MASTER OF COMMERCE (M.COM)

CHOICE BASED CREDIT SYSTEM (CBCS)

Curriculum and Syllabus

Regular (2024 – 2025)

Enable | Enlighten | Enrich
KARPAGAM
ACADEMY OF HIGHER EDUCATION
(Deemed to be University)
(Established Under Section 3 of UGC Act, 1956)

DEPARTMENT OF COMMERCE

FACULTY OF ARTS, SCIENCE, COMMERCE AND MANAGEMENT (FASCM)

KARPAGAM ACADEMY OF HIGHER EDUCATION

(Deemed to be University)
(Established Under Section 3 of UGC Act, 1956)
(Accredited with A+ Grade by NAAC in the Second Cycle)
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FACULTY OF ARTS, SCIENCE, COMMERCE AND MANAGEMENT
POST GRADUATE PROGRAMMES
(M.Sc. M. Com and M.A)

REGULAR MODE
CHOICE BASED CREDIT SYSTEM (CBCS)

REGULATIONS - 2024

The following regulations are effective from the academic year 2024 -2025 and are applicable to the candidates admitted in Post Graduate (PG) Degree programmes in the Faculty of Arts, Science, Commerce and Management, Karpagam Academy of Higher Education (KAHE).

1. PROGRAMMES OFFERED, MODE OF STUDY AND ADMISSION REQUIREMENTS

1.1. P.G. PROGRAMMES OFFERED

The various P.G. Programmes offered by the KAHE are listed in the table below.

S. No.	Programmes Offered
1	M.Sc. Biochemistry
2	M.Sc. Microbiology
3	M.Sc. Biotechnology
4	M.Sc. Physics
5	M.Sc. Chemistry
6	M.Sc. Mathematics
7	M.Sc. Computer Science
8	M.Com.
9	M.A. English

1.2. MODE OF STUDY

All programmes are offered under Full-Time Regular mode. Candidates admitted under 'Full-Time' should be present in the KAHE during the complete working hours for curricular, co-curricular and extra-curricular activities assigned to them.

1.3. ADMISSION REQUIREMENTS (ELIGIBILITY)

A candidate for admission to the first semester Master's Degree Programme shall be required to have passed an appropriate Degree Examination of this Karpagam Academy of Higher Education or any other University accepted by the KAHE as equivalent thereto. Admission shall be offered only to the candidates who possess the qualification prescribed against each course as given in the table below.

QUALIFICATIONS FOR ADMISSION

S. No.	Programme	Eligibility
1	M.Sc. Biochemistry	B.Sc. Degree with Biology / Biochemistry / Chemistry / Biotechnology / B.F.Sc. / Polymer Chemistry / Microbiology/ Zoology / Botany / Plant Science / Plant Biotechnology / Animal Science / Animal Biotechnology / B.Pharm / Industrial Chemistry / Applied Microbiology / Medical Microbiology / Human Genetics / Medical Genetics / Molecular Biology / Genetics Technology / Environmental Science / Environment Biotechnology / Genetics Engineering / Bioinformatics / Plant Biology & Biotechnology / Animal Cell & Biotechnology / Agriculture / Medical Lab Technology / Nutrition & Dietetics
2	M.Sc. Microbiology	B.Sc. Microbiology / Applied Microbiology / Industrial Microbiology / Medical Microbiology / Botany / Zoology / Biology / Biotechnology /Industrial Biotechnology/ Molecular Biology / Genetic Engineering / Biochemistry / Agriculture / Forestry / Medical Lab Technology / Life Sciences

3	M.Sc. Biotechnology	B.Sc. Degree with Biotechnology/ Industrial Biotechnology/ Biology / Biochemistry / B.Sc Biology with Chemistry Ancillary / B.F.Sc. / Microbiology / Zoology / Botany / Plant Science /Plant Biotechnology / Animal Science /Animal Biotechnology / B.Pharm / Applied Microbiology / Medical Microbiology / Human Genetics / Medical Genetics / Molecular Biology / Genetics / Environmental Science / Environment Biotechnology / Genetics Engineering / Bioinformatics / Plant Biology & Biotechnology / Animal Cell & Biotechnology / Agriculture / B.Tech (Biotech)
4	M.Sc. Physics	B.Sc. Physics, B.Sc. Physics (CA) / B.Sc. Applied Sciences
5	M.Sc. Chemistry	B.Sc. Chemistry, Industrial Chemistry, Polymer Chemistry, B.Sc. Applied Sciences
6	M.Sc. Mathematics	B.Sc. Mathematics / B.Sc. Mathematics with Computer Applications, B.Sc. Applied Sciences
7	M.Sc. Computer Science	B.Sc. Computer Science / B.Sc Computer Science (Cognitive Systems)/ B.Sc Computer Science (AI&DS)/ B.Sc Computer Science (Cyber Security)/ Computer Technology / Information Technology / Electronics / Software Systems / BCA/ B.Sc. Applied Sciences
8	M.Com	B.Com. / B.Com.(CA) /B.Com (PA) / B.Com (Finance & Insurance) / B.Com. (e-Commerce) / B.Com.(IT) / B.B.M. /B.B.M. (CA) / B.B.A./ B.B.A (CA) / B.Com (CS), B.A. Co-operation / Bachelor's Degree in Bank Management/ B.A. Economics / B. Com Financial Analytics/ B. Com International Accounting and Finance
9	MA English	BA (English)/Any UG degree with Part II – English for four semesters.

2. DURATION OF THE PROGRAMMES

2.1. The minimum and maximum period for completion of the P.G. Programmes are given below:

Programme	Min. No. of Semesters	Max. No. of Semesters
M.Sc., M.Com., MA	4	8

2.2. Each semester normally consists of 90 working days or 450 Instructional hours for full-time mode of study. End Semester Examination shall be conducted at the end of every semester for the respective courses.

3. CHOICE BASED CREDIT SYSTEM

Credits means the weightage given to each course of study by the experts of the Board of Studies concerned. All PG programmes are offered under Choice Based Credit System and students can earn a total of 92 credits.

4. STRUCTURE OF THE PROGRAMME

Every Programme will have a curriculum and syllabus consisting of core courses, elective courses, open elective, Internship and project work.

a. Major courses

Major courses consist of theory and practical and the examinations shall be conducted at the end of each semester.

b. Elective courses

Elective courses are to be chosen with the approval of the Head of Department concerned from the list of elective courses mentioned in the curriculum.

c. Project Work

The candidates shall undertake the project work in the Fourth Semester either in the Department concerned or in Industries, Research Institute or any other Organizations (National / International) and the project report has to be submitted at the end of the fourth semester.

If the candidate undertakes the Research Project work outside the Department, the faculty concerned within the Department shall be the Supervisor and the teacher/scientist of the host institute will be the Co-supervisor. The candidate shall bring the attendance certificate from the host institute.

The Head of the Department shall assign a project supervisor who shall monitor the student's project work(s). A Project Assessing Committee (PAC) shall be constituted with HoD and two senior faculty members of the Department. The PAC shall announce the dates for the reviews and

demonstration. The student shall make a presentation on the progress and demonstration of their project before the PAC in the presence of their supervisor on the scheduled dates.

d. Internship

The student shall undergo 15 days internship at the end of second semester. Internship report will be evaluated and marks will be awarded in the third semester. Students have to earn 2 credits for the Internship. The Internship will be assessed internally and marks will be awarded out of 100.

e. Open Elective

He / She may select one of the open elective courses from the list given below offered by other departments in the third semester. Students have to earn 2 credits for this course (The student cannot select a course offered by the parent department).

S.No.	Name of the offering Department	Course Code	Name of the Course
1	English	24EGPOE301	English for Competitive Examinations
2	Commerce	24CMPOE301	Personal Finance and Planning
3	Management	24MBAPOE301	Organizational Behavior
4	Computer Applications	24CAPOE301	Robotics Process Automation
5	Computer Science	24CSPOE301	Cyber Forensics
6	Mathematics	24MMPOE301	Coding theory
7	Physics	24PHPOE301	Electrical Appliances and Servicing
8	Chemistry	24CHPOE301	Industrial Chemistry
9	Microbiology	24MBPOE301	Fermentation Technology
10	Biotechnology	24BTPOE301	Nutrition and Dietetics

5. CREDIT TRANSFER THROUGH ONLINE PLATFORM / INTERNATIONAL STUDIES

Students are encouraged to enroll in courses offered by MOOC platforms and international institutions of higher learning, either virtually or in person. The equivalent credits for these courses will be determined by a committee named Subject Equivalency Committee comprising the Dean, Head of Department (HoD), and one faculty member nominated by the Vice Chancellor. The committee's decision will be submitted for ratification/approval by the Board of Studies (BoS) and the Academic Council. Additionally, the equivalent grade points for marks/grades/grade

points awarded by various MOOC platforms and international institutions of higher learning will be determined by a committee named Grade Equivalency Committee duly constituted by the Vice-Chancellor. The decisions of this committee will also be submitted for ratification/approval by the Academic Council. This shall be approved to be implemented from the even semester of the academic year 2024-25.

6. MEDIUM OF INSTRUCTION

The medium of instruction for all courses, examinations, seminar presentations, Internship and project/thesis/dissertation reports should be English.

7. MAXIMUM MARKS

The maximum marks assigned to different courses shall be as follows:

(i) Each of the theory and practical courses shall carry maximum of 100 marks. Out of which 40 marks are for Continuous Internal Assessment (CIA) and 60 marks are for End Semester Examinations (ESE).

(ii) Maximum Marks for Project work

S. No	Programme	Maximum Marks	CIA	ESE
1	M.Sc., M.Com., M.A	200	80	120

8. a. FACULTY MENTOR

To help students in planning their courses of study and for general advice on the academic programme, the HoD shall allot a certain number of students to a faculty who will function as mentor throughout their period of study. Faculty mentors shall advise the students and monitor their behavior and academic performance. Problems if any shall be counseled by them periodically. The faculty mentor is also responsible to inform the parents of their wards' progress. Faculty mentor shall display the cumulative attendance particulars of his / her students' periodically (once in 2 weeks) on the Notice Board to enable the students to know their attendance status and satisfy the **clause 8** of this regulation.

9. CLASS COMMITTEE

Every class shall have a Class Committee consisting of teachers of the class concerned, student representatives (Minimum two boys and 2 girls of various capabilities and Maximum of 6 students) and the HoD / senior faculty concerned as a Chairperson. The objective of the class committee Meeting is all about the teaching – learning process. The Class Committee shall be convened at least once in a month. The constitution and functions of the Class Committee shall include

1. The class committee shall be constituted during the first week of each semester.
2. The Class Committee of a particular class of any department is normally constituted by the HoD/Chairperson of the Class Committee. However, if the students of different departments are mixed in a class, the Class Committee shall be constituted by the respective Dean of the Faculty.
3. The HoD/Chairperson of the Class committee is authorized to convene the meeting.
4. The respective Dean of the Faculty has the right to participate in any Class committee meeting.
5. The Chairperson is required to prepare the minutes of every meeting, and submit the same to the Dean concerned within two days after having convened the meeting. Serious issues if any shall be brought to the notice of the Registrar by the HoD/Chairperson immediately.
6. Analyzing and solving problems experienced by students in the class room and in the laboratories.
7. Analyzing the performance of the students of the class after each test and finding the ways and means to improve the performance.

10. REQUIREMENTS TO APPEAR FOR THE END SEMESTER EXAMINATION

a. Every student is expected to attend all classes and secure 100% attendance. However, in order to allow for certain unavoidable circumstances, the student is expected to attend at least 75% of the classes and the conduct of the candidate should be satisfactory during the course.

b. A candidate who has secured attendance between 65% and 74% (both included), due to medical reasons (Hospitalization / Accident /

Specific Illness) or due to participation in University / District / State / National / International level sports or due to participation in Seminar / Conference / Workshop / Training Programme / Voluntary Service / Startup Activity / Extension activities or similar programmes with prior permission from the Registrar shall be given exemption from prescribed minimum attendance requirements and shall be permitted to appear for the examination on the recommendation of the Head of Department concerned and Dean to condone the shortage of attendance. The Head of Department has to verify and certify the genuineness of the case before recommending to the Dean concerned.

c. However, a student who has secured less than 65% in any of the semesters due to any reasons, shall not be permitted to appear for the End Semester Examinations. But he/she will be permitted to appear for his/her arrear examinations. In order to redo the semester with lack of attendance he/she has to attend the corresponding semester of the subsequent year(s) with approval of the Dean of the Faculty, Dean - Students Affairs and the Registrar.

11. PROCEDURE FOR AWARDING MARKS FOR INTERNAL ASSESSMENT

11.1. Every Faculty is required to maintain an **Attendance and Assessment Record (Log book)** which consists of attendance of students marked for each lecture/practical/ project work, the CIA and Seminar marks and the record of class work completed (topic covered), separately for each course. This should be submitted to the HoD once in a week for checking the syllabus coverage, records of test marks and attendance. The HoD shall sign with date after due verification. The same shall be submitted every fortnight to respective Dean. After the completion of the semester the HoD should keep this record in safe custody for five years as records of attendance and assessment shall be submitted for inspection as and when required by the KAHE/any other approved body.

11.2. Continuous Internal Assessment (CIA): The performance of students in each course will be continuously assessed by the respective faculty. Retest will be conducted and considered based on the requirements and recommendations by the Head of the Department. The guidelines for the Continuous Internal Assessment (CIA) are given below:

Theory Courses

S. No.	Category	Maximum Marks
1	Attendance	5
2	Test – I (2 ½ units)	10
3	Test – II (2 ½ units)	10
4	Journal Paper Analysis & Presentation*	15
	Total	40

*****Evaluated by two faculty members of the department concerned. Distribution of marks for one Journal paper analysis: Subject matter 5 marks, Communication/PPT Presentation 4 marks, Visual aid 2 marks and Question and Discussion 4 marks.

Practical Courses

S. No.	Category	Maximum Marks
1	Attendance	5
2	Observation work	5
3	Record work	5
4	Model practical examination	15
5	*Viva – voce* [Comprehensive]*	10
	Total	**40**

* *Viva - voce* conducted during model practical examination.

Every practical Exercise / Experiment shall be evaluated based on the conduct of Exercise/ Experiment and records maintained.

11.3 Portions for Test Question Paper

Portions for Internal Test – I : 2 ½ Units

Portions for Internal Test – II : 2 ½ Units

11.4 Pattern of Test Question Paper

Theory Courses:

Maximum Marks : 100 **Duration: 3 Hours**

Section	Marks
Part – A	Short Answer Answer ALL the Questions (10 x 2 = 20 Marks)
Part - B	Long Answer – 5 six mark questions 'either – or' type Answer ALL the Questions (5 x 6 = 30 Marks)
Part - C	Essay type Answer– 5 ten mark questions 'either – or 'type Answer ALL the Questions (5 x 10 = 50 Marks)

11.5 Attendance

Marks Distribution for Attendance

S. No.	Attendance (%)	Maximum Marks
1	91 and above	5.0
2	81 - 90	4.0
3	76 - 80	3.0
4	Less than or equal to 75	0

12. ESE EXAMINATIONS

12.1 End Semester Examination (ESE): ESE will be held at the end of each semester for each course. The question paper is for a maximum of 100 marks.

Pattern of ESE Question Paper

Theory Courses:

Maximum Marks: 100 **Duration: 3 Hours**

Section	Marks
Part – A	Short Answer Answer ALL the Questions (10 x 2 = 20 Marks)
Part - B	Long Answer – 5 six mark questions 'either – or' type Answer ALL the Questions (5 x 6 = 30 Marks)
Part - C	Essay type Answer– 5 ten mark questions 'either – or 'type Answer ALL the Questions (5 x 10 = 50 Marks)

The 100 Marks is converted to 60 Marks.

12.2 Practical Courses: There shall be combined valuation by the Internal and External examiners. The pattern of distribution of marks shall be as given below.

S. No.	Category	Maximum Marks
1.	Experiments	40
2.	Record work	10
3.	*Viva – voce* [Comprehensive]	10
	Total	**60**

Record Notebooks for Practical Examination

Candidate taking the Practical Examination should submit Bonafide Record Notebook prescribed for the practical examination, failing which the candidate will not be permitted to take the practical examination.

In case of failures in Practical Examination, the marks awarded for the Record at the time of first appearance of the Practical Examination shall remain the same at the subsequent appearance also by the candidate.

12.3. Evaluation of Project Work

12.3.1 The project shall carry a maximum marks as per (vide clause 6 (ii)). ESE will be a combined evaluation of Internal and External Examiners.

12.3.2 The project report prepared according to the approved guidelines and duly signed by the supervisor(s) shall be submitted to HoD.

Guidelines to prepare the project report

a. Cover page
b. Bonafide certificate
c. Declaration
d. Acknowledgement
e. Table of contents
f. Chapters
    - Introduction
    - Aim and Objectives
    - Materials and Methods (Methodology)
    - Results (Analysis of Data) and Discussion (Interpretation)
    - Summary
    - References

12.3.3 The evaluation of the project will be based on the project report submitted and *Viva-Voce* Examination by a team consisting of the supervisor, who will be the Internal Examiner and an External Examiner who shall be appointed by the COE. In case the supervisor is not available, the HoD shall act as an Internal Examiner.

12.3.4 If a candidate fails to submit the project report on or before the specified date given by Examination Section, the candidate is deemed to be failed in the project work and shall re-enroll for the same in a subsequent semester.

If a candidate fails in the *viva-voce* examinations he/she has to resubmit the project report within 30 days from the date of declaration of the results. For this purpose the same Internal and External examiner shall evaluate the resubmitted report.

12.3.5 Copy of the approved project report after the successful completion of *viva voce* examinations shall be kept in the KAHE library.

13. PASSING REQUIREMENTS

13.1 Passing minimum: A candidate needs to secure a minimum of 20 marks out of 40 marks in CIA and 30 marks out of 60 marks in ESE. The overall passing minimum in each course is 50 marks out of 100 marks (Sum of the marks in CIA and ESE examination).

13.2 If a candidate fails to secure a pass in a particular course (either CIA or ESE or Both) as per clause 13.1, it is mandatory that the candidate has to register and reappear for the examination in that course during the subsequent semester when examination is conducted for the same till, he / she receives pass both in CIA and ESE (vide Clause 2.1).

13.3 Candidate failed in CIA will be permitted to improve CIA marks in the subsequent semesters by writing tests and by re-submitting Assignments.

13.4 The CIA marks secured by the candidate in the first passed attempt shall be retained by the Office of the Controller of Examinations and considered valid for all subsequent attempts till the candidate secures a pass in ESE.

13.5 A Candidate who is absent in ESE in a Course / Practical / Project Work after having enrolled for the same shall be considered to have Absent (AAA) in that examination

14. IMPROVEMENT OF MARKS IN THE COURSE ALREADY PASSED

The Candidates desirous to improve the marks secured in a passed course in their first attempt shall reappear once (**only in ESE**) in the subsequent semester. **The improved marks shall be considered for classification but not for ranking.** If there is no improvement there shall be no change in the marks awarded earlier.

15. AWARD OF LETTER GRADES

All assessments of a course will be done on absolute marks basis. However, for the purpose of reporting the performance of a candidate, letter grades, each carrying certain number of points, will be awarded as per the range of total marks (out of 100) obtained by the candidate in each course as detailed below:

Letter grade	Marks Range	Grade Point	Description
O	91 - 100	10	OUTSTANDING
A+	81 - 90	9	EXCELLENT
A	71 - 80	8	VERY GOOD
B+	66 - 70	7	GOOD
B	61 - 65	6	ABOVE AVERAGE
C	55 - 60	5	AVERAGE
D	50 - 54	4	PASS
RA	< 50	-	REAPPEARANCE
AAA	-	-	ABSENT

16. GRADE SHEET

After the declaration of the results, Grade Sheets will be issued to each student which will contain the following details:

i. The list of courses enrolled during the semester and the corresponding grade obtained.

ii. The Grade Point Average (**GPA**) for the semester and

iii. The Cumulative Grade Point Average (**CGPA**) of all courses enrolled from first semester onwards.

GPA of a Semester and CGPA of a programme will be calculated as follows.

$$\textbf{GPA of a Semester} = \frac{\text{Sum of the product of the GP by the corresponding credits of the courses offered in that Semester}}{\text{Sum of the credits of the courses of that Semester}}$$

i.e. **GPA** of a Semester = $\dfrac{\sum_i CiGPi}{\sum_i Ci}$

Sum of the product of the GPs by the corresponding credits of the courses offered for the entire programme

$$\textbf{CGPA of the entire programme} = \frac{\text{Sum of the credits of the courses of the entire programme}}{}$$

i.e. **CGPA** of the entire programme = $$\frac{\sum_{n}\sum_{i} CniGPni}{\sum_{n}\sum_{i} Cni}$$

where,

Ci is the credit fixed for the course 'i' in any semester
GPi is the grade point obtained for the course 'i' in any semester
'n' refers to the Semester in which such courses are credited

Note: RA grade will be excluded for calculating **GPA** and **CGPA**.

17. REVALUATION

Candidate can apply for revaluation or retotaling of his / her semester examination answer script (**theory courses only**), within 2 weeks from the date of declaration of results, on payment of a prescribed fee. For the same, the prescribed application has to be sent to the Controller of Examinations through the HoD. **A candidate can apply for revaluation of answer scripts not exceeding 5 courses at a time.** The Controller of Examinations will arrange for the revaluation and results will be intimated to the candidate through the HODs concerned**.** Revaluation is not permitted for supplementary theory courses.

18. TRANSPARENCY AND GRIEVANCE COMMITTEE

Revaluation and Re-totaling are allowed on representation (clause 17). Student may get the Xerox copy of the answer script on payment of prescribed fee, if he / she wish. The student may represent the grievance, if any, to the Grievance Committee, which consists of Dean of the Faculty, (if Dean is HoD, the Dean of another Faculty nominated by the KAHE), the HoD of Department concerned, the faculty of the course and Dean from other discipline nominated by the KAHE and the CoE. If the Committee feels that the grievance is genuine, the script may be sent for external valuation; the marks awarded by the External examiner will be final. The student has to pay the prescribed fee for the same.

19. ELIGIBILITY FOR THE AWARD OF THE DEGREE

A student shall be declared to be eligible for the conferment of the Degree if he / she has

- Successfully completed all the components in clause 3 and gained the required number of total credits as specified in the curriculum corresponding to his / her Programme within the stipulated period.
- No pending disciplinary enquiry/ action against him/her.

- The award of the degree must be approved by the Board of Management.

20. CLASSIFICATION OF THE DEGREE AWARDED

20.1. Candidate who qualifies for the award of the Degree (vide clause 14) having passed the examination in all the courses in his / her first appearance, within the specified minimum number of semesters and securing a **CGPA not less than 8.0** shall be declared to have passed the examination in **First Class with Distinction.**

20.2 Candidate who qualifies for the award of the Degree (vide clause 14) having passed the examination in all the courses within the specified maximum number of semesters (vide clause 2.1), securing a **CGPA not less than 6.5** shall be declared to have passed the examination in **First Class**.

20.3 All other candidates (not covered in clauses 20.1 and 20.2) who qualify for the award of the degree (vide Clause 20) shall be declared to have passed the examination in **Second Class**.

21. RANKING

A candidate who qualifies for the PG Degree programme passing all the Examinations in the first attempt, within the minimum period prescribed for the programme of study from Semester I through Semester IV to the programme shall be eligible for ranking. Such ranking will be confined to 10% of the total number of candidates qualified in that particular programme of Study subject to a maximum of 10 ranks.
The improved marks will not be taken into consideration for ranking.

22. SUPPLEMENTARY EXAMINATION

Supplementary Examination will be conducted only for the final semester students within ten days from the date of publication of results for students who have failed in one theory course only. Such students shall apply with prescribed fee to the Controller of Examinations within the stipulated time.

23. DISCIPLINE

23.1. If a student indulges in malpractice in any of the Internal/External Examinations he/she shall be liable for punitive action as prescribed by the KAHE from time to time.

23.2. Every student is required to observe discipline and decorous behavior both inside and outside the campus and not to indulge in any activity which will tend to bring down the prestige of the KAHE. The erring students will be referred to the disciplinary committee constituted by the KAHE, to enquire into acts of indiscipline and recommend the disciplinary action to be taken.

24. KAHE ENTRANCE EXAMINATION

At the end of Fourth Semester, the KAHE Entrance Examinations will be conducted who are aspiring for Higher Education (Ph.D).

25. REVISION OF REGULATION AND CURRICULUM

Karpagam Academy of Higher Education may from time-to-time revise, amend or change the Regulations, Scheme of Examinations and syllabi if found necessary.

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Annexure I

S.No.	Programme	Subject	Eligibility
1.	B. Sc.	Biotechnology	Candidates who have passed Higher Secondary Education (XII) or any equivalent Examination conducted by a State Government or a University or Board under the 10+2 pattern taking Biology or Botany or Zoology or chemistry as subjects at the Higher Secondary level.
2.	B. Sc.	Computer Science	Candidates who have passed Higher Secondary Education (XII) or any equivalent Examination conducted by a State Government or a University or Board under the 10+2 pattern. preferably taking Mathematics/Statistics/Computer/Information Science being one of the subjects (OR) 3 year diploma after 10^{th} or 10+2 pattern of education taking computer science/maths as one of the subject.
3.	B. Sc.	Microbiology	Candidates who have passed Higher Secondary Education (XII) or any equivalent Examination conducted by a State Government or a University or Board under the 10+2 pattern taking Biology or Botany Zoology or chemistry as subjects at the Higher Secondary level.
4.	B. Sc.	Information Technology	Candidates who have passed Higher Secondary Education (XII) or any equivalent Examination conducted by a State Government or a University or Board under the 10+2 pattern preferably taking Mathematics/Statistics/Computer/Information Science being one of the subjects (OR) 3 year diploma after 10^{th} or 10+2 pattern of education taking computer science/maths as one of the subject.
5.	B. Sc.	Computer Technology	Candidates who have passed Higher Secondary Education (XII) or any equivalent Examination conducted by a State Government or a University or Board under the 10+2 pattern preferably taking Mathematics/Statistics/Computer/Information Science being one of the subjects (OR) 3 year diploma after 10^{th} or 10+2 pattern of education taking computer science/maths as one of the subject.
6.	B.Sc.	Computer Science(Cognitive Systems)	Candidates who have passed Higher Secondary Education (XII) or any equivalent Examination conducted by a State Government or a University or Board under the 10+2 pattern preferably taking Mathematics/Statistics/Computer/Information Science being one of the subjects (OR) 3 year diploma after 10^{th} or 10+2 pattern of education taking computer science/maths as one of the subject.

7.	B.Sc.	Computer Science (Artificial Intelligence and Data Science)	Candidates who have passed Higher Secondary Education (XII) or any equivalent Examination conducted by a State Government or a University or Board under the 10+2 pattern preferably taking Mathematics/Statistics/Computer/Information Science being one of the subjects (OR) 3 year diploma after 10^{th} or 10+2 pattern of education taking computer science/maths as one of the subject.
8.	BCA	Computer Application	Candidates who have passed Higher Secondary Education (XII) or any equivalent Examination conducted by a State Government or a University or Board under the 10+2 pattern preferably taking Mathematics/Statistics/Computer/Information Science being one of the subjects (OR) 3 year diploma after 10^{th} or 10+2 pattern of education taking computer science/maths as one of the subject.
9.	B. Com.	Commerce	Candidates who have passed Higher Secondary Education (XII) or any equivalent Examination conducted by a State Government or a University or Board under the 10+2 pattern Commerce as a subject under the academic or vocational stream at the Higher Secondary level
10.	B.Com (CA)	Commerce with Computer Applications	Candidates who have passed Higher Secondary Education (XII) or any equivalent Examination conducted by a State Government or a University or Board under the 10+2 pattern Commerce as a subject under the academic or vocational stream at the Higher Secondary level
11.	B. Com. (PA)	Commerce with Professional Accounting	Candidates who have passed Higher Secondary Education (XII) or any equivalent Examination conducted by a State Government or a University or Board under the 10+2 pattern Commerce as a subject under the academic or vocational stream at the Higher Secondary level
12.	B. Com. (BPS)	Commerce with Business Process Services	Candidates who have passed Higher Secondary Education (XII) or any equivalent Examination conducted by a State Government or a University or Board under the 10+2 pattern Commerce as a subject under the academic or vocational stream at the Higher Secondary level
13.	B.B.A.	Business Administration	Candidates who have passed Higher Secondary Education (XII) or any equivalent Examination conducted by a State Government or a University or Board under the 10+2 pattern Commerce as a subject under the academic or vocational stream at the Higher Secondary level
14.	B. Com	Financial Analytics	Candidates who have passed Higher Secondary Education (XII) or any equivalent Examination conducted by a State Government or a University or Board under the 10+2 pattern Commerce as a subject under the academic or vocational stream at the Higher Secondary level

15.	B. Com	International Accounting and Finance	Candidates who have passed Higher Secondary Education (XII) or any equivalent Examination conducted by a State Government or a University or Board under the 10+2 pattern Commerce as a subject under the academic or vocational stream at the Higher Secondary level
16.	B.Com	Information Technology	Candidates who have passed Higher Secondary Education (XII) or any equivalent Examination conducted by a State Government or a University or Board under the 10+2 pattern Commerce as a subject under the academic or vocational stream at the Higher Secondary level
17.	B. Sc.	Computer Science (Cyber Security)	Candidates who have passed Higher Secondary Education (XII) or any equivalent Examination conducted by a State Government or a University or Board under the 10+2 pattern preferably taking Mathematics/Statistics/Computer/Information Science being one of the subjects (OR) 3 year diploma after 10^{th} or 10+2 pattern of education taking computer science/maths as one of the subject.
18.	B. Com	FinTech.	Candidates who have passed Higher Secondary Education (XII) or any equivalent Examination conducted by a State Government or a University or Board under the 10+2 pattern Commerce as a subject under the academic or vocational stream at the Higher Secondary level

Karpagam Innovation and Incubation Council (KIIC)

(A Section 8 Company)

Based on the 2019 National Innovation and Startup Policy and the 2019–2023 Tamil Nadu Startup Policy, KIIC has recommended to the KAHE students who are affiliated with the KIIC that it be incorporated in the university Program Regulations 2023-24 and implement from this academic year.

Norms to Student Start-Ups

a) Any (UG/PG /(Ph.D.) Research scholars, student, right from the first year of their program is allowed to set a startup (or) work part time/ full time in a startup or work as intern in a startup

b) Any (UG/PG / (Ph.D.) Research scholars) student right from the first year of their program is allowed to earn credit for working on Innovative prototypes/business Models/ Pre incubation (case to case basis).

c) Start Up activities will be evaluated based on the guidelines being given by the expert committee of the KIIC

d) Student Entrepreneurs may use the address of incubation center (KIIC) to register their venture while studying in KAHE.

e) Students engaged in startups affiliated with the KIIC or those who work for them may be exempted from KAHE's attendance requirements for academic courses under current regulations, up to a maximum of 30% attendance per semester, including claims for ODs and medical emergencies Potential Students who have been incubated at KIIC may be permitted to take their University semester exams even if their attendance is below the minimum acceptable percentage, with the proper authorization from the head of the institution.
(On case-to-case basis depends upon the applicability strength, societal benefits and quality of the Innovation and Subsequent engagement of the students with the/ her business)

f) Any Students Innovators/entrepreneurs are allowed to opt their startup in place mini project /major project, /seminar and summer training etc. (In plant training, Internship, value added Course.). The area in which the student wishes to launch a Startup may be interdisciplinary or multidisciplinary.

g) Student's startups are to be evaluated by Expert committee, formed by KIIC and KAHE

Guide lines to award Credits/ Marks to a Student startup

Student's startup stages are divided into five phases and these startup phases can be considered equally in place of the course title as mentioned below with the same credits allotted to the course title in a University curriculum.

Sl. No.	Description/Startup phases	In place of the Subject / Course title	Grades/Credits /Marks
1	Idea stage/Problem Identification	Seminar	Same Marks/Credits can be awarded that are listed in the course title's curriculum for the respective startup phases.
2	Proof of Concept (POC) /Solution development	In-plant training /Internship	
3	Product Development (Lab scale) /Prototype Model/ Company Registered	Mini Project/ Value added Course	
4	Validation/Testing	Main Project phase I	
5	Business Model/Ready for Commercialization/Implementation	Main Project phase II,	

PROGRAMME OUTCOMES

1. **Disciplinary knowledge -** Demonstrating a deep understanding of the subject matter within the field of commerce.
2. **Communication Skills -** Being able to effectively convey ideas, information, and arguments through various forms of communication.
3. **Critical thinking -** Evaluating information, arguments, and evidence in a logical and systematic manner to form well-reasoned judgments and decisions.
4. **Problem solving -** Identifying, analyzing, and resolving complex problems within the context of commerce.
5. **Analytical reasoning** - Applying logical and analytical thinking to break down complex issues and draw conclusions.
6. **Research-related skills** - Conducting research using appropriate methodologies, tools, and techniques within the field of commerce.
7. **Cooperation/Teamwork** - Collaborating effectively with others to achieve common goals and objectives.
8. **Scientific reasoning** - Applying scientific principles and methods to analyze and solve problems related to commerce.
9. **Reflective thinking** - Engaging in critical self-reflection to evaluate one's own learning, actions, and decisions.
10. **Information/digital literacy** - Accessing, evaluating, and using information effectively in both traditional and digital formats.
11. **Self-directed learning** - Taking responsibility for one's own learning and development, and actively seeking out opportunities for growth.
12. **Multicultural competence -** Demonstrating an understanding and appreciation of diverse cultural perspectives within the context of commerce.
13. **Moral and ethical awareness/reasoning -** Recognizing ethical issues and dilemmas in commerce and applying moral reasoning to make ethical decisions.
14. **Leadership readiness/qualities -** Developing leadership skills and qualities necessary for success in commerce-related roles.
15. **Lifelong learning -** Recognizing the importance of continuous learning and professional development throughout one's career in commerce.

PROGRAMME SPECIFIC OUTCOMES (PSOs)

1. Post Graduates will develop advanced knowledge in areas such as financial management, strategic decision-making, corporate governance, and risk management. They will be equipped to analyze complex financial data, apply strategic insights, and make informed decisions to drive organizational growth.
2. Post Graduates will gain specialized expertise in accounting principles, auditing standards, and taxation regulations. They will be able to apply this knowledge to ensure compliance, manage financial reporting, and optimize tax strategies for businesses in a dynamic economic environment.

PROGRAMME EDUCATIONAL OUTCOMES (PEOs)

1. Post Graduates will possess a strong foundation in advanced commerce, accounting, finance, and business management, enabling them to excel in professional roles across industries such as banking, corporate finance, consulting, and entrepreneurship.
2. Post Graduates will be equipped with critical thinking and analytical abilities to evaluate complex business challenges, apply innovative solutions, and make data-driven decisions in a dynamic global business environment.
3. Post Graduates will demonstrate high ethical standards, professionalism, and leadership qualities in their careers, contributing to sustainable business practices and positively impacting their organizations and society.

MAPPING of PEOs and POs

POs	**1**	**2**	**3**	**4**	**5**	**6**	**7**	**8**	**9**	**10**	**11**	**12**	**13**	**14**	**15**
PEO1	**X**	**X**	**X**	**X**	**X**										
PEO2		**X**	**X**	**X**		**X**		**X**		**X**	**X**	**X**	**X**	**X**	**X**
PEO3			**X**		**X**	**X**	**X**		**X**		**X**	**X**		**X**	**X**

DEPARTMENT OF COMMERCE
FACULTY OF ARTS, SCIENCE, COMMERCE AND MANAGEMENTPG PROGRAM (CBCS) – M.Com.
(2024–2025 Batch and Onwards)

Course code	Name of the course	Category	Objectives and out comes		Instruction hour / week			Credits	Maximum marks			P.No.
			Pos	PSO	L	T	P		CIA	ESE	Total	
SEMESTER I												
24CMP101	Managerial Economics	CC	1,3,4,5,9,10,15	I, II	4	0	0	4	40	60	100	1
24CMP102	Management Accounting	CC	1,3,4,5,9,12,15	I, II	3	1	0	4	40	60	100	4
24CMP103	Human Resource Management	CC	1,3,5,6,7,9, 10,12,15	I, II	4	0	0	4	40	60	100	6
24CMP104	Advanced Corporate Accounting	CC	1,3,5,6,9,13,15	I, II	3	1	0	4	40	60	100	8
24CMP105	Business Environment	CC	1,5,9,12,15	I, II	4	0	0	4	40	60	100	10
24CMP106	Elective I	EC		I, II	4	0	0	4	40	60	100	12
24CMP111	Computerized Accounting System – Practical	CC	1,9,10,11,15	I, II	0	0	4	2	40	60	100	18
-	Journal Paper Analysis and Presentation				2	0	0	0	0	0	0	
Semester I Total					**24**	**2**	**4**	**26**	**280**	**420**	**700**	
SEMESTER II												
24CMP201	Financial Management	CC	1,3,5,8,9,12, 15	I, II	3	0	0	3	40	60	100	21
24CMP202	Operations Research	CC	1,4,5,11,15	I, II	4		0	4	40	60	100	23
24CMP203	Advanced Cost Accounting	CC	1,3,4,5,11,14, 15	I, II	3	1	0	4	40	60	100	25
24CMP204	Financial Reporting	CC	1,3,4,11,13, 15	I, II	4	0	0	4	40	60	100	27
24CMP205	Income Tax Law and Practices	CC	1,3,4,11,15	I, II	3	1	0	4	40	60	100	29
24CMP206	Elective II	EC		I, II	4	0	0	4	40	60	100	32
24CMP207	Community Engagement and Social Responsibility	CC	6,11,12,13	II	2	0	0	2				40
24CMP211	Data Analysis Using Excel – Practical	CC	1,4,5,11,15	I, II	0	0	4	2	40	60	100	42
	Journal Paper Analysis and Presentation				1	0	0	0	100	0	100	
Semester II Total					**24**	**2**	**4**	**27**	**380**	**420**	**800**	

SEMESTER III												
24CMP301	Research Methodology	CC	1,3,5,6,11,15	I, II	4	0	0	4	40	60	100	45
24CMP302	Indirect Taxation	CC	1,3,5,11	I, II	4	0	0	3	40	60	100	47
24CMP303	International Finance	CC	1,11,13,15	I, II	3	0	0	3	40	60	100	49
24CMP304	Corporate Governance, Ethics and Social Responsibility	CC	1,11,13,15	I, II	3	0	0	3	40	60	100	51
24CMP305	Security analysis and Portfolio Management	CC	1,3,4,6,11,15	I, II	3	0	0	3	40	60	100	53
24CMP306	Elective III	EC		I, II	4	0	0	4	40	60	100	56
24CMP311	SPSS – Practical	CC	1,5,6,10,11,15	I, II	0	0	4	2	40	60	100	63
23OE301	Open Elective	OEC		I, II	3	0	0	2	40	60	100	65
24CMP391	Internship	CC	1,2,3,4,5,7,11, 12,13,15	I, II	0	0	0	2	100	0	100	
	Journal Paper Analysis and Presentation				2	0	0	0	0	0	0	
Semester III Total					**26**	**0**	**4**	**26**	**420**	**480**	**900**	
SEMESTER IV												
24CMP401	Entrepreneurship Development	CC	1,3,9,11,13,15	I, II	4	0	0	4	40	60	100	87
24CMP402	Digital Marketing	CC	1,3,5,9,10,11,15	I, II	4	0	0	3	40	60	100	90
24CMP491	Project	CC	1,2,3,4,5,6,8, 9,10,11,14,15	I, II	0	0	20	8	80	120	200	93
	Journal Paper Analysis and Presentation				2	0	0	0	0	0	0	
Semester IV Total					**10**	**-**	**20**	**15**	**160**	**240**	**400**	
Grand Total								**94**	**1240**	**1560**	**2800**	

LIST OF ELECTIVE COURSES

Course code	Name of the course	Objectives and out comes		Instruction hour / week			Credits	Maximum marks			P.No.
		PO	PSO	L	T	P		CIA	ESE	Total	
SEMESTER I											
24CMP106A	Behavioral Finance	1,3,6,9,12,13,15	I, II	4	0	0	4	40	60	100	12
24CMP106B	Financial Analytics	1,5,6,8,9,12,15	I, II	4	0	0	4	40	60	100	14
24CMP106C	Emerging Accounting Issues	1,3,6,10,11,12,13,15	I, II	4	0	0	4	40	60	100	16
SEMESTER II											
24CMP206A	Government Accounting	1,3,5,11,15	I, II	4	0	0	4	40	60	100	32
24CMP206B	Digital Banking	1,3,5,9,11,15	I, II	4	0	0	4	40	60	100	34
24CMP206C	Financial Derivatives	1,4,5,11,15	I, II	4	0	0	4	40	60	100	37
SEMESTER III											
24CMP306A	Treasury Management	1,3,6,11,15	I, II	4	0	0	4	40	60	100	56
24CMP306B	Carbon Finance	1,5,9,12,15	I, II	4	0	0	4	40	60	100	59
24CMP306C	Investment Banking	1,3,4,5,6,9,15	I, II	4	0	0	4	40	60	100	61

M.Com. **2024-2025**

24CMP101 **MANAGERIAL ECONOMICS** **SEMESTER – I**
4H–4C

Instruction Hours / Week: L:4 T:0 P:0 Marks:Internal:40 External:60 Total:100
End Semester Exam: 3 Hours

PREREQUISITE:

- Basic economic concepts such as demand and supply, production, cost, and revenue functions.

COURSE OBJECTIVES (CO):

- To understand decision-making, consumer behavior, and demand-supply analysis.
- To analyze production, cost functions, and revenue models.
- To study market types, pricing, and economic policies.

COURSE OUTCOMES (COs):

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

COs	Course Outcomes	Blooms Level
CO1	Gain knowledge on concept of demand and supply & understand the concept of production, cost and revenuefunction	Understand
CO2	Know the pricing policies adopted in various market structures	Understand
CO3	Estimate impact of inflation on business cycle and personal disposable income	Analyze
CO4	Assess impact of monetary and fiscal policy on economic development	Evaluate
CO5	Enable students to obtain managerial problem-solving skills	Analyze

UNIT - I MANAGERIAL ECONOMICS: LAW OF DEMAND AND SUPPLY

9 HOURS

Introduction – Meaning - Nature and Scope of Managerial Economics - Significance in Decision Making. Consumer's Behavior and Demand: Meaning of Consumer's Equilibrium – Utility approach – Law of Equilibrium – Marginal utility–Consumers Surplus–Concept of Demand–Types of Demand–Determinants –Law of Demand – Exceptions to Law of Demand – Change in Demand – Elasticity of Demand – Types – Measurement of Price elasticity of demand. Concept of Supply – Determinants of Supply – Law of Supply – Change in Supply – Elasticity of Supply –Types.

UNIT - II PRODUCTION, COST AND REVENUE FUNCTION **10 HOURS**

Producer's Behaviour and Supply - Basic concepts in production – Firm – Fixed and Variable Factors – Short and Long run – Total Product – Marginal Product – Average Product – Production Function – Law of Returns – Law of Returns to Scale – Economies and Diseconomies of Scale – Producer's Equilibrium. **Cost and Revenue Function:** Cost of Production – Opportunity cost – Fixed and Variable Costs–Total Cost Curves – Average Cost Curves – Marginal Cost – Long run and Short run Cost Curves – Total Revenue – Average Revenue – Marginal Revenue – Break Even Point Analysis.

UNIT - III MARKET COMPETITION AND PRICE STRUCTURES **10 HOURS**

Forms of Market – Basis of Classification–Perfect - Competition – Features – Short Run and Long Run Equilibrium – Price Determination – Monopoly Market – Features – Short Run and

Long Run Equilibrium – Predatory pricing - Price Discrimination – Degrees of Price Discrimination- Pricing objectives and Pricing Methods. Oligopoly Market Competition– Features – Price Leadership–Price Rigidity–Cartel– Collusive and Non-Collusive oligopoly – Oligopoly –Features – Monopolistic Competition – Features–Product Differentiation–Selling Cost– Short Run and Long Run Equilibrium–Monopsony- Duopoly Market – Features.

UNIT - IV MACRO-ECONOMIC INDICATORS 10 HOURS

Production Method – Income Method – Expenditure Method Phases of Business Cycle – Causes of cyclical movements – Price Movements: Inflation, Deflation, and Deflation – Types of Inflation – Effects of Inflation – Control of Inflation- Difference between Normal Residents and Non-Residents – Domestic territory – Gross and Net Concepts of Income and Product – Market price and Factor Cost – Factor Payments and Transfer Payments–National Income Aggregates–Private Income– Personal Income– Personal Disposable Income – National Disposable Income – Measurement of National Income.

UNIT - V MONETARY POLICY AND FISCAL POLICY 9 HOURS

Objectives of Monetary Policy – Types of MonetaryPolicy – Instruments of Monetary Policy – Objectives of Fiscal Policy – Types of Fiscal Policy – Instruments of Fiscal Policy – Budget Preparation – Financial Stimulus. Balance of Trade and Balance of Payments – Current Account and Capital Account of BOP – Disequilibrium in BOP.

TOTAL 48 HOURS

TEXT BOOKS:

1. Varshney and Maheshwari, (2014). *Managerial Economics,* Sultan Chand and Sons, NewDelhi.
2. Mehta, P, (2016). *Business Economics,* Sultan Chand and Sons, New Delhi

REFERENCE BOOKS:

1. Geetika and Piyali Ghosh (2017), *Managerial Economics,* 3rd edition , McGraw Hill Education, New Delhi.
2. Christopher R.Thomas and S.Charles Maurice (2017), *Managerial Economics : foundation of business analysis and strategy*, 10th edition, McGraw Hill Education, New Delhi
3. Paul Samuelson, William D. Nordhaus (2017), Micro Economics, 19th edition,McGraw Hill Education, New Delhi
4. William F. Samuelson, Stephen G. Marks (2013), *Managerial Economics,*6th edition, Wiley, New Delhi

WEBSITES:

1. https://swayam.gov.in/nd1_noc20_mg67/preview
2. https://swayam.gov.in/nd2_imb20_mg38/preview

CO, PO, PSO Mapping

COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	P011	P012	P013	P014	P015	PSO1	PSO2
CO1	3	-	-	-	-	-	-	-	-	1	-	-	-	-	-	1	1
CO2	3	-	-	-	1	-	-	-	-	-	-	-	-	-	-	1	1
CO3	3	-	2	-	-	-	-	-	-	-	-	-	-	-	-	2	1
CO4	3	-	2	-	-	-	-	-	1	-	-	-	-	-	-	2	1
CO5	3	-	-	1	-	-	-	-	-	-	-	-	-	-	1	1	1
Average	3	-	2	1	1	-	-	-	1	1	-	-	-	-	1	1.4	1

1 - Low, 2 - Medium, 3 - High, '-' - No Correlation

24CMP102 MANAGEMENT ACCOUNTING SEMESTER – I
4H–4C

Instruction Hours / Week: L:3 T:1 P:0 Marks:Internal:40 External:60 Total:100
End Semester Exam: 3 Hours

PREREQUISITE:

- Financial statement analysis, Ratio analysis, Fund flow statements, Standard costing, Variance analysis, Marginal costing, Decision-making techniques, Budgetary control

COURSE OBJECTIVES (CO):

- To understand management accounting, financial statement analysis, and cost management.
- To learn ratio analysis, fund flow, and cash flow statements.
- To explore standard costing, variance analysis, and budgeting for informed decisions.

COURSE OUTCOMES (COs):

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

COs	Course Outcomes	Blooms Level
CO1	Carry out horizontal and vertical analysis & interpret financial statements	Analyze
CO2	Analyze financial statements using ratio analysis, fund flow statements, and cash flow statements.	Analyze
CO3	Understand the applications of standard costing in real life situations	Understand
CO4	Know the principles and practice of marginal costing	Understand
CO5	Apply with techniques of budgetary control in real life	Apply

UNIT - I INTRODUCTION 9 HOURS

Meaning, Objectives, Nature and Scope of management accounting,Difference between cost accounting and management accounting, Cost control and Cost reduction, Cost management-Financial Statement Analysis - Objectives, Features, Horizontal and Vertical Analysis-Comparative and Common size Analysis.

UNIT - II FINANCIAL STATEMENT ANALYSIS 9 HOURS

Ratio Analysis: Meaning, Advantages, Limitations, Classifications of ratios Fund Flow Statement: Meaning, Uses, Limitations, Sources and uses of funds Cash Flow Statement: Meaning, Uses, Limitations, Sources and uses of cash, AS3 Standard format.

UNIT - III STANDARD COSTING AND VARIANCE ANALYSIS 9 HOURS

Meaning of Standard Cost and Standard Costing, Advantages, Limitations and Applications. Variance Analysis– Material, Labour, Overheads and Sales Variances. Disposition of Variances, Control Ratios.

UNIT - IV MARGINAL COSTING AND DECISION MAKING 12 HOURS

Absorption versus Variable Costing: Distinctive features and income determination - Cost-Volume, Profit/Volume ratio. Break-even analysis- algebraic and graphic methods. Angle of incidence, margin of safety, Key factor, determination of cost indifference point. Sunk cost. Decision Making: Steps in Decision Making Process, Concept of Relevant Costs and

Benefits, Various short-term decision-making situations – profitable product mix, Acceptance or Rejection of special/export offers, Make or buy, Addition or Elimination of a product line, sell or process further, operate or shut down. Marginal Cost Based Lending Rates.

UNIT - V BUDGETARY CONTROL AND CONTEMPORARY ISSUES 9 HOURS

Budgeting and Budgetary Control: Concept of budget, types, objectives, merits and limitations. Budget administration. Functional budgets. Fixed and flexible budgets. Zero base budgeting. Programme and performance budgeting. Contemporary Issues: Responsibility Accounting: Concept, Significance, Different Responsibility Centres, Divisional Performance Measurement: Financial and Non-Financial measures. Emerging Accounting Issues.

Note: Distribution of marks - 30% theory and 70% problems

TOTAL 48 HOURS

TEXT BOOKS:

1. M.Y. Khan, P.K. Jain, (2018), *Management Accounting,* 7th Edition, McGraw Hill Education, New Delhi.
2. Sharma , Shashi K Gupta, (2016) *Management Accounting,* Kalyani Publishers, Chennai.

REFERENCE BOOKS:

1. Dr SN Maheshwari, CA Sharad K Maheshwari & Dr Suneel K Maheshwari(2018). *A Text book of Accounting for Management,* 4th Edition S Chand Publishing, NewDelhi.
2. Alnoor Bhimani, CharlesT. Horngren, SrikantM. Datar, Madhav Rajan(2015). *Management and Cost Accounting,* 6th edition, Pearson Education, New Delhi.
3. Narasimhan (2017), *Management Accounting,* Cengage Learning Publishing,New Delhi.
4. The Institute of Company Secretaries of India (2018), *Corporate and Management Accounting,* M P Printers.

WEBSITES:

1. https://swayam.gov.in/nd1_noc20_mg65/preview
2. https://swayam.gov.in/nd2_imb20_mg31/preview

CO, PO, PSO Mapping

COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	P011	P012	P013	P014	P015	PSO1	PSO2
CO1	3	-	2	2	1	-	-	-	-	-	-	1	-	-	3	3	2
CO2	3	-	2	-	-	-	-	-	-	-	-	1	-	-	3	3	2
CO3	3	-	2	2	-	-	-	-	-	-	-	-	-	-	3	3	2
CO4	3	-	-	2	-	-	-	-	1	-	-	-	-	-	3	3	2
CO5	3	-	-	-	1	-	-	-	-	-	-	-	-	-	3	3	-
Average	3	-	2	2	1	-	-	-	1	-	-	1	-	-	3	3	2

1 - Low, 2 - Medium, 3 - High, '-' - No Correlation

24CMP103 HUMAN RESOURCE MANAGEMENT SEMESTER – I 4H–4C

Instruction Hours / Week: L:4 T:0 P:0 Marks:Internal:40 External:60 Total:100
End Semester Exam: 3 Hours

PREREQUISITE:

- Diversity management, Strategic HRM, HR audit, Planning, Recruitment, Selection, Training, Performance management, Compensation and International HRM practices

COURSE OBJECTIVES (CO):

- To grasp key HR functions, strategic HRM, and challenges like globalization and diversity.
- To learn HR planning, recruitment, selection, training, and performance appraisal.
- To understand compensation, rewards, employee relations, and work-life quality.

COURSE OUTCOMES (COs):

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

COs	Course Outcomes	Blooms Level
CO1	Update knowledge on latest trends in human resource management & job analysis	Understand
CO2	Choose right form of training and performance appraisal techniques	Apply
CO3	Determine compensation and rewards for employees and Workers	Evaluate
CO4	Build harmonious relationship between management and employees	Apply
CO5	Formulate dispute settlement strategy for global business	Create

UNIT - I HUMAN RESOURCE MANAGEMENT 7 HOURS

Human Resource Management - introduction to Human Resource Management– Functions and Importance of HRM – Globalization and Challenges to HR Manager – Diversity Management– Strategic Human Resource Management–HR Audit and Accounting-HR Analytics

UNIT - II HRP, SELECTION AND RECRUITMENT 12 HOURS

Human Resource Planning and Staffing - Human Resource Planning and Forecasting – Job Analysis –Recruitment – Employee Testing and Selection – Interviewing for selection – Employee Socialization – Employee termination and Exit interviews - Job analysis and Design – Process of Job Analysis - Job description, Job specification, Job rotation, Job enrichment- Job enlargement – Job enhancement – Recruitment and selection: Sources of recruitment, Recruitment process – Process of selection - Induction and Placement.

UNIT- III TRAINING, AND CAREER DEVELOPMENT 11 HOURS

Training Needs - Designing Training Programs – Methods and Techniques of Training and Development – Techniques - Training evaluation –Talent Management –Management Development Programme- Techniques of Performance Appraisal – Orientation – Socialization – Process of Socialization – Strategies. Training – Training Process - Performance Appraisal- Process – Traditional and Modern Methods - 360o - 720o feedback - Ethics of Performance Appraisal - Challenges to Performance Appraisal – Career and Development Planning- Mentoring – Coaching – Succession Planning.

UNIT- IV COMPENSATION AND REWARD **9 HOURS**

Compensation and Reward Management - Factors Influencing pay rates - Components of Compensation – Types of Incentives and Rewards Employee Benefits and Services - Executive Compensation – Employee Social Security - Employee Engagement.

UNIT - V EMPLOYEE RELATIONS **9 HOURS**

Employee Relations - Managing Employee Relations – Grievance Management - Organizational Discipline – Dispute Settlement – Collective Bargaining– Employee Health and Safety - IHRM and Managing Expatriates - Quality of Work life – Balance Score Cards - Concepts – Methods to improve quality of work Life.

TOTAL 48 HOURS

TEXT BOOKS:

1. Dessler, G. and BijjuVarkkey (2017). *Human Resource Management,*15th Edition, Pearson Education, New Delhi.
2. Aswathappa, K. (2017). *Human Resource Management,* 68th Edition, McGraw Hill Education, New Delhi.

REFERENCE BOOKS:

1. David A. Decenzo , Stephen P. Robbins, Susan L. Verhulst (2015), *Human Resource Management,*11th Edition, Wiley, NewDelhi.
2. George W Bohlander and Scott., Snell., (2016). *Principles of Human Resource Management,*16th Edition, Cengage India, New Delhi.
3. Scott Snell, George Bohlander, Veena Vohra (2010), *Human Resources Management:A South Asian Perspective,* 1st Edition, Cengage India, New Delhi.

WEBSITE:

1. https://swayam.gov.in/nd1_noc20_mg15/preview

CO, PO, PSO Mapping

COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	P011	P012	P013	P014	P015	PSO1	PSO2
CO1	3	-	2	-	-	-	-	-	-	1	-	-	-	-	-	2	2
CO2	3	-	2	-	2	2	-	-	-	-	-	-	-	-	2	2	2
CO3	3	-	2	-	2	2	-	-	-	-	-	-	-	-	2	2	2
CO4	3	-	-	-	2	2	1	-	1	-	-	-	-	-	-	2	-
CO5	3	-	-	-	-	-	-	-	-	-	-	1	-	-	2	2	-
Average	3	-	2	-	2	2	1	-	1	1	-	1	-	-	2	2	2

1 - Low, 2 - Medium, 3 - High, '-' - No Correlation

24CMP104 ADVANCED CORPORATE ACCOUNTING SEMESTER – I 4H–4C

Instruction Hours / Week: L:3 T:1 P:0 Marks:Internal:40 External:60 Total:100
End Semester Exam: 3 Hours

Prerequisite:

- Redemption of preference shares, mergers and acquisitions, internal reconstruction, liquidation of companies, human resource accounting, and international accounting standards (IAS/IFRS).

COURSE OBJECTIVES (CO):

- To study the process and legal aspects of redeeming preference shares and preparing balance sheets.
- To understand accounting for mergers, acquisitions, and the preparation of financial statements.
- To learn internal reconstruction, liquidation, and recent trends in accounting standards.

COURSE OUTCOMES (COs):

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

COs	Course Outcomes	Blooms Level
CO1	Demonstrate Understanding of Preference Shares Redemption	Understand
CO2	Analyze Mergers and Acquisitions	Analyze
CO3	Apply Internal Reconstruction Principles	Apply
CO4	Evaluate Liquidation Procedures	Analyze
CO5	Understand Recent Developments in Accounting	Understand

UNIT - I REDEMPTION OF PREFERENCE SHARES 10 HOURS

Introduction –- Meaning – legal provisions – treatment regarding premium on redemption – creation of Capital Redemption Reserve Account– Fresh issue of shares – Arranging for cash balance for the purpose of redemption–minimum number of shares to be issued for redemption– issue of bonus shares – preparation of Balance sheet (vertical forms) after redemption.

UNIT - II MERGERS AND ACQUISITION 10 HOURS

Mergers and Acquisition of Companies - Meaning of Amalgamation and Acquisition – Types of Amalgamation – Amalgamation in the nature of Merger – Amalgamation in the nature of Purchase – Methods of Purchase Consideration–Calculation of Purchase Consideration (IndAS103) (OldAS14), Net asset Method - Net Payment Method, Accounting for Amalgamation (Problems on both the methods)-Entries and Ledger Accounts in the Books of Transferor Company and Transferee Company Preparation of new Balance sheet. (Vertical Format) (Excluding External Reconstruction).

UNIT- III INTERNAL RECONSTRUCTION 10 HOURS

Meaning, Objective, Procedure, Form of Reduction – Passing of Journal Entries – Preparation of Reconstruction accounts – Preparation of Balance Sheet after Reconstruction. (Vertical Format) Problems.

UNIT - IV LIQUIDATION OF COMPANIES **9 HOURS**

Meaning–Types of Liquidation – Order of Payment - Calculation of Liquidator's Remuneration – Preparation of Liquidators Final Statement of Account. National Company Law Tribunal – Features and Insolvency and Bankruptcy Code 2016 – Role – Liquidation process.

UNIT - V RECENT DEVELOPMENTS IN ACCOUNTING **9 HOURS**

Recent Developments in Accounting & Accounting Standards (Theory Only) - Human Resource Accounting – Environmental Accounting – Social Responsibility Accounting – Valuation of Brand. Indian Accounting Standards- Meaning - Need for accounting standards in India – Accounting standards Board (ASB) process of setting accounting standards in India- A brief theoretical study of Indian accounting standards- International Accounting Standard (IAS) –IFRS.

Note: Theory: 30 Marks and Problems: 70 Marks

TOTAL 48 HOURS

TEXT BOOKS:

1. S C Gupta (2019), *Advanced Corporate Accounting*, S.Chand,New Delhi.
2. KL Narang &SP Jain (2017), *Advanced Accountancy Corporate Accounting Vol. 1 & 2*, Kalyani Publishers, New Delhi.

REFERENCE BOOKS:

1. M Hanif, A Mukherjee (2017), *Corporate Accounting*, 2nd Edition, McGraw Hill, New Delhi
2. M C Shukla (Author), T S Grewal (2016), *Advanced Accounts - Volume I & II*, 19th Edition, S. Chand, New Delhi.
3. G Sekar (2018),*Padhuka's Students' Handbook on Advanced Accounting (For CA Inter-New Sly)*, Wolters Kluwer India Pvt. Ltd.
4. Ruqsana Anjum (2018), *Advanced Corporate Accounting*, 1st edition, McGraw Hill Education, New Delhi.

WEBSITE:

1. https://www.coursera.org/learn/advanced-financial-reporting

CO, PO, PSO Mapping

Cos	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	P011	P012	P013	P014	P015	PSO1	PSO2
CO1	3	-	2	-	1	-	-	-	-	-	-	-	1	-	-	1	2
CO2	3	-	-	2	-	1	-	-	-	-	-	-	-	-	2	1	2
CO3	3	-	2	2	-	-	-	-	1	-	-	-	-	-	2	1	-
CO4	3	-	-	2	-	1	-	-	1	-	-	-	-	-	-	1	2
CO5	3	-	-	-	1	-	-	-	-	-	-	-	1	-	2	1	2
Average	3	-	2	2	1	1	-	-	1	-	-	-	1	-	2	1	2

1 - Low, 2 - Medium, 3 - High, '-' - No Correlation

24CMP105 BUSINESS ENVIRONMENT SEMESTER – I
4H–4C

Instruction Hours / Week: L:4 T:0 P:0 Marks:Internal:40 External:60 Total:100
End Semester Exam: 3 Hours

PREREQUISITE:

- Business concepts and the external environment factors influencing business operations.

COURSE OBJECTIVES (CO):

- To understand the conceptual framework of business environment.
- To analyze economic, political, social, and cultural factors affecting business.
- To analyze industry dynamics and emerging trends.

COURSE OUTCOMES (COs):

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

Cos	Course Outcomes	Blooms Level
CO1	Demonstrate Understanding of Business Environment Concepts	Understand
CO2	Analyze Economic Environment and Globalization Trends	Analyze
CO3	Analyze Industry Dynamics and Emerging Trends	Analyze
CO4	Evaluate Political, Social, and Cultural Environment	Evaluate
CO5	Assess Technological Environment and Policy Implications	Apply

UNIT- I INTRODUCTION TO BUSINESS ENVIRONMENT 9 HOURS

Business and Its Environment - Concept of Business Environment - Characteristics of Business - Environment - Significance - Environmental Scanning – Process - Techniques of Environmental Scanning - Practices of Environmental Scanning

UNIT - II ECONOMIC ENVIRONMENT 10 HOURS

Economic Environment - Economic Systems - Nature, Growth and Role of Public Sector - Privatization - Nature and Objectives - Privatisation Routes - Disinvestment - Globalization - Nature and Rationale - Multinational Corporations - India & WTO - Fiscal and Monetary Policy - Foreign Direct Investment - Mergers and Acquisitions - Business Process Outsourcing - Competition Policy – Foreign Institutional Investors.

UNIT - III INDUSTRY ANALYSIS 9 HOURS

Industry Analysis - Economic Reforms and Competitive Environment Business Environment and Current Issues - Airlines Industry, Mobile Services, Software Industry, Steel Industry, Cement Industry, Passenger Cars, Two-wheelers, Pharmaceutical Industry, Organised Retailing, Express Services Industry

UNIT - IV POLITICAL, SOCIAL AND CULTURAL ENVIRONMENT 10 HOURS

Political Environment - Political Institutions - Legislature, Executive, Judiciary and Judicial Activism - Culture and Business Ethics - Social Responsibility of Business - Nature, Models and Strategies - Corporate Governance & Corporate Social Responsibility - Social Audit - Ecology and Business - Nature of Physical Environment - Impact on Business - Geo Political Environment.

UNIT - V TECHNOLOGICAL ENVIRONMENT **10 HOURS**

Technological Environment - Features and Impact on Technology - Technology and Society Restraints on Technological Growth - Status of Technology in India - Technology Policy – Technology Transfer.

TOTAL 48 HOURS

TEXT BOOKS:

1. Francis Cherunilam (2019), *Business Environment Text & Cases*, 28th Edition, Himalaya Publishing House Pvt., Ltd., Mumbai
2. K. Aswathappa (2019), *Essentials of Business Environment*, 15th Edition, Himalaya Publishing House Pvt., Ltd., Mumbai

REFERENCE BOOK:

1. Dr. V. C. Sinha, Dr Ritika Sinha (2020), *Business Environment*, SBPD Publishing House, Uttar Pradesh

WEBSITE:

1. https://www.coursera.org/learn/global-business-environment

CO, PO, PSO Mapping

COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	P011	P012	P013	P014	P015	PSO1	PSO2
CO1	3	-	-	-	1	-	-	-	1	-	-	-	-	-	-	1	2
CO2	3	-	-	-	-	-	-	-	-	-	-	2	-	-	2	1	-
CO3	3	-	-	-	-	-	-	-	-	-	-	2	-	-	2	1	2
CO4	3	-	-	-	-	-	-	-	-	-	-	2	-	-	-	1	-
CO5	3	-	-	-	-	-	-	-	-	-	-	-	-	-	2	1	2
Average	3	-	-	-	1	-	-	-	1	-	-	2	-	-	2	1	2

1 - Low, 2 - Medium, 3 - High, '-' - No Correlation

24CMP106A **BEHAVIORAL FINANCE** **SEMESTER – I**
4H–4C

Instruction Hours / Week: L:4 T:0 P:0 Marks:Internal:40 External:60 Total:100
End Semester Exam: 3 Hours

PREREQUISITE:

- Finance concepts and principles, including investment, valuation, and market theories.

COURSE OBJECTIVES (CO):

- To understand the foundations of behavioral finance.
- To analyze rational finance and behavioral challenges.
- To examine behavioral aspects of investing.

COURSE OUTCOMES (COs):

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

Cos	Course Outcomes	Blooms Level
CO1	Demonstrate Understanding of Behavioral Finance Foundations	Understand
CO2	Critically Evaluate Rational Finance and Its Challenges	Evaluate
CO3	Analyze Behavioral Aspects of Investment	Analyze
CO4	Apply Behavioral Insights to Corporate Finance	Apply
CO5	Synthesize Behavioral Influences on Decision Making	Create

UNIT - I FOUNDATIONS OF BEHAVIOURAL FINANCE 10 HOURS

Behavioural Finance - Conventional Finance: Assumptions and differences; Neo Classical Finance; Behavioural Challenges - Heuristic & Biases, Self-Deception, Prospect Theory and Mental Accounting, Emotional Factors and Social Forces, Neuroscientific and Evolutionary Perspective.

UNIT - II RATIONAL FINANCE AND BEHAVIOURAL CHALLENGE 10 HOURS

Foundations of Rational Finance: Rational Vs. Irrational Thinking and Investment decisions; Rational Markets Hypothesis and Theories; The Influence of Psychology; Challenges of Behaviourists.

UNIT - III BEHAVIOURAL ASPECTS OF INVESTING 9 HOURS

Investor Behaviour: Portrait of an Individual Investor, Psychological Influence, Psychographic Models, Sound Investment Philosophy; Market Outcomes; Value Investing: Prospects of Value Investing.

UNIT - IV BEHAVIOURAL CORPORATE FINANCE 9 HOURS

Corporate Finance Theories and Decisions: Rational Managers with Irrational Investors Approach, Valuation, Capital Budgeting, Capital Structure, Dividend Policy, Mergers and Acquisitions (M&A), Agency Conflicts and Corporate Governance: Building a Smart Business Organisation.

UNIT -V CORPORATE DECISION MAKING AND BEHAVIOURAL INFLUENCE 10 HOURS

Asset Management Theories: Behavioural Portfolio Theory, Behavioural Asset Pricing Model; CAPM Vs BAPM; Behavioural Influences and Challenges in Decision Making. Effect of Efficient Market Hypothesis(EMH) and Adaptive Market Hypothesis(AMH). Systematic

underperformance, Active Portfolio Management and alpha hunting, Socio-psychological challenges to financial markets.

TOTAL 48 HOURS

TEXT BOOKS:

1. Prasanna Chandra(2020), *Behavioural Finance*, 2 nd Edition, McGraw Hill Education (India) Private Limited, New Delhi
2. James Montier (2007), *Behavioural Investing: A Practitioner's Guide to Applying Behavioural Finance*, The Wiley Finance Series.

REFERENCE BOOKS:

1. Michael M. Pompian (2006), *Behavioural Finance and Wealth Management*, John Wiley & Sons, Inc., Hoboken, New Jersey.
2. William Forbes(2011), *Behavioural Finance*, John Wiley & Sons Inc, 1st Edition.
3. Meir Statman (2019), *Behavioural Finance:* The Second Generation, CFA Institute Research Foundation.
4. Sujata Kapoor and Jaya Mamta Prosad (2019), *Behavioural Finance*, SAGE Publications.

CO, PO, PSO Mapping

Cos	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	P011	P012	P013	P014	P015	PSO1	PSO2
CO1	3	-	-	-	-	-	-	-	-	-	-	-	-	-	-	3	1
CO2	3	-	1	-	-	2	-	-	-	-	-	3	-	-	-	2	2
CO3	3	-	-	-	-	2	-	-	1	-	-	3	-	-	2	3	1
CO4	3	-	-	-	-	-	-	-	-	-	-	3	-	-	-	2	2
CO5	3	-	-	-	-	-	-	-	-	-	-	3	1	-	2	2	3
Average	3	-	1	-	-	2	-	-	1	-	-	3	1	-	2	2.4	1.8

1 - Low, 2 - Medium, 3 - High, '-' - No Correlation

M.Com. **2024-2025**

24CMP106B **FINANCIAL ANALYTICS** **SEMESTER – I**

4H–4C

Instruction Hours / Week: L:4 T:0 P:0 Marks:Internal:40 External:60 Total:100

End Semester Exam: 3 Hours

PREREQUISITE:

- Financial concepts and principles, including financial statements, ratios, and statistical methods.

COURSE OBJECTIVES (CO):

- To understand financial analytics fundamentals.
- To develop financial data analysis skills.
- To master financial statement analysis techniques.

COURSE OUTCOMES (COs):

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

Cos	Course Outcomes	Blooms Level
CO1	Apply Financial Analytics Concepts	Apply
CO2	Demonstrate Competence in Financial Statement Analysis	Understand
CO3	Utilize Time Series Analysis and Forecasting Skills	Analyze
CO4	Implement Risk Management Techniques Proficiently	Apply
CO5	Employ Portfolio Management and Performance Measurement Capabilities	Analyze

UNIT - I INTRODUCTION TO FINANCIAL ANALYTICS **10 HOURS**

Overview of Financial Analytics - Definition and importance - Evolution of financial analytics - Applications in various sectors. Financial Data Types and Sources - Types of financial data: market data, accounting data, economic data - Sources of financial data: Bloomberg, Reuters, Yahoo Finance, company reports - Data collection methods and tools. Basics of Data Analysis - Descriptive statistics: mean, median, mode, variance, standard deviation - Data visualization techniques: charts, graphs, dashboards.

UNIT - II FINANCIAL STATEMENT ANALYSIS **10 HOURS**

Introduction to Financial Statements - Balance sheet, income statement, cash flow statement - Key financial ratios and their interpretation - Liquidity ratios, solvency ratios, profitability ratios, efficiency ratios - Trend analysis and comparative analysis. DuPont Analysis - Understanding the components of ROE - Analyzing the impact of different factors on ROE. Common Size Analysis - Vertical and horizontal analysis of financial statements - Benchmarking against industry standards

UNIT - III TIME SERIES ANALYSIS AND FORECASTING **10 HOURS**

Introduction to Time Series Analysis - Components of time series data: trend, seasonality, cyclicality, randomness - Smoothing techniques: moving averages, exponential smoothing. Forecasting Models - ARIMA (Auto Regressive Integrated Moving Average) model - GARCH (Generalized Autoregressive Conditional Heteroskedasticity) model - Machine learning techniques: linear regression, decision trees. Application of Forecasting in Finance - Forecasting stock prices and returns - Predicting financial metrics: revenue, expenses, cash flow. Model Evaluation - Measuring forecast accuracy: MAPE, RMSE, MAE - Model selection and validation

UNIT - IV RISK MANAGEMENT AND ANALYTICS **10 HOURS**

Introduction to Financial Risk Management - Types of financial risks: market risk, credit risk, liquidity risk, operational risk - Risk management process and strategies. Value at Risk (VaR) - Understanding VaR: definition and calculation methods - Historical simulation, variance-covariance method, Monte Carlo simulation. Stress Testing and Scenario Analysis - Conducting stress tests: purpose and methodology - Developing and analyzing different financial scenarios. Credit Risk Analysis - Credit scoring models: logistic regression, decision trees - Credit ratings and their impact on financial markets

UNIT - V PORTFOLIO ANALYTICS **8 HOURS**

Introduction to Portfolio Management - Modern portfolio theory (MPT) - Efficient frontier and capital market line. Portfolio Optimization - Mean-variance optimization - Asset allocation strategies and techniques. Performance Measurement - Measuring portfolio performance: Sharpe ratio, Treynor ratio, Jensen's alpha - Attribution analysis: performance attribution, risk attribution. Algorithmic Trading and Quantitative Strategies - Basics of algorithmic trading - Developing and back testing trading algorithms - Introduction to quantitative investment strategies

TOTAL 48 HOURS

TEXT BOOKS:

1. Mark J. Bennett and Dirk L. Hugen, (2016). *Financial Analytics with R,* Cambridge University Press
2. Edward E. Qian,(2017) *Quantitative Financial Analytics: The Path to Investment Profits,* Wiley.

REFERENCE BOOK:

1. Simon Benninga,(2017) *Financial Modeling*, MIT Press.

CO, PO, PSO Mapping

Cos	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	P011	P012	P013	P014	P015	PSO1	PSO2
CO1	3	-	-	-	3	-	-	-	-	-	-	-	-	-	2	3	1
CO2	3	-	-	-	3	1	-	-	2	-	-	-	-	-	-	2	2
CO3	3	-	-	-	3	-	-	-	-	-	-	2	-	-	-	3	2
CO4	3	-	-	-	-	-	-	1	-	-	-	2	-	-	-	2	1
CO5	3	-	-	-	3	-	-	-	2	-	-	-	-	-	2	3	1
Average	3	-	-	-	3	1	-	1	2	-	-	2	-	-	2	2.6	1.4

1 - Low, 2 - Medium, 3 - High, '-' - No Correlation

24CMP106C EMERGING ACCOUNTING ISSUES SEMESTER – I 4H–4C

Instruction Hours / Week: L:4 T:0 P:0 Marks:Internal:40 External:60 Total:100
End Semester Exam: 3 Hours

PREREQUISITE:

- Financial accounting concepts and principles, including financial statement analysis, accounting standards (IFRS and local GAAP), and the role of technology in modern accounting practices.

COURSE OBJECTIVES (CO):

- To understand contemporary developments and emerging issues in accounting.
- To explore the impact of digital transformation and technologies on accounting practices.
- To emphasize corporate governance, ethical considerations, and regulatory compliance in accounting.

COURSE OUTCOMES (COs):

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

COs	Course Outcomes	Blooms Level
CO1	Comprehensive understanding of emerging accounting issues and drivers.	Understand
CO2	Ability to distinguish between IFRS and local GAAP.	Apply
CO3	Proficiency in digital transformation and technology applications in accounting.	Analyze
CO4	Knowledge of advanced accounting topics such as fair value, lease accounting, and revenue recognition	Evaluate
CO5	Understanding of corporate governance, ethics, and regulatory compliance in accounting.	Understand

UNIT - I CONTEMPORARY DEVELOPMENTS IN ACCOUNTING 10 HOURS

Introduction to Emerging Accounting Issues - Definition and significance - Factors driving changes in accounting practices - International Financial Reporting Standards (IFRS) - Adoption and convergence with local GAAP - Key differences between IFRS and local accounting standards - Sustainability Accounting and Integrated Reporting - Concept and importance - Global Reporting Initiative (GRI) standards - Integrated Reporting Framework (IIRC) - Environmental Accounting - Accounting for environmental costs and liabilities - Green accounting and its impact on financial reporting

UNIT - II TECHNOLOGICAL IMPACT ON ACCOUNTING 10 HOURS

Digital Transformation in Accounting - Role of technology in modern accounting practices - Impact of digital transformation on accounting processes - Blockchain Technology - Fundamentals of blockchain and its application in accounting - Benefits and challenges of blockchain for financial reporting. Artificial Intelligence (AI) and Automation - Use of AI and automation in accounting - Implications for audit and assurance services. Big Data and Analytics - Importance of big data in accounting - Techniques for data analysis and their application in financial decision-making

UNIT - III FORENSIC ACCOUNTING AND FRAUD DETECTION 10 HOURS

Introduction to Forensic Accounting - Definition and scope of forensic accounting - Role of forensic accountants in fraud detection and prevention. Fraud Schemes and Detection Techniques - Common types of fraud in organizations - Techniques for detecting and investigating fraud. Legal and Ethical Issues in Forensic Accounting - Legal framework and ethical considerations - Forensic Accounting Tools and Techniques - Digital forensics and data mining - Use of specialized software in forensic accounting

UNIT- IV CORPORATE GOVERNANCE AND ETHICAL ISSUES 10 HOURS

Corporate Governance Principles - Importance of corporate governance in financial reporting - Role of the board of directors and audit committees. Ethical Issues in Accounting - Ethical dilemmas and conflicts of interest - Code of ethics for accountants and auditors Regulatory Framework and Compliance - Overview of key regulations affecting accounting and financial reporting. Corporate Social Responsibility (CSR) - Accounting for CSR activities - Impact of CSR on financial performance and reporting

UNIT -V ADVANCED TOPICS IN ACCOUNTING 8 HOURS

Fair Value Accounting - Concept and measurement of fair value - Controversies and challenges in fair value accounting. Lease Accounting - New standards and their implications (IFRS 16/ASC 842) - Accounting for lease contracts by lessees and lessors. Revenue Recognition - New revenue recognition standards (IFRS 15/ASC 606) - Key principles and criteria for revenue recognition. Accounting for Financial Instruments - Classification and measurement of financial instruments - Hedge accounting and derivatives

TOTAL 48 HOURS

TEXT BOOKS:

1. Hennie van Greuning,(2020) *International Financial Reporting Standards* (IFRS)
2. William S. Hopwood, Jay J. Leiner, and George R. Young(2021). *Forensic Accounting and Fraud Examination*, McGraw-Hill Education.

REFERENCE BOOK:

1. Romney and Steinbart,(2021). *Accounting Information Systems*, Pearson.

CO, PO, PSO Mapping

COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	P011	P012	P013	P014	P015	PSO1	PSO2
CO1	3	-	2	-	-	-	-	-	-	-	-	1	-	-	-	2	2
CO2	3	-	-	-	-	-	-	-	-	-	-	-	-	-	2	2	1
CO3	3	-	2	-	-	-	-	-	-	1	-	-	-	-	-	2	2
CO4	3	-	-	-	-	-	-	-	-	-	2	-	-	-	-	2	1
CO5	3	-	-	-	-	1	-	-	-	-	2	-	1	-	2	2	2
Average	3	-	2	-	-	1	-	-	-	1	2	1	1	-	2	2	1.6

1 - Low, 2 - Medium, 3 - High, '-' - No Correlation

24CMP111 COMPUTERIZED ACCOUNTING SYSTEM - PRACTICAL SEMESTER – I 4H–2C

Instruction Hours / Week: L:0 T:0 P:4 Marks:Internal:40 External:60 Total:100
End Semester Exam: 3 Hours

PREREQUISITE:

- **Not Required**

COURSE OBJECTIVES (CO):

- To understand company creation, ledger management, and voucher preparation in Tally.
- To calculate and manage GST using Tally software.
- To process purchase and sales orders efficiently in Tally.

COURSE OUTCOMES (COs):

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

COs	Course Outcomes	Blooms Level
CO1	Understand method of company creation and alteration & managing multiple ledgers	Understand
CO2	Prepare various set of vouchers on Tally	Analyze
CO3	Calculate GST calculation on Tally	Apply
CO4	Process purchase and sales order on Tally	Apply
CO5	Comprehend the mode of taking backup and restore of data	Understand

EXERCISES

Ex 1 : USER INTERFACE AND COMPANY MANAGEMENT 4 HOURS

Introduction to Tally ERP9 - Installing Tally ERP9 License Server - Creating a Company Data Path for Tally ERP9 Companies - Altering and Deleting Company - Gateway of Tally and User Interface

Ex 2 : MASTERS – LEDGERS 4 HOURS

Creating Ledgers - Creating Multiple Ledgers - Altering and Deleting Ledgers – Practical Example

Ex.3 : PAYMENT VOUCHER , RECEIPT VOUCHER, CONTRA AND JOURNAL VOUCHER 4 HOURS

Default Vouchers - Payment in Single Entry Mode (Examples) - Payment in Double Entry Mode (Examples) Receipt Vouchers - Practical Examples, Contra for Banking - Practical Examples on Contra Vouchers - Practical Examples on Journal Vouchers

Ex. 4 : MASTERS - BILL WISE DEBTORS AND CREDITORS LEDGERS 4 HOURS

Using Practice Files - Configuring bill wise Details - Examples on Creating bill wise Ledgers

Ex. 5 : DAY BOOK 2 HOURS

Day Book Reports - Altering and Deleting Transactions, Pre-Allocation of Bills - Pre-Allocation of Bills - Practical Examples

Ex.6 : CHEQUE PRINTING **2 HOURS**

CTS Cheque Printing System - Practical Examples

Ex.7: INVENTORY **4 HOURS**

Integrating accounts and Inventory – Practical on Stock Group – Practical on Godown and Locations- Practical on Stock Category – Practical on Units of Measure – Stock Items Manual Stock Valuation without Inventory

Ex.8: SALES VOUCHER WITH GST **4 HOURS**

Practical on Sales Voucher - Tax Invoice - Practical on Tax Invoice - Printing Sales Invoice - E-Way Bill

Ex.9: PURCHASE ORDER PROCESSING, SALES ORDER PROCESSING **4 HOURS**

Purchase Order Process - Purchase Order Voucher with Examples - Receipt Note (Inventory) with Examples - Rejection-Out Voucher with Examples - Sales Order Process - Sales Order Voucher with Examples - Delivery Note (Inventory) with Examples - Rejection- IN Voucher with Examples

Ex.10: DEBIT AND CREDIT NOTES, BANK RECONCILIATION **4 HOURS**

Debit Note Returns with Examples - Credit Note Returns with Examples- UnderstandingsProcess-Practical Examples

Ex.11: INTEREST CALCULATIONS (AUTO MODE) **4 HOURS**

Activating Interest Calculations - Practical Examples

Ex.12 CASH AND BANK REPORTS **4 HOURS**

Cash Book and Bank Book - Stock Transfer Report - Negative Stock Report

Ex.13 FINANCIAL REPORTS EXPORT, IMPORT, BACKUP AND RESTORE 4 HOURS

Trail Balance – Profit and Loss Account – Balance Sheet - Working Capital - Cash Flow and Fund Flow Statements Export and Import Formats - Practical Examples – Data Backup and Restore.

TOTAL 48 HOURS

TEXT BOOKS:

1. Tally Education, (2018), Official Guide to Financial Accounting Using Tally. ERP9 with GST (Release 6.4), 4th revised and updated edition, BPB Publications; New Delhi
2. Asok K. Nadhani (2018), Tally ERP Training Guide – 4th Edition, BPB Publications; New Delhi

REFERENCE BOOKS:

1. Sajee Kurian, (2017) *Learning Tally ERP 9 with GST,* 1st Edition, Blessings Inc, Mumbai.
2. Ajay Maheshwari and Shubham Maheshwari (2017), *Implementing GST in Tally ERP 9*
3. Shraddha Singh (Author), Navneet Mehra (2014), *Tally ERP 9 (Power of Simplicity): Software for Business and Accounts,* V&S Publishers, New Delhi

CO, PO, PSO Mapping

Cos	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	P011	P012	P013	P014	P015	PSO1	PSO2
CO1	3	-	-	-	-	-	-	-	-	-	-	-	-	-	2	2	1
CO2	3	-	-	-	-	-	-	-	2	3	2	-	-	-	-	1	1
CO3	3	-	-	-	-	-	-	-	2	3	-	-	-	-	-	2	1
CO4	3	-	-	-	-	-	-	-	-	3	2	-	-	-	-	1	1
CO5	3	-	-	-	-	-	-	-	-	-	-	-	-	-	2	2	1
Average	3	-	-	-	-	-	-	-	2	3	2	-	-	-	2	1.6	1

1 - Low, 2 - Medium, 3 - High, '-' - No Correlation

M.Com. **2024-2025**

FINANCIAL MANAGEMENT **SEMESTER – II**

24CMP201 **3H–3C**

Instruction Hours / Week: L:3 T:0 P:0 Marks:Internal:40 External:60 Total:100

End Semester Exam: 3 Hours

PREREQUISITE:

- Financial management concepts and principles, including capital budgeting, cost of capital, capital structure theories, dividend policies, and working capital management.

COURSE OBJECTIVES (CO):

- To understand financial management concepts and analyze capital budgeting techniques.
- To analyze the cost of different types of capital and evaluate leverage effects on profitability.
- To examine dividend decision issues, evaluate dividend models, and optimize working capital management.

COURSE OUTCOMES (COs):

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

Cos	Course Outcomes	Blooms Level
CO1	Describe financial management concepts and apply investment evaluation criteria like NPV and IRR.	Apply
CO2	Compute the cost of capital and analyze the impact of operating and financial leverage.	Analyze
CO3	Describe capital structure theories and apply them to determine optimal capital structure.	Understand
CO4	Explain dividend issues and assess different dividend models and policies.	Apply
CO5	Define working capital concepts and manage cash, receivables, and inventory.	Understand

UNIT - I FINANCIAL MANAGEMENT **9 HOURS**

Meaning, nature and scope of finance; financial goal - profit Vs. Wealth Maximization; Finance functions – investment, financing and dividend decisions. Capital Budgeting : Nature of investment decisions; Investment evaluation criteria– net present value. Internal rate of return, Profitability index, payback period, accounting rate of return; NPV and IRR comparison; Capital rationing; Risk analysis in capital budgeting.

UNIT - II COST OF CAPITAL **9 HOURS**

Meaning and significance of cost of capital: Calculation of cost of debt, preference capital, equity capital and retained earnings; Combined cost of capital (weighted); Cost of equity and CAPM. Operating and Financial Leverage: Measurement of Leverages; Effects of operating and financial leverage on profit; Analysing alternate financial plans; Combined financial and operating leverage.

UNIT - III CAPITAL STRUCTURE THEORIES **9 HOURS**

Traditional and M.M. Hypotheses – without taxes and with taxes; Determining capital structure in practice.

UNIT - IV DIVIDEND POLICIES **9 HOURS**

Issues in dividend decisions, Walter's model, Gordon's model, MM Hypothesis, dividend and uncertainty, relevance of dividend; Dividend policy in practice; Forms of dividends; Stability in dividend policy; Corporate dividend behaviour.

UNIT -V MANAGEMENT OF WORKING CAPITAL **12 HOURS**

Meaning, significance and types of working capital; Calculating of operating cycle period and estimation of working capital requirements; Financing of working capital; Sources of working capital; Factoring services; Dimensions of working capital management. Management of cash, receivables and inventory.

TOTAL 36 HOURS

TEXT BOOKS:

1. Pandey. I.M. (2016). *Financial Management*, 11thEdition, Vikas Publishing House,New Delhi.
2. Khan, M.K. and Jain, P.K.(2017). *Financial Management*, 7th Edition, McGraw-Hill, New Delhi

REFERENCE BOOKS:

1. Chandra, P. (2017). *Financial Management Theory and Practice*, 9thEdition, McGrawHill, New Delhi.
2. C.Paramasivan, T.Subramanian (2018), *Financial Management, 1st Edition*, New AgeInternational Pvt. Limited, New Delhi.
3. Eugene F. Brigham Michael C. Ehrhardt (2017), F*inancial Management Theory and Practice*, 15th Edition Cengage Publication, New Delhi.
4. Vanhorne, J. C and Wachowicz, J .M Jr (2015). *Fundamentals of Financial Management.* 13th Edition. Pearson Education, New Delhi.
5. Lawrence J. Gitman , Chad J. Zutter, (2017). *Principles of Managerial Finance*, 13thEdition, Pearson Education, New Delhi

WEBSITES:

1. https://swayam.gov.in/nd2_cec20_mg05/preview
2. https://swayam.gov.in/nd1_noc20_mg31/preview
   https://swayam.gov.in/nd2_cec20_mg10/preview

CO, PO, PSO Mapping

COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	P011	P012	P013	P014	P015	PSO1	PSO2
CO1	3	-	-	-	3	-	-	-	2	-	-	-	-	-	3	2	1
CO2	3	-	3	-	-	-	-	-	2	-	-	-	-	-	-	2	1
CO3	3	-	-	-	3	-	-	-	-	-	-	3	-	-	-	2	1
CO4	3	-	3	-	-	-	-	2	-	-	-	3	-	-	3	2	1
CO5	3	-	3	-	3	-	-	2	-	-	-	3	-	-	3	2	1
Average	3	-	3	-	3	-	-	2	2	-	-	3	-	-	3	2	1

1 - Low, 2 - Medium, 3 - High, '-' - No Correlation

OPERATIONS RESEARCH **SEMESTER – II**

24CMP202 **4H–4C**

Instruction Hours / Week: L:4 T:0 P:0 Marks:Internal:40 External:60 Total:100

End Semester Exam: 3 Hours

PREREQUISITE:

- A basic understanding of mathematical concepts, including algebra and probability, as well as foundational knowledge in management principles, will be beneficial for understanding and applying Operations Research techniques in decision-making.

COURSE OBJECTIVES (CO):

- To provide essential knowledge of Linear Programming.
- To offer practical exposure to Transportation and Assignment Problems.
- To train students in Inventory Control techniques.

COURSE OUTCOMES (COs):

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

COs	Course Outcomes	Blooms Level
CO1	Gain knowledge on linear programming	Understand
CO2	Gain practical exposure to transportation and assignment Problems	Understand
CO3	Gain the knowledge on Assignment and Queuing Theory Problems	Understand
CO4	Train students on Inventory Control	Apply
CO5	Help to facilitates the learning of network analysis	Understand

UNIT – I INTRODUCTION TO OPERATIONS RESEARCH **9 HOURS**

Application in Management Decision Making –Linear Programming: Formulation of LPP – Graphical Solution to LPP –Simplex Method(using slack variables only).

UNIT – II TRANSPORTATION MODEL **9 HOURS**

Introduction – Mathematical Formulation –Finding Initial Basic Feasible Solutions – Optimum Solution for No degeneracy and Degeneracy Model - Unbalanced Transportation Problems and Maximization case in Transportation Problem.

UNIT- III THE ASSIGNMENT PROBLEM **10 HOURS**

Mathematical Formulation of the Problem – Hungarian Method –Unbalanced Assignment Problem- Maximization Case in Assignment Problem - Travelling Salesman Problem.

Queuing Theory - Introduction – Characteristics of Queuing System. Problems in (M/M/1):(FIFO) and (M/M/1):(N/FIFO) models

UNIT – IV INVENTORY CONTROL **10 HOURS**

Introduction – Costs involved in Inventory – Deterministic EOQ Models – Purchasing Model without and with Shortage, Manufacturing Model without and with Shortage -Price Break.

UNIT – V PERT AND CPM **10 HOURS**

Network Representation – Calculation of Earliest expected time, latest allowable occurrence time. CPM - Various Floats for Activities – Critical Path- PERT –Time Estimates in PERT- Probability of Meeting scheduled date of Completion of Projects.

TOTAL 48 HOURS

TEXT BOOKS:

1. Kanthi Swarup, Gupta P.K., Man Mohan., (2011) *Operations Research,* Sultan Chand and Sons, New Delhi.
2. Sharma J.K., (2011), *Operations Research Theory and Applications,* Macmillan IndiaLtd, New Delhi.

REFERENCE BOOKS:

1. Sundaresan V., Ganapathy Subramanian K.S., and Ganesan K., (2017), *Resource Management Techniques,* A. R. Publications, Nagapatinam.
2. Shanthi Sophia Bharathi D.,(1999),*Operations Research/ Resource management techniques,* Charulatha Publications.
3. HamdyA.Taha (2011), *Operations Research,* Pearson Education, Prentice Hall.

WEBSITES:

1. https://youtu.be/vUMGvpsb8dc
2. https://youtu.be/ItOuvM2KmD4

CO, PO, PSO Mapping

COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	P011	P012	P013	P014	P015	PSO1	PSO2
CO1	3	-	-	3	3	-	-	-	-	-	-	-	-	-	-	2	1
CO2	3	-	-	3	3	-	-	-	-	-	-	-	-	-	-	2	1
CO3	3	-	-	3	3	-	-	-	-	-	-	-	-	-	2	2	1
CO4	3	-	-	3		-	-	-	-	-	1	-	-	-	2	2	1
CO5	3	-	-	3	3	-	-	-	-	-	-	-	-	-	2	2	1
Average	3			3	3	-	-	-	-	-	1	-	-	-	2	2	1

1 - Low, 2 - Medium, 3 - High, '-' - No Correlation

24CMP203 ADVANCED COST ACCOUNTING SEMESTER – II 4H–4C

Instruction Hours / Week: L:3 T:1 P:0 Marks:Internal:40 External:60 Total:100
End Semester Exam: 3 Hours

PREREQUISITE:

- Basic knowledge of accounting principles, including an understanding of financial statements and general ledger entries, is recommended to grasp the concepts of Cost Accounting, such as cost control, cost reduction, and various costing methods.

COURSE OBJECTIVES (CO):

- To learn cost concepts, cost control, and preparation of cost sheets.
- To study material costing methods and process costing techniques.
- To understand job, batch, and service costing, along with cost allocation and activity-based costing.

COURSE OUTCOMES (COs):

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

COs	Course Outcomes	Blooms Level
CO1	Understand the fundamentals of cost accounting and the role of a cost accountant in an organization	Understand
CO2	Implement inventory control techniques and apply methods of pricing materials like FIFO, LIFO, and weighted average.	Apply
CO3	Perform process costing and account for spoilage, rework, scrap, and waste in the process.	Apply
CO4	Analyze job, batch, and service costing techniques and their applications.	Analyze
CO5	Understand cost allocation methods and analyze Activity Based Costing (ABC) systems.	Understand

UNIT - I INTRODUCTION 9 HOURS

Meaning, Objectives and Advantages of Cost Accounting-Difference between Cost Accounting and Financial Accounting - Cost Concepts and Classifications - Elements of Cost - Installation of a Costing System - Role of a Cost Accountant in an Organization - **Cost Control and Cost Reduction**-Meaning, Elements, Scheme and techniques of Cost control, Essentials for success of cost control, meaning of cost reduction, areas of cost reduction, tools and techniques of cost reduction, distinction between cost control and Cost reduction - Preparation of Cost sheet.

UNIT - II MATERIAL COSTING 9 HOURS

Materials: Material/inventory control techniques - Accounting and Control of Purchases - storage and issue of materials. Methods of Pricing of materials issues – FIFO, LIFO, Weighted and Simple average - Weighted - Materials Issued at Various Stages

UNIT - III PROCESS COSTING 10 HOURS

Process Costing with Multiple Departments; Journal Entries for Process Costing; Impact of Flexible Manufacturing and JIT on Process Costing. Process Costing - Addition of Materials, Spoilage and Defective Units. Accounting for Spoilage; Abnormal Gain; Accounting for Rework; Reworked in a Separate Process; Accounting for Scrap Material and Waste.

UNIT - IV JOB, BATCH AND SERVICE COSTING **10 HOURS**

Nature, Purpose and Procedure of Job Costing, Recording and Controlling Costs in Job order Costing, Forms used in Job order Costing, Tenders and Quotations, Nature and use of Batch Costing, Determination of Economic batch quantity. .**Service Costing -** Meaning of Service Costing; Transport Costing; Power Costing; Canteen Costing; Hospital Costing; Educational Institute.

UNIT - V COST ALLOCATION, ACTIVITY BASED COSTING SYSTEMS AND RECONCILIATION **10 HOURS**

Cost Allocation Meaning and its Types, Relationship between resources, activities, Cost and Cost drivers, Methods of allocating central costs - cost allocation using Direct Method, Step Down Method and Reciprocal Method. Activity Based Costing Introduction, Advantages, Limitations, Identification of cost drivers, Practical Problems on Traditional V/s Activity Based Costing System. Reconciliation -Need for reconciliation, reasons for disagreements in Profit, procedure for reconciliation.

TOTAL 48 HOURS

TEXT BOOKS:

1. Khan, M. Y. & P.K. Jain (2017), Cost Accounting, 2nd Edition, McGraw Hill, New Delhi
2. Jain S. P, K.L. Narang and Simmi Agarawal (2016), Cost Accounting Principles and Practice, Kalyani Publishers

REFERENCE BOOKS:

1. Tulsian P.C. Tulsian Bharat (2016), Cost Accounting for CA – IPC (Group-I) 9th Edition, S.Chand, New Delhi.
2. Banerjee H (2014), Cost Accounting Theory and Practice, 13th Edition, Prentice Hall India Learning Private Limited, New Delhi.
3. M N Arora (2012), Cost Accounting: Principles & Practice, Vikas Publishing, 12th Edition, New Delhi.

WEBSITE:

1. https://swayam.gov.in/nd1_noc20_mg53/preview

CO, PO, PSO Mapping

Cos	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	P011	P012	P013	P014	P015	PSO1	PSO2
CO1	3	-	-	-	-	-	-	-	-	-	3	-	-	-	3	3	2
CO2	3	-	2	3	2	-	-	-	-	-	3	-	-	1	3	3	2
CO3	3	-	2	3	2	-	-	-	-	-	-	-	-	-	-	3	2
CO4	3	-		3	2	-	-	-	-	-	3	-	-	-	3	3	2
CO5	3	-	2	3		-	-	-	-	-	3	-	-	1	3	3	2
Average	3	-	2	3	2	-	-	-	-	-	3	-	-	1	3	3	2

1 - Low, 2 - Medium, 3 - High, '-' - No Correlation

24CMP204 FINANCIAL REPORTING SEMESTER – II
4H–4C

Instruction Hours / Week: L:4 T:0 P:0 Marks:Internal:40 External:60 Total:100
End Semester Exam: 3 Hours

PREREQUISITE:

- A foundational understanding of accounting concepts, including familiarity with financial statements, basic accounting standards, and general accounting practices, is essential for comprehending the application of IFRS, Ind AS, and U.S. GAAP in financial reporting and analysis.

COURSE OBJECTIVES (CO):

- To understand the application and differences between IFRS and Ind AS, including the transition process.
- To apply IFRS/Ind AS standards to asset-related transactions and revenue recognition.
- To prepare and analyze financial statements using ratios and trend analysis.

COURSE OUTCOMES (COs):

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

COs	Course Outcomes	Blooms Level
CO1	Understand the use and application of the IFRS (and Ind AS in India) & accounting for transactions	Understand
CO2	Construct the single entity financial statement.	Create
CO3	Examine & interpretation of accounting statements.	Analyze
CO4	Explain the main elements of financial accounting information – assets, liabilities, revenue and expenses.	Understand
CO5	Analyze the financial statements	Analyze

UNIT- I USE OF IFRS AND IND AS 9 HOURS

Understand the application of IFRS in India through the use of Ind AS – the applicability of Ind AS – the mapping of Ind AS to IFRS – differences between IFRS & Ind AS – the list of IFRS (Ind AS) – Process of transition to IFRS for the first time -Overview of applicable U.S GAAP accounting guidance - Divergence between U.S GAAP and IFRS.

UNIT-II APPLICATION OF IFRS (IND AS) FOR TRANSACTIONS 9 HOURS

Asset based standards such as PPE,Intangible assets, borrowing costs, impairment of assets, inventory & biological assets, provisions & contingencies, events after reporting period, accounting policies, estimates & errors.

UNIT - III REVENUE RECOGNITION 10 HOURS

Understand the principles of recognising revenue of the business – revenue recognition for goods, services, interest and dividends – concept of deferred income and accounting thereof.

UNIT- IV PREPARATION & PRESENTATION OF FINANCIAL STATEMENTS 10 HOURS

Thorough knowledge of preparation & presentation of financial statements by incorporating the effects of the accounting standards (covered in module 2 & 3 only) - statement of profit or loss and other comprehensive income – statement of financial position (Balance sheet).

UNIT -V ANALYSIS OF FINANCIAL STATEMENTS **10 HOURS**

Analyze the financial performance of an entity using the financial statements – use of ratios in performance evaluation – according to statement – according to function – according to purpose - trend analysis – comparison with competition or industry average.

TOTAL 48 HOURS

TEXT BOOKS:

1. Subramanyam, K. R. and John, J.W.(2014), *"Financial Statement Analysis",* 10th Edition, Tata McGraw Hill, New Delhi.
2. Stephen H. Penman (2014) *"Financial Statement Analysis and Security Valuation"*, 4th Edition, Tata McGraw Hill, New Delhi.

REFERENCE BOOKS:

1. M.S Narasimhan (2016), *Financial Statement Analysis*, 1st Edition, Cengage Learning India Private Limited, New Delhi.
2. Charles H. Gibson (2013), *Financial Statement Analysis,* 13th edition, Cengage Learning India Private Limited, New Delhi.
3. Lawrence Revsine, Daniel Collins, Bruce Johnson, Fred Mittelstaedt, Leonard Soffer (2015), *Financial Reporting and Analysis,* 6th Edition, McGraw-Hill Education, New Delhi.
4. Deepa Agarwal (2017), *Financial Reporting and Auditors Responsibility,* 2nd edition, Bloomsbury Professional India, New Delhi.
5. Deepa Agarwal (2018), *The Law & Practice of Financial Reporting and Auditor's Responsibilities under Companies Act, 2013*,1st edition, Bloomsbury Professional India, New Delhi.

CO, PO, PSO Mapping

Cos	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	P011	P012	P013	P014	P015	PSO1	PSO2
CO1	3	-	-	-	-	-	-	-	-	-	3	-	2	-	3	1	2
CO2	3	-	-	-	-	-	-	-	-	-	3	-		-	3	1	2
CO3	3	-	1	2	-	-	-	-	-	-	3	-	2	-	3	1	2
CO4	3	-	-	-	-	-	-	-	-	-	3	-		-	3	1	2
CO5	3	-	-	2	-	-	-	-	-	-	3	-	2	-	3	1	2
Average	3	-	1	2	-	-	-	-	-	-	3	-	2	-	3	1	2

1 - Low, 2 - Medium, 3 - High, '-' - No Correlation

24CMP205 DIRECT TAXATION AND TAX PLANNING SEMESTER – II 4H–4C

Instruction Hours / Week: L:3 T:1 P:0 Marks:Internal:40 External:60 Total:100
End Semester Exam: 3 Hours

PREREQUISITE:

- Basic knowledge of accounting and an understanding of fundamental taxation concepts are essential for grasping the intricacies of income tax laws, income computation, and tax management strategies.

COURSE OBJECTIVES (CO):

- To understand key definitions, income scope, and tax rates.
- To compute income from salary, house property, business, and capital gains.
- To learn about tax collection, planning, and the difference between tax avoidance and evasion.

COURSE OUTCOMES (COs):

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

COs	Course Outcomes	Blooms Level
CO1	Gain fundamental knowledge on Income Tax Act & compute income under salary and house property	Understand
CO2	Calculate profit and gains from business and profession	Analyze
CO3	Estimate income from other sources	Evaluate
CO4	Understand various modes of collection and recovery of Taxes	Understand
CO5	Construct a tax saving portfolio	Apply

UNIT- I BASIC CONCEPTS - AN OVERVIEW OF INCOME TAX ACT, 1961 9 HOURS

Introduction, Background, Important definitions- Income -Agricultural Income- Assessee – Previous year-Assessment year, Residential Status, Basis of Charge, Scope of Total Income, Tax Rates in accordance with the applicable Finance Act for the relevant assessment year. Exempted income u/s10.

UNIT II COMPUTATION OF INCOME UNDER THE HEAD OF SALARY AND HOUSE PROPERTY 9 HOURS

Computation of Income from Salary**:** Coverage, Employer and Employee Relationship, Allowances, fully taxable, partially taxable allowances and Monetary and Non-Monetary Perquisites –taxable for all employees, taxable for specified employees and exempted perquisites and profits in lieu of salary.

Computation of Income from House Property: Chargeability, Owner of house property, Determination of Annual Value, Deduction from Net Annual Value, Treatment of Unrealized Rent, Arrears of Rent, Exemptions, Computation of Income from a let out House Property, Self-Occupied Property.

UNIT - III COMPUTATION OF INCOME – PROFITS AND GAINS FROM BUSINESS AND PROFESSION 10 HOURS

Computation of Income – Profits and Gains from Business and Profession - Profits and Gains from Business and Profession: Business and Profession – An overview, Chargeability, Profits

and Losses of Speculation Business, Deductions Allowable, Expenses Disallowed, Deemed Profits u/s 41, Maintenance of Accounts, Tax Audit, Presumptive Base Taxation.
Chargeability, Capital Gains, Capital Assets & Transfer, Types of Capital Gains, Mode of Computation of Capital Gains, Exemptions and Deduction, Special Provision–Slump Sale, Compulsory Acquisition, Fair Market Value, Reference to valuation officer.

UNIT - IV COMPUTATION OF INCOME FROM OTHER SOURCES 10 HOURS

Computation of Income from Other Sources - Taxation of Dividend u/s 2(22)(a) to (e), Provisions relating to Gifts, Deductions, Other Miscellaneous Provisions. Exemptions/Deduction, Clubbing provisions, Set Off and/or Carry Forward of Losses, Rebate and Relief - Income's not included in Total Income, Tax holidays, Clubbing of Income, Aggregation of Income, Set off and/or Carry forward of losses, Deductions (General and Specific), Rebates and Reliefs. Computation of total income and tax liability

UNIT - V COLLECTION AND RECOVERY OF TAXES AND TAX PLANNING 10 HOURS

Collection and Recovery of Taxes and Tax Planning - TDS/TCS, Returns, Refund & Recovery : Tax Deduction at Source 'TDS' & Tax Collection at Source 'TCS', Advance Tax &Self-Assessment Tax 'SAT',Returns, Signatures, E-Filing, Interest for default in furnishing return of Income, Collection, Recovery of Tax, & Refunds, Assessment, Appeals, Revisions, Settlement of Cases, Penalties etc., Assessment, Appeals & Revisions, Settlement of Cases, Penalties, Offences &Prosecution. Tax Planning & Tax Management: Tax Planning, Tax Management and Tax avoidance though legitimate tax provisions, Various Avenues. GAAR - Double Taxation Avoidance Agreement 'DTAA' Controlled Foreign Corporation (CFC)- Tax Evasion. Difference between Tax Evasion and Tax Avoidance.

TOTAL 48 HOURS

TEXT BOOKS:

1. VP Gaur and Narang, Puja Ghai, Rajeev Puri(2020),, *Income tax Law and Practice* Kalyani Publishers, 46th Edition, New Delhi.
2. Dr.H.CMalhotra, Dr. SP. Goyal (2019), *Income Tax Law and Practice,* 60th Edition, Sathya Bawan Publication, New Delhi.

REFERENCE BOOKS:

1. Dr. Girish Ahuja, Dr. Ravi Gupta (2018), *Direct Taxes Law and Practices,* 10thEdition Wolters Kluwer India Pvt. Ltd, New Delhi.
2. CA Atin Harbhajanka (Agarwal) (2018), *Income Tax Law and Practice,* 2nd Edition Bharat Law House Pvt. Ltd, New Delhi
3. Dr.Vinod K. Singhania, Dr Kapil Singhania (2018), *Direct Taxes Law and Practice,* Taxman Publication Pvt. Limited, New Delhi.
4. Monica Singhania Vinod K Singhania (2019), *Students Guide To Income Tax including GST*, 61st Edition, Taxmann Publication Pvt. Limited, New Delhi.
5. Direct Tax Law and Practice (2018), *The Institute of Company Secretaries of India,* MP Printers.

WEBSITE:

1. https://www.coursera.org/learn/international-taxation

CO, PO, PSO Mapping

Cos	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	P011	P012	P013	P014	P015	PSO1	PSO2
CO1	3	-	-	3	-	-	-	-	-	-	3	-	-	-	2	2	1
CO2	3	-	-	3	-	-	-	-	-	-	3	-	-	-	2	2	1
CO3	3	-	-	3	-	-	-	-	-	-	3	-	-	-	2	2	1
CO4	3	-	1	3	-	-	-	-	-	-	3	-	-	-	-	2	1
CO5	3	-	-		-	-	-	-	-	-	3	-	-	-	-	-	1
Average	3	-	1	3	-	-	-	-	-	-	3	-	-	-	2	2	1

1 - Low, 2 - Medium, 3 - High, '-' - No Correlation

24CMP206A **GOVERNMENT ACCOUNTING** **SEMESTER – II**
4H–4C

Instruction Hours / Week: L:4 T:0 P:0 Marks:Internal:40 External:60 Total:100
End Semester Exam: 3 Hours

PREREQUISITE:

- Basic knowledge of public sector finance and general accounting principles is essential for understanding government accounting, local self-government finances, statutory corporations, and recent reforms in government financial reporting.

COURSE OBJECTIVES (CO):

- To understand the fundamental principles and terminology of Indian Government Accounting.
- To analyze the financial administration and accounting procedures for government expenditures and local self-governing bodies.
- To apply the principles of accounting and auditing to works expenditures, projects, and statutory corporations.

COURSE OUTCOMES (COs):

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

Cos	Course Outcomes	Blooms Level
CO1	Understand the differences between commercial and government accounting, and the basic principles and objectives of government accounting in India.	Understand
CO2	Analyze the budgeting and accounting practices of local self-governing bodies, and identify the limitations and financial controls in the current system.	Analyze
CO3	Apply accounting and auditing practices to works expenditure, project evaluation, and various types of contracts in the public sector.	Apply
CO4	Evaluate the financial accounting procedures of statutory corporations, including practical problem-solving for electricity and state transport corporations.	Evaluate
CO5	Create and implement financial reports using accrual accounting principles, and utilize big data and analytics to enhance government financial transparency and accountability.	Apply

UNIT I GOVERNMENT ACCOUNTING 9 HOURS

Introduction to Indian Government Accounting - Difference between commercial accounting and government accounting, Objectives of government accounting, Terminology in government finance, Basic principles of government accounting in India, Classification of government accounting in India, Government financial administration, Accounting procedure for government expenditure, General outlines of the system of government accounts.

UNIT - II ACCOUNTING FOR LOCAL SELF GOVERNMENT 9 HOURS

Meaning, Major revenues and expenses of local self-governing bodies, Budgeting and accounting for local self-governing bodies – Municipalities and city corporations, Panchayats and Zilla Panchayats, Limitations of the present accounting system, Financial control in government

UNIT – III ACCOUNTING AND AUDIT **10 HOURS**

Accounting and Audit of Works Expenditure - General outline of the public works system of accounts, accounting and audit of projects, accounting and audit of stores and stock, Tendering and works expenditure, Capital budgeting for project evaluation, New areas of contracting, Management contracts, leasing, service contracts, BOOT, BOO, BLO, Turnkey contracts, Project management – CPM and PERT.

UNIT - IV ACCOUNTS OF STATUTORY CORPORATIONS **10 HOURS**

Meaning of statutory corporations, Accounts of electricity corporations, Accounting for state transport corporations, Practical problems.

UNIT - V GOVERNMENT ACCOUNTING REFORMS AND INNOVATIONS 10 HOURS

Introduction to Government Accounting Reforms - Need for reforms in government accounting - Historical context and evolution of reforms - Key objectives of recent reforms. Accrual Accounting in Government - Definition and principles of accrual accounting - Differences between cash-based and accrual-based accounting - Benefits and challenges of implementing accrual accounting in government. Government Financial Reporting and Transparency - Importance of transparency and accountability in government finance - Standards and frameworks for government financial reporting: International Public Sector Accounting Standards (IPSAS) - Role of financial reporting in improving governance and public trust - Innovations in financial reporting: Use of big data and analytics

TOTAL 48 HOURS

TEXT BOOKS:

1. Bharadwaj, K. K. . *Public Accounting & Auditing.* Mittal Publication.
2. Mahajan, A. P., & Mahajan, S. K. (2014). *Financial Administration inIndia. Delhi:* PHI Learning.

REFERENCE BOOKS:

1. Mukherjee, A., & Hanif, M. (2002). *Modern Accountancy (Vol. II).* NewDelhi: Tata McGraw Hill.
2. Pandey, I. M.(2019) *Financial Management.* New Delhi: Vikas Publishing
3. Premchand, A. (1995). *Effective Government Accounting*.
4. S.P. Iyengar, *Public Sector Accounting and Financial Control*
5. M.E. Glautier, *Government Accounting: Theory and Practice*

CO, PO, PSO Mapping

COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	P011	P012	P013	P014	P015	PSO1	PSO2
CO1	3	-	2	-	-	-	-	-	-	-	-	-	-	-	-	1	2
CO2	3	-	-	-	-	-	-	-	-	-	-	-	-	-	3	1	2
CO3	3	-	-	-	3	-	-	-	-	-	-	-	-	-	-	1	2
CO4	3	-	-	-	3	-	-	-	-	-	2	-	-	-	3	1	2
CO5	3	-	2	-	3	-	-	-	-	-	2	-	-	-	3	1	2
Average	3	-	2	-	3	-	-	-	-	-	2	-	-	-	3	1	2

1 - Low, 2 - Medium, 3 - High, '-' - No Correlation

M.Com. **2024-2025**

24CMP206B **DIGITAL BANKING** **SEMESTER – II**
4H–4C

Instruction Hours / Week: L:4 T:0 P:0 Marks:Internal:40 External:60 Total:100
End Semester Exam: 3 Hours

PREREQUISITE:

- Familiarity with basic banking concepts and an understanding of financial technology is essential to comprehend digital banking, including key technologies, payment systems, virtual banking, and future fintech trends.

COURSE OBJECTIVES (CO):

- To understand digital banking evolution, key technologies, and regulatory frameworks.
- To learn about mobile and internet banking, digital payments, and security features.
- To explore innovations like AI, blockchain, and emerging trends in digital banking.

COURSE OUTCOMES (COs):

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

Cos	Course Outcomes	Blooms Level
CO1	Understand the differences between traditional and digital banking, and the benefits and challenges associated with digital banking technologies.	Understand
CO2	Analyze the features, risks, and security measures of mobile and internet banking services.	Analyze
CO3	Apply the principles of digital payment systems, including the use of e-wallets, UPI, and QR codes, in practical banking scenarios.	Apply
CO4	Evaluate the development, advantages, and limitations of virtual banks and neo-banks, and their regulatory requirements.	Evaluate
CO5	Create strategies to leverage future trends in digital banking, including the integration of fintech innovations, AI, and blockchain technologies.	Apply

UNIT- I INTRODUCTION TO DIGITAL BANKING **9 HOURS**

Overview of Digital Banking - Definition and evolution of digital banking - Differences between traditional and digital banking - Benefits and challenges of digital banking. Key Technologies in Digital Banking - Mobile apps, APIs, and cloud computing - Artificial intelligence and machine learning in banking - Blockchain and its applications in banking. Regulatory Framework - Regulatory bodies and compliance requirements - Key regulations and guidelines for digital banking - Data privacy and security laws.

UNIT - II DIGITAL BANKING SERVICES **9 HOURS**

Mobile Banking - Overview and brief history of Mobile Banking, Product features & diversity of Mobile Banking, Immediate Payment Service (IMPS), Risk Management & Frauds related to Mobile Banking, Benefits of providing Mobile Banking Services. Internet Banking: Overview and brief history of Internet Banking, its Products and their features, Types of Risks associated with Internet Banking, Technology and Security Standards for Internet Banking, Legal issues involved in Internet Banking

UNIT – III DIGITAL PAYMENT SYSTEMS **10 HOURS**

Introduction to Digital Payment Systems - Overview and evolution of digital payment systems - Benefits and challenges of digital payments. E-Wallets - Security features and risks. Unified Payments Interface (UPI) - Concept and objectives of UPI - Architecture, processes, and transaction flow – Features, interoperability, real-time transactions, - Major applications: BHIM, PhonePe, Google Pay - Impact on banking and payment ecosystem - Regulatory framework. QR Codes - Introduction to QR codes in payments - Types: static and dynamic - Mechanism: scanning, processing, confirmation - Advantages for businesses and consumers - Implementation in retail and e-commerce - Security concerns and measures.

UNIT - IV VIRTUAL BANKING AND NEO-BANKS **10 HOURS**

Introduction to Virtual Banking - Definition and characteristics - Differences from traditional banking - Benefits and limitations. Neo-Banks - Definition and evolution - Business models: customer-centric, digital-first - Key features: mobile-first, low fees, personalized services - Comparison with traditional banks and fintech companies - Regulatory environment: licensing and compliance - Major neo-banks: Chime, Revolut, Monzo, N26, Technology Infrastructure - Core banking systems for virtual banks and neo-banks - Role of cloud computing - APIs and open banking - Cyber security measures - AI and machine learning for personalized banking.

UNIT - V FUTURE TRENDS IN DIGITAL BANKING **10 HOURS**

Fintech Innovations - Role of fintech in shaping the future of banking - Key fintech innovations and their impact on traditional banking - Collaboration between banks and fintech companies. Artificial Intelligence and Machine Learning - AI applications in banking (chatbots, robo-advisors) - Predictive analytics for customer insights and decision-making. Blockchain and Distributed Ledger Technologies - Future applications of blockchain in banking - Smart contracts and their potential in financial services. Emerging Trends and Challenges - Open banking and API banking - The impact of digital banking on financial inclusion - Ethical and regulatory challenges in the future of digital banking.

TOTAL 48 HOURS

TEXT BOOKS:

1. Chris Skinner (2014) *Bank: Strategies To Succeed As A Digital Bank: Strategies to Launch or Become a Digital Bank,* MC Publisher, India
2. Brett King (2018) *Bank 4.0: Banking everywhere, never at a bank, Marshall Cavendish International (Asia)* Pte Ltd, UK

REFERENCE BOOKS:

1. Indian Institute of Banking and Finance, Digital Banking, Taxmann
2. Lohana Sarika R(2019)., *Digital Banking and Cyber Security.* New Century Publications
3. Singh Jaspal(2018)., *Digital Payments in India: Background, Trends and Opportunities,* New Century Publications
4. Rao K. Srinivasa(2015)., *Changing Dimensions of Banking in India,* Notion Press

CO, PO, PSO Mapping

COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	P011	P012	P013	P014	P015	PSO1	PSO2
CO1	3	-	-	-	-	-	-	-	-	-	-	-	-	-	3	2	1
CO2	3	-	2		2	-	-	-	-	-	3	-	-	-	3	2	1
CO3	3	-	-	-	-	-	-	-	-	-	3	-	-	-	3	2	-
CO4	3	-	-	-	-	-	-	-	2	-	-	-	-	-	3	-	1
CO5	3		2		2	-	-	-	2	-	3	-	-	-	3	2	1
Average	3	-	2		2	-	-	-	2	-	3	-	-	-	3	2	1

1 - Low, 2 - Medium, 3 - High, '-' - No Correlation

M.Com. **2024-2025**

24CMP206C **FINANCIAL DERIVATIVES** **SEMESTER – II**
4H–4C

Instruction Hours / Week: L: 4 T: 0 P:0 Marks:Internal:40 External:60 Total:100
End Semester Exam: 3 Hours

PREREQUISITE:

- Basic knowledge of financial markets and investment concepts is necessary to understand derivatives, including options, swaps, futures, hedging strategies, and the structure of the derivatives market in India.

COURSE OBJECTIVES (CO):

- To understand the types, features, and pricing mechanisms of financial derivatives.
- To learn about options, their valuation, and various types of swaps.
- To explore futures contracts, their trading mechanisms, and their use in hedging.

COURSE OUTCOMES (COs):

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

Cos	Course Outcomes	Blooms Level
CO1	Understand the key features, types, and historical development of financial derivatives and their roles in financial markets.	Understand
CO2	Analyze the valuation and trading mechanisms of options and swaps, and assess the factors influencing their prices.	Analyze
CO3	Apply the principles and trading mechanisms of futures contracts to real-world financial scenarios.	Apply
CO4	Evaluate various hedging strategies using financial derivatives, and understand the role of stock index futures in risk management.	Evaluate
CO5	Create comprehensive knowledge of the financial derivatives market in India, including its regulatory environment and trading systems.	Apply

UNIT - I DERIVATIVES **9 HOURS**

Introduction - Features of a Financial Derivative – Types of Financial Derivatives – Basic Financial derivatives – History of Derivatives Markets – Uses of Derivatives – Critiques of Derivatives – Forward Market: Pricing and Trading Mechanism Forward Contract concept – Features of Forward Contract Classification of Forward Contracts – Forward Trading Mechanism – Forward Prices Vs Future Prices.

UNIT - II OPTIONS AND SWAPS **9 HOURS**

Introduction - Concept of Options – Types of options – Option Valuation – Option Positions Naked and Covered Option – Underlying Assets in Exchange-traded Options – Determinants of Option Prices – Binomial Option Pricing Model – Black-Scholes Option Pricing – Basic Principles of Option Trading – SWAP: Concept, Evaluation and Features of Swap – Types of Financial Swaps – Interest Rate Swaps – Currency Swap – Debt Equity Swap.

UNIT - III FUTURES **10 HOURS**

Introduction - Financial Futures Contracts – Types of Financial Futures Contract – Evolution of Futures Market in India – Traders in Futures Market in India – Functions and Growth of Futures Markets – Futures Market Trading Mechanism – Specification of the Future Contract – Clearing House – Operation of Margins – Settlement – Theories of Future prices – Future prices and Risk Aversion – Forward Contract Vs. Futures Contracts.

UNIT - IV HEDGING AND STOCK INDEX FUTURES **10 HOURS**

Introduction - Concepts – Perfect Hedging Model – Basic Long and Short Hedges – Cross Hedging – Basis Risk and Hedging – Basis Risk Vs Price Risk – Hedging Effectiveness – Devising a Hedging Strategy – Hedging Objectives – Management of Hedge – Concept of Stock Index – Stock Index Futures – Stock Index Futures as a Portfolio management Tool – Speculation and Stock Index Futures – Stock Index Futures Trading in Indian Stock Market.

UNIT - V FINANCIAL DERIVATIVES MARKET IN INDIA **10 HOURS**

Introduction - Need for Derivatives – Evolution of Derivatives in India – Major Recommendations of Dr. L.C. Gupta Committee – Equity Derivatives – Strengthening of Cash Market – Benefits of Derivatives in India – Categories of Derivatives Traded in India – DerivativesTrading at NSE/BSE Eligibility of Stocks – Emerging Structure of Derivatives Markets in India -Regulation of Financial Derivatives in India – Structure of the Market – Trading systems – Badla system in Indian Stock Market – Regulatory Instruments.

TOTAL 48 HOURS

TEXT BOOKS:

1. John C. Hull , SankarshanBasu (2018), *Options, Future & Other Derivatives,* 10th edition, Pearson Education, New Delhi.
2. Don M. Chance, Robert Brooks , Sanjay Dhamija (2019), *An Introduction to Derivatives and Risk Management,* 10th edition, Cengage Learning.

REFERENCE BOOKS:

1. Gupta S L (2017), *Financial Derivatives : Theory, Concepts And Problems,* 2nd Edition PHI Learning Pvt Limited,
2. Sundaram Das (2017), *Derivatives Principles and Practice,* 1st Edition, McGraw Hill Education,
3. T. V. Somanathan , V. Anantha Nageswaran , Harsh Gupta (2017), *Derivatives,* 2nd Edition, Cambridge University Press.
4. N R Parasuraman (2014), *Fundamentals of Financial Derivatives,* 3rd Edition , Wiley Publishing,

CO, PO, PSO Mapping

COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	P011	P012	P013	P014	P015	PSO1	PSO2
CO1	3	-		-		-	-	-	-	-	-	-	-	-	-	-	1
CO2	3	-	3	-	2	-	-	-	-	-	-	-	-	-	-	1	2
CO3	3	-	3	-		-	-	-	-	-	2	-	-	-	3	1	3
CO4	3	-	3	-		-	-	-	-	-	2	-	-	-	3	1	3
CO5	3	-		-	2	-	-	-	-	-	-	-	-	-	3	1	2
Average	3	-	3	-	2	-	-	-	-	-	2	-	-	-	3	1	2.2

1 - Low, 2 - Medium, 3 - High, '-' - No Correlation

24CMP207 **COMMUNITY ENGAGEMENT AND SOCIAL RESPONSIBILITY** **SEMESTER - II 2H–2C**

Instruction Hours / Week: L:2 T:0 P:0 Marks:Internal:40 External:60 Total:100
End Semester Exam: 3 Hours

PREREQUISITE:

- **Not Required**

COURSE OBJECTIVES (CO):

- To understand the principles of community engagement and development.
- To explore rural development programs and government schemes.
- To gain practical skills in financial literacy and banking assistance for communities.

COURSE OUTCOMES (COs):

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

COs	Course Outcomes	Blooms Level
CO1	Describe the principles of community engagement and development, and the role of self-help groups	Understand
CO2	Analyze rural development programs and evaluate government schemes for community involvement	Analyze
CO3	Examine ethics in community research and assess the impact of rural poverty and COVID-19 on migrant laborers	Analyze
CO4	Create financial literacy awareness programs for local communities.	Apply
CO5	Assist the elderly and illiterate individuals with banking instruments by applying knowledge of banking processes	Apply

UNIT I INTRODUCTION AND PRINCIPLES **4 HOURS**

Concept, Ethics and Spectrum of Community engagement, Local community, Rural culture and Practice of community engagement - Stages, Components and Principles of community development, Utility of public resources. Contributions of self-help groups

UNIT II RURAL DEVELOPMENT **4 HOURS**

Rural Development Programs and Rural institutions Local Administration and Community Involvement- Social contribution of community networking, Various government schemes. Programmes of community engagement and their evaluation.

UNIT III COMMUNITY AND RESEARCH **4 HOURS**

Community Engaged Research and Ethics in Community Engaged Research Rural Distress, Rural Poverty, Impact of COVID-19 on Migrant Laborers, Mitigation of Disaster.

UNIT IV: AWARENESS PROGRAMME ON FINANCIAL LITERACY **6 HOURS**

Activity

Creation of awareness programme about Financial Literacy.

UNIT V : FILLING UP OF BANK INSTRUMENTS **6 HOURS**

Activity

Students to visit bank branches and assist age old and illiterate people bank financial instruments.

TOTAL: 24 HOURS

TEXT BOOKS:

1. Scott S Macdonald and Timothy W Koch (2011)., *Management of Banking*, New Delhi: Thomson Publishing,
2. Donald R Fraser, Benton E Gup and James W Kolari (2010)., *Commercial Banking, The Management of Risk*, Wiley,
3. Peter S Rose(2012)., Commercial Bank Management, New Delhi: McGraw Hill/Irwin,
4. David H Buzzell(2010)., Principles of Banking, USA: American Bankers Associations, 2010.
5. Principles of Community Engagement, (2011).2nd Edition, NIH Publication No. 11-7782.

WEBSITES:

1. https://youtu.be/-SQK9RGBt7o
2. https://www.uvm.edu/sites/default/files/community_engagement_handout.pdf (Community Engagement)
3. https://www.atsdr.cdc.gov/communityengagement/pce_concepts.html (Perspectives of Community)
4. https://egyankosh.ac.in/bitstream/123456789/59002/1/Unit1.pdf (community concepts)
5. https://sustainingcommunity.wordpress.com/2013/07/09/ethics-and-community-engagement/(Ethics of community engagement)
6. https://www.preservearticles.com/sociology/what-are-the-essential-elements-of-community/4558 (Elements of Community)

CO, PO, PSO Mapping

COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	P011	P012	P013	P014	P015	PSO1	PSO2
CO1	-	-	-	-	-	3	-	-	-	-	2	3	3	-	-	-	2
CO2	-	-	-	-	-	3	-	-	-	-	2	3	3	-	-	-	2
CO3	-	-	-	-	-	3	-	-	-	-	2	3	3	-	-	-	2
CO4	-	-	-	-	-	3	-	-	-	-	2	3	3	-	-	-	2
CO5	-	-	-	-	-	3	-	-	-	-	2	3	3	-	-	-	2
Average	-	-	-	-	-	3	-	-	-	-	2	3	3	-	-	-	2

1 - Low, 2 - Medium, 3 - High, '-' - No Correlation

24CMP211 DATA ANALYSIS USING EXCEL – PRACTICAL SEMESTER – II 4H–2C

Instruction Hours / Week: L:0 T:0 P:4 Marks:Internal:40 External:60 Total:100
End Semester Exam: 3 Hours

PREREQUISITE:

- **Not Required**

COURSE OBJECTIVES (CO):

- To organize and create spreadsheets, format data, and link worksheets.
- To use regression models to forecast annual and seasonal revenues; create various charts and evaluate forecast accuracy.
- To calculate time value of money, cost of capital, and perform cash budgeting and capital budgeting, including risk analysis and valuation of stocks and bonds.

COURSE OUTCOMES (COs):

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

COs	Course Outcomes	Blooms Level
CO1	Understand analysis of financial statements and to forecast revenues & compute time value of money	Understand
CO2	Calculate cost of capital on various sources of finance	Analyze
CO3	Ascertain value of shares and its expected rate of return	Evaluate
CO4	Determine value of bonds and its expected rate of return	Evaluate
CO5	Familiarize to employ excel functions for decision making	Apply

EXERCISES

Ex 1 : CORPORATE FINANCIAL STATEMENTS 4 HOURS

Organizing .and. creating spreadsheets; entering and formatting data values; entering expressions for calculating values; linking worksheets; splitting screens to facilitate working between several worksheets

Ex 2 : ANALYSIS OF FINANCIAL STATEMENTS 4 HOURS

Analysis of Financial Statements - Using logical IF statements; using conditional formatting to call attention to conditions that need correcting; pasting an Excel document intoa Word document

Ex 3 : FORECASTING ANNUAL REVENUES 4 HOURS

Forecasting Annual Revenues - Creating, validating, and using linear, quadratic, cubic, and exponential regression models to fit the trends of historical data; creating various types of charts (e.g. scatter diagrams, forecast charts, error patterns and downside risk curves);estimating the accuracy of forecasts; expressing forecast accuracy in terms of confidence limits and downside risk curves.

Ex 4 : FORECASTING FINANCIAL STATEMENTS 4 HOURS

Forecasting Financial Statements - Using forecasts of revenues to forecast financial statements; using Excel's Scenario Manager to do sensitivity analysis

Ex 5 : FORECASTING SEASONAL REVENUES 4 HOURS

Forecasting Seasonal Revenues-Creating a seasonally-adjusted forecasting model by joining seasonal adjustments to an annual trend line or a moving average trend line; using error feedback to correct a model so that the average error is zero; using period values to update annual forecasts and revise the model

Ex 6 : TIME VALUE OF MONEY 4 HOURS

Time Value of Money - Using Excel's financial functions for calculating the present value of a future amount, the future value of a present amount, the net present value of a series of cash flows periodic payments for mortgages and loans, etc. ;linking an Excel Work sheet to a Word document

Ex 7 : CASH BUDGETING 4 HOURS

Cash Budgeting-Organizing a spreadsheet into modules for different parts of a company and linking results; usinga one-variable input table for sensitivity analysis to evaluate alternate operating tactics

Ex 8 : COST OF CAPITAL 4 HOURS

Cost of Capital - Calculating the weighted average cost of capital (WACC); using Excel's Goal Seek and Solver tools to find the value of an independent variable (e.g. Return on equity) to satisfy a related goal (e.g. a specified WACC); evaluating the WACC for different amounts of capital raised and creating charts to display the results.

Ex 9 : PROFIT, BREAK EVEN, AND LEVERAGE 4 HOURS

Profit, Break Even, and Leverage - Calculating profits from a firm's cash flows; using Excel's Solver tool to determine the sales volume needed to break even; evaluating a firm's operating, financial, and combined leverages

Ex 10 : CAPITAL BUDGETING 4 HOURS

Capital Budgeting: Organizing spreadsheets to move from sales revenues to after-tax cash flows; using Excel's financial functions to calculate depreciation schedules; calculating financial measures of success, such as net present value and internal rate of return; using nested IF statements to determine the discounted years to break even; creating two-variable input tables for sensitivity analysis; using Excel's Solver tool to determine changes that must be made to achieve specified goals, such as a specified net present value or discounted years to break even

Ex 11 : APPLICATIONS OF CAPITAL BUDGETING 2 HOURS

Applications of Capital Budgeting - Creating spreadsheets that evaluate the financial payments from various types of capital investments; using one- and two-variable input tables to analyze the sensitivity of financial payoffs to changes in conditions

Ex 12 : CAPITAL BUDGETING 2 HOURS

Capital Budgeting: Risk Analysis with Scenarios - Using Excel's Scenario Managerto analyze the effects of various combinations of conditions (e.g. best-on- best, most probable, and worst-on- worst) on future payoffs.

Ex 13 : RISK ANALYSIS WITH MONTE CARLO SIMULATION 2 HOURS

Risk Analysis with Monte Carlo Simulation - Using Excel's tools for Monte Carlo simulation; using Excel's random number generator to generate and om numbers that follow different probability distributions (e.g., uniform, normal, and triangular distributions) and use the results.

Ex 14 : VALUATION OF COMMON STOCKS AND BONDS 2 HOURS

Valuation of Common Stocks-Determining the value of shares of common stocks from their expected future cash flows and an investor's expected rate of return - performing sensitivity and risk analysis related to the value of stocks. Valuation of Bonds - Determining the value of bonds from their fixed future cash flows and an investor's expected rate of return.

TOTAL 48 HOURS

TEXT BOOKS:

1. Wayne L. Winston, (2017), *Microsoft Excel (2016), Data Analysis and Business Modeling*, Prentice Hall India Learning Private Limited, New Delhi
2. JohnWalkenbach (2015), *Microsoft Excel (2016), Bible:The Comprehensive Tutorial Resource*, Wiley India, New Delhi.

REFERENCE BOOKS:

1. Manohar Hansa Lysander (2016), *Data Analysis and Business Modeling Using Microsoft Excel*, Prentice Hall of India, NewDelhi.
2. K. Scott Proctor (2010), *Building Financial Models with Microsoft Excel: A Guide for Business Professionals*, 2nd Edition, Wiley, New Delhi.

WEBSITE:

1. https://www.coursera.org/learn/excel-data-analysis

CO, PO, PSO Mapping

Cos	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	P011	P012	P013	P014	P015	PSO1	PSO2
CO1	3	-	-	3	-	-	-	-	-	-	3	-	-	-	-	3	-
CO2	3	-	-	3	3	-	-	-	-	-	3	-	-	-	-	3	1
CO3	3	-	-	3	3	-	-	-	-	-	3	-	-	-	-	3	1
CO4	3	-	-	3	3	-	-	-	-	-	3	-	-	-	-	3	1
CO5	3	-	-	3	3	-	-	-	-	-	3	-	-	-	1	3	1
Average	3	-	-	3	3	-	-	-	-	-	3	-	-	-	1	3	1

1 - Low, 2 - Medium, 3 - High, '-' - No Correlation

24CMP301 RESEARCH METHODOLOGY SEMESTER - III
4H–4C

Instruction Hours / Week: L:4 T:0 P:0 Marks:Internal:40 External:60 Total:100
End Semester Exam: 3 Hours

PREREQUISITE:

- Understanding of research methods, data collection, and basic statistical analysis is essential for learning about research design, hypothesis testing, and report writing.

COURSE OBJECTIVES (CO):

- To learn research purposes, types, and design components.
- To understand sampling methods and data collection techniques.
- To apply statistical analysis and report writing techniques.

COURSE OUTCOMES (COs):

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

COs	Course Outcomes	Blooms Level
CO1	Understand the research process, research design and sampling techniques and its application	Understand
CO2	Identify appropriate methods of data collection	Apply
CO3	Apply appropriate tools to analyse the quantitative and qualitative data	Apply
CO4	Understand the ethical norms for research and select the best type of research report and be familiar with the content to be included in the report	Understand
CO5	Apply principles and practice of research in real life business situations	Apply

UNIT - I RESEARCH 9 HOURS

Introduction to Research: Meaning – Purpose – Types of Research – Significance – Qualities of a good research – Steps in Research - Identification, Selectionand Formulation of Research Problem – Sources. Research Design: Components ofResearch Design – Methods of Research Design - Ethics in Research

UNIT - II SAMPLING DESIGN 10 HOURS

Introduction – Census and Sample Survey–Characteristics of a Good Sample Plan– Steps in Sampling – Types of Sampling – Advantages and Limitations of Sampling. Data Collection: Primary Data - Meaning – Significance – Methods of Collecting Data: Observation – Interview Schedule – Questionnaire. Secondary Data – Meaning - Sources of Secondary Data – Precautions while using Secondary Data.

UNIT - III HYPOTHESIS 9 HOURS

Characteristics of a good Hypothesis – Formulation of Hypothesis – Procedure for Testing of Hypothesis – T test, F test and Chi Square Test, Analysis of Variance - Business Forecasting – Exponential Smoothing

UNIT - IV SCALING TECHNIQUES AND DESCRIPTIVE STATISTICS 10 HOURS

Meaning of Scale–Measurement of Scale –Important Scaling Techniques – Processing of Data – Editing – Purpose–Analysis and Interpretation of Data - Meaning–Need for Interpretation – Techniques of Interpretation - **Descriptive Statistics** - Measures of Central Tendency: - Mean, Median and Mode - Standard deviation – Karl Pearson Correlation – Spearman Rank Correlation - Regression Analysis – Inferential Statistics – Multivariate Analysis - Factor Analysis – Kruskal Wallis Test.

UNIT - V REPORT WRITING 10 HOURS

Introduction - Types of Research Reports - Layout of the Report – Steps in Writing the Report – Contents of Research Reports – Ethics in Publication – Plagiarism check – Publication Misconduct.

TOTAL: 48 HOURS

TEXT BOOKS:

1. Uma Sekaran, Roger Bougie (2018), *Research Methods for Business: A Skill-Building Approach*, 7th edition, Wiley, New Delhi.
2. C.R. Kothari , Gaurav Garg (2018), *Research Methodology*, Fourth Edition, New Age International Publishers, New Delhi.

REFERENCE BOOKS:

1. Donald Cooper and Pamela Schindler (2017), *Business Research Methods*, 11th Edition, McGraw Hill Education, New Delhi.
2. Zikmund William G. et.al (2016), *Business Research Methods*, Cengage India, New Delhi
3. Mar KN.K.Saunders, Philip Lewis, Adrian Thornhill (2015), *Research Methods for Business Students*, 7th Edition, Pearson Education, New Delhi.

WEBSITES:

1. https://swayam.gov.in/nd2_arp19_ap72/preview
2. https://swayam.gov.in/nd2_cec20_hs17/preview

CO, PO, PSO Mapping

COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	P011	P012	P013	P014	P015	PSO1	PSO2
CO1	3	-	-	-	-	3	-	-	-	-	2	-	-	-	3	1	2
CO2	3	-	2	-		3	-	-	-	-	2	-	-	-	3	1	-
CO3	3	-	2	-		3	-	-	-	-	2	-	-	-	3	1	2
CO4	3	-	-	-	1	3	-	-	-	-	-	-	-	-	3	1	2
CO5	3	-	-	-		3	-	-	-	-	-	-	-	-	3	1	-
Average	3	-	2	-	1	3	-	-	-	-	2	-	-	-	3	1	2

1 - Low, 2 - Medium, 3 - High, '-' - No Correlation

24CMP302 INDIRECT TAXATION SEMESTER -III
4H–3C

Instruction Hours / Week: L:4 T:0 P:0 Marks:Internal:40 External:60 Total:100
End Semester Exam: 3 Hours

PREREQUISITE:

- Basic understanding of taxation principles and general accounting concepts is necessary for comprehending indirect taxes, GST, procedural compliance, and customs law.

COURSE OBJECTIVES (CO):

- To understand the types, administration, and historical context of indirect taxes in India.
- To learn the basics of GST, including its objectives, rates, and the GST model with CGST, IGST, SGST, and UTGST.
- To focus on GST procedural compliance, including registration, invoicing, and refunds, along with an overview of customs duties and procedures.

COURSE OUTCOMES (COs):

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

COs	Course Outcomes	Blooms Level
CO1	Understand the Indirect Administration practices in India and understand the concept of Goods and Services Taxes	Understand
CO2	Gain knowledge on concept of Time and Place of supply	Apply
CO3	Understand the concept and method of computing input tax credit	Apply
CO4	Comprehend the procedural compliance under GST	Apply
CO5	Understand the fundamental principles and practices of customs act	Understand

UNIT - I CONCEPT OF INDIRECT TAXES 9 HOURS

Concept of indirect Taxes at a glance – Types of Indirect Taxes – Constitutional powers of taxation; Indirect taxes in India – An overview; Pre- GST tax structure and deficiencies; Administration of Indirect Taxation in India; Existingtax structure.

UNIT - II BASICS OF GOODS AND SERVICES TAX 'GST' 9 HOURS

Basics concept and overview of GST – Objectives – GST Council – GST Rates on Commodities and Services - Constitutional Framework of GST; GST Model – CGST / IGST / SGST / UTGST; Taxable Event; Concept of supply including composite and mixed supply; Levy and collection of CGST and IGST; Composition scheme & Reverse Charge; Exemptions under GST

UNIT - III CONCEPT OF TIME, VALUE & PLACE OF TAXABLE SUPPLY 10 HOURS

Basic concepts of Time and Value of Taxable Supply – Basics concept to Place of Taxable Supply. Input Tax Credit & Computation of GST Liability- Overview.

UNIT - IV PROCEDURAL COMPLIANCE UNDER GST 10 HOURS

Registration; Tax Invoice, Debit & Credit Note, Account and Record, Electronic way Bill; Return, Payment of Tax, Refund Procedures; Audit – Statutory forms used in GST. Basic overview on Integrated Goods and Service Tax (IGST), Union Territory Goods and

Service tax (UTGST), and GST Compensation to State - GST Practioneer.

UNIT - V OVERVIEW OF CUSTOMS ACT **10 HOURS**

Overview of Customs Law – Levy and collection of customs duties -Types of Custom duties - Classification and valuation of Import and Export Goods – Exemption - Officers of customs - Administration of Customs Law - Import and Export Procedures - Transportation, and Warehousing - Duty Drawback - Demand and Recovery - Confiscation of Goods and Conveyances- Refund.

TOTAL: 48 HOURS

TEXT BOOKS:

1. Balachandran, V (2021), *Text Book of GST and Custom Laws*, Sultan Chand and Sons, New Delhi
2. VS Datey(2019), *Indirect Taxes Law and Practice*, 42nd Edition, Taxmann Publication, New Delhi

REFERENCE BOOKS:

1. Dr. H.C. Mehrotra, Prof. V.P. Agarwal (2017), *Indirect Taxes*, 18th Revised Edition, Sahitya Bhawan Publications, New Delhi.
2. Dr Girish Ahuja , Dr Ravi Gupta (2018), *Practical Approach to Direct and Indirect Taxes: Containing Income Tax and GST*, 37th Edition, Wolters Kluwer India Private Limited, New Delhi
3. Pawan Dhiman (2018), *Direct and Indirect Tax Manual*, 1st Edition, KSK Publisher and Distributors, New Delhi
4. The Institute of Cost Accountants of India (2018), *Indirect Taxation*, Directorate of Studies,

WEBSITES:

1. https://icmai.in/TaxationPortal/GST/index.php
2. https://www.coursera.org/learn/taxation-business-entities-part-1

CO, PO, PSO Mapping

COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	P011	P012	P013	P014	P015	PSO1	PSO2
CO1	3	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1	-
CO2	3	-	-	-	-	-	-	-	-	-	3	-	-	-	-	1	2
CO3	3	-	1	-	2	-	-	-	-	-	3	-	-	-	-	1	1
CO4	3	-	-	-	2	-	-	-	-	-	3	-	-	-	-	1	1
CO5	3	-	-	-	-	-	-	-	-	-	3	-	-	-	-	1	2
Average	3	-	1	-	2	-	-	-	-	-	3	-	-	-	-	1	1.2

1 - Low, 2 - Medium, 3 - High, '-' - No Correlation

24CMP303 INTERNATIONAL FINANCE SEMESTER - III
3H–3C

Instruction Hours / Week: L:3 T:0 P:0 Marks:Internal:40 External:60 Total:100
End Semester Exam: 3 Hours

PREREQUISITE:

- A foundational understanding of finance, international trade, and accounting principles is necessary to grasp concepts related to foreign exchange, exchange rate mechanisms, international monetary systems, financial markets, and risk management.

COURSE OBJECTIVES (CO):

- To learn the basics of foreign exchange, its role in international trade and finance, and the impacts of globalization.
- To explore different exchange rates, factors affecting them, and methods for forecasting exchange rates.
- To study the global monetary system, key financial institutions, and strategies for managing foreign exchange risk.

COURSE OUTCOMES (COs):

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

COs	Course Outcomes	Blooms Level
CO1	Gain fundamental knowledge on international finance and exchange rate mechanism and determination	Understand
CO2	Comprehend the role and function of international monetary fund and world bank	Apply
CO3	Grasp knowledge on regulatory and supervisory framework of International financial markets	Apply
CO4	Understand on foreign exchange dealings and risk management	Understand
CO5	Keep updated on recent trends in international financial markets	Apply

UNIT - I FUNDAMENTALS OF FOREIGN EXCHANGE 7 HOURS

Need for foreign exchange - Definitions - International trade and foreign exchange - Gains from international trade - International finance - Gains from international capital flow - Globalization of markets.

UNIT - II EXCHANGE RATE MECHANISM 7 HOURS

Types of exchange rates- Factors affecting exchange rates and forward rates - Types of quotation - Rules for quoting exchange rate regime in India - Evolution, Development and Present status - Theories of exchange rate determination - Exchange rate forecasting

UNIT - III INTERNATIONAL MONETARY SYSTEM 8 HOURS

Gold Standard - Bretton Wood System and Subsequent International Monetary Developments - Floating Rate Regime - Role and Functions of International Monetary Fund and World Bank - European Monetary system and Euro Balance of Payment - India's Balance of Payment position - Elements of open Economy. Capital and Current Account Convertibility -

Fundamental parity relations - purchasing power parity covered and uncovered - Interest Rate parity - International Fisher Effect.

UNIT - IV INTERNATIONAL FINANCIAL MARKETS 7 HOURS

International Financial Markets - Segments, Participants and Dealing Procedures - Classification of Markets - Borrowing and Investing in International Financial Markets. Instruments and Institutions - Foreign Exchange Market in India - Evolution and Development - Major Centres - Classification - Interbank and Customer Markets - Regulatory and Supervisory Framework - Role of RBI and FEDAI - FEMA and Exchange Control Regulations.

UNIT - V FOREIGN EXCHANGE RISK MANAGEMENT 7 HOURS

Defining and Measuring Risk and Exposure - Types of Exposures - Accounting of Foreign Exchange Transactions - Hedging, arbitrage and Cover Operations - Hedging with Foreign Exchange Contracts - Booking, Early Delivery, Extension and Cancellation of Forward Contracts - Inter Bank Dealings - Swaps and Cover Operations - Forex and Money Market Operations - Currency and Funds Position - Foreign Exchange Dealings and Risk Management - Risk Control and Risk Management System - Hedging with Derivatives - FRAs Swaps Futures and Options.

TOTAL: 36 HOURS

TEXT BOOKS:

1. Apte (2020), *International Financial Management*, 8th Edition, Mc Graw Hill, New Delhi
2. Bhalla V.K. (2014), *International Financial Management – Text and Cases*, S.Chand, New Delhi

REFERENCE BOOKS:

1. Rajiv Srivastava(2014), *International Finance*, Oxford University Press, New Delhi
2. Somanath, V.S (2011), *International Financial Management, I.K.* International Publishing House Pvt. Ltd., New Delhi
3. Steve Suranovic (2010), *International Finance: Theory and Policy*, Saylor Foundation, Washington

CO, PO, PSO Mapping

COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	P011	P012	P013	P014	P015	PSO1	PSO2
CO1	3	-	-	-	-	-	-	-	-	-	-	-	3	-	-	-	2
CO2	3	-	-	-	-	-	-	-	-	-	2	-	3	-	-	-	2
CO3	3	-	-	-	-	-	-	-	-	-	2	-	3	-	1	-	2
CO4	3	-	-	-	-	-	-	-	-	-	2	-	3	-	1	-	2
CO5	3	-	-	-	-	-	-	-	-	-	2	-	3	-	1	-	2
Average	3	-	-	-	-	-	-	-	-	-	2	-	3	-	1	-	2

1 - Low, 2 - Medium, 3 - High, '-' - No Correlation

24CMP304 CORPORATE GOVERNANCE AND SOCIAL RESPONSIBILITY SEMESTER - III 3H–3C

Instruction Hours / Week:L:3 T:0 P:0 Marks:Internal:40 External:60 Total:100
End Semester Exam: 3 Hours

PREREQUISITE:

- Basic understanding of corporate governance principles, business ethics, legal frameworks, and social responsibilities in business is required.

COURSE OBJECTIVES (CO):

- To understand governance principles, roles of stakeholders, and regulatory frameworks.
- To explore the importance of values and ethical behavior in business.
- To analyze the relationship between law, ethics, and business social responsibilities.

COURSE OUTCOMES (COs):

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

COs	Course Outcomes	Blooms Level
CO1	Understand the key issues and global aspects of corporate governance, and the role of various stakeholders in ensuring ethical business conduct.	Understand
CO2	Analyze the importance of values and ethics in business management, and compare ethical practices across different cultural contexts.	Apply
CO3	Apply ethical value systems and professional codes to real-world business scenarios, ensuring fairness and justice in decision-making.	Apply
CO4	Evaluate the impact of laws on business ethics, and the role of external bodies in enforcing ethical behavior in business.	Evaluate
CO5	Create effective corporate social responsibility strategies that align business practices with societal expectations and regulatory requirements.	Apply

UNIT - I CORPORATE GOVERNANCE 7 HOURS

Corporate Governance: Issues, need, corporate governance code, transparency & disclosure, role of auditors, board of directors and shareholders; Global issues of governance, accounting and regulatory frame work, corporate scams, committees in India and abroad, corporate social responsibility.

UNIT - II VALUES 7 HOURS

Values – Importance, Sources of Value Systems, Types, Values, Loyalty and Ethical Behaviour, Values across Cultures; Business Ethics – Nature, Characteristics and Needs, Ethical Practices in Management.

UNIT - III THE ETHICAL VALUE SYSTEM 7 HOURS

The Ethical Value System – Universalism, Utilitarianism, Distributive Justice, Social Contracts, Individual Freedom of Choice, Professional Codes; Culture and Ethics – Ethical Values in different Cultures, Culture and Individual Ethics.

UNIT - IV LAW AND ETHICS **7 HOURS**

Law and Ethics – Relationship between Law and Ethics, Other Bodies in enforcing Ethical Business Behavior, Impact of Laws on Business Ethics; Social Responsibilities of Business – Environmental Protection, Fair Trade Practices, Fulfilling all National obligations under various Laws, Safeguarding Health and well being of Customers.

UNIT – V CORPORATE SOCIAL ACCOUNTABILITY **8 HOURS**

Introduction – System Concept of Business Society – Business and Society Relationship – Business Environment – Business in a Social World Social Responsibility – Corporate Social Responsibility – Corporate Social Accountability – Social Responsibility Tools

TOTAL: 36 HOURS

TEXT BOOKS:

1. Balachandran (2011). *Corporate Governance, Ethics and Social Responsibility.* Prentice Hall of India, Bangaluru
2. Solomon, J. (2020). *Corporate governance and accountability* (5th ed.). Wiley.
3. Aras, G., & Crowther, D. (2016). *A handbook of corporate governance and social responsibility.* Gower Publishing.

REFERENCE BOOKS:

1. Mallin, C. A. (2018). *Corporate governance (6th ed.).* Oxford University Press.
2. Blowfield, M., & Murray, A. (2019). Corporate responsibility (4th ed.). Oxford University Press.
3. Tricker, B. (2019). *Corporate governance: Principles, policies, and practices* (4th ed.). Oxford University Press.
4. Schwartz, M. S. (2017). *Corporate social responsibility: An ethical approach.* Broadview Press.
5. Crane, A., Matten, D., Glozer, S., & Spence, L. J. (2019). *Business ethics: Managing corporate citizenship and sustainability in the age of globalization* (5th ed.). Oxford University Press.

WEBSITE:

1. https://swayam.gov.in/nd2_ntr19_ge06/preview

CO, PO, PSO Mapping

Cos	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	P011	P012	P013	P014	P015	PSO1	PSO2
CO1	3	-	-	-	-	-	-	-	-	-	-	-	3	-	-	1	-
CO2	3	-	-	-	-	-	-	-	-	-	1	-	3	-	-	1	2
CO3	3	-	-	-	-	-	-	-	-	-	-	-	3	-	2	1	2
CO4	3	-	-	-	-	-	-	-	-	-	-	-	3	-	2	1	-
CO5	3	-	-	-	-	-	-	-	-	-	1	-	3	-	2	1	2
Average	3	-	-	-	-	-	-	-	-	-	1	-	3	-	2	1	2

1 - Low, 2 - Medium, 3 - High, '-' - No Correlation

24CMP305 SECURITY ANALYSIS AND PORTFOLIO MANAGEMENT SEMESTER -III 3H–3C

Instruction Hours / Week: L:3 T:0 P:0 Marks:Internal:40 External:60 Total:100
End Semester Exam: 3 Hours

PREREQUISITE:

- Basic knowledge of finance, investment principles, and economic theory, including understanding of market theories, financial instruments, and analysis methods.

COURSE OBJECTIVES (CO):

- To understand investment concepts, types, and factors affecting choices. Learn about portfolio management strategies, including active vs. passive management.
- To learn to value bonds, preference shares, and equities, focusing on bond pricing, yields, and valuation models.
- To explore fundamental and technical analysis, including chart patterns, indicators, and the Efficient Market Hypothesis.

COURSE OUTCOMES (COs):

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

COs	Course Outcomes	Blooms Level
CO1	Understand the nature and scope of investment, differentiate between investment and speculation, and identify the factors that influence investment decisions.	Understand
CO2	Analyze the features, prices, and yields of bonds, preference shares, and equity shares, and determine their valuation using different models.	Apply
CO3	Apply fundamental and technical analysis techniques, such as Dow Theory, chart patterns, and moving averages, to assess investment opportunities.	Apply
CO4	Evaluate portfolio management theories, including the Efficient Market Hypothesis, CAPM, and Sharpe's Single Index method, to optimize portfolio selection. (Evaluate)	Evaluate
CO5	Create effective portfolio performance evaluation and revision strategies, utilizing methods like Sharpe's Ratio, Treynor's Ratio, and Jensen's Differential Returns. (Create)	Apply

UNIT - I INVESTMENT 7 HOURS

Meaning – Nature and scope of Investment – Investment vs Speculation – Type of Investors – Investment Avenues – Factors influencing the investment choice – Portfolio Management: Meaning and significance, Active Vs. Passive portfolio management - Strategic Vs. Tactical asset allocation - Factors Affecting Investment Decisions in Portfolio Management.

UNIT - II VALUATION OF SECURITIES – BOND 7 HOURS

Introduction – Reasons for issuing Bonds –Features of Bond – Types of Bonds – Determinants of bond safety –Bond Prices, Yields and Interest Rates –Measuring Price Volatility of Bonds– Macaulay Duration and Modified Duration - Preference Shares: Introduction – Features of Preference Shares – Preference Shares Yield – Holding Period Return – Yield to Call –Concept of Present Value – Equity Share Valuation Models.

UNIT - III FUNDAMENTAL ANALYSIS **8 HOURS**

Objectives – Economic Analysis, Industry Analysis, Company Analysis –Technical Analysis: Meaning– Assumptions – Pros and cons of technical analysis–Differences between fundamental analysis and technical analysis – Dow Theory – Types of Charts – Chart Patterns – Trend Analysis – Support Line and Resistance Line – Volume Analysis – Indicators and Oscillators – Simple Moving Average – Exponential Moving Average – Relative Strength Index – Bollinger Band – Elliott Wave Theory.

UNIT - IV EFFICIENT MARKET HYPOTHESIS **7 HOURS**

Efficient Market Hypothesis – Markowitz Model, Arbitrage Pricing Theory – Sharpe's Single index portfolio selection method – Capital Asset Pricing Model (CAPM).

UNIT - V PORTFOLIO PERFORMANCE EVALUATION **7 HOURS**

Meaning - Need for Evaluation - Methods of calculating Portfolio return - Sharpe's Ratio - Treynor's Ratio - Jensen's Differential Returns - Portfolio Revision - Need for Portfolio Revision - Formula Plans.

Note: This Paper consisting of 80% Theory and 20% Problem.

TOTAL: 36 HOURS

TEXT BOOKS:

1. Prasanna Chandra (2021), *"Investment Analysis and Portfolio Management",* 6th Edition, McGraw Hill, Noida, UP
2. Rustagi RP (2022), *"Investment Analysis and Portfolio Management",* 5th Edition, Sultan Chand & Sons, New Delhi

REFERENCE BOOKS:

1. Bhalla V.K. (2019), *"Investment Management",* 19th Edition, S.Chand& Co. Ltd., New Delhi
2. Zvi Bodie, Alex Kane, Alan Marcus, Pitabas Mohanty, (2017), *Investments,* 10th Edition, Mc Graw-Hill, New Delhi
3. Prasanna Chandra, (2017), *Investment Analysis and Portfolio Management,* 5th Edition, Mc Graw Hill, New Delhi
4. S. Kevin (2015), *Security Analysis and Portfolio Management,* 2nd Edition, Prentice Hall of India, New Delhi.
5. Dhanesh Kumar Khatri, (2010), *Investment Management and Security Analysis – Text and Cases,* 2nd Edition, Laxmi Publications,New Delhi.
6. M. Ranganathan, R. Madhumathi, (2011), *Security Analysis and Portfolio Management,* 2nd Edition, Pearson Education, New Delhi

WEBSITE:

1. https://www.coursera.org/learn/portfolio-management

CO, PO, PSO Mapping

Cos	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	P011	P012	P013	P014	P015	PSO1	PSO2
CO1	3	-	-	-	-	1	-	-	-	-	3	-	-	-	3	2	-
CO2	3	-	2	2	-	-	-	-	-	-	3	-	-	-	3	2	1
CO3	3	-	-	-	-	1	-	-	-	-	3	-	-	-	3	2	1
CO4	3	-	2	2	-	-	-	-	-	-	3	-	-	-	3	2	1
CO5	3	-	2	2	-	-	-	-	-	-	3	-	-	-	3	2	1
Average	3	-	2	2	-	1	-	-	-	-	3	-	-	-	3	2	1

1 - Low, 2 - Medium, 3 - High, '-' - No Correlation

24CMP306A **TREASURY MANAGEMENT** **SEMESTER - III**
4H–4C

Instruction Hours / Week: L:4 T:0 P:0 Marks:Internal:40 External:60 Total:100
End Semester Exam: 3 Hours

PREREQUISITE:

- Basic knowledge of financial management, including cash flow analysis, investment strategies, and risk management.

COURSE OBJECTIVES (CO):

- To understand the basics, objectives, and regulations affecting treasury operations.
- To analyze cash flow forecasting, liquidity management, and bank relationships to improve cash management efficiency.
- To apply and evaluate investment strategies for both short-term and long-term to optimize corporate investments.

COURSE OUTCOMES (COs):

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

COs	Course Outcomes	Blooms Level
CO1	Understand the role and significance of treasury management, including the impact of regulatory changes on treasury operations.	Understand
CO2	Analyze and develop effective strategies for cash flow forecasting, liquidity management, and maintaining strong bank relationships.	Apply
CO3	Apply investment policies to manage both short-term and long-term corporate investments, considering risk and return.	Apply
CO4	Evaluate financial risks such as interest rate and foreign exchange risks, and utilize appropriate hedging instruments to mitigate these risks.	Evaluate
CO5	Create and implement comprehensive frameworks for measuring treasury performance, leveraging technology, and incorporating sustainable practices.	Apply

UNIT - I INTRODUCTION TO TREASURY MANAGEMENT **10 HOURS**

Overview of Treasury Management - Definition and objectives of treasury management - Role and importance of the treasury function in organizations - Evolution of treasury management. Treasury Organization and Structure - Centralized vs. decentralized treasury management - Organizational structure of the treasury department - Roles and responsibilities of treasury professionals. Regulatory Environment - Overview of regulations affecting treasury operations - Compliance with financial regulations (Basel III, Dodd-Frank Act, etc.) - Impact of regulatory changes on treasury management.

UNIT- II CASH MANAGEMENT **10 HOURS**

Cash Management - Cash Flow Forecasting - Importance of cash flow forecasting - Techniques for cash flow forecasting - Managing cash flow volatility. Liquidity Management - Strategies for effective liquidity management - Tools and techniques for managing liquidity - Short-term financing options. Bank Relationship Management - Selection and evaluation of banking partners - Negotiating banking services and fees - Managing multiple banking relationships. Payment Systems and Technologies - Overview of payment systems (SWIFT, ACH, RTGS, etc.) - Emerging payment technologies and trends - Fraud prevention and cybersecurity in payments.

UNIT - III INVESTMENT MANAGEMENT **10 HOURS**

Investment Management- Investment Policy and Strategy - Formulating an investment policy - Objectives of corporate investments: safety, liquidity, yield - Risk and return considerations. Short-term Investment Options - Money market instruments (T-bills, commercial paper, certificates of deposit, etc.) - Fixed income securities - Managing a short-term investment portfolio. Long-term Investment Strategies - Capital budgeting and project evaluation - Evaluating long-term investment opportunities - Risk assessment and mitigation in long-term investments.

UNIT IV RISK MANAGEMENT IN TREASURY **10 HOURS**

Introduction to Financial Risk Management - Types of financial risks: interest rate risk, currency risk, credit risk, liquidity risk - Identifying and assessing financial risks. Hedging Strategies and Instruments - Derivatives in risk management: forwards, futures, options, swaps - Using hedging instruments to mitigate risk. Interest Rate Risk Management - Understanding interest rate risk - Tools for managing interest rate risk - Impact of interest rate changes on financial performance. Foreign Exchange Risk Management - Foreign exchange markets and exchange rate mechanisms - Techniques for managing currency exposure - Cross-border cash management.

UNIT - V TREASURY PERFORMANCE MEASUREMENT AND EMERGING TRENDS **8 HOURS**

Treasury Performance Metrics - Key performance indicators (KPIs) for treasury - Benchmarking treasury performance - Continuous improvement in treasury operations. Technology in Treasury Management - Role of technology in modern treasury management - Treasury Management Systems (TMS) - Trends in fintech and their impact on treasury. Sustainable and Ethical Treasury Practices - Incorporating ESG (Environmental, Social, Governance) criteria in treasury operations - Ethical considerations in treasury management. Future Trends in Treasury Management - Impact of digital transformation on treasury functions - Blockchain and crypto currency in treasury management - Predictive analytics and AI in treasury decision-making.

TOTAL: 48 HOURS

TEXT BOOKS:

1. Steven M. Bragg (2010) *Treasury Management: The Practitioner's Guide,* Wiley; 1st edition
2. Rajiv Rajendra(2013) *The Handbook of Global Corporate Treasury*, John Wiley & Sons Inc; 1st edition

REFERENCE BOOK:

1. Marie Dolfe and Erwin W. Erhardt, *International Cash Management*, Springer E-books

CO, PO, PSO Mapping

Cos	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	P011	P012	P013	P014	P015	PSO1	PSO2
CO1	3	-	-	-	-	-	-	-	-	-	3	-	-	-	3	3	-
CO2	3	-	2	-	-	-	-	-	-	-	3	-	-	-	3	3	2
CO3	3	-	2	-	-	1	-	-	-	-	3	-	-	-	3	3	2
CO4	3	-	2	-	-	1	-	-	-	-	3	-	-	-	3	3	2
CO5	3	-	-	-	-	-	-	-	-	-	3	-	-	-	3	3	2
Average	3	-	2	-	-	1	-	-	-	-	3	-	-	-	3	3	2

1 - Low, 2 - Medium, 3 - High, '-' - No Correlation

24CMP306B **CARBON FINANCE** **SEMESTER - III**
4H–4C

Instruction Hours / Week: L:4 T:0 P:0 Marks:Internal:40 External:60 Total:100
End Semester Exam: 3 Hours

PREREQUISITE:

- Basic understanding of environmental science, finance principles, and climate change concepts is required for grasping carbon finance fundamentals, international climate policies, carbon accounting, and risk management.

COURSE OBJECTIVES (CO):

- To understand the fundamentals of carbon finance, including its definition, scope, and role in climate change mitigation.
- To analyze global climate policy frameworks and their impact on carbon markets and mechanisms.
- To apply principles of carbon accounting, reporting, and verification to improve transparency and accountability in corporate sustainability.

COURSE OUTCOMES (COs):

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

COs	Course Outcomes	Blooms Level
CO1	Understand the evolution of carbon markets and the influence of international climate agreements on carbon finance.	Understand
CO2	Analyze voluntary versus compliance carbon markets, including cap-and-trade systems and carbon offset mechanisms.	Apply
CO3	Apply carbon accounting standards to calculate and report corporate carbon footprints, ensuring compliance with verification processes.	Apply
CO4	Evaluate the effectiveness of carbon finance instruments like carbon credits, green bonds, and sustainable investment funds in managing climate risks.	Evaluate
CO5	Develop strategies to incorporate emerging trends and regulations in carbon finance, using technology and partnerships for sustainable development.	Apply

UNIT - I INTRODUCTION TO CARBON FINANCE **10 HOURS**

Overview of Carbon Finance - Definition and scope of carbon finance - Importance of carbon finance in addressing climate change - Historical development of carbon markets and finance. Global Climate Policy Framework - Overview of international climate agreements: Kyoto Protocol, Paris Agreement - Role of the United Nations Framework Convention on Climate Change (UNFCCC) - Nationally Determined Contributions (NDCs) and their implications. Carbon Markets and Mechanisms - Voluntary vs. compliance carbon markets - Cap-and-trade systems - Carbon offset mechanisms - Clean Development Mechanism (CDM) and Joint Implementation (JI)

UNIT - II CARBON ACCOUNTING AND REPORTING **10 HOURS**

Greenhouse gas (GHG) inventories - Scope 1, Scope 2, and Scope 3 emissions - Standards and protocols for carbon accounting: GHG Protocol, ISO 14064. Corporate Carbon Reporting - Importance of transparency and reporting in carbon finance - Corporate sustainability reporting frameworks: CDP, TCFD, GRI - Carbon footprint calculation and reduction strategies. Verification and Certification - Role of third-party verification in carbon markets - Certification standards: Verified Carbon Standard, Gold Standard - Process of carbon credit verification and issuance

UNIT – III CARBON FINANCE INSTRUMENTS **10 HOURS**

Carbon Credits and Offsets - Definition and types of carbon credits - Project-based carbon credits: renewable energy, forestry, waste management - Trading and monetizing carbon credits. Green Bonds and Climate Bonds - Overview of green bonds - Criteria for green bond certification - Market trends and case studies. Sustainable Investment Funds - Impact investing and ESG (Environmental, Social, Governance) criteria - Role of institutional investors in carbon finance.

UNIT - IV CARBON RISK MANAGEMENT **10 HOURS**

Identifying Carbon Risks - Physical risks - impact of climate change on assets and operations - Transition risks: regulatory, market, and reputational risks - Financial risks associated with carbon pricing. Risk Mitigation Strategies - Incorporating carbon risk into financial decision-making - Hedging strategies using carbon derivatives - Climate risk disclosure and management.

UNIT - V FUTURE TRENDS AND INNOVATIONS IN CARBON FINANCE **8 HOURS**

Emerging Trends in Carbon Markets - Developments in global carbon markets - Role of technology in carbon trading and monitoring - Blockchain and carbon credits. Innovative Financing Mechanisms - Pay-for-performance models - Carbon capture and storage (CCS) financing - REDD+ (Reducing Emissions from Deforestation and Forest Degradation). Policy and Regulatory Developments - Future directions in international climate policy - National policies and their impact on carbon finance - Role of public-private partnerships in scaling carbon finance.

TOTAL: 48 HOURS

TEXT BOOKS:

1. Ellerman, A. D., Convery, F. J., & de Perthuis, C. (2010). *Pricing carbon: The European Union emissions trading scheme.* Cambridge University Press.
2. Labatt, S., & White, R. R. (2007). *Carbon finance: The financial implications of climate change.* Wiley.

REFERENCE BOOK:

1. Markandya, A., Galarraga, I., & González-Eguino, M. (2014). *Climate finance: Theory and practice.* World Scientific Publishing.

CO, PO, PSO Mapping

COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	P011	P012	P013	P014	P015	PSO1	PSO2
CO1	3	-	-	-		-	-	-	-	-	-	-	-	-	-	1	2
CO2	3	-	-	-	2	-	-	-	-	-	-	-	-	-	3	1	3
CO3	3	-	-	-	2	-	-	-	1	-	-	2	-	-	3	1	2
CO4	3	-	-	-	2	-	-	-	-	-	-	2	-	-	3	1	3
CO5	3	-	-	-		-	-	-	-	-	-	2	-	-	3	1	2
Average	3	-	-	-	2	-	-	-	1	-	-	2	-	-	3	1	2.4

1 - Low, 2 - Medium, 3 - High, '-' - No Correlation

24CMP306C INVESTMENT BANKING SEMESTER - III
4H–4C

Instruction Hours / Week: L:4 T:0 P:0 Marks:Internal:40 External:60 Total:100
End Semester Exam: 3 Hours

PREREQUISITE:

- Basic knowledge of financial principles, corporate finance, and investment concepts is required to understand investment banking evolution, business valuation, core services, and corporate restructuring.

COURSE OBJECTIVES (CO):

- To provide students with the necessary theoretical and conceptual tools used in investment banking.
- To provide an introduction and general understanding of investment banking activities.
- To perform a valuation of companies.

COURSE OUTCOMES (COs):

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

COs	Course Outcomes	Blooms Level
CO1	This course will provide the intellectual framework to students who are pursuing a career in investmentbanking or an internship in the investment banking division of a financial firm.	Understand
CO2	Develop the knowledge of corporate finance and who wish to broaden their understanding of finance by applying financial concepts and techniques to analyze activities and transactions in therealm of investment banking.	Apply
CO3	Orientation about banking and financial concepts covered Managing investment in the primary marketand secondary market.	Apply
CO4	Apply learning from this program will help to get opportunities to work with Investment Bankingcompanies.	Evaluate
CO5	Understand the importance and relevance of Investment Bankers in any Financial System.	Apply

UNIT - I INTRODUCTION TO INVESTMENT BANKING 8 HOURS

The evolution of Investment banking – Concept and Definition– Merchant Banking Today's major players – The culture and organization structure of Investment banks: the changing face of leadership, risk management, professional behaviour and organizational values – The structure of investment banks – Employment opportunities in investment banks.

UNIT - II THE BUSINESS OF INVESTMENT BANKING: 10 HOURS

Nature of Contemporary investment banking – Service portfolio of Indian Investment banks – Introduction to Allied business – Asset Management, Mutual funds, Hedge fund, and Private Equity funds – Regulatory

UNIT – III INVESTMENT BANKING AND BUSINESS VALUATION 10 HOURS

Value and Valuation – Corporate Value vs Investment Value – Business Valuation - Drivers for Value Creation – Asset based valuation model – Financial forecasting – Determinants of financial forecasting – Free cash flow.

UNIT – IV CORE INVESTMENT BANKING SERVICES: **10 HOURS**

Domestic Issue Management – Types of Issues requiring issue management, Stages in an IPO, role of Investment banker as Issue manager – Underwriting – Underwriting commission and Underwriting

UNIT - V OVERVIEW OF CORPORATE RESTRUCTURING 10 HOURS

Corporate Re-organization – Rationale for Corporate Re-organization – Mergers and Amalgamations – Types of Mergers, Structure of an Amalgamation, Investment banking Perspective in Merger and Amalgamations – Introduction to Acquisitions, Takeover and Buyout – Strategic Acquisitions, Negotiated.

TOTAL: 48 HOURS

TEXT BOOKS:

1. Bradstreet, D. (2009). *Wealth management.* Wiley.
2. Castillo, J. J., & Mcaniff, P. J. (2007). *The practitioner's guide to investment banking, mergers & acquisitions, corporate finance.* Circinus Business Press.

REFERENCE BOOKS:

1. Priyaalladi, K. (2015). *Quality of customer service: A study of IDBI Bank in Rayalaseema region of Andhra Pradesh.* Archers & Elevators Publishing House.
2. Gupta, S. N. (n.d.). Dishonour of cheques: Liability-civil & criminal. Universal Law Publishing.
3. Machiraju, H. R. (2010). *Indian financial system (4th ed.).* Vikas Publishing House.
4. Hay, I., & Beaverstock, J. V. (2016). Handbook on wealth and the super-rich. Edward Elgar Publishing.
5. Khan, M. Y. (1997). *Financial services.* Tata McGraw-Hill.
6. Sharma, C. (2021). *Financial markets, institutions and services.* SBPD Publications.
7. U.S. Senate. (2009). *Examining the billing, marketing, and disclosure practices of the credit card industry, and their impact on consumers.* U.S. Government Printing Office.
8. Thakor, A. V., & Boot, A. (2008). *Handbook of financial intermediation and banking.* Elsevier.

CO, PO, PSO Mapping

Cos	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	P011	P012	P013	P014	P015	PSO1	PSO2
CO1	3	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1	2
CO2	3	-	3	-	2	-	-	-	2	-	-	-	-	-	3	2	1
CO3	3	-	3	-	2	-	-	-	2	-	-	-	-	-	3	1	2
CO4	3	-	3	-	2	-	-	-	-	-	-	-	-	-	3	2	1
CO5	3	-	3	1	-	1	-	-	-	-	-	-	-	-	3	1	2
Average	3	-	3	1	2	1	-	-	2	-	-	-	-	-	3	1.4	1.6

1 - Low, 2 - Medium, 3 - High, '-' - No Correlation

24CMP311 SPSS - PRACTICAL SEMESTER - III
4H–2C

Instruction Hours / Week: L:0 T:0 P:4 Marks:Internal:40 External:60 Total:100
End Semester Exam: 3 Hours

PREREQUISITE:

- **Not Required**

COURSE OBJECTIVES (CO):

- To master basic statistical techniques like frequency distributions, descriptive statistics, and reliability testing using SPSS.
- To apply hypothesis tests and analyze data with methods such as t-tests, ANOVA, and chi-square tests in SPSS.
- To conduct advanced analyses using SPSS, including regression, factor analysis, and ranking methods to extract detailed insights from data.

COURSE OUTCOMES (COs):

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

COs	Course Outcomes	Blooms Level
CO1	Compute descriptive statistics & parametric and non-parametric tests	Analyze
CO2	Carryout reliability and normality tests	Analyze
CO3	Comprehend the application of Bivariate and multivariate Analysis	Understand
CO4	Compute bivariate and multivariate analysis	Analyze
CO5	Apply statistical techniques on decision making	Apply

EXERCISES

1. Simple Frequency	**3 HOURS**
2. Descriptive Statistics	**3 HOURS**
3. Test of Reliability	**3 HOURS**
4. Test of Normality	**3 HOURS**
5. Independent ‘t’ Test	**3 HOURS**
6. Analysis of Variance (ANOVA)	**3 HOURS**
7. Paired ‘t’ Test	**3 HOURS**
8. Chi-square	**3 HOURS**
9. Mann Whitney U Test	**3 HOURS**
10. Kruskal Wallis H Test	**3 HOURS**
11. Wilcoxon Test	**3 HOURS**
12. Correlation	**3 HOURS**
13. Regression	**4 HOURS**
14. Factor Analysis	**4 HOURS**
15. Garrett Ranking	**4 HOURS**
	TOTAL: 48 HOURS

TEXT BOOKS:

1. Darren George, Paul Mallery (2016), *IBM SPSS Statistics 23 Step by Step*, Routledge, New Delhi.
2. Asthana and Braj Bhushan (2017), S*tatistics for Social Sciences (With SPSS Applications)*, Prentice Hall of India, New Delhi

REFERENCE BOOKS:

1. Keith Mccormick, Jesus Salcedo, Aaron Poh, *SPSS Statistics for Dummies, 3rd Edition*, Wiley, New Delhi.
2. Keith McCormick, Jesus Salcedo, Jon Peck, Andrew Wheeler, Jason Verlen (2017), *SPSS Statistics for Data Analysis and Visualization*, Wiley, New Delhi.
3. Brian C. Cronk (2016), *How to Use SPSS®: A Step-By-Step Guide to Analysis and Interpretation*, 9th Edition, Routledge, New Delhi

CO, PO, PSO Mapping

Cos	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	P011	P012	P013	P014	P015	PSO1	PSO2
CO1	3	-	-	-	3	3	-	-	-	2	3	-	-	-	3	3	3
CO2	3	-	-	-	3	3	-	-	-	-	3	-	-	-	3	2	3
CO3	3	-	-	-	3	3	-	-	-	2	3	-	-	-	3	3	3
CO4	3	-	-	-	3	3	-	-	-	2	3	-	-	-	3	2	3
CO5	3	-	-	-	3	3	-	-	-	-	3	-	-	-	3	3	3
Average	3	-	-	-	3	3	-	-	-	2	3	-	-	-	3	2.6	3

1 - Low, 2 - Medium, 3 - High, '-' - No Correlation

24CMPOE301 **PERSONAL FINANCE AND PLANNING** **SEMESTER - III 3H–2C**

Instruction Hours / Week: L:3 T:0 P:0 Marks:Internal:40 External:60 Total:100
End Semester Exam: 3 Hours

PREREQUISITE:

- Basic understanding of finance concepts, including personal finance management, investment principles, tax regulations, insurance, and retirement planning.

COURSE OBJECTIVES (CO):

- To understand financial planning basics, including goal setting, personal loans, digital banking, and fraud prevention.
- To learn investment strategies, focusing on asset risk and return, portfolio management, and various investment avenues.
- To master in personal tax planning, covering tax structures, exemptions, deductions, and the distinction between tax avoidance and evasion.

COURSE OUTCOMES (COs):

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

COs	Course Outcomes	Blooms Level
CO1	Familiarize with regard to the concept of Investment Planning and its methods	Understand
CO2	Examine the scope and ways of Personal Tax Planning	Analyze
CO3	Analyze Insurance Planning and its relevance	Analyze
CO4	Develop an insight in to retirement planning and its relevance.	Create
CO5	Construct an optimal portfolio in real life situations	Create

UNIT - I INTRODUCTION TO FINANCIAL PLANNING 7 HOURS

Introduction to Financial Planning - Financial goals, Time value of money, steps in financial planning, personal finance/loans, education loan, car loan & home loan schemes. Introduction to savings, benefits of savings, management of spending & financial discipline, Net banking and UPI, digital wallets, security and precautions against Ponzi schemes and online frauds such as phishing, credit card cloning, skimming.

UNIT - II INTRODUCTION TO FINANCIAL PLANNING 7 HOURS

Investment Planning - Process and objectives of investment, Concept and measurement of return & risk for various assets class, Measurement of portfolio risk and return,Diversification & Portfolio formation. Gold Bond; Real estate; Investment in Greenfield and brownfield Projects; Investment in fixed income instruments- financial derivatives& Commodity market in India. Mutual fund schemes including SIP; International investment avenues.

UNIT - III PERSONAL TAX PLANNING 7 HOURS

Personal Tax Planning - Tax Structure in India for personal taxation, Scope of Personal tax planning, Exemptions and deductions available to individuals under different heads of income and gross total income, Special provision u/s 115BAC vis-à-vis General provisions of the Income-tax Act, 1961. Tax avoidance versus tax evasion.

UNIT - IV INSURANCE PLANNING **7 HOURS**

Insurance Planning - Need for Protection planning. Risk of mortality, health, disability and property. Importance of Insurance: life and non-life insurance schemes. Deductions available under the Income-tax Act for premium paid for different policies.

UNIT V RETIREMENT BENEFITS PLANNING **8 HOURS**

Retirement Benefits Planning - Retirement Planning Goals, Process of retirement planning, Pension plans available in India, Reverse mortgage, New Pension Scheme. Exemption available under the Income-tax Act, 1961 for retirement benefits.

TOTAL: 36 HOURS

TEXT BOOKS:

1. Indian Institute of Banking & Finance. (2017). *Introduction to Financial Planning*, Taxmann Publication., New Delhi.
2. Pandit, A. (2014). *The Only Financial Planning Book that You Will Ever Need*, Network Publications Ltd., Mumbai.

REFERENCE BOOKS:

1. Sinha, M. (2008). *Financial Planning: A Ready Reckoner*, McGraw HillEducation, New York.
2. Halan, M. (2018). *Let's Talk Money: You've Worked Hard for It, Now Make It Work for You*, HarperCollins Publishers, New York.
3. Tripathi, V. (2017). *Fundamentals of Investment*, Taxmann Publication, New Delhi.

CO, PO, PSO Mapping

COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	P011	P012	P013	P014	P015	PSO1	PSO2
CO1	3	-	-	-	3	-	-	-	-	-	3	-	-	-	3	3	3
CO2	3	-	-	-	3	-	-	-	-	-	3	-	-	-	3	-	-
CO3	3	-	-	-	3	-	-	-	2	-	3	-	-	-	3	3	3
CO4	3	-	-	-	3	-	-	-	2	-	3	-	-	-	3	3	3
CO5	3	-	1	-		-	-	-	2	-	3	-	-	-	3	-	-
Average	3	-	1	-	3	-	-	-	2	-	3	-	-	-	3	3	3

1 - Low, 2 - Medium, 3 - High, '-' - No Correlation

24EGPOE301 **ENGLISH FOR COMPETITIVE EXAMINATIONS** **SEMESTER - III 3H-2C**

Instruction Hours/week: L:3 T:0 P:0 Marks: Internal:40 External:60 Total:100
End Semester Exam: 3 Hours

PREREQUISITE:
Not required

COURSE OBJECTIVES (CO):

- To train learners to crack competitive exams.
- To enhance their ability to speak in English and face an interview.
- To make the student apply, prepare and clear the competitive exams.

Course Outcomes (COs):
Upon the completion of this course, students will be able to:

COs	Course Outcomes	Blooms Level
CO1	Execute the grammatical elements in competitive exams	Apply
CO2	Identify the various skills to build a strong outer relationship	Understand
CO3	Analyze logical reasoning questions	Analyze
CO4	Execute the process of sharing the general knowledge with use of proper communication	Apply
CO5	Translate the correct structure of sentence from one language to other	Understand

UNIT I Grammar **8 HOURS**
Number-Subject, Verb and Agreement-Articles-Sequences of Tenses-Common Errors

UNIT II Word Power **7 HOURS**
Idioms and Phrases-One word substitution-Synonyms-Antonyms-Words often confused

UNIT III Paragraph **7 HOURS**
Expansion of an idea

UNIT IV Writing **7 HOURS**
Essay- Letters-Memos-Agenda-Resume writing

UNIT V Speaking **7 HOURS**
Public Speaking-Group Discussion-Interview-Spoken English

TOTAL:36 HOURS

TEXT BOOK:

1. Saraswathi,V. and Maya K. Mudbhatkal (2014). *English for Competitive Examinations*. Chennai: Emerald Publication.

WEBSITES:

1.https://www.ef.com/wwen/english-resources/english-idioms/
2. https://www.talkenglish.com/speaking/listbasics.aspx

CO, PO, PSO Mapping

COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	P011	P012	P013	P014	P015	PSO1	PSO2
CO1	-	-	3	-	-	3	-	-	-	-	-	-	-	-	-	-	-
CO2	-	-	-	-	-	-	-	3	-	-	-	-	-	-	-	-	-
CO3	-	2	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
CO4	-	-	-	3	3	-	-	-	-	-	-	-	-	-	-	-	-
CO5	-	3	-	-	-	-	-		-	-	-	-	-	-	-	-	-
Average	-	**2.5**	**3**	**3**	**3**	**3**	-	**3**	-	-	-	-	-	-	-	-	-

1-Low, 2-Medium, 3-High, '-' No Correlation

M.Com. **2024-2025**

24MBAPOE301 ORGANIZATIONAL BEHAVIOUR SEMESTER - III
3H-2C

Instruction Hours/week: L:3 T:0 P:0 Marks: Internal:40 External:60 Total:100
End Semester Exam: 3 Hours

PREREQUISITE:
Not Required

COURSE OBJECTIVES (CO):

- To understand the basic concepts of organizational behavior.
- To analyze the individual behavior traits required for performing as an individual or group.
- To obtain the perceiving skills to judge the situation and communicate the thoughts and ideas.

COURSE OUTCOMES (COs):

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

COs	Course Outcomes	Blooms Level
CO1	Connect organizational behavior issues in the context of the organizational behavior theories and concepts.	Understand
CO2	Assess the behavior of the individuals and groups in organization and manage the stress.	Apply
CO3	Categorize team, power, politics and conflict arising between the members.	Analyze
CO4	Explain how organizational change and culture affect the working relationship within organizations.	Evaluate
CO5	Plan and exhibit the communications kills to convey the thoughts and ideas of case analysis to the individuals and group.	Analyze

UNIT I ORGANIZATION BEHAVIOR: INTRODUCTION 7 HOURS

Organization Behavior: Meaning and definition - Fundamental concepts of Organization Behavior - Contributing disciplines to the Organization Behavior field – Organization Behavior Model - Significance of Organization Behavior in the organization success - Challenges and Opportunities for Organization Behavior.

UNIT II BEHAVIOUR AND PERSONALITY 7 HOURS

Attitudes – Sources - Types - Functions of Attitudes – Attitude and Job satisfaction, Emotions and Moods – Emotional Intelligence – Organization Behavior Applications of Emotions and Moods, Learning – Theories of Learning. Personality – Determinants of personality- Theories of Personality - psycho-analytical, social learning, job-fit, and trait theories.

UNIT III PERCEPTION 7 HOURS

Perception – factors influencing perception - Person Perception – Attribution Theory – Frequently Used Shortcuts in Judging Others- Perceptual Process- Perceptual Selectivity - Organization Errors of perception – Linkage between perception and Decision making.

UNIT IV GROUP AND STRESS MANAGEMENT 7 HOURS

Foundation of Group Behavior - Concept of Group - Types of Groups - Stages of Group Development - Group Norms - Group Cohesiveness – Stress- Causes of Stress- Effects of

Occupational stress- Coping strategies for stress.

UNIT V ORGANIZATION CULTURE AND CHANGE AND STRESS MANAGEMENT **8 HOURS**

Organizational culture- Definitions and Characteristics of Culture- Types of Culture – Creating and Maintaining an Organizational Culture. Organizational change –Meaning- Forces for Change- Managing Planned Change - Factors in Organizational Change - Resistance to change- Overcoming resistance to change.

TOTAL: 36 HOURS

TEXT BOOKS:

1. Fred Luthans. (2017). *Organizational Behavior: An Evidence-Based Approach* (XII Edition). New Delhi: Mcgraw Hill Education.
2. Steven Mcshane and Mary Ann Von Glinow (2017). *Organizational Behavior* (V I Edition). New Delhi: McGraw Hill Education.
3. Robbins,S. P, and Judge, T. A. (2016). *Organizational Behaviour* (16th Edition). New Delhi: Prentice Hall of India.

REFERENCE BOOKS:

1. Laurie J. Mullins (2016). *Management and Organizational behaviour* (10th Edition). New Delhi: Pearson Education.
2. Robbins, S. P, and Judge,T.A. (2016). *Essentials of Organizational Behavior* (13th Edition). New Delhi: Pearson Education.

WEBSITE:

1. https://nptel.ac.in/courses/110/105/110105033/

CO, PO, PSO Mapping

COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	P011	P012	P013	P014	P015	PSO1	PSO2
CO1	-	-	2	-	-	-	-	-	-	-	-	-	-	-	-	-	-
CO2	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	3	-
CO3	-	-	-	-	2	-	-	-	-	-	-	-	-	-	-	-	-
CO4	-	-	-	-	-	-	3	-	-	-	-	-	-	-	-	-	-
CO5	-	-	-	3	-	-	-	-	-	-	-	-	-	-	-	2	-
Average	-	-	**2**	**3**	**2**	-	**3**	-	-	-	-	-	-	-	-	**2.5**	-

1 - Low, 2 - Medium, 3 - High, '-' - No Correlation

24CAPOE301 ROBOTICS PROCESS AUTOMATION SEMESTER - III
3H-2C

Instruction Hours/week: L:3 T:0 P:0 Marks: Internal:40 External:60 Total:100
End Semester Exam: 3 Hours

PREREQUISITE:
Not Required

COURSE OBJECTIVES (CO):

- To enable the understanding of RPA and the types of variables.
- To create expertise in handling the User Events and various types of Exceptions and strategies.
- To demonstrate the Deployment of the Robot and to maintain the connection.

COURSE OUTCOMES (COs):
Upon completion of this course, the student will be able to:

COs	Course Outcomes	Blooms Level
CO1	Explain the RPA and the ability to differentiate it from other types of automation.	Understand
CO2	Analyze the different types of variables, Control Flow and data manipulation techniques.	Analyze
CO3	Summarize Image, Text and Data Tables Automation.	Understand
CO4	Evaluate the User Events and its types of Exceptions and strategies.	Evaluate
CO5	Illustrate the deployment of the robot and to maintain the connection.	Apply

UNIT I INTRODUCTION TO ROBOTIC PROCESS AUTOMATION 8 HOURS
Scope and techniques of automation, Robotic process automation - What can RPA do?, Benefits of RPA, Components of RPA, RPA platforms, The future of automation. RPA Basics: History of Automation - What is RPA - RPA vs Automation - Processes & Flowcharts - Programming Constructs in RPA - What Processes can be Automated - Types of Bots - Workloads which can be automated - RPA Advanced Concepts - Standardization of processes - RPA Development methodologies - Difference from SDLC - Robotic control flow architecture - RPA business case - RPA Team - Process Design Document/Solution Design Document – Industries best suited for RPA - Risks & Challenges with RPA - RPA and emerging ecosystem.

UNIT II RPA TOOL INTRODUCTION AND BASICS 7 HOURS
Introduction -The User Interface - Variables - Managing Variables - Naming Best Practices - The Variables Panel - Generic Value Variables - Text Variables True or False Variables - Number Variables - Array Variables - Date and Time Variables Data Table Variables - Managing Arguments - Naming Best Practices - The Arguments Panel - Using Arguments - About Imported Namespaces - Importing New Namespaces- Control Flow - Control Flow Introduction - If Else

Statements - Loops - Advanced Control Flow - Sequences - Flowcharts - About Control Flow - Control Flow Activities - The Assign Activity - The Delay Activity - The Do While Activity - The If Activity - The Switch Activity - The While Activity - The For Each Activity - The Break Activity - Data Manipulation- Data Manipulation Introduction - Scalar variables, collections and Tables -Text Manipulation - Data Manipulation - Gathering and Assembling Data

UNIT III ADVANCED AUTOMATION CONCEPTS & TECHNIQUES 7 HOURS

Recording Introduction - Basic and Desktop Recording - Web Recording - Input/output Methods - Screen Scraping - Data Scraping - Scraping advanced techniques - Selectors - Defining and Assessing Selectors - Customization - Debugging - Dynamic Selectors - Partial Selectors - RPA Challenge - Image, Text & Advanced Citrix Automation - Introduction to Image & Text Automation - Image based automation - Keyboard based automation - Information Retrieval - Advanced Citrix Automation challenges - Best Practices - Using tab for Images - Starting Apps - Excel DataTables & PDF - Data Tables in RPA - Excel and Data Table basics - Data Manipulation in excel – Extracting Data from PDF - Extracting a single piece of data - Anchors - Using anchors in PDF.

UNIT IV HANDLING USER EVENTS & ASSISTANT BOTS, EXCEPTION HANDLING 7 HOURS

What are assistant bots? - Monitoring system event triggers - Hotkey trigger - Mouse trigger - System trigger - Monitoring image and element triggers - An example of monitoring email - Example of monitoring a copying event and blocking it - Launching an assistant bot on a keyboard event.

Exception Handling -Debugging and Exception Handling - Debugging Tools - Strategies for solving issues - Catching errors.

UNIT V DEPLOYING AND MAINTAINING THE BOT 7 HOURS

Publishing using publish utility - Creation of Server - Using Server to control the bots - Creating a provision Robotfrom the Server - Connecting a Robot to Server - Deploy the Robot to Server - Publishing and managing updates - Managing packages - Uploading packages - Deleting packages.

TOTAL: 36 HOURS

TEXT BOOKS:

1. Alok Mani Tripathi (2018). *Learning Robotic Process Automation*, Packt Publishing.
2. Frank Casale, Rebecca Dilla, Heidi Jaynes, Lauren Livingston (2015). *Introduction to Robotic Process Automation: A Primer*, *Institute of Robotic Process Automation*,1st Edition.
3. Richard Murdoch. (2018). *Robotic Process Automation: Guide to Building Software Robots, Automate Repetitive Tasks & Become an RPA Consultant*, Independently Published, 1st Edition.

REFERENCE BOOKS:

1. Srikanth Merinda. (2018). *Robotic Process Automation Tools, Process Automation and their benefits: Understanding RPA and Intelligent Automation*, Consulting Opportunity Holdings LLC, 1st Edition.
2. Lim Mei Ying. (2018). *Robotic Process Automation with Blue Prism Quick Start Guide: Create software robots and automate business processes*, Packt Publishing, 1st Edition.

WEBSITES:

1. https://www.uipath.com/rpa/robotic-process-automation
2. https://www.academy.uipath.com

CO, PO, PSO Mapping

COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	P011	P012	P013	P014	P015	PSO1	PSO2
CO1	3	-	-	-		2	-	-	2	-	-	-	-	-	-	-	-
CO2	-	-	-	-	-	3	-	-	3	-	-	-	-	-	-	-	-
CO3	-	-	-	3	-	-	2	-	3	-	-	-	-	-	-	-	-
CO4	2	2	-	-	-	-	2	1	2	-	-	-	-	-	-	-	-
CO5	-	2	1	2	-	-	-	-	-	-	-	-	-	-	-	-	-
Average	**2.5**	**2**	**1**	**2.5**	**-**	**2.5**	**2**	**1**	**2.5**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

1 - Low, 2 - Medium, 3 - High, '-' - No Correlation

M.Com. **2024-2025**

24CSPOE301 **CYBER FORENSICS** **SEMESTER - III**

3H-2C

Instruction Hours/week: L:3 T:0 P:0 Marks: Internal:40 External:60 Total:100

End Semester Exam: 3 Hours

PREREQUISITE: Not Required

COURSE OBJECTIVES (CO):

- To understand about computer forensics and investigations.
- To know about digital evidence, e-mail investigation, and Mobile device forensics.
- To analyse and validate forensics data.

COURSE OUTCOMES (COs):

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

COs	Course Outcomes	Blooms Level
CO1	Explain various investigation procedures and summarize duplication of digital evidence.	Evaluate
CO2	Apply the knowledge of digital evidences.	Apply
CO3	Design and develop various forensics tools and analyse the network forensics.	Analyze
CO4	Determine the systematic study of high-tech forensics	Evaluate
CO5	Analyze and validate digital evidence data	Analyze

UNIT I COMPUTER FORENSICS AND INVESTIGATIONS **7 HOURS**

Computer forensics and investigations as a profession – Preparing for computer investigations – Taking a systematic approach – Procedures for corporate high-tech investigations–Data recovery work stations and software– Conducting an investigation.

UNIT II DATA ACQUISITION **7 HOURS**

Data acquisition – Storage formats for digital evidence – Validating data acquisitions – Processing crime and incident scenes–Identifying digital evidence–Collecting evidence in private sector incident scenes – Preparing for search-seizing digital evidence at the scene-storing digital evidence –Reviewing a case.

UNIT III COMPUTER FORENSICS TOOLS **7 HOURS**

Current computer forensics tools–Software tools–Hardware tools–The Macintosh file structure and boot process – Computer forensics analysis and validation – Addressing data –Hiding techniques.

UNIT IV NETWORK FORENSICS **7 HOURS**

Virtual machines – Network forensics – Developing standard procedures – Live acquisitions – email investigations – Investigating e-mail crimes and violations – Understanding e-mail servers – Cell phone and mobile device forensics.

UNIT V MOBILE DEVICE FORENSICS **8 HOURS**

Understanding mobile device forensics – Acquisition procedures –Report writing for high-tech investigations – Importance of reports – Guidelines for writing reports –Expert testimony in high-tech investigations.

TOTAL: 36 HOURS

TEXT BOOKS:

1. Bill Nelson, Amelia Phillips and Christopher Steuart (2018). *Computer Forensics and Investigations*, Cengage Learning, 5th Edition.
2. Eoghan Casey. (2017). *Handbook of Digital Forensics and Investigation*, 1st Edition, Academic Press.
3. John R Vacca, (2016). *Computer Forensics*, 2nd Edition, Cengage Learning.

REFERENCE BOOKS:

1. John R. Vacca, (2005), *Computer Forensics: Computer Crime Scene Investigation*, 2nd Edition Cengage Learning.
2. Marjie T Britz, (2008), *Computer Forensics and Cyber Crime: An Introduction*, 2nd Edition, Pearson Education.
3. Mari E-Helen Maras, (2014). *Computer Forensics: Cybercriminals, Laws, and Evidence*, 2nd Edition Jones & Bartlett Learning.

WEBSITES:

1. www.cps.brockport.edu/~shen/cps301/figures/figure1.pdf
2. www.forensicsguru.com/devicedataextractionsimcell.php
3. www.nptel.ac.in/courses/106101060
4. www.samsclass.info/121/ppt/ch11.ppt
5. www.garykessler.net/library/role_of_computer_forensics.html
6. www.ukessays.com/essays/information-technology/computer-forensics-and-crime investigations-information-technology-essay.php.

CO, PO, PSO Mapping

COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	P011	P012	P013	P014	P015	PSO1	PSO2
CO1	-	-	3	-	-	-	-	-	-	-	2	-	-	-	-	2	-
CO2	-	-	3	-	1	-	-	-	-	-	-	-	-	-	-	-	2
CO3	3	-	-	-	-	1	2	-	-	-	-	-	-	-	-	-	-
CO4	-	-	-	-	-	-	2	-	-	-	-	-	-	-	-	-	-
CO5	3	-	3	-	-	-	-	-	-	-	2	-	-	-	-	-	-
Average	3	-	3	-	1	1	2	-	-	-	2	-	-	-	-	2	2

1 - Low, 2 - Medium, 3 - High, '-' - No Correlation

M.Com.		2024-2025
24MMPOE301	**CODING THEORY**	**SEMESTER - III**
		3H - 2C

Instruction Hours/week: L:3 T:0 P:0 Marks: Internal:40 External:60 Total:100
End Semester Exam: 3 Hours

PREREQUISITE:

- Algebra, Probability and Statistics, Digital Communication, Programming Skills.

COURSE OBJECTIVES (CO):

- To understand the communication channels and the importance of error correction.
- To explore the linear codes, self-orthogonal codes, and self-dual codes.
- To learn about the cyclic codes, their properties, and decoding methods.

COURSE OUTCOMES (COs):

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

COs	Course Outcomes	Blooms Level
CO1	Understand the fundamental concepts of error detection, correction, and decoding in communication channels.	Understand
CO2	Apply the concepts of generator matrix and parity check matrix in encoding and decoding linear codes.	Apply
CO3	Analyze different types of codes, including Binary and q-ary Hamming codes, Golay codes, and MDS codes, for their error-correcting capabilities.	Analyze
CO4	Understand the definitions and properties of cyclic codes.	Understand
CO5	Apply BCH codes and Reed Solomon codes to various coding problems.	Apply

UNIT I ERROR DETECTION, CORRECTION AND DECODING 7 HOURS

Communication channels – Maximum likelihood decoding – Hamming distance – Nearest neighborhood minimum distance decoding – Distance of a code.

UNIT II LINEAR CODES 7 HOURS

Linear codes – Self orthogonal codes – Self dual codes – Bases for linear codes – Generator matrix and parity check matrix – Encoding with a linear code – Decoding of linear codes – Syndrome decoding.

UNIT III BOUNDS IN CODING THEORY 8 HOURS

The main coding theory problem – lower bounds - Sphere covering bound – Gilbert Varshamov bound – Binary Hamming codes – q-ary Hamming codes – Golay codes – Singleton bound and MDS codes – Plotkin bound.

UNIT IV CYCLIC CODES 7 HOURS

Definitions – Generator polynomials – Generator matrix and parity check matrix – Decoding of Cyclic codes.

UNIT V SPECIAL CYCLIC CODES **7 HOURS**

BCH codes – Parameters of BCH codes – Decoding of BCH codes – Reed Solomon codes.

TOTAL: 36 HOURS

TEXT BOOKS:

1. Hill, H. (1986). *A first course in Coding theory*, OUP.
2. San Ling and Chaping Xing, (2004). *Coding Theory: A first course*, Cambridge University Press.

REFERENCE BOOKS:

1. Berlekamp, E.R. (1968). *Algebraic Coding Theory*, Mc Graw – Hill.
2. Lin, S. and Costello, D. J. (1983). *Error control Coding: Fundamentals and Applications*, Prentice – Hall, Inc., New Jersey.
3. Vera Pless, (1982). *Introduction to the Theory of Error Correcting Codes*, Wiley, New York.

WEBSITES:

1. https://nptel.ac.in/courses/108104092
2. https://nptel.ac.in/courses/117106031

CO, PO, PSO Mapping

COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	P011	P012	P013	P014	P015	PSO1	PSO2
CO1	2	1	-	-	-	-	1	-	-	-	-	-	-	-	-	-	1
CO2	3	2	1	-	-	-	-	-	-	-	-	-	-	-	-	-	1
CO3	2	1	-	-	-	-	1	-	-	-	-	-	-	-	-	-	1
CO4	2	1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1
CO5	3	2	1	-	-	-	1	-	-	-	-	-	-	-	-	-	1
Average	**2.4**	**1.4**	**1**	**-**	**-**	**-**	**1**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**1**

1 - Low, 2 - Medium, 3 - High, '-' - No Correlation

M.Com. **2024-2025**

24PHPOE301 ELECTRICAL APPLIANCES AND SERVICING SEMESTER - III

3H- 2C

Instruction Hours/week: L:3 T:0 P:0 Marks: Internal:40 External:60 Total:100

End Semester Exam: 3 Hours

PREREQUISITE:

Not Required

COURSE OBJECTIVES (CO):

- To create awareness about types and handling of domestic appliances
- To acquire knowledge about principle of operation, working and application of various domestic appliances.
- To gain the skills in assembly, repair, installation, testing and maintenance of domestic appliances.

COURSE OUTCOMES (COs):

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

COs	Course Outcomes	Blooms Level
CO1	Repair maintenance of the basic electrical and electronics appliances	Apply
CO2	Identification to protective devices	Understand
CO3	Repair and maintenance of the split Vacuum Cleaner and washing machine	Analysis
CO4	Repair and maintenance of the electric fan & hair drier	Apply
CO5	Acquire knowledge about tools, equipment and Instruments	Understand

UNIT I INSTRUMENTS AND TESTING 8 HOURS

Introduction – voltage tester screwdriver – continuing test – insulation test – measurement of power for dc & ac circuits. **Electrical Cooking Appliances** introduction – types – construction – electric toaster – types – automatic and non-automatic. **Electric Iron Box** types – non-automatic – automatic – construction and working – comparison – trouble shooting – Steam iron box.

UNIT II WATER HEATERS & COFFEE MAKERS 7 HOURS

Water heater – function – types – electric kettle – immersion water heater – construction and working – storage water heaters – non pressure type – pressure type – construction and working – repairs & remedies – coffee maker – types – construction and working of percolator type.

UNIT III ELECTRIC MIXER & EGG BEATERS 7 HOURS

Electric maker – function and its construction – general operating instruction – caution – cleaning – repairs and remedies – egg beaters – hand operated crank type – electric type and its construction.

UNIT IV VACUUM CLEANER AND WASHING MACHINE 7 HOURS

Vacuum cleaner – function – principle – main components – features – types - working – accessories - filters – repairing. washing machine – function – types – semi and fully automatic – top and front loading – washing technique – working cycle – construction and working of washing machine – comparison of top and front-loading machines – problems and remedies.

UNIT V ELECTRIC FAN & HAIR DRIER **7 HOURS**

Fan – function – terminology – construction and working of ceiling & table fans –exhaust fan – general fault and remedy. hair drier – function – types – construction and working – safety features – repairs & remedies.

TOTAL: 36 HOURS

TEXT BOOKS:

1. *Electrical Practical, Directorate General of employment & training (DGET)*,(2018) .Arihant Publisher.
2. *Handbook of Repair and Maintenance of Domestic Electronics Appliances handbook* By Shashi Bhushan Sinha, BPB Publications.

REFERENCE BOOKS:

1. Dixon and Graham, *Electrical Appliance Manual–Hardcover*, ISBN 13: 9781859608005.
2. Graham and Dixon, (1995). *Electrical Appliances: The Complete Guide to the Maintenance and Repair of Domestic Electrical Appliances* (Haynes for Home DIY S.).
3. Shashi Bhushan Sinha, *Handbook of Repair and Maintenance of Domestic Electronics Appliances.*

WEBSITES:

1. https://alison.com/courses?query=Electrical%20Appliance%20and%20Servicings#.
2. https://www.scribd.com/document/269725441/Electrical-Appliances-PDF.
3. https://www.unitec.ac.nz/career-and-study-options/electrical-and-electronics-engineering/electrical-appliance-serviceperson-eas.

CO, PO, PSO Mapping

COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	P011	P012	P013	P014	P015	PSO1	PSO2
CO1	-	-	3	-	-	-	-	-	1	-	2	-	2	-	-	2	-
CO2	-	-	3	-	1	-	-	-	1	-	-	-	-	-	-	-	-
CO3	3	-	-	-	-	1	2	-	-	-	-	-	-	-	-	-	-
CO4	-	-	-	-	-	-	2	-	-	-	-	-	2	-	-	-	2
CO5	3	-	3	-	-	-	-	-	-	-	2	-	-	-	-	-	-
Average	**3**	**-**	**3**	**-**	**1**	**1**	**2**	**-**	**1**	**-**	**2**	**-**	**2**	**-**	**-**	**2**	**2**

1 - Low, 2 - Medium, 3 - High, '-' - No Correlation

M.Com. **2024-2025**

24CHPOE301 **INDUSTRIAL CHEMISTRY** **SEMESTER - III**

3H-2C

Instruction Hours/week: L:3 T:0 P:0 Marks: Internal: 40 External: 60 Total: 100

End Semester Exam: 3 Hours

PREREQUISITE:

Not required.

COURSE OBJECTIVES (CO):

- To understand the comprehensive process of cane sugar, cement and rubber production.
- To gain the understanding of paint classification, constituents and diverse applications
- To understand the physical and chemical properties of glass, its characteristics and the manufacturing processes.

Course Outcomes (CO's):

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

COs	Course Outcomes	Blooms Level
CO1	Explain the process of cane sugar production.	Evaluate
CO2	Classify paints, constituents and diverse applications.	Analyze
CO3	Examine the physical and chemical properties of glass.	Analyze
CO4	Analyze the manufacturing processes of cement, including the wet and dry processes,	Analyze
CO5	Discuss the rubber fabrication, including refining processes, fabrication methods, and vulcanization techniques.	Create

UNIT I SUGAR **8 HOURS**

Introduction, Manufacture of Cane Sugar - Extraction of juice, Purification of Juice, Defecation, Sulphitation, Carbonation, Concentration or Evaporation. Crystallization - Separation of crystals, drying, refining, recovery of sugar from Molasses, Bagasse. Manufacture of sucrose from beet root. Estimation of sugar, double sulphitation process, double carbonation.

UNIT II PAINTS **8 HOURS**

Classification, constituents, setting of paints, requirements of a good paint. Emulsion, Latex, Luminescent, Fire retardant and Heat resistant paints. Methods of applying paints. Special applications and failures of paint. Varnishes - Introduction – Raw materials – Manufacture of varnishes.

UNIT III GLASS **8 HOURS**

Introduction, Physical/Chemical properties, Characteristics of glass. Raw materials, methods of manufacture - formation of batch material, melting, shaping, annealing and finishing of glass.

UNIT IV CEMENT **6 HOURS**

Introduction, raw materials, manufacture – Wet process, Dry process, reactions in kiln, setting of cement, properties and uses of cement. Plaster of Paris, Gypsum, Lime

UNIT V RUBBER **6 HOURS**

Introduction, Importance, types and properties of rubber. Refining of crude rubber, drawbacks of raw rubber. Rubber fabrication, vulcanization techniques.

TOTAL: 36 HOURS

TEXT BOOKS:

1. Sharma, B.K. (2014). *Industrial Chemistry* (14th Edition). Meerut: Goel Publishing House.
2. Jain, P.C. & Monika Jain. (2016). *Engineering Chemistry* (16th Edition). New Delhi: Dhanpat Rai Publishing Co. (Pvt) Ltd.

CO, PO, PSO Mapping

COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	P011	P012	P013	P014	P015	PSO1	PSO2
CO1	3	-	-	2	-	-	-	-	-	-	-	-	-	-	-	-	-
CO2	3	-	-	2	-	-	-	-	-	-	-	-	-	-	-	-	-
CO3	3	-	-	2	-	-	-	-	-	-	-	-	-	-		-	-
CO4	3	-	-	2	-	2	-	-	2	-	2	-	-	-	-	-	-
CO5	3	-	-	2	-	2	-	-	2	-	2	-	-	-	-	-	-
Average	**3**	**-**	**-**	**2**	**-**	**2**	**-**	**-**	**2**	**-**	**2**	**-**	**-**	**-**	**-**	**-**	**-**

1-Low, 2-Medium, 3-High, '-' No Correlation

M.Com. **2024-2025**

24MBPOE301 FERMENTATION TECHNOLOGY SEMESTER - III

3H–2C

Instruction Hours/week: L:3 T:0 P:0 Marks: Internal: 40 External: 60 Total: 100

End Semester Exam: 3 Hours

PREREQUISITE:

Not required

COURSE OBJECTIVES (CO):

- To study the use of microorganisms in the manufacture of food or industrial productson the basis of employment.
- To gain knowledge on design of bioreactors, factors affecting growth and production, heat transfer and oxygen transfer
- To understand the rationale in medium formulation; design for microbial fermentation, andsterilization of medium and air.

COURSE OUTCOMES (COs):

Upon completion of this course students will be able to:

COs	Course Outcomes	Blooms Level
CO1	Acquire knowledge in the production of industrial product, and gain knowledge in fermentation components and types	Understand
CO2	Isolate, preserve the microbes for fermentation upstream processes	Apply
CO3	Apply techniques for microbial production of various enzymes	Apply
CO4	Experiment with production of organic acids and beverages	Apply
CO5	Practice the techniques for the production of amino acids, vitamins and single cell proteins	Apply

UNIT I BASICS OF FERMENTATION PROCESSES 7 HOURS

Definition, scope, history, and chronological development of the fermentation industry. Component parts of the fermentation process. Component parts of fermentation process. Microbial growth kinetics, batch and continuous, direct, dual or multiple fermentations; scale up of fermentation, comparison of batch and continuous culture as investigative tools, examples of the use of fed batch culture.

UNIT II ISOLATION AND PRESERVATION 7 HOURS

Isolation, preservation, and strain improvement of industrially important microorganisms. Use of recombination system (Parasexual cycle, protoplast fusion techniques), application of recombinant strains, and the development of new fermentation products.

UNIT III SCREENING AND INOCULUM DEVELOPMENT 7 HOURS

Screening (primary and secondary screening); detection and assay of fermentation products (Physico-chemical assay, biological assays). Inoculum development, criteria for transfer of inoculum, development of inoculum: Bacteria, Fungi and Yeast.

UNIT IV MICROBIAL PRODUCTION **7 HOURS**

Fermentation type reactions (Alcoholic, bacterial, mixed acid, propionic acid, butanediol and acetone-butanol). Microbial production of enzymes (amylases, Proteases, cellulases) primary screening for producers, large scale production. Immobilization methods.

UNIT V ALCOHOLS AND BEVERAGES **8 HOURS**

Fermentative production of industrial alcohol, production of beverages. Production of organic acids: citric acid, amino acids: glutamic acid, production of vitamins. fungal enzymes and Single cell protein.

TOTAL: 36 HOURS

TEXT BOOKS:

1. Sridhar, S. (2010). *Industrial Microbiology*. New Delhi: Dominant Publishers.
2. Tanuja. S and Purohit, S.S. (2008). *Fermentation Technology*. Jodhpur: Agrobios Publication.
3. Harider, S.I. and Ashok, A. (2009). *Biotechnology, A Comprehensive Training Guide for theBiotechnology Industry*. New York: CRC Press.

REFERENCE BOOKS:

1. Casida, L.E. (2007). *Industrial Microbiology*. New Delhi: New age international (P) Ltd.
2. Clark, D.P and Pazdernik, N.J. (2009). *Biotechnology Applying the Genetic Revolution*. UK: Elsevier Academic Press.
3. Glazer, A and Nikaido. (1995). *Microbial Biotechnology Fundamentals of Applied Microbiology*. USA: W. H. Freeman and company.
4. Glick, B.R and Pasternak, J.J. (2003). *Molecular Biotechnology Principles and Applications of Recombinant DNA* (III Edition). USA ASM Press.

CO, PO, PSO Mapping

COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	P011	P012	P013	P014	P015	PSO1	PSO2
CO1	3	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	3
CO2	3	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	3
CO3	2	-	-	-	-	-	-	3	-	-	-	-	-	-	-	-	3
CO4	-	-	-	2	-	2	-	3	-	-	2	-	-	-	-	-	3
CO5	-	-	-	2	-	2	-	3	-	-	2	-	-	-	2	-	3
Average	3	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	3

1 - Low, 2 - Medium, 3 - High, '-' - No Correlation

M.Com. **2024-2025**

24BTPOE301 **NUTRITION AND DIETETICS** **SEMESTER - III**

3H–2C

Instruction Hours/week: L: 3 T: 0 P: 0 Marks: Internal: 40 External: 60 Total: 100

End Semester Exam: 3 Hours

PREREQUISITE:

Student should know about basics of food, its nutrients and their relationship to health.

COURSE OBJECTIVES (CO):

- To understand the fundamentals of food, nutrients and their relationship to health.
- To develop knowledge on nutrition deficiency diseases and their consequences.
- To know about food adulteration and prevention of food adulteration.

COURSE OUTCOMES (COs):

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

COs	Course Outcomes	Blooms Level
CO1	Name the fundamentals of nutrition and their relationship to health.	Remember
CO2	Learn to derive maximum benefits from available food resources.	Understand
CO3	Identify the consequences of vitamin and mineral deficiency/excess of vitamin.	Apply
CO4	Analyze the importance of nutrition in adult age.	Analyze
CO5	Assess about nutrition deficiency diseases and their consequences.	Evaluate

UNIT I BASIC CONCEPTS IN FOOD AND NUTRITION **5 HOURS**

Understanding relationship between food, nutrition and health, Functions of food-Physiological, psychological and social. Dietary guidelines for Indians and food pyramid.

UNIT II NUTRIENTS **5 HOURS**

Functions, dietary sources and clinical manifestations of deficiency/ excess of the following nutrients: Carbohydrates, lipids and proteins, Fat soluble vitamins-A, D, E and K, Water soluble vitamins – thiamin, riboflavin, niacin, pyridoxine, folate, vitamin B12 and vitamin C, Minerals – calcium, iron and iodine.

UNIT III NUTRITION DURING THE ADULT YEARS **10 HOURS**

Physiological changes, RDA, nutritional guidelines, nutritional concerns and healthy food choices – Adult, Pregnant woman, Lactating mother, Elderly. Nutrition during childhood -Growth and development, nutritional guidelines, nutritional concerns and healthy food choices -Infants, Preschool children, School children, Adolescents. Nutritional needs of nursing mothers and infants, determinants of birth weight and consequences of low birth weight, Breast feeding, Assessment and management of moderate and severe malnutrition among children, Child health and morbidity, neonatal, infant and child mortality.

UNIT IV INTRODUCTION TO NUTRITIONAL DEFICIENCY DISEASES **6 HOURS**

Causes, symptoms, treatment, prevention of the following: Protein Energy Malnutrition (PEM), Vitamin A Deficiency (VAD), Iron Deficiency Anemia (IDA), Iodine Deficiency Disorders (IDD), Zinc Deficiency, Flurosis Nutritional needs during pregnancy, common disorders of pregnancy (Anemia, HIV infection, Pregnancy induced hypertension), relationship between maternal diet and

birth. Maternal health and nutritional status, maternal mortality and issues relating to maternal health.

UNIT V DIETETICS **10 HOURS**

Dietary and stress management. Dietary recommendations of WHO. Diet for diabetes mellitus-Nutrition recommendations for patient with diabetes, Meal planning, Diet for Cardiovascular Diseases -Dietary management and general guidelines for coronary heart disease, Diet for cancers at various sites in the human body, diet therapy, managing eating problems during treatment. Hormonal imbalance – Poly cystic ovarian syndrome, causes of hormonal imbalance. Diet management.

TOTAL: 36 HOURS

TEXT BOOKS:

1. Srilakshmi. B. (2015). *Food Science* (VI Edition). New Delhi: New Age International (P) Ltd. Publishers.
2. Swaminathan. M. (2008). *Essential of Food and Nutrition* (Vol II). Bangalore: The Bangalore Printing and Publishing Co. Ltd.

REFERENCE BOOKS:

1. Garrow, J.S., and James, W.P.T. (2000). *Human Nutrition & Dietetics*. UK: Longman Group.
2. Gordon M, Wardlaw and Paul M. (2012). *Perspectives in Nutrition* (IX Edition). New Delhi: McGraw Hill Publishers.
3. Sharma, R (2004). *Diet Management* (III Edition). Chennai: Reed Elsevier India Private Limited.
4. Srilakshmi, B. (2014). *Nutrition Science* (IV Edition). New Delhi: New Age International (P) Ltd. Publishers.

CO, PO, PSO Mapping

COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	P011	P012	P013	P014	P015	PSO1	PSO2
CO1	3	-	-	-	-	-	-	2	2	-	2	2	2	-	2	2	2
CO2	3	-	-	-	-	-	-	2	2	-	2	2	2	-	2	2	2
CO3	3	-	-	-	-	-	-	2	2	-	2	2	2	-	2	2	2
CO4	3	-	-	-	-	-	-	2	2	-	2	2	2	-	2	2	2
CO5	3	-	-	-	-	-	-	2	2	-	2	2	2	-	2	2	2
Average	**3**	**-**	**-**	**-**	**-**	**-**	**-**	**2**	**2**	**-**	**2**	**2**	**2**	**-**	**2**	**2**	**2**

1-Low; 2-Medium; 3-Strong; '-' No correlation

24CMP391 **INTERNSHIP** **SEMESTER -III**
0H–2C

Instruction Hours / Week: L:0 T:0 P:0 Marks: Internal: 100 External: 0 Total:100
End Semester Exam: 3 Hours

PREREQUISITE:

- **Not Required**

COURSE OBJECTIVES (CO

- To explore career alternatives prior to graduation & integrate theory and practice
- To assess interest and abilities in their field of study
- To develop work habits and attitudes necessary for job success

COURSE OUTCOMES (COs):

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

COs	Course Outcomes	Blooms Level
CO1	Explore career alternatives prior to graduation & integrate theory and Practice	Understand
CO2	Assess interest and abilities in their field of study	Evaluate
CO3	Develop work habits and attitudes necessary for job success	Apply
CO4	Develop communication, interpersonal and other critical skills in the job interview process	Apply
CO5	Build a record of work experience	Create

CO, PO, PSO Mapping

COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	P011	P012	P013	P014	P015	PSO1	PSO2
CO1	3	-	-	1	1	-	-	-	-	-	2	-	-	-	-	2	1
CO2	3	-	-	-	-	-	-	-	-	-	2	-	-	-	-	2	1
CO3	3	-	-	-	-	-	-	-	-	-	2	-	1	-	-	2	1
CO4	3	1	1	-	-	-	1	-	-	-	2	1	-	-	1	2	1
CO5	3	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2	1
Average	3	1	1	1	1	-	1	-	-	-	2	1	1	-	1	2	1

1 - Low, 2 - Medium, 3 - High, '-' - No Correlation

24CMP401 ENTREPRENEURSHIP DEVELOPMENT SEMESTER -IV 4H–4C

Instruction Hours / Week: L:4 T:0 P:0 Internal:40 External:60 Total:100
End Semester Exam: 3 Hours

PREREQUISITE:

- Understanding of basic business management, entrepreneurship concepts, business planning, and financial management is essential.

COURSE OBJECTIVES (CO):

- To grasp the fundamentals of entrepreneurship, including its scope, importance, and various types such as technopreneurship and social entrepreneurship.
- To understand different business entities and their roles, focusing on micro, small, and medium enterprises, and the management of family businesses.
- To explore support systems for entrepreneurs, including public and private assistance, financing options, and the roles of business incubators and investors.

COURSE OUTCOMES (COs):

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

COs	Course Outcomes	Blooms Level
CO1	Understand recent concepts of entrepreneurship & kinds of business entities	Understand
CO2	Comprehend the role of business incubators on business sustainability	Understand
CO3	Formulate business ideas and conduct feasibility studies	Create
CO4	Acquire knowledge on source of finance for promotion of entrepreneurs	Understand
CO5	Apply principles and practice methodology of entrepreneurship for business sustainability	Apply

UNIT - I ENTREPRENEURSHIP 10 HOURS

Meaning, scope and importance of Entrepreneurship –Evolution of entrepreneurial thought - Entrepreneurship as a career option - Functions of Entrepreneurs - Entrepreneurial Characteristics and Skills - Entrepreneur vs. Manager - Creativity & Creative Process - Types of Entrepreneurs (Clarence Danhoff's Classification) - Intrapreneurship – Concept and Types (Hans Schollhammer's Classification) - Entrepreneurship in different contexts: technopreneurship, cultural entrepreneurship, international entrepreneurship, netpreneurship, ecopreneurship, and social entrepreneurship

UNIT - II TYPES OF BUSINESS ENTITIES 10 HOURS

Types of Business Entities - Micro, Small and Medium Enterprises. Concept of business groups and role of business houses and family business in India. Values, business philosophy and behavioral orientations of important family business in India. Managerial roles and functions in a small business. Entrepreneur as the manager of his business- MSMEs.

UNIT - III PUBLIC AND PRIVATE SYSTEM OF STIMULATION, SUPPORT AND SUSTAINABILITY OF ENTREPRENEURSHIP 10 HOURS

Public and Private System of Stimulation, Support and Sustainability of Entrepreneurship - Public and private system of stimulation, support and sustainability of entrepreneurship. Requirement, availability and access to finance, marketing assistance, technology, and industrial accommodation, Role of industries/entrepreneur's associations and self-help groups. The concept, role and functions of business incubators, angel investors, venture capital and private equity funds

UNIT - IV SOURCES OF BUSINESS IDEAS AND FEASIBILITY STUDIES 10 HOURS

Sources of Business ideas and Feasibility Studies - Sources of business ideas and tests of feasibility. Significance of writing the business plan /project proposal. Contents of business plan / project proposal. Designing business processes, location, layout, operation, planning & control; preparation of project report. Project submission/ presentation and appraisal thereof by external agencies, such as financial/non-financial institutions.

UNIT - V MOBILIZING RESOURCES FOR START-UP 8 HOURS

Mobilizing resources for start-up. Accommodation and utilities. Preliminary contracts with the vendors, suppliers, bankers, principal customers; Contract management: Basic start-up problems. Funding opportunities for start-ups- Mudra - ASPIRE. Marketing and organizational plans-an overview. Nature of planning in small business. Organizational structure suitable for small business. Financial: preparation of budgets, integrated ratio analysis, assessing business risks (leverage analysis). Marketing: product planning & development, creating and protecting market niche, sales promotion, advertising and product costing and pricingpolicies. HR issues in small business.

TOTAL: 48 HOURS

TEXT BOOKS:

1. Robert Hisrich and Michael Peters and Dean Shepherd (2018), *Entrepreneurship,* 10thEdition, McGraw Hill, New Delhi.
2. David H. Holt (2016), *Entrepreneurship,* 1st Edition, Pearson Education, New Delhi.

REFERENCE BOOKS:

1. Sangeetha Sharma (2017), *Entrepreneurship Development,* Prentice Hall of India Learning Pvt. Ltd., New Delhi.
2. Poornima M., Charantimath (2018), *Entrepreneurship Development and Small Business Enterprises,* 3rd Edition, Pearson Education, New Delhi
3. S.S.Khanka (2012), *Entrepreneurial Development,* S.Chand, New Delhi.

WEBSITE:

1. https://www.coursera.org/specializations/wharton-entrepreneurship

CO, PO, PSO Mapping

Cos	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	P011	P012	P013	P014	P015	PSO1	PSO2
CO1	3	-	-	-	-	-	-	-	2	-	3	-	-	-	3	2	1
CO2	3	-	-	-	-	-	-	-	2	-	3	-	-	-	3	2	1
CO3	3	-	2	-	-	-	-	-	2	-	3	-	-	-	3	2	2
CO4	3	-	2	-	-	-	-	-	-	-	3	-	-	-	3	2	2
CO5	3	-	2	-	-	-	-	-	-	-	3	-	1	-	3	2	1
Average	3	-	2	-	-	-	-	-	2	-	3	-	1	-	3	2	1.2

1 - Low, 2 - Medium, 3 - High, '-' - No Correlation

24CMP402 DIGITAL MARKETING SEMESTER -IV
4H–3C

Instruction Hours / Week: L:4 T:0 P:0 Marks:Internal:40 External:60 Total:100
End Semester Exam: 3 Hours

PREREQUISITE:

- Basic understanding of marketing principles and digital tools, including website management, social media platforms, email marketing, SEO, and data analytics.

COURSE OBJECTIVES (CO):

- To understand digital marketing fundamentals, including its benefits, strategies, and how it compares to traditional marketing.
- To develop and manage websites, focusing on domain registration, web hosting, and using WordPress for design and content management.
- To utilize online marketing tools like social media, email marketing, and SEO, and integrate data analytics for campaign effectiveness and performance measurement.

COURSE OUTCOMES (COs):

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

COs	Course Outcomes	Blooms Level
CO1	Understand various digital marketing platforms and strategies & developing and hosting a website	Understand
CO2	Comprehend fundamental principles on e mail marketing and search engine optimization	Understand
CO3	Acquire knowledge on online reputation management	Understand
CO4	Gain knowledge on digital marketing data analytics	Analyze
CO5	Gain knowledge on various online marketing tools	Apply

UNIT - I INTRODUCTION OF THE DIGITAL MARKETING 10 HOURS

Meaning - Digital Vs. Real Marketing - Digital Marketing Channel, Creating Initial Digital Marketing Plan - Content Management - Swot Analysis - Target Group Analysis - Benefits of Digital Marketing - Digital Marketing Platforms and Strategies- Comparing Digital with Traditional Marketing - Issues Arise When Digital Marketing Goes Wrong - Role of Digital Marketing In Developing Brands - Drive Sales - Encourage Product and Service Development and Innovation- Aid Recruitment and Training.

UNIT - II WEBSITE 10 HOURS

Website -Domain name - Types of domain - Register a Domain Name. Webhosting concepts - Types of Websites – HTML, CSS and Java Script. Popular CMS. Website designing with WordPress: WordPress - Benefits of using WP. Admin Interface

Basics. Theme settings and Customization. Content Management in WP. Categories, Tags and Posts. Pages and Subpages. Custom content types. Adding a menu to the website. Plugins and widgets. Using Plugins in site. Adding Widgets to the Website. Best Plugins in WP.

UNIT - III ONLINE MARKETING TOOLS 10 HOURS

Online Marketing Tools - Creating a Facebook page - Visual identity of a Facebook page - Types of publications - Facebook Ads -Creating Facebook Ads - Ads Visibility. Business

opportunities and Instagram options - Optimization of Instagram profiles - Integrating Instagram with a Web Site and other social networks - Keeping up with posts. Business tools on LinkedIn - Creating campaigns on LinkedIn - Analyzing visitation on LinkedIn Creating business accounts on YouTube - YouTube Advertising - YouTube Analytics.

E-mail Marketing - E-mail Marketing Plan - E-mail Marketing Campaign Analysis - Keeping up with Conversions- Digital Marketing Budgeting - Resource Planning - Cost Estimating - Cost Budgeting - Cost Control- Google AdWords- creating accounts - Google AdWords- Types.

Introduction to Search Engine Optimization: How the search engine works - SEOOptimization - Writing the SEO content. Mobile marketing - Growth in mobile industry -Benefits of mobile marketing and its goals. Creating a Mobile Website. App Creation Strategy. Video Marketing: Importance of Video Marketing. Create a Video Campaign. Location Targeting and Bidding Strategies. Measuring the Results of Campaign. Best practices of Video Ads.

UNIT - IV ONLINE REPUTATION MANAGEMENT 10 HOURS

ORM - Need ORM - Examples of ORM. Areas to analyze in ORM. Generate ORM report. Things to do in ORM – Monitor search results, complaint sites, reviews, sites and blogs, and social media.

UNIT - V MERGING DIGITAL MARKETING AND DATA ANALYTICS 8 HOURS

Merging Digital Marketing and Data Analytics - Analytics and its Importance for Business. Key Performance Metrics in Analytics - Audience Reports - Traffic reports - Behavior reports - Conversion Tracking.

TOTAL: 48 HOURS

TEXT BOOKS:

1. Ryan, D. (2014). *Understanding Digital Marketing: Marketing Strategies for Engaging the Digital Generation*, Kogan Page Limited.
2. Puneet Singh Bhatia(2017), *Fundamentals of Digital Marketing,* Pearson Education,New Delhi

REFERENCE BOOKS:

1. Abhishek Das(2018), *Applications of Digital Marketing for Success in Business*, 1st Edition, BPB Publications, New Delhi
2. Dishek J. J. Mankad(2018), *Understanding digital marketing*, BPB Publications, NewDelhi
3. Vandana Ahuja (2015), *Digital Marketing*, Oxford University Press, New Delhi.
4. Karol Krol(2017),*Word Press Complete - Sixth Edition*, Packt Publishing Limited, United Kingdom

CO, PO, PSO Mapping

Cos	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	P011	P012	P013	P014	P015	PSO1	PSO2
CO1	3	-	-	-	-	-	-	-	2	3	-	-	-	-	3	3	2
CO2	3	-	-	-	-	-	-	-	2	3	-	-	-	-	3	3	3
CO3	3	-	2	-	2	-	-	-	2	3	2	-	-	-	3	3	2
CO4	3	-	2	-	2	-	-	-		3	2	-	-	-	3	3	3
CO5	3	-	2	-	2	-	-	-		3	2	-	-	-	3	3	2
Average	3	-	2	-	2	-	-	-	2	3	2	-	-	-	3	3	2.4

1 - Low, 2 - Medium, 3 - High, '-' - No Correlation

24CMP491 **PROJECT** **SEMESTER -IV**
20H–8C

Instruction Hours / Week: L:0 T:0 P:20 Marks:Internal:80 External:120 Total: 200
End Semester Exam: 3 Hours

PREREQUISITE:

- **Not Required**

COURSE OBJECTIVES (CO):

- To analyze and address a specific problem in Accounting, Finance, Marketing, or related commerce areas through comprehensive research and data analysis.
- To develop a detailed research methodology including design, sampling, data collection, and analytical tools to ensure the validity and reliability of findings.
- To present actionable insights and recommendations based on data analysis, aimed at improving practices or solving issues within the selected industry or company.

COURSE OUTCOMES (COs):

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

Cos	Course Outcomes	Blooms Level
CO1	Choose the right problem of the study & adopt right sampling technique	Understand
CO2	Construct instrument for data collection	Create
CO3	Carry out their statistical analysis	Analyze
CO4	Write the interpretation for statistical analysis	Evaluate
CO5	Draft their project report	Create

The students should select a problem in Accounting, Finance, Marketing or any other areas related to commerce

Report should contain

- ❖ Introduction
  - Introduction about the industry
    Introduction about the Company
  - Review of literature–Minimum10 papers from referred journal
    Need for the Study
  - Objectives
- ❖ Research Methodology
  - Research Design
  - Sampling Design
  - Sources of Data Collection
    Tools used for Analysis
    Limitations
- ❖ Data Analysis and Interpretation

- ❖ Findings and Suggestions
- ❖ Conclusion
- ❖ Bibliography (APA Format)

CO, PO, PSO Mapping

COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	P011	P012	P013	P014	P015	PSO1	PSO2
CO1	3	-	1	2	3	-	-	-	1	-	-	-	-	-	3	2	2
CO2	3	1	-	-	3	1	-	-	-	1	-	-	-	-	3	2	3
CO3	3	-	-	2	3	-	-	1	-	-	1	-	-	-	3	2	2
CO4	3	-	1	2	3	-	-	-	1	-	-	-	-	-	3	2	3
CO5	3	1	-	-	-	-	-	-	-	-	1	-	-	1	-	2	2
Average	3	1	1	2	3	1	-	1	1	1	1	-	-	1	3	2	2.4

1 - Low, 2 - Medium, 3 - High, '-' - No Correlation

LIST OF VALUE ADDED COURSES

1. Business Analytics
2. Business Process Services in Insurance
3. Business Process Services in Banking
4. Business Process Services in Finance and Accounting
5. Retail Environment and Market Research
6. Office 360
7. Capital Markets and Financial Instruments
8. E Commerce
9. Six Sigma
10. Life Skills and Communication
11. EXIM Procedures and Documentation
12. Intellectual Property Rights
13. Project Management
14. Global Financial Reporting
15. Cyber Security