

B. Com
INTERNATIONAL ACCOUNTING
DEGREE PROGRAMME

OBE SYLLABUS
2022-2025



PG & Research Department of Commerce
Bishop Heber College (Autonomous)
Tiruchirappalli – 620 017

PG & Research Department of Commerce
B.Com (International Accounting)
OUTCOME BASED EDUCATION
2022-2025

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:

PO 1: Disciplinary knowledge: Demonstrate comprehensive knowledge and understanding of Commerce, Business and Accounting.

PO 2: 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.

PO 3: 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.

PO 4: Reflective Thinking: Empower to become learners and thinkers by building skills in critical thinking to solve problems.

PO 5: Digital literacy: Apply the contextual and practical knowledge of ICT to function effectively in multidisciplinary environments and engage effectively with diverse stakeholders.

PO 6: Employability & Entrepreneurship: Utilise business knowledge to provide a competitive edge for employment, higher education and entrepreneurship.

PO 7: 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.

PO 8: 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.

PO 9: 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-

PSO 1: Demonstrate knowledge and understanding relating to financial management, risk, corporate governance and the operation of global capital markets.

PSO 2: Exercise professional judgement in the application and evaluation of financial reporting principles and practices in multifarious business contexts and situations.

PSO 3: Utilise appropriate skills and professional expertise in the appraisal of financial data in diverse business environment.

PSO 4: Illustrates professional and ethical insight in accounting and finance including decision analysis, performance measurement and management control.

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	Literature and Language: Prose and Short Stories	U20EGNL1	6	3	25	75	100
	III	Core I	Basics of Financial Accounting	U22CI101	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	Literature Language: Poetry and Shakespeare	U20EGNL2	6	3	25	75	100
	III	Core II	Financial Reporting –I	U22CI202	6	5	25	75	100
		Allied III	Basics of Cost Accounting	U22CI2Y3	5	4	25	75	100
		Allied IV	Business Law	U22CI2Y4	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	25	75	100
	III	Core III	Financial Reporting -II	U20CI303	5	4	25	75	100
		Core IV	Performance Management-I	U18CI304	4	4	25	75	100
		Allied V	Taxation – Income Tax	U18CI3Y5	5	4	25	75	100
		SBEC I	Introduction to computers-MS Word	U22CIPS1	2	2	40	60	100
		NMEC I	Human Resource Management	U22CI3E1	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	25	75	100
	III	Core V	Financial Management - I	U18CI405	5	5	25	75	100
		Elective I	Business Statistics/	U22CI4:1/	4	3	25	75	100

			Risk Management	U22CI4:2					
		Allied VI	Performance Management- II	U18CI4Y6	5	4	25	75	100
	IV	SBEC II	MS Excel	U18CIPS2	2	2	60	40	100
		NMEC II	Entrepreneurial Development	U22CI4E2	2	2	25	75	100
		Soft Skills	Life Skills	U16LFS41	2	1	--	--	100
	V	Extension Activities	NSS,NCC, Rotract, Leo club, etc ...	U16ETA41	--	1	--	--	--
V	III	Core VI	Audit &Assurance	U18CI506	6	5	25	75	100
		Core VII	Financial Management - II	U18CI507	6	5	25	75	100
		Core VIII	Goods and Service Tax	U21CI508	6	5	25	75	100
		Core IX	Banking Theory Law and Practice	U22CI509	5	4	25	75	100
		Elective II	Quantitative Techniques / International Trade	U22CI5:2/ U22CI5:A	5	5	25	75	100
	IV	SBEC III	Research Methodology	U22CI5S3	2	2	25	75	100
VI	III	Core X	Business Mathematics	U22CI610	6	5	25	75	100
		Core XI	TallyPrime	U22CIP11	5	4	25	75	100
		Core XII	Financial Services	U22CI612	4	4	25	75	100
		Core XIII	Strategic Management	U22CI613	5	4	25	75	100
		Elective III	Enterprise Resource Planning / Retail Management	U18CI6:2	5	4	25	75	100
			Project	U22CI6PJ	5	4			
	V	Gender Studies	Gender Studies	U16GST61	1	1	--	--	100
					180	140			
* Other Languages :			Hindi	Sanskrit	French				
Semester I :			U14HD1L1	U14SK1L1	U14FR1L1				
Semester II :			U14HD2L2	U14SK2L2	U14FR2L2				
Semester III :			U14HD3L3	U14SK3L3	U14FR3L3				
Semester IV :			U14HD4L4	U14SK4L4	U14FR4L4				

PROGRAMME ARTICULATION MATRIX

S. No.	COURSE NAME	COURSE CODE	CORRELATION WITH PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC OUTCOMES												
			PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PSO 1	PSO 2	PSO 3	PSO 4
1.	Basics of financial accounting	U22C I101	H	M	H	H	L	H	M	H	M	H	H	H	H
2	Organisation Management	U18C I1Y1	H	H	H	H	L	H	H	M	H	H	H	M	H
3	Principles of Management	U18C I1Y2	H	M	H	H	L	H	H	H	H	H	M	M	H
4	Financial Reporting –I	U21C I202	H	H	H	H		H	M	H	M	H	H	H	M
5	Basics of Cost Accounting	U22C I2Y3	H	H	H	H	M	H	H	H	M	H	H	H	H
6	Business Law	U22C I2Y4	H	H	H	H		H	L	H	M	H		M	M
7	Financial Reporting -II	U20C I303	H	H	H	H	M	H	M	H	M	H	H	H	H
8	Performance Management	U18C I304	H	H	H	H	L	H	M	H		H	H	H	H
9	Taxation – Income Tax	U18C I3Y5	H	H	H	H	M	H	M	H	M	L		H	H
10	Introduction to computer MS Word	U22C IPS1	H	H	H	H	H	H	M	H	H	M		M	
11	Human Resource Management	U22C I3E1	M	M	H	H		H	M	H	H	M		M	H
12	Financial Management - I	U18C I405	H	H	M	M	M	H	M	H	M	H	L	H	M
13	Business Statistics	U22C I4:1	H	M	M		H	H	M	H	M	M		M	H
14	Risk Management	U22C I4:A	H	H	H	H	M	H	M	M	L	H	-	H	H
15	Performance Management - II	U18C I4Y6	M	H	M	H	M	H	M	M	M	H	M	H	M
16	MS Excel	U18C IPS2	H	M	H	M	H	H	M	H		M		H	M

17	Entrepreneurial Development	U22C I4E2	H	M	H	M		H	M	L	M	M		H	M
18	Audit & Assurance	U18C I506	H	H	H	H		H	L	M	H	H	M	H	H
19	Financial Management - II	U18C I507	H	H	M	H	M	H	M	M	M	H	M	H	M
20	Goods and Service Tax	U21C I508	H	M	M	M	H	H	H	M	M			M	M
21	Banking Theory Law and Practice	U22C I509	H	H	H	H	M	H	M	M	L	M		H	M
22	Quantitative Techniques	U22C I5:2	H		H	H	M	H	M	M	L	M		H	M
23	International Trade	U22C I5:A	H	H	M	M		M	M	M		M	M	L	M
24	Research Methods	U22C I5S3													
25	Business Mathematics	U22C I610	H	M	M	H		H		L		M		M	M
26	Tally Prime	U22C IP11	H	H	H	L	H	H	M	H	H	L		H	M
27	Financial Services	U21C I612	H	H	M	M	H	M	M	M	M	M		M	H
28	Strategic Management	U22C I613	H	H	M	M		M	M		H	M		M	M
29	Enterprise Resource Planning	U22C I6:3	H	M	M	-	H	H	M	H	M	M	-	M	M
30	Retail Management	U22C I6:A	H	M	M	M	L	H	M	M	M	M		M	M

SEMESTER: I	CORE I BASICS OF FINANCIAL ACCOUNTING	COURSE CODE: U22CI101
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	Prepare Journal, Ledger accounts, Trial Balance and account for inventories and depreciation	K6	III
4	Prepare Bank Reconciliation Statement and treatment of errors.	K6	IV
5	Apply rules and prepare the financial statement of a company	K4	V
6	Appraise the financial position of an enterprise by using key accounting ratios	K5	V

UNIT I--OVERVIEW OF FINANCIAL ACCOUNTING

15 Hours

- 1.1. Define financial accounting
- 1.2. Users of financial statements
- 1.3. Conceptual Framework for Financial Reporting
- 1.4. Qualitative Characteristics of Financial Statements
 - 1.4.1. Relevance
 - 1.4.2. Faithful presentation
 - 1.4.3. Comparability
 - 1.4.4. Verifiability
 - 1.4.5. Understandability and timeliness
- 1.5. The elements of the financial statements
 - 1.5.1. Asset
 - 1.5.2. Liability
 - 1.5.3. Equity
 - 1.5.4. Income & expenses
- 1.6. The components of a set of financial statements
- 1.7. Other important accounting concepts

UNIT II -- BOOKS OF PRIME ENTRY

15 Hours

- 2.1. Business transactions and documentation
 - 2.1.1. Purchase order
 - 2.1.2. Sales order
 - 2.1.3. Dispatch notes (Goods Despatched Note – GDN)
 - 2.1.4. Goods Received Note (GRN)
 - 2.1.5. Invoice
 - 2.1.6. Statement
 - 2.1.7. Credit note

- 2.1.8. Debit note
- 2.1.9. Remittance advice
- 2.1.10. Receipt
- 2.2. Accounting records
- 2.3. Books of prime entry
 - 2.3.1. Sales day book
 - 2.3.2. Purchases day book
 - 2.3.3. Sales returns day book
 - 2.3.4. Purchases returns day book
 - 2.3.5. Cash book
 - 2.3.6. Petty cash book
- 2.4. Double entry and the accounting equation

UNIT III--RECORDING TRANSACTIONS AND EVENTS - I

20 hours

- 3.1. Journal
- 3.2. Recording cash and credit transactions
- 3.3. Ledger accounts
- 3.4. Balancing off and closing off the ledger account
- 3.5. Trial balance
- 3.6. Accounting for
 - 3.6.1. Recording sales and purchases returns
 - 3.6.2. Trade and Settlement discounts
 - 3.6.3. Sales tax
- 3.7. Accounting & valuation of inventories
- 3.8. Non-current assets
- 3.9. Depreciation
 - 3.9.1. Straight-line method
 - 3.9.2. Reducing balance method

UNIT IV-- RECORDING TRANSACTIONS AND EVENTS- II

20 hours

- 4.1. Intangible assets
 - 4.1.1. Amortisation of an intangible asset
 - 4.1.2. Measurement of intangible assets
- 4.2. Accruals basis of accounting
 - 4.2.1. Accrued expenditure and Income
 - 4.2.2. Prepaid expenditure and Prepaid income
- 4.3. The bank reconciliation statement
 - 4.3.1. Errors in the cash book
 - 4.3.2. Errors in the bank statement
- 4.4. Errors and suspense accounts
 - 4.4.1. Errors where the trial balance still balances
 - 4.4.2. Errors where the trial balance does not balance
 - 4.4.3. Suspense account

UNIT V—BASIC FINANCIAL STATEMENTS

20 Hours

- 5.1. The process of preparing financial statements
- 5.2. Adjustments to the initial trial balance
- 5.3. Presentation of Financial Statements
 - 5.3.1. a statement of financial position
 - 5.3.2. The statement of profit or loss
 - 5.3.3. The statement of profit or loss and other comprehensive income
- 5.4. Interpretation of financial statements

5.5. Use of key accounting ratios

5.5.1. Profitability

5.5.2. Liquidity

5.5.3. Efficiency

5.5.4. Position

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/

TEXTBOOKS

1. Financial Accounting (FA), ACCA study text, 2021, Kaplan Publishers, UK.

BOOKS FOR REFERENCE

1. R.L. Gupta and V.K. Gupta-Principles and practice of Accountancy, Eleventh edition, Sultan Chand Sons, New Delhi, 2019.
2. Charles Horngren, Gary Sundern, John Elliott & Danna Philbrick, Introduction to Financial Accounting, 11th Edition, Pearson Education, 2017.

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	Bloom's Taxonomic Level of Transaction
UNIT 1 – OVERVIEW OF FINANCIAL ACCOUNTING			
1.1	Financial accounting	<ul style="list-style-type: none"> Recall the meaning of financial accounting 	K1
1.2	Users of financial statements	<ul style="list-style-type: none"> Show the purpose of financial statements for the users 	K1
1.3	Conceptual framework	<ul style="list-style-type: none"> Reproduce the Conceptual framework of financial accounting 	K1
1.4	Qualitative Characteristics of Financial Statements	<ul style="list-style-type: none"> Explain the Qualitative Characteristics of Financial Statements 	K1
1.5	Main elements of financial reports	<ul style="list-style-type: none"> List main elements of financial reports 	K1
1.6	Components of a set of financial statements	<ul style="list-style-type: none"> List the components of financial statements 	K1
UNIT II – BOOKS OF PRIME ENTRY			
2.1	Business transactions and documentation	<ul style="list-style-type: none"> Outline the contents and purpose of different types of business documentation 	K2
2.1	Books of prime entry	<ul style="list-style-type: none"> Identify the books of prime entry, understand & illustrate their uses 	K2
UNIT III – RECORDING TRANSACTIONS AND EVENTS I			
3.1& 3.2	Journal- Recording cash and credit transactions	<ul style="list-style-type: none"> Create Recording cash and credit transactions 	K6
3.3 & 3.4	Ledger account	<ul style="list-style-type: none"> Create and Balance off and close off the ledger account 	K6
3.5	Trial Balance	<ul style="list-style-type: none"> Preparation of Trial Balance 	K6
3.6	Accounting for Recording sales and purchases returns, Trade and Settlement discounts and Sales tax	<ul style="list-style-type: none"> Create Accounting for Discounts and Sales tax, Accounting for Discounts and Sales tax, 	K6

3.7	Accounting and Valuation of Inventories	<ul style="list-style-type: none"> Solve problems on valuation of inventories 	K3
3.4	Depreciation	<ul style="list-style-type: none"> Calculate the charge for depreciation using straight line and reducing balance methods 	K2
UNIT IV – RECORDING TRANSACTIONS AND EVENTS II			
4.1	Intangible assets	<ul style="list-style-type: none"> Recognize the difference between tangible and intangible non-current assets 	K1
4.2	Accruals basis of accounting	<ul style="list-style-type: none"> Illustrate the process of adjusting for accruals and prepayments in preparing financial statements 	K6
4.3	The bank reconciliation statement	<ul style="list-style-type: none"> Prepare Bank reconciliation statements 	K6
4.4	Errors and suspense accounts	<ul style="list-style-type: none"> Identify Errors & pass journal entries to rectify the errors 	K2
UNIT V – BASIC FINANCIAL STATEMENTS			
5.1	The process of preparing financial statements	<ul style="list-style-type: none"> Understand the process of preparing financial statements 	K6
5.2	Adjustments to the initial trial balance	<ul style="list-style-type: none"> Recognise Adjustments to the initial trial balance 	K1
5.3	Presentation of Financial Statements	<ul style="list-style-type: none"> Prepare Statements of Profit or loss and other comprehensive income, Cash flow statements and Balance sheet 	K2
5.4	Interpretation of financial statements	<ul style="list-style-type: none"> Demonstrate the use key accounting ratios related to Profitability, Liquidity, efficiency and positions. 	K3
5.5	Use of Key accounting ratios	<ul style="list-style-type: none"> Estimate the financial position of an enterprise by using ratios. 	K5

MAPPING FOR POs, PSOs AND COs

L-Low

M-Moderate

H- High

	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

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

SEMESTER: I	ALLIED I	COURSE CODE: U18CI1Y1
CREDITS:4	ORGANISATION 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.	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.	K5	II
4.	Explain basic organizational structure concepts, centralization & decentralization.	K2	III
5.	Develop methods to adopt ethical practices in an organization.	K6	IV
6.	Establish competency framework for personal development and measures for the removal of conflict	K6	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
 - 3.2.1 Employment
 - 3.2.2 Consumer protection
 - 3.2.3 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.

TOPICS FOR SELF STUDY

SL.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

TEXTBOOKS

1. Accountant in Business (AB), ACCA study text, 2021, Kaplan Publishers, UK.

BOOKS FOR REFERENCE

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, 2016

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>

SPECIFIC LEARNING OUTCOMES (SLO)

Unit/Section	Course Contents	Learning Outcomes	Bloom's Taxonomic Level of Transaction
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 Organisations (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

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. 	K5
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	<ul style="list-style-type: none"> Summarise the governance & social responsibility of 	K2

	organization	an organization.	
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
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"> • Discuss the importance of ethics to an organisation and individual. • Demonstrate the following principles from IFAC code of Ethics using examples—Integrity, Objectivity, Professional Competence, Confidentiality, Professional Behaviour. • Evaluate the effectiveness of ‘HOTTER’ principle to safeguard a business against ethical threat. 	K5
4.3	Corporate codes of ethics	<ul style="list-style-type: none"> • Elaborate the benefits of corporate code of ethics to the organization and its employees. 	K6
4.4	Ethical conflicts and dilemmas	<ul style="list-style-type: none"> • Identify the main threats to ethical behavior. • Explain the safeguards against ethical threats and dilemmas. 	K2
UNIT V PERSONAL EFFECTIVENESS AND COMMUNICATION			
5.1	Personal effectiveness techniques	<ul style="list-style-type: none"> • Sketch the barriers to effective time management and the measures to overcome them. • Appraise the various stages in the Personal Development Plan (PDP) process. 	K5
5.2	Consequences of ineffectiveness at work	<ul style="list-style-type: none"> • Estimate the consequences of ineffectiveness in workplace. 	K6

5.3	Competence frameworks and personal development	<ul style="list-style-type: none"> Describe the features of competence framework Distinguish between mentoring, coaching and counselling. 	K4
5.4	Sources of conflicts and techniques for conflict resolution and referral	<ul style="list-style-type: none"> Summarise the various techniques to manage conflicts. Classify the types of conflict. 	K2
5.5	Communicating in business.	<ul style="list-style-type: none"> Discuss the methods & patterns of communication 	K2

MAPPING FOR POs, PSOs AND COs
L-Low M-Moderate H- High

	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

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

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.	Determine the requirements of a 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

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

TEXTBOOKS

1. Accountant in Business (AB), ACCA study text, 2021, Kaplan Publishers, UK.

BOOKS FOR REFERENCE

1. Prasad L.M, Principles and Practices of Management, 2019, Sultan Chand & Sons, Delhi, 10th Edition.
2. Rudani B Ramesh, Principles of Management, 2019, McGraw-Hill., 2nd Edition

WEBLINKS

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	Bloom's Taxonomic Levels of Transaction
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	<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
4.4	Approaches to leadership referring to theories of 4.4.1 Adair 4.4.2 Fiedler 4.4.3 Bennis	<ul style="list-style-type: none"> Outline the leadership styles by using the theories of Adair, Fiedler, Bennis, Ashridge, Blake and Mouton. 	K2

	4.4.4 Kotter & Heifetz 4.4.5 Ashridge 4.4.6 Blake & Mouton		
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. Discuss the purpose of appraisal process. Justify the need for appraisal process by highlighting its benefits. Report on the barriers to effective staff appraisal process. Outline the measures to overcome the appraisal barriers. Estimate the effectiveness of appraisal process. 	K5

MAPPING FOR POs, PSOs and COs

L-Low

M-Moderate

H- High

	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	

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: II	CORE II	COURSE CODE: U22CI202
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 simple financial statements by incorporating the effects of the accounting standards	K6	V

UNIT I-- Understanding Financial Reporting

12 Hours

- 1.1. Meaning and principles of GAAP
- 1.2. Evolution and growth of IFRS
- 1.3. Standard IFRS requirements
- 1.4. Recognition and measurement
 - 1.5.1 Recognition of asset or liability in financial statement
 - 1.5.2 Measurement of Assets
 - 1.5.2.1 Methods of measurement of Assets
 - 1.5.2.2 Meaning and features of Historical cost accounting
 - 1.5.2.3 Advantages and disadvantages of historical cost accounting
- 1.5 The conceptual framework of financial reporting
- 1.6 The regulatory framework of financial reporting

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 Statement of profit or loss and other comprehensive income
- 5.2 Statement of financial position (Balance sheet)

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

TEXTBOOKS

1. Financial Reporting (FR), ACCA Study material, F7, Kaplan Publishing, UK

BOOKS FOR REFERENCE

1. CA Parveen Sharma & CA Kapileshwar Bhalla, Financial Reporting, 2nd Edition, Taxmann Publication, 2020
2. Greg Shields, Financial Reporting: The Ultimate guide to creating Financial Reports and performing Financial Analysis, Kindle Edition, 2018

WEBLINKS

1. <https://www.accaglobal.com/my/en/student/exam-supportresources/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	Bloom's Taxonomic Levels of Transaction
UNIT I THE CONCEPTUAL AND REGULATORY FRAMEWORK FOR FINANCIAL REPORTING			
1.1	Meaning and principles of GAAP	<ul style="list-style-type: none"> Recognise the abbreviation for GAAP Explain the principles governing GAAP. 	K1 K2
1.2	Evolution and growth of IFRS.	<ul style="list-style-type: none"> What does IFRS stand for? Infer the evolution and growth of IFRS. 	K1 K2
1.3	Standard requirements IFRS	<ul style="list-style-type: none"> Explain the standard statements that have to be prepared under IFRS. 	K2
1.4.1	Recognition of asset or liability in financial statement.	<ul style="list-style-type: none"> Infer the method of recognising asset or liability in financial statement. 	K2
1.4.2.1	Measurement of Assets	<ul style="list-style-type: none"> List the methods of valuation of measurement of assets. 	K1
1.4.2.2	Meaning and features of Historical cost accounting	<ul style="list-style-type: none"> Explain the meaning and features of Historical cost accounting 	K2
1.4.2.3	Advantages and disadvantages of historical cost accounting	<ul style="list-style-type: none"> Spell out the advantages and disadvantages of historical cost accounting 	K2
1.5	The conceptual framework of financial reporting	<ul style="list-style-type: none"> Outline out the need for conceptual framework 	K1
1.6	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 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). 	K6
5.2	Statement of profit or loss and other comprehensive income	<ul style="list-style-type: none"> Prepare the statement of profit or loss and other comprehensive income. 	K6
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

L-Low

M-Moderate

H- High

	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

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

SEMESTER: II	ALLIED III	COURSE CODE: U22CI2Y3
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.	Analyse the behaviour of different types of cost	K4	I
2.	Calculate inventory levels. Labour turnover, labour efficiency and apportionment of cost.	K4	II
3.	Estimate the effect of absorption and marginal costing.	K5	III
4.	Apply the methods of job, batch and process costing	K3	IV
5.	Prepare budgets and organise budgetary control techniques	K6	V
6.	Select the tools of Variance calculation and analyse	K5	V

UNIT I -- COST CLASSIFICATION

10 Hours

- 1.1. Concept of cost
- 1.2. Cost classification based on element, nature, function and behaviour
- 1.3. Identifying cost behaviours
- 1.4. The high/low method used for separating a semi-variable cost
- 1.5. Concept of cost objects, cost units & cost centers

UNIT II -- COST ACCOUNTING TECHNIQUES

25 Hours

- 2.1. Accounting for material costs
 - 2.1.1 Ordering, receiving and issuing inventory
 - 2.1.2 Inventory holding and ordering costs
 - 2.1.3 Reorder levels
 - 2.1.4 The economic order quantity (EOQ)
 - 2.1.5 The Economic Batch Quantity (EBQ)
 - 2.1.6 Valuation of Inventory - FIFO, LIFO and WACO
- 2.2. Accounting for labour
 - 2.2.1 Remuneration methods
 - 2.2.2 Incentive schemes
 - 2.2.3 Overtime and overtime premiums
 - 2.2.4 Direct and indirect labour cost
 - 2.2.5 Labour turnover
 - 2.2.6 Labour efficiency, capacity and production volume ratios
- 2.3. Accounting for overheads

2.3.1 Allocation and apportionment of overheads (only)

UNIT III -- ABSORPTION AND MARGINAL COSTING

15 Hours

3.1 Marginal costing

3.1.1 The contribution concepts

3.1.2 Marginal costing statement of profit or loss

3.2 Absorption costing

3.2.1 Absorption costing statement of profit or loss

3.2.2 The advantages and disadvantages of absorption and marginal costing

3.3 Reconciling profits reported under the different methods

UNIT IV -- METHODS OF COSTING

20 Hours

4.1 Job costing and Batch costing

4.2 Process costing

4.2.1 Process costing with losses and gains

4.2.2 Normal loss and scrap value

4.2.3 Abnormal losses and gains

4.2.4 Work-in-progress (WIP) and equivalent units (EUs)

4.2.6 Joint and by-products

4.2.7 Process accounts for joint and by-products

4.3 Service/operation costing

UNIT V -- BUDGETING & STANDARD COSTS

20 Hours

5.1 The nature and purposes of budgeting

5.1.1 Functional budgets preparation

5.1.2 Cash budgets preparation

5.1.3 Master budgets preparation

5.1.4 Budgetary control

5.1.5 Fixed and flexible budgets

5.2 Standard costing

5.2.1 Standard costs per unit

5.2.2 Variance analysis -(Material and Labour only)

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

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

TEXTBOOKS

1. Management Accounting (MA), ACCA Study Material, 2021, Kaplan Publishing

BOOKS FOR REFERENCE

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

WEBLINKS

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-ma-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	Bloom's Taxonomic Levels of Transaction
UNIT I INTRODUCTION			
	Concept of cost	<ul style="list-style-type: none"> Outline the concept of cost. 	K1

1.1			
1.2	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. 	K2
1.3	Cost behaviour with use of graphs	<ul style="list-style-type: none"> • Analyse the cost behavior with use of graphs. 	K4
1.4	Concept of cost objects, cost units & cost centres	<ul style="list-style-type: none"> • Examine the concept of cost objects, cost units & cost centres 	K4
UNIT II COST ACCOUNTING TECHNIQUES			
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–overtime & idle time. • Solve the problems on labour efficiency, capacity & volume ratios. 	K3
2.3	Accounting for overheads	<ul style="list-style-type: none"> • Solve problems on apportionment of cost. 	K3
UNIT III ABSORPTION AND MARGINAL COSTING			
3.1	Marginal costing	<ul style="list-style-type: none"> • Estimate the profit or loss under marginal costing. 	K5
3.2	Absorption Costing	<ul style="list-style-type: none"> • Reconcile the profits or losses calculated under absorption 	K4
UNIT IV METHODS OF COSTING			
4.1	Job & batch costing	<ul style="list-style-type: none"> • Solve the problems on job & batch costing. 	K3
4.2	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
4.3	Service costing	<ul style="list-style-type: none"> • Spell out the meaning of service costing. 	K1
UNIT V BUDGETING & STANDARD COSTS			
5.1	Budgets	<ul style="list-style-type: none"> • State the meaning of Master budget. • Prepare functional budgets • Prepare cash budget • Prepare flexible budgets. 	K1

5.2	Meaning & calculation of standard costs	<ul style="list-style-type: none"> Solve the problems in standard costing. Estimate simple variances v/s budgets & standards. 	K3 K5
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MAPPING FOR POs, PSOs and COs

L-Low

M-Moderate

H- High

	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

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

SEMESTER: II	ALLIED IV	COURSE CODE: U22CI2Y4
CREDITS: 4	BUSINESS LAW	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.	Appraise the provisions relating to the formation and constitution of Agency and Partnership	K5	III
5.	Explain the meaning of and procedure involved in voluntary and compulsory liquidation and determine administration as an alternative to liquidation	K5	IV
6.	Analyse the elements of Law of Tort	K4	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 FORMATION AND CONSTITUTION OF BUSINESS ORGANISATION

15 Hours

- 3.1 Agency
 - 3.1.1 Definition of agent
 - 3.1.2 How the agency relationship arises?
 - 3.1.3 Ratification
 - 3.1.4 Authority
 - 3.1.5 Liability
- 3.2 Partnership
 - 3.2.1 Types of partnerships
 - 3.2.2 Characteristics of partnerships
 - 3.2.3 Authority of parties under Partnership Act 1890
 - 3.2.4 Liability for partnership debts

- 3.2.5 Dissolution
- 3.2.6 Limited Liability Partnership

Unit IV

4. ENGLISH INSOLVENCY ACT 15 hours

- 4.1 Introduction
- 4.2 Voluntary Liquidation: s84 Insolvency Act
- 4.3 Members' voluntary winding up
- 4.4 Creditors' voluntary winding up
- 4.5 Compulsory liquidation
 - 4.5.1 Grounds for winding up: s122 IA
 - 4.5.2 Petitioners
 - 4.5.3 Effect of winding up
- 4.6 Subsequent procedures
 - 4.6.1 Application of assets
- 4.7 Administration
 - 4.7.1 Purpose
 - 4.7.2 Who can appoint an administrator?
 - 4.7.3 Consequences of administration
 - 4.7.4 Carrying out the administration
 - 4.7.5 Ending the administration

Unit V LAW OF TORT 15 Hours

- 5.1 Meaning of a tort
- 5.2 Difference between contracts and tort
- 5.3 Elements of tort
- 5.4 Negligence
 - 5.4.1 Duty of care
 - 5.4.2 Breach of duty of care
 - 5.4.3 Causality
 - 5.4.5 Vicarious liability
- 5.5 Professional advice and negligent misstatement
- 5.6 The meaning of special relationship
- 5.7 Remedies and defences in negligence
- 5.8 The tort of passing off

TOPICS FOR SELF STUDY

Sl. No	Topics	Weblinks
1	Insolvency and Bankruptcy Code, 2016	https://www.mca.gov.in/Ministry/pdf/TheInsolvencyandBankruptcyofIndia.pdf
2	Companies (Amendment) Bill, 2020	https://home.kpmg/in/en/home/insights/2020/10/first-notes-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

TEXTBOOKS

1. Corporate and Business Law, (LW ENG), ACCA Study Material, F9, Kaplan Publishing, UK

BOOKS FOR REFERENCE

1. Kapoor N.D, Business Law, Sultan Chand and Sons, 2019, 7th Edition.
2. Kumar Anil, Corporate Law, Taxmann Publications, 2018.

WEBLINKS

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://www.fresherslive.com/current-affairs/bills-acts-current-affairs>

SPECIFIC LEARNING OUTCOMES (SLO)

Unit/ Section	Course Contents	Learning Outcomes	Bloom's Taxonomic Levels of Transaction
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"> Define breach of contract Recognize the remedies for breach of contract. 	K2
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 FORMATION AND CONSTITUTION OF BUSINESS ORGANISATION			
3.1	Agency 3.1.1 Definition of agent 3.1.2 How the agency relationship arises? 3.1.3 Ratification 3.1.4 Authority 3.1.5 Liability	<ul style="list-style-type: none"> Define the role of the agent and give examples of such relationships, paying particular regard to partners and company directors Examine the ways through which agency relationship is established. Indicate the meaning for ratification. Explain the potential liability of both principal and agent. Define the authority of an agent. 	K5

3.2	Partnership 3.2.1 Types of partnerships 3.2.2 Characteristics of partnerships 3.2.3 Authority of parties under Partnership Act 1890 3.2.4 Liability for partnership debts 3.2.5 Dissolution 3.2.6 Limited Liability Partnership	<ul style="list-style-type: none"> • Explain the different types of partnership. • Discuss the authority of partners in relation to partnership activity. • Outline the liability of the partners for partnership debts. • Summarise the ways in which partnership can be brought to an end. 	K5
UNIT IV-ENGLISH INSOLVENCY ACT			
4.2	Voluntary Liquidation: s84 Insolvency Act	<ul style="list-style-type: none"> • State the meaning for the term voluntary liquidation. 	K1
	Members' voluntary winding up	<ul style="list-style-type: none"> • Outline the procedure for voluntary winding up by the members. • Construct the procedure for voluntary winding up by creditors. • Compare and contrast the characteristics of a members' voluntary winding up and a creditors' voluntary winding up. 	K2
	Creditors' voluntary winding up		K2
	Compulsory liquidation Grounds for winding up: s122 IA	<ul style="list-style-type: none"> • Develop the circumstances that call for compulsory winding up. 	K3
	Petitioners	<ul style="list-style-type: none"> • List the persons who can give a petition to the court for compulsory liquidation. 	K1
	Effect of winding up	<ul style="list-style-type: none"> • Infer the effects of winding up. 	K2
4.1	Subsequent procedures: application of assets	<ul style="list-style-type: none"> • State the order for discharging the debts by the liquidator. 	K1
4.2	Administration: Purpose	<ul style="list-style-type: none"> • Who is an administrator? Recognise the purpose of appointing an administrator. 	K1
4.3	Who can appoint an administrator? Consequences of administration	<ul style="list-style-type: none"> • Summarise the consequences of administration and by whom can an administrator be appointed? 	K2
4.4			

4.5	Carrying out the administration	<ul style="list-style-type: none"> Appraise the work carried out by the administrator. 	K5
4.6	Ending the administration	<ul style="list-style-type: none"> When is an administrator discharged? 	K1
UNIT V LAW OF TORT			
5.1	Meaning of Tort	<ul style="list-style-type: none"> Recall the meaning of tort 	K1
5.2	Difference between contracts and tort	<ul style="list-style-type: none"> What are the differences between contracts and torts? 	K2
5.3	Elements of tort	<ul style="list-style-type: none"> List the elements of tort 	K1
	Negligence: Duty of care	<ul style="list-style-type: none"> Summarise the consequences of causality with respect to the types of losses. Recognise the meaning for vicarious liability. Analyse the circumstances that must be proved to succeed in claiming action for negligence. 	K2
	Breach of duty of care		K1
	Causality		K4
	Vicarious liability		
	Professional advice and negligent misstatement	<ul style="list-style-type: none"> Analyse the consequences of Hedley Byrne case with regard to negligent misstatement. 	K4
	Meaning of special relationship	<ul style="list-style-type: none"> Identify the circumstances when there is and there is no special relationship. 	K2
	Remedies and defences in negligence	<ul style="list-style-type: none"> Examine the remedies and defences available in negligence. 	K4
	The tort of passing off	<ul style="list-style-type: none"> What is tort of passing off? 	K1

MAPPING FOR POs, PSOs and COs

L-Low

M-Moderate

H- High

	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	
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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

SEMESTER: III	CORE III	COURSE CODE: U20CI303
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	K6	I
3.	Prepare a consolidated statement of profit or loss and other comprehensive income statements	K6	III
4.	Evaluate the financial performance of an entity using the financial statements	K5	IV
5.	Prepare Consolidated group financial statements in order to calculate the group reserves on date of consolidation & Fair value adjustments on consolidation	K6	IV
6.	Estimate the financial performance using ratios and trend analysis	K5	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
- 3.3 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

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

TEXTBOOKS

1. Financial Reporting (FR), ACCA Study material, F7, Kaplan Publishing, UK

BOOKS FOR REFERENCE

3. CA Parveen Sharma & CA Kapileshwar Bhalla, Financial Reporting, 2nd Edition, Taxmann Publication, 2020
4. Greg Shields, Financial Reporting: The Ultimate guide to creating Financial Reports and performing Financial Analysis, Kindle Edition, 2018

WEBLINKS

1. <https://www.accaglobal.com/my/en/student/exam-supportresources/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	Bloom's Taxonomic Levels of Transaction
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. 	K6
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. 	K6
2.3	Statement of profit or loss and balance sheet	<ul style="list-style-type: none"> Prepare a statement of profit or loss & balance sheet of an entity. 	K6
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. 	K6
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
3.3	Goodwill and Non-Controlling Interest (NCI) on date of acquisition.	<ul style="list-style-type: none"> Express the basis of Goodwill and Non-Controlling Interest. 	K2

UNIT IV		GROUP FINANCIAL STATEMENTS-II	
4.1	Computation of group reserves on date of consolidation, Fair value adjustments on consolidation	<ul style="list-style-type: none"> Calculate the price at which an orderly transaction to sell an asset or transfer a liability. 	K4
4.2	Effects of intra-group trading on consolidation, Effect of disposal of parent's investment in subsidiary in parent's individual financial statements.	<ul style="list-style-type: none"> Estimate how a disposal is treated in the parent company financial statements and in the consolidated financial statements. 	K5
4.3	Consolidated financial statements	<ul style="list-style-type: none"> Prepare Consolidated group financial statements. 	K6
UNIT V		ANALYSIS OF FINANCIAL STATEMENTS	
5.1	Analysis of Financial Statements	<ul style="list-style-type: none"> Analyse the financial statements of a company. 	K4
5.2	Performance evaluation	<ul style="list-style-type: none"> Appraise the financial performance of an entity using the financial statements. 	K5
5.3	Trend Analysis	<ul style="list-style-type: none"> Illustrate a problem using trend analysis. 	K2
5.4	Comparison with competition or industry average	<ul style="list-style-type: none"> Compare the financial statements with competition or industry average. 	K4

MAPPING FOR POs, PSOs and COs

L-Low

M-Moderate

H- High

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

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: 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	K5	V
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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)

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#

TEXTBOOKS

1. Performance Management (PM), ACCA Study Material Text, 2021, KAPLAN Publishing

BOOKS FOR REFERENCE

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

WEBLINKS

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	Bloom's
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			Taxonomic Levels of Transaction
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	<ul style="list-style-type: none"> Explain the concept of cost- 	K2

	(CVP) relationship	volume-profit relationship.	
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
3.6	Estimation of target profit in single and multi-product scenario	<ul style="list-style-type: none"> Describe 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. 	K5

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
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MAPPING FOR POs, PSOs and COs

L-Low

M-Moderate

H- High

	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

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

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	K5	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
- 2.5 Pension
 - 1.5.1 Government employee
 - 1.5.2 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 Fair 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 Basic terms
 - 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

Income from Other Source

- 5.7 Basic terms
 - 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

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

TEXTBOOKS

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

BOOKS FOR REFERENCE

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	Bloom's Taxonomic Level of Transaction
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/s 10	<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

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 are 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 	K4

		taxable Gratuity for different classes of employees.	
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
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	<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 	K3

	with certain limits)	perquisites and calculate Income from salary.	
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. 	K5
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
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 3.9.1 Pre-completion/ pre-construction interest 3.9.2 Date of loan 3.9.3 Date of completion 3.9.4 Date of repayment	<ul style="list-style-type: none"> Show the method of calculation of Pre-completion interest. Illustrate pre-completion interest. 	K2

	3.9.5 Unrealized rent and arrear of rent recovered		
3.10	Calculation of Income from House Property	<ul style="list-style-type: none"> Estimate IFHP. 	K5
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 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	<ul style="list-style-type: none"> List the capital gains 	K2

	u/s 10	exempted u/s 10.	
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

	L-Low			M-Moderate			H- High							
	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	

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

SEMESTER: III	SBEC I INTRODUCTION TO COMPUTERS-MS WORD	COURSE CODE: U22CIPS1
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.	K6	I
2.	Make use of the Basic functions like Opening, Saving and closing the files independently.	K3	I
3.	Utilise the tools for formatting the texts and paragraphs.	K3	II
4.	Create and edit Tables and use bullets function	K6	III
5	Apply page formatting and create letters through	K6	IV

	mail merge		
6.	Create and manage power point presentation.	K6	V

UNIT I-- BEGINNING TO USE MICROSOFT WORD

5 Hours

- 1.1 Create a document
 - 1.1.1 Create a blank document
 - 1.1.2 Create a blank document using a template
- 1.2 Navigate through a document
- 1.3 Format a document
- 1.4 Customise options and views for documents
- 1.5 Print and save documents

UNIT II—FORMAT TEXT, PARAGRAPHS AND SECTIONS

5 Hours

- 2.1 Insert text and paragraphs
 - 2.1.1 Cut, copy and paste text
 - 2.1.2 Insert special characters
- 2.2 Format text and paragraphs
 - 2.2.1 Apply font formatting
 - 2.2.2 Apply formatting by using Format Painter
 - 2.2.3 Set line and paragraph spacing and indentation
 - 2.2.4 Clear formatting
 - 2.2.5 Apply a text highlight color to text selections
 - 2.2.6 Apply built-in styles to text
 - 2.2.7 Change text to WordArt

UNIT III –TABLES

5 Hours

- 3.1 Create a Table
- 3.2 Modify a table
- 3.3 Page formatting
- 3.4 Create and modify a list
 - 3.4.1 Create a numbered or bulleted list
 - 3.4.2 Change bullet characters or number formats for a list level
 - 3.4.3 Define a custom bullet character or number format
 - 3.4.4 Increase or decrease list levels
 - 3.4.5 Restart or continue list numbering
 - 3.4.6 Set starting number value

UNIT IV-- PAGE FORMATTING & MAIL MERGE

7 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)
- 4.4 Protect Document
- 4.6 Mail merge operations
 - 4.6.1 Add custom fields
 - 4.6.2 Modify field properties

- 4.6.3 Perform mail merges
- 4.6.4 Manage recipient lists
- 4.6.5 Insert merged fields
- 4.6.6 Preview merge results

UNIT V -- MS – POWER POINT PRESENTATION

8 Hours

- 5.1 Create and Manage Presentations
 - 5.1.1. Create a Presentation
 - 5.1.2. Insert and Format Slides
 - 5.1.3. Modify Slides
 - 5.1.4. Change Presentation Options and Views
 - 5.1.5. Configure and Present a Slide Show
- 5.2. Insert and Format Text, Shapes, and Images
 - 5.2.1. Insert and Format Text
 - 5.2.2. Insert and Format Shapes and Text Boxes
 - 5.2.3. Insert and Format Images
- 5.3. Insert Tables, Charts, SmartArt, and Media
 - 5.3.1 Insert and Format Tables
 - 5.3.2 Insert and Format Charts
 - 5.3.3 Insert and Format SmartArt graphics
- 5.4. Apply Transitions and Animations
 - 5.4.1. Apply Slide Transitions
 - 5.4.2. Animate Slide Content
 - 5.4.3. Set Timing for Transitions and Animations

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-wherever/ba-p/1247931

TEXTBOOKS

1. Study material prepared by the Department

BOOKS FOR REFERENCE

1. Lalit Mali, Microsoft Office 2016- Word, Excel, One Note, 1st Edition, Notion Press, 2017
2. Dorothy House, Word, Excel and Powerpoint-Just for beginners, 2015, Outskirts Press Incorporated,

WEBLINKS

1. <https://docs.microsoft.com/en-us/office/dev/add-ins/word/word-add-ins-programming-overview>
2. <https://www.microsoft.com/en-in/microsoft-365/free-office-online-for-the-web>

Practical Examination Only

SPECIFIC LEARNING OUTCOMES (SLO)

Unit	Course Contents	Learning Outcomes	Bloom's Taxonomic Highest Level of Transaction
Unit I – Beginning to use Microsoft Word			
1.1	Create a document	<ul style="list-style-type: none"> • Create a blank document using the given template 	K6
1.2	Navigate through the document	<ul style="list-style-type: none"> • Analyse various menus given in the ribbon 	K4
1.3	Customise options and views for documents	<ul style="list-style-type: none"> • Use the Views menu 	K4
1.4	Print and save document	<ul style="list-style-type: none"> • Choose the print and save options and apply. 	K6
Unit II – FORMAT TEXT, PARAGRAPHS AND SECTIONS			
2.1	Insert text and paragraphs	<ul style="list-style-type: none"> • Apply Insert function for inserting texts and paragraphs 	K3
2.2	Cut, copy and paste text	<ul style="list-style-type: none"> • Utilise shortcut keys for cut, copy and pasting text 	K3
2.3	Insert special characters	<ul style="list-style-type: none"> • Identify the menu for inserting special characters in a text 	K3
2.4	Format text and paragraphs	<ul style="list-style-type: none"> • Apply all the formatting tools to the text and paragraph 	K3
Unit III – TABLES			
3.1	Creating Tables	<ul style="list-style-type: none"> • Create Table using Insert function. 	K6
3.2	Modify a table	<ul style="list-style-type: none"> • Combine various options and modify a table 	K6
3.2	Page formatting	<ul style="list-style-type: none"> • Apply page formatting tools 	K3

3.3	Create and modify a list	<ul style="list-style-type: none"> Create and modify a list by using bulleting format, 	K6
Unit IV – PAGE FORMATTING & MAIL MERGE			
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
4.4	Protect document	<ul style="list-style-type: none"> Utilise Protect document to safeguard the document 	K3
4.5	Mail merge	<ul style="list-style-type: none"> Compose a letter and utilise mail merge option and send to multiple recipients. 	K6
Unit V- MS – POWER POINT PRESENTATION			
5.1	Create and manage presentations	<ul style="list-style-type: none"> Create a power point presentation and format the slides. 	K6
5.2	Insert and format text, shapes and images	<ul style="list-style-type: none"> Utilise the insert function to insert text, shapes and images in power point 	K3
5.3	Insert Tables, charts, smart arts and media	<ul style="list-style-type: none"> Create a power point presentation and Insert Tables, charts, smart arts and media 	K6
5.4	Apply transition and animation	<ul style="list-style-type: none"> Apply transition and animation to the slides. 	K3

MAPPING SCHEME FOR POs, PSOs and COs

L-Low

M-Moderate

H- High

	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	

COURSE ASSESSMENT METHODS

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

SEMESTER III	NMEC I	CODE: U22CI3E1
CREDITS: 2	HUMAN RESOURCE MANAGEMENT	HOURS PER WEEK:2

COURSE OUTCOMES

At the end of this course the students will be able to

Sl.No	Course Outcomes	Level	Unit
1.	Identify the importance and the role of human resources management	K2	I
2.	Describe the significance of Human Resource Planning.	K2	II
3.	Analyze the sources of recruitment and process of selection in the organization.	K4	III
4.	Examine the importance of selection of suitable candidates in an organisation.	K4	IV
5.	Outline the role of placement and induction programme in an	K2	IV

	organisation.		
6.	Identify the need for systematic and detailed examination of jobs	K3	V

Unit I- Introduction to Human Resource Management 6 hours

- 1.1 Definition
- 1.2 Objectives
- 1.3 Scope
- 1.4 Functions
- 1.5 Difference between Human Resource Management and Personnel Management. .

Unit II- Human Resource Planning 6 hours

- 2.1 Meaning of Human Resource Planning
- 2.3 Objectives of Human Resource Planning
- 2.4 Need and importance of Human Resource Planning
- 2.5 Human Resource Planning process
- 2.6 Problems and Barriers to Human Resource Planning

Unit III- Recruitment 6 hours

- 3.1 Meaning and Definition
- 3.2 Factors affecting Recruitment
- 3.3 Sources of Recruitment
- 3.4 Recruitment process

Unit IV- Selection 6 hours

- 4.1 Meaning and Definition
- 4.2 Need for Scientific selection
- 4.3 The Selection Process
- 4.4 Placement and Induction
 - 4.4.1 Meaning of Placement and Induction
 - 4.4.2 Objectives of Induction Programme
 - 4.4.3 Contents of Induction Programme
 - 4.4.4 Benefits of Induction Programme
 - 4.4.5 Effective Induction Programme

Unit V- Job Analysis 6 hours

- 5.1 Meaning
- 5.2 Major aspects of Job Analysis
- 5.3 Uses of Job Analysis
- 5.4 Process of Job Analysis.
- 5.5 Methods of data collection

TOPICS FOR SELF STUDY

Sl.No.	Topics	Weblinks
1.	Recent trends in HRM	https://www.wifiattendance.com/blog/recent-trends-human-resource-management/
2.	Workforce Diversity Management: Concept, Features and Techniques	https://www.yourarticlelibrary.com/management/workforce-diversity-management-concept-features-and-techniques/69954
3.	Corporate downsizing	https://blog.careerminds.com/corporate-downsizing
4.	Effects of Globalization on Human Resources Management	https://smallbusiness.chron.com/effects-globalization-human-resources-management-61611.html

TEXTBOOKS

1. Khanka S.S., Human Resource Management (Text and Cases), S. Chand and Company Ltd, 2016

BOOKS FOR REFERENCE

1. Desler Gary, Varkkey Biju, Human Resource Management, Pearson Education, 2020, 16th Edition.
2. Durai Pravin, Human Resource Management, Pearson Education, 2020, 3rd Edition.

WEBLINKS

1. www.bamboohr.com
2. www.orangehrm.com
3. guides.library.stonybook.edu
- 4.

SPECIFIC LEARNING OUTCOMES (SLO)

Unit /Section	Contents	Learning Outcomes	Bloom's Taxonomic Levels of Transaction

UNIT1 INTRODUCTION TO HRM			
1.1	Meaning	<ul style="list-style-type: none"> • Recall the meaning and definition of Human resource management 	K1
1.2	Definition		
1.3	Objectives of HRM	<ul style="list-style-type: none"> • Infer the objectives of HRM 	K2
1.4	Scope of HRM	<ul style="list-style-type: none"> • Summarise the scope of HRM 	K2
1.5	Functions of HRM	<ul style="list-style-type: none"> • Outline the functions of HRM 	K2
1.6	Difference between HRM and Personnel Management	<ul style="list-style-type: none"> • Compare and contrast HRM and Personnel Management. 	K2
UNIT II HUMAN RESOURCE PLANNING			
2.1	Meaning of Human Resource Planning	<ul style="list-style-type: none"> • State the meaning of Human Resource Planning 	K1
2.2	Objectives of Human Resource Planning	<ul style="list-style-type: none"> • Explain the objectives of Human Resource Planning 	K2
2.3	Need and importance of Human Resource Planning	<ul style="list-style-type: none"> • Sketch the need and importance of Human Resource Planning. 	K2
2.4	HRP process	<ul style="list-style-type: none"> • Explain with suitable examples the Human Resource Planning process. 	K2
2.5	Problems and barriers to HRP	<ul style="list-style-type: none"> • Infer the problems and barriers to Human resource planning 	K2
UNIT III RECRUITMENT			
3.1	Recruitment-Meaning and Definition	<ul style="list-style-type: none"> • State the meaning for the term Recruitment. • Define Recruitment 	K1 K1
3.2	Factors affecting recruitment	<ul style="list-style-type: none"> • Outline the factors affecting recruitment 	K2
3.3	Sources of Recruitment	<ul style="list-style-type: none"> • Examine the various sources of recruitment. 	K4
3.4	Recruitment process	<ul style="list-style-type: none"> • Analyse the process of recruitment in an organisation. 	K4

Unit IV- Selection			
4.1	Meaning and definition of Selection	<ul style="list-style-type: none"> Recall the meaning of the term 'selection'. Define selection. 	K1
4.2	Need for scientific selection	<ul style="list-style-type: none"> Infer the need for scientific selection process. 	K2
4.3	Selection Process	<ul style="list-style-type: none"> Categorise the different types of tests conducted while selecting a candidate. Categorise the different types of interview and list the guidelines for effective interview. Infer the objectives and limitations of interviews. 	K4 K4 K2
4.4	Meaning of Placement and Induction	<ul style="list-style-type: none"> What is Placement? What is Induction? 	K1
4.4.1	Objectives of Induction Programme	<ul style="list-style-type: none"> Explain the objectives of Induction programme 	K2
4.4.2	Contents of Induction Programme	<ul style="list-style-type: none"> Outline the contents of an induction programme. 	K2
4.4.3	Benefits of Induction Programme	<ul style="list-style-type: none"> Identify the benefits of an Induction Programme. 	K3
4.4.4	Effective Induction Programme	<ul style="list-style-type: none"> Determine the contents of an effective induction programme 	K5
UNIT V-JOB ANALYSIS			
5.1	Meaning	<ul style="list-style-type: none"> What is the meaning of Job Analysis? 	K1
5.2	Major aspects of Job analysis	<ul style="list-style-type: none"> Identify the major aspects of Job analysis. 	K3

5.3	Uses of Job analysis	<ul style="list-style-type: none"> Sketch the uses of job analysis 	K3
5.4	Process of job analysis	<ul style="list-style-type: none"> Explain the process of job analysis 	K2
5.5	Methods of data collection	<ul style="list-style-type: none"> Identify the diverse methods of collection information about a job. 	K3

MAPPING FOR POs, PSOs AND COs

L-Low

M-Moderate

H- High

	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

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

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	K5	II
4.	Appraise the nature of working capital and its elements and calculate Cash Operating Cycle, inventory levels and EOQ	K5	III
5	Analyse relevant techniques in managing inventory technique and credit policy.	K4	IV
6.	Evaluate the relevant cash flows for investment projects	K5	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

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/business-recovery-restructuring/working-capital-opportunity.html
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

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TEXTBOOKS

1. ACCA Study Material, F9, Kaplan Publishing

BOOKS FOR REFERENCE

- 1. M.Y. Khan & P.K. Jain, Financial Management - Text Problems and Cases, 8th Edition, McGraw Hill India, 2018
- 2. Van Hor ne and Wachawicz Jr., Fundamentals of Financial Management, Pearson Edition, 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	Bloom’s Taxonomic Level of Transaction
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
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 	K2

		stakeholder objectives.	
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. 	K5
2.7	Currency Market	<ul style="list-style-type: none"> Define Currency Market. 	K1
2.8	Products in capital markets	<ul style="list-style-type: none"> List the various money 	

	& money markets such as derivatives	<p>market instruments.</p> <ul style="list-style-type: none"> 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
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. Estimate the relevance of Inventory turnover ratio and inventory holding period. Calculate EOQ. 	K5
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. Calculate the cash flow forecast to determine future cash flows and cash balances Calculate optimum cash management strategy using Baumol's 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 	

		<p>funding of working capital.</p> <ul style="list-style-type: none"> 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. 	K5
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. 	K5

5.9	Replacement cycle decision	<ul style="list-style-type: none"> Appraise asset replacement decisions using equivalent annual cost and equivalent annual benefit. 	K5
5.10	Single period capital rationing	<ul style="list-style-type: none"> Calculate Profitability Indices for divisible investment projects. Calculate the NPV of the combinations of non-divisible investment projects. Assess investment decision under single period capital rationing. 	K5
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

L-Low

M-Moderate

H- High

	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

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

SEMESTER: IV	ELECTIVE I	COURSE CODE: U22CI4:1
CREDITS: 3	BUSINESS STATISTICS	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.	K5	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

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

TEXTBOOKSS

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

BOOKS FOR REFERENCE

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	Bloom's Taxonomic Level of Transaction
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 II MEASURES OF CENTRAL TENDENCY			

2.1	<p>Mathematical Averages</p> <p>2.1.1. Arithmetic Mean</p> <p>2.1.1.1. Direct method</p> <p>2.1.1.2. Short-cut method</p> <p>2.1.1.3. Step Deviation</p> <p>2.1.2. Geometric Mean</p> <p>2.1.3. Harmonic Mean</p> <p>2.1.4. Corrected Mean</p> <p>2.1.5. Combined Mean</p>	<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	<p>Positional averages</p> <p>2.2.1. Median</p> <p>2.2.2. Quartiles</p> <p>2.2.3. Deciles</p> <p>2.2.4. Percentiles</p>	<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	<p>Standard Deviation</p> <p>3.4.1 Actual Mean method</p> <p>3.4.2. Assumed Mean Method</p> <p>3.4.3. Combined Standard Deviation</p> <p>3.4.4. Corrected Standard Deviation</p>	<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 	K3

		applying formulae to calculate Mean Deviation and coefficient of M.D. for series of observations.	
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
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	<ul style="list-style-type: none"> Recall the meaning of Time series, Cyclical and Random Fluctuation. List the methods of 	

	<p>Semi-Averages</p> <p>5.1.1.3.Method of Moving Averages</p> <p>5.1.1.4.Method of Least Squares</p> <p>5.1.2. Seasonal Fluctuations</p> <p>5.1.2.1.Method of Simple Averages</p> <p>5.1.2.2. Method of Moving Averages</p> <p>5.1.2.3.Ratio to trend Method</p> <p>5.1.2.4. Method of link Relatives</p> <p>5.1.3. Cyclical Fluctuation</p> <p>5.1.4. Random Fluctuation</p>	<p>calculating Secular trend.</p> <ul style="list-style-type: none"> Outline the methods of calculating Seasonal Fluctuations. Calculate Trend and Seasonal Fluctuations based on various methods. Evaluate the changes in Trend. 	K5
5.2	<p>Index Numbers</p> <p>5.2.1 Definition</p> <p>5.2.2. Simple Index number</p> <p>5.2.3. Weighted Index Number</p> <p>5.2.3.1Laspeyre's formula</p> <p>5.2.3.2 Paache's formula</p> <p>5.2.3.3Fisher's formula</p> <p>5.2.3.4Marshal Edge-worth</p> <p>5.2.3.5 Bowley's formula</p> <p>5.2.3.6Kelly's formula</p> <p>5.2.4. Mathematical tests of consistency</p> <p>5.2.4.1Time reversal test</p> <p>5.2.4.2Factor reversal test</p> <p>5.2.5. Fixed Index Number</p> <p>5.2.6. Chain Index Number</p> <p>5.2.7. Cost of Living Index</p>	<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. Solve problems to find out Cost of Living Index. Prove the consistency of data using Time and Factor Reversal Tests. 	K5

MAPPING FOR POs, PSOs and COs

L-Low

M-Moderate

H- High

	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

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

SEMESTER IV	ELECTIVE I	CODE: U22CI4:A
CREDITS: 3	RISK MANAGEMENT	HOURS PER WEEK:4

COURSE OUTCOMES

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

S.No	Course Outcomes	Level	Unit
1	Analyze the scope and objectives of Risk Management.	K4	I
2	Develop the steps in administration of Risk Management Process.	K5	II
3	Assess the risk reduction measures.	K5	II
4	Discuss the portfolio theories	K2	III
5	Use the correlation implications of central limit theorem on return distribution risk measures.	K3	IV
6	Appraise the Superiority of Mutual fund schemes over other investment options	K5	V

UNIT I RISK MANAGEMENT

15Hrs

- 1.1 Risk Meaning
- 1.2 Uncertainty
 - 1.2.1 Peril
 - 1.2.2 Hazard
 - 1.2.3 Subjective risk
- 1.3 Acceptable risk versus Unacceptable risk
- 1.4 Classification of risk
- 1.5 Classification of Pure risk
- 1.6 The cost of risk
- 1.7 Degree of risk-Meaning
- 1.8 Scope & Objective of Risk Management
- 1.9 Personal risk management
- 1.10 Corporate risk management
- 1.11 Risk Management Process

- 1.11.1 The Administration of Risk Management Process
- 1.11.2 Influencing factors
- 1.11.3 Constrains
- 1.11.4 Monitoring & review
- 1.11.5 Risk Identification
- 1.11.6 Perception of risk
- 1.11.7 Operative cause/perils- Safety Audit.

UNIT II Risk Evaluation

15Hrs

- 2.1 Risk Evaluation Meaning
- 2.2 Presentation of Data
- 2.3 Probability Concepts
- 2.4 Risk and Law of large number
- 2.5 Risk Control
- 2.6 Risk avoidance
- 2.7 Risk reduction
- 2.8 Classifications of risk
- 2.9 Evaluation of risk reduction measures
- 2.10 Risk Financing
- 2.11 Retention
- 2.12 Determination of retention levels
- 2.13 Captive Insurer
- 2.14 Self Insurance
- 2.15 Risk retention group.
- 2.16 Transfer-Non-insurance transfer- Insurance.

UNIT III Risk and Returns

12Hrs

- 3.1 Portfolio analysis
- 3.2 Portfolio theory
- 3.3 Assessment of portfolio performance
- 3.4 Portfolio revision
- 3.5 Practical aspects.

UNIT IV Risk and the Construction of Mean-Variance Efficient Portfolios18Hrs

- 4.1 Calculating historical returns
- 4.2 Volatilities

4.3 Correlations Implications of the Central Limit Theorem on return distributions

Risk measures

4.3.1 Sharpe ratio

4.3.2 Information ratio.

UNIT V Risk Diversification

15Hrs

5.1 Basics – Balanced Port Folio

5.2 Origin and Development of MFS (Mutual Fund) in India

5.3 Superiority of MFS over other investment options.

UNIT VI TOPICS FOR SELF-STUDY

S. NO	TOPICS	WEB LINKS
1	Smart Beta	https://www.investopedia.com/terms/s/smart-beta.asp#:~:text=Smart%20beta%20defines%20a%20set,rules%2Dbased%20and%20transparent%20way.
2	Hybrid Capital	https://www.maalot.co.il/Publications/CG20190703112458.PDF
3	Multi-Asset Class	https://corporatefinanceinstitute.com/resources/knowledge/trading-investing/multi-asset-class/
4	Measuring the co-movement between securities	https://www.coursera.org/lecture/portfolio-selection-risk-management/measuring-the-co-movement-between-securities-CdOGe

TEXTBOOKS

1.Risk Management ,Indian Institute of Banking and Finance (IIBF), 2018

BOOKS FOR REFERENCE

1.National Securities and Risk Management(VII) ,NISM, 2020

WEB LINKS

1.<http://extensionrme.org/pubs/introductiontoriskmanagement.pdf>

SPECIFIC LEARNING OUTCOMES (SLO)

Unit	Course content	Learning Outcomes	Blooms Taxonomic Level of
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			Transaction
UNIT I RISK MANAGEMENT			
1.1	Risk Meaning	<ul style="list-style-type: none"> Describe the concept of Risk 	K1
1.2	Uncertainty	<ul style="list-style-type: none"> Explain the term Uncertainty of risk 	K2
1.2.1	Peril	<ul style="list-style-type: none"> Explain the term Peril. 	K2
1.2.2	Hazard	<ul style="list-style-type: none"> State about Hazard in Risk management 	K1
1.2.3	Subjective risk	<ul style="list-style-type: none"> Discuss Subjective risk 	K2
1.3	Acceptable risk versus Unacceptable risk	<ul style="list-style-type: none"> Differentiate the Acceptable risk with Unacceptable risk 	K3
1.4	Classification of risk	<ul style="list-style-type: none"> Discuss the various Classification of risk 	K2
1.5	Classification of Pure risk	<ul style="list-style-type: none"> Explain the classification of the Pure risk 	K2
1.6	The cost of risk	<ul style="list-style-type: none"> Describe the cost of risk 	K2
1.7	Degree of risk-Meaning	<ul style="list-style-type: none"> Discuss the concept Degree of Risk 	K2
1.8	Scope & Objective of Risk Management	<ul style="list-style-type: none"> Describe the Scope& Objective of Risk Management 	K2
1.9	Personal risk management	<ul style="list-style-type: none"> State about the Personal risk management 	K1
1.10	Corporate risk management	<ul style="list-style-type: none"> Discuss Corporate risk management 	K2
1.11	Risk Management Process	<ul style="list-style-type: none"> Summarise Risk Management Process 	K2
1.11.1	The Administration of Risk Management Process	<ul style="list-style-type: none"> Analyse the steps in Administration of Risk Management Process 	K4
1.11.2	Influencing factors	<ul style="list-style-type: none"> Discuss the effect of Influencing factors 	K3

1.11.3	Constrains	<ul style="list-style-type: none"> • Explain Constrains in risk management 	K2
1.11.4	Monitoring & review	<ul style="list-style-type: none"> • Examine Monitoring& review of risk management process 	K4
1.11.5	Risk Identification	<ul style="list-style-type: none"> • Describe the Risk Identification process 	K2
1.11.6	Perception of risk	<ul style="list-style-type: none"> • Explain the perception of risk 	K2
1.11.7	Operative cause/perils- Safety Audit.	<ul style="list-style-type: none"> • Explain the terms Operative cause/peril and Safety Audit 	K2
UNIT II RISK EVALUATION			
2.1	Risk Evaluation Meaning	<ul style="list-style-type: none"> • Explain the need for Risk Evaluation 	K2
2.2	Presentation of Data	<ul style="list-style-type: none"> • State the important points in Presentation of Data 	K1
2.3	Probability Concepts	<ul style="list-style-type: none"> • Discuss the Probability Concepts in Risk evaluation 	K2
2.4	Risk and Law of large number	<ul style="list-style-type: none"> • Explain the relationship between Risk and Law of large number 	K2
2.5	Risk Control	<ul style="list-style-type: none"> • Tell about Risk control 	K1
2.6	Risk avoidance	<ul style="list-style-type: none"> • State the meaning of Risk avoidance 	K1
2.7	Risk reduction	<ul style="list-style-type: none"> • Discuss about Risk reduction 	K2
2.8	Classifications of risk	<ul style="list-style-type: none"> • Explain the Classifications of risk 	K2
2.9	Evaluation of risk reduction measures	<ul style="list-style-type: none"> • Evaluate the risk reduction measures 	K5
2.10	Risk Financing	<ul style="list-style-type: none"> • Outline the Risk Financing 	K2
2.11	Retention	<ul style="list-style-type: none"> • Discuss the concepts of Retention 	K2
2.12	Determination of retention levels	<ul style="list-style-type: none"> • Determine the retention levels 	K3

2.13	Captive Insurer	<ul style="list-style-type: none"> • Explain the term Captive Insurer 	K2
2.14	Self-Insurance	<ul style="list-style-type: none"> • Describe the term self-Insurer 	K2
2.15	Risk retention group.	<ul style="list-style-type: none"> • Explain role of the Risk retention group. 	K2
2.16	Transfer-Non-insurance transfer-Insurance.	<ul style="list-style-type: none"> • Differentiate the Transfer-Non-insurance with transfer- Insurance 	K4
UNIT III RISK AND RETURNS			
3.1	Portfolio analysis	<ul style="list-style-type: none"> • Explain the need for Portfolio analysis 	K2
3.2	Portfolio theory	<ul style="list-style-type: none"> • Discuss the Portfolio theories 	K2
3.3	Assessment of portfolio performance	<ul style="list-style-type: none"> • Explain the portfolio performance 	K2
3.4	Portfolio revision	<ul style="list-style-type: none"> • Explain the Portfolio revision 	K2
3.5	Practical aspects.	<ul style="list-style-type: none"> • Explain the Practical aspects of risk and return 	K2
UNIT IV RISK AND THE CONSTRUCTION OF MEAN-VARIANCE EFFICIENT PORTFOLIOS			
4.1	Calculating historical returns	<ul style="list-style-type: none"> • Calculate the historical returns 	K3
4.2	Volatilities	<ul style="list-style-type: none"> • Outline the volatilities position 	K2
4.3	Correlations Implications of the Central Limit Theorem on return distributions Risk measures	<ul style="list-style-type: none"> • Explain the Correlations Implications of the Central Limit Theorem on return distributions and Risk measures 	K2
4.3.1	Sharpe ratio	<ul style="list-style-type: none"> • Discuss the Sharpe ratio 	K2
4.3.2	Information ratio.	<ul style="list-style-type: none"> • Describe information ratio 	K2
UNIT V RISK DIVERSIFICATION			

5.1	Basics – Balanced Port Folio	<ul style="list-style-type: none"> Discuss the concept of Basics – Balanced Port Folio 	K2
5.2	Origin and Development of MFS (Mutual Fund) in India	<ul style="list-style-type: none"> Examine the Development of MFS (Mutual Fund) in India 	K1
5.3	Superiority of MFS over other investment options.	<ul style="list-style-type: none"> Appraise the Superiority of MFS over other investment options 	K5

MAPPING SCHEME FOR THE POs, PSOs AND COs

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

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

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	K5	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.	K5	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

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

TEXTBOOKS

1. Performance Management (PM), ACCA Study Material Text, 2021, KAPLAN Publishing

BOOKS FOR REFERENCE

1. Robert D. Austin, Measuring and Managing Performance in Organisations, Addison-Wesley Professional, 4th Edition, 2013

2. Arup Varma & Pawan Budhwar, 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	Bloom's Taxonomic Level of Transaction
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. 	K5
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. Assess the methods for evaluating the divisional performance. 	K5
4.2	Tools such as Return on Investment (ROI)	<ul style="list-style-type: none"> Solve problems to find 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	<ul style="list-style-type: none"> Describe the need 	K2

	considerations in performance management	to allow for external factor considerations in performance management.	
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

L-Low

M-Moderate

H- High

	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

COURSE ASSESSMENT METHODS

Direct
<ul style="list-style-type: none"> 4. Continuous Assessment Test I,II 5. Open book test; Assignment; Seminar; Group Presentation 6. End Semester Examination
Indirect
<ul style="list-style-type: none"> 1. Course-end survey

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.	K6	I
2.	Prepare Spread sheet by integrating the basic formatting functions.	K6	II
3.	Construct customised document to present data by applying custom and conditional formatting and filtering.	K6	III
4.	Analyse data through the use of intermediate formulations of lookups and reference data.	K4	IV
5.	Create charts using advanced chart elements in Excel.	K6	IV
6.	Perform calculations ranging from basic mean,	K3	V

	median & mode to the more complex statistical distribution in Excel		
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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 Customer Number Formats
 - 2.11.2 Align Cell Contents
- 2.12 Creating Your Own Cell Styles
 - 1.12.1 Conditional Formatting
 - 1.12.2 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 advance 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 customs styles and templates-creating and modifying cell styles
- 3.9 Creating customs color and fonts 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

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

TEXTBOOKS

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

BOOKS FOR REFERENCE

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	Bloom's Taxonomic Level of Transaction
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 shortcut keys to perform tasks. 	K3
1.2	Opening Workbooks	<ul style="list-style-type: none"> Create a new document. 	K6
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. 	K6
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	<ul style="list-style-type: none"> State the method of pasting item from clipboard, inserting columns and rows. Summarize the process of deleting, and filling items in the rows and columns locking items in a rows and columns. 	K2

	2.8 Spell Check by Auto Correction		
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 cells. • Create a spread sheet with conditional formatting (with freeze and unfreeze rows and columns). 	K5
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. 	K6
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. 	K6
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. 	K6
UNIT IV CREATE ADVANCED FORMULAS AND CHARTS AND 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
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. 	K6
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. 	K6
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. 	K6
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 Regression. 	K3

MAPPING FOR POs, PSOs and COs

L-Low

M-Moderate

H- High

	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

COURSE ASSESSMENT METHODS

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

SEMESTER IV	NMEC II	CODE: U22CI4E2
CREDITS: 2	ENTREPRENEURIAL DEVELOPMENT	HOURS PER WEEK:2

COURSE OUTCOMES

At the end of this course, the students will be able to

S. No	Course Outcomes	Level	Unit covered
1	Explain the distinct entrepreneurial traits and various entrepreneurial concepts	K2	I
2	Identify the role of entrepreneurship in the development of nation.	K2	II
3	Describe the importance and methods of project appraisal	K2	III
4	Classify the various sources of finance available to an entrepreneur	K4	IV
5	Describe the forms of venture capital	K2	IV
6	Analyse the availability of finance by various financial institutions	K4	V

UNIT I INTRODUCTION

6 hours

- 1.1. Definition
- 1.2. Concept
- 1.3. Characteristics of successful entrepreneurs

- 1.4. Functions of entrepreneur
- 1.5. Difference between
 - 1.5.1. Entrepreneur and Enterprise
 - 1.5.2. Entrepreneur and Manager
 - 1.5.3. Entrepreneur and Intrapreneurs
- 1.6. Types of Entrepreneurs

UNIT II- ENTREPRENEURSHIP

6 hours

- 2.1 Meaning and definition of entrepreneurship
- 2.2 Growth of entrepreneurship in India
- 2.3 Factors affecting entrepreneurial growth
 - 2.3.1 Economic factors
 - 2.3.2 Non-economic factors
 - 2.3.3 Government actions
- 2.4 Barriers to entrepreneurship

UNIT III – PROJECT FORMULATION

6 hours

- 3.1 Meaning of Project Report
- 3.2 Contents of Project Report
- 3.3 Planning Commission's guidelines for formulating a project report
- 3.4 Concept of Project Appraisal
- 3.5 Methods of Project Appraisal
 - 3.5.1 Economic Analysis
 - 3.5.2 Financial Analysis
 - 3.5.3 Market Analysis
 - 3.5.4 Technical Feasibility
 - 3.5.5 Managerial Competence

UNIT IV-FINANCIAL SUPPORT

6 hours

- 4.1 Meaning and need for financial planning
- 4.1 Sources of finance
 - 4.1.1 Internal Sources
 - 4.1.2 External Sources
- 4.3 Term Loans
 - 4.3.1 Long term loans
 - 4.3.2 Short term loans
- 4.4 Venture Capital
 - 4.4.1 Forms of venture capital
 - 4.4.2 Institutions providing Venture capital

UNIT V – INSTITUTIONAL FINANCE TO ENTREPRENEURS

6 hours

- 5.1 Need for Institutional Finance
- 5.2 Institutional Finance

5.2.1 Commercial banks

5.2.2 Other Financial Institutions-ICICI, SFCs, SIDCs, SIDBI

UNIT VI -TOPICS FOR SELF STUDY

Sl. No.	Topics	Web Links
1.	Micro Influencer	https://builtin.com/marketing/micro-influencer#:~:text=MICRO%2DINFLUENCER%20DEFINITION,just%20because%20they%20like%20them.
2.	Modern trends of entrepreneurship and start-up culture	https://digitallearning.eletsonline.com/2017/05/modern-trends-of-entrepreneurship-and-startup-culture/
3.	Growing Trends of Entrepreneurship in India	https://bdbasu.com/entrepreneurship-in-india/
4.	What is 21st Century Entrepreneurship?	https://shereemartinlaw.com/21st-century-entrepreneurship/

TEXTBOOKS

1. Dr. S. S. Khanka (2018), Entrepreneurial Development, Sultan Chand & Company Pvt. Ltd., New Delhi.

BOOKS FOR REFERENCE

1. Dr. Maturi Balakrishna Rao and Dr. Talluri Sreekrishna , Micro, Small and Medium Enterprises: MSME, KY Publications, Andhra Pradesh, 2018

2. C. B. Gupta and Srinivasan , Entrepreneurial Development, Sultan Chand & Company Pvt. Ltd., New Delhi, 2018.

WEB LINKS

1. [https://www.investopedia.com/terms/v/venturecapital.asp#:~:text=Venture%20capital%20\(VC\)%20is%20a,and%20any%20other%20financial%20institutions.https://www.pdfdrive.com/entrepreneurial-finance-for-msmes-a-managerial-approach-for-developing-markets-d158061583.html](https://www.investopedia.com/terms/v/venturecapital.asp#:~:text=Venture%20capital%20(VC)%20is%20a,and%20any%20other%20financial%20institutions.https://www.pdfdrive.com/entrepreneurial-finance-for-msmes-a-managerial-approach-for-developing-markets-d158061583.html)

2. <https://www.pdfdrive.com/leadership-innovation-and-entrepreneurship-as-driving-forces-of-the-global-economy-proceedings-of-the-2016-international-conference-on-leadership-innovation-and-entrepreneurship-iclie-d158100300.html>

SPECIFIC LEARNING OUTCOMES (SLO)

Unit	Course Contents	Learning Outcomes	Blooms Taxonomic Level of Transaction
UNIT I INTRODUCTION			
1.1.	Definition	<ul style="list-style-type: none"> Define the term entrepreneurship 	K1
1.2.	Concept	<ul style="list-style-type: none"> Recall the concept of an entrepreneur 	K1
1.3.	Characteristics of successful entrepreneurs	<ul style="list-style-type: none"> Describe the characteristics/features of an entrepreneur 	K2
1.4.	Functions of entrepreneur	<ul style="list-style-type: none"> Illustrate the functional roles of an entrepreneurs 	K2
1.5.1	Entrepreneur and Enterprise	<ul style="list-style-type: none"> Compare Entrepreneur and Enterprise 	K2
1.5.2	Entrepreneur and Manager	<ul style="list-style-type: none"> Distinguish between Entrepreneur & Manager 	K2
1.5.3	Entrepreneur and Intrapreneurs	<ul style="list-style-type: none"> Compare Entrepreneurs with Intrapreneurs 	K2
1.6.	Types of Entrepreneurs	<ul style="list-style-type: none"> Classify the various types of entrepreneur 	K2
1.7	Barriers to Entrepreneurship	<ul style="list-style-type: none"> Classify the barriers to Entrepreneurship 	K2
UNIT II- ENTREPRENEURSHIP			
2.1.	Meaning and definition of entrepreneurship	<ul style="list-style-type: none"> Recall the meaning of entrepreneurship. Define entrepreneurship. 	K1
2.2.	Growth of entrepreneurship in India	<ul style="list-style-type: none"> Outline the growth of entrepreneurship in India. 	K2
2.3.1	Economic factors	<ul style="list-style-type: none"> Explain how economic factors help in developing entrepreneurship. 	K2
2.3.2	Non-economic factors	<ul style="list-style-type: none"> Summarise the non-economic factors that help in developing 	K2

		entrepreneurship.	
2.3.3	Government actions	<ul style="list-style-type: none"> Discuss the role of Government in promoting entrepreneurship in India. 	K2
2.3.4	Barriers to entrepreneurship	<ul style="list-style-type: none"> Infer the barriers to the growth of entrepreneurship. 	K2
UNIT III PROJECT APPRAISAL			
3.1	Meaning of Project Report	<ul style="list-style-type: none"> State the meaning of project report. 	K1
3.2	Contents of Project Report	<ul style="list-style-type: none"> Explain the contents of a good project report. 	K2
3.3	Planning Commission's guidelines for formulating a project report	<ul style="list-style-type: none"> Outline the guidelines for formulating a project report as prescribed by Planning Commission. 	K2
3.4	Concept of project appraisal	<ul style="list-style-type: none"> What is meant by project appraisal? 	K2
3.5	Methods of project appraisal-economic analysis	<ul style="list-style-type: none"> Outline the economic variables to be considered for appraising a project. 	K2
3.5.1	Financial Analysis	<ul style="list-style-type: none"> Summarise the aspects that need to be analysed for judging the financial viability of a project. 	K2
3.5.2	Market Analysis	<ul style="list-style-type: none"> Infer the variables that help in estimating the demand for a product. 	K3
3.5.3	Technical Feasibility	<ul style="list-style-type: none"> Show how a project can be technically feasible. 	K2
3.5.4	Managerial competence	<ul style="list-style-type: none"> Illustrate how managerial competence has an effect on appraisal of a project. 	K2
UNIT IV FINANCIAL SUPPORT			

4.1.	Meaning and need for financial planning.	<ul style="list-style-type: none"> • State the meaning for the term financial planning. • Identify the need for financial planning. 	K1 K2
4.2.1	Internal sources of finance	<ul style="list-style-type: none"> • Classify the various sources of finance available for an entrepreneur. 	K4
4.2.2	External sources of finance		
4.3.1	Long term loans	<ul style="list-style-type: none"> • Categorise the sources of raising long term loans. 	K4
4.3.2	Short term loans	<ul style="list-style-type: none"> • List the sources of short term loans for an entrepreneur. 	K1
4.4.1	Forms of venture capital	<ul style="list-style-type: none"> • Outline the diverse forms of venture capital. 	K2
4.4.2	Institutions providing venture capital	<ul style="list-style-type: none"> • Summarise the Institutions providing venture capital. 	K2
UNIT V INSTITUTIONAL FINANCE TO ENTREPRENEURS			
5.1.	Need for institutional finance	<ul style="list-style-type: none"> • Infer the need for seeking institutional finance by the entrepreneurs. 	K2
5.2.	Commercial banks role in extending finance	<ul style="list-style-type: none"> • Construct the role of commercial banks in extending finance to entrepreneurs. 	K3
5.3.	Role of other financial institutions	<ul style="list-style-type: none"> • Discuss the role of ICICI in financing entrepreneurs. • Determine the financial assistance provided by SFCs to enterprises. • Outline the various forms of financial assistance provided by SIDBI. • Summarise the financial assistance provided by SIDBI. 	K2 K4 K2 K2

MAPPING FOR POs, PSOs and COs

L-Low

M-Moderate

H- High

	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

COURSE ASSESSMENT METHODS

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

SEMESTER: V	CORE VI	COURSE CODE:U18CI506
CREDITS: 6	AUDIT AND ASSURANCE	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.	K5	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	K5	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
Recalculation
- 4.4. Analytical procedures and enquiry
- 4.5. Quality & quantity of audit evidence
- 4.6. Audit sampling
- 4.7. 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

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,to%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

TEXTBOOKS

1. Audit and Assurance (AA), ACCA Study Material, F8, Kaplan Publishing, UK

BOOKS FOR REFERENCE

1. Pankaj Garg, Auditing & Assurance, 4th Edition, Taxmann Publications Pvt Ltd, 2019
2. Surbhi Bansal, Auditing & Assurance, 22nd Edition, Bestword Publications Pvt Ltd., 2018

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	Bloom’s Taxonomic Level of Transaction
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 	K2

		<p>audits take place.</p> <ul style="list-style-type: none"> Explain the rights that enable the auditors to carry out their duties. 	
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
2.3	Assessing audit risk	<ul style="list-style-type: none"> Explain the components of audit risk. Describe the audit risks in the financial statements Summarise the auditor's response to each risk. 	K2
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 	K2

		<p>working papers and supporting documentation.</p> <ul style="list-style-type: none"> • Explain the procedures to ensure safe custody and retention of working papers. 	
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. 	K5
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		
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. • Estimate the procedures to be undertaken in performing subsequent events review. 	K5
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. • Determine the circumstances where written representations are necessary and the matters on which representations are 	K5

		commonly obtained.	
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. • Explain the significance of uncorrected misstatements. • Assess the effect of dealing with uncorrected misstatements. 	K5
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

L-Low

M-Moderate

H- High

	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

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
1. Course-end survey

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.	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.	K5	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.

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/

TEXTBOOKS

1. Financial Management, ACCA Study Material, F9, Kaplan Publishing, UK

BOOKS FOR REFERENCE

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

WEB LINKS

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

Theory 35% ; Problems 65%

SPECIFIC LEARNING OUTCOMES (SLO)

Unit/Section	Content of the Unit	Learning Outcome	Bloom's Taxonomic Level of Transaction
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 to find cost of equity. 	K3
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 	K2

		<p>view of capital structure and its assumptions.</p> <ul style="list-style-type: none"> Summarise the views of Miller and Modigliani on capital structure, both without and with corporate taxation, and their assumptions. 	
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
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	<ul style="list-style-type: none"> Describe the Fisher 	

	Effect	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. 	K5

MAPPING FOR POs, PSOs and Cos

L-Low

M-Moderate

H- High

	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

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
1. Course-end survey

SEMESTER: V	CORE VIII	COURSE CODE: U21CI508
CREDITS: 5	GOODS AND SERVICE TAX	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.	K5	IV
5	Relate the requirements for online GST registration	K4	IV
6.	Interpret the amendments in GST Act.	K5	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

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

TEXTBOOKS

1. Datey V.S., GST Ready Reckoner, 9th Edition, Taxmann Publication, 2019
2. CA Pushendra Sisodia, Handbook on Goods and Service Tax(GST), 3rd Edition, Bharat Law House Pvt Ltd, 2019, ISBN: 9789351396550, 935139655X
3. The Institute of Cost and Management Accountants of India, Indirect Taxation study material (Relevant year)

BOOKS FOR REFERENCE

1. CA Pritam Mahure, E-Book on Goods and Services Tax in India, TaxGuru,2019
2. Taxmann's GST Practice Manual Day to Day GST Practice Guide for Professionals, Aditya Singhania, 2nd Edition 2020, Taxmann Publisher.

3. Arpit Haldia, GST made Easy, 9th Edition, Taxmann Publication, July 2019, ISBN: 9789388983624

WEB LINKS

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

SPECIFIC LEARNING OUTCOMES (SLO)

Unit/Section	Content of the Unit	Learning Outcome	Bloom's Taxonomic Level of Transaction
UNIT I GOODS AND SERVICES TAX ACT & RULES			
1.1	Introduction	<ul style="list-style-type: none"> • Explain the features of indirect tax. • Outline the reason for collection of tax in our country. 	K2
1.2	Meaning of GST	<ul style="list-style-type: none"> • Recall the meaning of GST 	K1
1.3	Need for GST in India	<ul style="list-style-type: none"> • Explain the need for GST in India. 	K2
1.4	Cascading effect of tax	<ul style="list-style-type: none"> • Demonstrate cascading effect of tax. 	K2
1.5	Non-integration of VAT and Service Tax causes double taxation	<ul style="list-style-type: none"> • Explain the reason for emergence of GST. 	K2
1.6	No CENVAT Credit after manufacturing stage to a dealer	<ul style="list-style-type: none"> • Outline the advantages of GST. 	K2
1.7	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
1.8	One Nation-One Tax	<ul style="list-style-type: none"> • List the significance of uniform GST system. 	K1
1.9	Dual GST Model	<ul style="list-style-type: none"> • Explain the concept of Dual GST model followed in our country. 	K2
1.10	Central Goods and Services Tax Act, 2017 (CGST)	<ul style="list-style-type: none"> • Review the provisions of CGST Act 2017. 	K2
1.11	State Goods and Services Tax Act, 2017 (SGST)	<ul style="list-style-type: none"> • Describe the provisions of 	K2

		SGST Act 2017.	
1.12	Union Territory Goods and Services Tax Act, 2017 (UTGST)	<ul style="list-style-type: none"> Discuss the applicability of UTGST Act 2017. 	K2
1.13	Integrated Goods and Services Tax Act, 2017 (IGST)	<ul style="list-style-type: none"> Interpret the stipulations of IGST Act 2017. 	K2
1.14	Goods and Services Tax Network (GSTN)	<ul style="list-style-type: none"> Demonstrate the significance of GSTN. 	K2
1.15	Functions of GSTN (i.e. Role assigned to GSTN)	<ul style="list-style-type: none"> Identify the functions of GSTN. 	K1
1.16	Constitution (101st Amendment) Act, 2016	<ul style="list-style-type: none"> Recall the reason for the constitution Amendment Act, 2016. 	K1
1.17	GST Council	<ul style="list-style-type: none"> Identify the roles and responsibilities of GST Council. 	K1
1.18	Guiding principle of the GST Council	<ul style="list-style-type: none"> Express the guiding principles of GST council. 	K2
1.19	Functions of the GST Council	<ul style="list-style-type: none"> Summarise the functions of GST council. 	K2
1.20	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
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	<ul style="list-style-type: none"> • Explain Sec 7 (2) (b) in detail. 	K2

	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—	<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. 	K5
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. 	K5
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). 	K5
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"> Assess deemed registration at time of registration with GST. 	K5
5.5	Casual taxable person	<ul style="list-style-type: none"> Identify 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. 	K5
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

L-Low

M-Moderate

H- High

	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

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

SEMESTER: V	CORE IX BANKING THEORY LAW AND PRACTICE	COURSE CODE: U22CI509
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.	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 services available through digitalisation of banking services	K5	IV
6.	Evaluate the role of technology in transfer of funds.	K5	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

4. Digital banking 15 Hours

- 4.1. Digital Banking
 - 4.1.1 Features
 - 4.1.2 Benefits
- 4.2. Internet Banking Services
 - 4.2.1 Benefits & Challenges
- 4.3. Mobile Banking
 - 4.3.1 Payment Gateways
 - 4.3.2 Features
 - 4.3.3 Drawbacks
- 4.4. Automated Teller Machine (ATM)
 - 4.4.1 Features
 - 4.4.2 Benefits
 - 4.4.3 Challenges
- 4.6. Cash deposit machine CDM
 - 4.6.1 Coin vending machine
 - 4.6.2 MICR Cheques
 - 4.6.3 Benefits
- 4.7. Card Technologies
 - 4.7.1 Biometric Cards
 - 4.7.2 Debit & Credit Cards
 - 4.7.3 Smart Cards
 - 4.7.4 Prepaid Instruments
 - 4.7.5 EMV Chip based cards
- 4.8. Core Banking Solutions (CBS)
 - 4.8.1 Benefits
 - 4.8.2 Features of Single Window Concept
- 4.9. Demat account
 - 4.9.1 Application Supported by Blocked Amount (ASBA)

Unit V

5. Recent Trends & Legal Aspects of Banking 15 Hours

- 5.1. Electronic Fund Transfer
 - 5.1.1 Immediate Payment Service (IMPS)
 - 5.1.2 National Electronic Funds Transfer (NEFT)
 - 5.1.3 Real Time Gross Settlement (RTGS)
 - 5.1.4 National Automated Clearing House (NACH) (ECS)

- 5.1.5 Society for Worldwide Interbank Financial Telecommunications (SWIFT)
- 5.1.6 Unified Payment Interface (UPI)
- 5.1.7 Aadhaar Enabled Payment System (AePS)
- 5.1.8 E-Money
- 5.1.9 E-Cheques
- 5.1.10 Digital Wallets
- 5.2 Virtual Banking
 - 5.2.1 Virtual Currency
 - 5.2.2 Crypto Currency
 - 5.2.3 Outsourcing of banking Services
- 5.3 Customer Grievance Redressal and Ombudsman
- 5.4 E-KYC

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

TEXTBOOKS

1. Natrajan & Gordon, , Banking Theory Law And Practice, Himalaya Publishing House, 2021, 20th Revised Edition.

BOOKS FOR REFERENCE

1. Popli G.S & Anuradha Jain, Principles and Systems of Banking, Illustrated Edition, PHI Learning Pvt Ltd.
2. 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%20Professional.pdf>
2. <https://blog.ipleaders.in/banking-law-india/>

SPECIFIC LEARNING OUTCOMES (SLO)

Unit/ Section	Content of the Unit	Learning Outcome	Bloom's Taxonomic Level of Transaction
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	<ul style="list-style-type: none"> • Describe the objectives of monetary policy. • Explain the various methods of credit control. 	K2

	<p>2.2.4 Open market operation-Effectiveness</p> <p>2.2.5 Cash Reserve Ratio</p> <p>2.2.6 Variable Cash Reserve ratio (VCRR)</p> <p>2.2.7 Selective Credit control measures</p> <p>2.2.8 Regulation of Consumer Credit</p>		
2.3	<p>Management of Deposits</p> <p>2.3.1 Types of deposits</p>	<ul style="list-style-type: none"> • Explain the rules regarding types of deposits. 	K2
2.4	<p>Advances and Lending</p> <p>2.4.1 Principles of sound bank lending</p>	<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	<p>Negotiable instruments</p> <p>3.3.1 Definition</p> <p>3.3.2 Features</p> <p>3.3.3 Promissory note</p> <p>3.3.4 Bill of exchange</p> <p>3.3.5 Cheques</p> <p>3.3.5.1 Crossing of cheque</p> <p>3.3.5.2 Types of crossing</p> <p>3.3.5.3 Dishonour of Cheques</p> <p>3.3.6 Holder and Holder in due course</p> <p>3.3.7 Endorsement</p> <p>3.3.6.1 Types of Endorsements</p>	<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	<p>Collecting banker and paying banker</p> <p>3.4.1. Meaning of collecting banker</p> <p>3.4.1.1 Capacity</p> <p>3.4.1.2 Statutory protection</p> <p>3.4.2. Meaning of paying</p>	<ul style="list-style-type: none"> • Recall the meaning of collecting banker and paying banker and payment in due course. • Explain the duties and responsibilities of paying banker in honouring cheques. 	K4

	<p>banker</p> <p>3.4.2.1 Statutory protection to the paying banker</p> <p>3.4.3 Payment in due course</p> <p>3.4.4 Duties and responsibilities of paying banker in honouring cheques</p> <p>3.4.5 Dishonour and Consequences of wrongful dishonour by paying banker</p> <p>3.4.6 Statutory protection to paying banker</p>	<ul style="list-style-type: none"> Describe the statutory protection to paying banker. Relate the duties and consequences of wrongful dishonour by paying banker. 	
UNIT IV DIGITAL BANKING			
4.1	<p>Digital Banking</p> <p>4.1.1 Meaning</p> <p>4.1.2 Benefits</p>	<ul style="list-style-type: none"> Define E-Banking. Identify the benefits of E-banking. 	K2
4.2	<p>Internet Banking Services</p> <p>4.2.1 Benefits & Challenges</p>	<ul style="list-style-type: none"> Describe the drawbacks of internet banking services. 	K2
4.3	<p>Mobile Banking –</p> <p>4.3.1 Payment Gateways</p> <p>4.3.2 Features</p> <p>4.3.3 Drawbacks</p>	<ul style="list-style-type: none"> Discuss about the features and draw backs of mobile banking. 	K2
4.4	<p>Automated Teller Machine (ATM)</p> <p>4.4.1 Features</p> <p>4.4.2 Benefits</p> <p>4.4.3 Challenges</p>	<ul style="list-style-type: none"> Explain the features of ATM and its benefits. Determine the benefits and challenges of ATMs. 	K5
4.5	<p>Cash Deposit Machine(CDM)</p> <p>4.5.1 Coin Vending Machines</p> <p>4.5.2 MICR cheques</p> <p>4.5.3 Benefits</p>	<ul style="list-style-type: none"> State the meaning of Coin Vending Machines Analyse the usefulness of CDM and MICR cheques. 	K5
4.6	<p>Card Technologies</p> <p>4.6.1 Biometric cards</p> <p>4.6.2 Debit and Credit Cards</p> <p>4.6.3 Smart cards</p> <p>4.6.4 Prepaid Instruments</p> <p>4.6.5 EMV Chip based cards</p>	<ul style="list-style-type: none"> State the meaning and uses of Biometric cards. Examine the pros and cons of debit cards. Appraise the benefits and constraints of credit cards. What are EMV chip based cards? 	K5

UNIT V		RECENT TRENDS & LEGAL ASPECTS OF BANKING	
5.1	Electronic Fund Transfer 5.1.1 Immediate Payment Service (IMPS) 5.1.2 National Electronic Funds Transfer (NEFT) 5.1.3 Real Time Gross Settlement (RTGS) 5.1.4 National Automated Clearing House (NACH) (ECS) 5.1.5 Society for Worldwide Interbank Financial Telecommunications (SWIFT) 5.1.6 Unified Payment Interface (UPI) 5.1.7 Aadhaar Enabled Payment System (AePS) 5.1.8 E-Money 5.1.9 E-Cheques 5.1.10 Digital Wallets	<ul style="list-style-type: none"> List the ways of transferring funds electronically. Sketch the features of IMPS. Infer the advantages and disadvantages of NEFT. Differentiate between NEFT and RTGS. Outline the role of NACH. Recognise the role of SWIFT. State the meaning of UPI. Infer the procedure for Aadhaar enabled Payment System.(AePS) Explain the benefits of RTGS to banker and customer. Define an E-cheque. Sketch the features and process of RTGS. 	K2
5.2	Virtual Banking 5.2.1 Virtual Currency 5.2.2 Crypto Currency 5.2.3 Outsourcing of banking Services	<ul style="list-style-type: none"> Appraise the importance of virtual banking. State the meaning of Virtual currency. Evaluate the advantages and disadvantages of outsourcing banking services. 	K5
5.3	Customer Grievance Redressal and Ombudsman	<ul style="list-style-type: none"> Appraise the role of Ombudsman in customer grievance redressal. 	K4
5.4	E-KYC	<ul style="list-style-type: none"> State the meaning and importance of E-KYC 	K2

MAPPING FOR POs, PSOs and COs

L-Low

M-Moderate

H- High

	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

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

SEMESTER: V	ELECTIVE II QUANTITATIVE TECHNIQUES	COURSE CODE: U22CI5:2
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.	Formulate the Linear Programming problem to find the optimal solution.	K6	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.	K5	II
3.	Determine 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	K5	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)

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

TEXTBOOKS

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

BOOKS FOR REFERENCE

1. Kumar Sudhir & Mishra, Operations Research, CBS publishers and Distributors, 2020.
2. Liberman and Hillier, Introduction to Operations Research, 11th Edition, McGrawHill Publications, 2021

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	Bloom's Taxonomic Level of Transaction
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.	K6
1.6	Optimal Solution to LPP	<ul style="list-style-type: none">• Estimate the optimal solution to LPP.	K6
UNIT II TRANSPORTATION AND ASSIGNMENT PROBLEM			
2.1	Transportation problem – methods	<ul style="list-style-type: none">• Classify the different methods of transportation problem.	K5

		<ul style="list-style-type: none"> Analyze the various methods of finding basic feasible solution. Determine optimality in transportation problem by solving it under different methods. 	
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"> Determine 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	<ul style="list-style-type: none"> Explain the role of decision analysis in effective decision 	K4

	and EVPI	making. • Analyse the decisions with certainty and uncertainty.	
5.2	Decision tree analysis	• Apply the decision tree technique to estimate the expected monetary value from the different courses of action.	K3
5.3	Network Analysis – CPM and PERT	• 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.	K5
5.4	Application in finance and accounting (excluding crash)	• Analyse the applicability of CPM and PERT in finance and accounting.	K4

MAPPING FOR POs, PSOs and COs

L-Low

M-Moderate

H- High

	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

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

ELECTIVE II

COURSE CODE: U22CI5:A

CREDITS: 5**INTERNATIONAL TRADE****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.	K5	II
3.	Interpret the procedure for exports and institutional support to export finance.	K2	III
4.	Estimate the impact of foreign exchange on International Trade.	K5	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).

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

TEXTBOOKS

1. Francis Cherunilam, International Trade and Export Management, 21st Revised Edition, Himalaya Publishing House, 2019.

BOOKS FOR REFERENCE

1. Charles W. L. Hill., G.Thomas M.Hult & Rohit Mehtani, International Business, 11th ed., McGraw Hill Education Pvt. Ltd, 2018
2. Paul Krugman, Maurice Obstfeld & Marc Melitz, International Trade-Theory and Policy, 10th Edition, Pearson Publishing House, 2017.

WEB LINKS

1. 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.
2. <https://forexspringboard.com/exchange-rates-and-international-trade/>

SPECIFIC LEARNING OUTCOMES (SLO)

Unit/Section	Content of the Unit	Learning Outcome	Bloom's Taxonomic Level of Transaction
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	<ul style="list-style-type: none"> • Explain and illustrate the Doctrine of Comparative cost 	K2

	<p>1.2.2 Ricardo's theory of Comparative cost</p> <p>1.2.3 Haberler's opportunity cost theory</p> <p>1.2.4 Heckscher-Ohlin theory of Factor Endowments</p>	<p>theory.</p> <ul style="list-style-type: none"> • Discuss Adam Smith's theory of Absolute cost of advantage. • Explain Factor Endowment Theory. • Outline Opportunity Cost Theory. 	
UNIT II TRADE POLICY, PROTECTION AND BALANCE OF PAYMENTS			
2.1	<p>Free Trade and Protection</p> <p>2.1.1 Meaning of Free Trade and Protection</p> <p>2.1.2 Advantages and disadvantages</p> <p>2.1.3 Arguments against Protection</p> <p>2.1.4 Meaning of Tariff, Types and its Effects</p>	<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 for effecting tariffs. 	K4
2.2	<p>Balance of Trade and Payment</p> <p>2.2.1 Meaning and definition of Balance of Trade and Payments</p> <p>2.2.2 Components and Structure of BOP</p> <p>2.2.3 Different terms in the concept of BOP</p> <p>2.2.4 Types of Disequilibrium and their causes</p> <p>2.2.5 Methods of correcting unfavourable BOP</p>	<ul style="list-style-type: none"> • Define Balance of Payments. • Describe the structure of BoP accounts in India. • Determine the various methods of correcting the disequilibrium of BoP. • Evaluate the Components of BoP. 	K5
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	<p>Institutional Support to Export Finance</p> <p>3.2.1 Role of Commercial Bank</p>	<ul style="list-style-type: none"> • State the functions of EXIM Bank. • Discuss the Role 	K2

	and RBI in Export Finance 3.2.2 Functions of EXIM Bank 3.2.3 Role of ECGC	of RBI in financing Exports.	
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	<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 evaluate 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	<ul style="list-style-type: none"> • Recall the meaning of SDR. • Explain the circumstances leading to the SDR. • Examine critically the working 	K4

	working of IMF 4.2.5 Criticism of IMF	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	<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. 	K5
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 	K5
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)	<ul style="list-style-type: none"> • List the achievements of UNCTAD. 	K2

	<p>5.1.1 Background of UNCTAD</p> <p>5.1.2 Organisations and functions of UNCTAD</p> <p>5.1.3 Conferences of UNCTAD</p> <p>5.1.4 The achievements of UNCTAD</p> <p>5.1.5 UNIDO and its contributions</p>	<ul style="list-style-type: none"> • Explain the objectives and Organization of UNCTAD conferences. • Discuss the functions of UNCTAD. 	
5.2	<p>General Agreement on Trade and Tariffs (GATT)</p> <p>5.2.1. Objective of GATT</p> <p>5.2.2. Provisions of GATT</p> <p>5.2.3. GATT Conferences (Rounds of Global Trade Negotiations)</p> <p>5.2.4. Defects of GATT</p> <p>5.2.5. The Uruguay Round and World Trade Organisation (WTO)</p> <p>5.2.6. Objectives and functions of WTO</p> <p>5.2.7. TRIPs and TRIMs and its</p>	<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	<p>International Economic integration in international trade</p> <p>5.3.1 Benefits of Economic Integration</p> <p>5.3.2 Forms of economic integration</p> <p>5.3.3 Objectives, organization and achievements of European Economic Community</p> <p>5.3.4 Other economic integration grouping (NAFTA, ASEAN, EFTA, COMECON, LAFTA, SAFTA)</p>	<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

L-Low

M-Moderate

H- High

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PSO1	PSO2	PSO3	PSO4
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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

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

Semester :V	SBEC III	Code :U22CI5S3
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Credits : 2	RESEARCH METHODOLOGY	Total Hours per week: 2
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COURSE OUTCOMES

After successful completion of this course the students will be able to

S.No.	Course Outcomes	Level	Unit
1	Summarize the basic concepts and functionalities of Research	K2	I
2	Determine the concept of hypothesis testing its logic and importance	K5	II
3	Analyze the principles of designing a questionnaire and a schedule	K4	III
4	Classify the various scaling techniques	K5	IV
5	Select a best research proposal and understand its purpose, types and structure	K3	V
6	Evaluate the content of research report	K6	V

Unit I : Introduction to Research

- 1.1. Concept and Nature of Research
- 1.2. Essentials of scientific method
- 1.3. Characteristics of Research
- 1.4. Types of research
 - 1.4.1. Exploratory
 - 1.4.2. Pure
 - 1.4.3. Applied
 - 1.4.4. Analytical
 - 1.4.5. Descriptive
 - 1.4.6. Historical
 - 1.4.7. Experimental
 - 1.4.8. Survey
- 1.5. Types of Variables
 - 1.5.1. Independent
 - 1.5.2. Dependent
 - 1.5.3. Concomitant
 - 1.5.4. Mediating
 - 1.5.5. Moderating
 - 1.5.6. Extraneous Variable
- 1.6 Literature Review
 - 1.6.1 Concepts and theories

Unit II :Hypothesis

- 2.1. Meaning of hypothesis
- 2.2. Sources of hypothesis
- 2.3. Types of hypothesis
 - 2.3.1. Research Hypothesis

- 2.3.2. Statistical Hypothesis
- 2.3.3. Null Hypothesis
- 2.3.4. Alternative Hypothesis
- 2.3.5. Directional Hypothesis
- 2.3.6. Non-Directional Hypothesis
- 2.4. Qualities of a Good Hypothesis
- 2.5. Framing Null Hypothesis & Alternative Hypothesis.
- 2.6. Concept of Hypothesis Testing
- 2.7. Logic & Importance

Unit 3: Questionnaire Design and Schedule

- 3.1. Concept of Questionnaire and Schedule
- 3.2. Principles of Designing Questionnaire and Schedule
- 3.3. Limitations of Questionnaire
- 3.4. Reliability and Validity of Questionnaire

Unit IV : Scaling Techniques

- 4.1. Concept of Scale
- 4.2. Rating Scales viz. Likert Scales
- 4.3. Semantic Differential Scales
- 4.4. Constant Sum Scales
- 4.5. Graphic Rating Scales
- 4.6. Ranking Scales – Paired Comparison & Forced Ranking

Unit V Research Proposal and Report Writing

- 5.1 Topic Selection
- 5.2 Research Proposal
 - 5.2.1 Purpose, types and structure
- 5.3 Report Writing
 - 5.3.1 Reporting process
 - 5.3.2 Content of the research report
 - 5.3.3 Style of Writing
 - 5.3.4 Types and layout of the research report
 - 5.3.5 Citations and references by using APA format
 - 5.3.6 Essentials of a good research report

TOPICS FOR SELF STUDY

Sl. No	Topics	Web Links
1.	Digital Qualitative research	https://insightsinmarketing.com/resources/blog/traditional-vs-digital-qualitative-an-overview/
2.	Online Focus groups	https://www.questionpro.com/blog/online-focus-group/
3.	Strategic Intuition	https://www.macny.org/strategic-intuition-vs-strategic-planning-chapter-summary/
4.	Applied anthropology research methods	http://individual.utoronto.ca/boyd/anthro4.htm

TEXT BOOKS

1. C.R. Kothari, (2019): Research Methodology – Methods and Techniques 2nd edition. New Age Publications.
2. Pamela S Schindler, (2021): Business Research Methods, 13th Edition , McGraw Hill Education, Noida

BOOKS FOR REFERENCE

1. Dr. Gupta, Tripathi and Singh: Research Methodology, SBPD Publishing House, Agra, 2021.
2. Cooper and Schindler: Business Research Methods, Tata McGraw-Hill, 2019
3. Mark Saunders: Research Methods for Business: Pearson Education, 2010
4. Anil K. Mishra (2012). A Hand-Book of Research in SPSS, 1st edition. Himalayan Publishing, House, Mumbai

WEB LINKS

1. <https://skyfox.co/wp-content/uploads/2020/09/Business-Research-Methods.pdf>
2. http://sdeuoc.ac.in/sites/default/files/sde_videos/V%20Sem.%20-%20Business%20Research%20Methods.pdf
3. https://www.researchgate.net/publication/319207471_HANDBOOK_OF_RESEARCH_METHODOLOGY

SPECIFIC LEARNING OUTCOMES (SLO)

Unit/ Section	Course Content	Learning outcomes	
UNIT I INTRODUCTION TO RESEARCH METHODS			
1.2	Concept and Nature of Research	<ul style="list-style-type: none">• Discuss the concept and nature of research	K1
1.2	Essentials of scientific method	<ul style="list-style-type: none">• What are the essentials of scientific method?	K1
1.3	Characteristics of Research	<ul style="list-style-type: none">• Outline the characteristics of research	K1
1.4	Types of research 1.4.1. Exploratory 1.4.2. Pure 1.4.3. Applied 1.4.4. Analytical 1.4.5. Descriptive 1.4.6. Historical 1.4.7. Experimental	<ul style="list-style-type: none">• Explain the various types of research	K3

	1.4.8. Survey		
1.5	Types of Variables 1.5.1. Independent 1.5.2. Dependent 1.5.3. Concomitant 1.5.4. Mediating 1.5.5. Moderating 1.5.6. Extraneous Variable	<ul style="list-style-type: none"> Examine the various types of variables 	K3
1.6	1.6 Literature Review 1.6.1 Concepts and Theories	<ul style="list-style-type: none"> Summarise the importance of Literature Review Analyse the theories of literature review 	K2 K4
UNIT II HYPOTHESIS			
2.1	Meaning of hypothesis	<ul style="list-style-type: none"> State the meaning of hypothesis 	K1
2.2	Sources of hypothesis	<ul style="list-style-type: none"> Outline the sources of hypothesis 	K1
2.3	Types of hypothesis 2.3.1. Research Hypothesis 2.3.2. Statistical Hypothesis 2.3.3. Null Hypothesis 2.3.4. Alternative Hypothesis 2.3.5. Directional Hypothesis 2.3.6. Non-Directional Hypothesis.	<ul style="list-style-type: none"> Explain the types of hypothesis 	K4
2.4	Qualities of a Good Hypothesis	<ul style="list-style-type: none"> Examine the qualities of good hypothesis. 	K4
2.5	Framing Null Hypothesis & Alternative Hypothesis	<ul style="list-style-type: none"> How do you frame null hypothesis and alternative hypothesis? 	K4
2.6	Concept of Hypothesis Testing	<ul style="list-style-type: none"> Examine the concepts of hypothesis testing 	K1
2.7	Logic & Importance	<ul style="list-style-type: none"> Enumerate it logic and importance 	K1
UNIT III QUESTIONNAIRE DESIGN AND SCHEDULE			
3.1	Concept of Questionnaire and Schedule	<ul style="list-style-type: none"> Differentiate between a questionnaire and a schedule 	K1
3.2	Principles of Designing Questionnaire and Schedule	<ul style="list-style-type: none"> Describe the principles of designing a questionnaire and a schedule 	K4

3.3	Limitations of Questionnaire	<ul style="list-style-type: none"> Analyse the limitations of a questionnaire? 	K3
3.4	Reliability and Validity of Questionnaire	<ul style="list-style-type: none"> Evaluate the reliability and validity of a questionnaire 	K5
UNIT IV SCALING TECHNIQUES			
4.1	Concept of Scale	<ul style="list-style-type: none"> Explain the various scaling techniques 	K1
4.2	Rating Scales viz. Likert Scales	<ul style="list-style-type: none"> Describe how a rating scale and the Likert scales are constructed 	K5
4.3	Semantic Differential Scales	<ul style="list-style-type: none"> Differentiate the parried comparison and post ranking 	K3
4.4	Constant Sum Scales	<ul style="list-style-type: none"> Discuss the constant cum scales 	K1
4.5	Graphic Rating Scales	<ul style="list-style-type: none"> Recall the meaning of graphic Rating scales 	K1
4.6	Ranking Scales – Paired Comparison & Forced Ranking	<ul style="list-style-type: none"> Differentiate between Paired comparison and forced Ranking 	K4
UNIT V RESEARCH PROPOSAL AND REPORT WRITING			
5.1	Topic Selection	<ul style="list-style-type: none"> Explain the process of selection of a Research proposal. 	K2
5.2	Research Proposal 5.2.1 purpose, types and structure	<ul style="list-style-type: none"> Describe the purpose of research proposal. Classify the different types of research proposals. Examine the structure of Research proposal 	K2 K2 K4
5.3	Report Writing 5.3.1 Reporting process 5.3.2 Content of the research report 5.3.3 Style of Writing 5.3.4 Types and layout of the research report 5.3.5 Citations and references by using APA format 5.3.6 Essentials of a good research report	<ul style="list-style-type: none"> Discuss briefly some of the essential requirements for preparation of research report. 	K6

MAPPING SCHEME FOR POs, PSOs AND COs

L-Low

M-Moderate

H- High

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PSO 1	PSO 2	PSO 3	PSO 4
CO 1	H	H	H	H	L	L	M	-	L	H	M	-	M
CO 2	L	H	H	H	H	M	H	H	H	M	L	-	M
CO 3	-	H	H	M	H	M		H	L	L	L	L	M
CO 4	M	H	H	H	M	-	H	M	L	-	-	-	-
CO 5	H	M	M	H	H	L	M	M	-	M	M	-	L
CO 6	H	M	H	L	-	H	H	M	M	-	-	-	H

COURSE ASSESSMENT METHODS

Direct
4. Continuous Assessment Test I,II 5. Open book test; Assignment; Seminar; Group Presentation 6. End Semester Examination
Indirect
1. Course-end survey

SEMESTER: VI	CORE X	COURSE CODE: U22CI610
CREDITS: 5	BUSINESS MATHEMATICS	HOURS PER WEEK: 6

COURSE OUTCOMES

At the end of this course the students will be able to:

Sl.No	Course Outcomes	Level	Unit
1	Demonstrate the knowledge of equations in day today business activities.	K3	I
2	Practice the knowledge of AP, GP, and HP in planning and analysing investment plans in their work.	K3	I
3	Solve problems in Set theory.	K3	II
4	Apply the derivative functions and its rules to find the marginal cost, marginal revenue and elasticity of demand.	K3	III
5	Utilize the methods of differentiation and integration to make informed decisions in the	K3	IV

	business scenario.		
6	Perform analytical reviews on maximizing profit and minimizing losses in a given business condition.	K3	V

UNIT I INTRODUCTION TO NUMBER SYSTEMS, INDICES, SURDS, LOGARITHM, SIMULTANEOUS AND QUADRATIC EQUATION 18Hours

- 1.1 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 $a+\sqrt{b}$ & 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

UNIT II ARITHMETIC, GEOMETRIC AND HARMONIC PROGRESSION SET THEORY 18Hours

- 2.1 Arithmetic progression
 - 2.1.1 Meaning
 - 2.1.2 Formula for nth term & problems
 - 2.1.3 Formula for the sum to n terms & problems

- 2.1.4 Properties of an arithmetic progression & problems
- 2.2 Geometric progression
 - 2.2.1 Meaning
 - 2.2.2 Formula for nth term & problems
 - 2.2.3 Formula for the sum to n term & problems
- 2.3 Harmonic progression
 - 2.3.1 Meaning
 - 2.3.2 Formula for nth term & problems
- 2.4 Set theory
 - 2.4.1 Meaning
 - 2.4.2 Finite and infinite sets
 - 2.4.3 Description of set
 - 2.4.4 Singleton set
 - 2.4.5 Null set
 - 2.4.6 Sub set
 - 2.4.7 Equality of set
 - 2.4.8 Number of sub-sets of a set
 - 2.4.9 Disjoint set
 - 2.4.10 Universal set
 - 2.4.11 Set operations
 - 2.4.11.1 Union of sets
 - 2.4.11.2 Intersection of sets
 - 2.4.11.3 Difference of sets
 - 2.4.11.4 Complement of sets
 - 2.4.12 Venn diagram
 - 2.4.13 Laws of sets
 - 2.4.13.1 Commutative law
 - 2.4.13.2 Associative law
 - 2.4.13.3 Distributive law
 - 2.4.13.4 De Morgan's law
 - 2.4.14 Numbers of elements in set

UNIT III DIFFERENTIAL CALCULUS

18Hours

- 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 18Hours

- 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 (18Hours)

- 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 Ad-joint of square matrix
- 5.11 Reciprocal matrix and inverse of matrix
- 5.12 Orthogonal matrix
- 5.13 Simultaneous linear equations

TOPICS FOR SELF STUDY

S. No.	Topics	Web Links
1	Fundamental concepts of modern algebra	https://www.britannica.com/science/algebra/Fundamental-concepts-of-modern-algebra

2	Probability using Permutations and Combinations	https://courses.lumenlearning.com/finitemath1/chapter/probability-using-permutations-and-combinations/
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

TEXTBOOKS

1. Vittal, P. R. , Business Mathematics, 2021, Margham Publications, Chennai, 2ndEd.

BOOKS FOR REFERENCE

1. Gnanapriya Mythili & Chandrapushpam, Business Mathematics, 2019, Charulatha Publications.
2. Navanitham, P. A., Business Mathematics and Statistics, 2019, Jai Publishers, Trichy

WEB LINKS

1. <https://www.youtube.com/watch?v=yCwnifwVjIg>
2. <https://www.youtube.com/watch?v=Tj9fdn7TYS0>
3. <https://www.youtube.com/watch?v=QqF3i1pnyzU>

Theory_20% (Part A) Problem 80% (Part B & C)

SPECIFIC LEARNING OUTCOMES

Unit	Course Contents	Learning Outcomes	Blooms Taxonomic Level of Transaction
UNIT I INTRODUCTION TO NUMBER, INDICES, SURDS, LOGARITHM, SIMULTANEOUS AND QUADRATIC EQUATION			
1	Introduction to Number System	<ul style="list-style-type: none"> Summarize the different types of numbers involved in business problems 	K2
	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
	Meaning & Laws of Logarithm	<ul style="list-style-type: none"> Relate the knowledge with the problems of logarithm 	K1
	Product and quotient rule Problems	<ul style="list-style-type: none"> Identify and solve the problems of different types in logarithm 	K3
	Power rule, rule for change of base problems & common Logarithm	<ul style="list-style-type: none"> Apply the rule for change of base problems 	K3
	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"> Make use of equations to make judgments 	K3
UNIT II ARITHMETIC, GEOMETRIC AND HARMONIC PROGRESSION SET THEORY			
2	Meaning of Arithmetic Progression and Problems of finding nth term	<ul style="list-style-type: none"> Solve sequence and series of investment process using AP 	K3
	Problems of finding sum to n term	<ul style="list-style-type: none"> Plan their investment using AP 	K3
	Meaning of Geometric Progression and Problems of finding nth term	<ul style="list-style-type: none"> Solve sequence and series of GP 	K3
	Problems of finding sum to n term	<ul style="list-style-type: none"> Utilize GP to know the investments in case of cumulative returns 	K3
	Meaning of Harmonic Progression and Problems of finding nth term	<ul style="list-style-type: none"> Understand and calculate sequence of HP 	K3
	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 Develop the operations, Laws of set & its application in Business 	K3
UNIT III DIFFERENTIAL CALCULUS			
3	Limits of a function & its properties	<ul style="list-style-type: none"> Illustrate the function and properties of limits 	K2
	Continuity and Properties of continuous function	<ul style="list-style-type: none"> Recall the properties of continuous function 	K1
	Derivative of x^n , e^x & constant	<ul style="list-style-type: none"> Use the derivative functions 	K3

	Derivative of sum of Two functions	and its rules to find the rate of change in business problems	
	Product Rule		
	Quotient Rule		
	Function of a function Rule		
	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	Meaning and Problems in Maxima and Minima	<ul style="list-style-type: none"> Solve maxima and minima in a function 	K3
	Meaning and General rules of Integration	<ul style="list-style-type: none"> Identify the constructs of integration 	K2
	Methods of partial fractions	<ul style="list-style-type: none"> Sketch the function using integrations 	K3
	Integration by substitution		
Integration by parts and Definite Integral			
5	Meaning and Types of Matrix	<ul style="list-style-type: none"> Define matrix and explain different type of matrices 	K2
	Scalar Multiplication, Addition, Subtraction, Transpose & Multiplication Matrices	<ul style="list-style-type: none"> Apply the knowledge of matrices to do matrix operations 	K3
	UNIT V MATRIX ALGEBRA		
5	Determinant, Singular and Non-singular Matrices	<ul style="list-style-type: none"> Define the determinant of matrix and singular and non-singular matrices 	K1
	Adjoint of square matrix, Reciprocal, Inverse & orthogonal matrix.	<ul style="list-style-type: none"> Solve the business problems using matrix operations 	K3
	Use of Matrices in Simultaneous linear equations	<ul style="list-style-type: none"> Interpret and solve the equations using matrix and vice versa 	K3

MAPPING SCHEME FOR POs, PSOs and COs

L – Low

M – Moderate

H – High

	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

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

SEMESTER: VI	CORE XI	COURSE CODE: U22CIP11
CREDITS: 4	TALLY PRIME	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 the concept of accounting and tally	K2	I
2.	Classify the accounting transactions while entering in the appropriate accounting vouchers and create various accounting vouchers.	K6	II
3.	Develop Stock groups and create inventory entries	K6	III
4.	Create receivable and payable entries and prepare cost centre report	K6	IV
5.	Sketch the concept of Goods and Service Tax	K3	V
6.	Prepare various reports under GST	K6	V

Unit I Introduction to Tally

15 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 installation and working in Educational mode
- 1.6 Short cut keys

Unit II Ledger creation and Accounting Voucher Entries

18 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 Credit and Debit notes
 - 2.2.8 Journal voucher
 - 2.2.9 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 units 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 Accounts receivable and payable management and Cost/Profit Centre's Management **18 hours**

- 4.1 Introduction of Receivable and payable management
 - 4.1.1 Activation of maintaining Bill-Wise details
 - 4.1.2 New Reference
 - 4.1.3 Against Reference
 - 4.1.4 Advance Reference
 - 4.1.5 On Account
 - 4.1.6 Credit Period
- 4.2 Cost/Profit Centre's creation
 - 4.2.1 Activation of Cost Centre and and Cost categories
 - 4.2.2 Automation of Cost Centre and Cost Categories while recording transactions
 - 4.2.3 Cost Centre report
 - 4.2.4 Category Summary
 - 4.2.5 Cost Centre break-up

Unit V Goods and Services Tax **21 hours**

- 5.1 Introduction and Enabling GST in Tally
- 5.2 Recording GST transactions
- 5.3 Accounting intrastate Supply of Goods and Services
- 5.4 Accounting interstate Supply of Goods and Services
- 5.5 Purchase and Sales Returns of Goods and Services
- 5.6 Input Tax Credit
- 5.7 GSTR – 1
- 5.8 GSTR – 2
- 5.9 GSTR – 3B
- 5.10 GSTR – 4 and E-Way Bill Report

TOPICS FOR SELF STUDY

Sl. No	Topics	Web Links
1.	Invoicing experience with TallyPrime	https://tallysolutions.com/tally/how-to-create-business-invoices-on-tallyprime/
2.	Analysing Business Reports with TallyPrime	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%20ledger.
4.	Multi Account Printing	https://help.tallysolutions.com/article/Tally.ERP9/Reports/Printing_Reports/multi_account_printing.htm

TEXT BOOK

Tally Solution Material

REFERENCE BOOK

Genises Tally Academy Material

WEB LINKS

1. <https://gstcentre.in/gst-in-tally-erp-9.php#collapseOne>
2. <http://www.tallysolutions.com>

Practical Examination Only

SPECIFIC LEARNING OUTCOME (SLO)

Unit/Section	Content of the Unit	Learning Outcome	Bloom's Taxonomic Level of Transaction
UNIT I INTRODUCTION TO TALLY			
1.1	Concepts of Tally 1.1.1 Basic concepts of Accounting and Tally 1.1.2 Architecture and customization of Tally 1.1.3 F11 features of Tally	<ul style="list-style-type: none"> • Recall the basic concepts in Tally. • Explain the architecture and customisation in Tally. • Explain the features of Tally 	K2

	<p>1.1.4 F12 configuration of Tally</p> <p>1.1.5 Tally installation and working in Educational mode</p> <p>1.1.6 Short cut keys</p>	<ul style="list-style-type: none"> • Explain the Configuration of Tally • Explain the Tally Installation Procedure • Explain the Short cut keys 	
UNIT II LEDGER CREATION AND ACCOUNTING VOUCHER ENTRIES			
2.1	<p>Ledger creation</p> <p>2.1.1 Creation of Company,</p> <p>2.1.2 Group Creation</p> <p>2.1.3 Ledger Creation</p> <p>1.1.4 Altering and Deleting of Company, Group and Ledger</p>	<ul style="list-style-type: none"> • Create a Company • Create a Group • Create a Ledger and Altering and Deleting of company Group and Ledger 	K6
2.2	<p>Accounting Voucher Entries</p> <p>2.2.1 Receipts voucher</p> <p>2.2.2 Payment voucher</p> <p>2.2.3 Purchase voucher</p> <p>2.2.4 Sales voucher</p> <p>2.2.5 Contra voucher</p> <p>2.2.6 Credit and Debit notes</p> <p>2.2.8 Journal voucher</p> <p>2.2.9 Altering and deleting voucher</p>	<ul style="list-style-type: none"> • Create the various Vouchers in Accounting. • Create Receipt voucher, Payment voucher, Purchase voucher, Sales voucher and Contra voucher and Journal voucher • Create Credit note and Debit note • Apply the function key to Altering and Deleting voucher. 	K6
UNIT III INVENTORY AND VOUCHER ENTRIES			
3.1	<p>Creation of Inventory</p> <p>3.1.1 Configuration and features of stock items</p> <p>3.1.2 Create stock</p>	<ul style="list-style-type: none"> • Explain the Configuration and features of stock items • Create stock items • Create unit of 	K6

	item 3.1.3 Create units of measurement 3.1.4 Create stock group 3.1.5 Create stock category 3.1.6 Create Godown	measurement <ul style="list-style-type: none"> • Create stock group • Create stock category and 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	<ul style="list-style-type: none"> • Create receipt note and delivery note • Create Rejection in and Rejection out • Create Stock Journal and Physical stock 	K6
UNIT IV ACCOUNTS RECEIVABLE AND PAYABLE MANAGEMENT AND COST/PROFIT CENTRE'S MANAGEMENT			
4.1	Introduction of Receivable and payable management 4.1.1 Activation of maintaining Bill-Wise details 4.1.2 New Reference 4.1.3 Against Reference 4.1.4 Advance Reference 4.1.5 On Account 4.1.6 Credit Period	<ul style="list-style-type: none"> • Indicate the procedure for activation and maintain Bill-wise details • Create the New Reference and Against Reference • Create the Advance Reference and Credit Period 	K6
4.2	Cost/Profit Centre's creation 4.2.1 Activation of Cost Centre and Cost categories 4.2.2 Automation of Cost Centre and Cost	<ul style="list-style-type: none"> • Explain the activation of cost centre and Cost categories • Create Cost Centre and Cost 	K6

	<p>Categories while recording transactions</p> <p>4.2.3 Cost Centre report</p> <p>4.2.4 Category Summary</p> <p>4.2.5 Cost Centre break-up</p>	<p>Categories</p> <ul style="list-style-type: none"> • Prepare Cost Centre report • Prepare Category Summary • Create Cost Centre break -up 	
UNIT V GOODS AND SERVICES TAX			
5.1	<p>5.1 Introduction and Enabling GST in Tally</p> <p>5.2 Recording GST transactions</p> <p>5.3 Accounting intrastate Supply of Goods and Services</p> <p>5.4 Accounting interstate Supply of Goods and Services</p> <p>5.5 Purchase and Sales Returns of Goods and Services</p> <p>5.6 Input Tax Credit</p> <p>5.7 GSTR – 1</p> <p>5.8 GSTR – 2</p> <p>5.9 GSTR – 3B</p> <p>5.10 GSTR – 4 and E-Way Bill Report</p>	<ul style="list-style-type: none"> • Explain the GST and Enabling GST in Tally • Recording GST transaction • Create intrastate Supply of Goods and services • Create interstate Supply of Goods and Services • Create purchase and sales return of Good and Services • Create input tax Credit • Prepare GSTR-1 report • Prepare GSTR-2 report • Prepare GSTR-3B report • Prepare GSTR-4 and E-way bill report. 	K6

MAPPING FOR POs, PSOs and COs

L-Low

M-Moderate

H- High

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PSO1	PSO2	PSO3	PSO4
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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

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

SEMESTER –VI	CORE XII	CODE: U21CI612
CREDITS: 4	FINANCIAL SERVICES	HOURS PER WEEK: 4

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.	K5	II
4.	Interpret the importance of Mutual Funds and the	K5	III

	role of Merchant Banking services.		
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.
- 2.8 Credit rating of Individuals
 - 2.8.1 CIBIL score

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--DEMATERIALIZATION, REMATERIALIZATION, FACTORING AND FORFAITING **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 Forfaiting.
- 5.10 Factoring vs Forfaiting.
- 5.11 Problems and prospects of Forfaiting.

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.cnbctv18.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/financialservices/assets/pdf/technology2020-and-beyond.pdf

TEXTBOOKS

- 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

BOOKS FOR REFERENCE

- 1. Khan M.Y., Financial Services, 10th Edition, McGraw Hill Publication, 2019
- 2. 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	Bloom's Taxonomic Level of Transaction
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 and 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. 	K2

		<ul style="list-style-type: none"> • Relate the functions of SEBI with the financial service sector. 	
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. 	K5
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
2.8	Credit rating of Individuals 2.8.1 CIBIL score	<ul style="list-style-type: none"> • State the meaning of CIBIL score. • Discuss the importance of credit rating of individuals. 	K2
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. 	K5
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. 	K5
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 	K2

		Leasing and hire-purchase.	
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 FORFAITING			
5.1	Meaning of dematerialization and rematerialization	<ul style="list-style-type: none"> • State the meaning of dematerialization and rematerialization. 	K1
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 	K2

		of forfeiting.	
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MAPPING FOR POs, PSOs and COs

L-Low

M-Moderate

H- High

	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

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

SEMESTER: VI	CORE XIII	COURSE CODE: U22CI613
CREDITS: 4	STRATEGIC 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.	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.	K5	II
4.	Demonstrate the importance of Vision, Mission and Objectives in Strategic Planning.	K3	III
5	Evaluate the diverse corporate level strategies for	K5	IV

	effective strategic decision making.		
6.	Appraise the strategic importance of various functional level strategies.	K5	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
- 5.6 Big Data
 - 5.6.1 Why and Where of big data?
 - 5.6.2 Evolution of Big Data

- 5.6.3 Characteristics of Big Data
- 5.6.4 Dimensions of Scalability
- 5.6.5 Opportunities and Threats Big Data presents to an organisation
- 5.6.6 Usage of big data for formulating strategies for new product development, marketing and pricing.

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/

TEXTBOOKS

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

BOOKS FOR REFERENCE

1. Upendra Kachru, Strategic Management, 2nd Edition, McGraw Hill Education, 2017
2. Rothaermel Frank, Strategic Management: Concepts, 5th Edition, NY McGraw-Hill Education, 2021

WEB LINKS

1. https://www.icai.org/post.html?post_id=13844
2. <https://www.slideshare.net/mohitagarwal1989/functional-level-strategies>

SPECIFIC LEARNING OUTCOME (SLO)

Unit/Section	Content of the Unit	Learning Outcome	Bloom's Taxonomic Level of Transaction
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 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 	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. 	K5
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"> 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 	K3

		establishing objectives. <ul style="list-style-type: none"> Summarise the characteristics of objectives. Relate the process of setting objectives. 	
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 <ul style="list-style-type: none"> 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 strategy 4.2.7 Retrenchment and Retreat 4.2.8 Business Level Strategies 	<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 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. 	K5

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. 	K5
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
5.6	<p>Big Data</p> <p>5.6.1 Why and Where of big data?</p> <p>5.6.2 Evolution of Big Data</p> <p>5.6.3 Characteristics of Big Data</p> <p>5.6.4 Dimensions of Scalability</p> <p>5.6.5 Opportunities and Threats Big Data presents to an organisation</p> <p>5.6.6 Usage of big data for formulating strategies for new product development, marketing and pricing.</p>	<ul style="list-style-type: none"> Outline the evolution of big data. Summarise the characteristics of big data. Evaluate the opportunities and threats big data presents to an organisation. Appraise the usage of big data for formulating strategies for new product development. 	K5

MAPPING FOR POs, PSOs and COs

L-Low

M-Moderate

H- High

	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

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

SEMESTER: VI	ELECTIVE III ENTERPRISE RESOURCE PLANNING	COURSE CODE: U22CI6:3
CREDITS: 4		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.	Determine the relationship between ERP, SCM and CRM	K5	II
4.	Evaluate the integration of 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 Phases or stages of implementation in the various technologies
- 2.3 Success factors of implementation of various technologies
- 2.4 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

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/

TEXTBOOKS

1. Alexis Leon, Enterprise Resource Planning, 4th Edition, McGraw Hill Education, 2020

BOOKS FOR REFERENCE

1. Verma Nina, Enterprise Resource Planning, Global Vision Publishing House, 2017
2. Blokdyk Gerardus, Enterprise Resource Planning, 2020, 5STAR Cooks Publications, 2020 Edition.

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	Bloom's Taxonomic Level of Transaction
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
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
		<ul style="list-style-type: none"> Appraise the various technologies 	K5

		employed in ERP.	
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"> • Determine the relationship between 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 features of 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"> • Evaluate the integration of 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 	K2

		the ERP system.	
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"> 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 	K2

		process	
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
5.2	Overview of the market place dynamics	<ul style="list-style-type: none"> Recall the market place dynamics of ERP. 	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	<ul style="list-style-type: none"> Discuss the technologies used in 	K2

	vendors	the products offered by ERP vendors.	
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 FOR POs, PSOs and COs

	L-Low			M-Moderate			H- High						
	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

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

SEMESTER: VI	ELECTIVE III RETAIL MANAGEMENT	COURSE CODE: U22CI6:A
CREDITS: 4		HOURS PER WEEK: 5

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.	K5	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

TOPICS FOR SELF STUDY

Sl. No	Topics	Web Links
1.	Social Commerce	https://tinititi.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/

TEXTBOOKS

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

BOOKS FOR REFERENCE

1. Gibson G Vedamani, Retail Management:- Functional Principles and Practices, Jaico Publishing House, New Delhi
2. Dr. L. Natarajan, Retail Management, Margham Publications, Chennai.

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	Bloom's Taxonomic Level of Transaction
UNIT I RETAILING			
1.1	Meaning	<ul style="list-style-type: none"> Recall the meaning of retailing. 	K1
	Definition	<ul style="list-style-type: none"> Define retail management. 	K1
1.3	Characteristics	<ul style="list-style-type: none"> Explain the characteristics of retailing. 	K2
1.4	Retailing Principles	<ul style="list-style-type: none"> Spell the principles governing retailing. 	K1
1.5	Retail sales objectives	<ul style="list-style-type: none"> Sketch the objectives of retail sales. 	K2
1.6	Retailing in India	<ul style="list-style-type: none"> Explain the state of retailing in India and worldwide. 	K2
1.7	Across the globe		
1.8	Emerging trends in retailing	<ul style="list-style-type: none"> Summarize the recent trends in retailing. 	K2
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	<ul style="list-style-type: none"> Compare with store and non-store based, traditional and non-traditional retailing. Summarise the internet and cyber retailing. 	K2
UNIT II STORE LOCATION			
2.1	Importance	<ul style="list-style-type: none"> Discuss 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 strategies adopted in analysis of site and trading for retail stores. 	K5
2.4	Trading analysis		
2.5	Demand and supply density	<ul style="list-style-type: none"> Identify the demand and organize the supply density for retail stores. 	K2
2.6	Site availability	<ul style="list-style-type: none"> Discuss about the site availability for establishing retail stores. 	K2
2.7	Trends in store location	<ul style="list-style-type: none"> Determine the trends in store location. 	K6
2.8	Retail marketing segmentation	<ul style="list-style-type: none"> Explain the retail marketing segmentation. 	K2
2.9	Significance	<ul style="list-style-type: none"> List out the significance of retail marketing segmentation. 	K1
2.10	Market segmentation process	<ul style="list-style-type: none"> Describe the market segmentation process in retailing. 	K3
2.11	Key retail segments.	<ul style="list-style-type: none"> Identify the key segments for the retail. 	K1
UNIT III INVENTORY			
3.1	Reasons for holding inventory	<ul style="list-style-type: none"> Describe the reasons for 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 	K2

		costs.	
3.7	Material handling	<ul style="list-style-type: none"> Explain 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 procedure for managing retail store. 	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 in operations master. 	K2
4.6	Store maintenance	<ul style="list-style-type: none"> Identify the method that is used for effective store maintenance. 	K2
4.7	Energy management	<ul style="list-style-type: none"> Explain the concept of 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 the various distribution channels for retailing. 	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 the various distribution channels. 	K5
	Elements of physical	<ul style="list-style-type: none"> Classify the elements of 	K2

5.4	distribution	physical distribution.	
5.5	Wholesaling 5.5.1 Classification and characteristics	<ul style="list-style-type: none"> Explain the characteristics and classification of wholesaling. 	K2
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 types of warehouses. 	K2

MAPPING FOR POs, PSOs and COs

L-Low

M-Moderate

H- High

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PSO1	PSO2	PSO3	PSO4
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	

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

SELF-STUDY COURSES

SEMESTER V

DIGITAL MARKETING

COURSE OUTCOMES

At the end of this course the students will be able to

Sl.No	Course Outcomes	Level	Unit
1	Critically understand the key concepts related to digital marketing and website development	K4	I
2	Experiment the process of effective SEO, including keyword research and Search Engine updates	K4	II
3	Develop a conceptual understanding in marketing strategy of new	K5	III

	products, services or event through a different social media channels		
4	Practice skills with the Google analytics tools and Google ad-wards	K3	IV
5	Experiment with E-mail as a method for digital marketing	K4	V
6	Design customized E-mail Template using the various tools and networks in Electronic mail platforms	K5	V

UNIT-I INTRODUCTION OF DIGITAL MARKETING & WEBSITE DEVELOPMENT

- 1.1. Concepts of Marketing and Digital Marketing
- 1.2. Organizations in digital marketing
- 1.3. Role of internet in Digital Marketing
- 1.4. Difference between Digital Marketing Vs. Traditional Marketing
 - 1.4.1 Digital Marketing Process
- 1.5. Search Engine
 - 1.5.1 Functions of Search Engine
 - 1.5.2 Ranking Factors of Google

UNIT -II SEARCH ENGINE OPTIMIZATION (SEO)

- 2.1. Understanding Search Engine Optimization
 - 2.1.1 Search Engine Optimization and its Types
- 2.2. SEO life cycle
- 2.3. Difference between the Organics and In-organics
- 2.4. Key Word Search
 - 2.4.1 On page Optimization
 - 2.4.2 Off page optimization
- 2.5. Search Engine Updates (Panda & Penguin Update)
 - 2.5.1 Google Sandbox Effect

UNIT-III

3. SOCIAL MEDIA OPTIMIZATION (SMO)

- 3.1. Understanding the relevance of Social Media
- 3.2. Social Media Marketing-Branding
- 3.3. Paid Advertising
- 3.4. Blogging- Facebook, Twitter, LinkedIn
- 3.5. Social Media Management Tool (SMMT)

UNIT –IV CONCEPTS IN GOOGLE TOOLS AND GOOGLE ADWARDS

- 4.1 Understanding the basics of Keyword Planner Tool
 - 4.1.1 Google Webmaster Tool

- 4.2 Google Analytics
 - 4.2.1 Reporting and Analysis Tool
- 4.3. Understanding Google Ad Words
 - 4.3.1 Writing Ads in Google
 - 4.3.2 Ad Words and marketing
 - 4.3.3. Google Ad Sense
- 4.4. Working with Keywords

UNIT-V E-MAIL MARKETING

- 5.1. Email and its functions
- 5.2. Challenges while sending bulk emails
- 5.3. Types of email marketing
- 5.4. Email marketing Tools
 - 5.4.1 Email marketing scheduler
 - 5.4.2 Email marketing success tracking
 - 5.4.3 Lead Generation for Business.
- 5.5. Designing of Email template

UNIT VI TOPICS FOR SELF STUDY

Sl.No.	Topics	Weblinks
1.	Artificial Intelligence	https://www.singlegrain.com/digital-marketing/digital-marketing-trends-2020/ https://www.nihtdigitalmarketing.com/blog/artificial-intelligence-in-digital-marketing/ https://blog.wishpond.com/post/115675437788/ai-in-digital-marketing
2.	Visual Search	https://www.singlegrain.com/digital-marketing/digital-marketing-trends-2020/ https://clarkboyd.medium.com/visual-search-trends-statistics-tips-and-uses-in-everyday-life
3.	Neuro marketing	https://www.singlegrain.com/digital-marketing/digital-marketing-trends-2020/ https://blog.hubspot.com/marketing/neuromarketing https://www.microsoftpartnercommunity.com/t5/Digital-marketing-tactics-for/How-to-use-Neuromarketing-in-Digital/m-p/25353
4.	Block chain Technology	https://www.singlegrain.com/digital-marketing/digital-marketing-trends-2020/ https://www.martechadvisor.com/articles/blockchain/what-is-blockchain-how-to-use-it-in-marketing/

TEXT BOOK

Fundamentals of Digital Marketing 2nd Edition by Puneet Singh Bhatia, PEARSON INDIA

BOOKS FOR REFERENCE

1. SEO for Dummies by Peter Kent
2. SEO for Growth: The Ultimate Guide for Marketers, Web Designers & Entrepreneurs-By John jantsch and Phil Singleton
3. Email Marketing Demystified- Matthew Paulson
4. Introduction to Algorithmic Marketing: Artificial Intelligence for Marketing Operations by IlyaKatsov.

WEB LINKS

1. www.udemy.com
2. www.coursera.org
3. study.torontosom.ca

SPECIFIC LEARNING OUTCOMES (SLO)

Unit	Course Contents	Learning Outcomes	Bloom's Taxonomic Levels of Transaction
UNIT-1. INTRODUCTION OF DIGITAL MARKETING & WEBSITE DEVELOPMENT			
1.1	Concepts of Marketing and Digital Marketing	<ul style="list-style-type: none">● Explain the concepts of digital Marketing● Explain the role and importance of digital marketing in a rapidly changing business	K2
1.2	Organizations in digital marketing	<ul style="list-style-type: none">● Describe various organisations in digital marketing	K2
1.3	Role of internet in Digital Marketing	<ul style="list-style-type: none">● Explain the importance and the role performed by Internet in executing a digital marketing	K2
1.4	Diff between Digital Marketing Vs. Traditional Marketing	<ul style="list-style-type: none">● Distinguish the difference between digital marketing and the traditional marketing	K4
1.5	Search Engines	<ul style="list-style-type: none">● Examine the various search engines and its function● Develop skills using the method of key word search	K4
UNIT-II SEARCH ENGINE OPTIMIZATION (SEO)			
2.1	Understanding Search Engine optimization	<ul style="list-style-type: none">● Experiment various search engine optimization and its types	K4

2.2	SEO life cycle	<ul style="list-style-type: none"> • Demonstrate the SEO life cycle 	K2
2.3	Difference between Organic and Inorganic	<ul style="list-style-type: none"> • Differentiate the organic and inorganic optimization method 	
2.4	Key Word Search	<ul style="list-style-type: none"> • Apply the key word search 	K3
2.5	Search Engine Updates (Panda & Penguin Update)	<ul style="list-style-type: none"> • Develop panda and penguin update 	K3
UNIT III SOCIAL MEDIA OPTIMIZATION (SMO)			
3.1	Understanding the relevance of Social Media	<ul style="list-style-type: none"> • Interpret the relevance of social media 	K5
3.2	Social Media Marketing-Branding	<ul style="list-style-type: none"> • Critically analyse and explain the social media marketing And branding 	K4
3.3	Paid Advertising	<ul style="list-style-type: none"> • Explain the various mode of paid advertising 	K2
3.4	Blogging- Facebook, Twitter, LinkedIn	<ul style="list-style-type: none"> • Classify methods to implement the social media management tool 	K2
Unit	Course Contents	Learning Outcomes	Bloom's Taxonomic Levels of Transaction
3.5	Social Media Management Tool (SMMT)	<ul style="list-style-type: none"> • Demonstrate the SMMT Tools 	K2
UNIT IV CONCEPTS IN GOOGLE TOOLS AND GOOGLE ADWARDS			
4.1	The basics of Keyword Planner Tool	<ul style="list-style-type: none"> • Identify the basics key word tool and planner 	K2
4.2	Google Analytics	<ul style="list-style-type: none"> • Demonstrate the techniques used for Google Analytics 	K2
4.3	Google Ad Words \	<ul style="list-style-type: none"> • Apply the techniques used for Google Ad words 	K3
4.4	Working with Keywords	<ul style="list-style-type: none"> • Classify the tools and methods used for key word identify 	K2
UNIT V EMAIL MARKETING			
5.1	Email and its functions	<ul style="list-style-type: none"> • Explain about E Mail and its functions 	K2
5.2	Challenges while sending bulk emails	<ul style="list-style-type: none"> • Discuss the challenges or limitations in sending bulk mails. 	K2
5.3	Types of email marketing	<ul style="list-style-type: none"> • Illustrate various types of e mail 	K2

		marketing	
5.4	Email marketing Tools	<ul style="list-style-type: none"> Evaluate the best email marketing tool 	K5
5.5	Designing of Email template	<ul style="list-style-type: none"> Develop an email template 	K3

MAPPING SCHEME FOR THE POs, PSOs AND COs

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PSO 1	PSO 2	PSO 3	PSO 4
CO 1	M	H	M	M	H	H	M	H	H	H	H	H	M
CO 2	M	M	M	M	H	M	-	H	-	H	H	L	-
CO 3	H	H	M	M	H	H	L	H	M	H	H	H	M
CO 4	M	M	M	M	H	H	-	H	-	H	H	L	-
CO 5	M	M	M	M	H	H	-	H	-	H	H	H	-
CO 6	M	M	M	M	H	H	-	H	-	H	H	L	-

COURSE ASSESSMENT METHODS

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

SEMESTER V

HUMAN RESOURCE MANAGEMENT

COURSE OUTCOMES

At the end of this course the students will be able to

Sl.No	Course Outcomes	Level	Unit
1.	Identify the importance and the role of human resources management	K2	I
2.	Describe the significance of Job analysis, Job design, Job description in human resource planning.	K2	II
3.	Analyze the sources of recruitment and process of selection in the organization.	K4	III
4.	Develop, implement and evaluate employee training and development programs.	K5	III
5.	Establish an understanding related to the wage & salary administration in an organization.	K5	IV
6.	Interpret health and safety policies and practices in an organization.	K2	V

UNIT I INTRODUCTION TO HRM

- 1.1 Meaning
- 1.2 Definition
- 1.3 Personnel principles and policies.

UNIT II HUMAN RESOURCE PLANNING

- 2.1 Characteristics
- 2.2 Need for Planning
- 2.3 HRP process
- 2.4 Job Analysis
- 2.5 Job Design
- 2.6 Job description
- 2.7 Job specification.

UNIT III RECRUITMENT AND TRAINING

- 3.1 Selection Process
- 3.2 Placement and Induction
- 3.3 Training and Development
- 3.4 Promotion

- 3.5 Demotions
- 3.6 Transfers
- 3.7 Separations.

UNIT IV WAGE AND SALARY

- 4.1 Wage and Salary administration
- 4.2 Fringe benefits
- 4.3 Job evaluation systems.

UNIT V EMPLOYEE MAINTENANCE

- 5.1 Employee maintenance and integration
- 5.2 Welfare and Safety
- 5.3 Accident Prevention
- 5.4 Employee motivation
- 5.5 Morale

TOPICS FOR SELF STUDY

Sl.No.	Topics	Weblinks
1.	Recent trends in HRM	https://www.wifiattendance.com/blog/recent-trends-human-resource-management/
2.	HR Trends in 2020: The Future of Human Resource Management	https://www.selecthub.com/hris/hr-trends/
3.	Focus on the latest trends in human resources management	https://www.greenhouse.io/blog/focus-on-the-latest-trends-in-human-resources-management
4.	Effects of Globalization on Human Resources Management	https://smallbusiness.chron.com/effects-globalization-human-resources-management-61611.html

TEXT BOOK

1. Edwin Flippo, Personnel Management, McGraw Hill, 1984, New Delhi.

BOOKS FOR REFERENCE

1. Biswanath Ghosh, Human Resource Development and Management, Vikas Publication, 2000, New Delhi.
2. Dale Yoder and Paul Standohar, Personnel Management and Industrial Relations, Prentice hall, 1982, New Delhi.

WEBLINKS

1. www.bamboohr.com
2. www.orangehrm.com
3. guides.library.stonybook.edu

SPECIFIC LEARNING OUTCOMES (SLO)

Unit /Section	Contents	Learning Outcomes	Bloom's Taxonomic Levels of Transaction
UNIT1 INTRODUCTION TO HRM			
1.1 1.2 1.3	Meaning Definition Personnel principles and policies.	<ul style="list-style-type: none"> ● Recall the meaning and definition of Human resource management ● Identify the sources of personnel policies. ● Keeping the principles in mind various policies are formulated. Discuss 	K1 K2 K2
UNIT II HUMAN RESOURCE PLANNING			
2.1 2.2 2.3 2.4 2.5 2.6 2.7	Characteristics Need for Planning HRP process Job Analysis Job Design Job description Job specification	<ul style="list-style-type: none"> ● State the characteristics of Human Resource Planning ● Explain the concept of Human resource management ● Describe the functions of human resource management ● Describe the process of human resource planning ● Describe the job analysis process ● Discuss job design techniques and impacts ● Explain the purpose and elements of job descriptions ● Describe the components of job specifications 	K2
UNIT III RECRUITMENT AND TRAINING			
3.1 3.2 3.3 3.4 3.5 3.6 3.7	Selection Process Placement and Induction Training and Development Promotion Demotions Transfers Separations	<ul style="list-style-type: none"> ● Analyse the sources of recruitment and process of selection in the organizations. ● Evaluate the training methods adopted in the organizations. ● Interpret the current theory and practice of recruitment and selection. ● Discuss demotions, transfers and separations 	K5

Unit /Section	Contents	Learning Outcomes	Bloom's Taxonomic Levels of
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			Transaction
UNIT IV		WAGE AND SALARY	
4.1 4.2 4.3 .	Wage and Salary administration Fringe benefits Job evaluation systems.	<ul style="list-style-type: none"> • Analyze the wage and salary administration process in an organisation. • Explain the importance of fringe benefits • Classify the types of fringe benefits. • Explain the principles of job evaluation 	K5
UNIT V		EMPLOYEE MAINTENANCE	
5.1 5.2 5.3 5.4 5.5	Employee maintenance and integration Welfare and Safety Accident Prevention Employee motivation Morale	<ul style="list-style-type: none"> • What are the methods available in an organization for making wage payments? Discuss • Elaborate standard procedure or mechanism that an organization follows for determining Wage and salary structure • Describe the importance of health and safety in the workplace • Explain the benefits of workplace health and safety • Describe the Health and safety policies • Describe the primary factors that causes harm, either by way of occupational diseases or occupational accidents. • Explain the features of Employee Motivation • State the objectives of Employee Motivation • Describe the factors of Employee Motivation • State the features of morale • Explain the factors that influence morale in an organizations 	K2

MAPPING SCHEME FOR THE POs, PSOs AND COs

L-Low

M-Moderate

H- High

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PSO 1	PSO 2	PSO 3	PSO 4
CO 1	H	H	L	M	-	H	H	H	M	H	-	H	M
CO 2	H	H	-	M	-	H	H	H	M	H	-	M	M
CO 3	H	H	-	M	-	H	H	H	M	H	-	M	M
CO 4	H	H	-	M	-	H	H	H	M	H	-	M	M
CO 5	H	H	-	M	-	M	H	H	M	H	-	M	M
CO 6	H	H	-	L	-	M	M	M	M	H	-	M	M

COURSE ASSESSMENT METHODS

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

SEMESTER V

PRINCIPLES OF MARKETING

COURSE OUTCOMES

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

S. No	Course Outcomes	Level	Unit
1	Describe the basic concepts, theories and principles in marketing	K2	I
2	Examine the market segmentation strategies and components of marketing mix.	K4	I
3	Explain the concept of Product planning and development	K2	II
4	Discuss the different types of pricing.	K2	III
5	Analyse the concepts of promotion, advertising & selling a product and public relation.	K4	IV
6	Examine the importance of customer relationship in modern marketing	K4	V

UNIT I INTRODUCTION TO MARKETING

- 1.1 Meaning - Objectives
- 1.2 Classification of markets
- 1.3 Evolution of the concept of marketing
- 1.4 Functions of marketing
- 1.5 Various approaches of marketing
- 1.6 Marketing mix
- 1.7 Consumer behaviour
 - 1.7.1 Factors affecting consumer behaviour
 - 1.7.2 Buying decision behaviour
 - 1.7.3 Market Segmentation

UNIT II PRODUCT

- 2.1 Meaning and Definition
- 2.2 Features
- 2.3 Classification
- 2.4 Product planning and development
- 2.5 Product life cycle
- 2.6 Branding
 - 2.6.1 Essentials of a good brand
 - 2.6.2 Functions of brand
 - 2.6.3 Kinds of brands
- 2.7 Packaging
 - 2.7.1 General functions
 - 2.7.2 Kinds of packages

UNIT III PRICING AND DISTRIBUTION

- 3.1 Meaning
- 3.2 Objectives of Pricing
- 3.3 Factors affecting Pricing
- 3.4 New Product pricing strategy
- 3.5 Kinds of pricing
- 3.6 Physical distribution
 - 3.6.1 Channels
 - 3.6.2 Types
 - 3.6.3 Channel functions
 - 3.6.4 Selection of channels
 - 3.6.5 Wholesaling
 - 3.6.6 Emerging trends in Retail trade

UNIT IV PROMOTION

- 4.1 Meaning, Definition & Objectives
- 4.2 Promotion Mix
- 4.3 Advertising
- 4.4 Sales Promotional techniques
- 4.5 Personal selling
- 4.6 Public relations.

UNIT V CUSTOMER RELATIONSHIP MARKETING

- 5.1 Meaning, Definition & Objectives
- 5.2 Evolution of CRM
- 5.3 Importance of CRM
- 5.4 Types of CRM
- 5.5 Stages of CRM
- 5.6 CRM Cycle
- 5.7 Traditional Vs CRM marketing
- 5.8 Recent Trends in Marketing
 - 5.8.1 Digital marketing
 - 5.8.2 E – marketing
 - 5.8.3 Tele marketing

UNIT VI -TOPICS FOR SELF STUDY

S. No.	Topics	Web Links
1	Digital Marketing Trends You Can't Ignore	https://www.singlegrain.com/digital-marketing/digital-marketing-trends-2020/
2	Social media marketing trends	https://www.smartinsights.com/social-media-marketing/social-media-strategy/social-media-marketing-trends-2020/
3	7 B2B Marketing Trends to Embrace in 2020	https://www.searchenginejournal.com/b2b-marketing-trends/344732/#close
4	Recent Marketing Predictions	https://www.marketo.com/infographics/marketing-predictions-2020-and-beyond/

TEXT BOOK

1. Principles of Marketing, Gary Armstrong and Philip T. Kotler, Pearson Publication, 17th Edition

BOOKS FOR REFERENCE

1. Marketing Management, R.S.N.Pillai&Bagavathi, 2010, S. Chand & Sons, Fourth Reprint Edition.
2. Phillip Kotler, Gary Armstrong &PrafullaAgnihotri, Principles of Marketing, Pearson Education,17th Edition, March 2018.
3. Philip Kotler & Keven Lane Keller et al., Marketing Management, 2017, Pearson Education, 15th Edition.

WEB LINKS

1. <https://www.business2community.com/b2b-marketing/what-is-distribution-pricing-in-market-strategy-0416208>
2. <https://www.inc.com/guides/price-your-products.html>
3. <https://www.businessmanagementideas.com/products/channels-of-distribution-of-products-meaning-functions-factors-and-types/2276>

SPECIFIC LEARNING OUTCOMES (SLO)

Unit	Content of the Unit	Learning Outcomes	Blooms Taxonomic Level of Transaction
UNIT I INTRODUCTION TO MARKETING			
1.1	Meaning, Objectives	<ul style="list-style-type: none"> • Define marketing 	K1
1.2	Classification of markets	<ul style="list-style-type: none"> • Explain the different types of market 	K2

1.3	Evolution of the concept of marketing	<ul style="list-style-type: none"> Discuss the concept of market 	K2
1.4	Functions of marketing	<ul style="list-style-type: none"> List out the functions of marketing 	K1
1.5	Various approaches for marketing	<ul style="list-style-type: none"> Identify the various approaches for marketing 	K2
1.6	Marketing mix	<ul style="list-style-type: none"> Define the concept of marketing mix How does organisations use the marketing mix (four Ps) to market their target customers. 	K3
1.7	Consumer behaviour	<ul style="list-style-type: none"> State the meaning of consumer behaviour 	K1
1.7.1	Factors affecting consumer behaviour	<ul style="list-style-type: none"> Summarise the factors affecting consumer behaviour 	K2
1.7.2	Buying decision behaviour	<ul style="list-style-type: none"> Sketch the concepts influencing buying decision 	K3
1.7.3	Market Segmentation	<ul style="list-style-type: none"> Examine the process of selecting an appropriate segmentation approach and deciding which customer segments to target for marketing activities. 	K4
UNIT II			
PRODUCT			
2.1	Meaning and Definition	<ul style="list-style-type: none"> Recall the meaning of product 	K1
2.2	Features	<ul style="list-style-type: none"> Interpret the various features of a product 	K2
2.3	Classification	<ul style="list-style-type: none"> Compare and conclude the difference between each classification 	K2
2.4	Product planning and development	<ul style="list-style-type: none"> Explain the product planning and development 	K2
2,5	Product life cycle	<ul style="list-style-type: none"> Summarise the various stages in life cycle of a product 	K2
2.6	Branding,	<ul style="list-style-type: none"> Define branding 	K1
2.6.1	Essentials of a good brand	<ul style="list-style-type: none"> Recall the essentials of a good brand 	K1
2.6.2	Functions of branding	<ul style="list-style-type: none"> Identify the functions of branding 	K2
2.6.3	Kinds of branding	<ul style="list-style-type: none"> Relate the different kinds of branding 	K1

2.7	Packaging	<ul style="list-style-type: none"> Define packaging 	K1
2.7.1	General functions	<ul style="list-style-type: none"> Identify the general functions of a product 	K2
2.7.2	Kinds of packages	<ul style="list-style-type: none"> Explain the various kinds of packages 	K2
UNIT III PRICING AND DISTRIBUTION			
3.1	Meaning	<ul style="list-style-type: none"> Recall the meaning of pricing and distribution 	K1
3.2	Objectives of Pricing	<ul style="list-style-type: none"> Identify the main objectives of pricing 	K2
3.3	Factors affecting Pricing	<ul style="list-style-type: none"> Summarise the various factors affecting pricing 	K2
3.4	New Product pricing strategy	<ul style="list-style-type: none"> Classify the new product pricing strategy 	K2
3.5	Price adjustment strategy	<ul style="list-style-type: none"> Illustrate the various price adjustment strategy 	K2
3.6	Physical distribution	<ul style="list-style-type: none"> Explain various physical distribution channels 	K2
3.6.1	Channels	<ul style="list-style-type: none"> Recall the meaning of Channel 	K1
3.6.2	Types	<ul style="list-style-type: none"> Describe the different types of channel 	K2
3.6.3	Channel functions	<ul style="list-style-type: none"> Illustrate the different functions of channel 	K2
3.6.4	Selection of channels	<ul style="list-style-type: none"> Select the appropriate channels of distribution 	K1
3.6.5	Wholesaling	<ul style="list-style-type: none"> Interpret the concept of wholesaling in detail 	K2
3.6.6	Emerging trends in Retail trade	<ul style="list-style-type: none"> Discuss the emerging trends in retail trade 	K2
UNIT IV PROMOTION			
4.1	Meaning, Definition & Objectives	<ul style="list-style-type: none"> Define promotion 	K1
4.2	Promotion Mix	<ul style="list-style-type: none"> Explains the various strategies adopted in promotion mix 	K2
4.3	Advertising	<ul style="list-style-type: none"> Test various advertising models 	K4
4.4	Sales Promotional techniques	<ul style="list-style-type: none"> Review the various sales promotion techniques 	K2

4.5	Personal selling	<ul style="list-style-type: none"> Define the term personal selling 	K1
4.6	Public relations	<ul style="list-style-type: none"> Explain the importance of public relations in marketing 	K2
UNIT V CUSTOMER RELATIONSHIP MARKETING			
5.1	Meaning, Definition & Objectives	<ul style="list-style-type: none"> Recall & understand the objectives of customer relationship marketing 	K1
5.2	Evolution of CRM	<ul style="list-style-type: none"> Tell the evolution of CRM 	K2
5.3	Importance of CRM	<ul style="list-style-type: none"> Express the importance of CRM 	K2
5.4	Types of CRM	<ul style="list-style-type: none"> Classify the different types of CRM 	K2
5.5	Stages of CRM	<ul style="list-style-type: none"> Explain the various stages of CRM 	K2
5.6	CRM Cycle	<ul style="list-style-type: none"> Compare CRM cycle in multi stage 	K2
5.7	Traditional Vs CRM marketing	<ul style="list-style-type: none"> Differentiate between Traditional and CRM marketing 	K4
5.8	Recent Trends in Marketing	<ul style="list-style-type: none"> Practice the recent trends and strategies in marketing 	K3
5.8.1	Digital marketing	<ul style="list-style-type: none"> Discuss the different kinds of marketing model 	K2
5.8.2	E-Marketing	<ul style="list-style-type: none"> Explain the concept E-Marketing 	K2
5.8.3	Tele Marketing	<ul style="list-style-type: none"> Compare and analyse the functioning of different marketing models 	K4

MAPPING SCHEME FOR POs, PSOs AND COs

L-Low

M-Moderate

H- High

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PSO 1	PSO 2	PSO 3	PSO 4
CO 1	H	H	-	-	-	-	M	H	M	H	H	H	H
CO 2	H	M	H	M	H	H	H	-	-	H	H	-	-
CO 3	H	H	-	-	H	-	-	H	-	-	H	-	H
CO 4	H	-	H	M	H	-	-	H	H	H	H	M	H
CO 5	H	-	M	-	-	M	-	M	-	-	H	-	-

CO 6	H	H	-	H	-	H	-	-	H	H	H	H	H
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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

SEMESTER V

ENTREPRENEURIAL DEVELOPMENT

COURSE OUTCOMES

At the end of this course, the students will be able to

S. No	Course Outcomes	Level	Unit covered
1	Explain the distinct entrepreneurial traits and the recent trends.	K2	I
2	Identify and define the opportunities and principles of viability of new business start-up.	K2	II
3	Describe the need in supporting and financing to entrepreneurs	K2	III
4	Apply the principles of new venture financing and growth financing for businesses.	K3	III
5	Describe the issues and problems faced by entrepreneurs in MSME including entrepreneurial practices in India	K2	IV
6	Analyse the development of entrepreneurial ventures.	K4	V

UNIT I INTRODUCTION (15Hours)

- 1.1. Definition
- 1.2. Concept
- 1.3. Characteristics
- 1.4. Functions
- 1.5. Difference between
 - 1.5.1. Entrepreneur and Enterprise
 - 1.5.2. Entrepreneur and Manager

- 1.5.3. Entrepreneur and Intrapreneurs
- 1.6. Types of Entrepreneurs
- 1.7. Theories
- 1.8. Behavioural Patterns of Entrepreneurs
 - 1.8.1. Factors Affecting Entrepreneurship growth
 - 1.8.2. Entrepreneurial Motivation and Competencies
 - 1.8.3. Entrepreneurship Development Programmes
- 1.9. New generations of entrepreneurship
 - 1.9.1. Social Entrepreneurship
 - 1.9.2. Entrepreneurship
 - 1.9.3. Ecopreneur
 - 1.9.4. Self Help Groups
 - 1.9.5. Health Entrepreneurship
 - 1.9.6. Tourism Entrepreneurship
 - 1.9.7. Women Entrepreneurship
- 1.10. Barriers to Entrepreneurship

UNIT II START –UPS (15Hours)

- 2.1. Establishing Entrepreneurial System
- 2.2. Forms of Business Ownership
- 2.3. Industrial Park (Meaning, features & examples)
- 2.4. Special Economic Zone (Meaning, features & examples)
- 2.5. Business Modelling
 - 2.5.1. Meaning, Need and Nature of Business Modelling
 - 2.5.2. Relationship between Business Model & Business Plan
 - 2.5.3. Market Research
- 2.6. Identifying, Selecting a Good Business Opportunity
 - 2.6.1. Mullins 7-Domain Framework
 - 2.6.2. Scouting for Business Ideas- Various sources
 - 2.6.3. Generation Business Ideas- Various tools
- 2.7. Formulation of Business Plan
- 2.8. Project Appraisal

UNIT III SUPPORT (15Hours)

- 3.1. Financing to Enterprise
- 3.2. Institutional Finance and Support to Entrepreneurs
- 3.3. Angel Investing
- 3.4. Venture Finance
- 3.5. Managing Cash Flow
- 3.6. Tax Benefits to MSME

UNIT IV MICRO, SMALL AND MEDIUM ENTERPRISES (MSME) (15Hours)

- 4.1. Introduction

- 4.2. Meaning
- 4.3. MSME Act Small Scale Industries
- 4.4. Support and Benefits is provided by the Ministry in MSME Sector
 - 4.4.1. Support provided by the Ministry for Training
 - 4.4.2. Support provided by the Ministry for Manufacturing
 - 4.4.3. Support provided by the Ministry for Production & Design
 - 4.4.4. Support provided by the Ministry aid in improving Quality control and technology
 - 4.4.5. Support provided by the Ministry aid in loan and borrowings
 - 4.4.6. Benefits provided by the Ministry of MSME provide to MSMEs
- 4.5. Modernisation assistance to small scale unit
- 4.6. Export oriented units
 - 4.6.1 Incentives and facilities to exports entrepreneurs
 - 4.6.2. Export oriented zone
 - 4.6.3. Export-Import Bank of India

UNIT V DEVELOPMENT (15Hours)

- 5.1. Intellectual Property Rights
- 5.2. Sickness in Small Enterprises
- 5.3. E-Commerce and Small Enterprises
- 5.4. Franchising
- 5.5. Social Responsibility of Business

TOPICS FOR SELF STUDY

Sl.No.	Topics	Web Links
1.	Trends in the Indian Entrepreneurship sector for 2020	https://www.asianage.com/business/in-other-news/140120/top-5-trends-in-the-indian-entrepreneurship-sector-for-2020.html
2.	Modern trends of entrepreneurship and start-up culture	https://digitallearning.eletsonline.com/2017/05/modern-trends-of-entrepreneurship-and-startup-culture/
3.	Growing Trends of Entrepreneurship in India	https://bdbasu.com/entrepreneurhsip-in-india/
4.	Social Entrepreneurship in India: Recent Trends and Change	https://emes.net/publications/conference-papers/4th-emes-conference-emes-socent-selected-conference-papers/social-entrepreneurship-in-indiarecent-trends-and-change/

TEXT BOOKS

1. Dr. S. S. Khanka (2018), Entrepreneurial Development, Sultan Chand & Company Pvt. Ltd., New Delhi.
2. C. B. Gupta and Srinivasan (2018), Entrepreneurial Development, Sultan Chand & Company Pvt. Ltd., New Delhi.

BOOKS FOR REFERENCES

1. Jose Paul, Ajith Kumar N. (2015), Entrepreneurship Development and Management, Himalaya Publishing House Pvt. Ltd., Mumbai.
2. Dr.Maturi Balakrishna Rao and Dr.Talluri Sreekrishna (2018), Micro, Small and Medium Enterprises: MSME, KY Publications, Andhra Pradesh.
3. Dr. Namita Kumari (2014), Women Entrepreneurship in India: Understanding the role of NGOs, Notion Press, Chennai.

WEB LINKS

1. <https://msme.gov.in/faq>
2. <https://www.pdfdrive.com/entrepreneurial-finance-for-msmes-a-managerial-approach-for-developing-markets-d158061583.html>
3. <https://www.pdfdrive.com/entrepreneurial-negotiation-understanding-and-managing-the-relationships-that-determine-your-entrepreneurial-success-d187120655.html>
4. <https://www.pdfdrive.com/leadership-innovation-and-entrepreneurship-as-driving-forces-of-the-global-economy-proceedings-of-the-2016-international-conference-on-leadership-innovation-and-entrepreneurship-iclie-d158100300.html>

SPECIFIC LEARNING OUTCOMES

Unit	Course Contents	Learning Outcomes	Blooms Taxonomic Level of Transaction
UNIT I- INTRODUCTION			
1.1.	Definition	<ul style="list-style-type: none"> Define the term entrepreneurship 	KI
1.2.	Concept	<ul style="list-style-type: none"> Recall the concept of an entrepreneur 	KI
1.3.	Characteristics	<ul style="list-style-type: none"> Describe the characteristics/features of an entrepreneur 	K2
1.4.	Functions	<ul style="list-style-type: none"> Illustrate the functional roles of an entrepreneurs 	K2
1.5.1	Entrepreneur and Enterprise	<ul style="list-style-type: none"> Compare Entrepreneur and Enterprise 	K2

1.5.2.	Entrepreneur and Manager	<ul style="list-style-type: none"> • Contrast Entrepreneur & Manager 	K2
1.5.3.	Entrepreneur and Intrapreneurs	<ul style="list-style-type: none"> • Compare Entrepreneur and Intrapreneurs 	K2
1.6.	Types of Entrepreneurs	<ul style="list-style-type: none"> • Classify the various types of entrepreneur 	K2
1.7.	Theories	<ul style="list-style-type: none"> • Explain the theories 	K2
1.8.	Behavioral Patterns of Entrepreneurs	<ul style="list-style-type: none"> • Explain the behavioral pattern of an entrepreneur 	K2
1.8.1.	Factors Affecting Entrepreneurship growth	<ul style="list-style-type: none"> • Describe the factors affecting entrepreneurship growth 	K2
1.8.2.	Entrepreneurial Motivation and Competencies	<ul style="list-style-type: none"> • Explain entrepreneurial motivation and Competencies 	K2
1.8.3.	Entrepreneurship Development programs	<ul style="list-style-type: none"> • Demonstrate Entrepreneurship Development Programs 	K2
1.9	New generations of entrepreneurship	<ul style="list-style-type: none"> • Illustrate the recent trends in new generation entrepreneurship and list out the necessary changes 	K2
1.9.1.	Social Entrepreneurship	<ul style="list-style-type: none"> • Explain Social Entrepreneurship 	K2
1.9.2.	Edupreneurship	<ul style="list-style-type: none"> • State the meaning of Edupreneurship 	KI
1.9.3.	Ecopreneur	<ul style="list-style-type: none"> • Define Ecopreneur 	K1
1.9.4.	Self Help Groups	<ul style="list-style-type: none"> • Explain Self Help Groups 	K2
1.9.5.	Health Entrepreneurship	<ul style="list-style-type: none"> • Identify the Health Entrepreneurship 	K2

1.9.6	Tourism Entrepreneurship	<ul style="list-style-type: none"> Describe the tourism Entrepreneurship 	K2
1.9.7.	Women Entrepreneurship	<ul style="list-style-type: none"> Summarize the Women Entrepreneurship 	K2
1.10	Barriers to Entrepreneurship	<ul style="list-style-type: none"> Classify the barriers to Entrepreneurship 	K2
UNIT II START UPS			
2.1.	Establishing Entrepreneurial System	<ul style="list-style-type: none"> Identifying a business, idea and process 	K2
2.2.	Forms of Business Ownership	<ul style="list-style-type: none"> Explain the various types of business ownership Identify an appropriate form of ownership structure 	K2
2.3.	Industrial Park (Meaning, features & examples)	<ul style="list-style-type: none"> Outline the concept and meaning Describe Industrial Park features Illustrate examples 	K2
2.4.	Special Economic Zone (Meaning, features & examples)	<ul style="list-style-type: none"> State the concept and meaning of SEZ Describe the features of Special Economic Zone 	K2
2.5.	Business Modelling	<ul style="list-style-type: none"> Discuss the concept “Business Modeling” 	K2
2.5.1.	Meaning, Need and Nature of Business Modelling	<ul style="list-style-type: none"> Explain the meaning, need and nature of business modelling 	K2
2.5.2.	Relationship between Business Model & Business Plan	<ul style="list-style-type: none"> Compare and contrast the relationship between Business Model & Business Plan 	K2
2.5.3.	Market Research	<ul style="list-style-type: none"> Explain about Market Research 	K2
2.6.	Identifying, Selecting a Good Business Opportunity	<ul style="list-style-type: none"> Explain the need for 	K2

		<p>Identifying, Selecting a Good Business Opportunity</p> <ul style="list-style-type: none"> Describe the steps in setting up a new business and how to identify the new opportunities? 	
2.6.1.	Mullins 7-Domain Framework	<ul style="list-style-type: none"> Explain about the Mullins 7-Domain Framework theory. Relate theory where the entrepreneurs use the theory in starting a new business 	K2
2.6.2.	Scouting for Business Ideas	<ul style="list-style-type: none"> Identify new business ideas 	K2
2.6.3.	Generation Business Ideas- Various tools	<ul style="list-style-type: none"> Relate the new Generation Business Ideas 	K2
2.7.	Formation of Business Plan	<ul style="list-style-type: none"> Describe about the formulation of the business plan. 	K2
2.8.	Project Appraisal	<ul style="list-style-type: none"> Illustrate project appraisal 	K2
UNIT III SUPPORT			
3.1.	Financing to Enterprise	<ul style="list-style-type: none"> Describe the sources of finance Explain capital structure, capitalization, Term loans and venture capital 	K2
3.2.	Institutional Finance and Support to Entrepreneurs	<ul style="list-style-type: none"> Explain the need for Institutional Finance and Support to Entrepreneurs State the workings of Institutional Finance and Support to Entrepreneurs 	K2
3.3.	Angel Investing	<ul style="list-style-type: none"> Explain the concept and the need for opting into Angel Investing 	K2
3.4.	Venture Finance	<ul style="list-style-type: none"> Explain the need for venture finance State how Venture Finance provides to the entrepreneurs Apply the principles of new venture financing and growth financing for business 	K3
3.5.	Managing Cash Flow	<ul style="list-style-type: none"> Explain the requirements of 	

		Managing Cash Flow <ul style="list-style-type: none"> State the importance of Managing Cash Flow 	K2
3.6.	Tax Benefits to MSME	<ul style="list-style-type: none"> Explain justification behind tax benefits and its tax concessions 	K2
UNIT IV MICRO, SMALL AND MEDIUM ENTERPRISES (MSME)			
4.1.	Introduction	<ul style="list-style-type: none"> Describe the concepts and new changes 	K1
4.2.	Meaning	<ul style="list-style-type: none"> Recall the meaning of MSME 	K1
4.3.	MSME Act Small Scale Industries	<ul style="list-style-type: none"> Describe the MSME Act 	K2
4.4.	Support and Benefits provided by the Ministry in MSME Sector	<ul style="list-style-type: none"> Summarize the benefits and support given by the Ministry in MSME 	K2
4.4.1.	Support provided by the Ministry for training	<ul style="list-style-type: none"> Explain the support provided by the ministry for training 	K2
4.4.2.	Support provided by the Ministry for Manufacturing	<ul style="list-style-type: none"> Explain support available to improve manufacturing competences State Support provided by the Ministry for energy Conservation in manufacturing process 	K2
4.4.3.	Support provided by the Ministry for Production & Design	<ul style="list-style-type: none"> Illustrate the support provided by the Ministry to improve design and quality of production 	K2
4.4.4.	Support provided by the Ministry aid in improving Quality control and technology	<ul style="list-style-type: none"> Describe the needed improvement in quality Illustrate the support provided by the Ministry the latest Quality Management Standards & Quality Technology Tools (QMS & QTT) 	K2
4.4.5.	Support provided by the Ministry aid in loan and borrowings	<ul style="list-style-type: none"> Illustrate the application of loan, status of borrowing Explain the specialized banks for lending banks and other Institutions of funding Discuss assets required for borrowing 	K2

4.4.6.	Benefits provided by the Ministry of MSME to MSMEs	<ul style="list-style-type: none"> Summarize the benefits provided by the ministry of MSME to MSMEs 	K2
4.5.	Modernisation assistance to small scale unit	<ul style="list-style-type: none"> Explain the support provided by the ministry in international events 	K2
4.6.	Export oriented units	<ul style="list-style-type: none"> Explain the need for Export oriented units 	K2
4.6.1.	Incentives and facilities to exports entrepreneurs	<ul style="list-style-type: none"> Illustrate the facilities and incentives available to export entrepreneurs 	K2
4.6.2.	Export oriented zone	<ul style="list-style-type: none"> Define Export oriented zone 	K1
4.6.3.	Export-Import Bank of India	<ul style="list-style-type: none"> Explain about the EXIM -Bank finance ability and workings to support projects 	K2
UNIT V DEVELOPMENT			
5.1.	Intellectual Property Rights (IPR)	<ul style="list-style-type: none"> Describe the IPR Explain the advantages of IPR for MSME State IPR benefits 	K2
5.2.	Sickness in Small Enterprises	<ul style="list-style-type: none"> Describe the process of industry sickness Summarize the signs and symptoms of industrial sickness and government policies to revive and curb sickness. 	K2
5.3.	E-Commerce and Small Enterprises	<ul style="list-style-type: none"> Explain the need for E-Commerce Describe E Commerce suitability for small enterprise 	K2
5.4.	Franchising	<ul style="list-style-type: none"> Explain franchising 	K2
5.5.	Social Responsibility of Business	<ul style="list-style-type: none"> Analyze the need for SRB and importance 	K4

MAPPING SCHEME FOR POs, PSOs and COs

L-Low

M-Moderate

H- High

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PSO 1	PSO 2	PSO 3	PSO 4
CO 1	H	H	M	M	-	H	H	H	M	H	H	-	M
CO 2	H	H	M	M	L	H	H	L	-	H	H	-	M
CO 3	M	H	M	M	-	M	M	-	-	M	M	-	M
CO 4	M	M	H	-	-	M	H	-	-	H	M	M	H
CO 5	H	H	L	L	-	H	M	-	-	H	M	-	M
CO 6	M	M	H	M	-	M	-	H	H	H	H	M	-

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