



ANNAMALAI UNIVERSITY

Affiliated Colleges

307 - M.Com. (General)

Programme Structure and Scheme of Examination for affiliated Colleges (under CBCS)

(Applicable to the candidates admitted from the academic year 2023 -2024 onwards)

Part	Course Code	Study Components & Course Title	Credit	Hours/ Week	Maximum Marks		
					CIA	ESE	Total
		SEMESTER – I					
Part A	23PCOMC11	Core I: Business Finance	5	7	25	75	100
	23PCOMC12	Core II: Digital Marketing	5	7	25	75	100
	23PCOMC13	Core III: Banking and Insurance	4	6	25	75	100
	23PCOME14-1	Elective I: Security Analysis and Portfolio Management	3	5	25	75	100
	23PCOME14-2	Operations Research					
	23PCOME15-1	Elective II: Labour Laws	3	5	25	75	100
	23PCOME15-2	Advanced Financial Accounting					
		Total	20	30			500
		SEMESTER – II					
Part A	23PCOMC21	Core IV: Strategic Cost Management	5	6	25	75	100
	23PCOMC22	Core V: Corporate Accounting	5	6	25	75	100
	23PCOMC23	Core VI: Setting up of Business Entities	4	6	25	75	100
	23PCOME24-1	Elective III: Business Ethics and Corporate Sustainability	3	4	25	75	100
	23PCOME24-2	Logistics & Supply Chain Management					
	23PCOME25-1	Elective IV: Project Finance and Management/ Organisational Behaviour	3	4	25	75	100
	23PCOME25-2						
Part B(i)	23PCOMS26	Skill Enhancement Course SEC 1: Goods and Services Tax	2	4	25	75	100
		Total	22	30			600

		SEMESTER – III					
Part A	23PCOMC31	Core VII: Taxation	5	6	25	75	100
	23PCOMC32	Core VIII: Research Methodology	5	6	25	75	100
	23PCOMP33	Core IX: Computer Applications in Business (Practical Only)	5	6	25	75	100
	23PCOMI34	Core X: Core Industry Module	4	6	25	75	100
	23PCOME35-1 23PCOME35-2	Elective V: Financial Markets and Institutions (or) International Financial Management	3	3	25	75	100
Part B(i)	23PCOMS36	Skill Enhancement Course SEC II: Employability Skills	2	3	25	75	100
Part B(ii)	23PCOMI37	Summer Internship *	2	-	25	75	100
			26	30			700
		SEMESTER – IV					
Part A	23PCOMC41	Core XI: Corporate Economic Laws	5	6	25	75	100
	23PCOMC42	Core XII: International Business	5	6	25	75	100
	23PCOMD43	Project with Viva-Voce	7	10	25	75	100
	23PCOME44-1 23PCOME44-2	Elective VI: Audit and Due Diligence (or) Insolvency Law & Practice	3	4	25	75	100
Part B(i)	23PCOMS45	Skill Enhancement Course SEC III: E-filing of GST Returns	2	4	25	75	100
Part C	23PCOMX46	Extension Activity	1	-	100	-	100
		Total	23	30			600
		Grand Total	91				2400

* Students should complete two weeks of internship before the commencement of III semester.

Credit Distribution for PG Arts Programme

Part	Course Details	No. of courses	Credit per course	Total Credit
A	Core (including Industry Module)	13	4 or 5	57
	Elective Course	6	3	18
	Project Work with VIVA-VOCE	1	7	7
B(i)	Skill Enhancement Course	3	2	6
B(ii)	Summer Internship	1	2	2
C	Extension Activity	1	1	1
				91

Component-wise Credit Distribution

Part	Courses	Sem I	Sem II	Sem III	Sem IV	Total
A	Core (including Practical and Project)	14	14	19	17	64
	Elective	6	6	3	3	18
B(i)	Skill Enhancement Course	-	2	2	2	6
B(ii)	Summer Internship	-	-	2	-	2
C	Extension Activity	-	-	-	1	1
						91

Part A and B(i) component will be taken into account for CGPA calculation for the post graduate programme and the other components Part B(ii) and C have to be completed during the duration of the programme as per the norms, to be eligible for obtaining PG degree.

Programme Outcomes (Pos)	PO1: Problem Solving Skill Apply knowledge of Management theories and Human Resource practices to solve business problems through research in Global context. PO2: Decision Making Skill Foster analytical and critical thinking abilities for data-based decision-making. PO3: Ethical Value Ability to incorporate quality, ethical and legal value-based perspectives to all organizational activities. PO4: Communication Skill Ability to develop communication, managerial and interpersonal skills. PO5: Individual and Team Leadership Skill Capability to lead themselves and the team to achieve organizational goals. PO6: Employability Skill Inculcate contemporary business practices to enhance employability skills in the competitive environment. PO7: Entrepreneurial Skill Equip with skills and competencies to become an entrepreneur. PO8: Contribution to Society Succeed in career endeavors and contribute significantly to society. PO 9 Multicultural competence Possess knowledge of the values and beliefs of multiple cultures and a global perspective. PO 10: Moral and ethical awareness/reasoning Ability to embrace moral/ethical values in conducting one's life.
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Programme Specific Outcomes (PSOs)	PSO1 – Placement To prepare the students who will demonstrate respectful engagement with others’ ideas, behaviors, beliefs and apply diverse frames of reference to decisions and actions. PSO 2 - Entrepreneur To create effective entrepreneurs by enhancing their critical thinking, problem solving, decision making and leadership skill that will facilitate startups and high potential organizations. PSO3 – Research and Development Design and implement HR systems and practices grounded in research that comply with employment laws, leading the organization towards growth and development. PSO4 – Contribution to Business World To produce employable, ethical and innovative professionals to sustain in the dynamic business world. PSO 5 – Contribution to the Society To contribute to the development of the society by collaborating with stakeholders for mutual benefit.
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23PCOMC11	CORE COURSE - I 23PCOMC11 - BUSINESS FINANCE	L	P	C
Semester-1		7		5

Learning Objectives:	
LO1:	To outline the fundamental concepts in finance
LO2:	To estimate and evaluate risk in investment proposals
LO3:	To evaluate leasing as a source of finance and determine the sources of startup financing
LO4:	To examine cash and inventory management techniques
LO5:	To appraise capital budgeting techniques for MNCs

Course Outcomes:	
	After the successful completion of the course, the students will be able to:
CO1:	Explain important finance concepts
CO2:	Estimate risk and determine its impact on return
CO3:	Explore leasing and other sources of finance for startups
CO4:	Summarise cash receivable and inventory management techniques
CO5:	Evaluate techniques of long term investment decision incorporating risk factor

Unit I: Introduction to Business Finance and Time value of money

Business Finance: Meaning, Objectives, Scope - Time Value of money: Meaning, Causes – Compounding – Discounting – Sinking Fund Deposit Factor – Capital Recovery Factor – Multiple Compounding – Effective rate of interest – Doubling period (Rule of 69 and Rule of 72) – Practical problems.

Unit II: Risk Management

Risk and Uncertainty: Meaning – Sources of Risk – Measures of Risk – Measurement of Return – General pattern of Risk and Return – Criteria for evaluating proposals to minimise Risk (Single Asset and Portfolio) – Methods of Risk Management – Hedging currency risk.

Unit III: Startup Financing and Leasing

Startup Financing: Meaning, Sources, Modes (Bootstrapping, Angel investors, Venture capital fund) - Leasing: Meaning – Types of Lease Agreements – Advantages and Disadvantages of Leasing – Financial evaluation from the perspective of Lessor and Lessee.

Unit IV: Cash, Receivable and Inventory Management

Cash Management: Meaning, Objectives and Importance – Cash Cycle – Minimum Operating Cash – Safety level of cash – Optimum cash balance - Receivable Management: Meaning – Credit policy – Controlling receivables: Debt collection period, Ageing schedule, Factoring – Evaluating investment in accounts receivable - Inventory Management: Meaning and Objectives – EOQ with price breaks – ABC Analysis.

Unit V: Multi National Capital Budgeting

Multi National Capital Budgeting: Meaning, Steps involved, Complexities, Factors to be considered – International sources of finance – Techniques to evaluate multi-national capital expenditure proposals: Discounted Pay Back Period, NPV, Profitability Index, Net Profitability Index and Internal Rate of Return – Capital rationing - Techniques of Risk analysis in Capital Budgeting.

Recent Trends in Business Finance

Faculty member will impart the knowledge on recent trends in Business Finance to the students and these components will not cover in the examination.

Text Books:

1. Maheshwari S.N., (2019), "Financial Management Principles and Practices", 15th Edition, Sultan Chand & Sons, New Delhi.
2. Khan M.Y & Jain P.K, (2011), "Financial Management: Text, Problems and Cases", 8th Edition, McGraw Hill Education, New Delhi.
3. Prasanna Chandra, (2019), "Financial Management, Theory and Practice", 10th Edition, McGraw Hill Education, New Delhi.
4. Apte P.G, (2020), "International Financial Management" 8th Edition, Tata McGraw Hill, New Delhi.

Supplementary Readings:

1. Pandey I. M., (2021), "Financial Management", 12th Edition, Pearson India Education Services Pvt. Ltd, Noida.
2. Kulkarni P. V. & Satyaprasad B. G., (2015), "Financial Management", 14th Edition, Himalaya Publishing House Pvt Ltd, Mumbai.
3. Rustagi R. P., (2022), "Financial Management, Theory, Concept, Problems", 6th Edition, Taxmann Publications Pvt. Ltd, New Delhi.
4. Arokiamary Geetha Rufus, Ramani N. & Others, (2017), "Financial Management", 1st Edition, Himalaya Publishing House Pvt Ltd, Mumbai.

Web Reference:

1. <https://resource.cdn.icai.org/66674bos53808-cp8.pdf>
2. <https://resource.cdn.icai.org/66677bos53808-cp10u2.pdf>
3. <https://resource.cdn.icai.org/66592bos53773-cp4u5.pdf>
4. <https://resource.cdn.icai.org/65599bos52876parta-cp16.pdf>

Note: Latest edition of the books may be used

Outcome Mapping

	Programme Outcomes												Programme Specific Outcomes				
CO	1	2	3	4	5	6	7	8	9	10	11	12	1	2	3	4	5
CO1	3	3	1	3	1	3	3	3	1	3	3	1	3	3	3	2	2
CO2	3	3	2	3	2	3	3	3	2	3	3	2	3	3	3	3	3
CO3	2	2	1	2	1	2	2	2	1	2	2	1	2	2	2	3	2
CO4	2	2	1	2	1	2	2	2	1	2	2	1	2	2	2	2	2
CO5	3	3	2	3	2	3	3	3	2	3	3	2	3	3	3	3	3

*3– Strong, 2- Medium, 1- Low

Note: Question Paper shall cover 40% Theory and 60% Problems.

23PCOMC12	CORE COURSE - 2	L	P	C
Semester-1	23PCOMC12 - DIGITAL MARKETING	7		5

Learning Objectives:	
LO1:	To assess the evolution of digital marketing
LO2:	To appraise the dimensions of online marketing mix
LO3:	To infer the techniques of digital marketing
LO4:	To analyse online consumer behaviour
LO5:	To interpret data from social media and to evaluate game based marketing

Course Outcomes:	
	After the successful completion of the course, the students will be able to:
CO1:	Explain the dynamics of digital marketing
CO2:	Examine online marketing mix
CO3:	Compare digital media channels
CO4:	Interpret online consumer behavior
CO5:	Analyse social media data

Unit I: Introduction to Digital Marketing

Digital Marketing – Transition from traditional to digital marketing – Rise of internet – Growth of e-concepts – Growth of e-business to advanced e-commerce – Emergence of digital marketing as a tool – Digital marketing channels – Digital marketing applications, benefits and limitations – Factors for success of digital marketing – Emerging opportunities for digital marketing professionals.

Unit II: Online Marketing Mix

Online marketing mix – E-product – E-promotion – E-price – E-place – Consumer segmentation – Targeting – Positioning – Consumers and online shopping issues – Website characteristics affecting online purchase decisions – Distribution and implication on online marketing mix decisions.

Unit III: Digital Media Channels

Digital media channels – Search engine marketing – ePR – Affiliate marketing – Interactive display advertising – Opt-in-email marketing and mobile text messaging, Invasive marketing – Campaign management using – Facebook, Twitter, Corporate Blogs – Advantages and disadvantages of digital media channels – Metaverse marketing

Unit IV: Online Consumer Behavior

Online consumer behavior – Cultural implications of key website characteristics – Dynamics of online consumer visit – Models of website visits – Web and consumer decision making process – Data base marketing – Electronic consumer relationship management – Goals – Process – Benefits – Role – Next generation CRM.

Unit V: Analytics and Gamification

Digital Analytics – Concept – Measurement framework – Demystifying web data - Owned social metrics – Measurement metrics for Facebook, Twitter, YouTube, Slide Share, Pinterest, Instagram, Snapchat and LinkedIn – Earned social media metrics - Digital brand analysis – Meaning – Benefits – Components – Brand share dimensions – Brand audience dimensions – Market influence analytics – Consumer generated media and opinion leaders – Peer review – Word of mouth – Influence analytics – Mining consumer generated media – Gamification and game based marketing – Benefits – Consumer motivation for playing online games.

Recent Trends in Digital Marketing

Faculty member will impart the knowledge on recent trends in Digital Marketing to the students and these components will not cover in the examination.

Text Books:

1. Kailash Chandra Upadhyay, (2021) “Digital Marketing: Complete Digital Marketing Tutorial”, Notion Press, Chennai.
2. Michael Branding, (2021) “Digital Marketing”, Empire Publications India Private Ltd, New Delhi.
3. Seema Gupta, (2022) “Digital Marketing” 3rd Edition, McGraw Hill Publications Noida.
4. Puneet Singh Bhatia, (2019) “Fundamentals of Digital Marketing”, 2nd Edition, Pearson Education Pvt Ltd, Noida.

Supplementary Readings:

1. Maity Moutusy, (2022) “Digital Marketing” 2nd Edition, Oxford University Press, London.
2. Simon Kingsnorth, Digital Marketing Strategy, (2022) “An Integrated approach to Online Marketing”, Kogan Page Ltd. United Kingdom
3. Vandana Ahuja, (2016) “Digital Marketing”, Oxford University Press. London.
4. Alan Charlesworth, (2014), “Digital Marketing - A Practical Approach”, Routledge, London.

Supplementary Readings:

1. Maity Moutusy, (2022) “Digital Marketing” 2nd Edition, Oxford University Press, London.
2. Simon Kingsnorth, Digital Marketing Strategy, (2022) “An Integrated approach to Online Marketing”, Kogan Page Ltd. United Kingdom
3. Vandana Ahuja, (2016) “Digital Marketing”, Oxford University Press. London.
4. Alan Charlesworth, (2014), “Digital Marketing - A Practical Approach”, Routledge, London.

Web Reference:

1. <https://www.digitalmarketer.com/digital-marketing/assets/pdf/ultimate-guide-to-digital-marketing.pdf>
2. <https://uwaterloo.ca/centre-for-teaching-excellence/teaching-resources/teaching-tips/educational-technologies/all/gamification-and-game-based-learning>
3. <https://journals.ala.org/index.php/ltr/article/download/6143/7938>

Outcome Mapping

	Programme Outcomes												Programme Specific Outcomes				
CO	1	2	3	4	5	6	7	8	9	10	11	12	1	2	3	4	5
CO1	3	3	2	3	3	3	3	3	3	3	2	3	3	3	3	3	3
CO2	3	3	2	3	3	3	3	3	3	3	2	3	3	3	3	3	3
CO3	3	3	2	2	3	2	3	3	3	3	2	2	3	2	3	3	2
CO4	3	3	2	2	3	3	3	3	3	3	2	2	3	3	3	3	3
CO5	3	3	1	3	3	2	3	3	3	3	1	3	3	2	3	3	2

*3– Strong, 2- Medium, 1- Low

23PCOMC13	CORE COURSE - 3	L	P	C
Semester-1	23PCOMC13 - BANKING AND INSURANCE	6		4

Learning Objectives:	
LO1:	To understand the evolution of new era banking
LO2:	To explore the digital banking techniques
LO3:	To analyse the role of insurance sector
LO4:	To evaluate the mechanism of customer service in insurance and the relevant regulations
LO5:	To analyse risk and its impact in banking and insurance industry

Course Outcomes:	
	After the successful completion of the course, the students will be able to:
CO1:	Relate the transformation in banking from traditional to new age
CO2:	Apply modern techniques of digital banking
CO3:	Evaluate the role of insurance sector
CO4:	Examine the regulatory mechanism
CO5:	Assess risk mitigation strategies

Unit I: Introduction to Banking

Banking: Brief History of Banking - Rapid Transformation in Banking: Customer Shift - Fintech Overview - Fintech Outlook - The Financial Disruptors - Digital Financial Revolution - New Era of Banking. Digital Banking – Electronic Payment Systems–Electronic Fund Transfer System – Electronic Credit and Debit Clearing – NEFT – RTGS –VSAT–SFMS–SWIFT.

Unit II: Contemporary Developments in Banking

Distributed Ledger Technology – Blockchain: Meaning - Structure of Block Chain - Types of Block Chain - Differences between DLT and Block chain - Benefits of Blockchain and DLT - Unlocking the potential of Block chain – Crypto currencies, Central Bank Digital Currency (CBDC) - Role of DLT in financial services - AI in Banking: Future of AI in Banking - Applications of AI in Banking - Importance of AI in banking - Banking reimaged with AI. Cloud banking - Meaning - Benefits in switching to Cloud Banking.

Unit III: Indian Insurance Market

History of Insurance in India – Definition and Functions of Insurance – Insurance Contract – Indian Insurance Market – Reforms in Insurance Sector – Insurance Organisation – Insurance organisation structure. Insurance Intermediaries: Insurance Broker – Insurance Agent - Surveyors and Loss Assessors - Third Party Administrators (Health Services) – Procedures - Code of Conduct

Unit IV: Customer Services in Insurance

Customer Service in Insurance – Quality of Service - Role of Insurance Agents in Customer Service- Agent's Communication and Customer Service –Ethical Behaviour in Insurance – Grievance Redressal System in Insurance Sector –Integrated Grievance Management System- Insurance Ombudsman - Insurance Regulatory and Development Authority of India Act (IRDA) – Regulations and Guidelines

Unit V: Risk Management

Risk Management and Control in banking and insurance industries – Methods of Risk Management – Risk Management by Individuals and Corporations – Tools for Controlling Risk.

Recent Trends in Banking and Insurance

Faculty member will impart the knowledge on recent trends in Banking and Insurance to the students and these components will not cover in the examination.

Text Books:

1. Indian Institute of Banking and Finance (2021), “Principles & Practices of Banking”, 5th Edition, Macmillan Education India Pvt. Ltd, Noida, Uttar Pradesh.
2. Mishra M N & Mishra S B, (2016), “Insurance Principles and Practice”, 22nd Edition, S. Chand and Company Ltd, Noida, Uttar Pradesh.
3. Emmett, Vaughan, Therese Vaughan M., (2013), “Fundamentals of Risk and Insurance”, 11th Edition, Wiley & Sons, New Jersey, USA.
4. Theo Lynn, John G. Mooney, Pierangelo Rosati, Mark Cummins (2018), Disrupting Finance: FinTech and Strategy in the 21st Century (Palgrave Studies in Digital Business & Enabling Technologies), Macmillan Publishers, New York (US)

Supplementary Readings:

- 1 Sundharam KPM & Varshney P. N., (2020), “Banking Theory, Law and Practice”, 20th Edition, Sultan Chand & Sons, New Delhi.
- 2 Gordon & Natarajan, (2022), “Banking Theory, Law and Practice”, 9th Edition, Himalaya Publishing House Pvt Ltd, Mumbai.
- 3 Gupta P. K. (2021), “Insurance and Risk Management” 6th Edition, Himalaya Publishing House Pvt Ltd, Mumbai.

Web Reference:

- 1 <https://corporatefinanceinstitute.com/resources/knowledge/finance/fintech-financial-technology>
- 2 [https://mrcet.com/downloads/digital_notes/CSE/IV%20Year/CSE%20B.TECH%20IV%20YEAR%20II%20SEM%20BCT%20\(R18A0534\)%20NOTES%20Final%20PDF.pdf](https://mrcet.com/downloads/digital_notes/CSE/IV%20Year/CSE%20B.TECH%20IV%20YEAR%20II%20SEM%20BCT%20(R18A0534)%20NOTES%20Final%20PDF.pdf)

23PCOME14-1	Elective Course - I : 23PCOME14-1- SECURITY ANALYSIS AND PORTFOLIO MANAGEMENT	L	P	C
Semester-1		5		3

Learning Objectives:	
LO1:	To become familiar with various Investment avenues and Portfolio Construction
LO2:	To understand the Equity Shares, Preference Shares and Bonds valuation models
LO3:	To learn about long-term and short-term investment analysis tools.
LO4:	To analyse with Portfolio theories.
LO5:	To gain knowledge in Portfolio performance methods.

Course Outcomes:	
	After the successful completion of the course, the students will be able to:
CO1:	Examine investment options and structure a portfolio
CO2:	Assess the value of Equity Shares, Preference Shares and Bonds
CO3:	Forecast stock performance through fundamental and technical analysis
CO4:	Examine the various Portfolio Theories.
CO5:	Evaluate the portfolio performance.

Unit I: Investment and Portfolio Management

Investment – 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: 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 and Technical Analysis

Fundamental Analysis: 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

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

Portfolio Performance Evaluation – 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.

Recent Trends in Security Analysis and Portfolio Management

Faculty member will impart the knowledge on recent trends in Security Analysis and Portfolio Management to the students and these components will not cover in the examination.

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
3. Bhalla V.K. 2019, “Investment Management”, 19th Edition, S.Chand& Co. Ltd., New Delhi
4. Avadhani V.A. 2016, Security Analysis and Portfolio Management, Himalaya Publishing House, Mumbai.

Supplementary Readings:

1. Donald E. Fischer, Ronald J. Jordan, Ashwini. K. Pradhan 2018, “Security Analysis Portfolio Management”, 7th Edition, Pearson Publication Pvt. Ltd., India, Noida
2. Ranganathan M. and Madhumathi R 2012, “Security Analysis and Portfolio Management”, 2nd Edition., Pearson Education India Pvt Ltd, Noida
3. Punithavathy Pandian 2019, “Securities Analysis and Portfolio Management”, Himalaya Publishing House, Mumbai
4. Subrata Mukherjee 2021, “Security Analysis and Portfolio Management”, S.Chand& Co. Ltd, New Delhi

Web Reference:

1. https://www.iare.ac.in/sites/default/files/lecture_notes/IARE_SAPM_Lecture_Notes.pdf
2. <https://www.studocu.com/in/document/galgotias-university/equity-portfolio-management/portfolio-management-lecture-notes-1-10/17701348>
3. <https://www.educba.com/fundamental-analysis-vs-technical-analysis>

Note: Latest edition of the books may be used

Outcome Mapping

	Programme Outcomes												Programme Specific Outcomes				
CO	1	2	3	4	5	6	7	8	9	10	11	12	1	2	3	4	5
CO1	3	3	1	3	2	3	3	3	3	3	2	3	2	2	3	3	3
CO2	3	3	1	3	2	3	3	3	3	3	2	3	2	3	2	3	3
CO3	3	3	2	3	2	3	3	3	3	3	2	2	2	3	2	3	2
CO4	2	3	1	3	2	2	3	3	3	3	2	2	2	3	2	3	3
CO5	3	3	1	3	2	2	3	3	3	3	1	3	2	3	2	3	2

*3– Strong, 2- Medium, 1- Low

23PCOME14-2	Elective Course - 1 23PCOME14-2- OPERATIONS RESEARCH	L	P	C
Semester-1		5		3

Learning Objectives:	
LO1:	To outline the fundamentals of Operations Research
LO2:	To use OR models for problem solving
LO3:	To examine the role of sequencing and game theory
LO4:	To design and apply network analysis
LO5:	To apply modelling techniques

Course Outcomes:	
	After the successful completion of the course, the students will be able to:
CO1:	Demonstrate knowledge of OR fundamentals
CO2:	Identify models for problem solving
CO3:	Apply sequencing and game theory
CO4:	Apply network analysis to enhance effectiveness
CO5:	Examine the models for decision making

Unit I: Introduction and Linear Programming Problem

Introduction to Operations Research – Uses and Limitations – Linear Programming Problem: Formulation, Solving LPP: Graphical method, Simplex method, the Big-M Method.

Unit II: Transportation and Assignment Problems

Transportation problem: Introduction – Assumptions – Formulation of Transportation models – Basic feasible solution (North-West Corner Method, Least Cost Method, Vogel's Approximation Method) – Optimal solution (Stepping-Stone Method, Modified Distribution Method) – Degeneracy in Transportation problem. Assignment Problem: Introduction – Comparison with the Transportation problem – Formulation of assignment problems - The Hungarian method of solution.

Unit III: Sequencing and Game Theory

Sequencing problem: Introduction – Assumptions – Processing of n jobs through one machine – Processing n jobs through two machines – Processing of n jobs through three machines. Game Theory: Introduction – Rules for Games theory – Two person zero sum game without saddle point – Mixed strategies (2xn games, mx2 games) – Graphical method (2xn, mx2 games).

Unit IV: Replacement and Network Analysis

Replacement: Introduction – Individual replacement problems – Group replacement problems. Network Analysis: PERT and CPM.

Unit V: Decision Tree Analysis and Queuing Theory

Decision Tree analysis – Queuing: Introduction – Applications of queuing models, Waiting time and idle time costs – Single channel Poisson arrivals with Exponential Service, Infinite population model.

Recent Trends in Operations Research

Faculty member will impart the knowledge on recent trends in Operations Research Management to the students and these components will not cover in the examination.

Text Books:

1. Gupta P.K and Hira D.S., 2022 “Operations Research”, 7th Edition, S.Chand, Noida (UP).
2. Kapoor V.K., 2014 “Operations Research”, 9th Edition, Sultan Chand, New Delhi.
3. Natarajan, Balasubramani and Tamilarasi, 2014 “Operations Research”, 2nd Edition, Pearson Education India, Noida.
4. Kothari C.R., 2022 “An Introduction to Operational Research”, 3rd Edition, S. Chand, Noida (UP)

Supplementary Readings:

1. Tulsian P.C. and Bharat Tulsian, 2022 “Fundamentals of Operations Research (Theory and Practice)”, 3rd Edition, S. Chand, Noida (UP).
2. Sharma J.K., 2016 “Operations Research”, 6th Edition, Lakshmi Publications, Chennai.
3. Nagarajan N., 2017 “Text Book of Operations Research: A Self Learning Approach”, New Age Publications, Chennai.
4. Rina Rani Rath, 2021 “Operations Research”, 2nd Edition, Bhavya Books, New Delhi.

Web Reference:

1. <https://www.bbau.ac.in/dept/UIET/EMER-601%20Operation%20Research%20Queuing%20theory.pdf>
2. [https://mdu.ac.in/UpFiles/UpPdfFiles/2021/Jun/4_06-11-2021_16-06-34_OPERATIONS%20RESEARCH%20TECHNIQUES\(20MAT22C5\).pdf](https://mdu.ac.in/UpFiles/UpPdfFiles/2021/Jun/4_06-11-2021_16-06-34_OPERATIONS%20RESEARCH%20TECHNIQUES(20MAT22C5).pdf)
3. <https://repository.up.ac.za/bitstream/handle/2263/25427/02chapter3.pdf?sequence=3>
4. <https://hbr.org/1964/07/decision-trees-for-decision-making>

Note: Latest edition of the books may be used

Outcome Mapping

	Programme Outcomes												Programme Specific Outcomes				
CO	1	2	3	4	5	6	7	8	9	10	11	12	1	2	3	4	5
CO1	3	3	2	3	3	2	3	3	3	3	2	3	2	3	3	3	3
CO2	3	3	1	3	3	3	3	3	3	3	2	3	3	3	3	3	3
CO3	3	3	1	3	3	2	3	3	3	3	2	2	3	3	2	3	2
CO4	3	3	2	3	3	3	3	3	3	3	2	2	3	3	3	3	3
CO5	3	3	1	3	3	2	3	3	3	3	1	3	3	3	2	3	2

*3– Strong, 2- Medium, 1- Low

23PCOME15-1	Elective Course - 2 23PCOME15-1- LABOUR LAWS	L	P	C
Semester-1		5		3

Learning Objectives:	
LO1:	To Understand the provisions of Trade Unions Act
LO2:	To gain knowledge on various measures and provisions relating to employees as per the Factories Act and Equal Remuneration Act
LO3:	To become familiar with compensation payable to workmen under different situations and understand the provisions of the Employees State Insurance Act
LO4:	To learn different provisions relating to payment of wages and minimum wages to employees
LO5:	To understand employee welfare measures with respect to provident fund, gratuity and bonus

Course Outcomes:	
	After the successful completion of the course, the students will be able to:
CO1:	Recall the basic labour legislations pertaining to Trade Unions
CO2:	Discuss on various provisions of the Factory's Act and Equal Remuneration Act
CO3:	Assess provisions relating to the workmen's compensations and state insurance.
CO4:	Examine provisions relating to payment of wages and minimum wages.
CO5:	Identify the provisions of provident fund, gratuity and bonus schemes.

Unit I: Introduction and The Trade Unions Act, 1926

Labour legislations: Origin – Nature – Scope – Need – Objectives – Principles – Labour policy and its special features – Constitution as the basis for labour legislation – The Trade Unions Act, 1926: Definition – Objectives – Deficiencies – Registration of trade union – Cancellation of registration and appeal – Duties and obligations – Rights and privileges – Dissolution.

Unit II: The Factories Act, 1948 and Equal Remuneration Act, 1976

The Factories Act, 1948: Objects – Definition – Licensing and Registration of factories – Inspecting staff – Health, safety and welfare measures – Provisions relating to hazardous processes – Working hours – Holidays – Annual leave - Employment of women and young persons.

Equal Remuneration Act – Payment of remuneration at equal rates to men and women workers – Advisory committee – Offences and penalties.

Unit III: The Workmen's Compensation Act, 1923 and The Employees' State Insurance Act, 1948

The Workmen's Compensation Act, 1923: Definitions – Objectives – Disablement – Employer's liability for compensation – Amount of compensation – Disbursement of compensation – Notice and claims – Penalties – The Employees' State Insurance Act 1948: Objects – Definitions – Administration of ESI Scheme – ESI Fund – ESI Corporation - Medical benefit council – Benefits under the Act – ESI court.

Unit IV: The Payment of Wages Act, 1936 and The Minimum Wages Act, 1948

The Payment of Wages Act, 1936: Object and Scope – Definition – Procedure regarding payment of wages – Deduction from wages – Mode of payment of wages.

The Minimum Wages Act, 1948: Objects - Scope – Definition – Items to be included in the minimum wages – Fixation and revision of minimum wages – Norms to be followed in the payments of minimum wages.

Unit V: The Provident Fund and Miscellaneous Provision Act, 1952, The Payment of Gratuity Act, 1972 and The Payment of Bonus Act, 1965

Provident Fund and Miscellaneous Provision Act, 1952: Definitions – Scope – Nature – Objects – Various schemes – The Payment of Gratuity Act, 1972: Definitions – Scope – Conditions and circumstances of payment - Wages for computing gratuity – Maximum gratuity – Nomination – Penalties – The Payment of Bonus Act: Applicability of the Act – Eligibility and rate of Bonus –

Allocable surplus and available surplus - Set and set off – Offences and penalties.

Recent Trends in Labour Laws

Faculty member will impart the knowledge on recent trends in Labour Laws to the students and these components will not cover in the examination.

Text Books:

1. Mishra S.N. (2018), “Labour & Industrial Laws”, 29th Edition, Central Law Publications, Classic Edition, Allahabad, UP.
2. Srivastava S C (2022), “Industrial Relations and Labour Laws”, 8th Edition., Vikas Publishing, New Delhi
3. Tripathi PC, Gupta CB, Kapoor ND (2020), “Industrial Relations and Labour Laws”, 6th Edition., Sultan Chand & Sons, New Delhi
4. Sathish Kumar Saha, Anju Agarwal (2020) “Industrial Relations and Labour Laws” SBPD Publications New Delhi

Supplementary Readings:

1. Sinha P.R.N., Sinha InduBala, Shekhar Seema Priyadarshini (2017), “Industrial Relations, Trade Unions and Labour Legislation”, 3rd Edition., Pearson Education India Pvt. Ltd., Noida
2. Piyali Ghosh, Shefali Nandan (2017), “Industrial Relations and Labour Laws”, 1st Edition, McGraw Hill, Noida
3. Sharma J.P. (2018), “Simplified Approach to Labour Laws”, 5th Edition., Bharat Law House Pvt. Ltd.
4. P.K Padhi (2017) “Labour and Industrial Laws” Prentice Hall India Ltd, New Delhi

Web Reference:

1. https://www.icsi.edu/media/webmodules/Labour_Laws_&_Practice.pdf
2. https://www.icsi.edu/media/webmodules/LabourLaws&Practice_June_2020.pdf

Note: Latest edition of the books may be used

Outcome Mapping

	Programme Outcomes												Programme Specific Outcomes				
CO	1	2	3	4	5	6	7	8	9	10	11	12	1	2	3	4	5
CO1	1	3	3	2	1	3	3	3	3	3	2	3	1	1	3	3	3
CO2	1	3	3	2	1	3	3	3	3	3	2	3	1	1	3	3	3
CO3	1	3	3	3	1	3	3	3	3	3	2	2	1	1	3	3	2
CO4	1	3	3	3	2	3	3	3	3	3	2	2	2	1	3	3	3
CO5	1	3	3	3	1	3	3	3	3	3	1	3	1	1	3	3	2

*3– Strong, 2- Medium, 1- Low

23PCOME15-2	Elective Course - 2 23PCOME15-2 - ADVANCED FINANCIAL ACCOUNTING	L	P	C
Semester-1		5		3

Learning Objectives:	
LO1:	To provide in-depth knowledge on partnership, admission, retirement, and death of a partner.
LO2:	To comprehend the accounting procedure in partnership, dissolution, and sale of the partnership firm.
LO3:	To become familiarized with long-term and short-term investment analysis tools.
LO4:	To encourage students' analytical thinking in accounting-related topics such as branch and departmental accounting.
LO5:	To educate students on current developments in specialist accounting.

Course Outcomes:	
	After the successful completion of the course, the students will be able to:
CO1:	Resolve partnership accounting issues related to partner admission
CO2:	Resolve partnership account issues related to partnership dissolution and sale
CO3:	Practice accounting problems involving Branch and Departmental Accounts.
CO4:	Solve the accounting problems relating to Hire Purchase and Installment System
CO5:	Recognize developing areas of Specialized Accounting

Unit I: Partnership Accounts – Admission, Retirement and Death of Partner

Partnership accounts - Division of profits – past adjustments and guarantee – Admission, Retirement and Death of a Partner – Intangible assets and Goodwill - Accounting Treatment.

Unit II: Partnership Accounts -Dissolution and Sale of Partnership

Dissolution – Insolvency of Partners – Rule in Garner Vs. Murray – Piecemeal Distribution – Sale of a Partnership Firm to a company.

Unit III: Hire Purchase and Installment system

Hire purchase system – Default in payment of Installment- Partly and Complete Repossession of Stock – Accounting Procedures - Hire purchase trading A/c – Stock and Debtors System – Installment system

Unit IV: Branch and Departmental Accounts

Branch accounts – Dependent Branches – Stock and Debtors System – Independent branches – Wholesale Branch system – Foreign Branch – Departmental Accounts- Inter-Departmental transfer – Treatment of unrealized profit.

Unit V: Responsibility Accounting and Financial Reporting

Concept and Need for Responsibility Accounting - Responsibility Accounting – Human Resource Accounting. Financial Reporting – Annual reports – Half yearly report – Content of Annual Reports Disciplines in Financial Reporting

Recent Trends in Financial Accounting

Faculty member will impart the knowledge on recent trends in Financial Accounting to the students and these components will not cover in the examination.

Note: Question Paper shall cover 20% Theory and 80% Problems.

Text Books:

1. Gupta R.L and Radhasamy, 2015, Advanced Accounting, S.Chand and Sons Publishers, New Delhi.
2. Shukla M.C Grewal T.S 2015 Advanced Accounts 2015 .Chand and Sons Publishers, New Delhi.
3. JainS.P Narang KL 2017, Advanced Accountancy I and II Kalyani Publishers Ludhiana

Supplementary Readings:

1. Charumathi, B Vinayagam 2015 Financial Accounting S.Chand and Sons Publishers, New Delhi.
2. Battacharyya SK 2015 Accounting for Management Vikas Publications New Delhi
3. Jawarhar Lal and Seema Srivastava, 2016 Financial Accounting (Principles and Practices)S.Chand and Sons Publishers, New Delhi.
4. PillaiR.S.NBagavathi and UmaS., 2015, Fundamentals of Advanced Accounting, S.Chandand Sons Publishers, New Delhi.
5. ReddyT.SandMurthy A2016, Financial Accounting, Margham Publications Chennai.

Note: Latest edition of the books may be used

Outcome Mapping

	Programme Outcomes												Programme Specific Outcomes				
CO	1	2	3	4	5	6	7	8	9	10	11	12	1	2	3	4	5
CO1	1	3	3	2	1	3	3	3	3	3	2	3	1	1	3	3	3
CO2	1	3	3	2	1	3	3	3	3	3	2	3	1	1	3	3	3
CO3	1	3	3	3	1	3	3	3	3	3	2	2	1	1	3	3	2
CO4	1	3	3	3	2	3	3	3	3	3	2	2	2	1	3	3	3
CO5	1	3	3	3	1	3	3	3	3	3	1	3	1	1	3	3	2

*3– Strong, 2- Medium, 1- Low

23PCOMC21	CORE COURSE - 4 23PCOMC21- STRATEGIC COST MANAGEMENT	L	P	C
Semester-2		6		5

Learning Objectives:	
LO1:	To analyse the aspects of strategic and quality control management
LO2:	To analyse and select cost control techniques
LO3:	To apply activity-based costing for decision making
LO4:	To utilise transfer pricing methods in cost determination
LO5:	To apply cost management techniques in various sectors

Course Outcomes:	
	After the successful completion of the course, the students will be able to:
CO1:	Discuss strategic cost management and QC
CO2:	Choose the appropriate technique for cost control
CO3:	Utilise activity based costing in practice
CO4:	Adopt transfer pricing methods
CO5:	Build cost structure for Agriculture and IT sector

Unit I: Introduction to Strategic Cost Management

Introduction to Strategic Cost Management (SCM) – Need for SCM – Differences between SCM and Traditional Cost Management - Value Chain Analysis: Meaning and steps - Quality Cost Management: Meaning of Quality and Quality Management – Cost of Quality – Indian Cost Accounting Standard 21 on Quality Control - Introduction to Lean System – Benefits of Lean System – Just in Time (JIT) – Kaizen Costing.

Unit II: Cost Control and Reduction

Cost Management Techniques: Cost Control: Meaning and Prerequisites - Cost Reduction: Meaning and Scope – Differences between Cost control and cost reduction - Pareto Analysis: Meaning, importance and applications - Target Costing: Meaning, steps and Principles – Life Cycle Costing: Meaning, Strategies for each stage of product life cycle, Benefits – Learning Curve: Meaning, Learning curve ratio and applications

Unit III: Activity Based Cost Management

Activity Based Cost Management: Concept, Purpose, Stages, Benefits, Relevance in Decision making and its Application in Budgeting – Practical problems.

Unit IV: Transfer Pricing

Transfer Pricing: Meaning, Benefits, Methods: Pricing based on cost, Market price on transfer price, Negotiated pricing and Pricing based on opportunity costs – Practical Problems.

Unit V: Cost Management in Agriculture and IT sector

Agriculture Sector: Features, Cost Structure, Cost Management, Tools to measure the performance, Minimum Support Price and International Perspective – Information Technology Sector: Features, Cost Structure, Cost Management and International Perspective.

Recent Trends in Strategic Cost Management

Faculty member will impart the knowledge on recent trends in Strategic Cost Management to the students and these components will not cover in the examination.

Text Books:

1. Ravi M Kishore (2018), “Strategic Cost Management”, 5th Edition, Taxmann Publications Pvt. Ltd, New Delhi.
2. Bandgar P. K., (2017), “Strategic Cost Management”, 1st Edition, Himalaya Publishing House Pvt Ltd, Mumbai.
3. Sexena V. K., (2020), “Strategic Cost Management and Performance Evaluation”, 1st Edition, Sultan Chand & Sons, New Delhi.
4. Jain S.P. and Narang KL 2016, Cost Accounting, Kalyani Publishers, Ludhiana

Supplementary Readings:

1. John K Shank and Vijay Govindarajan (2008), Strategic Cost Management, Simon & Schuster; Latest edition, UK
2. Jawahar Lal, (2015), “Strategic Cost Management”, 1st Edition, Himalaya Publishing House Pvt Ltd, Mumbai.)
3. Arora M. N., (2021), “A Text Book of Cost and Management Accounting”, 11th Edition, Vikas Publishing House Pvt. Ltd., New Delhi.
4. Lal Nigam B.M. and Jain I.C 2017, Cost Accounting Principles and Practice Hall of India, New Delhi,.

Note: Latest edition of the books may be used

Web Reference:

1. <https://www.accountingtools.com/articles/strategic-cost-management.html#:~:text=Strategic%20cost%20management%20is%20the,it%20or%20have%20no%20impact.>
2. <https://ca-final.in/wp-content/uploads/2018/09/Chapter-4-Cost-Management-Techniques.pdf>
3. <https://resource.cdn.icaai.org/66530bos53753-cp5.pdf>

Note: Question Paper shall cover 40% Theory and 60% Problems.

Outcome Mapping

	Programme Outcomes												Programme Specific Outcomes				
CO	1	2	3	4	5	6	7	8	9	10	11	12	1	2	3	4	5
CO1	3	3	3	3	3	3	3	3	3	3	2	3	3	3	3	3	3
CO2	3	3	2	3	3	3	3	3	3	3	2	3	3	3	3	3	3
CO3	3	3	2	3	3	3	3	3	3	3	2	2	3	3	3	3	2
CO4	3	3	2	3	3	3	3	3	3	3	2	2	3	2	3	3	3
CO5	3	3	1	3	3	3	3	3	3	3	1	3	3	3	3	3	2

*3– Strong, 2- Medium, 1- Low

23PCOMC22	CORE COURSE - 5	L	P	C
Semester-2	23PCOMC22- CORPORATE ACCOUNTING	6		5

Learning Objectives:	
LO1:	To understand the accounting treatment for issue of shares
LO2:	To determine profits for fire and marine insurance
LO3:	To prepare consolidated financial statements
LO4:	To account for price level changes
LO5:	To adopt financial reporting standards

Course Outcomes:	
	After the successful completion of the course, the students will be able to:
CO1:	Prepare Financial Statements of companies as per schedule III of Companies Act, 2013
CO2:	Apply the provisions of IRDA Regulations, 2002 in the preparation of final accounts of Life Insurance and General Insurance Companies.
CO3:	Prepare Consolidated Financial Statements of Holding Companies in accordance with AS 21.
CO4:	Assess contemporary accounting methods
CO5:	Examine Financial Reporting based on appropriate Accounting Standards and provisions of Companies Act 2013 with respect to Corporate Social Responsibility

Unit I: Issue of Shares and Final Accounts of Companies

Issue of Shares: ESOPs - ESPS - Sweat Equity Shares - Book Building - Buy-back of Shares - Conversion of debentures into shares - Final accounts of Companies as per Schedule III of the Companies Act, 2013 – Managerial remuneration.

Unit II: Insurance Company Accounts

Insurance Company Accounts: Types of Insurance - Final accounts of life assurance Companies - Ascertainment of profit - Valuation Balance Sheet - Final accounts of Fire, Marine and miscellaneous Insurance Companies.

Unit III: Consolidated Financial Statements

Consolidated financial statements as per AS 21: Consolidated Profit and Loss Account – Minority interest – Cost of control – Capital reserve – Inter-company holdings – Preparation of consolidated Balance Sheet.

Unit IV: Contemporary Accounting Methods

Accounting for price level changes – Social responsibility accounting – Human resource accounting - Forensic Accounting.

Unit V: Financial Reporting

Financial reporting: Meaning, Objectives, Characteristics – Indian Accounting Standards (AS 5, AS 10, AS 19, AS 20) – Corporate Social Responsibility: Meaning, Key provisions of Companies Act, 2013, Accounting for CSR expenditure, Reporting of CSR, Presentation and disclosure in the financial statements.

Recent Trends in Corporate Accounting

Faculty member will impart the knowledge on recent trends in Corporate Accounting to the students and these components will not cover in the examination.

Text Books:

1. Gupta R. L. & Radhaswamy M. (2021), “Corporate Accounting – Volume I & II”, 14th Edition, Sultan Chand & Sons, New Delhi.
2. Maheshwari S. N., Sharad K. Maheshwari & Suneel K. Maheshwari, (2022), “Advanced Accountancy - Volume I & II”, 11th Edition, Vikas Publishing House Pvt. Ltd., New Delhi.
3. Jain S. P., Narang K. L., Simmi Agrawal and Monika Sehgal (2019), “Advanced Accountancy - Corporate Accounting – Volume - II”, 22nd Edition, Kalyani Publishers, New Delhi.
4. Reddy T. S. & Murthy A., (2022), “Corporate Accounting – Volume I & II”, 17th Edition, Margham Publications, Chennai.

Supplementary Readings:

1. Arulanandam M.A & Raman K.S., (2021), “Advanced Accounting (Corporate Accounting – II)”, 8th Edition, Himalaya Publishing House Pvt Ltd, Mumbai.
2. Shukla M C, Grewal T S and Gupta S C, (2022), “Advanced Accounts Volume II”, 19th Edition, Sultan Chand & Sons, New Delhi.
3. Gupta R. L., (2022), “Problems and Solutions in Company Accounts”, 2nd Edition, Sultan Chand & Sons, New Delhi.
4. Singh S.K 2017, Corporate Accounting, SBPD Publications, New Delhi

Note: Latest edition of the books may be used

Note: Question Paper shall cover 20% Theory and 80% Problems.

Web Reference:

- 1 <https://resource.cdn.icai.org/66550bos53754-p1-cp9.pdf>
- 2 <https://resource.cdn.icai.org/66545bos53754-p1-cp4.pdf>
- 3 <https://resource.cdn.icai.org/66638bos53803-cp1.pdf>

Outcome Mapping

	Programme Outcomes												Programme Specific Outcomes				
CO	1	2	3	4	5	6	7	8	9	10	11	12	1	2	3	4	5
CO1	3	3	2	3	3	3	3	3	3	3	2	3	3	3	3	3	3
CO2	3	3	3	3	2	3	3	3	3	3	2	3	2	3	3	3	3
CO3	3	3	2	3	3	3	3	3	3	3	2	2	3	3	3	3	2
CO4	3	3	3	3	3	3	3	3	3	3	2	2	3	3	3	3	3
CO5	3	3	3	3	3	3	3	3	3	3	1	3	3	3	3	3	2

*3– Strong, 2- Medium, 1- Low

23PCOMC23	CORE COURSE - 6	L	P	C
Semester-2	23PCOMC23 - SETTING UP OF BUSINESS ENTITIES	6		4

Learning Objectives:	
LO1:	To understand the startup landscape and its financing
LO2:	To analyse the formation and registration of Section 8 company
LO3:	To outline the concept of LLP and business collaboration
LO4:	To understand the procedure for obtaining registration and license
LO5:	To create awareness about the legal compliances governing business entities

Course Outcomes:	
	After the successful completion of the course, the students will be able to:
CO1:	Assess the various avenues of acquiring finance to setup a business entity
CO2:	Recall the legal requirements for Section 8 Company
CO3:	Examine the proceedings for LLP and joint venture
CO4:	Describe the registration and licensing procedure
CO5:	Examine the compliance of regulatory framework

Unit I: Startups in India

Types of business organisations – Factors governing selection of an organisation - Startups – Evolution – Definition of a Startup – Startup landscape in India – Startup India policy – Funding support and incentives – Indian states with Startup policies – Exemptions for startups – Life cycle of a Startup – Important points for Startups – Financing options available for Startups – Equity financing – Debt financing – Venture capital financing – IPO – Crowd funding – Incubators - Mudra banks – Successful Startups in India.

Unit II: Not-for-Profit Organisations

Formation and registration of NGOs – Section 8 Company – Definition – Features – Exemptions – Requirements of Section 8 Company – Application for incorporation – Trust: Objectives of a trust – Persons who can create a trust – Differences between a public and private trust – Exemptions available to trusts – Formation of a trust - Trust deed – Society – Advantages – Disadvantages – Formation of a society – Tax exemption to NGOs.

Unit III: Limited Liability Partnership and Joint Venture

Limited Liability Partnership: Definition – Nature and characteristics – Advantages and disadvantages – Procedure for incorporation – LLP agreement – Annual compliances of LLP - Business collaboration: Definition – Types – Joint venture: Advantages and disadvantages – Types – Joint venture agreement - Successful joint ventures in India– Special Purpose Vehicle – Meaning – Benefits – Formation.

Unit IV: Registration and Licenses

Registration and Licenses: Introduction – Business entity registration – Mandatory registration – PAN – Significance – Application and registration of PAN – Linking of PAN with Aadhar – TAN – Persons liable to apply for TAN – Relevance of TAN – Procedure to apply for TAN – GST: Procedure for registration – Registration under Shops and Establishment Act – MSME registration – Clearance from Pollution Control Board – FSSAI registration and license – Trade mark, Patent and Design registration.

Unit V: Environmental Legislations in India

Geographical Indication of Goods (Registration and Protection) Act, 1999: Objectives, Salient Features - The Environmental Protection Act, 1986: Prevention, control and abatement of environmental pollution - The Water (Prevention And Control of Pollution) Act, 1974: The Central and State Boards for Prevention and Control of Water Pollution - Powers and Functions of Boards - Prevention and Control of Water Pollution - Penalties and Procedure- The Air (Prevention and Control of Pollution) Act, 1981: Central and State Boards for The Prevention and Control of Air Pollution - Powers And Functions - Prevention and Control of Air Pollution - Penalties and Procedure.

Recent Amendments in Setting up of Business Entities

Faculty member will impart the knowledge on recent Amendments in Setting up of new Business Entities to the students and these components will not cover in the examination.

Text Books:

1. Kailash Thakur, (2007) "Environment Protection Law and Policy in India", 2nd Edition, Deep & Deep Publication Pvt. Ltd., New Delhi.
2. Avtar Singh, (2015), "Intellectual Property Law", Eastern Book Company, Bangalore
3. Zad N.S and Divya Bajpai, (2022) "Setting up of Business Entities and Closure" (SUBEC), Taxmann, Chennai
4. Amit Vohra & Rachit Dhingra (2022) "Setting Up Of Business Entities & Closure", 6th Edition, Bharath Law House, New Delhi

Supplementary Readings:

1. Setting up of Business Entities and Closure (2021), Module 1, Paper 3, The Institute of Company Secretaries of India, MP Printers, Noida
2. The Air/Water(Prevention and Control of Pollution) Act, 1981, Bare Act, 2022 Edition, Universal/LexisNexis, Noida
3. Cliff Ennico, (2005) "Small Business Survival Guide Starting Protecting and Securing your Business for Long-Term Success", Adams Media, USA
4. Daniel Sitarz, (2011) "Sole Proprietorship: Small Business Start-up Kit", 3rd Edition, Nova Publishing, USA

Web Reference:

- 1 https://www.icsi.edu/media/webmodules/FINAL_FULL_BOOK_of_EP_SBEC_2018.pdf
- 2 https://www.mca.gov.in/MinistryV2/incorporation_company.html
- 3 <https://legislative.gov.in/sites/default/files/The%20Limited%20Liability%20Partnership%20Act,%202008.pdf>
- 4 <https://legislative.gov.in/sites/default/files/A1999-48.pdf>

Outcome Mapping

	Programme Outcomes												Programme Specific Outcomes				
CO	1	2	3	4	5	6	7	8	9	10	11	12	1	2	3	4	5
CO1	2	2	1	2	1	3	3	3	3	3	2	3	1	1	2	3	3
CO2	2	3	2	3	1	1	3	3	3	3	2	3	1	1	2	3	3
CO3	2	2	3	2	1	3	3	3	3	3	2	2	1	2	3	3	2
CO4	3	3	3	3	3	3	3	3	3	3	2	2	3	2	3	3	3
CO5	2	2	3	3	3	3	3	3	3	3	1	3	2	1	3	3	2

*3– Strong, 2- Medium, 1- Low

23PCOME24-1	Elective Course - 3 23PCOME24-1 - BUSINESS ETHICS AND CORPORATE SUSTAINABILITY	L	P	C
Semester-2		4		3

Learning Objectives:	
LO1:	To understand the concept and importance of business ethics
LO2:	To enable ethical decision making based on various theories
LO3:	To gain knowledge on moral issues relating to business, marketing, advertising, finance, HR and environmental protection
LO4:	To understand the concepts of corporate sustainability
LO5:	To analyse sustainability information and prepare reports

Course Outcomes:	
	After the successful completion of the course, the students will be able to:
CO1:	Apply the concepts of business ethics in practice
CO2:	Demonstrate and recommend ethical decision making by applying various theories
CO3:	Critically evaluate moral issues relating to business, marketing, advertising, finance, HR and environmental protection
CO4:	Discuss the concepts of corporate sustainability
CO5:	Construct reports disclosing sustainability information

Unit I: Introduction to Business Ethics

Business Ethics - n Meaning and Definition of Ethics - Nature of Business Ethics - Role and importance of Business Ethics and values in Business - Causes of unethical behaviour - Ethical issues.

Unit II: Ethical Theories

Ethical Decision Making - Decision Making (Normal Dilemmas and problems) - Application of Ethical Theories in Business - Traditional Ethical Theories - Utilitarianism, - Ethical Egoism - Ethics of Duties - Normative Theories of Business Ethics - Stakeholder Theory - Stockholder Theory - Lawrence Kohlberg's Theory Model Development.

Unit III: Moral Issues in Business

Moral Issues in Business - Importance of moral issues and reasoning - Whistle Blowing - Kinds of Whistle Blowing - Ethical issues in functional areas of business.

Marketing and Advertising - Truth in Advertising - Manipulation – Coercion - Trade Secrets -

Corporate disclosure - Insider trading.

Finance -Fairness' and efficiency in Financial Market – Greenmail - Golden Parachute.

HR: Workers Rights and Duties - Work place Safety - Sexual Harassment-Equal Employment Opportunity- Preferential hiring.

Environmental Protection - Safety and acceptable risk- Environmental Harm, Pollution and its Control– Product Safety and Corporate Liability. Preparation of Final Accounts of Life Insurance, Fire Insurance and Marine Insurance Companies

Unit IV: Corporate Sustainability

Corporate Sustainability - Concepts of sustainability - Social, Environmental and Economic dimensions - Sustainability in a business context.

Principles of Sustainable Development: History and emergence of the concept of Sustainable Development - Definitions, Environmental issues and crisis, Resource degradation, Greenhouse gases, Desertification, Social insecurity, Industrialization, Globalization and Environment.

Unit V: Sustainability Reporting

Sustainability Reporting - Investors, customers, government and media- Disclosing sustainability information – report and website - Transparency and Accountability - One Report movement – Financial and non-financial together - Triple bottom line concept for Sustainable Business - Sustainability Reporting: Flavour of GRI, BRR, BRSR. Double Accounting System – Preparation of Revenue, Net Revenue Account Capital Account and Balance Sheet.

Recent Trends in Business Ethics and Corporate Sustainability

Faculty member will impart the knowledge on recent trends in Business Ethics and Corporate Sustainability to the students and these components will not cover in the examination.

Text Books:

1. Muraleedharan K P and Satheesh E K 2021, “Fernando’s Business Ethics and Corporate Governance”, 3rd Edition., Pearson India Education Services Pvt. Ltd, Noida
2. John G. Cullen 2022, “Business, Ethics and Society: Key Concepts, Current Debates and Contemporary Innovations”, Sage Publications Pvt. Ltd, New Delhi
3. Khanka S S 2013, “Business Ethics and Corporate Governance (Principles and Practice)”, 1st Edition, S.Chand & Co. Ltd., New Delhi
4. Sundar K 2016 Business Ethics and Values, Vijay Nicole Imprints (P) Ltd, Chennai

Supplementary Readings:

1. ICSI Study Material, 2021 “Governance, Risk Management, Compliances and Ethics”, New Delhi
2. David Chandler 2016, “Strategic Corporate Social Responsibility: Sustainable Value Creation”, 4th Edition., Sage Publications Pvt. Ltd, New Delhi
3. Mandal S K 2017, “Ethics in Business and Corporate Governance”, 2nd Edition., McGraw Hill Education, India
4. Peter Madsen and Jay M. Shafritz , 2016 Essential of Business Ethics McGraw Hill, New Delhi

Web Reference:

- 1 <https://www.icsi.edu/media/website/BUSINESS%20MANAGEMENT%20ETHICS%20&%20ENTREPRENEURSHIP.pdf>
- 2 <https://ddceutkal.ac.in/Syllabus/BECG-MBA.pdf>
- 3 <https://sdgs.un.org/topics/desertification-land-degradation-and-drought>
- 4 https://sdgs.un.org/sites/default/files/documents/1387bp_ccInNSDS.pdf
- 5 <https://wedocs.unep.org/handle/20.500.11822/9435>

Note: Latest edition of the books may be used

Outcome Mapping

	Programme Outcomes												Programme Specific Outcomes				
CO	1	2	3	4	5	6	7	8	9	10	11	12	1	2	3	4	5
CO1	3	3	3	2	2	3	3	3	3	3	2	3	2	1	3	2	1
CO2	3	3	3	2	2	3	3	3	3	3	2	3	2	1	3	2	1
CO3	3	3	3	2	2	3	3	3	3	3	2	2	2	1	3	2	1
CO4	2	2	2	3	3	3	3	3	3	3	2	2	3	3	3	3	3
CO5	2	2	2	3	3	3	3	3	3	3	1	3	3	3	3	3	3

*3– Strong, 2- Medium, 1- Low

23PCOME24-2	Elective Course - 3 23PCOME24-2 - LOGISTICS AND SUPPLY CHAIN MANAGEMENT	L	P	C
Semester-2		4		3

Learning Objectives:	
LO1:	To identify the primary differences between logistics and supply chain management
LO2:	To understand the individual processes of supply chain management and their interrelationships within individual companies and across the supply chain.
LO3:	To evaluate the management components of supply chain management
LO4:	To analyse the tools and techniques applied in implementing supply chain management.
LO5:	To create awareness about the professional opportunities in supply chain management.

Course Outcomes:	
	After the successful completion of the course, the students will be able to:
CO1:	Recall the concepts and features of SCM
CO2:	Assess global and Indian perspectives of SCM
CO3:	Examine changing logistics environment pertaining to materials management, warehousing and distribution
CO4:	Assess strategic warehousing for SCM including global level
CO5:	Assess the role of internet in SCM

Unit I: Supply Chain Management

Supply Chain Management: Concept, Features, Evolution, Importance, Process and Barriers of Supply Chain Management – Principles, Supply Chain Strategies – Organizations, Coordination, Innovation and Forecasting - Supply chain intermediaries – Concept and Types, Channels of Distribution for Industrial Goods and Consumer Goods, Channels of Distribution at Services Level, Factors for selection of suitable channels.

Unit II: Global Perspectives

Global perspectives: Measuring and analyzing the value and efficiency of Global Supply Chain Networks, Global market forces, Types of global supply chain -Indian Perspectives: Measuring and Analyzing the value and efficiency of Domestic Supply Chain Networks, Economic effects of supply chains - Customer Perspectives: Customer values, Role of customers and Ways of improving customer services in SCM.

Unit III: Framework of Logistics

Logistics: Introduction – Positioning of Information in Logistics and Supply Chain Management – Logistics Information System (LIS) - Logistics Management: Concept and Process, Competitive Advantages and Three C's, Changing Logistics Environment, Reverse Logistics, Importance of Inventory Control - Elements of inventory management – Inbound and out bound logistics, Bull- whip effect – distribution and warehousing management - Transport Functions and Participants in Transportation Decisions - Transport Infrastructure- Packaging and Materials Management: Consumer and Industrial Goods Packaging - Factors influencing Materials Planning, Preservation Safety and Measures of Materials Handling.

Unit IV: SCM-Warehousing

Introduction– Concepts of Warehousing– Types of Warehouse – Functions of Warehousing– Strategic Warehousing, Warehouse Operations, Ownership Arrangements, Warehouse Decisions, Warehouse Management Systems, Packaging Perspectives, Packaging for Material Handling Efficiency, Materials

Handling, Supply Chain Logistics Design: Global Strategic Positioning; Global SC Integration, SC Security, International Sourcing, Distribution control and evaluation.

Unit V: SCM-Plan

SCM Plan: Demand Planning, Source of Procurement, Production or Assembly Steps, Sales return of defective or excess goods-Use of Internet in SCM: Role of computer/ IT in supply chain management – E- market places, E-procurement, E-logistics, E-fulfillment - Operative Systems in SCM: Enterprise Resource Planning (ERP), Performance Modeling of supply chains using Markov chains, Inventory Control- Importance, Pareto's Law -Emerging Technologies in Logistics and Supply Chain Management: CRM Vs SCM, Benchmarking concept, Features and implementation, Outsourcing: Basic concepts, Value addition in SCM – Concept of demand chain management - Growth of Logistics and Supply Chain Management in national and international scenarios.

Recent Trends in Logistics and Supply Chain Management

Faculty member will impart the knowledge on recent trends in Logistics and Supply Chain Management to the students and these components will not cover in the examination.

Text Books:

1. Christopher Martin, "Logistics and Supply Chain Management" (2016) 5th Edition, FT Publishing International, India
2. Chopra, Sunil, Meindl, Peter and Kalra, D.V.; Supply Chain Management: Strategy, Planning and Operation; Pearson Education Pvt. Ltd, Noida
3. Natarajan L 2017, Logistics Supply Chain Management, Margham Publications, Chennai.
4. Sunil Chopra and Petermeindi 2016, Supply Chain Management – Strategy Planning and Operation PHI Learning, New Delhi

Supplementary Readings:

1. Sahay, B.S., Supply Chain Management, 2nd Edition; Macmillan Publishers India
2. Ballou, R.H. Business Logistics Management. Prentice-Hall Inc.
3. Bowersox D.J., Closs D.J, Bixby Cooper. M., Supply Chain Logistics Management, (2002), 9th Edition, McGraw-Hill Higher Education, Noida
4. Rahul V. Altekhar, 2016, Supply Chain Management, PHI Learning, New Delhi

Web Reference:

- 1 <http://www.wisdomjobs.com/e-universit/production-and-operations-management-tutorial-295/principles-of-material-handling-9576.html>
- 2 <http://www.marketing91.com/logistics-activitiesw/>
- 3 <https://www.fcbco.com/services/warehouse-strategies>.
- 4 <https://cleartax.in/s/just-in-time-jit-inventory-management>

Note: Latest edition of the books may be used

Outcome Mapping

	Programme Outcomes												Programme Specific Outcomes				
CO	1	2	3	4	5	6	7	8	9	10	11	12	1	2	3	4	5
CO1	3	3	1	3	2	2	3	3	3	3	2	3	3	1	2	2	1
CO2	2	2	3	2	3	3	3	3	3	3	2	3	2	2	1	2	1
CO3	2	1	2	3	2	2	3	3	3	3	2	2	3	3	3	2	1
CO4	1	3	1	2	1	1	3	3	3	3	2	2	2	2	2	3	3
CO5	3	2	2	2	2	2	3	3	3	3	1	3	1	1	1	3	3

*3– Strong, 2- Medium, 1- Low

23PCOME25-1	Elective Course - 4 23PCOME25-1 - PROJECT FINANCE AND MANAGEMENT	L	P	C
Semester-2		4		3

Learning Objectives:	
LO1:	To help students realize the importance of creative projects
LO2:	To comprehend the feasibility analysis for the project
LO3:	To teach students about network analysis using the PERT and CPM methodologies.
LO4:	To get specialist expertise in cost control monitoring Analyze and assess project performance
LO5:	To Analyze and assess project performance

Course Outcomes:	
	After the successful completion of the course, the students will be able to:
CO1:	Understand the function of the project manager in the creation of a new project.
CO2:	Evaluate the feasibility analysis of a new market initiative.
CO3:	Learn about the Network Analysis of PERT and CPM techniques
CO4:	Determine the project's cost-control techniques
CO5:	Conduct a performance evaluation of the project report.

Unit I: Introduction

Meaning and Definition of Project - Features - Establishing a New Project - Organisation - Innovative Projects - Need for Project Management - Duties and Responsibilities of a Project Manager.

Unit II: Feasibility Study of a Project

Project Feasibility Study - Market or Demand Analysis -Technical and Financial Analysis of Projects.

Unit III: Network Analysis

Minimization of Cost and Time of Projects - Net Work Analysis - PERT - Techniques - CPM methods - Details.

Unit IV: Project Cost Management

Cost Control for Projects - Cost Forecasting - Cost Monitoring and Control - Estimation methods include factororial, man-hour, unit rate, and operational cost estimation.

Unit V: Project Results

Project performance - Indicators - Review of Project performance - Benefits -Project report - Project failures - Precautions and Practical suggestions.

Recent Trends in Project Management

Faculty members will impart the knowledge on recent trends in Project Management to the students and these components will not cover in the examination

Text Books:

1. Choudhury, S 2016, Project Management, Tata McGraw Hill Pub., New Delhi
2. KesavaRao, P.C 2017, Project Management and Control, Sultan Chand and Sons, New Delhi
3. PrasannaChandra 2017, Project Preparation, Appraisal, Implementation Tata McGraw Hill (P)., New Delhi.

Supplementary Readings:

1. Goel, BB 2017, Project Management: Principles and Techniques Deep and Deep Pub., New Delhi.
2. Harvey Maylor 2017, Project Management, MacMillan India Ltd., New Delhi.
3. John M.Nicholas- 2018, Project Management for Business Technology, Prentice Hall of India, New Delhi.

Note: Latest edition of the books may be used

Outcome Mapping

	Programme Outcomes												Programme Specific Outcomes				
CO	1	2	3	4	5	6	7	8	9	10	11	12	1	2	3	4	5
CO1	1	3	3	2	1	3	3	3	3	3	2	3	1	1	3	3	3
CO2	1	3	3	2	1	3	3	3	3	3	2	3	1	1	3	3	3
CO3	1	3	3	3	1	3	3	3	3	3	2	2	1	1	3	3	2
CO4	1	3	3	3	2	3	3	3	3	3	2	2	2	1	3	3	3
CO5	1	3	3	3	1	3	3	3	3	3	1	3	1	1	3	3	2

*3- Strong, 2- Medium, 1- Low

23PCOME25-2	Elective Course - 4 23PCOME25-2- ORGANISATIONAL BEHAVIOUR	L	P	C
Semester-2		4		3

Learning Objectives:	
LO1:	To understand the various aspects of human behavior at work.
LO2:	To understand the role of motivation and job satisfaction in organisational commitment
LO3:	To analyse different forms of organizational structure and contemporary communication tools.
LO4:	To analyse the importance of transactional analysis in facilitating negotiations and conflict management.
LO5:	To gain knowledge on recent trends in organizational change and development.

Course Outcomes:	
	After the successful completion of the course, the students will be able to:
CO1:	Identify the effect of OB models and organizational learning on human behaviour.
CO2:	Assess theories of motivation and their impact on job satisfaction.
CO3:	Examine effective communication tools for better organisational climate.
CO4:	Analyse interpersonal transactions at workplace.
CO5:	Evaluate the various OB models for change management and development in the organization.

Unit I: Introduction to Organizational Behaviour and Learning

Introduction to Organizational Behaviour – OB Models - Challenges facing management –Personality – Perception- Attitudes – Values. Organisational Learning: Meaning, Theories(Chris Argyris and Donald Schon: Espoused theory, Theory-in-use, Three levels of learning) Introduction to learning organisation.

Unit II: Motivation and Job Satisfaction

Motivation Theories – Content theories (Maslow, Herzberg, ERG), Process Theories (Vroom, Porter and Lawler)– Job Satisfaction - Organisational commitment.

Unit III: Organisational structure and Communication

Organisational structure- Factors, Forms. Importance of virtual organisations -Organisational communication- Importance, Forms, Functions. Organisational Climate and Culture. Business communication: Harnessing Business Emails` and Corporate Communication tools.

Unit IV: Transactional Analysis and Organizational Conflicts

Transactional analysis: Meaning, Benefits, Levels of self-awareness, Analysis of transactions. Organizational Conflicts – Process, Levels, Conflict management. Negotiation – Types and Process - Introduction to Work place Spirituality.

Unit V: Contemporary practices in Organisational Change and Development

International Organisational Behaviour Practices - Organizational Change and Change Management. Organisational Development – Meaning, Models and Interventions.

Recent Trends Organisational Behaviour

Faculty member will impart the knowledge on recent Trends in Organisational Behaviour to the students and these components will not cover in the examination.

Text Books:

1. Aswathappa, (2021) "Organizational Behaviour (Text, Cases and Games)", 7th Edition, Himalaya Publication, Mumbai.
2. Subba Rao, (2021) "Organizational Behaviour", 6th Edition, Himalaya Publication, Mumbai.
3. S.S. Khanka, (2021) "Organizational Behaviour (Text and Cases)", 4th Edition, S. Chand, Noida (UP).
4. L.M. Prasad, (2016) "Organizational Behaviour", 6th Edition, Sultan Chand, New Delhi.

Supplementary Readings:

1. Kavitha Singh, (2022) "Organizational Behaviour (Text and Cases)", 3rd Edition, Sultan Chand, New Delhi.
2. Fred Luthans, (2017) "Organizational Behaviour", 12th Edition, McGraw Hill International Edition, New York (USA).
3. Stephen P. Robbins, Timothy A. Judge, Eharika Vohra, (2018) "Organizational Behavior", 18th Edition, Pearson Education, London.
4. Mishra M. N. (2001), "Organizational Behaviour", 1st Edition, S. Chand, Noida (UP).

Web Reference:

- 1 <http://www.nwlink.com/~donclark/leader/leadob.html>
- 2 https://www.tankonyvtar.hu/hu/tartalom/tamop412A/20110023_Psychology/030300.scor1
- 3 <https://www.workvivo.com/blog/corporate-communication/>
- 4 <https://www.mbaknol.com/management-concepts/concept-of-workplace-spirituality/>
- 5 <http://www.essentialtoolsseries.com/SpringboardWebApp/userfiles/estools/file/Chapter%202.pdf>

Note: Latest edition of the books may be used

Outcome Mapping

	Programme Outcomes												Programme Specific Outcomes				
CO	1	2	3	4	5	6	7	8	9	10	11	12	1	2	3	4	5
CO1	3	3	2	3	3	3	3	1	2	2	1	3	3	2	3	2	2
CO2	3	3	2	3	3	3	2	2	1	1	3	2	3	2	3	1	1
CO3	3	3	2	3	3	3	3	3	3	3	2	1	3	2	3	3	3
CO4	3	3	2	3	3	3	2	2	2	2	1	3	3	2	3	2	2
CO5	3	3	2	3	3	3	1	1	1	2	3	2	3	2	3	1	2

*3- Strong, 2- Medium, 1- Low

23PCOMS26	SKILL ENHANCEMENT COURSE SEC 1: 23PCOPS26: GOODS AND SERVICES TAX	L	P	C
Semester 2		3		2

Learning Objectives:	
LO1:	To enable the students to understand the basic concept of indirect tax
LO2:	To provide the students to know the structure of GST
LO3:	To educate the students with registration process of GST
LO4:	To educate the students for Input Tax Credit
LO5:	To understand the filing of returns and payment procedure of GST and Refund process and assessment.
Course Outcomes:	
	After the successful completion of the course, the students will be able to:
CO1:	Comprehend the fundamentals of indirect tax and need for GST
CO2:	Understand the structure of GST and their schemes in practice
CO3:	Disseminate various modes of registration of GST
CO4:	Familiarize themselves with the adjustment of debit and credit notes
CO5:	Understand and apply the e-filling of GST in practice

Unit I: Introduction to Goods and Services Tax

Indirect Taxes – Problems of Indirect taxes – Need for introduction of GST – Commodities kept out the preview of GST – Other indirect Taxes

Unit II: Structure of GST

GST Structure – CGST –SGST- IGST – Futures – Exemptions – Schemes – Composition Schemes – Ordinary Scheme – GST Structured Rates

Unit III: GST Registration Process

Registration process in GST – Types – Compulsory Registration - Cancellation

Unit IV: Input Tax Credit

Input Tax Credit – Adjustment of Debit Notes and Credit Notes – Problems in Input Tax Credit

Unit V: Returns, Payments, Refund Process and Assessment

Process of Return Filing-Types of Returns - E-Ledger and E-Payment Process in GST- Assessment Methods – Refund under GST – Refund under Special Occasions - Authorities of GST

Recent Amendments in Goods and Services Tax

The faculty member will impart the knowledge on recent trends in Goods and Services Tax to the students and these components will not cover in the examination.

Text Books:

1. Bal Balachandran V., 2024, Indirect Taxes, Sultan Chand and Sons, New Delhi
2. SSar Sarangi 2024Goods and Services Tax Precept and Practice 2024,CentaxPublications, New Delhi
3. Anandaday Mishra, 2024, GST Law and Procedure, Taxmann Publications Pvt Limited,New Delhi
4. Raj. C. A., Agarwa. K, 2019, Taxation and Indirect Taxes, Taxmann Publications Pvt Limited,New Delhi

Supplementary Readings:

1. Anjali Agarwal, 2024, Goods and Service Tax, New Century Publications, New Delhi
2. Sanjeet Sharma and Shaileja Anand, 2024, VK Global Publications (P) Ltd., New Delhi
3. Mishra. SK, 2024, Simplified Approach to GST, Educreation Publishing, New Delhi
4. Viswanthan.B, 2024, Goods and Services Tax in India, New Century Publications, New Delhi

Web Reference:

- 1 <https://taxguru.in/goods-and-service-tax/download-free-book-goods-services-tax-gst-india.html>
- 2 <https://cleartax.in/s/gst-book-online-pdf>

23PCOMC31	TAXATION	L	T	P	C
Semester-3		5			5

Learning Objectives:	
LO1:	To identify deductions from gross total income and computation of income for different classes of assesseees
LO2:	To understand the procedure for filing of returns and tax planning
LO3:	To analyse the structure on international business taxation
LO4:	To assess Goods and Services Tax and filing GST returns
LO5:	To compute customs duty as per Customs Act

Course Outcomes:	
	After the successful completion of the course, the students will be able to:
CO1:	Estimate taxable income
CO2:	File returns and plan taxes
CO3:	Illustrate the nuances of international business taxation
CO4:	Apply the provisions of GST
CO5:	Assess the provisions of Customs Act

Unit I: Assessment of persons

Tax Exemptions for Agricultural Income-Deductions to be made in computing total income (80G, 80GGB & 80GGC, 80IA, 80IAB, 80IAC, 80IB, 80IBA, 80ID, 80IE, 80JJA, 80JJAA, 80LA, 80M, 80P, 80PA) – Assessment of Firms, AOP, BOI, Company and Co-operative society.

Unit II: Tax Returns and Tax planning

Return of income: Statutory obligation, Return Forms, Time for filing of return, Revised return, Modified return–Assessment -Tax Deducted at Source - Advance payment of Tax: Persons liable to pay, Due date, Computation - Payment in pursuance of order of Assessing Officer, Consequences on non-payment. – Tax planning, Tax avoidance and Tax evasion - Tax planning and specific management decisions: Make or buy, Own or lease, Retain or replace, Shut down or continue.

Unit III: International business taxation

International business taxation - Taxation of Non-resident - Double taxation relief - Transfer pricing and other anti-avoidance measure - Application and interpretation of tax treaties - (Double taxation avoidance agreement - DTAA) - Equalization levy.

Unit IV: Goods and Services Tax

Goods and Services Tax: GST Act, 2017 - Registration – Procedure for registration under Schedule III – Amendment of registration – Rates of Tax of IGST, CGST, SGST/UGST - Assessment of GST- Self-assessment – Provisional assessment – Scrutiny of returns – Assessment of non filers of returns – Assessment of unregistered persons – Assessment in certain special cases – Tax Invoice – Credit and Debit Notes – Payment of Tax – Input Tax Credit - Anti profiteering – Filing of Returns- Penalties – Prosecution – Appeal and Revision.

Unit V: Customs Act, 1962

Customs Act, 1962: Important Definitions – Basics – Importance of Customs Duty – Constitutional authority for levy of Customs Duty – Types of Customs Duty – Prohibition of Importation and Exportation of goods – Valuation of goods for Customs Duty – Transaction Value – Assessable Value – Computation of Assessable Value and Customs Duty.

Recent Amendments in Taxation

Faculty member will impart the knowledge on recent Amendments in Taxation to the students and these components will not cover in the examination.

Text Books:

1. Vinod Singhania and Kapil Singhania, Direct Taxes Law & Practice Professional Edition, Taxmann Publications, New Delhi
2. Mehrotra H.C. and Goyal S.P, Income Tax including Tax Planning & Management, Sahitya Bhawan Publications, Agra
3. Sekar G, "Direct Taxes" - A Ready Refresher, Sitaraman C. & Co Pvt.Ltd., Chennai.
4. Srinivasan T Income Tax Law and Practice, Vijay Nicole Imprints Pvt Limited, Chennai

Supplementary Readings:

1. Sha R. G. and Usha Devi N. "Income Tax" (Direct and Indirect Tax), Himalaya Publishing House, Mumbai.
2. Girish Ahuja and Ravi Gupta, "Practical Approach to Direct and Indirect Taxes: Containing Income Tax and GST", Wolters Kluwer India Private Limited
3. Swetha Jain, GST Law & Practice, Taxmann Publishers Pvt. Ltd, Chennai.
4. Datt V.S., "GST - Input Tax Credit", Taxmann Publishers, Chennai.

Web Reference:

- 1 https://www.icsi.edu/media/webmodules/16112021_Advance_Tax_Laws.pdf
- 2 https://www.icsi.edu/media/webmodules/Final_Direct_Tax_Law_17_12_2020.pdf
- 3 https://www.icsi.edu/media/webmodules/TL_Final_pdf_25102021.pdf

Note: Latest edition of the books may be used

Outcome Mapping

	Programme Outcomes												Programme Specific Outcomes				
CO	1	2	3	4	5	6	7	8	9	10	11	12	1	2	3	4	5
CO1	3	3	3	3	3	3	3	3	3	3	2	3	3	2	3	2	1
CO2	3	3	3	3	3	3	3	3	3	3	2	3	2	2	3	2	1
CO3	3	3	3	3	3	3	3	3	3	3	2	2	3	2	3	2	1
CO4	3	3	3	3	3	3	3	3	3	3	2	2	3	2	3	3	3
CO5	3	3	3	3	3	3	3	3	3	3	1	3	3	3	3	3	3

*3– Strong, 2- Medium, 1- Low

23PCOMC32	RESEARCH METHODOLOGY	L	T	P	C
Semester-3		5			5

Learning Objectives:	
LO1:	To understand the fundamentals of research
LO2:	To construct theoretical design and formulate hypotheses
LO3:	To evaluate the data collection techniques
LO4:	To perform parametric and non-parametric tests
LO5:	To enhance report writing skills and develop ethical conduct in research

Course Outcomes:	
	After the successful completion of the course, the students will be able to:
CO1:	Recall the research concepts and recognise the research problem
CO2:	Formulate research hypothesis and determine the sample size
CO3:	Select appropriate method for data collection
CO4:	Make inferences based on statistical tests
CO5:	Draft a research report avoiding plagiarism

Unit I: Introduction to Research Methodology

Research: Definition – Objectives – Motivations for research – Types of research – Maintaining objectivity in research – Criteria of good research – Applications of research in business - Formulating a research problem – Literature Review – Reasons for review – Reference management tools - Identification of research gap – Framing of objectives.

Unit II: Hypothesis Testing and Research Design

Hypothesis – Formulation of hypothesis – Testing of hypothesis – Type I and Type II errors – Research design – Types of research design - Methods of data collection: Census, Sample survey, Case study – Sampling: Steps in sampling design, Methods of sampling – Testing of reliability and validity – Sampling errors.

Unit III: Data Collection

Variable: Meaning and types - Techniques of data collection – Primary data: Meaning, Advantages and limitations – Techniques: Interview, Schedule, Questionnaire, Observation – Secondary Data: Meaning and sources.

Unit IV: Data Analysis

Data Analysis – Uni-variate Analysis: Percentile, Mean, Median, Mode, Standard deviation, Range, Minimum, Maximum, Independent sample t-test – Bi-variate analysis: Simple correlation, Simple Regression, Chi-square, Paired samples t-test, ANOVA, Man-Whitney test – Wilcoxon signed rank test – Kruskal Wallis test (Simple problems)

Multi Variate Analysis: Multiple Correlation, Multiple Regression, Factor Analysis, Friedman's test, Cluster analysis, Confirmatory Factor Analysis (CFA), Structural Equation Modelling (SEM), Multiple Discriminant Analysis.

Unit V: Preparation of Research Report

Report preparation – Guidelines and precautions for interpretation – Steps in Report writing - Style of research reports (APA, MLA, Anderson, Harvard) – Mechanics of report writing – Ethics in Research – Avoiding plagiarism – Plagiarism checker tools – Funding agencies for business research.

Recent Trends in Research Methodology

Faculty member will impart the knowledge on recent Trends in Research Methodology to the students and these components will not cover in the examination.

Text Books:

1. Tripathi, 2014 "Research Methodology in Management and Social Sciences". Sultan Chand & Sons, New Delhi.
2. Kothari C.R and Gaurav Garg, 2020 "Research Methodology" – Methods and Techniques. New Age International (P) Limited, New Delhi.
3. Krishnaswami and Ranganathan, 2011 "Methodology of Research in Social Sciences", Himalaya Publishing House, Mumbai.
4. Anusree, M., Mohapatra, S., and Sreejesh, S. 2017, Business Research Methods - An Applied Orientation. Springer International Publishing. New Delhi

Supplementary Readings:

1. Donald R. Cooper, Pamela S. Schindler and J.K.Sharma, "Business Research Methodology", 12th Edition, Tata Mcgraw Hill, Noida (UP).
2. Sashi K.Gupta and ParneetRangi, 2018 "Research Methodology", Kalyani Publisher, Ludhiana.
3. Sharma R D and Hardeep Chahal, 2004 "Research Methodology In Commerce and Management", Anmol Publications, New Delhi
4. Zikmund, W. G. 2017, Business Research Methods Cengage Learning India Private Limited. New Delhi

Web Reference:

1. https://www.cartercenter.org/resources/pdfs/health/ephti/library/lecture_notes/health_science_students/ln_research_method_final.pdf
2. <https://ccsuniversity.ac.in/bridge-library/pdf/MPhil%20Stats%20Research%20Methodology-Part1.pdf>
3. https://prog.lmu.edu.ng/colleges_CMS/document/books/EIE%20510%20LECTURE%20NOTES%20first.pdf
4. <https://www.statisticssolutions.com/academic-research-consulting/data-analysis-plan/>

Note: Latest edition of the books may be used

Outcome Mapping

	Programme Outcomes												Programme Specific Outcomes				
CO	1	2	3	4	5	6	7	8	9	10	11	12	1	2	3	4	5
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CO3	3	3	3	2	2	3	3	3	3	3	2	2	2	3	3	2	1
CO4	3	3	3	2	2	3	3	3	3	3	2	2	2	3	3	3	3
CO5	3	3	3	2	2	3	3	3	3	3	1	3	2	3	3	3	3

*3– Strong, 2- Medium, 1- Low

23PCOMP33	COMPUTER APPLICATIONS IN BUSINESS	L	T	P	C
Semester-3	(Practical Only)			5	5

Learning Objectives:	
LO1:	To understand the fundamentals of SPSS
LO2:	To compare the values obtained in t-test and ANOVA
LO3:	To perform regression and non-parametric tests
LO4:	To create company, groups and ledgers and obtain financial statements using Tally Prime
LO5:	To understand inventory management and account for goods and services tax

Course Outcomes:	
	After the successful completion of the course, the students will be able to:
CO1:	Create data file in SPSS
CO2:	Examine Means of samples
CO3:	Conduct non-parametric tests
CO4:	Create a company, form groups and get automated financial statements
CO5:	Automate inventory management and GST filing

Unit I: Introduction to SPSS

Opening a data file in SPSS – Variable view – Data view – Entering data into the data editor – Saving the data file– Table creation – Descriptive statistics: Percentile values, Measures of central tendency, Measures of dispersion, Distribution – Cronbach's Alpha test – Charts and graphs - Editing and copying SPSS output.

Unit II: Parametric Tests in SPSS

Compare means: One-sample t-test, Independent Samples t-test, Paired-samples t-test and One-way ANOVA, Two-way ANOVA - Correlation: Bi-variate, Partial and Multiple. Simple linear regression.

Unit III: Non-parametric Tests in SPSS

Chi-square test - Mann Whitney's test for independent samples – Wilcoxon matched pairs sample test– Friedman's test – Wilcoxon signed rank test – Kruskal Wallis test

Unit IV: Introduction to Tally Prime

Tally Prime: Introduction – Starting Tally Prime – Creation of a Company - Selecting company - Shutting a company - Altering company– Creating Accounting groups and ledgers – Vouchers – Practical problems for a new and existing business and not-for profit organisation. Accounting reports: Introduction – Displaying Trial balance, Profit and Loss Account, Balance sheet, Day book, Purchase register, Sales register, Cashflow/Funds flow and ratio analysis – Practical problems.

Unit V: Inventory and GST in Tally Prime

Inventory: Introduction to Inventory Masters – Creation of stock group – Creation of Godown – Creation of unit of measurement – Creation of stock item – Entering inventory details in Accounting vouchers – Practical problems. GST: Introduction – Enabling GST – Defining tax details – Entries in Accounting vouchers – View invoice report – Practical problems.

Recent Trends in Computers in Business

Faculty member will impart the knowledge on recent Trends in Computers in Business to the students and these components will not cover in the examination.

Text Books:

1. Sundara Pandian. P, Muthulakshmi. S & Vijayakumar, T (2022), Research Methodology & Applications of SPSS in Social Science Research, Sultan Chand & Sons, New Delhi
2. Morgan George. A, Barrett C Karen, Leech L Nancy and Gloeckner Gene W (2019), IBM SPSS for Introductory Statistics, Routledge, 6th Edition, U.K
3. Official Guide to Financial Accounting using Tally Prime (2021), BPB Publication, Delhi
4. Chheda Rajesh, U (2020), Learn Tally Prime, Ane Books, 4th Edition, New Delhi

Supplementary Readings:

1. Kulas John, Renata Garcia Prieto Palacios Roji, Smith Adams (2021), IBM SPSS Essentials: Managing and Analysing Social Sciences Data, 2nd Edition, John Wiley & Sons Inc., New York
2. Rajathi. A, Chandran. P (2011), SPSS for You, MJP Publishers, Chennai
3. Sangwan Rakesh (2022), Learn Tally Prime in English, Ascend Prime Publication, Pilani
4. Lodha Roshan (2022), Tally Prime with GST Accounting, Law Point Publication, Kolkata

Web Reference:

- 1 <https://www.spss-tutorials.com/basics/>
- 2 <https://www.tallyclub.in/>
- 3 <https://tallysolutions.com/business-guides/inventory-management-in-tally-erp9/>

Question Pattern: 100% Practical

Note: Latest edition of the books may be used

Outcome Mapping

	Programme Outcomes												Programme Specific Outcomes				
CO	1	2	3	4	5	6	7	8	9	10	11	12	1	2	3	4	5
CO1	2	3	2	2	3	3	3	3	3	3	2	3	2	3	3	2	1
CO2	3	3	2	2	3	3	3	3	3	3	2	3	2	3	3	2	1
CO3	3	3	2	2	3	3	3	3	3	3	2	2	2	3	3	2	1
CO4	3	3	2	3	3	3	3	3	3	3	2	2	3	3	3	3	3
CO5	3	3	2	3	3	3	3	3	3	3	1	3	3	3	3	3	3

*3– Strong, 2- Medium, 1- Low

23PCOMI34	CORE INDUSTRY MODULE	L	T	P	C
Semester-3				4	4

Industrial visits are an essential part of the academic curriculum in the post-graduate courses. Being a part of interactive learning, such educational visits give students a major exposure to real working environments and a practical perspective of a theoretical concept relevant to their domain. In addition, industrial visits bridge the widening gap between theoretical learning and practical exposure by giving students the first-hand exposure to identify the inputs and outputs for different business operations and processes performed at the workplace. Intending to go beyond classroom learning, the industrial tours contribute greatly to holistic student development by letting students learn about the market trends, the industry future scenario of the industry and the new technologies being applied.

Purpose

Industrial visits allow students to meet industry leaders, professionals, entrepreneurs, policymakers, and corporates who share their wisdom, learning, and experiences.

Aim

- 1) To interact the students with actual industry personals.
- 2) To inform them of the industrial procedures required to enter in any company.
- 3) To experience the working environment in industry and visualize all the essential Departments in the Industry.
- 4) Interaction of students with the peoples of all critical departments.
- 5) To prepare the students for the carrier path in different departments of industry.

Instructions

1. All the students must be in formal wear/shoes.
2. Male students are supposed to be neat in appearance. (Clean shaved)
3. You are not supposed to engage in any unacceptable activity that would hamper the repute of the institute (like smoking, chewing, pan masala, tobacco, and using any kind of drugs)
4. You must safeguard your own belongings.
5. Please avoid bringing any expensive gadget or valuables.
6. You are supposed to go somewhere with faculty permission
7. You must follow the faculty decision and behave decently.
8. Any violation during the industrial visit will be viewed very seriously
9. Participating students must abide by the rules and guidelines
10. If any complaint/misbehavior is reported against student during Industrial Visit, the Head of the department shall take appropriate action against the candidate ranging from suspension to termination depending upon the case.

The students must prepare the Industrial Visit Report for about 15 pages and submit of the same at least one month before the last working day of the III Semester. Evaluation of the Reports will be done (for 75 marks) as usual during the III Semester Examination however the academic quality of the reports will be based on the certificate issued by the Guide teachers who will award internal marks (25) based on the regularity and performance in report writing by the student's company profile.

The report must contain

Introduction
 Purpose of Industrial Visit
 Objective
 Company Profile
 Mission and Vision
 Company Structure
 Process of Inputs Acceptance
 Methods of Products Manufactured
 Quality Control Measures
 Environmental Safety
 Challenges faced by the industry
 Awards and Recognitions
 Observation & Learning
 Experience from Industrial Visit
 Conclusion

Outcome Mapping

	Programme Outcomes												Programme Specific Outcomes				
CO	1	2	3	4	5	6	7	8	9	10	11	12	1	2	3	4	5
CO1	2	3	2	2	3	3	3	3	3	3	2	3	2	3	3	2	1
CO2	3	3	2	2	3	3	3	3	3	3	2	3	2	3	3	2	1
CO3	3	3	2	2	3	3	3	3	3	3	2	2	2	3	3	2	1
CO4	3	3	2	3	3	3	3	3	3	3	2	2	3	3	3	3	3
CO5	3	3	2	3	3	3	3	3	3	3	1	3	3	3	3	3	3

*3– Strong, 2- Medium, 1- Low

23PCOME35-1	FINANCIAL MARKETS AND INSTITUTIONS	L	T	P	C
Semester 3 PART: A		5			3

COURSE OBJECTIVES

- 1) Understand the concepts of investment in securities and types of risk.
- 1) To know the recent developments Banks
- 2) To study the international financial institutions.
- 3) To study the investment institutions in India.
- 4) To know the process of financial markets.

Unit I : Financial Institutions

Financial Institutions –Banks & Non banking financial institutions–Genesis and Development– New financial institutions like The Discount Finance House of India (DFHI), Stock Holding Corporation of India Limited (SHCIL), Industrial Leasing and Financial Services Limited (IL&FS)

Unit II : Development Banks

Industrial Finance Corporation of India (IFCI) - National Bank for Agricultural and Rural Development (NABARD), EXIM Bank, Small Industrial Development Bank of India (SIDBI), Industrial Reconstruction Bank of India (IRBI), State Financial Corporations (SFCs) & State Industrial Development Corporations (SIDCs). Objectives and scope of development banks.

Unit III: International financing institutions

International Bank for Reconstruction and Development (IBRD), International Finance Corporation, International Development Agency, Asian Development Bank & International Monetary Fund. Objectives of International Financial Institutions, Sources of funds, priority areas.

Unit IV: Investment institutions

Life Insurance Corporation, General Insurance Corporation, Unit Trust of India and other Mutual Fund institutions. Credit rating: Credit rating process, sovereign rating, Venture Capital, Venture Capital Funds.

Unit V : Financial Markets

Primary, Secondary & Derivative markets, Relationship between them - Role of Stock exchanges and their functions – SEBI – NSE - MCX. Money market: Call money market - Treasury bill market.

COURSE OUTCOMES

After the successful completion of the course, the students will be able to:

- 1) Understand the financial institutions
- 2) Gain knowledge on the functions of Development Banks
- 3) Acquire knowledge in International financial institutions
- 4) Understand about investment institutions
- 5) Know about the Primary, Secondary and Derivative Markets

Text Books

- 1) Gordon E. and K.Natarajan 2017 Financial markets and Services, Himalaya Publishing house, New Delhi.
- 2) Dharmaraj E 2016 Financial Services S.Chand and Co., New Delhi.
- 3) Gurusamy S 2017 Financial Services Vijay Nicole Imprints (P) Ltd, Chennai.

Supplementary Readings

- 1) Desai V 1988 Development Banking: Issues and Options Himalya Publishing House, Mumbai.
- 2) Santhanam B Financial Services, 2017, Margham Publications, Chennai.
- 3) Khan M.Y 2016 Financial Services, S.Chand and Sons , New Delhi.
- 4) Peter Rose, Sylvia Hudgins, 2017 Bank Management and Financial Services, McGraw Hill Education, New Delhi.
- 5) Evelyn Ehrlich, Duke Fanelli 2012 The Financial Service Marketing, Bloomberg Press.

Outcome Mapping

	Programme Outcomes												Programme Specific Outcomes				
CO	1	2	3	4	5	6	7	8	9	10	11	12	1	2	3	4	5
CO1	2	3	2	2	3	3	3	3	3	3	2	3	2	3	3	2	1
CO2	3	3	2	2	3	3	3	3	3	3	2	3	2	3	3	2	1
CO3	3	3	2	2	3	3	3	3	3	3	2	2	2	3	3	2	1
CO4	3	3	2	3	3	3	3	3	3	3	2	2	3	3	3	3	3
CO5	3	3	2	3	3	3	3	3	3	3	1	3	3	3	3	3	3

*3– Strong, 2- Medium, 1- Low

23PCOME35-2	INTERNATIONAL FINANCIAL MANAGEMENT	L	T	P	C
Semester 3		3			3

Learning Objectives:	
LO1:	To understand the importance and nature of international flow of funds
LO2:	To gain knowledge on the various features and transactions in the foreign exchange market
LO3:	To analyse the techniques of international investment decisions for building a better portfolio
LO4:	To understand the flow of funds in the international banks
LO5:	To become familiar with various international instruments

Course Outcomes:	
	After the successful completion of the course, the students will be able to:
CO1:	Explain the importance and nature of international flow of funds
CO2:	Analyse the fluctuations in exchange rate and impact on exchange markets
CO3:	Analyse the techniques of international investment decisions for building a better portfolio
CO4:	Explain the flow of funds in the international banks
CO5:	Examine various international financial market instruments

Unit I: International Financial Management

International Financial Management: An overview – Importance – Nature and Scope – International flow of Funds – Balance of Payments – International Monetary System.

Unit II: Foreign Exchange Market

Foreign Exchange Market: Features – Spot and Forward Market – Exchange Rate Mechanism – Exchange Rate determination in the Spot and Forward Markets – Factors Influencing Exchange Rate – Salient Features of FEMA – Market for Currency Futures and Currency Options – Hedging with Currency Future and Options.

Unit III: International Investment Decision

Foreign Direct Investment – International Capital Budgeting – International Portfolio Investment: Meaning – Benefit of International Portfolio Investment – Problem of International Investment.

Unit IV: International Financial Decisions

Overview of the International Financial Market – Channels for International Flow of Funds – Role and Functions of Multilateral Development Banks – International Banking: Functions – Credit Creation – Control of International Banks.

Unit V: International Financial Market Instruments

Short-term and Medium-term Instruments – Management of Short-term Funds – Management of Receivables and Inventory – Factors behind the Debt Crisis

Recent Amendments in International Financial Management

The faculty member will impart the knowledge on recent trends in International Financial Management to the students and these components will not cover in the examination.

Semester 3 Subject Code	Subject Name	Category	L	T	P	O	Credits	Inst. Hours	Marks		
									CIA	External	Total
23PCOMS36	EMPLOYABILITY SKILLS	Extra Disciplinary	2	-	-	-	3	45	25	75	100
Course Objectives											
C1	To learn about the employability skills										
C2	To understand dimensions of task oriented skills										
C3	To study on critical problem-solving techniques										
C4	To develop employability skills										
C5	To understand the logical and reasoning skills										
SYLLABUS											
UNIT	Details							No. of Hours	Course Objectives		
I	INTRODUCTION TO EMPLOYABILITY SKILLS Meaning – Definition – Hard skills and soft skills –Employability skills and vocational skills – Employability and employment – Employability attributes.							9	C1		
II	UNPACKING EMPLOYABILITY SKILLS Embedded employability skills – Dimensions of competency – Task skills –Task Management skills – Contingency Management skills – Job/Role Environment skills.							9	C2		
III	INTER – RELATIONSHIPS OF EMPLOYABILITY SKILLS Communication – Team work – Problem solving – Initiative and Enterprise – Planning and Organizing – Self management – Learning – Technology.							9	C3		
IV	RESUME WRITING Meaning – Features of good resume – Model (Exercise). Etiquettes – Dress, Cleanliness, Etiquettes to be followed inside the employment seeking process.							9	C4		
V	Arithmetic and Logical Reasoning Skills – Exercise.							9	C5		
	Total							45			
Course Outcomes											
Course Outcomes	On completion of this course, students will;										
CO1	Acquire employability skills							PO4, PO6, PO7			
CO2	understand dimensions of task oriented skills							PO4, PO6, PO7			
CO3	study on critical problem-solving techniques							PO4, PO6, PO7			
CO4	develop employability skills							PO4, PO6, PO7			
CO5	understand the logical and reasoning skills							PO4, PO6, PO7			

Reading List	
1.	https://www.jobjumpstart.gov.au/article/what-are-employability-skills
2.	https://www.simplilearn.com/why-are-employability-skills-important-article
3.	https://blog.hubspot.com/marketing/employability-skills
4.	https://www.indeed.com/career-advice/finding-a-job/employability-skills
References Books	
1.	Soft Skills, Dr. K. Alex
2.	Winning Interview Skills, Compiled & Edited by J.K. Chopra.
.	A Modern Approach to Verbal and Non- Verbal Reasoning, R. S. Aggarwal.
4.	Fafinski, S., Finch, E. (2014). Employability Skills for Law Students. United Kingdom: OUP Oxford.
5.	Trought, F. (2017). Brilliant Employability Skills: How to Stand Out from the Crowd in the Graduate Job Market. United Kingdom: Pearson Education Limited.
6.	Chaita, M. V. (2016). Developing Graduate Employability Skills: Your Pathway to Employment. United States: Universal Publishers.

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8
CO 1				3		3		
CO 2				3		3		
CO 3		2		3		3		
CO 4				3	2	3	1	
CO 5				3		3		

3-Strong

2-Medium

1-Low

Semester 3 Subject Code	Subject Name	Category	L	T	P	O	Credits	Inst. Hours	Marks		
									CIA	External	Total
23PCOMI37	Summer Internship	-	-	-	-	-	2	-	25	75	100

-Refer to the Regulations-

23PCOMC41	CORPORATE ECONOMIC LAWS	L	T	P	C
Semester-4		5			5

Learning Objectives:

LO1:	To analyse current and capital account transactions and dealings in foreign currency under FEMA
LO2:	To understand unethical competitive practices and forums for redressal of consumer disputes under Competition Act and Consumer Protection Act
LO3:	To understand the procedure for obtaining patents and copyright under The Copyright and Patents Act
LO4:	To evaluate offences and punishment for money laundering under Prevention of Money Laundering Act
LO5:	To explain the registration and related procedures under Real Estate Act

Course Outcomes:

	After the successful completion of the course, the students will be able to:
CO1:	Recall important provisions of FEMA
CO2:	Evaluate the provisions of the Competition Act, 2002 and Consumer Protection Act to govern commercial competition and protect a consumer
CO3:	Recall the process relating to obtaining copyrights and patents.
CO4:	Examine the provisions of Money Laundering Act
CO5:	Analyse the provisions relating to regulation of real estate.

Unit I: Introduction to Foreign Exchange Management Act, 1999

Foreign Exchange Management Act, 1999: Introduction – Definitions – Current Account transactions – Capital Account transactions – Realisation, repatriation and surrender of foreign currency – Remittance of assets – Possession and retention of foreign currency or foreign coins – Authorised person – Adjudication and Appeal.

Unit II Competition Act, 2002 and Consumer Protection Act, 2019

Competition Act, 2002: Objective – Prohibition of Agreements, Prohibition of Abuse of Dominant Position - Regulation of combinations - Competition Commission of India: Duties, Powers and Functions of Commission - Appellate Tribunal.

The Consumer Protection Act, 2019: Objects; Rights of consumers – Consumer Dispute Redressal Commissions - Consumer protection councils – Procedure for admission to complaints – Appeal against orders.

Unit III: Law relating to intellectual property rights

Law relating to intellectual property rights: Introduction - The Copyright Act, 1957: Works in which copyright subsist - Ownership of copyright and the rights of the owner - Assignment of copyright - Disputes with respect to assignment of copyright - Term of copyright - Registration of copyright - Infringement of copyright.

The Patents Act, 1970: Inventions not patentable - Applications for patents - Publication and examination of applications - Grant of patents and rights conferred - Register of patents.

Trademarks Act, 1999: Conditions for registration - Procedure for and duration of registration - Effect of registration - Collective marks.

Unit IV: Prevention of Money Laundering Act, 2002

Prevention of Money Laundering Act, 2002: Offence of money laundering –Punishment for money laundering –Attachment, adjudication and confiscation - Obligations of Banking Companies, Financial Institutions and Intermediaries – Summons, Search and Seizure – Appellate Tribunal.

Unit V: Real Estate (Regulation and Development) Act, 2016

Real Estate (Regulation and Development) Act, 2016: Introduction - Salient features of the Act - Registration of Real Estate Project – Registration of Real Estate agents – Functions and duties of promoter – Rights and duties of Allottees – Offences, penalties and adjudication – Specimen agreement for sale to be executed between the promoter and the allottee.

Recent Trends in Corporate Economic Laws

Faculty member will impart the knowledge on recent Trends in Corporate Economic Laws to the students and these components will not cover in the examination.

Text Books:

1. Munish Bandari (2022), A Textbook on Corporate and Economic Laws, 33rd Edition, Bestword Publications, New Delhi
2. Amit Vohra and Rachit Dhingra (2022), Economic, Business and Commercial Laws, 18th Edition, Bharat Book House, Siliguri
3. Pankaj Garg (2021), Taxmann's Corporate and Economic Laws, 7th Edition, Taxmann Publications, New Delhi

Supplementary Readings:

1. Sekar G and Saravana Prasath B (2022), Students' Handbook on Corporate and Economic Law, Commercial Law Publishers (India) Pvt.Ltd., New Delhi
2. Taxmann (2021), FEMA & FDI Ready Reckoner, 15th Edition, Taxmann Publications, New Delhi
3. Ahuja V.K. and Archa Vashishtha (2020), Intellectual Property Rights (contemporary Developments), Thomson Reuters, Toronto, (CAN)

Web Reference:

- 1 <https://resource.cdn.icai.org/67333bos54154-m3cp1.pdf>
- 2 <https://resource.cdn.icai.org/67335bos54154-m3cp3.pdf>
- 3 <https://resource.cdn.icai.org/68523bos54855-cp1.pdf>
- 4 <https://resource.cdn.icai.org/68524bos54855-cp2.pdf>

Note: Latest edition of the books may be used

Outcome Mapping

	Programme Outcomes												Programme Specific Outcomes				
CO	1	2	3	4	5	6	7	8	9	10	11	12	1	2	3	4	5
CO1	3	3	2	2	3	3	2	1	1	2	2	3	3	2	3	1	2
CO2	3	3	3	2	2	3	2	1	1	2	2	3	2	2	3	1	2
CO3	3	3	2	2	2	3	2	2	2	3	2	3	2	2	3	2	2
CO4	3	3	3	3	3	3	2	1	1	2	2	3	3	2	3	1	2
CO5	3	3	2	2	3	3	2	2	2	3	2	3	3	2	3	2	2

*3– Strong, 2- Medium, 1- Low

23PCOMC42	INTERNATIONAL BUSINESS	L	T	P	C
Semester-4		5			5

Learning Objectives:

LO1:	To understand the concepts of International Business and International Business Environment
LO2:	To analyse the different theories of International Business.
LO3:	To understand the legal procedures involved in International Business.
LO4:	To evaluate the different types of economic integrations.
LO5:	To analyse the operations of MNCs through real case assessment.

Course Outcomes:

	After the successful completion of the course, the students will be able to:
CO1:	Recall the concepts of International Business and International Business Environment
CO2:	Analyse different theories of International Business
CO3:	Evaluate the legal procedures involved in International Business.
CO4:	Explain the different types of economic integrations.
CO5:	Identify the operations of MNCs through real case assessment

Unit I: Introduction to International business

International Business - Meaning, Nature, Scope and Importance- Stages of internationalization of Business-Methods of entry into foreign markets: Licensing- Franchising- Joint Ventures-Strategic Alliances- Subsidiaries and Acquisitions - Framework for analyzing international business environment- Domestic, Foreign and Global Environment- Recent Developments in International Business.

Unit II: Theoretical Foundations of International business

Theoretical Foundations of International Business: Theory of Mercantilism- Theory of Absolute and Comparative Cost Advantage - Haberler's Theory of Opportunity Cost- Heckscher- Ohlin Theory Market Imperfections Approach-Product Life Cycle Approach - Transaction Cost Approach- Dunning's Eclectic Theory of International Production.

Unit III: Legal framework of International Business

Legal framework of International Business: Nature and complexities: Code and common laws and their implications to Business - International Business contract - Legal provisions, Payment terms.

Unit IV: Multi-Lateral Agreements and Institutions

Multi-Lateral Agreements and Institutions: Economic Integration – Forms: Free Trade Area, Customs Union, Common Market and Economic Union-Regional Blocks: Developed and Developing Countries-NAFTA- EU-SAARC, ASEAN - BRICS - OPEC-Promotional role played by IMF-World Bank and its affiliates- IFC, MIGA and ICSID – ADB -Regulatory role played by WTO and UNCTAD.

Unit V: Multinational Companies (MNCs) and Host Countries

Multinational Companies (MNCs) and Host Countries: MNCs – Nature and characteristics. Decision Making-Intra Firm Trade and Transfer Pricing – Technology Transfer- Employment and labour relations- Management Practices- Host Country Government Policies-International Business and Developing countries: Motives of MNC operations in Developing Countries (Discuss case studies)-Challenges posed by MNCs.

Recent Trends in International Business

Faculty member will impart the knowledge on recent Trends in International Business to the students and these components will not cover in the examination.

Text Books:

1. Charles W.L. Hill, International Business: Competing in the Global Market Place, Mc Graw Hill, NewYork
2. Charles W. L. Hill, Chow How Wee & Krishna Udayasankar, International Business: An Asian Perspective- Mc Graw Hill, New York
3. Rakesh Mohan Joshi (2009), International Business, Oxford University Press

Supplementary Readings:

1. Donald Ball, Michael Geringer, Michael Minor & Jeanne McNett, International Business: The Challenge of Global Competition, Mc Graw Hill Education, New York
2. Alan M Rugman & Simon Collinson, International Business: Pearson Education, Singapore

Web Reference:

- 1 <https://www.icsi.edu/media/webmodules/publications/9.5%20International%20Business.pdf>
- 2 https://ebooks.lpude.in/commerce/mcom/term_3/DCOM501_INTERNATIONAL_BUSINESS.pdf
- 3 <https://www.shobhituniversity.ac.in/pdf/econtent/International-Business-Unit-1-Dr-Neha-Yajurvedi.pdf>

Note: Latest edition of the books may be used

Outcome Mapping

	Programme Outcomes												Programme Specific Outcomes				
CO	1	2	3	4	5	6	7	8	9	10	11	12	1	2	3	4	5
CO1	1	3	1	2	2	2	3	1	2	2	1	3	3	1	2	2	2
CO2	3	2	3	1	3	3	2	2	1	1	3	2	2	2	1	1	3
CO3	2	1	2	3	2	2	3	3	3	3	2	1	3	3	3	3	2
CO4	1	3	1	2	1	1	2	2	2	2	1	3	2	2	2	2	1
CO5	3	2	2	2	2	2	1	1	1	2	3	2	1	1	1	2	2

*3– Strong, 2- Medium, 1- Low

23PCOMD43	PROJECT WITH VIVA-VOCE	L	T	P	C
Semester-4				7	7

Learning Objectives:	
LO1:	To enable the students to gain practical exposure to working of various types of Business institutions
LO2:	To equip the students themselves with the skills of organizing and running the business through innovative Business models
LO3:	To engage the students themselves with the day to day working problems of business and to gain knowledge-based experience to resolve such problems
LO4:	To summarize what is achieved by the study and the solution can be answered by using statistical methods and techniques
LO5:	The occurrence of phenomena requires scientific investigation to arrive perceive solution

Course Outcomes:	
	After the successful completion of the course, the students will be able to:
CO1:	Understand the functioning of Business institutions
CO2:	Assess the performance of Business institutions
CO3:	Organize local specific Business institutions of their choice themselves
CO4:	Audit the working and performance of Business institutions/Portfolio
CO5:	Tender suggestions for efficient management of Business Institutions

Outcome Mapping

	Programme Outcomes												Programme Specific Outcomes				
CO	1	2	3	4	5	6	7	8	9	10	11	12	1	2	3	4	5
CO1	1	2	2	3	2	2	2	1	1	2	2	3	2	2	2	1	2
CO2	1	2	2	3	2	2	2	1	1	2	2	3	2	2	2	1	2
CO3	2	3	2	3	2	2	2	2	2	3	2	3	2	2	2	2	2
CO4	1	2	2	3	2	2	2	1	1	2	2	3	2	2	2	1	2
CO5	2	3	2	3	2	2	2	2	2	3	2	3	2	2	2	2	2

*3– Strong, 2- Medium, 1- Low

CONDITIONS TO BE FULFILLED BY PROJECT STUDENTS

1. The students have to be allotted under the guidance of PROJECT GUIDES within a fortnight from the First working day of the Semester through a Teacher Coordinator nominated by the Head of the Department for the purpose.
2. The respective Guide teachers have to create a WhatsApp / Telegram Group for their wards along with the HOD as a group Admin for passing on instructions to them. Student-teacher email communication is also admissible.
3. The Project Students have to discuss with the respective guide teachers about their area of interest for selection of the Project Topic and scope of the study to be undertaken and SUBMIT the written PROJECT TOPICS TO THE Head of the Department so certified by the guide teachers WITHIN 15 DAYS since allotment. The guides can certify the project topics only on production of at least 10 relevant articles downloaded by the students as per the prior instructions given by the guides.
4. Student – Trainees have to collect necessary data/Information about the PROJECT TOPIC from the Annual Reports and Periodical Publications for preparing the Project Report, besides collection of primary data wherever applicable/necessary during the week-ends and holidays through a proper and approved Questionnaire or Schedule.
5. The students have to prepare Thesis for about 50-75 pages and Submission of the same at least 21 days (Three Weeks) before the last working day of the IV Semester through the Guide Teachers.
6. A Maximum of Three Students can join the same institution for PROJECT WORK at a time. However, they have to produce the Report based on approved objectives taken in different divisions' viz., H R, Marketing and Finance.
7. The students or their officials of the Industrial unit concerned can contact with the Principal or Head of the Dept of Commerce of the College for exchanging information, if any. Similarly, the Coordinator Teacher for the Project work will be a Senior Teaching Staff, who will KEEP SENDING WhatsApp / Telegram Messages to staff members then and there, including the guide allotment on the advice of the Principal / Head of the Department.
8. Evaluation of the Project will be done (for 75 marks, which would have a 25 marks component for viva voce examination, conducted online or offline) as given in Regulations.

(Refer to the Regulations for additional information)

Text Books:

1. Vyuptakesh Sharan, (2010), "International Financial Management" 6th Edition, Prentice Hall India Learning Pvt. Ltd, Delhi
2. Seth A K and Malhotra S K, (2000), "International Financial Management" 2nd Edition, Galgotia Publishing Company, Delhi
3. Agarwal O P, (2021), "International Financial Management" 3rd Edition, Himalaya Publishing House Pvt Ltd, Mumbai
4. Apte P G, (2006), "International Financial Management" 4th Edition, MCGraw Hill (India) Pvt. Ltd., Noida, Uttar Pradesh
5. Varshney R L and Bhashyam S (2016), "International Financial Management An Indian Perspective", Sultan Chand & Sons, New Delhi

Supplementary Readings:

1. Jeevanandam C, (2020), "Foreign Exchange Practice Concepts and Control", 17th Edition, Sultan Chand & Sons, New Delhi
2. Kevin S, (2022), "Fundamentals of International Financial Management" 2nd Edition, Prentice Hall India Learning Pvt. Ltd, Delhi
3. Amuthan R, (2021), "International Financial Management" 3rd Edition, Himalaya Publishing House Pvt Ltd, Mumbai
4. Bhalla V K (2014), "International Financial Management (Text and Cases)", Sultan Chand & Sons, New Delhi

Web Reference:

- 1 <https://iare.ac.in/sites/default/files/LECTURE%20NOTES-IFM.pdf>
- 2 <https://www.bauer.uh.edu/rsusmel/4386/ifm%20-%20lecture%20notes.pdf>
- 3 https://ebooks.lpude.in/management/mba/term_4/DMGT549_INTER_NATIONAL_FINANCIAL_MANAGEMENT.pdf

Note: Latest edition of the books may be used

Outcome Mapping

	Programme Outcomes												Programme Specific Outcomes				
CO	1	2	3	4	5	6	7	8	9	10	11	12	1	2	3	4	5
CO1	3	3	3	3	3	3	3	3	3	3	2	3	3	2	3	2	3
CO2	3	3	3	3	3	3	3	3	3	3	2	3	3	2	3	2	3
CO3	3	3	3	3	3	3	3	3	3	3	2	2	3	2	3	2	3
CO4	3	3	3	3	3	3	3	3	3	3	2	2	3	2	3	3	3
CO5	3	3	3	3	3	3	3	3	3	3	1	3	3	2	3	3	3

*3– Strong, 2- Medium, 1- Low

Course Code	Title of the Course	Category	L	T	P	O	Credits	Inst. Hours	Marks		
									CIA	External	Total
23PCOME44-1	AUDIT AND DUE DILIGENCE		4	-	-	-	3	4	25	75	100

	Learning Objectives
1	To understand different types of audit
2	To gain knowledge on secretarial audit
3	To understand the basics of due diligence
4	To analyse different types of due diligence
5	To understand due diligence for take overs and due diligence report

Course Units

UNIT I (12 hrs) Introduction to Audit Audit: Meaning – Types of Audit: Corporate Governance Audit: Meaning and scope; Corporate Social Responsibility Audit: Meaning and objectives; Insider Trading Audit: An introduction – Labour Law audit: Meaning, process and benefits – Environment Audit: Meaning and Need – Social Audit: Meaning and implications – Introduction to Takeover Audit.
UNIT II(12 hrs) Secretarial Audit Secretarial Audit: Meaning – Need – Applicability of Secretarial Audit under Companies Act, 2013 and SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 – The process of Secretarial Audit – Scope and Benefits of Secretarial Audit.

UNIT III	(12 hrs)
Introduction to Due Diligence	
Due diligence: Meaning, Need, Objectives and Scope – Factors to be considered while conducting due diligence – Process of due diligence – Techniques of due diligence.	
UNIT IV	(12 hrs)
Types of Due Diligence	
Types of Due Diligence: Operational, Strategic, Financial, Technical, Legal, Management, Technical, Environmental, Human Resource.	
UNIT V	(12 hrs)
Due Diligence for Take overs and Due Diligence Report	
Due diligence for Mergers and Amalgamation: Introduction and Process, Preparation of scheme of amalgamation - Due diligence for take overs - Guidance on diligence reporting – Format of diligence report.	

Course outcomes:

Students will be able to:

CO No.	CO Statement	Knowledge level
CO 1	Compare different types of audit	K2
CO 2	Assess the provisions relating to secretarial audit	K5
CO 3	Recall the basics of due diligence	K1
CO 4	Explain the various types of due diligence	K2
CO 5	Examine due diligence for take overs and prepare due diligence report	K4

Books for study:

1. Anoop Jain C. S, (2022), “Secretarial Audit, Compliance Management and Due Diligence”, 19th Edition, A J Publications Chennai, Tamilnadu.
2. William J Gole; Paul J Hilger (2009), “Due Diligence, An MA Value Creation”, John Wiley & Sons, Inc., New Jersey
3. Chatterjee B.D (2020), “A Practical Guide to Financial Due diligence”, Bloomsberry Publications, 1st Edition, New Delhi
4. Anoop Jain C S (2022), “Governance, Risk Management, Compliance and Ethics” 15th Edition, A J Publications, Chennai, Tamilnadu.

Books for reference:

1. National Institute of Securities Market (April 2022), “Depository Operations, An educational initiative of SEBI” ,Taxmann Publications, New Delhi
2. Peter Howson (2003), “Commercial Due Diligence”, Gower Publications, England
3. Justin J Camp (2002), “Venture Capital Due Diligence”, Wiley & Sons, Incorporated, John, New Jersey.

Web references:

1. <https://www.icsi.edu/media/portals/70/241120123.pdf>
2. <https://www.icsi.edu/media/webmodules/publications/FULL%20BOOK-PP-DD&CCM-PDF%20FILE.pdf>
3. <https://www.sebi.gov.in/legal/regulations/jul-2022/securities-and-exchange-board-of-india-issue-of-capital-and-disclosure-requirements-regulations-2018-last-amended-on-july-25-2022-61425.html>
4. <https://www.icsi.edu/media/webmodules/pes/GUIDANCE%20NOTE%20ON%20DILIGENCE%20REPORT%20FOR%20BANKS.pdf>

Note: Latest edition of the books may be used

Mapping of course outcomes with POs and PSOs

	POs						PSOs		
	1	2	3	4	5	6	1	2	3
CO1	3	3	3	3	3	3	3	2	3
CO2	3	3	3	3	3	3	3	2	3
CO3	3	3	3	3	3	3	3	2	3
CO4	3	3	3	3	3	3	3	2	3
CO5	3	3	3	3	3	3	3	2	3

High – 3

Medium – 2

Low – 1

23PCOME44-2	INSOLVENCY LAW AND PRACTICE	L	T	P	C
Semester-4		3			3

Learning Objectives:	
LO1:	To gain knowledge on Insolvency and Bankruptcy Code
LO2:	To gain knowledge of the recent developments in the arena of Insolvency Law and Bankruptcy code
LO3:	To understand the legal, procedural and practical aspects of Insolvency and its resolution
LO4:	To analyse cross border insolvency laws and insolvency resolution
LO5:	To evaluate code of conduct laid down for Insolvency practitioners

Course Outcomes:	
	After the successful completion of the course, the students will be able to:
CO1:	Recall the concepts, Need for the Insolvency and Bankruptcy Code 2016 and Important Definitions.
CO2:	Discuss the provisions relating to Corporate Insolvency Resolution Process, Insolvency Resolution of Corporate Persons and Resolution Strategies
CO3:	Analyse the legal provision of Liquidation of Corporate Person, Companies and Adjudication and Appeals for Corporate Persons
CO4:	Discuss the powers and duties of a liquidator relating to procedures of liquidation for companies
CO5:	Examine the Professional and Ethical Practices for Insolvency Practitioners

Unit I: Introduction to Insolvency and Bankruptcy Code

Introduction to Insolvency and Bankruptcy Code: Concepts, Need for the Insolvency and Bankruptcy Code 2016 - Important Definitions.

Unit II: Corporate Insolvency Resolution Process

Corporate Insolvency Resolution Process: Legal Provisions; Committee of Creditors; Procedure; Documentation; Appearance; Approval. Insolvency Resolution of Corporate Persons: Contents of resolution plan; Submission of resolution plan; Approval of resolution plan - Resolution Strategies: Restructuring of Equity and Debt – Compromise and Arrangement; Acquisition; Takeover and Change of Management; Sale of Assets.

Unit III: Liquidation and Adjudication of Corporate Persons

Liquidation Estate; Distribution of assets; Dissolution of corporate debtor - Voluntary Liquidation of Companies: Procedure for Voluntary Liquidation; Initiation of Liquidation; Effect of liquidation; Appointment; Remuneration; Powers and duties of Liquidator; Completion of Liquidation - Adjudication and Appeals for Corporate Persons: Adjudicating Authority in relation to insolvency resolution and liquidation for corporate persons; Jurisdiction of NCLT; Grounds for appeal against order of liquidation; Appeal to Supreme Court on question of law; Penalty of carrying on business fraudulently to defraud traders.

Unit IV: Cross Border Insolvency

Cross Border Insolvency: Introduction; Global developments; UNCITRAL Legislative Guide on Insolvency Laws; UNCITRAL Model Law on Cross Border Insolvency; World Bank Principles for Effective Insolvency and Creditor Rights; ADB principles of Corporate Rescue and Rehabilitation; Enabling provisions for cross border transactions under IBC, Agreements with foreign countries.

Unit V: Professional and Ethical Practices for Insolvency Practitioners

Professional and Ethical Practices for Insolvency Practitioners: Responsibility and accountability of Insolvency Practitioners; Code of conduct; Case laws; Case Studies; and Practical aspects.

Recent Amendments in Insolvency Law and Practice

Faculty member will impart the knowledge on recent Trends in Insolvency Law and Practice to the students and these components will not cover in the examination.

Text Books:

1. Prasad Vijay Bhat, Divya Bajpai (2022), "Corporate Restructuring Insolvency Liquidation & Winding-Up", 4th Edition, Taxmann, New Delhi
2. Ayush J Rajani, Khushboo Rajani and Alka Adatia (2022), "Comprehensive Guide to Insolvency and Bankruptcy Code, 2016 – Law & Practice", 3rd Edition, Bloomsbury Publishing India Pvt. Ltd., New Delhi.
3. Sumant Batra (2017), "Corporate Insolvency Law and Practice", 1st Edition, Eastern Book Company, Bangalore.

Supplementary Readings:

1. Vats R.P., Apoorv Sarvaria, Yashika Sarvaria (2022), "Law & Practice of Insolvency & Bankruptcy", Taxmann, New Delhi
2. Taxmann's - Insolvency and Bankruptcy Law Manual Taxmann publications, New Delhi
3. ICSI Study Material on Insolvency - Law and Practice, New Delhi

Web Reference:

- 1 <https://www.mca.gov.in/Ministry/pdf/TheInsolvencyandBankruptcyofIndia.pdf>
- 2 <https://ibbi.gov.in/en/legal-framework/act>
- 3 https://www.indiacode.nic.in/handle/123456789/2154?sam_handle=123456789/1362

Note: Latest edition of the books may be used

Outcome Mapping

	Programme Outcomes												Programme Specific Outcomes				
CO	1	2	3	4	5	6	7	8	9	10	11	12	1	2	3	4	5
CO1	3	3	2	3	3	3	3	1	2	2	1	3	3	3	3	2	2
CO2	3	3	2	3	3	3	2	2	1	1	3	2	3	3	3	1	1
CO3	3	3	2	3	3	3	3	3	3	3	2	1	3	3	3	3	3
CO4	3	3	2	3	3	3	2	2	2	2	1	3	3	3	3	2	2
CO5	3	3	2	3	3	3	1	1	1	2	3	2	3	3	3	1	2

*3– Strong, 2- Medium, 1- Low

23PCOMS45	e-FILING OF GST RETURNS	L	T	P	C
Semester-4		3			3

Learning Objectives:

LO1:	To comprehend the concept and relevance of the Goods and Services Tax
LO2:	To teach the learners how to prepared at a for GSTR Forms.
LO3:	To gain knowledge regarding filing GST returns
LO4:	To comprehend the procedures involved in GST filing,
LO5:	To learn about the penalties for late filing of GST returns

Course Outcomes:

	After the successful completion of the course, the students will be able to:
CO1:	Prepare students to file their GST returns online.
CO2:	Aids in the completion of GSTR forms (GSTR 1 -GSTR 11).
CO3:	Describe the procedures for GSTR filing.
CO4:	Learn about the penalties for late filing of GST returns.
CO5:	Understand the concept of interest on past-due taxes.

Contents

1. Forms and due dates
2. GSTR Registration Forms
3. ITC Forms
4. Steps involved in filing GST return
5. GSTR 1: Return for Outward Supplies
6. Difference between GSTR 2A and GSTR 2B
7. GSTR 3B: Summary of Inward and Outward Supplies
8. GSTR 4: Return for Composition Dealers
9. GSTR 5: Return for Non-Resident Taxable Persons
10. GSTR 6: Return for Input Service Distributors
11. GSTR 7: Return for Taxpayers Deducting TDS
12. GSTR 8: Return for E-Commerce Operators Collecting TCS
13. GSTR 10: Return for Registered Person Whose GST Registration gets Cancelled
14. GSTR 11: Return for UIN (Unique Identification Number) Holders
15. Penalty for late Filing of GST Return
16. Interest on Outstanding Tax
17. GSTR 9C-Reconciliation Statement
18. GSTR9B–Filed by Electronic Commerce Operators

Recent Amendments in Filing of GST Returns

Faculty member will impart the knowledge on recent Amendments in Filing of GST Returns to the students and these components will not cover in the examination.

Text Books:

1. Balachandran V., 2024, Indirect Taxes, Sultan Chand, and Sons, New Delhi
2. Satrangi G., Goods and Services Tax Precept and Practice 2024, Centax Publications, New Delhi.
3. Anandaday Mishra, 2024, GST Law and Procedure, Taxmann Publications Pvt Limited, New Delhi.
4. Raj.C.A., Agarwa. K, 2024, Taxation and Indirect Taxes, Taxmann Publications Pvt Limited, New Delhi.

Supplementary Readings:

1. Anjali Agarwal, 2024, Goods and Service Tax, New Century Publications, New Delhi
2. Sanjeet Sharma and Shaileja Anand, 2024, VK Global Publications(P) Ltd., New Delhi
3. Mishra. SK, 2024, Simplified Approach to GST, Edu creation Publishing, New Delhi
4. Viswanthan.B, 2024, Goods and Services Tax in India, New Century Publications, New Delhi

Web Reference:

- 1 <https://taxguru.in/goods-and-service-tax/download-free-book-goods-services-tax-gst-india.html>
- 2 <https://cleartax.in/s/gst-book-online-pdf>

Note: LATEST EDITION OF THE BOOKS MAY BE USED

Outcome Mapping

	Programme Outcomes												Programme Specific Outcomes				
CO	1	2	3	4	5	6	7	8	9	10	11	12	1	2	3	4	5
CO1	3	3	3	3	3	3	3	3	3	3	2	3	3	2	3	2	3
CO2	3	3	3	3	3	3	3	3	3	3	2	3	3	2	3	2	3
CO3	3	3	3	3	3	3	3	3	3	3	2	2	3	2	3	2	3
CO4	3	3	3	3	3	3	3	3	3	3	2	2	3	2	3	3	3
CO5	3	3	3	3	3	3	3	3	3	3	1	3	3	2	3	3	3

*3– Strong, 2- Medium, 1- Low

23PCOMX46	EXTENSION ACTIVITY	L	T	P	C
Semester-4				1	1

Refer to the Regulations