list-style-type: none"> • Compile report 	K5

MAPPING FOR POs, PSOs and COs

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PSO1	PSO2	PSO3	PSO4
CO1	H	M	--	--	H	M	L	M	--	L	--	M	M
CO2	M	H	--	L	H	H	--	M	--	--	--	H	M
CO3	--	H	M	--	H	H	L	M	H	--	--	M	M
CO4	--	H	M	L	H	H	--	M	H	L	--	H	M
CO5	--	H	H	L	H	H	L	H	H	L	--	H	M
CO6	--	H	H	L	H	H	M	H	H	L	--	H	M

L-Low

M-Moderate

H- High

Course Assessment Methods

Direct
1. Continuous Assessment Test I,II 2. Open book test; Assignment; Seminar; Group Presentation 3. End Semester Examination
Indirect
1. Course-end survey

Name of the Course Coordinator: Ms. Nagomi Joice

SEMESTER -VI	CORE XII	CODE: U18CI612
CREDITS: 4	FINANCIAL SERVICES	HOURS PER WEEK: 5

Course Outcomes

On completion of the course, the students will be able to

Sl. No	Course Outcomes	Level	Unit covered
1.	Explain the fundamental knowledge on Financial Services and New Issue markets.	K2	I
2.	Express the role of SEBI in regulation of financial service.	K2	I
3.	Appraise the role of credit rating agencies in India.	K6	II
4.	Interpret the importance of Mutual Funds and the role of Merchant Banking services.	K6	III
5	Summarise the diverse aspects of Leasing and Hire purchase.	K2	IV
6.	Demonstrate the knowledge of Dematerialisation & Rematerialization on a real time basis.	K3	V

Unit I-- Financial Services and Financial Markets

(15 Hours)

- 1.1 Financial system in markets.
- 1.2 Objectives of financial system
- 1.3 Types of financial services
- 1.4 Regulation of financial services.
- 1.5 Problems and prospects of financial service sector.
- 1.6 Management of NIM
- 1.7 Difference between secondary market and NIM
- 1.8 Functions of stock exchanges
- 1.9 National stock exchanges, OTCEI and non-banking financial institutions.
- 1.10 SEBI functions and workings.
- 1.11 Listing of securities.
- 1.12 Self regulations of the markets.

Unit II -- Credit Rating Agencies

(10 Hours)

- 2.1 Definition, features, advantages of credit rating system.
- 2.2 Global credit rating agencies.
- 2.3 Credit rating agencies in India –CRISIL, ICRA, CARE
- 2.4 Credit rating symbols.
- 2.5 Credit rating process and its limitations

- 2.6 SEBI guidelines regarding credit rating.
- 2.7 Future credit rating in India.

Unit III -- Mutual Funds and Merchant Banking

(15 Hours)

- 3.1 Meaning, classification, functions, importance and risk involved in mutual funds.
- 3.2 Commercial banks and mutual funds including UTI, LIC.
- 3.3 General guidelines of mutual funds.
- 3.4 Future of mutual fund industry
- 3.5 Concept of merchant banking
- 3.6 Services rendered by merchant bankers.
- 3.7 Role played by merchant bankers in the market making process.
- 3.8 Arrangement of inter - corporate loans.
- 3.9 Scope of merchant banking in India.

Unit IV -- Leasing and Hire Purchase

(15 Hours)

- 4.1 Concept of leasing
- 4.2 Types of lease
- 4.3 Structure of leasing industry.
- 4.4 Legal aspects of leasing.
- 4.5 Problems and prospects of leasing
- 4.6 Meaning of hire purchase.
- 4.7 Leasing vs hire purchase.
- 4.8 Problems and prospects of hire purchase in India

Unit V -- Dematerialisation, Rematerialisation, Factoring And Forfeiting

(20 Hours)

- 5.1 Meaning of dematerialization and rematerialization.
- 5.2 Objectives, functions, merits and demerits of Dematerialization and Rematerialization.
- 5.3 Progress of Demat in India.
- 5.4 Growth and functioning of NSDL and CDSL.
- 5.5 Concepts of factoring.
- 5.6 Significance and Types of Factoring.
- 5.7 Factoring mechanism.
- 5.8 Factoring services in India.
- 5.9 Define Forfeiting.
- 5.10 Factoring vs Forfeiting.
- 5.11 Problems and prospects of Forfeiting.

Unit VI - Topics for Self Study

Sl. No.	Topics	Weblinks
1.	Latest trends in Banking and Financial Services in India	https://www.bizencyclopedia.com/article/latest-trends-in-banking-and-financial-services-in-india
2	Financial Services Industry Overview in 2020: Trends, Statistics & Analysis	https://www.businessinsider.com/financial-services-industry
3.	Fintech 2020: 5 trends shaping the future of the industry	https://www.cnbc18.com/finance/fintech-2020-5-trends-shaping-the-future-of-the-industry-6586321.htm
4.	Financial Services Technology 2020 and Beyond	https://www.pwc.com/gx/en/financial-services/assets/pdf/technology2020-and-beyond.pdf

Text

1. Dr. D. Joseph Anbarasu et al, Financial Services 3rd Edition, Sultan Chand & Sons.
2. E. Gordon & Dr. K. Natarajan, Financial Markets and Services, Himalaya Publishing House, 2018

References

1. Khan M.Y., Financial Services, 10th Edition, McGraw Hill Publication, 2019
2. Dr. S. Gurusamy, Essentials of Financial services, 3rd Edition, Vijay Nicole Imprints Pvt Ltd.
3. Bharathi. V. Pathak, Indian Financial System, 5th Edition, Pearson Education, 2018

Web Links

1. <https://www.paisabazaar.com/credit-score/credit-rating-agencies-in-india/>
2. <http://www.himpub.com/documents/Chapter1321.pdf>
3. <https://www.angelbroking.com/knowledge-center/demat-account/difference-between-dematerialisation-vs-rematerialisation>

Specific Learning Outcomes (SLO)

Unit/ Section	Content of the Unit	Learning Outcome	BTLT
Unit I Financial Services and Financial Markets			
1.1	Financial system in markets	<ul style="list-style-type: none"> Recall the meaning of financial system 	K1
1.2	Objectives of financial system	<ul style="list-style-type: none"> List out the objectives of financial system 	K1
1.3	Types of financial services	<ul style="list-style-type: none"> Explain the Various types of financial services 	K2
1.4	Regulation of financial services	<ul style="list-style-type: none"> Describe the Regulation of financial services 	K2
1.5	Problems and prospects of financial services	<ul style="list-style-type: none"> List out to the Problems and prospects of financial services 	K1
1.6	Management of NIM	<ul style="list-style-type: none"> Recall the meaning of NIM Discuss the management of NIM 	K2
1.7	Difference between secondary Market NIM	<ul style="list-style-type: none"> Differentiate between secondary Market and NIM 	K2
1.8	Functions of stock exchanges	<ul style="list-style-type: none"> Express the functions of stock exchanges 	K2
1.9	National stock exchange , OTCEI and non –banking financial institutions	<ul style="list-style-type: none"> State the meaning for OTCEI. Describe the functions of National stock exchange, OTCEI and Non-Financial Institutions. 	K2
1.10	SEBI functions and working	<ul style="list-style-type: none"> Identify the role of SEBI in financial services sector. Relate the functions of SEBI with the financial service sector. 	K2
1.11	Listings of securities	<ul style="list-style-type: none"> Estimate the importance of listing of securities 	K2
1.12	Self-regulations of the Markets	<ul style="list-style-type: none"> Explain about the self-regulations of the markets. 	K2
Unit II Credit Rating Agencies			
2.1	Definition, Features, advantages of credit rating system	<ul style="list-style-type: none"> Summarise the features and advantages of credit rating system 	K2
2.2	Global credit rating agencies	<ul style="list-style-type: none"> Describe the factors considered by global credit rating agencies. 	K2
2.3	Credit rating agencies in India	<ul style="list-style-type: none"> Assess the credit rating agencies in India. 	K6
2.4	Credit rating symbols	<ul style="list-style-type: none"> List the credit rating symbols 	K1
2.5	Credit rating process and its limitations	<ul style="list-style-type: none"> Illustrate the credit rating process and its limitations. 	K2
2.6	SEBI guidelines regarding credit rating.	<ul style="list-style-type: none"> Sketch the SEBI guidelines regarding credit rating. 	K3
2.7	Future credit rating in India.	<ul style="list-style-type: none"> Infer the future of credit rating in India. 	K4

Unit/ Section	Content of the Unit	Learning Outcome	BTLT
Unit III Mutual Funds and Merchant Banking			
3.1	Meaning, Classification, functions, importance and risk involved in mutual funds	<ul style="list-style-type: none"> Define the term Mutual Fund. Classify the types of Mutual funds Explain the importance and risk involved in mutual funds. 	K2
3.2	Commercial banks and mutual funds including UTI, LIC	<ul style="list-style-type: none"> Appraise the role of Commercial banks, UTI, LIC in mutual funds 	K6
3.3	General guidelines of mutual funds	<ul style="list-style-type: none"> Sketch the general guidelines of mutual funds. 	K3
3.4	Future of mutual fund industry	<ul style="list-style-type: none"> Analyse the future of mutual fund industry. 	K4
3.5	Concept of merchant banking	<ul style="list-style-type: none"> Recall the meaning of merchant banking. 	K1
3.6	Services rendered by merchant bankers	<ul style="list-style-type: none"> Summarise the services rendered by merchant bankers 	K2
3.7	Role played by merchant bankers in the market making process	<ul style="list-style-type: none"> Evaluate the role played by merchant bankers in the market making process. 	K6
3.8	Arrangement of inter-corporate loans.	<ul style="list-style-type: none"> Outline the role of merchant bank in the arrangement of inter-corporate loans. 	K2
3.9	Scope of merchant banking in India.	<ul style="list-style-type: none"> Discuss the scope of merchant banking in India. 	K2
Unit IV Leasing and Hire Purchase			
4.1	Concepts of leasing	<ul style="list-style-type: none"> Explain the concept of leasing 	K2
4.2	Types of lease	<ul style="list-style-type: none"> Classify the Various Types of lease. 	K2
4.3	Structure of leasing industry	<ul style="list-style-type: none"> Identify the structure of leasing industry 	K1
4.4	Legal aspects of leasing	<ul style="list-style-type: none"> Explain the legal aspects of leasing. 	K2
4.5	Problems and prospects of leasing	<ul style="list-style-type: none"> Summarise the problems and prospects of leasing 	K2
4.6	Meaning of hire purchase	<ul style="list-style-type: none"> Recognise the Meaning of hire purchase 	K1
4.7	Leasing Vs hire purchase	<ul style="list-style-type: none"> Distinguish between Leasing and hire-purchase 	K2
4.8	Problems and prospects of hire purchase in India.	<ul style="list-style-type: none"> Interpret the Problems and prospects of hire purchase in India. 	K2
Unit V Dematerialisation, Rematerialisation, Factoring and Forfeiting			
5.1	Meaning of dematerialization and rematerialization	<ul style="list-style-type: none"> State the meaning of dematerialization and rematerialization. 	K1

Unit/ Section	Content of the Unit	Learning Outcome	BTLT
5.2	Objectives, functions, merits and demerits of dematerialization and rematerialization.	<ul style="list-style-type: none"> List the objectives of dematerialization and rematerialization. Explain the functions of dematerialization and rematerialization. Interpret the merits and demerits of dematerialization and rematerialization 	K2
5.3	Progress of Demat in India	<ul style="list-style-type: none"> Identify the progress of Demat in India. 	K1
5.4	Growth and functioning of NSDL and CDSL	<ul style="list-style-type: none"> Summarise the growth and functioning of NSDL and CDSL 	K2
5.5	Concepts of factoring	<ul style="list-style-type: none"> Define the term factoring. 	K1
5.6	Significance and types of factoring	<ul style="list-style-type: none"> Explain the significance of factoring Categorise the types of factoring. 	K2
5.7	Factoring Mechanism.	<ul style="list-style-type: none"> Illustrate the factoring Mechanism 	K2
5.8	Factoring services in India	<ul style="list-style-type: none"> Outline the factoring services in India. 	K2
5.9	Define forfaiting	<ul style="list-style-type: none"> Define forfaiting. 	K1
5.10	Factoring Vs Forfaiting	<ul style="list-style-type: none"> Distinguish factoring from forfaiting. 	K2
5.11	Problems and prospects of forfaiting	<ul style="list-style-type: none"> Interpret the Various Problems and prospects of forfaiting 	K2

MAPPING FOR POs, PSOs and COs

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PSO1	PSO2	PSO3	PSO4
CO1	H	M	M	L	--	M	--	--	--	M	--	M	--
CO2	H	M	--	M	--	M	L	--	L	M	--	M	L
CO3	M	H	--	M	M	M	--	M	H	M	--	M	H
CO4	H	H	M	--	--	M	L	--	--	M	--	--	--
CO5	M	L	M	L	--	M	--	M	M	M	--	M	M
CO6	H	H	M	H	H	M	M	M	M	M	--	M	M

L-Low

M-Moderate

H- High

Course Assessment Methods

Direct
1. Continuous Assessment Test I,II 2. Open book test; Assignment; Seminar; Group Presentation 3. End Semester Examination
Indirect
1. Course-end survey

Name of the Course Coordinator: Dr. B. Hannah

SEMESTER: VI	CORE XIII	COURSE CODE: U18CI613
CREDITS: 5	STRATEGIC MANAGEMENT	HOURS PER WEEK: 6

Course Outcomes

On completion of the Course, the students will be able to

Sl. No	Course Outcomes	Level	Unit covered
1.	Describe the integrative model that defines basic activities in strategic management.	K2	I
2.	Review the procedure for formulating strategic plans	K2	I
3.	Evaluate the competitive situation and develop competitive advantage	K6	II
4.	Demonstrate the importance of Vision, Mission and Objectives in Strategic Planning.	K3	III
5	Evaluate the diverse corporate level strategies for effective strategic decision making.	K6	IV
6.	Appraise the strategic importance of various functional level strategies	K6	V

Unit I -- Introduction to Strategic Management

15 hours

- 1.1 Business Policy
- 1.2 Meaning and Nature of Strategic management
- 1.3 Business Strategy
- 1.4 Strategic Levels in Organizations
- 1.5 Strategic Management in Government and Not-for-profit organization

Unit II -- Dynamics of Competitive Strategy

15 hours

- 2.1 Competitive Landscape
- 2.2 Strategic Analysis
- 2.3 Industry and Competitive Analysis
- 2.4 Core Competence
- 2.5 Competitive Advantage
- 2.6 Internal and External Analysis
- 2.7 SWOT Analysis

Unit III -- Strategic Management Process

20 Hours

- 3.1 Strategic Planning
- 3.2 Strategic Intent – Vision, Mission and Objectives
- 3.3 Strategy Formulation

Unit IV -- Corporate Level Strategies**20 Hours**

- 4.1 Concepts and Nature of Corporate Strategy
- 4.2 Strategic Alternatives at Corporate Level
 - 4.2.1 Growth
 - 4.2.2 Stability
 - 4.2.3 Expansion
 - 4.2.4 Business Combinations – Mergers and Acquisitions
 - 4.2.5 Strategic Alliances
 - 4.2.6 Turnaround
 - 4.2.7 Retrenchment and Retreat
 - 4.2.8 Business Level Strategies
- 4.3 Competitive Strategies at Business Level
- 4.4 Michael Porter's Generic Strategies
- 4.5 Best-Cost Provider Strategy

Unit V -- Functional Level Strategies**20 Hours**

- 5.1 Marketing Strategy
- 5.2 Financial Strategy
- 5.3 Operations Strategy
- 5.4. Human Resource Strategy
- 5.5 Research and Development

Unit VI - Topics for Self Study

Sl. No	Topics	Web Links
1.	Strategic Corporate Communication in the Digital Age	https://www.researchgate.net/publication/343737401_Strategic_Corporate_Communication_in_the_Digital_Age
2.	Strategy as operational excellence- Quality and Re-engineering	Strategy as operational excellence- Quality and Re-engineering
3.	Strategic innovation - tools and techniques	http://gbpssi.in/admin/coursepack/MBR616Lect09.pdf
4.	Strategic Fit	https://procureability.com/achieving-strategic-fit-for-procurement/

Text Book

1. Study materials of The Institute of Chartered Accountants for Strategic Management.
2. CA. MeetaMangal, Strategic Management, 9th Edition. Commercial Law publishers, 2019

References

1. Upendra Kachru, Strategic Management, 2nd Edition, McGraw Hill Education, 2017
2. Frank Rothaermel, Strategic Management: Concepts, McGraw Hill Education, 2012
3. Charles W.L. Hill, Strategic Management: An integrated Approach, 9th Edition, Cengage Publishers, 2012

Web Links

1. https://www.icai.org/post.html?post_id=13844
2. https://onlinecourses.nptel.ac.in/noc19_mg48/unit?unit=15&lesson=18
3. https://onlinecourses.nptel.ac.in/noc19_mg48/unit?unit=15&lesson=20
4. <https://www.slideshare.net/mohitagarwal1989/functional-level-strategies>

Specific Learning Outcome (SLO)

Unit/ Section	Content of the Unit	Learning Outcome	BTLT
Unit I Introduction to Strategic Management			
1.1	Business Policy	<ul style="list-style-type: none">• Estimate the components of business policy	K2
1.2	Meaning and Nature of strategic management	<ul style="list-style-type: none">• Define the term Strategy and strategic management• Express the features of strategic management• Describe the Strategic Management process• Summarise the benefits of strategic management• Identify the limitations of strategic management	K2
1.3	Business Strategy	<ul style="list-style-type: none">• Recognise the meaning of Business strategy	K1
1.4	Strategic levels in organisations	<ul style="list-style-type: none">• Classify the levels of strategy in an organisation	K2
1.5	Strategic Management in Government and Not-for-profit organization	<ul style="list-style-type: none">• Differentiate Strategic Management in Government and Not-for-profit organization	K2

Unit/ Section	Content of the Unit	Learning Outcome	BTLT
Unit II Dynamics of Competitive Strategy			
2.1	Competitive landscape	<ul style="list-style-type: none"> State the meaning for Competitive Landscape. Express the steps to understand the Competitive Landscape. 	K2
2.2	Strategic Analysis	<ul style="list-style-type: none"> Outline the meaning for strategic analysis. Relate the issues to consider for strategic analysis. 	K2
2.3	Methods of Industry and Competitive Analysis	<ul style="list-style-type: none"> Evaluate the methods of Industry and Competitive Analysis. 	K6
2.4	Core Competence	<ul style="list-style-type: none"> Define the term Core Competence. Identify the major areas of core competencies. Develop the tools to identify and build core competencies. 	K2
2.5	Competitive Advantage	<ul style="list-style-type: none"> State the meaning for the term Competitive Advantage 	K1
2.6	Internal and External Analysis(Portfolio Analysis)	<ul style="list-style-type: none"> Explain the concepts to understand different models of portfolio analysis 	K2
2.7	SWOT Analysis	<ul style="list-style-type: none"> To Illustrate the significance of SWOT Analysis 	K2
Unit III Strategic Management Process			
3.1	Strategic Planning	<ul style="list-style-type: none"> Outline the concepts in strategic planning. 	K1
3.2	Strategic Intent – Vision, Mission and Objectives	<ul style="list-style-type: none"> List the elements of Strategic intent. Define the term Vision. Express the advantages of having a vision for an organisation Recall the meaning for the term Mission Sketch the nature of Mission statement Differentiate Between Objectives and Goals Discuss the need for establishing objectives Summarise the characteristics of Objectives Relate the process of setting objectives 	K3
3.3	Strategy Formulation	<ul style="list-style-type: none"> State the meaning of Strategy Formulation Sketch the steps in formulation of strategy 	K2
Unit IV Corporate Level Strategies			
4.1	Concepts and Nature of Corporate Strategy	<ul style="list-style-type: none"> State the nature of corporate strategy 	K1
4.2	Strategic Alternatives at Corporate Level 4.2.1 Growth 4.2.2 Stability 4.2.3 Expansion	<ul style="list-style-type: none"> Outline the characteristics of Growth/expansion strategy. State the basic feature of stability strategy. Describe the types of Growth/expansion strategy. Express the reasons for Mergers 	K6

Unit/ Section	Content of the Unit	Learning Outcome	BTLT
	4.2.4 Business Combinations – Mergers and Acquisitions 4.2.5 Strategic Alliances 4.2.6 Turnaround strategy 4.2.7 Retrenchment and Retreat 4.2.8 Business Level Strategies	<ul style="list-style-type: none"> Define Strategic Alliance Present the different forms of Strategic Alliance Relate the problems in Indian Strategic alliances. Identify the situation that needs Turnaround strategy. Discuss the characteristics and reasons for retrenchment strategy Evaluate the advantages and disadvantages of Strategic Business Unit 	
4.3	Competitive Strategies at Business Level	<ul style="list-style-type: none"> Discuss the various competitive strategies—cost leadership, differentiation, focus. 	K2
4.4	Michael Porter's Generic Strategies	<ul style="list-style-type: none"> Recognize the features and suitability of cost leadership strategy. Express the features and suitability of differentiation strategy. Explain the features and suitability of focus strategies. Interpret Porter's Generic strategies. 	K2
4.5	Best-Cost Provider Strategy	<ul style="list-style-type: none"> Outline the model of best-cost provider strategy. 	K2
Unit V Functional Level Strategies			
5.1	Marketing Strategy	<ul style="list-style-type: none"> Recognise the need for marketing strategy Describe the elements in marketing strategy. 	K2
5.2	Financial Strategy	<ul style="list-style-type: none"> Evaluate the various components of Financial Strategy and worth of business using financial strategy. 	K6
5.3	Production/Operations Strategy	<ul style="list-style-type: none"> Outline the areas of production for having effective strategic management. 	K2
5.4	Human Resource Strategy	<ul style="list-style-type: none"> Identify the areas of Human Resource that requires formulation of strategies. 	K2
5.5	Research and Development	<ul style="list-style-type: none"> Illustrate the role of R & D to enhance strategic implementation. 	K2

MAPPING FOR POs, PSOs and COs

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PSO1	PSO2	PSO3	PSO4
CO1	H	M	M	L	--	M	M	--		M	--	--	M
CO2	H	--	--	--	--	M	M	--	L	M	--	M	M
CO3	L	H	--	--	--	--	M	--	M	M	--	M	M
CO4	H	H	M	M	--	M	M	--	H	M	--	--	M
CO5	--	H	--	M	--	M	M	--	M	M	--	M	M
CO6	--	H	--	M	--	M	M	--	L	H	--	M	M

L-Low

M-Moderate

H- High

Course Assessment Methods

Direct
1. Continuous Assessment Test I,II 2. Open book test; Assignment; Seminar; Group Presentation 3. End Semester Examination
Indirect
1. Course-end survey

Name of the Course Coordinator: Dr. Prabhu

SEMESTER: VI	ELECTIVE III BUSINESS VALUATION AND ANALYSIS	COURSE CODE: U18CI6:1
CREDITS: 5		HOURS PER WEEK: 6

Course Outcomes

On completion of the Course, students will be able to

Sl. No	Course Outcomes	Level	Unit covered
1.	Demonstrate the conceptual knowledge of financial models	K3	I
2.	Apply the principles and techniques of valuation methods.	K3	II
3.	Assess the free cash flow to the firm (FCFF) and free cash flow to equity (FCFE) approaches to valuation	K6	III
4.	Discuss the accounting treatment in various business transactions	K2	IV
5	Explain the fair value measurement techniques and standards	K2	IV
6.	Appraise the methods of valuation of intangibles	K5	V

Unit I -- Financial Models

15 Hours

- 1.1 Financial Models for project appraisal
- 1.2 Use of functions like Net Present Value (NPV)
- 1.3 Internal Rate of Return (IRR)
- 1.4 Forecasting techniques.

Unit II -- Business Valuation Basics

20 Hours

- 2.1 Principles and techniques of valuation
- 2.2 DCF, Multiple methods
- 2.3 Accounting based valuation
- 2.4 Assets valuation, earning valuation
- 2.5 Cash flow valuation: Other valuation basis.

Unit III -- Valuation In Mergers and Acquisitions

20 Hours

- 3.1 Assets and cash flows
- 3.2 Strengths and weakness of various valuation methods
- 3.3 Recognition of interest of various stakeholders

- 3.4 Selection of appropriate cost of capital for valuation
- 3.5 Synergistic benefits, forms of consideration and terms of acquisitions
- 3.6 Post-merger integration process.

Unit IV -- Fair Value in Accounting Measurement

20 Hours

- 4.1 Concept
- 4.2 Measurement techniques and standards
- 4.3 Challenges
- 4.4 Accounting treatment.

Unit V -- Valuation of Intangibles

15 Hours

- 5.1 Intellectual property
- 5.2 Intangibles
- 5.3 Brand Valuation

Unit VI - Topics for Self Study

Sl. No	Topics	Web Links
1.	The Digital Business Analysis	https://masteringbusinessanalysis.com/mba153-trends-in-business-analysis/
2.	Business Analysis doing DevOps	https://www.batimes.com/articles/five-trends-in-business-analysis-project-management-and-agile.html
3.	Utilising Tablet tools for Business Analysis	https://medium.com/@zarantech/top-10-trends-in-business-analysis-34dfca12072d
4.	Business Valuation of Websites or Internet business	https://feinternational.com/blog/how-do-you-value-an-online-business/

Text Book

- 1. Guy Parmentier& Bart Cuypers, Business Valuation: Using Financial analysis to measure a company’s value, 3rd Illustrated edition, Intersentia Publishers, 2017
- 2. Krishna G. Palepu, Victor L Bernard et al., Business Analysis and Valuation: Text and Cases, IFRS edition, Cengage Publishers, 2007.

References

- 1. Wilson, Business Analysis and Valuation using Financial Statements, 5th Edition, Cengage Publishers, 2015

2. Christopher Mercer & Travis W. Harms, Business Valuation- An Integrated Theory, 2nd Edition, Wiley, 2007.
3. Erik Peek & Paul Healy, Business Analysis and Valuation, 4th Edition, Cengage Learning Emea, 2016

Web Links

1. <https://ifrscommunity.com/knowledge-base/ifrs-13-fair-value-measurement/>
2. <https://www.cfainstitute.org/en/membership/professional-development/refresher-readings/2020/free-cash-flow-valuation>

Theory 80%, Problems 20%

Specific Learning Outcomes (SLO)

Unit/ Section	Content of the Unit	Learning Outcome	BTLT
Unit I Financial Models			
1.1	Financial Models for project appraisal	<ul style="list-style-type: none"> Identify the need for financial models. 	K1
1.2	Use of functions like Net Present Value (NPV)	<ul style="list-style-type: none"> Explain the meaning of NPV Calculate the NPV for projects 	K3
1.3	Internal Rate of Return (IRR)	<ul style="list-style-type: none"> Recognise the meaning of IRR Compute the IRR for projects 	K3
1.4	Forecasting techniques	<ul style="list-style-type: none"> Recall the types of forecasting techniques 	K1
Unit II Business Valuation Basics			
2.1	Principles and techniques of valuation	<ul style="list-style-type: none"> Describe the principles and techniques of valuation 	K2
2.2	DCF, Multiple methods	<ul style="list-style-type: none"> List the various methods of valuation Solve problems in Multiple methods of Valuation of business 	K3
2.3	Accounting based valuation	<ul style="list-style-type: none"> Define Accounting based valuation 	K1
2.4	Assets valuation, Earning valuation	<ul style="list-style-type: none"> State the meaning of Assets Valuation and Earning Valuation 	K1
2.5	Cash flow valuation: Other valuation basis	<ul style="list-style-type: none"> Describe Cash Flow valuation Compare the Free cash flow to the firm and to equity. 	K3

Unit/ Section	Content of the Unit	Learning Outcome	BTLT
Unit III Valuation In Mergers And Acquisitions			
3.1	Assets and cash flows	<ul style="list-style-type: none"> Recognise the meaning assets and cash flows in Mergers & Acquisition 	K1
3.2	Strengths and weakness of various valuation methods	<ul style="list-style-type: none"> Evaluate critically the Strengths and weakness of various valuation methods 	K5
3.3	Recognition of interest of various stakeholders	<ul style="list-style-type: none"> Explain the recognition of the interest of stakeholders while valuation of business in Mergers and Acquisition 	K2
3.4	Selection of appropriate cost of capital for valuation	<ul style="list-style-type: none"> Appraise the method of appropriate cost of capital valuation. 	K6
3.5	Synergistic benefits, forms of consideration and terms of acquisitions	<ul style="list-style-type: none"> Define synergistic benefits. Discuss the forms and terms of acquisitions. 	K2
3.6	Post-merger integration process	<ul style="list-style-type: none"> State the meaning for post-merger integration process. 	K1
Unit IV Fair Value in Accounting Measurement			
4.1	Concept	<ul style="list-style-type: none"> Explain the concepts, fair value in accounting 	K2
4.2	Measurement Techniques and standards	<ul style="list-style-type: none"> Describe the measurement techniques and standards of fair value in accounting. 	K2
4.3	Challenges	<ul style="list-style-type: none"> Discuss the challenges in fair value of accounting. 	K2
4.4	Accounting treatment	<ul style="list-style-type: none"> Explain the various accounting treatments of fair value in accounting. 	K2
Unit V Valuation of Intangibles			
5.1	Intellectual Property	<ul style="list-style-type: none"> Define Intellectual property. Apply the rules relating to Intellectual Property 	K4
5.2	Intangibles	<ul style="list-style-type: none"> Define the term Intangibles. Express the importance of valuation of intangibles. Classify the methods of valuation of intangibles. 	K4
5.3	Brand Valuation	<ul style="list-style-type: none"> State the meaning of brand valuation. Explain the importance of brand valuation. Choose the methods of brand valuation. 	K5

MAPPING FOR POs, PSOs and COs

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PSO1	PSO2	PSO3	PSO4
CO1	H	L	M	--	--	H	--	M	--	M	--	M	--
CO2	M	--	H	M	--	H	M	M	--	M	--	H	--
CO3	M	--	M	H	L	H	M	--	M	M	M	--	M
CO4	H	M	H	H	L	H	L	--	M	M	--	M	M
CO5	M	M	H	H	--	H	--	M	M	M	L	H	M
CO6	H	M	H	H	L	H	M	--	M	M	M	H	H

L-Low

M-Moderate

H- High

Course Assessment Methods

Direct
1. Continuous Assessment Test I,II 2. Open book test; Assignment; Seminar; Group Presentation 3. End Semester Examination
Indirect
1. Course-end survey

Name of the Course Coordinator: Dr. Ravi Shankar

SEMESTER: VI	ELECTIVE III RETAIL MANAGEMENT	COURSE CODE: U18CI6:2
CREDITS: 5		HOURS PER WEEK: 6

Course Outcomes

On completion of the course, the student will be able to

Sl. No	Course Outcomes	Level	Unit covered
1.	Classify the various forms of retailing business	K2	I
2.	Appraise the feasibility of setting up a retail outlet in a select location	K6	II
3.	Analyse the methods of holding inventory	K4	III
4.	Express the ability to manage a retail store successfully	K2	IV
5	Assess the critical elements of retail stores distribution management	K5	V
6.	Describe the wholesaling and warehousing concepts in Retailing	K2	V

Unit I Retailing

15 Hours

- 1.1 Meaning
- 1.2 Definition
- 1.3 Characteristics
- 1.4 Retailing principles
- 1.5 Retail sales objectives
- 1.6 Retailing in India
- 1.7 Across the globe
- 1.8 Emerging trends in retailing
- 1.9 Retail formats
 - 1.9.1 Store based
 - 1.9.2 Non-store based
 - 1.9.3. Traditional and non-traditional retailing
 - 1.9.4 Internet retailing
 - 1.9.5 Cyber retailing.

Unit II Store Location

15 Hours

- 2.1 Importance
- 2.2 Selection of loyalty
- 2.3 Site analysis
- 2.4 Trading analysis

- 2.5 Demand and supply density
- 2.6 Site availability
- 2.7 Trends in store location
- 2.8 Retail marketing segmentation
- 2.9 Significance
- 2.10 Market segmentation process
- 2.11 Key retail segments.

Unit III Inventory

20 Hours

- 3.1 Reasons for holding inventory
- 3.2 Methods of inventory control
- 3.3 Selective inventory management
- 3.4 EOQ model
- 3.5 ABC analysis-VED analysis- FSN analysis - HML analysis
- 3.6 Inventory costs
- 3.7 Material handling
- 3.8 Latest development in inventory management.

Unit IV Retail Store Operations

20 Hours

- 4.1 Elements of retail store operations
- 4.2 Management of retail store
- 4.3 The role of centralized retailer
- 4.4 An integrated retailing approach
- 4.5 Operations master schedule
- 4.6 Store maintenance
- 4.7 Energy management
- 4.8 Retailing success tips.

Unit V Distribution Management

20 Hours

- 5.1 Distribution channel
- 5.2 Functions of a distribution channel
- 5.3 Channel levels
- 5.4 Elements of physical distribution
- 5.5 Wholesaling
 - 5.5.1 Classification and characteristics
- 5.6 Warehousing
 - 5.6.1 Need
 - 5.6.2 Benefits
 - 5.6.3 Functions
 - 5.6.4 Features
 - 5.6.5 Classifications

Unit VI - Topics for Self Study

Sl. No	Topics	Web Links
1.	Social Commerce	https://tinuiti.com/blog/paid-social/social-commerce-by-channel/
2.	Influencer Marketing	https://influencermarketinghub.com/what-is-influencer-marketing/
3.	Augmented Reality Powered Shopping experiences	https://cyfuture.com/blog/augmented-reality-in-retail-transforming-online-shopping-experience-for-customers/
4.	Smart speaker shopping	https://trinityaudio.ai/how-much-are-we-shopping-via-smart-speakers/

Text Book

1. Dr. Harjit Singh, Retail Management - A Global Perspective, Text and Cases, Revised Edition, S. Chand & Company Ltd., New Delhi, 2014

References

1. Gibson G Vedamani, Retail Management:- Functional Principles and Practices, Jaico Publishing House, New Delhi, 2011
2. Gourav Ghosal, Retail Management, Maxford Books Publishing House, New Delhi, 2010
3. Dr. L. Natarajan, Retail Management, Margham Publications, Chennai, 2016

Web Links

1. <https://www.yourarticlelibrary.com/marketing/distribution-channels/wholesaling-importance-functions-and-types-of-wholesaling/29899>
2. http://data.conferenceworld.in/IIMT_NHSEMH/12.pdf

Specific Learning Outcomes (SLO)

Unit/ Section	Content of the Unit	Learning Outcome	BTLT
Unit I Retailing			
1.1	Meaning	<ul style="list-style-type: none"> Recall the retailing 	K1
	Definition	<ul style="list-style-type: none"> Define about the retail management 	K1
1.3	Characteristics	<ul style="list-style-type: none"> Explain about the characteristics 	K2
1.4	Retailing Principles	<ul style="list-style-type: none"> To identify a law or fact of the retailing 	K1
1.5	Retail sales objectives	<ul style="list-style-type: none"> Plan about the retail sales in future 	K2
1.6	Retailing in India	<ul style="list-style-type: none"> Explain the retailing in India and across the world 	K2
1.7	Across the globe		
1.8	Emerging trends in retailing	<ul style="list-style-type: none"> Summarize about the recent 	K2
1.9	Retail formats	<ul style="list-style-type: none"> Explain about the retail formats Compare with store and non-store based, traditional and non-traditional retailing Summarise the internet and cyber retailing 	K2
	1.9.1 Store based		
	1.9.2 Non-store based		
	1.9.3 Traditional and non-traditional retailing		
	1.9.4 Internet retailing		
	1.9.5 Cyber retailing		
Unit II Store Location			
2.1	Importance	<ul style="list-style-type: none"> Express the importance of store location. 	K2
2.2	Selection of locality	<ul style="list-style-type: none"> Summarise the factors in selection of location. 	K2
2.3	Site analysis	<ul style="list-style-type: none"> Appraise the various sites and trading analysis 	K6
2.4	Trading analysis		
2.5	Demand and supply density	<ul style="list-style-type: none"> Identify the demand and organize the supply density 	K2
2.6	Site availability	<ul style="list-style-type: none"> Discuss about the site availability 	K2
2.7	Trends in store location	<ul style="list-style-type: none"> Determine the store location according to the trends 	K6
2.8	Retail marketing segmentation	<ul style="list-style-type: none"> Explain about the segmentation in the retail marketing 	K2
2.9	Significance	<ul style="list-style-type: none"> List out the various significant 	K1
2.10	Market segmentation process	<ul style="list-style-type: none"> Utilize the various process in market segmentation 	K3
2.11	Key retail segments.	<ul style="list-style-type: none"> Identify the key segments for the retail 	K1

Unit/ Section	Content of the Unit	Learning Outcome	BTLT
Unit III Inventory			
3.1	Reasons for holding inventory	<ul style="list-style-type: none"> Describe about the holding inventory 	K2
3.2	Methods of inventory control	<ul style="list-style-type: none"> Examine the methods of inventory control. 	K4
3.3	Selective inventory management	<ul style="list-style-type: none"> Explain the selective inventory management 	K2
3.4	EOQ model	<ul style="list-style-type: none"> Calculate EOQ 	K3
3.5	ABC analysis-VED analysis- FSN analysis - HML analysis	<ul style="list-style-type: none"> Analyse various inventory analysis methods namely ABC, VED, FSN and HML analysis 	K4
3.6	Inventory costs	<ul style="list-style-type: none"> Discuss the calculation of inventory costs 	K2
3.7	Material handling	<ul style="list-style-type: none"> Explain about the various methods of handling the materials 	K2
3.8	Latest development in inventory management	<ul style="list-style-type: none"> Describe and identify the latest methods and developments in the inventory management 	K2
Unit IV Retail Stores Location			
4.1	Elements of retail store operations	<ul style="list-style-type: none"> Review the elements for the store operations 	K2
4.2	Management of retail store	<ul style="list-style-type: none"> Summarize the retail store management 	K2
4.3	The role of centralized retailer	<ul style="list-style-type: none"> Determine the role of centralized retailer 	K2
4.4	An integrated retailing approach	<ul style="list-style-type: none"> Explain the various approach in retailing 	K2
4.5	Operations master schedule	<ul style="list-style-type: none"> Express the various schedules 	K2
4.6	Store maintenance	<ul style="list-style-type: none"> Identify the which store method is suitable to maintenance 	K2
4.7	Energy management	<ul style="list-style-type: none"> Explain about the energy management 	K2
4.8	Retailing success tips	<ul style="list-style-type: none"> Outline the rules for successful retailing method 	K2
Unit V Distribution Management			
5.1	Distribution channel	<ul style="list-style-type: none"> Explain about the various distribution channel 	K2
5.2	Functions of a distribution channel	<ul style="list-style-type: none"> Summarize the various functions in the distribution channel 	K2
5.3	Channel levels	<ul style="list-style-type: none"> Evaluate critically the various distribution levels. 	K6
5.4	Elements of physical distribution	<ul style="list-style-type: none"> Classify the elements of physical distribution 	K2
5.5	Wholesaling 5.5.1 Classification and characteristics	<ul style="list-style-type: none"> Explain about the characteristics and classification of wholesaling 	K2

Unit/ Section	Content of the Unit	Learning Outcome	BTLT
5.6	Warehousing 5.6.1 Need 5.6.2 Benefits 5.6.3 Functions 5.6.4 Features 5.6.5 Classifications	<ul style="list-style-type: none"> Discuss the benefits, need and functions of warehousing Classify the various warehousing 	K2

MAPPING FOR POs, PSOs and COs

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CO1	H	--	M	--	L	H	--	M	--	L	--	--	--
CO2	H	L	M	M	--	H	M	--	M	M	--	M	M
CO3	M	--	M	M	L	H	--	--	M	--	--	M	M
CO4	H	--	--	M	--	H	M	M	M	M	--	L	M
CO5	--	M	M	M	--	H	M	--	M	M	--	M	M
CO6	H	--	M	M	L	H	L	--	--	M	--	M	--

L-Low

M-Moderate

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