

**M. Com.
DEGREE PROGRAMME**

**OBE SYLLABUS
2022-2024**



**PG & RESEARCH DEPARTMENT OF COMMERCE
BISHOP HEBER COLLEGE(AUTONOMOUS)
TIRUCHIRAPPALLI – 620 017**

PG & RESEARCH DEPARTMENT OF COMMERCE

M.Com

OUTCOME BASED EDUCATION

2022-2024

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. Molding for leadership positions in organizations 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 M.COM

On successful completion of the Program the Post Graduates of Commerce will be competent in the following domains:

KNOWLEDGE

PO 1: Comprehend advanced knowledge and understanding of the contemporary trends in Commerce.

RESEARCH

PO 2: Execute independent research in social science through objective and systematic analysis and provide potential solutions to real life problems.

SKILL DOMAIN

PO 3: Exhibit analytical skills in the stock market operations.

PO4: Enhance the decision-making skills through costing methods and application of management accounting principles.

CRITICAL THINKING

PO 5: Identify, formulate and analyse complex problems relating to financial aspects at a global level.

LIFELONG LEARNING

PO 6: Foster the ability to engage in independent and lifelong learning in the context of changing scenario.

EMPLOYABILITY & ENTREPRENEURSHIP

PO 7: Certitude to start-up business enterprises by acquiring the entrepreneurship competencies.

PO 8: Augmenting communication and interpersonal skills to work as a team and lead a team.

CORE VALUES & ETHICS

PO9: Practice social ethical principles and good governance.

PROGRAM SPECIFIC OUTCOME (PSO)

M.Com

Upon completion of M.Com program graduates will be able to:

- PSO1:** Comprehend the concepts and applications of tools necessary to understand the emerging role of business and predictive analytics.
- PSO2:** Demonstrate knowledge of risk mitigation in financial sectors by evaluating the operations of the stock and derivative markets.
- PSO3:** Disseminate effectively the research output in reputed journals and conferences.
- PSO4:** Acquire skills to lead teams effectively and efficiently towards attainment of individual and organizational goals.

Programme Structure

Sem.	Course	Course Title	Course	Hou rs / wee k	Credits	Marks		
			Code			CIA	ESE	Total
I	Core I	Organizational Behaviour	P18CM101	6	5	25	75	100
	Core II	International Financial Management	P18CM102	6	5	25	75	100
	Core III	Digital Marketing	P22CM103	6	4	25	75	100
	Core IV	Advanced Cost Accounting	P18CM104	6	4	25	75	100
	Elective I	Strategic Management/ Auditing	P22CM1:1/ P18CM1:A	6	4	25	75	100
II	Core V	Research Methodology	P19CM2P1	6	5	40	60	100
	Core VI	Security Analysis and Portfolio Management	P22CM206	6	5	25	75	100
	Core VII	Financial Engineering	P22CM207	6	4	25	75	100
	Elective II	Direct Tax Law and Practice/ Goods and Service Tax 2017	P19CM2:2/ P19CM2:A	6	4	25	75	100
	Elective III	Teaching and Research Aptitude/ International Financial Reporting Standards	P19CM2:3/ P19CM2:B	4	4	25	75	100
	VLO	Christian Living Social Ethics	P17VL2:1 P17VL2:2	2	2	25	75	100
III	Core VIII	Project Appraisal Planning and Control	P22CM308	6	4	25	75	100
	Core IX	Behavioral Finance	P22CM309	6	4	25	75	100
	Core X	Business Analytics and Intelligence	P22CM310	6	5	25	75	100
	Core XI	Entrepreneurship	P22CM311	5	4	25	75	100
	Generic Core XII	Sustainable Development Goals	P22CM312	1	1	100	-	100
	Elective IV	Accounting for Managerial Decisions/ Business Valuation and Business Analysis	P19CM3:4/ P19CM3:A	6	4	25	75	100
IV	Core XII	Logistics and Supply Chain Management	P22CM413	6	5	25	75	100
	Core XIII	Business Ethics, Corporate Social Responsibility and Governance	P18CM414	6	4	25	75	100
	Core XIV	Enterprise Resource Planning	P22CM415	6	4	25	75	100
	Elective V	Internship	P19CM4F1	6	4	--	--	100
	Core Project	Project	P18CM4PJ	6	5	--	--	100

Total Credits: 90

Core Theory : 14	Core Project : 1	Elective : 5	Value Education : 1	Total	22
Core Practical : 1					

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.	Organizational Behaviour	P18CM101	M	M	M	M	H			H	H		L	L	L	H
2	International Financial Management	P18CM102	H		H	H	H	H				M	H	M	H	H
3	Logistics and Supply Chain Management	P18CM103	H	H	H	H	M	H		H	H	H	M	M	H	H
4	Advanced Cost Accounting	P18CM104	H	H	H	H	H			H	H	H	H	H	H	H
5	Strategic Management/ Auditing	P18CM1:1/ P18CM1:A	H		H	H	H						M	H	M	H
6	Research Methodology	P19CM2P1	L	H		M							M		H	M
7	Enterprise Resource Planning	P18CM206	H	H	H	H	H	H		H	H	H	H	H	H	H
8	Project Appraisal Planning and Control	P19CM207	H	H	H	H	H	H		H	H	H	H	H		H
9	Direct Tax Law and Practice	P19CM2:2	H	H	H	H			H	H	H	H	H	H	H	H
10	Teaching and Research Aptitude	P19CM2:3	H	H	H	H	H			H	H	H	H	H	H	H
11	Security Analysis and Portfolio Management – I	P18CM308	L		H	M								H	M	M
12	Behavioural Finance	P20CM309	H		H	M	M						M	M		
13	Business Analytics and Intelligence	P18CM310	H		H	H	H						H	M		
14	Financial Engineering – I	P18CM311	H		H	M	M						M	M		

15	Accounting for Managerial Decisions	P19CM3:4	H	H	H	H	M	H	L	L	L	H	H	M	H
16	Security Analysis and Portfolio Management – II	P18CM412	L		H	M							H	M	M
17	Business Ethics, Corporate Social Responsibility and Governance	P18CM413	H	H	H	H	H		H	H		H		H	H
18	Financial Engineering – II	P18CM414	H	H	M	M						M	M		

SEMESTER - I	CORE I - ORGANISATIONAL BEHAVIOUR	CODE: P18CM101
CREDITS: 5		HOURS PER WEEK: 6

COURSE OUTCOMES

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

Sl. No.	Course Outcomes	Level	Unit
1	Relate theories of learning to organizational behavior	K 4	I
2	Formulate a cordial relationship between perception and attitude towards the development of personal and ethical values	K6	II
3	Compile learning and personality theories to develop interpersonal skills.	K 6	II
4	Prioritize the importance of personality test indicators.	K5	III
5	Apply the concept of power and politics to choose leadership styles	K3	IV
6	Design the conducive organizational environment in the way to reduce the job stress.	K6	V

UNIT- I INTRODUCTION, PERCEPTION, LEARNING 18 Hrs

- 1.1 Organizational Behaviour
 - 1.1.1 Definition
 - 1.1.2 Importance
 - 1.1.3 Historical Background
- 1.2 Perception
 - 1.2.1 Definition
 - 1.2.2 Process
 - 1.2.3 Factors affecting Perception
 - 1.2.4 Social Perception.
- 1.3 Learning
 - 1.3.1 Definition
 - 1.3.2 Theories of Learning
 - 1.3.2.1 Classical Conditioning
 - 1.3.2.2 Operant Conditioning
 - 1.3.2.3 Social Learning
 - 1.3.3 Organizational Reward Systems.

UNIT- II PERSONALITY, ATTITUDES, MOTIVATION, VALUES 22 Hrs

- 2.1 Personality
 - 2.1.1 Meaning of personality
 - 2.1.2 Development of Personality – Nature Vs Nurture
 - 2.1.3 Theories of Personality
 - 2.1.3.1 The Myers-Briggs Type Indicator
 - 2.1.3.2 The Big Five Personality theory
- 2.2 Attitudes
 - 2.2.1 Definition
 - 2.2.2 Dimensions of attitude –Job Satisfaction - Organizational Commitment.
- 2.3 Motivation
 - 2.3.1 Definition
 - 2.3.2 Theories of Work Motivation
 - 2.3.2.1 Hierarchy of Needs theory
 - 2.3.2.2 Theory X and Theory Y
 - 2.3.2.3 Two factor theory
 - 2.3.2.4 McClelland's Theory of Needs
 - 2.3.2.5 Goal Setting theory
- 2.4 Values
 - 2.4.1 Definition
 - 2.4.2 Important types of Values
 - 2.4.3 Values across cultures

UNIT- III Groups, Teams and Conflict Management

15 Hrs

- 3.1. Groups
 - 3.1.1. Groups
 - 3.1.1.1 Stages of Group Development
 - 3.1.1.2 Group Properties
 - 3.1.1.3 Group Decision Making
 - 3.1.2 Teams
 - 3.1.2.1 Importance
 - 3.1.2.2 Types
 - 3.1.2.3 Formation of teams
 - 3.1.2.4 Factors determining Team effectiveness.
- 3.2 Conflict Management
 - 3.2.1 Traditional vis-a-vis Modern view of conflict
 - 3.2.2 Constructive and Destructive conflict
 - 3.2.3 Conflict Process
 - 3.2.4 Strategies for encouraging constructive conflict
 - 3.2.5 Strategies for resolving destructive conflict

UNIT- IV Power, Politics and Organizational Culture**17 Hrs**

- 4.1 Power and Politics
 - 4.1.1 The concept of Power
 - 4.1.2 Sources of Power
 - 4.1.3 Power and Politics
 - 4.1.4 Using power to manage effectively.
- 4.2 Organizational Culture
 - 4.2.1 Dimensions
 - 4.2.2 Culture as a liability
 - 4.2.3 Ethical organizational culture
 - 4.2.4 Positive organizational culture.

UNIT- V Leadership, Change, Organizational Development and Job Stress**18 Hrs**

- 5.1 Leadership
 - 5.1.1 Definition
 - 5.1.2 Leadership Styles – Autocratic, Democratic, Laissez faire, Charismatic, Transformational, and Servant Leadership.
- 5.2 Change
 - 5.2.1 Importance
 - 5.2.2 Forces responsible for change
 - 5.2.3 Resistance to change
 - 5.2.4 Overcoming resistance to change
- 5.3 Organisational Development – Learning organisation.
- 5.4 Job stress
 - 5.4.1 Sources
 - 5.4.2 Effects
 - 5.4.3 Management.

UNIT - VI - UNIT - VI - Topics for Self Study

SI. No	Topics	Web link
1.	Organisational Citizenship Behaviour (OCB)	https://en.wikipedia.org/wiki/Organizational_citizenship_behavior
2.	Organizational Behaviour Management	http://psychology.iresearchnet.com/industrial-organizational-psychology/organizational-behavior/organizational-behavior-management/
3.	Organisational Retaliatory Behaviour	http://everything.explained.today/Organizational_retaliatory_behavior/
4.	Workplace Incivility	https://en.wikipedia.org/wiki/Workplace_incivility#:~:text=Workplace%20incivility%20has%20been%20defined,lack%20of%20regard%20for%20others.

REFERENCES

1. Stephen Robbins et al, Organizational Behaviour, 18th Edition , Pearson, (2018)
2. Davis and Newstorm, Human Behaviour at work, 25th Edition, McGraw-Hill Education (2015)
3. Fred Luthans, Organizational Behaviour, 12th Edition, McGraw-Hill Education (2011)
4. Steven Mcshane, Mary Ann Von Glinow, Radha R Sharma, Organisational Behaviour: Emerging Knowledge and Practice for the Real World, 5th Edition, TMH (2007).

WEB LINKS

1. http://www.fu.uni-lj.si/fileadmin/usr-files/Mednarodna_pisarna/ORGANIZATIONAL-BEHAVIOR-2013.pdf
2. https://drive.google.com/file/d/1R8-wtHk7_fP5Fz8uerHfsyDW4evzmRla/view
3. https://bdpad.files.wordpress.com/2015/05/fred-luthans-organizational-behavior_-an-evidence-based-approach-twelfth-edition-mcgraw-hill_irwin-2010.pdf

Specific Learning Outcome (SLO)

Unit/ Section	Content	Learning outcomes	Blooms taxonomic highest level of transaction
I Introduction, Perception, Learning			
1.1	1.1 Organizational Behaviour		
	1.1.1 Definition	Define organisational behaviour.	K1
	1.1.2 Importance	State the importance of organisational behaviour.	K1
	1.1.3 Historical Background	Describe the historical background of Organisational Behavior Theories.	K2
1.2	1.2 Perception		
	1.2.1 Definition	Define perception.	K1
	1.2.2 Process	Examine the process of perception.	K4
	1.2.3 Factors affecting Perception	Analyse the factors affecting social perception.	K4
	1.2.4. Social Perception	Define Social perception	K1

Unit/ Section	Content	Learning outcomes	Blooms taxonomic highest level of transaction
1.3	1.3 Learning		
	1.3.1 Definition	Define learning.	K1
	1.3.2 Theories of Learning	Explain various theories of learning related to organisational behaviour	K2
	1.3.2.1 Classical Conditioning	Appraise classical and operant conditioning theories.	K4
	1.3.2.2 Operant Conditioning	Recognize the importance of theories of learning and the systems of rewarding.	K1
	1.3.2.3 Social Learning	State the importance of Social Learning	K1
	1.3.3 Organizational Reward Systems	Recognize the importance of organisational systems of rewarding.	K1
II Personality, Attitudes, Motivation, Values			
2.1	2.1 Personality		
	2.1.1 Meaning of personality	State the need for understanding personality in an organization.	K1
	2.1.2 Development of Personality –Nature Vs Nurture	Compare and contrast between nature and nurture of personality development.	K5
	2.1.3 Theories of Personality	Explain the theories of personality.	K2
	2.1.3.1 The Myers-Briggs Type Indicator	Justify the need and importance of Myers-Briggs type indicator for personality test.	K5
	2.1.3.2 The Big Five Personality Theory.	Discuss the big five personality theories to understand organisational behaviour.	K6
2.2	2.2 Attitudes		
	2.2.1 Definition	Define attitude.	K1
	2.2.2 Dimensions of attitude –Job Satisfaction - Organizational Commitment.	Analyse the impact of job satisfaction. Identify the variables of organisational commitment.	K4 K3

Unit/ Section	Content	Learning outcomes	Blooms taxonomic highest level of transaction
2.3	2.3 Motivation		
	2.3.1 Definition	Define motivation.	K1
	2.3.2 Theories of Work Motivation	Explain theories of work motivation.	K2
	2.3.2.1 Hierarchy of Needs theory	Appraise hierarchy of need theory.	K4
	2.3.2.2 Theory X and Theory Y	Distinguish the factors of theory x and theory y.	K4
	2.3.2.3 Two factor theory	State the importance to know McClelland's theory of needs.	K1
	2.3.2.4 McClelland's Theory of Needs	Justify the need to understand the theory of goal setting.	K5
	2.3.2.5 Goal Setting theory	State the need for goal setting theory	K1
2.4	2.4 Values		
	2.4.1 Definition	Define value	K1
	2.4.2 Important types of Values	Explain the important types of values found in an organisation.	K2
	2.4.3 Values across cultures	Assess the values and how they applied in cross cultural working place.	K5
III Groups, Teams and Conflict Management			
3.1	3.1.1 Groups		
	3.1.1.1 Stages of Group Development	Explain the stages of group development	K2
	3.1.1.2 Group Properties	Discuss the properties found in group decision in an organization	K2
	3.1.1.3 Group Decision Making.	Evaluate the different stages of group development	K5
3.2	3.1.2 Teams		
	3.1.2.1 Importance	Explain the importance of team.	K2
	3.1.2.2 Types	Discuss the various types of teams found in an organisation.	K2

Unit/ Section	Content	Learning outcomes	Blooms taxonomic highest level of transaction
	3.1.2.3 Formation of teams	Identify the steps in formulation of teams.	K2
	3.1.2.4 Factors determining Team effectiveness.	Summarize the factors determining the effectiveness of the team.	K2
	3.3 Conflict Management		
3.3	3.2.1 Traditional vis-a-vis Modern view of conflict	Distinguish between traditional and modern view of conflict.	K4
	3.2.2 Constructive and Destructive conflict	Explain constructive and destructive conflict methods.	K2
	3.2.3 Conflict Process	Explain the process of conflict.	K2
	3.2.4 Strategies for encouraging constructive conflict	List out the strategies for encouraging constructive conflict.	K1
	3.2.5 Strategies for Resolving destructive conflict	Identify the strategies to resolve the destructive conflict.	K2
IV. Power, Politics And Organizational Culture			
	Power and Politics		
4.1	4.1.1 The concept of Power	Explain the concept of power and politics.	K2
	4.1.2 Sources of Power	List out the sources of power.	K1
	4.2.3 Power and Politics	Apply the usage of power in managing the work place environment effectively.	K3
	4.2.4 Using power to Manage effectively.		
	4.2 Organizational Culture		
4.2	4.2.1 Dimensions	Identify various dimensions found in organisational culture	K2
	4.2.2 Culture as a liability	List the factors to develop ethical organisational culture	K1
	4.2.3 Ethical organizational culture	Identify the key aspects of organisational culture to build positive organisational culture	K3
	4.2.4 Positive organizational culture.	Identify the factors enhancing positive organizational culture	K2

Unit/ Section	Content	Learning outcomes	Blooms taxonomic highest level of transaction
V Leadership, Change, Organizational Development And Job Stress			
5.1	5.1 Leadership		
	5.1.1 Definition	Define leadership.	K1
	5.1.2 Leadership Styles – Autocratic, Democratic, Laissez faire, Charismatic, Transformational and Servant Leadership.	Identify the leadership styles which is effective in work place.	K3
Discuss the various leadership styles.		K2	
5.2	5.2 Change		
	5.2.1 Importance	Discuss the importance of change	K2
	5.2.2 Forces responsible for change	List the strategies to overcome resistance to change	K1
	5.2.3 Resistance to change	Identify various dimensions found in resistance to change	K2
	5.2.4 Overcoming resistance to change.	Identify various strategies to overcome resistance to change	K2
5.3	Organisational Development Learning organization	Discuss the importance of learning in organizations	K6
5.4	Job stress		
	5.4.1 Sources	Explain the sources and effects of stress	K3
	5.4.2 Effects	Use the various coping strategies of stress management	K3
	5.4.3 Management	State the ways to manage job stress	K1

MAPPING SCHEME FOR THE POs, PSOs AND COs

L-Low

M-Moderate

H- High

Mapping	P01	P02	P03	P04	P05	P06	P07	P08	P09	PS01	PS02	PS03	PS04
CO1	M	M	-	-	H	-	H	M	-	-	L	L	H
CO2	M	M	L	-	H	-	H	M	-	-	L	L	H
CO3	M	M	-	L	H	L	H	H	L	L	L	-	H
CO4	M	M	M	-	H	-	H	H	-	L	-	L	H
CO5	M	M	-	-	H	-	H	H	-	L	L	L	H
CO6	M	M	-	M	H	L	H	H	L	-	L	-	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. Internship 2. Project Work

COURSE CO-ORDINATOR – Mr.Boaz.A

SEMESTER – I	COREII - INTERNATIONAL FINANCIAL MANAGEMENT	CODE:P18CM102
CREDITS: 5		HOURS PER WEEK: 6

COURSE OUTCOMES

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

Sl. No	Course Outcome	Level	Unit
1	Appraise various theories of international trade	K6	I
2	Integrate the concept of Globalization and Multinational firms	K5	II
3	Extrapolate the techniques of transaction exposure	K4	III
4	Calculate the bid/ ask spread	K4	III
5	Analyze the cost of different sources of capital	K4	IV
6	Assess the need and importance of multinational cash management	K6	V

UNIT I Financial Management in a Global Context and International Business

18 Hrs

- 1.1 International Financial Management
 - 1.1.1 Introduction
 - 1.1.2 The Finance Function
 - 1.1.3 Recent Changes in Global Financial markets
- 1.2 International business
 - 1.2.1 Introduction
 - 1.2.2 Evolution
 - 1.2.3 Nature
 - 1.2.4 Balance of Payments- Components, Meaning of Surplus and Deficit in BOP
 - 1.2.5 Theories of International Trade
 - 1.2.6 Comparative advantage theory
 - 1.2.7 Absolute advantage theory
 - 1.2.8 Heckscher Ohlin theory
- 1.3 Gains from trade and terms of trade,
- 1.4 Barriers to International trade.

UNIT II Multinational Corporations

18 Hrs

- 2.1 Globalisation and Multinational firms
- 2.2 International monetary system
 - 2.2.1 Evolution
 - 2.2.2 Gold Standard
 - 2.2.3 Bretton Woods System
 - 2.2.4 Flexible Exchange rate regime
 - 2.2.5 Current exchange rate arrangements
- 2.3 The Economic and Monetary Union (EMU)
 - 2.3.1 History of EMU
 - 2.3.2 Objectives of EMU
- 2.4 MNC's and International trade
 - 2.4.1 Merits and demerits of MNC's
- 2.5 WTO
 - 2.5.1 Evolution
 - 2.5.2 Objectives
 - 2.5.3 Functions

UNIT III Foreign Exchange Exposures

18 Hrs

- 3.1 Types of Exposures
- 3.2 Measuring and Managing Economic exposure
- 3.3 Management of Translation and translation exposure
- 3.4 Distinction between transaction and translation exposure
- 3.5 Techniques of transaction exposure
- 3.6 Computation of transaction and translation exposure
- 3.7 Bid, Cross and Spread
- 3.8 Computation of bid/ ask spread.

UNIT IV Long-Term Asset-Liability Management

18 Hrs

- 4.1 Foreign Direct Investment
- 4.2 Types of Foreign Direct Investment
- 4.3 Foreign investment flows and Barriers
- 4.4 Cross Border Acquisitions
- 4.5 International Cost of Capital
- 4.6 Weighted average cost of capital
- 4.7 Cost of different sources of capital
 - 4.7.1 Cost of debt
 - 4.7.2 Cost of equity
 - 4.7.3 Cost of preferred stock

- 4.8 International Capital Budgeting
 - 4.8.1 Techniques- Payback period
 - 4.8.2 Accounting Rate of Return (ARR)
 - 4.8.3 Net Present Value (NPV)
 - 4.8.4 Internal Rate of Return

UNIT - V Multinational Cash Management

18 Hrs

- 5.1 Introduction
- 5.2 Objectives
- 5.3 Need and importance of multinational cash management
- 5.4 Types of multinational cash management
 - 5.4.1 Centralized Cash management
 - 5.4.2 Decentralization Cash management
- 5.5 Techniques of international cash management
- 5.6 Netting systems, Bilateral netting, Multilateral Netting
- 5.7 Transfer pricing in cash management
- 5.8 Impact on cash management.

UNIT - VI - UNIT - VI - Topics for Self Study

Sl.No	Topic	Weblinks
1.	Trends in Financial Management and Securities Markets	https://opentextbc.ca/businessopentax/chapter/trends-in-financial-management-and-securities-markets/
2.	Recent Trends and Debates on the International Financial System	http://www.networkideas.org/featart/feb2004/Joseph_Lim.pdf
3.	Emerging Trends in International Finance	https://talentedge.com/blog/emerging-trends-international-finance/
4.	Recent Trends in Global Capital Markets	https://internationalfinance.com/recent-trends-in-global-capital-markets/

Theory : 50 % Problems : 50 %

REFERENCES

1. Dr. Francis Cherunilam, International Trade and export management, Himalayan Publishing House, Chennai, 20th edition, 2011..
2. C. Jeevanantham, International Business, Sultan Chand and Sons, New Delhi, 7th Edition, 2012.
3. M. Y. Khan & P. K. Jain, Financial Management, Text, Problems and Cases, Tata McGraw Hill Publishing Company, New Delhi, 4th Edition, 2007.
4. P. G. Apte, International Financial Management, Tata McGraw Hill Publishing Company, New Delhi, 4th Edition, 2008.

WEB LINKS

1. <http://www.ddegjust.ac.in/studymaterial/mba/fm-406.pdf>
2. <https://dtaskin.yasar.edu.tr/wp-content/uploads/2016/09/Geert-Bekaert-Robert-J.-Hodrick-International-Financial-Management-Second-Edition-2011-1.pdf>.
3. <https://icmai.in/upload/Students/Syllabus-2008/StudyMaterial/Final/P-12.pdf>

Specific Learning Outcomes (SLO)

Unit/ Section	Content	Learning Outcome	Blooms Taxonomic Levels of Transaction
UNIT 1 Financial Management in a Global Context and International Business			
1.1	1.1 International Financial Management		
	1.1.1 Introduction	Define International financial management	K1
	1.1.2 The Finance Function	Discuss various financial functions at global level.	K2
	1.1.3 Recent Changes in Global Financial markets	Explain the recent changes in global financial market	K2
1.2	1.2 International business		
	1.2.1 Introduction	Explain the evolution of international business	K2
	1.2.2 Evolution	List out the components of Balance of Payments.	K1

Unit/ Section	Content	Learning Outcome	Blooms Taxonomic Levels of Transaction
	1.2.3 Nature	State the meaning for BOP	K1
	1.2.4 Balance of Payments- Components, Meaning of Surplus and Deficit in BOP	Categorize the components of surplus and deficit in BOP.	K6
	1.2.5 Theories of International Trade	Appraise various theories of international trade.	K5
	1.2.6 Comparative advantage theory	State the scope of comparative advantage theory	K1
	1.2.7 Absolute advantage theory	Elaborate absolute advantage theory	K2
	1.2.8 Heckscher Ohlin theory	Elaborate Heckscher Ohlin Theory	K2
1.3	Gains from trade and terms of trade	Recall the concept of gains from trade and terms of trade	K1
1.4	Barriers to International trade	Examine the barriers to international trade	K4
Unit II Multinational Corporations			
2.1	Globalisation and Multinational firms	Explain the concept of Globalisation and Multinational firms	K5
2.2	2.2 International monetary system		
	2.2.1 Evolution	State the evolution of IMS	K1
	2.2.2 Gold Standard	Describe the outcomes of Bretton Woods System	K2
	2.2.3 Bretton Woods System	Justify the reason for flexible exchange rate regime found in IMS	K5
	2.2.4 Flexible Exchange rate regime	Know gold or currency exchange rate is determined	K1
	2.2.5 Current exchange rate arrangements	State the importance to know about currency exchange state arrangements	K1

Unit/ Section	Content	Learning Outcome	Blooms Taxonomic Levels of Transaction
2.3	2.3 The Economic and Monetary Union (EMU)		
	2.3.1 History of EMU	Explain the history of EMU	K1
	2.3.2 Objectives of EMU	State the objectives of EMU	K1
2.4	2.4 MNC's and International trade		
	2.4.1 Merits and demerits of MNC's	List the merits and demerits of MNC's	K1
2.5	2.5 WTO		
	2.5.1 Evolution	Explain the evolution of WTO	K2
	2.5.2 Objectives	State the objectives of WTO	K2
	2.5.3 Functions	Identify the functions of WTO	K3
UNIT III Foreign Exchange Exposures			
3.1	Types of Exposures	Summarize the types of exposures	K2
3.2	Measuring and Managing Economic exposure	Elaborate the tools to measure and manage economic exposure	K2
3.3	Management of Translation and translation exposure	Explain the techniques adopted to manage translation exposure	K2
3.4	Distinction between transaction and translation exposure	Distinguish between transaction and translation exposure	K4
3.5	Techniques of transaction exposure	Examine the techniques of transaction exposure.	K4
3.6	Computation of transaction and translation exposure	Calculate transaction and translation exposure	K4
3.7	Bid, Cross and Spread	Compare Bid, Cross and Spread	K4
3.8	Computation of bid/ ask spread	Calculate the bid/ ask spread	K4
UNIT IV Long-Term Asset-Liability Management			
4.1	Foreign Direct Investment	Examine the concept of FDI	K4
4.2	Types of Foreign Direct Investment	Elucidate the various types of FDI	K2
4.3	Foreign investment flows and Barriers	Expand the importance of foreign investment flows and barriers	K2
4.4	Cross Border Acquisitions	Explain the concept of cross	K2

Unit/ Section	Content	Learning Outcome	Blooms Taxonomic Levels of Transaction
		border acquisitions	
4.5	International Cost of Capital	Analyze international cost of capital	K4
4.6	Weighted average cost of capital	Calculate the WACOC	K4
	4.7 Cost of different sources of capital		
4.7	4.7.1 Cost of debt	Recall the concept cost of debt	K1
	4.7.2 Cost of equity	Recall the concept cost of equity	K1
	4.7.3 Cost of preferred stock	Classify the cost of different sources of capital	K4
	4.8 International Capital Budgeting		
4.8	4.8.1 Techniques- Payback period	Determine capital budget based on pay back period method	K4
	4.8.2 Accounting Rate of Return (ARR)	Calculate the capital budget based on ARR method	K3
	4.8.3 Net Present Value (NPV)	Examine the capital budget based on NPV method	K4
	4.8.4 Internal Rate of Return	Illustrate the concept of international capital budgeting	K2
UNIT V Multinational Cash Management			
5.1	Introduction	Explain the concept of Multinational cash management	K2
5.2	Objectives	Identify the objectives of Multinational cash management	K2
5.3	Need and importance of multinational cash management	Discuss the need and importance of multinational cash management	K6
	5.4 Types of multinational cash management		
5.4	5.4.1 Centralized Cash management	Analyse the techniques of international cash management	K4
	5.4.2 Decentralised Cash management	Identify the need for decentralized cash management	K3
5.5	Types of multinational cash management	Summarize the types of multinational cash management.	K2

Unit/ Section	Content	Learning Outcome	Blooms Taxonomic Levels of Transaction
5.6	Netting systems, Bilateral netting, Multilateral Netting	Illustrate netting system, bilateral netting and multilateral netting	K2
5.7	Transfer pricing in cash management	Explain transfer pricing in cash management	K2
5.8	Impact on cash management	Discuss the impact of transfer pricing on cash management	K6

MAPPING SCHEME FOR THE POs, PSOs AND COs

L-Low

M-Moderate

H- High

Mapping	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PSO1	PSO2	PSO3	PSO4
CO1	M	-	H	M	H	H	L	-	M	M	M	H	H
CO2	H	L	H	M	M	M	-	L	M	M	M	H	H
CO3	H	-	H	H	M	H	L	-	M	M	M	H	H
CO4	M	-	H	M	H	H	-	L	M	M	M	H	H
CO5	H	L	H	M	M	H	L	-	M	H	M	H	M
CO6	H	L	M	M	M	H	-	L	M	M	M	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. Internship
2. Project Work

COURSE CO-ORDINATOR - Dr.S.Shanthi Merlin

SEMESTER - I	CORE III – DIGITAL MARKETING	CODE:
CREDITS: 4		TOTAL HOURS: 90

COURSE OUTCOMES

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

Sl. No.	Course Outcomes
1	Outline the basics of digital marketing and digital marketing plan
2	Utilize the concepts of display ads and e-mail marketing in digital campaigns
3	Choose the appropriate social media for achieving the objectives of the campaign
4	Appraise the SEO and SEM efforts of any business organization
5	Explain Mobile Marketing and Web Analytics pertaining to any business
6	Design and run a digital marketing campaign for a client

UNIT-I INTRODUCTION TO DIGITAL MARKETING

1.1 Digital Marketing

1.1.1 Origin of digital marketing

1.1.2 Traditional Vs Digital Marketing

1.2 Internet Users in India

1.3 Grehan's 4Ps of digital marketing

1.4 The consumer decision journey

1.5 The P- O-E-M Framework

1.6 The digital landscape

1.7 Digital Marketing Plan

1.8 Ethical Challenges: Frauds on the Web

1.8.1 Data and Identity Theft

1.8.2 Issue of Privacy

1.9 Information Technology Act, 2000

UNIT-II DISPLAY ADVERTISING AND E-MAIL MARKETING

2.1 Concept of Display Advertising

2.1.1 Types of display Ads

2.1.2 Buying Models

2.1.3 Display Plan

2.2 Targeting

2.2.1 Contextual targeting

2.2.2 Placement Targeting

2.2.3 Remarketing

2.2.4 Interest categories

2.2.4.1 Geographic Language Tagging

2.3 What makes a good Advertisement?

2.3.1 Programmatic digital advertising

2.4 Analytics tools

2.4.1 View ability on target reach

2.4.2 Advertisement fraud

2.4.3 Brand Health

2.5 E-mail Marketing

2.5.1 Building a List- Content Strategies

2.5.2 E-mail Newsletter

2.5.3 Automating E- mail marketing

2.5.4 Analytics

UNIT-III SOCIAL MEDIA MARKETING

3.1 How to build a successful social media strategy?

3.2 Facebook Marketing

3.2.1 Facebook for Business

3.2.2 Anatomy of an Ad campaign

3.2.3 Adverts - Facebook Insights LinkedIn Marketing

3.2.4 LinkedIn Strategy

3.2.5 Sales lead generation

3.2.6 Content Strategy

3.2.7 LinkedIn Analytics

3.3 Targeting

3.4 Ad Campaign

3.5 Twitter Marketing

3.5.1 Getting started with Twitter

3.5.2 Building a content strategy

3.5.3 Twitter Ads

3.5.4 Twitter Analytics

3.6 Instagram Marketing

3.6.1 Objectives

3.6.2 Content Strategy

3.6.3 Style guidelines

3.6.4 Hashtags

3.6.5 Videos

3.6.6 Sponsored Ads

3.6.7 Apps

3.6.8 Generate leads

UNIT-IV SEARCH ENGINE ADVERTISING AND SEARCH ENGINE OPTIMIZATION

4.1 Why pay for Search Advertising?

4.1.1 Understanding Ad Placement

4.1.2 Understanding Ad ranks

4.1.3 Creating the first Ad campaign

4.1.4 Enhancing the Ad campaigns

4.1.5 Performance reports

4.1.6 Google AdSense

4.2 Search Engine Optimization

4.2.1 How search engine works?

4.2.2 SEO Phases

4.2.3 On page Optimization

4.2.4 Off-page Optimization

4.2.5 Social Media Reach

4.2.6 Maintenance

UNIT-V MOBILE MARKETING AND WEB ANALYTICS

5.1 Mobile Advertising

5.2 Mobile Marketing toolkit

5.3 Mobile Marketing Features

5.4 Mobile Analytics

5.5 Web Analytics

5.6 Key Metrics

5.7. Making web analytics actionable

5.8. Types of tracking codes

TOPICS FOR SELF-STUDY

SI. No	Topics	Web link
1.	Robust Digital Marketing Strategy	https://www.aoneseoservice.com/5-key-elements-of-a-robust-digital-marketing-strategy.html
2.	Community Management	https://tribe.so/blog/community-management/

Theory : 100 %

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1. Seema Gupta. (2018). *Digital Marketing (1st Ed)*. Tata Mc Graw Hill
2. Evans. D. & Bratton, S. (2012). *Social Media Marketing: An Hour a Day (2nded.)*. Wiley.
3. Ryan, D. & Jones, C. (2012). *Understanding digital marketing: Marketing strategies for engaging the digital generation*. Kogan Page.
4. Teixeira, J. (2010). *Your Google Game Plan for Success: Increasing Your Web Presence with Google AdWords, Analytics and Website Optimizer*. Wiley.

WEB LINKS

1. <https://www.investopedia.com/terms/d/digital-marketing.asp>
2. <https://www.encyclopedia.com/finance/finance-and-accounting-magazines/e-marketing#:~:text=E%2Dmarketing%20is%20a%20process,exchanges%20and%20satisfy%20customer%20demands.>

Specific Learning Outcome (SLO)

Unit/ Section	Content	Learning outcomes	Blooms taxonomic highest level of transactio n
I INTRODUCTION TO DIGITAL MARKETING			
1	1.1 Digital Marketing		
	1.1.1 Definition	Origin of digital marketing	K1
	1.1.2 Importance	Traditional Vs Digital Marketing	K1
	1.2	Internet Users in India	
	1.3	Grehan's 4Ps of digital marketing	K1
	1.4	The Consumer decision journey	K4
	1.5	The POEM Frame work	K4
	1.6	The digital landscape	K1
	1.7	Digital Marketing Plan	K1
	1.8	Ethical Challenges: Frauds on the Web	K4
	1.8.1	Data and Identity Theft	K2
	1.8.2	Issue of Privacy	K2
	1.9	Information Technology Act, 2000	K2

II DISPLAY ADVERTISING AND E-MAIL MARKETING			
	2.1	Concept of Display Advertising	
	2.1.1	Types of display Ads	K1
	2.1.2	Buying Models	K5
	2.1.3	Display Plan	K2

2	2.2	Targeting	K5
	2.2.1	Contextual targeting	K6
	2.2.2	Placement Targeting	K1
	2.2.3	Remarketing	K1
	2.2.4	Interest categories	K4
	2.2.4.	Geographic Language Tagging	K3
	2.3	What makes a good advertisement	K1
	2.3.1	Programmatic digital advertise	K1
	2.4	Analytics Tools	
	2.4.1	View ability on target reach	K1
	2.4.2	Advertisement fraud	K2
	2.4.3	Brand Health	K5
III SOCIAL MEDIA MARKETING			
	3.1	How to build a successful social media strategy	K5
	3.2	Facebook Marketing	
	3.2.1	Facebook for business	K2
	3.2.2	Anatomy of an Ad campaign	K2
	3.2.3	Adverts – Facebook Insights LinkedIn Marketing	K2
	3.2.4	LinkedIn Strategy	K2
	3.2.5	Sales lead generation	K2
	3.2.6	Content Strategy	K2
	3.2.7	LinkedIn Analytics	K1
	3.3	Targeting	K2

3	3.4	Ad Campaign	K5
	3.5	Twitter Marketing	K1
	3.5.1	Getting started with Twitter	K2
	3.5.2	Building a content strategy	K5
	3.5.3	Twitter Ads	K2
	3.5.4	Twitter Analytics	K2
	3.6	Instagram Marketing	
	3.6.1	Objectives	K4
	3.6.2	Content Strategy	K2
	3.6.3	Style guidelines	K2
	3.6.4	Hashtags	K1
	3.6.5	Videos	K2
	3.6.6	Sponsored Ads	K4
	3.6.7	Apps	K2
3.6.8	Generate leads	K2	
IV SEARCH ENGINE ADVERTISING AND SEARCH ENGINE OPTIMIZATION			
4	4.1	Why pay for Search Advertising?	
	4.1.1	Understanding Ad Placement	K2
	4.1.2	Understanding Ad ranks	K1
	4.1.3	Creating the first Ad campaign	K2
	4.1.4	Enhancing the Ad campaigns	K1
	4.1.5	Performance reports	K3
	4.1.6	Google AdSense	K2
	4.2	Search Engine Optimization	
	4.2.1	How search engine works?	K2
	4.2.2	SEO Phases	K3
	4.2.3	On Page Optimization	K2
	4.2.4	Off Page Optimizat	K3

4.2.5	Social Media Reach	K2
4.2.6	Maintenance	K2

Unit/ Section	Content	Learning outcomes	Blooms taxonomic highest level of transactio n
V MOBILE MARKETING AND WEB ANALYTICS			
	5.1	Mobile Advertising	K1
	5.2	Mobile Marketing toolkit	K2
	5.3	Mobile Marketing Features	K1
	5.4	Mobile Analytics	K2
	5.5	Web Analytics	K2
	5.6	Key Metrics	K6
	5.7	Making web analytics actionable	K3
	5.8	Types of tracking codes	K1

MAPPING SCHEME FOR THE POs, PSOs AND Cos

L-Low

M-Moderate

H- High

Map	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PSO 1	PSO 2	PSO 3	PSO 4
CO1	M	M			H		H	M			L	L	H
CO2	M	M	L		H		H	M			L	L	H
CO3		L		L	H	L	H	H	L	L	L		H
CO4		L	M		H	M	M	M		L		L	H
CO5	M	M			H	M	M	M		L	L	L	H
CO6	M	M		M	H	L	H	H	L		L		H

COURSE ASSESSMENT METHODS

Direct
4. Continuous Assessment Test I,II 5. Open book test; Assignment; Seminar; Group Presentation 6. End Semester Examination
Indirect
3. Internship 4. Project Work

SEMESTER I	CORE: IV ADVANCED COST ACCOUNTING	CODE: P18CM104
CREDITS: 4		TOTAL HOURS PER WEEK: 6

COURSE OUTCOMES

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

S.No	Course Outcome	Level	Unit
1	Extrapolate the components of Job cost system	K4	I
2	Prepare Job cost sheet	K5	I
3	Formulate Production cost	K5	II
4	Analyze various methods of Apportionment of joint product and treatment of By-product	K4	III
5	Appraise costing in various service industries	K4	IV
6	Evaluate contract costing in different dimensions	K6	V

UNIT – I Introduction To Costing, Job Costing And Batch Costing

15 Hrs

- 1.1 Introduction to cost accounting
- 1.2 Methods and Technique of costing
- 1.3 Job Costing
 - 1.3.1 Objectives of Job order costing
 - 1.3.2 Importance of Job costing
 - 1.3.3 Procedures of Job order cost system
 - 1.3.4 Preparation of Job Sheet
- 1.4 Batch costing
 - 1.4.1 Computation of selling price
 - 1.4.2 Computation of economic batch quantity

UNIT – II Process Costing

20 Hrs

- 2.1 Features of Process Costing
- 2.2 Application of Process costing
- 2.3 Process Accounts with
 - 2.3.1 Abnormal Process loss
 - 2.3.2 Normal Process loss
 - 2.3.3 Abnormal Gains
- 2.4 Computation of inter process profit

- 2.5 Computation of Equivalent Production
 - 2.5.1 Weighted Average
 - 2.5.2 FIFO

UNIT - III Joint Product And By-Products Costing 19 Hrs

- 3.1 Objectives of Joint cost analysis
- 3.2 Methods of Apportionment of joint Product
 - 3.2.1 Average unit cost method
 - 3.2.2 Physical unit method
 - 3.2.3 Survey method
 - 3.2.4 Contribution (or gross margin) method
 - 3.2.5 Standard cost method
 - 3.2.6 Sales value at split off Point method
 - 3.2.7 Sales value after further Processing method
- 3.3 Treatment of By – Products

UNIT – IV OPERATING COSTING/ SERVICE COSTING 18 Hrs

- 4.1 Range of Application of operating costing method
- 4.2 Costing in service industry
 - 4.2.1 Costing in Hospital
 - 4.2.2 Costing in Hotel
 - 4.2.3 Costing in Transportation (Goods and Passenger)
 - 4.2.4 Costing in Power house

UNIT – V Contract Costing 18Hrs

- 5.1 Basic features of contract costing
- 5.2 Costing Procedure
- 5.3 Treatment of cost of Plant and machinery
- 5.4 Work certified and uncertified
- 5.5 Profit on uncompleted contracts
- 5.6 Escalation clause
- 5.7 Cost – Plus contracts
- 5.8 Preparation of Contract A/c

UNIT - VI - Topics for Self Study

SI. No	Topics	Weblinks
1.	Environmental cost accounting	https://link.springer.com/chapter/10.1007/978-1-4615-1727-6_6 https://www.acowtancy.com/textbook/acca-pm/environmental-accounting/management-of-environmental-costs/notes
2.	Predictive costing	https://www.factor.com/resources/white-paper-predictive-costing
3.	Just in time costing	https://smallbusiness.chron.com/justintime-method-31185.html
4.	Strategic costing	https://businessjargons.com/strategic-cost-management.html

Theory: 25%; Problems: 75%

REFERENCES

1. S P JAIN K L NARANG, Cost Accounting, Kalyani Publishers, Chennai 2007.
2. S.P Iyengar, Cost Accounting, Sultan Chand & Sons, 1990.
3. T.S.Reddy and Y.Hari Prasad Reddy, Cost Accounting, Margham Publication Chennai 2014.

Web Links

1. <https://www.researchgate.net/publication/336209503>
Advanced_Cost_Accounting
2. <https://icmai.in/upload/Students/Syllabus-2012/Study Material New/Inter-Paper10-Revised.pdf>

Specific Learning Outcomes (SLO)

Unit/ Section	Content	Learning Outcome	Blooms Taxonomic Levels of Transaction
UNIT I Introduction to Costing, Job Costing and Batch costing			
1.1	Introduction to cost accounting	Discuss about costing and recent development of costing	K2
1.2	Methods and Technique of costing	Explain various methods and technique of costing	K2
1.3	1.3 Job Costing		
	1.3.1 Objectives of Job order costing	List out the Objectives of Job order costing.	K1
	1.3.2 Importance of Job costing	List out the importance of job costing.	K1
	1.3.3 Procedures of Job order cost system	Illustrate the procedure of job order system.	K4
	1.3.4 Preparation of Job Sheet	Compare and contrast job cost sheet and solve the Problems.	K2
	1.4 Batch costing		
1.4	1.4.1 Computation of selling price	Define batch costing and computation of selling price.	K1
	1.4.2 Computation of economic batch quantity	Determine the economic batch quantity and discuss problems	K5
UNIT II Process Costing			
2.1	Features of Process Costing	Illustrate the features of process costing	K2
2.2	Application of Process costing	Interpret application of process costing	K2
	2.3 Process Accounts with		
2.3	2.3.1 Abnormal Process loss	Explain process accounts and computation of abnormal process loss.	K2
	2.3.2 Normal Process loss	Calculate normal process loss	K5
	2.3.3 Abnormal Gains	Calculate abnormal Gain	K2
2.4	Computation of inter process profit	Explain the computation of inter process profit.	K2

Unit/ Section	Content	Learning Outcome	Blooms Taxonomic Levels of Transaction
2.5	2.5 Computation of Equivalent Production		
	2.5.1 Weighted Average	Calculate Equivalent production under weighted Average.	K4
	2.5.2 FIFO	Calculate Equivalent production under FIFO	K4
UNIT III Joint Product And By-Products Costing			
3.1	Objectives of Joint cost analysis	Discuss objectives of joint cost analysis	K2
3.2	3.2 Methods of Apportionment of joint Product		
	3.2.1 Average unit cost method	Identify various methods of apportionment of joint product and solve the problems.	K4
	3.2.2 Physical unit method	Discuss the average unit cost method and solve the problems	K2
	3.2.3 Survey method	Explain Physical unit method	K2
	3.2.4 Contribution (or gross margin) method	Analyze Survey method and discuss with problems	K4
	3.2.5 Standard cost method	Discuss apportionment of Contribution (or gross margin) method & solve with problems.	K2
	3.2.6 Sales value at split off Point method	Appraise apportionment of Sales value at split off Point method and discuss with problems.	K4
	3.2.7 Sales value after further Processing method	Discuss apportionment of sales value further processing method and solve the problems	K2
3.3	Treatment of By-Products	Explain treatment of By-products with Problems	K2
UNIT IV Operating Costing / Service Costing			
4.1	Range of Application of operating costing method	Explain Range of application of operation costing method	K2
4.2	Costing in service Industry	Computation of costing in service industry.	K4

Unit/ Section	Content	Learning Outcome	Blooms Taxonomic Levels of Transaction
4.3	Costing in Hospital	Computation of costing in hospital	K4
4.4	Costing in Hotel	Computation of costing in hotel industry	K4
4.5	Costing in Transportation (Goods and Passenger)	Computation of costing in Transportation industry	K4
4.6	Costing in Power house	Calculation of costing in power house	K4
UNIT V Contract Costing			
5.1	Basic features of contract costing	Discuss basic features of contract costing	K2
5.2	Treatment of cost of Plant and machinery	Calculation of cost of plant and machinery	K4
5.5	Work certified and Uncertified	Computation of work certified and uncertified	K4
5.6	Profit on uncompleted contracts	Calculation of incomplete contracts	K4
5.7	Escalation clause	Calculation of Escalation clause in contract costing	K4
5.8	Cost - Plus contracts	calculation of cost - plus contracts	K4
5.9	Preparation of Contract A/c	Solve contract accounting problems	K6

MAPPING SCHEME FOR THE POs, PSOs AND COs

L-Low

M-Moderate

H- High

Mapping	P01	P02	P03	P04	P05	P06	P07	P08	P09	PS01	PS02	PS03	PS04
CO1	H	M	H	H	L	-	M	M	L	H	M	H	M
CO2	H	M	M	H	-	L	M	-	-	M	-	-	H
CO3	-	M	-	H	-	-	-	H	L	-	H	L	M
CO4	-	M	H	H	-	M	M	L	M	H	H	-	-
CO5	H	M	H	H	H	-	M	-	L	H	-	H	-
CO6	-	M	H	-	-	L	M	M	M	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
<ol style="list-style-type: none"> 1. Internship 2. Project Work

COURSE CO-ORDINATOR – Dr.V.Charles

SEMESTER I	ELECTIVE: I STRATEGIC MANAGEMENT	CODE: P22CM1:1
CREDITS: 4		TOTAL HOURS: 90

COURSE OUTCOMES

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

Sl.No	Course Outcomes
1	Examine the overview of strategic management
2	Identify the role of strategic management in accomplishing the objectives of Non-Profit Organization.
3	Appraise Social responsibility and Business Ethics
4	Elaborate various dimension of strategic formulation
5	Identify the stages in strategic implementation
6	Evaluate the issues in managing Technology and Innovation for strategic effectiveness.

UNIT- I STRATEGY MANAGEMENT

18 Hrs

- 1.0 Strategic Management –
 - 1.0.1 Definition
 - 1.0.2 Scope
 - 1.0.3 Benefits
 - 1.0.4 Risks
 - 1.0.5 Approaches
 - 1.0.6 Models
- 1.1 Strategic Change
- 1.2 Strategic Leadership and Decision making.

UNIT- II SITUATION ANALYSIS

20 Hrs

- 2.0 Situation Analysis
- 2.1 SWOT Analysis
- 2.2 Environmental Scanning and Industry analysis
- 2.3 Forecasting
- 2.4 Internal Scanning
 - 2.4.1 Mission
 - 2.4.2 Objectives
- 2.5 Stakeholder Theory
- 2.6 Cyert and March's Behavioural Theory

- 2.7 Objectives of Non-Profit Organisations
- 2.8 Social Responsibility and Business Ethics.

UNIT- III STRATEGY FORMULATION

18 Hrs

- 3.0 Strategy Formulation
- 3.1 Steps in Strategy Formulation
- 3.2 Business Strategy
- 3.3 Corporate Strategy
- 3.4 Diversion Strategy
- 3.5 Portfolio Analysis
- 3.6 BCG Growth / Share Matrix
- 3.7 Strategic Choice
- 3.8 Development of Policies
- 3.9 Strategic Alliances

UNIT- IV STRATEGY IMPLEMENTATION

18Hrs

- 4.0 Strategy Implementation
- 4.1 organization for action
- 4.2 Staffing
- 4.3 Strategic leadership
- 4.4 MBO
- 4.5 Total Quality Management
- 4.6 Functional Strategies
- 4.7 Growth Strategies
- 4.8 Diversification
- 4.9 Acquisition and Joint Venture
- 4.10 Recovery, Recession and Divestments strategies
- 4.11 Management Burnout.

UNIT-V STRATEGIC CONTROL AND EVALUATION

16 Hrs

- 5.0 Strategic Control and Evaluation
- 5.1 Establishing Strategic Control
- 5.2 Premise Control
- 5.3 Implementation Control
- 5.4 Strategic Surveillance
- 5.5 Special Alert Control
- 5.6 Evaluation Techniques
- 5.7 Managing change
- 5.8 Strategic issues in Managing Technology and Innovation
- 5.9 Strategic Effectiveness

TOPICS FOR SELF- STUDY

SI. No	Topics	Weblinks
1.	Recent Trends in Strategic Management	https://www.introduction-to-management.24xls.com/en133
2.	Strategic Thinking	https://hbr.org/2016/12/4-ways-to-improve-your-strategic-thinking-skills
3.	Strategic management in a new globalized economy	http://www.davidpublisher.com/Public/uploads/Contribute/55629a343c3de.pdf
4.	Strategic management in competitive advantages	https://strategicmanagementinsight.com/topics/competitive-advantage.html

REFERENCES

1. John A Pearce II and Richard B Robinson, Strategic Management, Tata Mc Graw Hill, 2018.
2. Fred R. David , Strategic Management Concepts and Cases , 13th Edition, PHI Learning Private Limited , 2012 .
3. N S Zad, Financial and Strategic Management, 2nd Edition , Taxmann Publications, 2020.
4. Wheelen, Concept in Strategic Management and Business policy, 2018.

Web Links

1. http://www.academia.edu/11253360/Neil_Ritson_Strategic_Management
2. <https://www.kau.edu.sa/Files/0057862/Subjects/Strategic%20Management%20Book.pdf>

SPECIFIC LEARNING OUTCOMES (SLO)

Unit/ Section	Content	Learning Outcome	Blooms Taxonomic Levels of Transaction
UNIT 1 STRATEGY MANAGEMENT			
1.0	Strategic Management	Explain the Definition, Scope, Benefits, Risks, Approaches, and Models of Strategic Management	K2
1.1	Strategic Change	Discuss the Strategic Change	K2
1.2	Strategic Leadership and Decision making.	Distinguish between Strategic Leadership and Decision making.	K4
UNIT II ENVIRONMENTAL ANALYSIS			
2.0	Situation Analysis	How to perform a Situation Analysis for Environmental analysis?	K1
2.1	SWOT Analysis	Discuss the SWOT Analysis	K6
2.2	Environmental Scanning and Industry analysis	Explain the Environmental Scanning and Industry analysis	K2
2.3	Forecasting	Define the Forecasting	K1
2.4	Internal Scanning	State the mission and objectives of Internal Scanning	K1
2.5	Stakeholder Theory	Explain Stakeholder Theory	K2
2.6	Cyert and March's Behavioural Theory	Explain Cyert and March's Behavioural Theory?	K1
2.7	Objectives of Non-Profit Organisations	What are the main Objectives of Non-Profit Organisations?	K1
2.8	Social Responsibility and Business Ethics.	Distinguish between the Social Responsibility and Business Ethics.	K4
UNIT-III STRATEGY FORMULATION			
3.0	Strategy Formulation	What is Strategy Formulation?	K1

3.1	Steps in Strategy Formulation	List the Steps in Strategy Formulation	K1
3.2	Business Strategy	. Describe the Business Strategy	K1
3.3	Corporate Strategy	arize the Corporate Strategy	K5
3.4	Diversion Strategy	y the Diversion Strategy	K1
3.5	Portfolio Analysis	the Portfolio Analysis	K3
3.6	BCG Growth / Share Matrix	n the BCG Growth / Share Matrix	K4
3.7	Strategic Choice	s the Strategic Choice	K2
3.8	Development of Policies	ver the Development of Policies	K1
3.9	Strategic Alliances	n the Strategic Alliances	K2
UNIT IV STRATEGY IMPLEMENTATION			
4.0	Strategy Implementation	marize the process of Strategy Implementation	K2
4.1	organization for action	n the organization for action	K2
4.2	Staffing	at the steps for create Staffing in Strategy Implementation	K4
4.3	Strategic leadership	What is Strategic leadership?	K1
4.4	MBO	Explain the MBO	K2
4.5	Total Quality Management	Categorize the principles of Total Quality Management	K4
4.6	Functional Strategies	many types are there in Functional Strategies?	K1
4.7	Growth Strategies	Which Growth Strategies can I apply to my business?	K1

4.8	Diversification	many types of Diversification strategies are there?	K1
4.9	Acquisition and Joint Venture	guish between the Acquisition and Joint Venture	K4
4.10	Recovery, Recession and Divestments strategies	in the Recovery, Recession and Divestments strategies	K2
4.11	Management Burnout.	is Management Burnout?	K1
UNIT V STRATEGIC CONTROL AND EVALUATION			
5.0	Strategic Control and Evaluation	guish between the Strategic Control and Evaluation	K4
5.1	Establishing Strategic Control	many types of Establishing Strategic Control?	K1
5.2	Premise Control	What is Premise Control?	K1
5.3	Implementation Control	List out the Implementation Control	K1
5.4	Strategic Surveillance	Discuss the Strategic Surveillance	K6
5.5	Special Alert Control	Explain in Special Alert Control	K5
5.6	Evaluation Techniques	is Evaluation Techniques method in strategic management	K1
5.7	Managing change	e strategies for managing change	K3
5.8	Strategic issues in Managing Technology and Innovation	Explain the Strategic issues in Managing Technology and Innovation	K5
5.9	Strategic Effectiveness	re the effectiveness and efficiency in an organization strategy	K5

MAPPING SCHEME FOR THE POs, PSOs AND COs

L-Low

M-Moderate

H- High

COURSE ASSESSMENT METHODS

Mapping	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
CO1	H		M	M	H				M	H	H	M	M
CO2	M			H	H	H			M	M	H		H
CO3	M		H		M				M		H		H
CO4	H		H	M	H	H			M	M	H	H	H
CO5	H	H	H		H	H			M		H	M	H
CO6	H		H	M	H	M			M	M	H	M	M

Direct

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

Indirect

1. Internship
2. Project Work

COURSE CO-ORDINATOR - Mr. Selvin Delish

SEMESTER II	CORE :V RESEARCH METHODOLOGY	CODE: P19CM2P1
CREDITS: 5		TOTAL HOURS PER WEEK: 6

COURSE OUTCOMES

On completion of the course, students will be able to

S.No	Course Outcome	Level	Unit
1	Appraise research, research process, application of scaling techniques, and formulate plans to execute the research work.	K6	I
2	Choose the appropriate data collection methods	K6	I
3	Distinguish between a population and a sample	K4	II
4	Analyse data using statistical software	K4	III
5	Formulate hypothesis for the research	K5	IV
6	Justify the application of Correlation, Regression and Time Series in the research.	K6	V

UNIT I Introduction to Research Methodology

15 Hrs

- 1.1 Nature and Scope of Business Research
- 1.2 Identification of Research problem
- 1.3 Research objective
- 1.4 Type of Business Research
- 1.5 Research Process
- 1.6 Research Designs
 - 1.6.1 Exploratory
 - 1.6.2 Descriptive
 - 1.6.3 Experimental and Observational
- 1.7 Planning and formulation of Research Projects
- 1.8 Preparation of questionnaire and schedules
- 1.9 Measurement problem and scaling techniques
- 1.10 Collection of data
 - 1.10.1 Primary and Secondary data
- 1.11 Purpose of research application
- 1.12 Type of research reports
- 1.13 Structure of Research report
- 1.14 Report writing and Presentation

UNIT- II Sampling Distribution and Estimation 15 Hrs

- 2.1 Introduction to sampling distributions
- 2.2 Sampling distribution of mean and proportion
- 2.3 Application of central limit theorem
- 2.4 Sampling techniques
- 2.5 Estimation
 - 2.5.1 Point and Interval estimates for population parameters of large sample and small samples
 - 2.5.2 Determining the sample size

UNIT- III Introduction to Statistical Software 12 Hrs

- 3.1 Understanding of Data
- 3.2 Data Management
- 3.3 Use of Statistical software to get descriptive statistics
- 3.4 Re coding variables
- 3.5 Analysis of data
 - 3.5.1 Coding
 - 3.5.2 Editing and tabulation of data
- 3.6 Various kinds of charts and diagrams used in data analysis
- 3.7 Application of statistical techniques for analysing the data

UNIT- IV Application of Parametric and Non-Parametric Test 25 Hrs

- 4.1 Parametric Test
 - 4.1.1 Hypothesis testing: one sample and two sample tests for means and proportions of large samples (z-test),
 - 4.1.2 One sample and two sample tests for means of small samples (t-test),
 - 4.1.3 F-test for two sample standard deviations
 - 4.1.4 ANOVA one and two way
- 4.2 Non-Parametric Test
 - 4.2.1 Chi-square test for single sample standard deviation
 - 4.2.2 Chi-square tests for independence of Attributes and goodness of fit
- 4.3 Sign test for paired data.
- 4.4 Rank sum test
 - 4.4.1 Kolmogorov-Smirnov – test for goodness of fit, comparing two populations
 - 4.4.2 Mann – Whitney U test and Kruskal Wallis test
 - 4.4.3 One sample run test

UNIT- V Correlation, Regression and Time Series Analysis**23 Hrs**

- 5.1 Correlation analysis
- 5.2 Estimation of regression line
- 5.3 Time series analysis

UNIT - VI - Topics for Self-Study

Sl.No	Topic	Weblinks
1	Plagiarism - Definition of Plagiarism	https://www.plagiarism.org/article/what-is-plagiarism
2	Importance of Plagiarism	https://mentalitch.com/the-importance-of-plagiarism-checking-your-content/
3	Classification of Plagiarism	https://www.scanmyessay.com/plagiarism/types-of-plagiarism.php
4	Common Causes of Plagiarism	https://www.kent.edu/writingcommons/causes-plagiarism

REFERENCES

1. Cooper, Schindler Business Research Methods, Tata McGraw hill.
2. C. R. Kothari, Research Methodology, New age International Publication, second Edition 2004.
3. Richard I. Levin, David S. Rubin, Statistics for Management, Pearson Education
4. Srivatsava TN and ShailajaRego, Statistics for Management, Tata McGraw Hill.
5. N. D. Vohra, Business Statistics, Tata McGraw Hill.

WEB LINKS

1. <https://www.ebooks.com/en-us/book/431524/research-methodology/c-r-kothari/>
2. <https://pdf4pro.com/view/business-research-methods-8th-edn-tata-mcgraw-hill-42abf4.html>

Practical 75%, Theory 25%

Specific Learning Outcomes (SLO)

Unit/ Section	Content	Learning Outcome	Blooms Taxonomic Levels of Transaction
UNIT I INTRODUCTION TO RESEARCH METHODOLOGY			
1.1	Nature and Scope of Business Research	Define the term Research	K1
1.2	Identification of Research problem	Identify the research problem	K3
1.3	Research objective	Discuss the research objective	K2
1.4	Type of Business Research	Classify the type of business research	K4
1.5	Research Process	Explain research process	K2
1.6	Research Designs		
	1.6.1 Exploratory	Classify research designs	K4
	1.6.2 Descriptive	Describe the characteristics for descriptive statistics	K1
	1.6.3 Experimental and Observational	Classify experimental and observational research	K1
1.7	Planning and formulation of Research Projects	Formulate planning and formulation of research projects	K6
1.8	Preparation of questionnaire and schedules	Assess the questionnaire and schedules	K5
1.9	Measurement problem and scaling techniques	Estimate the measurement problem and scaling techniques	K6
1.10	Collection of data : Primary and Secondary data	Explain the types of data	K5
1.11	Purpose of research application	Determine the application of research	K5
1.12	Type of research reports	Classify the types of reports in research	K4

Unit/ Section	Content	Learning Outcome	Blooms Taxonomic Levels of Transaction
1.13	Structure of Research report	Identify and frame the report	K2
1.14	Report writing and Presentation	Demonstrate the methods and art of report writing and presentation	K3
UNIT II Sampling Distribution and Estimation			
2.1	Introduction to sampling distributions	Recall the sampling techniques and distributions	K1
2.2	Sampling distribution of mean and proportion	Compare distribution of mean and proportion	K2
2.3	Application of central limit theorem	Analyse Central limit theorem	K4
2.4	Sampling techniques	Appraise various sampling methods	K4
2.5	Estimation		
	2.5.1 Point and Interval estimates for population parameters of large sample and small samples	Apply the various parameters in determining the sample and its size	K3
	2.5.2 Determining the sample size	Classify the factors to be considered for determining sample size of the research	K2
UNIT III Introduction to Statistical Software			
3.1	Understanding of Data	Define Data	K1
3.2	Data Management	Infer Data management	K2
3.3	Use of Statistical software to get descriptive statistics	Apply and analyse using statistical software and tools	K3
3.4	Recoding variables	Practice to code and recode variables available for research	K4

Unit/ Section	Content	Learning Outcome	Blooms Taxonomic Levels of Transaction
3.5	Analysis of data		
	3.5.1 Coding	Apply Coding, editing and tabulation of data	K3
	3.5.2 Editing and tabulation of data	Explain various kinds of tables used in classification of data	K2
3.6	Various kinds of charts and diagrams used in data analysis	Explain various kinds of charts and diagrams used in data analysis	K2
3.7	Application of statistical techniques for analyzing the data	Appraise the use of statistical techniques for analyzing the data	K4
UNIT IV Application of Parametric and Non-Parametric Test			
4.1	Parametric Test		
	4.1.1 Hypothesis testing: one sample and two sample tests for means and proportions of large samples (z-test),	Determine the appropriate parametric test for analyses of data	K5
	4.1.2 One sample and two sample tests for means of small samples (t-test),	Analyze data using T-Test	K4
	4.1.3 F-test for two sample standard deviations	Analyze data using F-Test	K4
	4.1.4 ANOVA one and two way	Analyze data using ANOVA	K4
4.2	Non-Parametric Test		
	4.2.1 Chi-square test for single sample standard deviation	Determine the Non-Parametric Test for analyses of data	K5
	4.2.2 Chi-square tests for independence of Attributes and goodness of fit	Analyze data using Chi-square Test	K4
4.3	Sign test for paired data	Apply sign test for paired data	K3

Unit/ Section	Content	Learning Outcome	Blooms Taxonomic Levels of Transaction
4.4	Rank sum test		
	4.4.1 Kolmogorov-Smirnov – test for goodness of fit, comparing two populations	Apply Rank sum test, Mann-Whitney U test, Kruskal Wallis test and one sample run test	K3
	4.4.2 Mann – Whitney U test and Kruskal Wallis test	State the criterion to use Mann-Whitney U test and Kruskal Wallis test	K1
	4.4.3 One sample run test	Appraise One sample run test	K4
UNIT V Correlation, Regression and Time Series Analysis			
5.1	Correlation analysis	Analyze the correlation	K4
5.2	Estimation of regression line	Evaluate the estimation of regression line	K5
5.3	Time series analysis	Discuss the appropriate use of time series analysis	K6

MAPPING SCHEME FOR THE POs, PSOs AND COs

L-Low M-Moderate H- High

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

Course Assessment Methods

Direct
<ol style="list-style-type: none">1. Continuous Assessment Test I,II2. Open book test; Assignment; Seminar; Group Presentation3. End Semester Examination
Indirect
<ol style="list-style-type: none">1. Internship2. Project Work

COURSE CO-ORDINATOR – Dr.SHANTHI MERLIN.S

SEMESTER-II	ELECTIVE: II	CODE: P19CM2:2
CREDITS: 4	DIRECT TAX LAW AND PRACTICE	TOTAL HOURS PER WEEK: 6

COURSE OUTCOMES

On completion of the course, students will be able to

S.No	Course Outcome	Level	Unit Covered
1	Assess the residential status of individual	K6	I
2	Compute Taxable income for the assessee	K6	I
3	Evaluate the Income under the head income from House Property.	K6	II
4	Calculate the taxable income from Business or Profession .	K4	III
5	Analyze the taxable income from Capital gains and other sources	K4	IV
6	Assess the Tax Liability of Individuals	K6	V

UNIT- I Basic Concepts of Income Tax

24 Hrs

1.1 Basic Concepts of Income Tax

- 1.1.1 Cannon of taxation
- 1.1.2 Assesses -Various types of Assesses
- 1.1.3 Assessment year and Previous year
- 1.1.4 Incomes exempted u/s 10
- 1.1.5 Determination of the residential status of individual
- 1.1.6 Computation of Taxable Income for ordinary resident, not ordinary resident and non-resident

1.2 Computation of Income Under Salary

- 1.2.1 The features of salary
- 1.2.2 Incomes chargeable under section 15
- 1.2.3 Different forms of salary
- 1.2.4 Advance salary and Arrear salary
- 1.2.5 Computation of Taxable Gratuity
- 1.2.6 Computation of Taxable Pension
- 1.2.7 Computation of Taxable Leave Salary
- 1.2.8 Provident fund and its calculation
- 1.2.9 Profit in lieu of salary

- 1.2.10 Allowances - Taxable and Non-Taxable
- 1.2.11 Perquisites –Taxable and Non-Taxable
- 1.2.12 Deductions u/s 16 .

UNIT- II Computation Of Income Under House Property 18 Hrs

- 2.1 Basic terms
- 2.2 Expected Rent
- 2.3 Fair Rental Value
- 2.4 Market Value
- 2.5 Actual Rent
- 2.6 Standard Rent
- 2.7 Unrealized Rent
- 2.8 Vacancy period and Arrear rent
- 2.9 Gross Annual Value
- 2.10 Net Annual Value
- 2.11 Standard Deduction
- 2.12 Sub letting
- 2.13 Composite Rent
- 2.14 Municipal tax and Municipal value ratio
- 2.15 Notional value
- 2.16 Self-occupied house and Let out house
- 2.17 Deemed to be let out house
- 2.18 Taxable Income under the head house property
- 2.19 Exempted Income under the head house property
- 2.20 Calculation of Gross Annual Value and Net Annual Value
- 2.21 Treatment of partly let out and partly self-occupied house
- 2.22 Treatment of part of the year let out and part of the year self-occupied
- 2.23 Unrealized rent and arrear rent recovered
- 2.24 Calculation of income from house property

UNIT- III Computation of Income under Business or Profession 18 Hrs

- 3.1 Basic terms
- 3.2 Business and Profession
- 3.3 Vocation, Speculation business and Illegal business
- 3.4 Bad debt recovered allowed earlier
- 3.5 Bad debt recovered disallowed earlier
- 3.6 Under valuation of stock and over valuation of stock
- 3.7 Taxable incomes under the head income from Business and Profession
- 3.8 Various methods of accounting
- 3.9 The losses, which are incidental to business
- 3.10 Expenses which are expressly allowed and disallowed
- 3.11 Calculation of undervaluation and over valuation of stock

- 3.12 Calculation of Income from Business
- 3.13 Rules for calculating Income from Profession
- 3.14 Calculation of Income from Profession

UNIT- IV Computation Of Income Under Capital Gains 18 Hrs

4.1.

- 4.1.1 Basic terms
- 4.1.2 Income from Capital Gains
- 4.1.3 Capital assets - Short term and Long-term capital asset
- 4.1.4 Short term capital gain and Long-term capital gain
- 4.1.5 Transfer and Slump sale
- 4.1.6 Cost of acquisition and Cost of improvement
- 4.1.7 Indexed cost
- 4.1.8 Treatment of depreciable asset while calculating capital gains
- 4.1.9 Various assets, which are not included in capital assets
- 4.1.10 The capital gains exempted u/s 10
- 4.1.11 Various exemption u/s 54, 54B, 54D, 54EC, 54ED, 54F, 54G and 54H
- 4.1.12 Calculation of income under capital gains

4.2 Computation of Income Under Other Sources

- 4.2.1 General income u/s 56 (1)
- 4.2.2 Specific income u/s 56(2)
- 4.2.3 Deductions
- 4.2.4 The treatment of casual incomes
- 4.2.5 Various kinds of securities and their tax treatment
- 4.2.6 Grossing up of income and its calculation
- 4.2.7 Computation of income from Other Source

UNIT- V Computation of Taxable Income and Tax Liability 12 Hrs

- 5.1 Computation of Gross Total income
- 5.2 Deduction under Sec.80
- 5.3 Set off and Carry forward of Losses
- 5.4 Relief and Rebate
- 5.5 Assessment of Taxable Income and Tax liability for Individuals
- 5.6 Form 16
- 5.7 Data Calculation Sheet & IT Calculation Sheet
- 5.8 Online Filing of Tax return.

UNIT - VI - Topics for Self Study

Sl. No.	Topics	Weblinks
1.	Tax Compliances and Dispute Resolution	https://www.investindia.in/gov.in/taxation
2.	Minimum Alternate Tax (MAT) Sec 115 JB	https://taxguru.in/income-tax/minimum-alternate-tax-mat-115jb-income-tax-act-1961.html
3.	Alternate Minimum Tax (ATM) Sec. 115JC to 115 JF	https://taxguru.in/income-tax/alternate-minimum-tax-section-115jc.html
4.	Common Tax Concerns for Tax Expatriates	https://www.investindia.in/gov.in/taxation

Theory – 25 % (Section A), Problems – 75 % (Section B & C)

REFERENCES

1. V.K. Singhania and KapilSinghania, Direct Tax Law and Practice, Delhi, Taxman Allied Publishers (P) Ltd, 2018.
2. T.S.Reddy and Y.Hari Prasad Reddy, Income Tax – Theory ,Law and Practice, Chennai, Margham Publications, 2018 .
3. Dr H.C Mehrotra Dr S.P Goyal, Income Tax Law and Accounts, 61stEd, 2020 Sahitya Bhawan Publications.
4. CA . Raj K . Agarwal Income Tax , 5th Ed ,(2020) Bharat Law House Pvt Ltd.
5. Naveen Mittal , Income Tax Law and Practice, 1st ed , 2020 Cengage Learning India.
6. Monica Singhania and Vinod K Singhania , Students Guide to Income Tax including GST , 62nd ed , 2020 – 21 for May 2020 , Taxmann Publications.
7. Jassprit S Johar , Taxation, 4th ed , Bharat Law house 2020.

Web Links

1. https://swayam.gov.in/nd2_nou19_cm05/preview
2. <https://www.incometaxindia.gov.in/pages/tools/income-tax-calculator.aspx>

Specific Learning Outcomes (SLO)

Unit/ Section	Content	Learning Outcome	Blooms Taxonomic Levels of Transaction
UNIT 1 Basic Concepts of Income Tax			
1.1	History and Canons of taxation	Summarize the history of Taxation	K2
1.2	Assessee and their types, Assessment year and Previous year	Explain Assessment year and Previous year	K2
1.3	Agricultural Income , Capital receipts, Expenditure, loss, and revenue receipts, Expenditure loss	Elaborate Capital receipts and revenue receipts	K6
1.4	Determination of Residential Status	Identify the Residential Status of an Assessee	K2
UNIT II Computation of Income Under House Property			
2.1	Basic technical terms which is comes under House property	Explain the various technical terms which comes under house property	K2
2.2	Calculation of Gross Annual value and Net Annual Value	Calculate GAV and NAV	K4
2.3	Treatment of Let out and Self Occupied house	Identify the Various items which are Used for the Calculation of let out and self – Occupied house.	K3
2.4	Calculation of Income from house Property	Identify the Available Exempted Incomes of HP Estimate the Income from House Property	K6
UNIT-III Computation of Income under Business or Profession			
3.1	Basic Technical terms which is comes under Business or Profession	Explain the various Technical terms which comes under Business or Profession	K2

Unit/ Section	Content	Learning Outcome	Blooms Taxonomic Levels of Transaction
3.2	Various Incomes that are Taxable under the head of Income from Business and Profession	Calculate the Income from Business and Profession	K4
3.3	The Losses , which are incidental to Business and Various Expenses, which are Expressly allowed and disallowed while calculating Income from Business	Explain the bad debts recovered allowed earlier and disallowed earlier Outline the losses which are Incidental to Business	K2
UNIT IV Computation of Income Under Capital Gains and Other Sources			
4.1	Basic terms Related to income from Capital Gains	Explain various terms under capital assets and Capital Gains	K2
4.2	Treatment of depreciate assets and other various assets.	Identify use of depreciate assets and other various assets while calculating capital gains	K2
4.3	Calculation of Income under Capital gains and other sources	Analyze Income from Capital gains and other sources	K4
UNIT V Computation of Taxable Income and Tax Liability			
5.1	Set - off and carry forward of Losses	Explain set - off and Carry Forward of Losses	K2
5.2	Clubbing of Incomes	Discuss Clubbing of Income	K2
5.3	Assessment of Taxable Income	Prepare a statement of Taxable Income and calculate the tax liability	K6
5.4	Filing of Return and due Dates	Analyse the Filing of return Electronically	K2

MAPPING SCHEME FOR THE PO, PSOs AND COs

L-LOW

M-MODERATE

H- HIGH

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

COURSE ASSESSMENT METHODS

Direct
<ol style="list-style-type: none">1. Continuous Assessment Test I,II2. Open book test; Assignment; Seminar; Group Presentation3. End Semester Examination
Indirect
<ol style="list-style-type: none">1. Internship2. Project Work

COURSE CO-ORDINATOR - Dr.Rajasekaran.M

SEMESTER –II	ELECTIVE: I - GOODS AND	CODE: P19CM2:B
CREDITS: 4	SERVICE TAX 2017	TOTAL 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	Assess the amount of ITC to be claimed.	K6	IV
5	Formulate online GST registration.	K5	V
6	Evaluate the amendments in GST Act.	K6	V

UNIT I - Goods and Services Tax Act & Rules

(12 Hours)

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

UNIT II - Levy and Collection of Tax

(18 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 (5 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 (8 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 (7 Hours)

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

UNIT - VI - UNIT - VI - Topics for Self Study

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

Text Book

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

REFERENCES

1. Goods & Services Tax Ready Reckoner ,CA.Ashok Batra, Wolters Kluwer Publishing house.
2. Goods and Services Tax (G.S.T), H.C.Mehrotra and V.P.Agarwal, 1st January, 2019, 4th Edition, Sathiya Bhawan Publications.
3. Goods and Services Tax Act (GST) Bare Act with Rules & Forms and Amendments 2020 Edition by Government of India, Law Literature Publication.
4. How to Practice as a GST (Goods and Services Tax) Professional (Practitioner), Xcess Board of Editors', January, 2018. XcessInfostore Private Limited Publishers.
5. Taxmann's GST Practice Manual Day to Day GST Practice Guide for Professionals, Aditya Singhanian, 2nd Edition 2020, Taxmann Publisher.

WEB LINKS

1. <https://mib.gov.in/sites/default/files/presentation%20on%20GST.pdf>
2. <https://cablogindia.com/pdf-goods-and-services-tax-gst-revision-notes/>

Specific Learning Outcomes

Unit/ Section	Contents	Learning Outcomes	Blooms Taxonomic Level of Transaction
UNIT I Goods and Services Tax Act & Rules			
1.0	Introduction	Explain the features of indirect tax.	K2
1.1	Meaning of GST	Recall the meaning of GST	K1
1.2	Need for GST in India	Explain the need for GST in India.	K2
1.3	Cascading effect of tax	Demonstrate cascading effect of tax.	K2
1.4	Non-integration of VAT and Service Tax causes double taxation	Explain the reason for emergence of GST.	K2

Unit/ Section	Contents	Learning Outcomes	Blooms Taxonomic Level of Transaction
1.5	No CENVAT Credit after manufacturing stage to a dealer	Outline the advantages of GST.	K2
1.6	Cascading of taxes on account of levy of CST Inter-State purchases	Compare the disadvantages of Pre-GST taxation system.	K2
1.7	One Nation-One Tax	List the significance of GST.	K1
1.8	Dual GST Model	Explain the concept of Dual GST model followed in our country.	K2
1.9	Central Goods and Services Tax Act, 2017 (CGST)	Summarize the application of CGST Act 2017.	K2
1.10	State Goods and Services Tax Act, 2017 (SGST)	Explain the application of SGST Act 2017.	K2
1.11	Union Territory Goods and Services Tax Act, 2017 (UTGST)	Explain the application of UTGST Act 2017.	K2
1.12	Integrated Goods and Services Tax Act, 2017 (IGST)	Explain the application of IGST Act 2017.	K2
1.13	Goods and Services Tax Network (GSTN)	Demonstrate the significances of GSTN	K2
1.14	Functions of GSTN (i.e. Role assigned to GSTN)	Outline the functions of GSTN	K2
1.15	Constitution (101st Amendment) Act, 2016	Recall the reason for the constitution Amendment Act, 2016.	K1
1.16	GST Council	Explain the roles and responsibilities of GST Council.	K2
1.17	Guiding principle of the GST Council	Discuss the guiding principles of GST council.	K2
1.18	Functions of the GST Council	List the functions of GST council.	K1
1.19	Definitions under CGST Laws	Define CGST/SGST/UTGST/IGST	K1

Unit/ Section	Contents	Learning Outcomes	Blooms Taxonomic Level of Transaction
UNIT II Levy and Collection Of Tax			
2.1	Scope of supply (Section 7 of CGST Act, 2017)	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;	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	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	Demonstrate section 7(1)(c)	K2
2.4.1	Permanent transfer/disposal of business assets	Explain the concept of disposal of business assets	K2
2.4.2	Supply between related persons or distinct persons	Compare related person and distinct person.	K2
2.4.3	Supply to agents or by agents	Relate the role of principal and agent during supply of goods or rendering service.	K1
2.4.4	Importation of Services	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	Summarize Section 7 (1)(d)	K2

Unit/ Section	Contents	Learning Outcomes	Blooms Taxonomic Level of Transaction
2.5.1	Renting of Immovable Property	Demonstrate renting of immovable property as supply in GST.	K2
2.5.2	Information Technology software	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	Explain “transfer of the right to use goods” as supply in GST.	K2
2.5.4	Composite supply	Explain the concept of composite supply.	K2
2.6	Non-taxable Supplies under CGST Act, 2017	Summarize non-taxable supplies under CGST Act, 2017.	K2
2.6.1	Section 7(2) (a) activities or transactions specified in Schedule III;	Demonstrate transactions in negative list of supply.	K2
2.6.2	Section 7(2)(b) such activities or transactions undertaken by the Central Government, a State Government or any local authority in which they are engaged as public authorities, as may be notified by the Government on the recommendations of the Council,	Explain Sec 7 (2) (b) in detail.	K2
2.6.3	Section 7(3) the transactions that are to be treated as—	Summarize section 7 (3) under CGST Act 2017.	K2
2.7	Composite and Mixed Supplies (Section 8 of CGST Act, 2017)	Compare composite and mixed supplies.	K2
UNIT III Time and Value of Supply			
3.1	Time of supply	Identify Time of supply in GST	K3
3.2	Place of supply	Identify Place of Supply in GST	K3
3.3	Value of supply	Identify value of supply in GST.	K3

Unit/ Section	Contents	Learning Outcomes	Blooms Taxonomic Level of Transaction
3.4	Change in rate of tax in respect of supply of goods or services	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)	Identify the eligibility criteria for taking Input Tax Credit.	K3
4.2	Input Tax credit in special circumstances	Determine ITC under special circumstances.	K6
4.3	Input Tax Credit in respect of goods sent for Job-Work	Assess ITC in respect of goods sent for Job-Work.	K6
4.4	Distribution of credit by Input Service Distributor (ISD)	Evaluate the distribution of credit by Input Service Distributor (ISD).	K6
4.5	Recovery of Input Tax Credit	Calculate recovery of Input Tax Credit.	K4
UNIT V Registration Under GST Law			
5.1	Persons not liable for registration	Summarize persons not liable for registration.	K2
5.2	Compulsory registration	Identify persons who need to compulsorily register with GST.	K3
5.3	Procedure for registration	Determine the procedure for registration in GST portal.	K6
5.4	Deemed registration	Evaluate deemed registration at time of registration with GST.	K6
5.5	Casual taxable person	Determine casual taxable person.	K6
5.6	Non-resident taxable person	Determine Non-resident taxable person.	K6
5.7	Cancellation Vs Revocation of registration	Distinguish between cancellation and revocation of registration.	K4

MAPPING SCHEME FOR POs, PSOs and COs

L-Low

M-Moderate

H-High

Mapping	P01	P02	P03	P04	P05	P06	P07	P08	P09	PS01	PS02	PS03	PS04
CO1	H	H	L	M	M	M	-	H	M	H	H	M	-
CO2	H	H	L	M	M	M	M	H	M	H	H	M	L
CO3	H	M	M	M	M	M	L	H	M	H	H	M	L
CO4	H	-	-	M	M	-	-	M	M	-	H	M	-
CO5	-	-	M	-	-	-	-	M	M	-	-	-	L
CO6	-	-	-	M	-	-	-	M	M	M	-	-	L

COURSE ASSESSMENT METHODS

Direct
<ol style="list-style-type: none">1. Continuous Assessment Test I,II2. Open book test; Assignment; Seminar; Group Presentation3. End Semester Examination
Indirect
<ol style="list-style-type: none">1. Internship2. Project Work

COURSE CO-ORDINATOR – Dr.SHANTHI MERLIN.S

SEMESTER- II	ELECTIVE: III TEACHING AND RESEARCH APTITUDE	CODE: P19CM2:2
CREDITS: 2		TOTAL HOURS PER WEEK : 4

COURSE OUTCOMES

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

S.No	Course Outcome	Level	Unit Covered
1	Appraise skills and knowledge in terms of teaching aptitude	K3	I
2	Distinguish between Seminar, Conference and Symposium and List the components of Research Article and paper.	K4	I
3	Appraise the communication skills in acquainting with reading comprehension strategies and develop skills to understand and analyse the written texts effectively.	K4	II
4	Review proficiency in numerical reasoning and apply verbal reasoning in aptitude tests.	K6	III
5	Extrapolate the impact of ICT and interpret qualitative and quantitative data.	K4	IV
6	Propose the need for preservation of resources and perceive the magnitude of change in Higher education system.	K5	V

UNIT - I Teaching Aptitude

(6 Hrs)

- 1.1 Teaching Aptitude
 - 1.1.1 Teaching nature
 - 1.1.2 Objectives
 - 1.1.3 Characteristics and
 - 1.1.4 Basic requirements
 - 1.1.5 Learner's characteristics
 - 1.1.6 Factors affecting teaching
 - 1.1.7 Methods of teaching
 - 1.1.8 Teaching aids
 - 1.1.9 Evaluation systems

- 1.2 Research Aptitude
 - 1.2.1 Research Meaning,
 - 1.2.2 Characteristics and
 - 1.2.3 Types
 - 1.2.4 Steps of research
 - 1.2.5 Methods of research
 - 1.2.6 Research Ethics
 - 1.2.7 Paper, article, workshop, seminar, conference and symposium
 - 1.2.8 Thesis writing its characteristics and format

UNIT- II Reading Comprehension (6 Hrs)

- 2.1 Reading Comprehension
- 2.2 Communication
 - 2.2.1 Nature
 - 2.2.2 Characteristics
 - 2.2.3 Types
 - 2.2.4 Barriers
 - 2.2.5 Effective classroom communication

UNIT- III Reasoning (6 Hrs)

- 3.1 Reasoning (Including Mathematical)
 - 3.1.1 Number series
 - 3.1.2 Letter series
 - 3.1.3 Codes
 - 3.1.4 Relationships
 - 3.1.5 Classification
- 3.2 Logical Reasoning
 - 3.2.1 Understanding the structure of arguments
 - 3.2.2 Evaluating and distinguishing deductive and inductive reasoning
 - 3.2.3 Verbal analogies
 - 3.2.4 Word analogy
 - 3.2.5 Applied analogy
 - 3.2.6 Verbal classification
 - 3.2.7 Reasoning Logical Diagrams
 - 3.2.8 Simple diagrammatic relationship
 - 3.2.9 Multi diagrammatic relationship
 - 3.2.10. Venn diagram
 - 3.2.11 Analytical Reasoning
 - 3.2.12

UNIT- IV Data Interpretation

(6 Hrs)

- 4.1 Data Interpretation
 - 4.1.1 Sources of data
 - 4.1.2 Acquisition of data
 - 4.1.3 Interpretation of data
 - 4.1.4 Quantitative data
 - 4.1.5 Qualitative data
 - 4.1.6 Graphical representation
 - 4.1.7 Mapping of data
- 4.2 Information and Communicating Technology (ICT)
 - 4.2.1 ICT - Meaning,
 - 4.2.2 Advantages
 - 4.2.3 Disadvantages
 - 4.2.4 Uses
 - 4.2.5 General abbreviations
 - 4.2.6 Terminology
 - 4.2.7 Basics of internet and e-mailing.

UNIT - V Higher Education System

(6 Hrs)

- 5.1 People and Environment
 - 5.1.1 People and environment interaction
 - 5.1.2 Sources of pollution
 - 5.1.3 Pollutants and their impact on human life
 - 5.1.4 Exploitation of natural and energyresources
 - 5.1.5 Natural hazards
 - 5.1.6 Mitigation
- 5.2 Higher Education System
 - 5.2.1 Governance Polity and Administration
 - 5.2.2 Structure of the institutions for higher learning and research in India
 - 5.2.3 Formal and distance education
 - 5.2.4 Professional/technical education
 - 5.2.5 General education
 - 5.2.6 Value education governance, polity and administration
 - 5.2.7 Concept of institutions and their interactions.

UNIT - VI - UNIT - VI - Topics for Self Study

Sl. No.	Topics	Weblinks
1.	Applying Research in the security Environment	http://www.eolss.net/sample-chapters/c14/E1-39B-03.pdf
2.	Data Mining	https://www.sas.com/en_in/insights/analytics/data-mining.html
3.	finding the patterns and Problems in the world of Data.	https://www.coursera.org/lecture/intro-business-analytics/lecture-3-1-finding-patterns-in-data-0QGej
4.	Pros and Cons for searching patterns	https://www.seas.upenn.edu/~cis520/papers/bishop_1.pdf

REFERENCES

1. Dr. M S Ansari & RPH Editorial Board (Author) – “CBSE UGC-NET Teaching and Research Aptitude- Paper -I” - Ramesh Publishing House, New Delhi, 2015.
2. R.S. Aggarwal (Author) – “A Modern Approach to Verbal & Non-Verbal Reasoning” - S.Chand, New Delhi, 2017.
3. Editorial Board Arihant express – “UGC NET/JRF/SLET General Paper-1 Teaching & Research Aptitude” - Arihant Publication, New Delhi, 2017.
4. Editorial Board Pratiyogita Darpan (Author) – “UGC NET/JRF Exam. Solved Papers Teaching & Research Aptitude (General Paper - I)” – UpkarPrakashan Publication, New Delhi, 2015.

WEB LINKS

1. <https://www.kopykitab.com/blog/ugc-net-comprehension-notes/>
2. <https://www.scholarify.in/factors-affecting-teaching/>
3. <https://netmock.com/chapter-1-learners-characteristics-ugc-net-paper-1/>
4. <https://teach.com/what/teachers-know/teaching-methods/>

5. <https://guides.lib.vt.edu/researchmethods/design-method>
6. <https://unacademy.com/lesson/research-paper-research-article-workshop-conferen-seminarsymposium-in-hindi/Y4AY5UWE>

Specific Learning Outcomes (SLO)

Unit/ Section	Content	Learning Outcome	Blooms Taxonomic Levels of Transaction
UNIT I		TEACHING APTITUDE	
1.1.1	Teaching nature	Describe the nature of teaching	K2
1.1.2	Objectives	State the objectives of teaching	K1
1.1.3	Characteristics	Discuss the characteristics of teaching.	K2
1.1.4	Basic requirements	List the basic requirements for teaching.	K1
1.1.5	Learner's characteristics	Sketch the characteristics of learners to make teaching more effective	K3
1.1.6	Factors affecting teaching	Appraise the awareness about the factors affecting teaching would help the teacher to make teaching and learning more effective.	K4
1.1.7	Methods of teaching	Develop the method of teaching that use a student centered approach.	K3
1.1.8	Teaching aids	Demonstrate the various teaching aids that help in effective delivery of content.	K3
1.1.9	Evaluation systems	Identify the types of evaluation systems in teaching-learning process	K3
1.2 Research Aptitude			
1.2.1	Research Meaning	Summarize the meaning of Research	K2
1.2.2	Characteristics	List the characteristics of research	K1
1.2.3	Types	Describe the types of research	K2
1.2.4	Steps in Research	Outline the steps in research process	K2

Unit/ Section	Content	Learning Outcome	Blooms Taxonomic Levels of Transaction
1.2.5	Methods of Research	Analyse the appropriate method for research.	K4
1.2.6	Research Ethics	Sketch the guidelines responsible for the conduct of research.	K3
1.2.7	Paper, article, workshop, seminar, conference and symposium	Outline the components of research paper and article.	K4
		Differentiate between seminar, conference and symposium	K4
1..2.8	Thesis writing- its characteristics and format	Infer the characteristics and format for thesis writing.	K4
UNIT II Reading Comprehension and Communication			
2.1	Reading Comprehension	Analyse the strategies to easily comprehend a passage and answer the questions.	K4
2.2 Communication			
2.2.1	Nature	Describe the nature and process of communication	K2
2.2.2	Characteristics	Outline the characteristics of communication	K2
2.2.3	Types	Illustrate the types of communication.	K2
2.2.4	Barriers	Discuss the barriers to communication.	K2
2.2.5	Effective classroom communication	Examine the principles for effective classroom communication	K4
UNIT III Numerical and Logical Reasoning			
3.1	Reasoning (Including Mathematical)	Develop and practice various methods to solve logical reasoning.	K6
3.1.1	Number series	Develop number sense to think critically and solve numerical problems.	K6

Unit/ Section	Content	Learning Outcome	Blooms Taxonomic Levels of Transaction
3.1.2	Letter series	Develop a logical pattern for solving alphabetical series.	K6
3.1.3	Codes	Compile the coding and decoding rearrangement.	K6
3.1.4	Relationships	Establish relationship between variables	K6
3.2 Logical Reasoning			
3.2.1	Understanding the structure of arguments	Infer the structure of arguments	K2
3.2.2	Evaluating and distinguishing deductive and inductive reasoning	Evaluate and differentiate deductive and inductive reasoning.	K6
3.2.3	Verbal analogies	Create similarity between one pair of words and another pair of words.	K6
3.2.4	Word analogy	Compare words that have similar features.	K5
3.2.5	Applied analogy	Construct relationship between one pair of words with another pair of words.	K6
3.2.6	Verbal classification	Evaluate and process the cause and effect series, assertion and reasoning series, etc.	K5
3.2.7	Reasoning Logical Diagrams	Construct relationship between shapes, patterns and figures through logical reasoning	K6
3.2.8	Simple diagrammatic relationship	Establish relationship between 2-3 categories diagrammatically through various geometric parameters.	K6
3.2.9	Multi diagrammatic relationship	Determine set of rules from a sequence of inputs and outputs in a diagram and apply the rules to a new sequence to find missing information.	K5

Unit/ Section	Content	Learning Outcome	Blooms Taxonomic Levels of Transaction
3.2.10	Venn diagram	Interpret the relationship between and among sets or groups of objects that share something in common.	K5
3.2.11	Analytical reasoning	Design a pattern, rule or link between a series of diagrams or pictures.	K6
UNIT IV Data Interpretation & ICT			
4.1 Data Interpretation			
4.1.1	Sources of data	Outline the sources of data	K2
4.1.2	Acquisition of data	Identify the sources of acquiring data	K2
4.1.3	Interpretation of data	Analyse the data with the help of important techniques and tools.	K4
4.1.4	Qualitative data	Examine the importance of qualitative data in interpretation.	K4
4.1.5	Quantitative data	Appraise the importance of percentage & ratio applications, Approximations and estimations.	K4
4.1.6	Graphical representation	Analyze the information presented in a graph, pie chart or bar diagram	K4
4.1.7	Mapping of data	Identify the need for mapping of data	K3
4.2 Information and Communication Technology (ICT)			
4.2.1	ICT-meaning	Recall the meaning of ICT	K1
4.2.2	Advantages	Discuss the advantages and disadvantages of ICT	K2
4.2.3	Disadvantages		
4.2.4	Uses	Explain the uses of ICT.	K2
4.2.5	General Abbreviations	Discuss the general abbreviations related to ICT.	K2
4.2.6	Terminology	Infer the terminologies in ICT	K4

Unit/ Section	Content	Learning Outcome	Blooms Taxonomic Levels of Transaction
4.2.7	Basics of internet and E-mailing	Describe the need and importance of Internet and E-Mailing.	K2
UNIT V Environment, HES			
5.1 People and Environment			
5.1.1	People and environment interaction	Determine the interaction between people and environment.	K5
5.1.2	Sources of pollution	Assess the various sources of pollution.	K5
5.1.3	Pollutants and their impact on human life	Justify the impact of pollutants on human life.	K5
5.1.4	Exploitation of natural and energy resources	Evaluate critically the exploitation of natural and energy resources.	K5
5.1.5	Natural hazards	Appraise the diverse natural hazards and its impact.	K5
5.1.6	Mitigation	Assess the measures implemented to mitigate the effect of pollutants.	K5
5.2 Higher Education System			
5.2.1	Governance Polity and Administration	Assess the role and objectives of policy making bodies or agencies in Higher education.	K5
5.2.2	Structure of the institutions for higher learning and research in India	Determine the Structure of the institutions for higher learning and research in India	K5
5.2.3	Formal and distance education	Evaluate the pros and cons of formal and distance education.	K5
5.2.4	Professional/technical education	Appraise the features of professional and technical education.	K5
5.2.5	General education	Outline the meaning for general education.	K2

Unit/ Section	Content	Learning Outcome	Blooms Taxonomic Levels of Transaction
5.2.6	Value education, Governance, Polity and administration	Assess the role of value education in Higher Education system.	K5
5.2.7	Concept of institutions and their interactions.	Recognise the meaning of institutions.	K5
		Appraise the interaction of institutions and individuals.	

MAPPING SCHEME FOR THE PO, PSOs AND COs
L-LOW M-MODERATE H- HIGH

Mapping	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PSO1	PSO2	PSO3	PSO4
CO1	H	H	H	H	-	L	H	-	L	H	M	M	M
CO2	H		L	M	-	-	H	-	-	M	H	M	M
CO3	-	H	-	-	H	L	-	H	L	M	M	M	M
CO4	H	M	H	M	H	-	H	-	H	-	H	-	H
CO5	M	L	M	M	H	L	H	-	-	H	M	H	M
CO6	M	M	H	M	H	L	-	M	L	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. Internship 2. Project Work

COURSE CO-ORDINATOR - MR.A.Boaz

SEMESTER-III	CORE: VII PROJECT APPRAISAL, PLANNING AND CONTROL	CODE: P22CM308
CREDITS: 5		TOTAL HOURS: 90

COURSE OUTCOMES

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

S.No	Course Outcome	Level	Unit Covered
1	Relate the concepts in Capital Investments with Capital Budgeting Decisions	K4	I
2	Explain the Manufacturing process /Technology	K2	II
3	Plan the relevant cash flows technique for investment projects.	K5	III
4	Evaluate the impact of SCBA	K6	IV
5	Choose the appropriate mathematical programming equations in Multiple Projects and Constraints	K6	IV
6	Compare Project management and Network techniques.	K6	V

UNIT-I Project Planning Overview and Generation and Screening of Project Ideas 18Hrs

- 1.0 Meaning of Capital investments
 - 1.1.1 Definition of Capital Investments
- 1.2 Types
- 1.3 Importance
- 1.4 Difficulties
- 1.5 Capital budgeting
 - 1.5.1 Phases of capital Budgeting
 - 1.5.2 Objectives of Capital Budgeting
 - 1.5.3 Facets of Project Analysis
 - 1.5.4 Common Weaknesses in Capital Budgeting.
- 1.6 Decision -making
 - 1.6.1 Levels of Decision Making
 - 1.6.2 Key Issues in Major Investment Decisions
- 1.7 Generation and screening of project ideas
 - 1.7.1 Generation of ideas
 - 1.7.2 Monitoring the environment

- 1.7.3 Corporate Appraisal
- 1.7.4 Tools for identifying Investment Opportunities
- 1.7.5 Scouting of Project Ideas
- 1.7.6 Preliminary Screening
- 1.7.7 Project Rating index
- 1.7.8 Sources of Positive Net Present Value

UNIT-II Technical Analysis 18Hrs

- 2.1 Manufacturing Process/Technology
- 2.2 Technical Arrangements
- 2.3 Material Inputs and Utilities
- 2.4 Product Mix
- 2.5 Plant Capacity
- 2.6 Location and Size
- 2.7 Machineries and Equipments
- 2.8 Structures and Civil Works
- 2.9 Environmental Aspects
- 2.10 Project Charts and Layouts
- 2.11 Schedule of Project Implementation
- 2.12 Need for Considering Alternatives

UNIT-III Investment Criteria 18Hrs

- 3.1 Meaning of Investment criteria
- 3.2 Net Present Value
- 3.3 Benefit Cost Ratio (or Profitability Index)
- 3.4 Internal Rate of Return
- 3.5 Urgency
- 3.6 Payback Period
- 3.7 Accounting Rate of Return
- 3.8 Assessment of Various Methods
- 3.9 Investment Evaluation in Practice

UNIT-IV Social Cost Benefit Analysis and Multiple Projects and Constraints 18Hrs

- 4.0 Rationale for SCBA
- 4.1 UNIDO Approach
- 4.2 Net Benefit in Terms of Economic (Efficiency)Prices
- 4.3 Measurement of the Impact on Distribution
- 4.4 Savings Impact and its Value
- 4.5 Income Distribution Impact
- 4.6 Adjustment for Merit and Demerit Goods
- 4.7 Little Mirrlees Approach

- 4.8 Shadow Prices
- 4.9 SCBA by Financial Institutions
- 4.10 Public Sector Investment Decisions in India
 - 4.10.1 Meaning of Constraints
- 4.11 Method of Ranking
 - 4.11.1 Mathematical Programming Approach
 - 4.11.2 Linear Programming Model
 - 4.11.3 Integer Linear Programming Model
 - 4.11.4 Goal Programming Model

**UNIT-V Implementation - Project Management and Network Techniques
For Project Management 18Hrs**

- 5.0 Forms of Project Organisation
- 5.1 Project Planning
- 5.2 Project Control
- 5.3 Human Aspects of Project Management
- 5.4 Pre-requisites for Successful Project Implementation
- 5.5 Essence of Project Management
 - 5.5.1 Development of Project Network
 - 5.5.2 Time Estimation
 - 5.5.3 Determination of the Critical Path
 - 5.5.4 Scheduling when Resources are Limited
 - 5.5.5 PERT Model
 - 5.5.6 CPM Model
 - 5.5.7 Network Cost System

TOPICS FOR SELF STUDY

Sl.No.	Topics	Weblinks
1.	Post - Audit	https://www.accountingtools.com/articles/2017/5/16/post-audit
2.	Abandonment Analysis	https://www.slideshare.net/AKSHAY A0000/chapter23-projectreviewandadministrativeaspects

Sl.No.	Topics	Weblinks
3.	Administrative aspects of capital budgeting	http://egyankosh.ac.in/bitstream/123456789/6230/1/Unit-5.pdf
4.	Evaluating the capital budgeting system of an organisation	https://www.businessmanagementideas.com/financial-management/capital-budgeting/evaluating-capital-budgeting-decisions-8-techniques-financial-management/15191

Theory – 60 %, Problems – 40 %

References

1. Prasanna Chandra, Project : Planning, Analysis, Selection, Financing, Implementation and Review, Tata McGrawHill
2. Prasanna Chandra, Project: Preparation, Appraisal and Implementation, Tata McGrawHill.

Web Links

1. <http://www.ddegjust.ac.in/studymaterial/mba/fm-405.pdf>
2. <https://studylib.net/doc/8938157/project-appraisal--planning-and-control>
3. https://www.ikbooks.com/home/samplechapter?filename=60_Sample_Chapter.pdf

Specific Learning Outcomes(SLO)

Unit/ Section	Content	Learning Outcome	Blooms Taxonom ic Levels of Transacti on
UNIT I Project Planning Overview and Generation and Screening of Project Ideas			
1.1	Capital investments		
	1.1 Definition of Capital Investments	Define Capital investment	K1
	1.2 Types	Explain the various types of capital investments	K2
	1.3 Importance	State the importance of capital investment.	K1
	1.4 Difficulties	List the limitations of capital investment.	K1
1.2	Capital Budgeting		
	1.2.1 Phases of capital Budgeting	Identify the phases of capital budgeting.	K2
	1.2.2 Objectives of Capital Budgeting	State the objectives of capital budgeting.	K1
	1.2.3 Facets of Project Analysis	List the factors for project analysis.	K1
	1.2.4. Common Weaknesses in Capital Budgeting.	State the limitations in capital Budgeting.	K1
1.3	Decision – making		
	1.3.1. Level of Decision Making	Describe the levels of decision making in investment management.	K3
	1.3.2. Key Issues in Major Investment Decisions	Discuss the key issues in major investment decisions	K2
1.4.	Generation and screening of project ideas		

	1.4..1 Generation of ideas	Describe the process of screening of project ideas.	K4
	1.4.2 Monitoring the environment	Discuss the factors to be considered at time of monitoring the environment	K2
	1.4.3 Corporate Appraisal	Summarise the need for corporate appraisal at time of selecting project	K2
	1.4.4 Tools for identifying Investment Opportunities	Explain the tools for identify investment opportunities	K2
	1.4.5 Scouting of Project Ideas	Discuss the components needed to generate a project idea	K2
	1.4.6 Preliminary Screening	Describe the process of preliminary screening	K1
	1.4.7 Project Rating index	Recognise the need to know about project rating index	K3
	1.4.8 Sources of Positive Net Present Value	List the sources of positive NPV	K1
UNIT II Technical Analysis			
2.1	Manufacturing process Techniques	Explain the Manufacturing process / or technology.	K2
2.2	Technical Arrangements	Discuss the need for material inputs, utilities Product mix ,Plant capacity, Location and Site.	K2
2.3	Machinery and Equipment	Describe about the Machinery and equipment ,structures and civil works in Projects, Environmental Aspects	K1
2.4	Project charts and layouts	Classify the Projects charts and layouts.	K2
2.5	Alternatives in projects	Discuss Alternatives in Projects	K2
UNIT III Investment Criteria			
3.1	Meaning of Investment criteria	Meaning of Investmentcriteria	K3

3.2	Net Present Value, Benefit Cost Ratio, Internal Rate of Return, Urgency, Payback Period, Accounting Rate of Return	Evaluate the Net Present Value, Benefit Cost Ratio, Internal Rate of Return, Urgency, Payback Period, Accounting Rate of Return	K5
3.2	Assessment of various methods of project analysis	Evaluate different methods of Project analysis.	K5
3.3	Investment evaluation in practice	Assess the Investment evaluation in practice	K5
UNIT IV Social Cost Benefit Analysis Multiple Projects and Constraints			
4.1	Rationale for SCBA	Discuss the rationale for SCBA	K2
4.2	UNIDO and Little – Mirrlees approach .	Analyse UNIDO and Little –Mirrlees approach	K4
4.3	SCBA by financial Institution.	Explain the Aspects of economic appraisal of industrial Projects and Public Sector Investment Decisions in India	K2
4.4	Multiple Projects and constraints	Define Multiple Projects and constraints.	K1
4.5	Methods of ranking	Determine the methods of ranking.	K5
4.6	Mathematical programming approach	Develop the mathematical programming equations for Projects.	K6
UNIT V Project Management and Network Techniques for Project Management			
5.1	Forms of Project organization.	Categorize the different forms of Project organization.	K4
5.2	Project planning and control	Employ various steps in Project Planning and control.	K3
5.3	Human aspects of project management	Recognize the human aspects in Project management.	K1
5.4	Successful project implementation	Recommend the Pre-requisites for Successful Project implementation.	K5
5.5	Development of Project Network	Describe the overview of the development of Project Network.	K1
5.6	Time estimation	Calculate the time estimation for Projects.	K4
5.7	Determination of critical	Build the critical path for	K3

	path.	Projects.	
5.8	PERT and CPM Model .	Construct PERT and CPM Model Network cost System.	K6

MAPPING SCHEME WITH PO, PSO AND CO

L-LOW M-MODERATE H-HIGH

Mapping	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PSO 1	PSO 2	PSO 3	PSO 4
CO1	H	M	-	M	M	M	M	-	-	H	H	-	H
CO2	H	H	-	M	M	M	M	M	M	H	-	L	M
CO3	H	H	H	M	-	M	M	M	M	H	H	L	-
CO4	H	-	-	-	M	M	M	-	H	M	-	-	M
CO5	M	-	H	-	-	M	-	-	-	H	H	-	H
CO6	M	-	-	M	M	M	M	M	M	H	-	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
3. Internship
4. Project Work

SEMESTER-III	CORE: IX BEHAVIOURAL	CODE: P20CM309
CREDITS: 4	FINANCE	TOTAL HOURS PER WEEK :6

COURSE OUTCOMES

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

S.No	Course Outcome
1	Apply problem solving and critical thinking abilities to analyze the kinds of choices available for developing alternative behavior and decision-making approaches in the workplace
2	Apply factors that influence consumers as individuals and decision makers with an application to the decision process.
3	Understand the operations and investment behaviour of function
4	Understand the conceptual foundations of Technical Anomalies
5	Apply the skills in understanding and appreciating Stock Market Bubbles, and
6	Acquire the skills required to detect the financial Frauds and Tools in Forensics Accounting

UNIT- I THEORIES OF BEHAVIOURAL FINANCE

18 Hrs

- 1.1 Introduction to Behavioural Finance
- 1.2 Asymmetric Information
- 1.3 Egocentricity
- 1.4 Human Behavioural Theories
 - 1.4.1 Heuristic Theory
 - 1.4.2 Biases
 - 1.4.2.1 Emotional Bias
 - 1.4.2.2 Statistical Bias
 - 1.4.2.3 Cognitive Bias
 - 1.4.2.4 Other Irrational Investment Behaviour -Bias
 - 1.4.2.5 Group think -Bias
- 1.5 Interaction between Bias
- 1.6 Outcomes of Biases
- 1.7 Dealing with Biases
- 1.8 Overcoming the Biases
- 1.9 Debiasing – Prospect Theory
- 1.10 Uses of Behavioural Finance.

UNIT- II EVOLUTION OF BEHAVIOURAL FINANCE

20 Hrs

- 2.1 Introduction – Assumptions of Behavioural Finance
- 2.2 Building Blocks of Behavioural Finance
- 2.3 Elimination of Uncertainty
- 2.4 Important Contributors for Behavioural Finance

- 2.5 History of Behavioural Finance.
- 2.6 Neuro Finance
 - 2.6.1 The Brain – Neural Process during Financial Decision making
 - 2.6.2 Experiments in Neuro finance
 - 2.6.3 The Future of Neuro finance.

UNIT- III STANDARD FINANCE 16 Hrs

- 3.1 Modern Portfolio Theory
- 3.2 Behaviour and Decision Making
 - 3.2.1 Foundation of Behaviour
 - 3.2.1.1 Cognition
 - 3.2.1.2 Emotional Bias
 - 3.2.1.3 Gender
 - 3.2.1.4 Behavioural Models
 - 3.2.1.5 Perception
- 3.3 Causes of Behaviour Difference
- 3.4 Behavioural Decision Making
- 3.5 Biases in Decision Making

UNIT-IV FINANCIAL MARKET ANOMALIES 18 Hrs

- 4.1 Fundamental Anomalies
- 4.2 Technical Anomalies
- 4.3 Calendar Anomalies
- 4.4 Accounting Anomalies
- 4.5 Market Bubbles
 - 4.5.1 The First Known Stock Market Bubbles
 - 4.5.2 Stock Market Bubbles in the Recent History
 - 4.5.3 Identification of a Stock Market Bubbles
 - 4.5.4 Classification of Bubbles
 - 4.5.5 Behavioural Finance Explanation of Bubbles
 - 4.5.6 Investor Behaviour During Bubbles
 - 4.5.7 Causes of Bubbles.

UNIT V FORENSIC ACCOUNTING 18 Hrs

- 5.1 Classification of Fraud
- 5.2 Behavioural Aspects of Fraud
- 5.3 Types of Fraud Perpetrators
- 5.4 Origin and Growth of Forensic Accounting
- 5.5 Forensic Auditing
- 5.6 Fraud Theories
- 5.7 Studies on Fraud Behaviour
- 5.8 Tools in forensic Accounting
- 5.9 Anti-Fraud Measure
- 5.10 E-Fraud
- 5.11 Forensic Accounting in India
- 5.12 Government Agencies that Combat Frauds.

UNIT VI - TOPICS FOR SELF STUDY

Sl. No.	Topics	Weblinks
1.	Feedback effect on rational financial decision making – case of small and medium enterprise investors.	http://www.iaeme.com/MasterAdmin/Journal_uploads/IJMET/VOLUME_9_ISSUE_5/IJMET_09_05_038.pdf
2.	Role of technology in investment decision making	https://digitalcommons.unomaha.edu/cgi/viewcontent.cgi?article=1022&context=isqafacpub
3.	Cultural environments foster investment decisions and the attitude towards entrepreneurial risk -taking behaviour.	https://www.researchgate.net/publication/256051137_Consequences_of_Cultural_Practices_for_Entrepreneurial_Behaviors
4.	Irrational investment decisions and the role of behavioural finance in moderating the decisions.	https://citeseerx.ist.psu.edu/viewdoc/download?doi=10.1.1.740.3055&rep=rep1&type=pdf

REFERENCES

1. Constant D. Beugre, 2018, *The Neuro Science of Organisational Behavior*, Edward Elgar Publishing Limited, UK.
2. Malena Johnsson, Henrik Lilndom and Peter Paltan, 2002, *Behavioral Finance – And the Change of Investor Behavior during and After the Speculative Bubble*.
3. Martin Sewell, 2007, *Behavioral Finance*, University of Cambridge.
4. Prasanna Chandra, 2016, *Behavioral Finance*, 3rd Edition, TataMc Graw Hill Education Pvt Ltd, New Delhi.
5. Brian Bruce, 2012, *Handbook of Behavioral Finance*, Edward Elgar Publishing.
6. M.M.Sulphay, 2014, *Behavioural Finance*. PHL Learning Private Limited.
7. Richard H Thaler, 2015, *Misbehaving : The Making of Behavioral Economics*, Penguin.
8. H. Kent Baker, Greg Filbeck, Victor Ricciardi, 2017, *Financial Behavior: Players, Services, Products, and Markets*, Oxford University Press.

WEB LINKS

1. <https://www.cfainstitute.org/-/media/documents/book/rf-publication/2019/behavioral-finance-the-second-generation.ashx>
2. [https://www.cfasociety.org/czechrepublic/Linked%20Files/News%20and%20Articles/180401 Behavioral finance foundations for investors.pdf](https://www.cfasociety.org/czechrepublic/Linked%20Files/News%20and%20Articles/180401%20Behavioral%20finance%20foundations%20for%20investors.pdf)
3. https://www.cannonfinancial.com/uploads/main/Behavioral_Finance-Theories_Evidence.pdf

SPECIFIC LEARNING OUTCOMES (SLO)

Unit/Section	Content	Learning Outcome	Blooms Taxonomic Levels of Transaction
UNIT- I THEORIES OF BEHAVIOURAL FINANCE			
1.1	Introduction to Behavioural Finance	State the meaning of Behavioural Finance	K1
1.2	Asymmetric Information	Explain the meaning for the asymmetric information	K4
1.3	Egocentricity	State the meaning for egocentricity	K1
1.4	Human Behavioural Theories	Describe Human Behavioural Theory	K2
1.5	Interaction between Bias	Explain how biasness influence in financial decisions	K4
1.6	Outcomes of Biases	Recognize the outcomes of Biasness	K1
1.7	Dealing with Biases	Explain the methods to deal with biases	K2
1.8	Overcoming the Biases	Describe the ways to overcome biasness	K2
1.9	Debiasing – Prospect Theory	Analyze the ways to debiasing related to prospect theory	K4
1.10	Uses of Behavioural Finance.	Describe the uses of behavioural finance	K2
UNIT UNIT- II EVOLUTION OF BEHAVIOURAL FINANCE			
2.1	Introduction – Assumptions of Behavioural Finance	Explain the assumptions of behavioural finance	K2
2.2	Building Blocks of Behavioural Finance	Describe the building blocks of behavioural finance	K2
2.3	Elimination of Uncertainty	State the ways to eliminate uncertainty	K1
2.4	Important Contributors for Behavioural Finance	Explain the important contributors for behavioural finance	K2
2.5	History of Behavioural Finance.	Explain the history of Behavioural Finance	K1

2.6	Neuro Finance	Describe how neuro finance influence in decision making	K2
UNIT -III STANDARD FINANCE			
3.1	Modern Portfolio Theory	Explain the various modern portfolio theories	K2
3.2	Behaviour and Decision Making	Describe how decision making and behaviour go hand in hand	K2
3.3	Causes of Behaviour Difference	Explain the causes for Behaviour Difference	K4
3.4	Behavioural Decision Making	Describe the behavioural decision-making process	K4
3.5	Biases in Decision Making	Explain the biases in decision making	K2
UNIT-IV FINANCIAL MARKET ANOMALIES			
4.1	Fundamental Anomalies	Explain the anomalies found in financial market anomalies	K4
4.2	Technical Anomalies	Describe the technical anomalies in financial market	K4
4.3	Calendar Anomalies	State the meaning for calendar anomalies	K2
4.4	Accounting Anomalies	Explain the meaning for the term accounting anomalies	K2
4.5	Market Bubbles	State the need and importance of market bubbles	K1
UNIT V FORENSIC ACCOUNTING			
5.1	Classification of Fraud	Describe how fraud is classified	K2
5.2	Behavioural Aspects of Fraud	Explain the various behavioural aspects of fraud	K4
5.3	Types of Fraud Perpetrators	Describe the various types of fraud perpetrators	K2
5.4	Origin and Growth of Forensic Accounting	State the origin and growth of forensic accounting	K1
5.5	Forensic Auditing	State the need and importance of forensic auditing	K1

5.6	Fraud Theories	Explain various fraud theories	K2
5.7	Studies on Fraud Behaviour	Explain the various studies related to fraud behaviour	K1
5.8	Tools in forensic Accounting	Explain the various tools available forensic accounting	K4
5.9	Anti-Fraud Measure	Explain the anti-fraud measures undertaken to control fraud activities	K4
5.10	E-Fraud	Describe the ways to overcome-Fraud	K2
5.11	Forensic Accounting in India	State the importance of Forensic accounting in India	K1
5.12	Government Agencies that Combat Frauds.	State the various Government agencies that combat frauds	K1

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

COURSE CO-ORDINATOR – Dr.S.SHANTHI MERLIN

SEMESTER- III	CORE:X BUSINESS ANALYTICS AND INTELLIGENCE	CODE: P18CM310
CREDITS: 5		TOTAL HOURS PER WEEK:6

COURSE OUTCOMES

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

S.No	Course Outcome	Level	Unit
1	Recall the in-depth knowledge of handling data and Business Analytic stools that can be used for fact-based decision-making	K1	I
2	Explain the role of business analytics within an organization.	K2	I
3	Analyze data using statistical and data mining techniques and understand relationships between the underlying business processes of an organization	K4	II
4	Relate both the mathematics and the descriptive property of different functional relationships is important in building predictive analytical models.	K2	III
5	Explain the mathematical tools that are needed to solve optimization problems	K6	IV
6	Apply decision-making tools/Operations Research Techniques.	K5	V

UNIT -I INTRODUCTION TO BUSINESS ANALYTICS 18 Hrs

- 1.1 Meaning of Business Analytics
- 1.2 Uses of Analytics
 - 1.2.1 Data
 - 1.2.2 Information technology
 - 1.2.3 Statistical analysis
 - 1.2.4 Quantitative methods
 - 1.2.5 Mathematical or computer-based models
- 1.3 Different areas of Business Analytics Models
 - 1.3.1 Risk
 - 1.3.2 Marketing
 - 1.3.3 Supply Chain
 - 1.3.4 Customer Analytics
 - 1.3.5 Web Analytics
 - 1.3.6 Human Resource

UNIT- II EXCEL PROFICIENCY 18 Hrs

- 2.1 Formatting of Excel Sheets

- 2.2 Use of Excel Formulae Function
- 2.3 Advanced Modeling Techniques
- 2.4 Data Filter and Sort
- 2.5 Charts and Graphs
- 2.6 Table formula and Scenario building
- 2.7 Lookups
- 2.8 Pivot tables

UNIT- III IN – DEPTH R AND SAS 18 Hrs

- 3.1 Reading and writing data in R
- 3.2 Vectors
- 3.3 Frames and Subsets
- 3.4 Code Writing and R code
- 3.5 Debugger
- 3.6 Managing and Manipulating Data in SAS
- 3.7 Creating Charts in SAS
- 3.8 Simple Linear
- 3.9 Regression in SAS Multiple Linear Regression in SAS
- 3.10 Data Mining in SAS

UNIT- IV ORIENTATION ON BIG DATA AND HADOOP 18 Hrs

- 4.1 Awareness of Big Data and Hadoop
- 4.2 The four V's
- 4.3 Big Data = Hadoop
- 4.4 Big Data and Cloud Computing
- 4.5 Generators of Big Data
- 4.6 Applications of Big Data

UNIT- V WEB ANALYTICS AND MOBILE BI 18 Hrs

- 5.1 Exposure to Web and Mobile Analytics
 - 5.1.1 Text Analytics
 - 5.1.2 Sentiment Analytics
 - 5.1.3 Click Analytics
 - 5.1.4 Google Analytics
 - 5.1.5 Difference between Web and Mobile Analytics

UNIT -VI TOPICS FOR SELF STUDY

Sl.No.	Topics	Web links
1.	Business Analytics models in Real Time diversified Businesses	https://www.irjet.net/archives/V7/i4/IRJET-V7I4490.pdf

2.	Look up table	https://www.computerhope.com/jargon/l/lookup-table.htm#:~:text=A%20lookup%20table%2C%20also%20known,values%20as%20it%20calculates%20them.
3.	Pivot table	https://www.excel-easy.com/data-analysis/pivot-tables.html
4.	Data filters and sorts	https://guides.lib.umich.edu/c.php?g=283162&p=1886445

Practical 80% Theory 20%

REFERENCES

1. Fundamentals of Business Analytics, R.N.Prasad & Seema Acharya, Wiley,2016
2. Business Analysis for Dummies- Kupe Kupersmith, Paul Mulvey , Kate McGoey, A Wiley Brand, 2013.

WEB LINKS

1. <https://www.pdfdrive.com/business-analysis-books.html>
2. <https://businessanalysisexperts.com/books-ebooks-advance-business-analysis-career/>
3. <http://analyst.by/wp-content/uploads/2013/02/Course-Technology-The-Business-Analysts-Handbook.pdf>

SPECIFIC LEARNING OUTCOMES (SLO)

Unit/Section	Content	Learning Outcome	Blooms Taxonomic Levels of Transaction
1 INTRODUCTION TO BUSINESS ANALYTICS			
1.1	Meaning of Business Analytics	<ul style="list-style-type: none"> • What is your inferences on the crux of Business Analytics • What is your inference about the application of Analytics in the Business Arena 	K1
1.2	Uses of Analytics	<ul style="list-style-type: none"> • Identify the different areas of application in Analytics. • Outline the Data Transformation using Analytics • Summarize the key parts of the Data Management process • Elaborate the innovations of data using analytics • Catalogue a systematic application of Data Analytics to Information Technology Management • Analyze the strategy equipped to get started with Analytics • Formulate the IT function areas integrated with analytics • Deduce the implication of Statistics in Analytics 	K6

		<ul style="list-style-type: none"> Recall the steps in the Statistical Data Analytical Process What is Quantitative Analytics? Interpret the three techniques of Quantitative Analysis? Outline the Implementation stages of Data Mining List the different techniques adapted in Data Mining? 	
1.3	Different areas of Business Analytics Models	<ul style="list-style-type: none"> How and where does the Analytics establish an integral part in managing Risk? Identify the varied Marketing Models in Analytics. Interpret the capabilities that the Analytics exhibits in the SCM arena Influence the utility of Business Analytics and Intelligence in terms of Customer Analytics Examine the importance of Web Analytics to business owners. 	K5
II EXCEL PROFICIENCY			
2.1	Formatting of Excel Sheets	<ul style="list-style-type: none"> Recall the Formatting techniques in Excel 	K1
2.2	Use of Excel Formulae Function	<ul style="list-style-type: none"> How do you apply the excel formulae in Table formatting? 	K2
2.3	Advanced Modelling Techniques	<ul style="list-style-type: none"> Survey the varied modelling techniques MS-Excel is capable of in terms of Analytics. 	K4
2.4	Data Filter and Sort	<ul style="list-style-type: none"> Illustrate the Data Filter and Sort with an Example 	K2
2.5	Charts and Graphs	<ul style="list-style-type: none"> Construct a suitable chart/Graph to depict the table contents 	K6
2.6	Table formula and Scenario building	<ul style="list-style-type: none"> Explain in detail the different formulas used in table building 	K2
2.7	Lookups	<ul style="list-style-type: none"> Deduce the importance of the Lookup table function in Excel 	K5
2.8	Pivot tables	<ul style="list-style-type: none"> Model a Pivot table from the given data table 	K3
UNIT -III IN-DEPTH R AND SAS			

3.1	Reading and writing data in R	<ul style="list-style-type: none"> How do you read and write data in R? 	K1
3.2	Vectors	<ul style="list-style-type: none"> Interpret the utility of vectors in R Programming 	K2
3.3	Frames and Subsets	<ul style="list-style-type: none"> Explain the Utility of Frames and Subsets in R programming 	K2
3.4	Code Writing and R code	<ul style="list-style-type: none"> Build a sample code to solve the programming Problem using R language? 	K3
3.5	Debugger	<ul style="list-style-type: none"> Relate the given program and tabulate the errors. 	K4
3.6	Managing and Manipulating Data in SAS	<ul style="list-style-type: none"> Demonstrate the efficient managing of data using SAS Motive the careful manipulation of data using the SAS utility 	K4
3.7	Creating Charts in SAS	<ul style="list-style-type: none"> Develop chart for the mentioned data problem using SAS 	K6
3.8	Simple Linear Regression in SAS	<ul style="list-style-type: none"> Justify the implication of Simple linear Regression in SAS 	K5
3.9	Multiple Linear Regression in SAS	<ul style="list-style-type: none"> Exemplify the Multiple Linear Regression in SAS. 	K6
3.10	Data Mining in SAS	<ul style="list-style-type: none"> Discuss the effectuation of the data Mining in SAS with a suitable use case 	K6
UNIT - IV ORIENTATION ON BIG DATA AND HADOOP			
4.1	Awareness of Big Data and Hadoop	<ul style="list-style-type: none"> Explain on the amalgamation of Big Data and Hadoop Simplify on the characteristic features Big Data has got in store from an Analyst point of view 	K4
4.2	The four V's	<ul style="list-style-type: none"> Summarize a detailed implication on the Four V's of Big Data 	K2
4.3	Big Data = Hadoop	<ul style="list-style-type: none"> Justify the equation between Big Data and Hadoop. Discuss on how Hadoop compliments the utility of Big Data 	K6

4.4	Big Data and Cloud Computing	<ul style="list-style-type: none"> Compare and Contrast between Big Data and Cloud Computing Suppose a scenario of the incorporation of big data utility in the cloud based platform 	K6
4.5	Generators of Big Data	<ul style="list-style-type: none"> Relate the generators of Big data in the different fields of data procuring. 	K2
4.6	Applications of Big Data	<ul style="list-style-type: none"> Recommend the wide spectrum of application of Big data with relevant real life points of usage 	K5
UNIT - V WEB ANALYTICS AND MOBILE BI			
5.1	Exposure to Web and Mobile Analytics	<ul style="list-style-type: none"> Interpret the importance of Web Analytics from a business Perspective Predict the extent of click analytics to influence web Analytics Propose an analysis of a text review to support the cause in generating a probable sales lead or market boost up for an enterprise. Elaborate on the dominant analytics tool in the market viz Google Analytics and its impingement in different genres of business outcome. 	K6

MAPPING SCHEME FOR THE PO, 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	-	-	-	-	M	M	-	-
CO2	H	-	H	M	M	-	-	-	-	H	M	M	H
CO3	H	-	H	H	M	-	-	-	-	M	M	M	
CO4	H	-	H	M	H	-	-	-	-	M	M		M
CO5	H	H	H	M	M	-	-	-	-	H	M	M	M
CO6	H	M	H	M	M	M	-	-	-	M	M	-	M

Direct

1. Continuous Assessment Test I,II

- | |
|--|
| 2. Open book test; Assignment; Seminar; Group Presentation |
| 3. End Semester Examination |

Indirect

- | |
|-----------------|
| 1. Internship |
| 2. Project Work |

COURSE CO-ORDINATOR – Dr.S.SHANTHI MERLIN

SEMESTER -III	CORE XI -ENTREPRENEURSHIP	CODE: P22CM311
CREDITS: 5		TOTAL HOURS: 90

COURSE OUTCOMES

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

Sl. No.	Course Outcomes
1	Interpret the Business environment influencing the new venture.
2	Analyze feasibilities and legal requirements of a new venture.
3	Evaluate various opportunities and business models.
4	Create innovative ideas for new enterprise
5	Develop an action plan to start a new venture in the context of India.
6	An innovative, opportunity-driven, market-ready and entrepreneurial manager.

UNIT 1 ENTREPRENEURSHIP OPPORTUNITIES 18 Hrs

- 1.1 Economic contributions and Challenges faced by entrepreneurs.
- 1.2 Opportunities for Women Entrepreneurs.
- 1.3 Opportunities through Innovations.
- 1.4 Social Entrepreneurship.
- 1.5 International Entrepreneurship.

UNIT II INTRODUCTION TO LEAN STARTUP 20 Hrs

- 2.1 Entrepreneurship process
- 2.2 Principles of effectuation**
 - 2.2.1 Reasoning**
 - 2.2.2 Effectuation Process**
- 2.3 Nature of Lean Startup
 - 2.3.1 Changes created by Lean Startup**
 - 2.3.2 Changes created by Lean Startup**
 - 2.3.3 Limitations of the Lean Startup method

2.3.4 Customer Development Model

UNIT III BUSINESS OPPORTUNITY AND IDEA GENERATION 18 Hrs

3.1 Opportunity Identification

3.1.1 Generating business idea

3.1.2 Sources of new ideas.

3.1.3 Business Canvas Model and elevator pitch.

UNIT IV ACCELERATORS TO STARTUP 18 Hrs

4.1 Feasibility study

4.1.1 Market feasibility

4.1.2. Technical/operational feasibility

4.1.3 Financial feasibility

4.1.4 Legal requirements of the venture

4.1.5 Accelerators

4.1.6 Incubation.

UNIT V GROWTH AND EXIT OF VENTURE 16 Hrs

5.1 Preparing for the new venture launch

5.1.1 Management decisions at early stage

5.1.2 Managing early growth of the new venture.

5.1.3 New venture expansion

5.1.4 Strategies and issues.

5.1.5 Private capital

5.1.6 Private equity and venture capital

5.1.7 Going public – attractions to going public.

5.1.8 Exiting strategies.

TOPICS FOR SELF-STUDY

SI. No	Topics	Web link
1.	Entrepreneurial Thought	https://www.edx.org/xseries/business-principles-entrepreneurial-thought
2.	Entrepreneurial Mindset and Leadership	https://www.edx.org/professional-certificate/babsonx-entrepreneurial-mindset-and-leadership

Theory : 100%

REFERENCES

1. Hisrich, Robert D, Manimala, J. Mathew, Peters, Michael P. and Shepherd, Dean A, (2015). Entrepreneurship. New Delhi: Tata-McGraw-Hill.
2. Ries, E. (2011). The Lean Startup: How Today's Entrepreneurs Use Continuous Innovation to Create Radical Changes
3. Technology Entrepreneurship: Taking Innovation to the Marketplace by by Thomas N. Duening, Robert A. Hisrich, Michael A. Lechter,
4. Create Radically Successful Businesses. Random House Digital, Inc.
5. Osterwalder, A & Pigneur, Y. (2010) Business Model Generation: A Handbook for Visionaries
6. Effectuation: Elements of Entrepreneurial Expertise, Saras D Sarasvathy, Edward Elgar Publishing Ltd (1 March 2009)

WEB LINKS

1. <https://www.investopedia.com/terms/e/entrepreneur.asp>
2. <https://www.oberlo.in/blog/what-is-entrepreneurship>
3. <https://www.entrepreneurship.org/>

SPECIFIC LEARNING OUTCOMES (SLO)

Unit/ Section	Content	Learning Outcome	Blooms Taxonomic Levels of Transaction
UNIT 1 ENTREPRENEURSHIP OPPORTUNITIES			
1.1.0	Economic contributions and Challenges faced by entrepreneurs.	Explain the Economic contributions and Challenges faced by entrepreneurs.	K2
1.1.1		What are the Opportunities for Women Entrepreneurs in India?	K1

1.1.2		List out the Opportunities through Innovations.	K1
1.1.3		What is Social Entrepreneurship?	K1
1.1.4		Discuss the International Entrepreneurship.	K6
UNIT II INTRODUCTION TO LEAN STARTUP			
2.1	Entrepreneurship process	How many steps in Entrepreneurship process?	K1
2.2	Principles of effectuation	Explain the Principles of effectuation Reasoning and Effectuation Process	K5
2.3	Nature of Lean Startup	How to Changes created by Lean Startup?	K1
2.3.2		List out the Limitations of the Lean Startup method	K1
2.3.3		How does Customer Development Model work?	K1
UNIT-III BUSINESS OPPORTUNITY AND IDEA GENERATION			
3.1	Opportunity Identification	Identify of Business Opportunity	K3
3.1.1		Classify to Generating business idea	K2
3.1.2		Explain the Sources of new ideas	K2
3.1.3		Distinguish between the Business Canvas Model and elevator pitch.	K4
UNIT IV ACCELERATORS TO STARTUP			
4.1	Feasibility study	Define Feasibility study	K1
4.1.1		Analyze the Market feasibility	K4
4.1.2		Explain the Technical/operational feasibility	K2
4.1.3		Find the Financial feasibility	K1
4.1.4		Identify the Legal requirements of the venture	K3

4.1.5		Define Accelerators	K1
4.1.6		Classify the Incubation	K2
UNIT V GROWTH AND EXIT OF VENTURE			
5.1	Preparing for the new venture launch	How do you Preparing for the new venture launch?	K1
5.1.1		Classify the Management decisions at early stage	K2
5.1.2		List out the Managing early growth of the new venture.	K1
5.1.3		Explain the New venture expansion	K2
5.1.4		Define Strategies and issues.	K1
5.1.5		What is Private capital?	K1
5.1.6		Distinguish between the Private equity and venture capital	K4
5.1.7		Explain the Going public – attractions to going public.	K2
5.1.8		List out the Exiting strategies.	K1

MAPPING SCHEME FOR THE POs, PSOs AND COs

L-Low

M-Moderate

H- High

COURSE ASSESSMENT METHODS

Mapping	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
CO1	H		M	M	H				M	H	H	M	M
CO2	M			H	H	H			M	M	H		H
CO3	M		H		M				M		H		H
CO4	H		H	M	H	H			M	M	H	H	H
CO5	H	H	H		H	H			M		H	M	H
CO6	H		H	M	H	M			M	M	H	M	M

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. Internship 2. Project Work

SEMESTER III	CORE XII- SUSTAINABLE DEVELOPMENT GOALS	CODE: P22CM312
CREDITS 1		TOTAL HOURS 15

COURSE OUTCOMES

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

Sl.No	Course Outcomes	Level	Unit
1	Relate sustainable development goals and its relevance	K4	I
2	Identify the various sustainable development goals	K3	II
3	Describe the relevance of SDGs in today's context	K4	III
4	Classify the social issues in the light of the SDGs	K2	IV
5	Ascertain the indicators for SDGs	K2	V
6	Determine the progress of India in the light of its achievements in SDGs	K2	V

UNIT I INTRODUCTION TO SUSTAINABLE DEVELOPMENT GOALS 3Hrs

- 1.1 History
- 1.2 Post 2015 Development Agenda and Millennium Development Goals (MDGs)

UNIT II SDGs 1 to 6 3 Hrs

- 1.1 No Poverty
- 1.2 Zero Hunger
- 1.3 Good Health and Well- being
- 1.4 Quality Education
- 1.5 Gender Equity
- 1.6 Clean Water and Sanitation

UNIT III SDGs 7 to 12 3 Hrs

- 3.1 Affordable and Clean Energy
- 3.2 Decent Work and Economic Growth
- 3.3 Industry, Innovation and Infrastructure
- 3.4 Reduced Inequality
- 3.5 Sustainable Cities and Communities
- 3.6 Responsible Consumption and Production

UNIT IV SDGs 13 to 17 3 Hrs

- 4.1 Climate Action
- 4.2 Life Below Water
- 4.3 Life on Land
- 4.4 Peace, Justice, and Strong Institutions

4.5 Partnerships for the Goals.

UNIT V SDGs IN INDIA AND TAMILNADU

3 Hrs

- 5.1 Establishment of NITI Aayog
- 5.2 Measuring India and its states progress in SDGs
- 5.3 SDG India Index
- 5.4 Baseline Report 2018.

REFERENCES

Ajay Ahlawat (2019) Sustainable Development Goals : Directive Principles for Sustainable India by 2030 (Paperback)

WEB LINK

<https://sdgs.un.org/goals>

Specific Learning Outcome (SLO)

Unit/ Section	Content	Learning outcomes	Blooms taxonomic highest level of transaction
I INTRODUCTION TO SUSTAINABLE DEVELOPMENT GOALS			
I	1.1	Discuss and relate the History SDG	K1
	1.2	Summarize Post Development Agenda	K4
II SDGs 1 TO 6			
II	2.1	Define Poverty	K1
	2.2	What is Zero Hunger	K1
	2.3	Compare Good Health and Well-being	K4
	2.4	Infer quality education	K2
	2.5	What is Gender Equality	K1
	2.6	Distinguish Clean Water and Sanitation	K4

III SDGs 7 to 12			
III	3.1	What is Affordable and clean energy	K1
	3.2	Compare Decent Work and Economic Growth	K2
	3.3	Explain Industry and Innovation	K5
	3.4	What is Reduced inequality	K1
	3.5	Relate Sustainable Cities and Communities	K2
	3.6	Compare Consumption and Production	K2

Unit/ Section	Content	Learning outcomes	Blooms taxonomic highest level of transaction
IV SDGs 13 to 17			
IV	4.1	What is Climate Action	K1
	4.2	Discuss Life Below Water	K3
	4.3	Explain Life on Land	K2
	4.4	Relate Peace, Justice and Strong institution	K2
	4.5	Partnership for Goals – Determine	K5

Unit/ Section	Content	Learning outcomes	Blooms taxonomic highest level of transaction
V SDGs IN INDIA AND TAMILNADU			
V	5.1	Discuss Establishment of NITI Aayog	K3
	5.2	How state progress is measured	K1
	5.3	What is SDG India Index	K1
	5.4	Explain Baseline Report	K2

MAPPING SCHEME FOR THE POs, PSOs AND COs

L-Low

M-Moderate

H- High

Mapping	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PSO1	PSO2	PSO3	PSO4
CO1	M	M	-	-	H	-	H	M	-	-	L	L	H
CO2	--	--	L	-	--	-	--	M	-	-	L	L	--
CO3	--	--	-	L	--	L	M	H	L	L	L	-	--
CO4	M	-	-	--	H	-	M	H	-	L	-	L	--
CO5	--	--	-	-	H	-	--	H	-	L	L	L	--
CO6	--	--	-	M	H	L	--	H	L	-	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. Internship
2. Project Work

COURSE CO-ORDINATOR

SEMESTER III	ELECTIVE IV- ACCOUNTING FOR MANAGERIAL DECISIONS	CODE: P19CM3:4
CREDITS 4		TOTAL HOURS PER WEEK: 6

COURSE OUTCOMES

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

S.No	Course Outcome	Level	Unit
1	Apply the appropriate management accounting technique	K3	I
2	Choose the accounting plan and responsibility	K6	II
3	Rate the Sales volume using the various forms of Budget	K6	II
4	Calculate the different standard variances and actual variances	K4	III
5	Assess the Break-even Chart using marginal costing method	K6	IV
6	Review the financial reports using fund flow and Cash flow analysis	K6	V

UNIT -I INTRODUCTION TO MANAGEMENT ACCOUNTING 18 Hrs

- 1.1 Meaning
- 1.2 Nature and scope
- 1.3 Functions
- 1.4 Role of Management Accountant
- 1.5 Emerging Concepts
 - 1.5.1 Life cycle costing
 - 1.5.2 Quality costing
 - 1.5.3 Kaizen costing
 - 1.5.4 Throughput costing
 - 1.5.5 Back flush costing
- 1.6 Activity Based Costing
 - 1.6.1 Introduction & Concepts
 - 1.6.2 Cost drivers and cost pools
 - 1.6.3 Steps to develop ABC System
 - 1.6.4 ABC System and Corporate Strategy

UNIT- II ACCOUNTING PLAN AND RESPONSIBILITY 18 Hrs

- 2.1 Meaning
- 2.2 Significance of Responsibility accounting
 - 2.2.1 Responsibility centre
 - 2.2.2 Objective and determinants of responsibility centre
 - 2.2.3 Cost centre, profit centre and investment Centre
- 2.3 Problem in transfer pricing
- 2.4 Budgeting
 - 2.4.1 Definition of budget
 - 2.4.2 Essentials of budgeting

- 2.4.3 Types of budgets
- 2.4.4 Functional masters
- 2.4.5 Fixed and flexible budgetary control
- 2.4.6 Zero base budgeting performance budgeting

UNIT- III STANDARD COSTING AND VARIANCE ANALYSIS

21 Hrs

- 3.1 Standard costing as a control technique
- 3.2 Setting of standards and their revision
- 3.3 Variance analysis
 - 3.3.1 Meaning
 - 3.3.2 Importance kinds of variance and their uses
 - 3.3.3 Material Labour and overhead variance
 - 3.3.4 Disposal of variances
- 3.4 Relevance of variance budgeting to budgeting and standard costing

UNIT- IV MARGINAL COSTING AND BREAK-EVEN ANALYSIS

18 Hrs

- 4.1 Concept of marginal cost
- 4.2 Marginal costing and absorption costing
- 4.3 Marginal costing versus direct costing
- 4.4 Cost-volume-profit analysis
- 4.5 Break-even analysis
 - 4.5.1 Assumptions and practical applications of break-even analysis
- 4.6 Decisions regarding sales-mix make or buy decision and discontinuation of a product line etc.

UNIT- V FINANCIAL STATEMENTS ANALYSIS

15 Hrs

- 5.1 Ratio analysis
- 5.2 Cash flow analysis
- 5.3 Funds flow analysis
- 5.4 Return on Investment
- 5.5 Residual Income
- 5.6 Economic Value Added

UNIT VI- TOPICS FOR SELF STUDY

SL.N o	Topics	Weblinks
1.	Reporting of leases in financial statements	https://egrove.olemiss.edu/cgi/viewcontent.cgi?article=1149&context=aicpa_guides
2.	Financing and operating leases	https://analystprep.com/cfa-level-1-exam/financial-reporting-and-analysis/effect-finance-operating-leases-statements/
3.	New financial reporting for business leases	https://analystprep.com/cfa-level-1-exam/financial-reporting-and-analysis/effect-finance-operating-leases-statements/

Theory 20%, Problems 80%

REFERENCES

1. Horngren, Foster & Datar: Cost Accounting – A Managerial Emphasis, 13th Edition, Prentice Hall, (2008)
2. Weston & Brigham, Essentials of Managerial Finance, 21st Edition, Dryden Press (2011).
3. Edmonds, Edmonds & Tsay: Fundamental Managerial Accounting Concept, 8th Edition, Irwin McGraw Hill, (2017).
4. Ravi M Kishore, Advanced Management Accounting, Taxman Publication, (2018)
5. SP Jain and KL Narang, Cost and Management Accounting, Kalyani Publication, (2015)

WEB LINK

1. <https://resources.saylor.org/wwwresources/archived/site/textbooks/Managerial%20Accounting.pdf>
2. <http://www.ddegjust.ac.in/studymaterial/mcom/mc-105.pdf>

SPECIFIC LEARNING OUTCOMES (SLO)

UNIT	SYLLABUSS	LEARNING OUTCOMES	BLOOMS TAXONOMIC HIGHEST LEVEL OF TRANSACTION
	INTRODUCTION TO MANAGEMENT ACCOUNTING		
	Meaning	<ul style="list-style-type: none"> Recall the meaning of management accounting 	K1

1.2	Nature and scope	<ul style="list-style-type: none"> Explain the nature and scope of management accounts 	K2
1.3	Functions	<ul style="list-style-type: none"> Relate and recognize the functions of management accounts 	K1
1.4	Role of Management Accountant	<ul style="list-style-type: none"> Illustrate the role of management accountant at business and job place 	K2
1.5	Emerging Concepts 1.5.1 Life cycle costing 1.5.2 Quality costing 1.5.3 Kaizen costing 1.5.4 Throughput costing 1.5.5 Back flush costing	<ul style="list-style-type: none"> Apply the emerging concepts using different types of costing into management accounting 	K3
1.6	Activity Based Costing Introduction & Concepts Cost drivers and cost pools Steps to develop ABC System	<ul style="list-style-type: none"> Apply the cost drivers and ABC system under job conditions 	K3
II	ACCOUNTING PLAN AND RESPONSIBILITY		
2.1	Meaning	<ul style="list-style-type: none"> Recall the meaning of accounting plan and budget 	K1
2.2	Significance of Responsibility accounting Responsibility centre Objective and determinants of responsibility centre Cost centre, profit centre and investment Centre	<ul style="list-style-type: none"> Use the determinants of accounting and Analyze the cost centre and investment centre. 	K4
2.3	Problem in transfer pricing	<ul style="list-style-type: none"> Discuss the problems in transfer pricing 	K2
2.4	Budgeting Definition of budget Essentials of budgeting Types of budgets Functional masters Fixed and flexible budgetary control, Zero base budgeting performance budgeting	<ul style="list-style-type: none"> Assess and interpret the types of budget in day-today business transactions and job place 	K6

III STANDARD COSTING AND VARIANCE ANALYSIS			
3.1	Standard costing as a control technique	<ul style="list-style-type: none"> • Discuss Standard costing 	K2
3.2	Setting of standards and their revision	<ul style="list-style-type: none"> • Recognize the standards and procedure to revise the standards 	K1
3.3	Variance analysis Meaning Importance kinds of variance and their uses Material Labour and overhead variance Disposal of variances	<ul style="list-style-type: none"> • Calculate and solve the different types of variances and disposal of it to relevant field 	K4
3.4	Relevance of variance budgeting to budgeting and standard costing	<ul style="list-style-type: none"> • Identify and compare the relationship between budgeting and standard costing using variance analysis 	K2
IV MARGINAL COSTING AND BREAK-EVEN ANALYSIS			
4.1	Concept of marginal cost	<ul style="list-style-type: none"> • Relate the concept of marginal costing in business 	K4
4.2	Marginal costing and absorption costing	<ul style="list-style-type: none"> • Identify the key aspects between marginal and absorption costing 	K2
4.3	Marginal costing versus direct costing	<ul style="list-style-type: none"> • Compare direct costing with marginal 	K2
4.4	Cost-volume-profit analysis	<ul style="list-style-type: none"> • Calculate the profit volume ratio and analyse 	K4
4.5	Break-even analysis Assumptions and practical applications of break-even analysis	<ul style="list-style-type: none"> • Justify what is BEP And rate the business using break even practical analysis 	K6
4.6	Decisions regarding sales-mix make or buy decision and discontinuation of a product line etc	<ul style="list-style-type: none"> • Categorize suitable techniques using buying decisions 	K4
V FINANCIAL STATEMENTS ANALYSIS			
5.1	Ratio analysis	<ul style="list-style-type: none"> • Define ratio analysis and understand its meaning 	K1
5.2	Cash flow analysis	<ul style="list-style-type: none"> • Solve the cash flow in business and any corporate set up 	K3

5.3	Funds flow analysis	<ul style="list-style-type: none"> Review and assess the flow of funds in business firms and professional corporate 	K6
5.4	Return on Investment	<ul style="list-style-type: none"> Predict and practice the usefulness of investment using Returns 	K3
5.5	Residual Income	<ul style="list-style-type: none"> Propose the residual Internal Rate of Return in income 	K5
5.6	Economic Value Added	<ul style="list-style-type: none"> Use the Economic value additions in products 	K3

Mapping Scheme for the PO, 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	-	-	-	L	M	M	M	H
CO2	H	-	H	-	-	H	-	L	-	M	M	M	H
CO3	H	H	-	H	-	H	-	L	-	H	M	-	H
CO4	H	H	-	-	M	H	L	L	-	M	H	M	H
CO5	H	H	-	-	M	H	L	-	L	M	-	M	H
CO6	H	-	H	-	-	-	L	-	-	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"> Internship Project Work

COURSE CO-ORDINATOR – Mr.Boaz.A

SEMESTER – IV	COREIII - LOGISTICS AND SUPPLY CHAIN MANAGEMENT	CODE: P18CM103
CREDITS: 4		HOURS PER WEEK: 6

COURSE OUTCOMES

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

S.No	Course Outcome	Level	Unit
1	Analyze the concept and functions of Logistics Management	K4	I
2	Apply the models in Supply chain management	K3	II
3	Apply the logic to choose the types of carriers in containerization	K3	III
4	Appraise the modes of transportation and its importance in supply chain management	K4	IV
5	Categorize and distinguish trade-offs between the three key areas of transport, inventory and sourcing	K4	V
6	Inspect the role of intermediaries and find out the route planning of ports, ICDs, CONCOR	K4	V

UNIT- I Introduction to Logistic Management

16 Hrs

- 1.1 Definition,
- 1.2 Scope
- 1.3 Functions
- 1.4 Objectives
- 1.5 Integrated logistics management
- 1.6 Role of logistics in the supply chain
- 1.7 Logistics & customer service
- 1.8 Role of logistics in competitive strategy
- 1.9 Logistics organization and performance measurement
- 1.10 ERP
- 1.11 SAP
- 1.12 ORACLE

UNIT- II Introduction to Supply Chain Management

18 Hrs

- 2.1 Definition
- 2.2 Objectives
- 2.3 Importance

- 2.4 Decision phases
- 2.5 Process view
- 2.6 Competitive and supply chain strategies
- 2.7 Achieving strategies fit
- 2.8 Supply chain drivers
- 2.9 Obstacles
- 2.10 Framework
- 2.11 Facilities
- 2.12 Inventory
- 2.13 Transportation
- 2.14 Information
- 2.15 Sourcing
- 2.16 Modelling for supply chain

UNIT - III Designing the Supply Chain Management

20 Hrs

- 3.1 Designing the distribution network
- 3.2 Role of distribution
- 3.3 Factors influencing distribution
- 3.4 Design options
- 3.5 e – business and its impact
- 3.6 Distribution networks in practice
- 3.7 Networking design in the supply chain
- 3.8 Role of network
- 3.9 Factors affecting the networking design decisions
- 3.10 Modeling for supply chain.

UNIT- IV Reverse Logistics and Containerization

18 Hrs

- 4.1 Reverse logistic
 - 4.1.1 Scope
 - 4.1.2 Design
 - 4.1.3 e-logistic
 - 4.1.4 Logistics information system
 - 4.1.5 Application of IT in logistics
 - 4.1.6 Automatic identification technologies
 - 4.1.7 Bar coding, RFID technology
- 4.2 Containerization
 - 4.2.1 Concept
 - 4.2.2 Types
 - 4.2.3 Benefits
 - 4.2.4 Types of carriers – indirect & special carriers

- 4.2.5 Role of intermediaries – shipping agents, brokers
- 4.2.6 Freight management
- 4.2.7 Route planning of ports, ICDs, CONCOR
- 4.2.8 Global shipping options

UNIT- V Transportation Network and Sourcing

18 Hrs

- 5.1 Transportation
 - 5.1.1 Role of transportation
 - 5.1.2 Modes and their performance
 - 5.1.3 Transportation infrastructure and policies
 - 5.1.4 Design options and their Trade-off
 - 5.1.5 Tailored transportation
- 5.2 Sourcing
 - 5.2.1 In-house or Outsource
 - 5.2.2 3 PL and 4 PL
 - 5.2.3 GPS and GIS technology
 - 5.2.4 Supplier scoring and assessment
 - 5.2.5 Lean Management
 - 5.2.6 Lean Manufacturing
 - 5.2.7 Mass Customization

UNIT - VI - UNIT - VI - Topics for Self Study

Sl. No	Topics	Weblinks
1.	International Logistics	http://scm.gsom.spbu.ru/index.php?title=International_logistics&oldid=6629
2.	Applied Logistics Data Analysis	https://blog.datumize.com/how-is-data-analytics-changing-logistics-business
3.	Green Logistics and Supply chain	http://cmuscm.blogspot.com/2014/02/green-logistics-in-supply-chain-networks.html
4.	Port and Airport Management for Logistics	http://tfig.unece.org/contents/port_management.htm

References

1. Ailawadi C. Sathish & Rakesh Singh, Logistics Management, *Prentice Hall, India, 2005.*

2. Sunil Chopra and Peter Meindl, Supply Chain Management – Strategy, Planning and Operation PHI, 4th Edition, 2010.
3. Agrawal D K, Textbook of Logistics & Supply Chain Management, Macmillan India Ltd, 2003.

Web Links

1. https://www.researchgate.net/publication/297369572_Logistics_and_Supply_Chain_Management
2. https://courses.edx.org/assetv1:MITx+CTL.SC1x_1+2T2015+type@asset+block/w111_IntroSCM_ANNOTATED_v4.pdf
3. http://ebooks.lpude.in/management/mba/term_4/DMGT523_LOGISTICS_AND_SUPPLY_CHAIN_MANAGEMENT.pdf

Specific Learning Outcomes (SLO)

Unit/ Section	Content	Learning Outcome	Blooms Taxonomic Levels of Transaction
UNIT I Logistics Management			
1.1	Definition	Define Logistics management	K1
1.2	Scope of logistics	List the scope of Logistics.	K1
1.3	Functions of logistics	State the functions of Logistics.	K1
1.4	Objectives of logistics	List the objectives of Logistics management.	K4
1.5	Integrated logistics management.	Define integrated logistics management.	K1
1.6	Role of logistics in the supply chain	Analyze the relationship between logistics and SCM.	K4
1.7	Logistics and customer service : Relate customer service to logistic management.	Relate customer service to logistics management.	K1
1.8	Role of logistics in competitive strategy	Discuss the role of logistics in competitive strategy.	K2
1.9	Performance measurement	Diagnose performance measures in logistics management.	K4
1.10	ERP, ORACLE, SAP	Relate the software usage to logistics.	K1

Unit/ Section	Content	Learning Outcome	Blooms Taxonomic Levels of Transaction
UNIT II Introduction to Supply Chain Management			
2.1	Definition	Define supply chain management	K1
2.2	Objectives and importance	List the objectives and importance of SCM.	K1
2.3	Decision phases	Explain the decision phases in SCM	K2
2.4	Process view	Explain the process of SCM	K2
2.5	Competitive and supply chain strategies	What is competitive strategy in SCM?	K1
2.6	Achieving strategies fit	Discuss, how strategies help in achieving success in SCM.	K2
2.7	Supply chain drivers	Identify the functions of SC drivers.	K3
2.8	Obstacles ,Framework	What are obstacles of SC drivers?	K1
2.9	Facilities	List down the facilities available in SCM.	K1
2.10	Inventory	Identify the role and importance of inventory management in SCM.	K3
2.11	Transportation	Summarize the components in transportation decision.	K2
2.12	Information	State the importance of information in SCM.	K1
2.13	Sourcing	Explain the various sourcing available for decision making in SCM.	K2
2.14	Modelling for supply chain	Compare the various models available in supply chain	K2
UNIT III Designing the SCM			
3.1	Designing the distribution network	What is network designing in SCM?	K1
3.2	Role of distribution	Demonstrate the role of distribution in SCM.	K3
3.3	Factors influencing design	Explain the factors influencing design in SCM.	K2
3.4	Design options	Illustrate design options in SCM.	K3

Unit/ Section	Content	Learning Outcome	Blooms Taxonomic Levels of Transaction
3.5	e-business and its impact	Identify the impact of e-business in SC.	K3
3.6	Distribution network in practice.	Identify the distribution network practiced in SC.	K3
3.7	Network design in SC	Classify the factors to adopt networks for SC.	K2
3.8	Role of network	Identify the role of network in SC.	K2
3.9	Factors affecting the network design	Discuss the factors affecting the network design in SC.	K2
3.10	Modelling for supply chain	Explain the model for supply chain.	K2
UNIT IV Reverse Logistics & Containerization			
4.1	4.1 Reverse logistics		
	4.1.1 Scope	List the scope of Reverse logistics	K2
	4.1.2 Design	State the need for design in reverse logistics	K1
	4.1.3 Logistics information system	Explain the use of information system is used in logistics	K1
	4.1.4 Application of IT in logistics	State the scope of applied in logistics	K1
	4.1.5 Bar Coding, RFID	State the usage of RFID.	K1
4.2	4.2 Containerization		
	4.2.1 Concept and Types	Analyse, what is containerization?	K1
	4.2.2 Benefits compare and contrast the containerization	Classify the types of container used in supply chain.	K4
	4.2.3 Types of carriers	Identify the concept of containerization.	K2
	4.2.4 Role of intermediaries	Classify the types of carriers found in logistics.	K4
	4.2.5 Freight Management.	Catalogue the importance of intermediaries.	K4
	4.2.6 ICDs, CONCOR	Explain the need and importance of freight management.	K2

Unit/ Section	Content	Learning Outcome	Blooms Taxonomic Levels of Transaction
	4.2.7 Global shipping options	Examine the procedure in shipping.	
UNIT - V Transportation Network and Sourcing			
5.1	5.1 Transportation		
	5.1.1 Role of transportation.	Explain the role of transportation in logistics.	K2
	5.1.2 Modes and their performance	Classify the modes of transport.	K4
	5.1.3 Infrastructure and policies.	Explain the policies related to infrastructure in logistics.	K2
	5.1.4 Design option and their trade off	Analyse the consequences of trade off.	K4
5.2	5.2 Sourcing		
	5.2.1 In -house or Outsource	Explain various type of in house sourcing	K2
	5.2.2 3 PL and 4 PL	Discuss the functions of 3PL & 4PL	K2
	5.2.3 GPS and GIS technology	State the utility of GPS & GIS in a business?	K1
	5.2.4 Supplier scoring and assessment	Explain scoring procedure.	K2
	5.2.5 Lean Management	Analyse the functions of lean management.	K4
	5.2.6 Lean Manufacturing	State the use of mass communication in lean manufacturing.	K1
	5.2.7 Mass Customization	State the need for mass customization	K1

MAPPING SCHEME FOR THE POs, PSOs AND COs

L-Low

M-Moderate

H- High

Mapping	P01	P02	P03	P04	P05	P06	P07	P08	P09	PS01	PS02	PS03	PS04
CO1	M	L	-	-	M	L	H	M	H	M	M	M	H
CO2	H	M	M	-	-	L	M	H	H	-	M	H	M
CO3	H	M	H	M	L	H	-	M	M	L	M	L	M
CO4	M	M	L	H	M	-	M	H	L	-	-	M	H
CO5	H	M	L	L	M	-	-	M	L	M	L	M	M
CO6	M	H	L	H	L	-	M	H	M	L	-	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. Internship 2. Project Work

COURSE CO-ORDINATOR - Dr.Ravishankar

SEMESTER IV	CORE XIII BUSINESS ETHICS, CORPORATE SOCIAL RESPONSIBILITY AND GOVERNANCE	CODE :P18CM413
CREDITS 5		TOTAL HOURS PER WEEK : 6

COURSE OUTCOMES

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

S.No	Course Outcome	Level	Unit Covered
CO1	Formulate the basic principles of ethical concepts and moral issues in business.	K5	I
CO2	Assess the various ethical theories in recent context of business.	K6	II
CO3	Analyse and identify, interpret, the global, political, social, environmental, technological and cultural context of the business environment.	K4	III
CO4	Integrate the effects of government policy on the economic environment and Indian Industry.	K5	IV
CO5	Integrate the breadth and depth of corporate social responsibility.	K5	V
CO6	Evaluate the various innovative practices adopted in the governance.	K6	V

UNIT- I INTRODUCTION

(18 Hours)

- 1.1 Definition & nature of business ethics
- 1.2 Characteristics of business ethics
- 1.3 Utilitarianism theory
- 1.4 Causes of unethical behaviour and Ethical abuses
- 1.5 Work ethics
- 1.6 Code of conduct
- 1.7 Code of ethics
- 1.8 Public good

UNIT- II ETHICS THEORY AND BEYOND

(20 Hours)

- 2.1 Introduction to Management of Ethics
- 2.2 Ethics analysis [Hosmer model]
- 2.3. Ethical dilemma
- 2.4. Ethical theories
 - 2.4.1 Categorical Imperative Theory
 - 2.4.2 Conventional theory
 - 2.4.3 Doctrine of Mean
 - 2.4.4 Might equal rights Theory
- 2.5 Ethics in practice
- 2.6 Ethics for Managers-Role and function of ethical managers-
- 2.7 Comparative ethical behaviour of Managers
- 2.8 Competitiveness, organizational size, profitability and ethics
- 2.9 Ethics in Corporate
- 2.10 Ethics evaluation
- 2.11 Business and ecological / environmental issues in the Indian context

UNIT- III LEGAL ASPECTS OF ETHICS

(16 Hours)

- 3.1 Political environment
- 3.2 legal environment
- 3.3 Provisions of the Indian constitution pertaining to Business
- 3.4 Political setup – major characteristics and their implications for business
- 3.5 Competition Act - prominent features of competitions act
- 3.6 FEMA- Features and importance
- 3.7 Social – cultural environment
 - 3.7.1 Social cultural impact on business operations
 - 3.7.2 Salient features of Indian culture and values

UNIT- IV ENVIRONMENTAL ETHICS

(18 Hours)

- 4.1 Economic Environment
- 4.2 Philosophy of economic grow and its implications for business
- 4.3 Main Features of Economic Planning with respect to business
- 4.4 Industrial policy and framework of Government contract over Business
- 4.5 Role of chamber of commerce and confederation of Indian Industries

UNIT- V CORPORATE SOCIAL RESPONSIBILITY AND GOVERNANCE

(18 Hours)

- 5.1 Definition of CSR
 - 5.1.1 Evolution of CSR
 - 5.1.2 Need for CSR
 - 5.1.3 Theoretical perspectives of CSR
 - 5.1.4 Strategies for CSR
 - 5.1.5 Challenges and implementation
- 5.2 Concept of Corporate Governance - Evolution of corporate governance
- 5.3 Governance practices and regulation
- 5.4 Structure and development of boards
- 5.5 Role of capital market and government- Governance ratings
- 5.6 Future of governance- innovative practices
- 5.7 Case studies of BHEL, SBI, HCL, HUL, ICT, AMUL ETC.

UNIT -VI - TOPICS FOR SELF STUDY

Increased Transparency	https://www.investopedia.com/articles/fundamental/03/121703.asp
Green Technology	https://emagazine.com/an-introduction-to-green-technology/
Global Companies Acting Locally	https://www.imsmarketing.ie/export-strategy/think-global-act-local/
Diversity and Inclusion	https://builtin.com/diversity-inclusion

REFERENCES

1. S.A. Sherlekar, Ethics in Management, Himalaya Publishing House (2014)
2. William B. Werther and David B. Chandler, Strategic corporate social responsibility, Sage Publications Inc.(2011)
3. Robert A.G.Monksand NellMinow, Corporate governance, JohnWileyand Sons.(2010)
C.S.V. Murthy Business Ethics and corporate Governance (2017)

WEB LINKS

1. <http://www.sasurieengg.com/e-course-material/MBA/II-Year-Sem-4/BA7402%20BUSINESS%20ETHICS,CORPORATE%20SOCIAL%20RESPONSIBILITY%20AND%20GOVERNANCE.pdf>
2. <http://www.universityofcalicut.info/syl/ManagementConceptsBusinessEthics.pdf>
3. <https://ddceutkal.ac.in/Syllabus/BECG-MBA.pdf>

SPECIFIC LEARNING OUTCOMES (SLO)

UNIT/ Section	Course Content	Learning Outcomes	Blooms Taxonomic Level Of Transaction
INTRODUCTION			
1.1	Characteristics of business ethics	<ul style="list-style-type: none"> • Explain characteristics of business ethics 	K2
1.2	Utilitarianism theory	<ul style="list-style-type: none"> • Illustrate Utilitarianism theory 	K2
1.3	Causes of unethical behaviour	<ul style="list-style-type: none"> • Identify the causes of unethical behavior in an organisation 	K2
1.4	Work ethics Code of conduct	<ul style="list-style-type: none"> • Explain work ethics and code of conduct 	K2
1.5	Public Good	<ul style="list-style-type: none"> • Justify the importance of public Good. 	K5
ETHICS THEORY AND BEYOND			
2.1	Introduction of Management Ethics	<ul style="list-style-type: none"> • Explain management ethics 	K2
2.2	Ethical dilemma	<ul style="list-style-type: none"> • Justify the ethical dilemma in Indian context 	K5
2.3	Ethical theories	<ul style="list-style-type: none"> • Classify the various ethical theories. 	K2
2.4	Ethics for managers-role and function of ethical managers	<ul style="list-style-type: none"> • Discuss function of ethical managers 	K2

2.5	Ethics in corporate and ethics evaluation	<ul style="list-style-type: none"> Evaluate ethics in corporate. 	K5
2.6	Environmental issues in the Indian context	<ul style="list-style-type: none"> Discuss the environmental issues in the Indian context. 	K6
ILEGAL ASPECTS OF ETHICS			
3.1	Political and legal environment	<ul style="list-style-type: none"> Define legal and political environment. 	K1
3.2	Provision of Indian constitution to business	<ul style="list-style-type: none"> Discuss the provisions of Indian constitution to business. 	K2
3.3	Characteristics of political environment and their implications	<ul style="list-style-type: none"> Explain the characteristics of political environment and their implications 	K2
3.4	Features of competition Act	<ul style="list-style-type: none"> Analyse the features of competition Act. 	K4
3.5	Features of FEMA	<ul style="list-style-type: none"> Identify the features of FEMA 	K2
3.6	Social and cultural environment and their impact on business operations	<ul style="list-style-type: none"> Discuss the impact of social and cultural environment on business operations 	K2
3.7	Features of Indian culture and values	<ul style="list-style-type: none"> Appraise the features of Indian culture and values 	K4
IV ENVIRONMENTAL ETHICS			
4.1	Economic environment	<ul style="list-style-type: none"> Explain the Economic environment 	K2
4.2	Philosophy of economic grow and its implication for business	<ul style="list-style-type: none"> Identify the philosophy of economic grow and its implication for business. 	K3
4.3	Features of economic planning respect to business.	<ul style="list-style-type: none"> Determine the features of economic planning in business. 	K5
4.4	Role of CCCII	<ul style="list-style-type: none"> Explain the role of chamber of commerce and confederation of Indian Industries in the development of the nation. 	K2
V CORPORATE SOCIAL RESPONSIBILITY AND GOVERNANCE			

5.1	Define CSR Evolution and need of CSR	<ul style="list-style-type: none"> Discuss the evolution and need of CSR 	K2
5.2	Corporate practices and regulation	<ul style="list-style-type: none"> Explain practices and regulation followed in corporate. 	K2
5.3	Role of capital market and government – Governance ratings	<ul style="list-style-type: none"> Analyse the role of capital market and Government –governance rating. 	K4
5.4	Future of governance –innovative practices	<ul style="list-style-type: none"> Discuss the various innovative practices adopted in the governance. 	K6

Mapping Scheme for the PO, 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	H	-	M	M	L	H	-	M	M	
CO2	M	H	M	M	M	-	H	-	-	M	-	-	H	
CO3	M	M	-	M	H	-	-	M	-	H	-	-	M	
CO4	-	M	H	M		-	M	-	-	H	M	-	-	
CO5	H	-	M	H	M	-	-	-	-	M	-	M	-	
CO6	-	H	-	M	M	-	H	-	-	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. Internship 2. Project Work

Course Coordinator – Dr.Shanthi Merlin

SEMESTER- IV	CORE:VI ENTERPRISE	CODE: P18CM206
CREDITS: 5	RESOURCE PLANNING	TOTAL HOURS PER WEEK: 6

COURSE OUTCOMES

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

Sl.No	Course Outcome	Level	Unit
1	Identify the scope of ERP	K2	I
2	Discuss the utility of ERP in Production planning, control and maintenance.	K2	II
3	Identify the utilities of Quality Management Module.	K2	II
4	Appraise the benefits of ERP	K4	III
5	Analyse ERP modules	K4	IV
6	Manage the process of data storage in oracle.	K5	V

UNIT- I ERP Basic Concept and Related Technologies

(20Hrs)

1.1 ERP

- 1.1.1 ERP- Meaning and Definition
- 1.1.2 Evolution and Growth
- 1.1.3 Conceptual Framework of ERP
- 1.1.4 Benefits
- 1.1.5 Limitations
- 1.1.6 Scope

1.2 ERP Technologies

- 1.2.1 Business Process Reengineering (BPR)
- 1.2.2 Management Information System (MIS)
- 1.2.3 Decision Support System (DSS)
- 1.2.4 Executive Support System (ESS)
- 1.2.5 Data Warehousing
- 1.2.6 Data Mining
- 1.2.7 Online Analytical Processing (OLAP)
- 1.2.8 Product Life Cycle Management
- 1.2.9 Supply Chain Management (SCM)
- 1.2.10 Customer Relationship Management (CRM)
- 1.2.11 ERP Security

UNIT- II ERP Modules

(18 Hrs)

- 2.1 Finance Module & Benefits of Sage Accpac ERP To
- 2.2 Sales& Distribution Module
- 2.3 Manufacturing and Production Planning Module
 - 2.3.1 Computer Aided Design/ Computer Aided Manufacturing (CAD/CAM)
 - 2.3.2 Material Requirement Planning (MRP) and Master Production Schedule (MPS)
 - 2.3.3 Shop Floor Control
 - 2.3.4 Quality Management
 - 2.3.5 JIT & KANBAN
 - 2.3.6 Product Data Management (PDM)
 - 2.3.7 Manufacturing Operations – Make -to-Order (MTO), Make-to-stock (MTS), Assemble -to- Order (ATO), Engineer -to-Order (ETO), Configure-to-Order (CTO)
 - 2.3.7 Cost Management
- 2.4 Human Resource Module
- 2.5 Plant Maintenance
 - 2.5.1 Preventive Maintenance Control
 - 2.5.2 Equipment Tracking
 - 2.5.3 Component Tracking
 - 2.5.4 Plant Maintenance Calibration Tracking
 - 2.5.5 Plant Maintenance Warranty Claims Tracking
- 2.6 Quality Management Module
 - 2.6.1 Functions of Quality Management
 - 2.6.2 CAQ and CIQ
- 2.7 Material Management Module
 - 2.7.1 Pre-Purchasing
 - 2.7.2 Purchasing
 - 2.7.3 Vendor Evaluation
 - 2.7.4 Inventory Management
 - 2.7.5 Invoice verification and Material Inspection.

UNIT- III ERP – Implementation and Post Implementation

(20 Hrs)

- 3.1 ERP Tools and software
- 3.2 Perspectives in ERP implementation
- 3.3 ERP Selection Process
- 3.4 ERP Vendor Selection
- 3.5 ERP Implementation Lifecycle
- 3.6 Pros and Cons of ERP Implementation
- 3.7 Post ERP Implementation Process
 - 3.7.1 Maintenance of ERP
 - 3.7.2 Organizational and Industrial Impact

- 3.7.3 Factors for the success of an ERP Implementation
- 3.7.3 Reasons for failure of ERP Implementation.

UNIT- IV ERP Market

(16 Hrs)

- 4.1 Marketplace Dynamics
- 4.2 SAP AG
- 4.3 Oracle
- 4.4 BAAN Company
- 4.5 PeopleSoft
- 4.6 JD Edwards
- 4.7 QADInc
- 4.8 SSA Global
- 4.9 Lawson Software
- 4.10 Epicor
- 4.11 Ramco Systems

UNIT - V Basics of Oracle and Emerging Trends in ERP

(16 Hrs)

- 5.1 Relational Database
- 5.2 History of Oracle Database
- 5.3 Oracle Database Architecture
- 5.4 Oracle Database Storage Structures
- 5.5 Oracle Database Memory Structures
- 5.6 Application and Networking Architecture.
- 5.7 Emerging Trends in ERP
 - 5.7.1 Extended ERP systems and ERP add-ons – CRM, SCM
 - 5.7.2 Business Analytics
 - 5.7.3 Future Trends in ERP systems- Web enabled, Wireless Technologies, Cloud computing.

Topics for Self Study

Sl. No.	Topics	Weblinks
1.	ERP the E-business Backbone	http://www.economyinformatics.ase.ro/content/EN2/stoica-eng2.pdf
2.	Cloud Computing	https://www.tutorialspoint.com/cloud_computing/cloud_computing_tutorial.pdf
3.	Latest ERP implementation Methodologies	https://ultraconsultants.com/erp-software-blog/choosing-right-erp-implementation-methodology/
4.	The SOA factor.	https://theintactone.com/2019/08/30/erp-u4-topic-6-soa-factors-in-erp/

References

1. Alexis Leon, ERP Demystified, Tata McGraw Hill, 2nd Edition, 2007.
2. Mary Summer, Enterprise Resource Planning, Prentice Hall, 2004.
3. Ellen Monk, Bret Wagnor, Concepts in Enterprise Resource Planning, 2nd Edition, 2005.
4. Parthasarathy, Enterprise Resource Planning- Managerial and Technical Perspective, New Age International Ltd Publishers, 1st Edition, 2007.
5. Vinod Kumar Garg, Venkitakrishnan, Enterprise Resource Planning- Concepts and Planning. PHI Learning Pvt Ltd, 2nd Edition, 2011.

Web Links

1. <http://docs.oracle.com.>server.111>part2>
2. https://books.google.co.in/books?id=t_bBBAAAQBAJ&lpg=PR7&dq=ERP%20latasted%20edition%20books&pg=PR7#v=onepage&q=ERP%20latasted%20edition%20books&f=false
3. <https://www.guru99.com/what-is-sap-definition-of-sap-erp-software.html>

Specific Learning Outcomes (SLO)

Unit/ Section	Content	Learning Outcome	Blooms Taxonomic Levels of Transaction
UNIT I ERP Basic Concept and Related Technologies			
1.1	ERP- Meaning and Definition	Define ERP	K1
1.2	Evolution and Growth	Explain the evolution and growth of ERP	K2
1.3	Conceptual Framework of ERP	Discuss the framework of ERP.	K2
1.4	Benefits	State the advantages of ERP.	K1
1.5	Limitations	State the limitations of ERP	K1
1.6	Scope	Discuss the scope of ERP	K2
1.7	Business Process Re-engineering(BPR)	Describe the need for BPR.	K2
1.8	Management Information System (MIS)	Discuss the characters of MIS.	K2
1.9	Decision Support System (DSS)	Discuss the advantages of Decision Support System.	K2
1.10	Executive Support System (ESS)	Explain the characteristics of Executive Support System.	K2
1.11	Data Warehousing	Discuss the need for Data Warehousing	K2
1.12	Data Mining	State the need for Data mining system.	K1
1.13	Online Analytical Processing (OLAP)	Discuss the need for Online Analytical Processing (OLAP)	K2
1.14	Supply Chain Management (SCM)	Describe the mechanism of SCM.	K1
1.15	Customer Relationship Management (CRM)	Describe CRM model in ERP.	K2

Unit/ Section	Content	Learning Outcome	Blooms Taxonomic Levels of Transaction
UNIT II ERP Modules			
2.1	Finance Module	Explain finance module in ERP.	K2
2.2	Production planning, Control & maintenance	Discuss the utility of ERP in Production planning, control and maintenance.	K2
2.3	Sales & Distribution	Identify the ways in which ERP helps in tracking sale and distribution records.	K2
2.4	Human Resource Management (HRM)	Illustrate HRM Module in ERP.	K2
2.5	Inventory Control System	Describe modules of inventory control system in ERP.	K2
2.6	Quality Management	Identify the utilities of Quality Management Module.	K2
UNIT III ERP Implementation			
3.1	Approaches to the study of ERP implementation	Discuss the approaches to ERP implementation.	K2
3.2	Perspectives in ERP implementation	Summarize the perspectives for ERP implementation.	K2
3.3	Challenges to implementation	Analyse the challenges during the process of implementation of ERP in an organisation.	K4
3.4	Implementation Strategy	Explain the steps involved in implementation of strategies in ERP	K2
3.5	Phases in ERP Implementation	Describe the phases involved in ERP implementation	K1
3.6	Benefits realized in ERP implementation	Appraise the benefits of ERP	K4

Unit/ Section	Content	Learning Outcome	Blooms Taxonomic Levels of Transaction
3.7	Reasons for failure of ERP implementation	State the reasons for failure of ERP implementation.	K1
UNI IV ERP Market			
4.1	Marketplace –Dynamics	Explain the need to understand market place dynamics before selecting ERP software.	K2
4.2	SAP AG	Define the SAP.	K1
4.3	Oracle	Appraise the importance of Oracle.	K4
4.4	BAAN Company	Examine how ERP market module helped BAAN company .	K4
4.5	People Soft	State the importance of people soft	K1
4.6	JD Edwards	Discuss about JD Edwards module.	K2
4.7	QAD Inc	Describe the products, technologies and various modules of QAD Inc	K1
4.8	SSA Global	Explain the concepts of BPCS Client/Server in SSA Global	K2
4.9	Lawson Software	List strength and weaknesses of the Lawson software	K1
4.10	Epicor –Intuitive	List the popular functionality modules in EPICOR	K4
4.11	Ramco Sys	Examine the Modules of Ramco Sys.	K4

Unit/ Section	Content	Learning Outcome	Blooms Taxonomic Levels of Transaction
UNIT - V Basics Of Oracle			
5.1	Relational Database	Discuss the uses of relational database	K2
5.2	History of Oracle Database	Describe the evolution of Oracle database	K1
5.3	Oracle Database Architecture	State the importance of oracle database architecture	K1
5.4	Oracle Database Storage Structure	Explain the process of data storage in oracle.	K5
5.5	Oracle Database Memory Structure	Evaluate memory Structure of SGA and PGA.	K5
5.6	Application and Networking Architecture	Summarize the need for networking architecture	K1

MAPPING SCHEME FOR THE PO, PSOs AND COs

L-LOW M-MODERATE H- HIGH

Mapping	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PSO1	PSO2	PSO3	PSO4
CO1	M	L		L	L	L	L	M	L	M	M	L	L
CO2	M	L	H	L	L	L	L		L	M	M	L	L
CO3	M	L		L	L	L	L	L	L	M	L	H	L
CO4	L		M	M	M	M	M		L	L			L
CO5	M			M	M	M	M		M	M	L	M	M
CO6	M			M	M	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. Internship
2. Project Work

COURSE CO-ORDINATOR - MR. Selvin Delish

