

MASTER OF COMMERCE

VISION

To build master mind professional in trade and commerce by exposing them to the global gateway of corporate sector.

MISSION

- To impart effectual, encouraging, accessible and affordable knowledge skills education in Commerce, Trade and Management.
- To energize and empower the students with intellectual education that capitalized on state-of-the-art technology to face the challenges in the world.

PROGRAMME EDUCATIONAL OBJECTIVES (PEO)

- PEO 1:** To equip the students to occupy the important position in business, industries and organizations.
- PEO 2:** To impart the knowledge and skills on various advanced concepts and its applications in the field of Commerce.
- PEO 3:** To train the students in applications of computer to carry out various business operations.

PROGRAMME OUTCOMES (PO)

After completion of the programme, the graduates will be able to

- PO 1:** Develop independent logical thinking and facilitate personality development.
- PO 2:** Provide the conceptual knowledge and application skills in the domain of Accounting and Finance.
- PO 3:** Sharpen the students' analytical and decision making skills.
- PO 4:** Solve the problems and challenges in business fields.
- PO 5:** Equip the students for seeking suitable careers in management and entrepreneurship.

PROGRAMME SPECIFIC OUTCOMES (PSO)

After completion of this programme, the graduates will be able to

- PSO 1:** Impart higher level of knowledge and understand the contemporary trends in commerce and business finance.
- PSO 2:** Evaluate environmental factors that influence business operation with the conceptual requirements, skills on preparation and interpretation of accounting and financial statements.
- PSO 3:** Identify and analysis of investment, portfolio management, investment banking, risk mitigation and liquidation of investments.
- PSO 4:** Enhance the computer literacy and its applicability in business and develop the decision making skill.
- PSO 5:** Acquire the knowledge of business and the techniques of managing the business with special focus on marketing, Insurance and banking theory of law and practices.

REGULATIONS

ELIGIBILITY

Candidate seeking admission to the first year of the Master of commerce Degree shall possess B.Com, B.Com (CA), B.Com (E-Com), B.B.A., B.B.M., BBA/BBM (CA), B.Com., (Corporate Secretaryship), B.Com (Corporate Secretaryship) with CA, and any other UG degree with one subject as Accountancy.

DURATION OF THE PROGRAMME

The course shall extend over a period of two years comprising of four semesters with two semesters in one academic year. There shall not be less than 90 working days for each semester. Examination shall be conducted at the end of every semester for the respective subjects.

MAXIMUM DURATION FOR THE COMPLETION OF THE PG PROGRAMME

The maximum duration for completion of the PG Programme shall not exceed 8 semesters.

First Semester

Subject Code	Subject	Hrs of Instruction	Exam Duration (Hrs)	Max Marks			Credit Points
				CA	CE	Total	
Part A							
19PCOM101	Core I: Advanced Cost Accounting	6	3	25	75	100	5
19PCOM102	Core II: Marketing Management	5	3	25	75	100	4
19PCOM103	Core III: Financial Management	5	3	25	75	100	4
19PCOM104	Core IV: Financial Markets and Institutions	5	3	25	75	100	3
19PCOM105	Core V: Organizational Behaviour	4	3	25	75	100	3
19PCOM106	Core VI: Business Environment	4	3	25	75	100	3
Non-Credit							
18PLS101	Career Competency Skills I	1					-
	Total	30	-	-	-	600	22
Second Semester							
Part A							
19PCOM201	Core VII: Advanced Corporate Accounting	6	3	25	75	100	5
19PCOM202	Core VIII: Human Resource Management	4	3	25	75	100	3
19PCOM203	Core IX: Investment analysis and Portfolio Management	5	3	25	75	100	3
19PCOM204	Core X: E-Commerce	4	3	25	75	100	3
	Elective : I	4	3	25	75	100	4
19PMACOI201	IDC I: Advanced Business Statistics	4	3	25	75	100	4
Part B							
18PVE201	Value Education: Human Rights	2	3	25	75	100	2
18PLS201	Career Competency Skills II	1		-	-	-	-
	Total	30				700	24

Third Semester

Subject Code	Subject	Hrs of Instruction	Exam Duration (Hrs)	Max Marks			Credit Points
				CA	CE	Total	
Part A							
19PCOM301	Core XI: Income Tax and Tax Planning	5	3	25	75	100	5
19PCOM302	Core XII: Research Methodology	6	3	25	75	100	3
19PCOM303	Core XIII: Company Law	5	3	25	75	100	3
19PCOM304	Core XIV: Auditing and Assurance	6	3	25	75	100	4
	Elective II	4	3	25	75	100	4
19PMACOI301	IDC II: Resource Management Techniques	4	3	25	75	100	4
19PCOIT301	Internship Training (100% Internal Evaluation)	-	-	100	-	100	1
	Total	30				700	24
Fourth Semester							
Part A							
19PCOM401	Core XV: Accounting for Managerial Decision	6	3	25	75	100	5
19PCOM402	Core XVI: Service Marketing	6	3	25	75	100	3
19PCOM403	Core XVII: Tax law (GST and Customs)	6	3	25	75	100	4
19PCOM404	Core XVIII: Modern Banking	6	3	25	75	100	4
19PCOMPR401	Project & Viva Voce	6	-	50	150	200	4
	Total	30				600	20
	Grand Total					2600	90

ELECTIVE SUBJECTS

Every student has to choose one specialization, which consist of two subjects spread over second and third semester. This specialization, once so chosen by the student, will not be changed under any circumstances. The details of the specialization along with prescribed subjects are given here under:

Elective I		
Subject Code	Semester	Subject
19PCOEL201	II	Retail Marketing
19PCOEL202	II	Export-import Management
Elective II		
Subject Code	Semester	Subject
19PCOEL301	III	Insurance and Risk Management
19PCOEL302	III	Strategic Management

FOR COURSE COMPLETION

Every student shall be deemed to have completed the course if he/she also undergo the following subjects successfully.

- Inter Disciplinary Course (IDC) in II and III Semesters.
- Human Rights as Value Education Course in II Semester.
- Internship Training at the end of III semester.
- Chosen Elective in II and III Semesters.
- Project report at the end of IV semester.

TOTAL CREDIT DISTRIBUTION

Components	Subject	No. of Subjects	Maximum Marks	Total Marks	Credits
Part A	Core	18	100	1800	67
	Elective	2	100	200	8
	Inter Disciplinary Course	2	100	200	8
	Project	1	200	200	4
Part B	Value Education	1	100	100	2
	Internship Training	1	100	100	1
	Total			2600	90

19PCOM101	CORE I: ADVANCED COST ACCOUNTING	SEMESTER - I	
<p><i>Note: Question paper shall cover 80% Problem and 20 % theory</i></p> <p>Course Objectives:</p> <p>The course aims</p> <ul style="list-style-type: none"> To equip the students to ascertain and control costs. To facilitate the students to arrive at job costing and process costing. 			
Credits: 5		Total Hours: 50	
UNIT	CONTENTS	Hrs	CO
I	Cost Accounting - Meaning and Definition - Importance - Cost concept - Differences between Financial Accounting and Cost Accounting - Installation of an Ideal Costing System - Elements of cost - Classification of cost - Preparation of Cost Sheet including Tender.	10	CO1
II	Material cost control - Fixation of various stock levels - Economic Order Quantity - Purchase procedure - Issue of materials - Pricing of material issues - Inventory control and verification.	10	CO2
III	Labour cost control - Time keeping - Wage payment and Incentive schemes - Idle Time and Overtime - Labour turnover.	10	CO3
IV	Overheads - Meaning, Classification according to functions and variability - Apportionment and Reapportionment of Overheads - Absorption of Overheads - Machine hour rate - Reconciliation of cost and financial Profits.	10	CO4
V	Job Costing - Contract Costing - Process Costing - Losses and Gains - Inter Process Transfer Pricing - Equivalent production - Joint and By Products Costing.	10	CO5

Text Book	
1	<i>Reddy, T.S. and Hariprasad Reddy, Y. 2017. Cost Accounting. [Fourth Edition]. Margham Publications, Chennai.</i>
Reference Books	
1	<i>Maheshwari, S.N. 2016. Cost and Management Accounting. [Fourteenth Edition]. Sultan Chand & Sons, New Delhi.</i>
2	<i>Jain, S.P and Narang, K. 2015. Cost and Management Accounting. [Fourteenth Edition]. Kalyani Publishers, Ludhiana.</i>

COURSE OUTCOMES (CO)

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

CO1	Recognize the use of cost data for planning and control.
CO2	Plan material cost control for decision making through Economic order quantity
CO3	Evaluate for reducing labour costs.
CO4	Analysis of overheads expenses for control purpose.
CO5	Compare regarding job costing and process costing.

MAPPING

	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	H	M	H	H	M
CO2	H	L	L	M	H
CO3	M	L	M	M	M
CO4	H	H	H	H	L
CO5	M	H	H	M	M

H-High; M-Medium; L-Low

19PCOM102	CORE II: MARKETING MANAGEMENT	SEMESTER - I	
Course Objectives: The course aims			
<ul style="list-style-type: none"> To understand various marketing policies and strategies. To provide insight into various marketing techniques. 			
Credits: 4		Total Hours: 50	
UNIT	CONTENTS	Hrs	CO
I	Definition and Meaning of marketing and Marketing Management-Scope of Marketing Management-Nature and Importance of Marketing Management- Problems of Marketing Management - Difference between Sales Management and Marketing Management- Functions of Marketing Management - Principles of Marketing Management - Marketing Organisation.	10	CO1
II	Product Development - New Product Planning and Development - Steps in New Product Development - Management of Product Life Cycle - Product Line and Product Mix Strategies - Pricing - Objectives of Pricing Decisions - Factors influencing Pricing Decisions - Process of Price determination - Kinds of Pricing.	10	CO2
III	Channels of Distribution - Meaning - Basic channels of distribution - Selection of a suitable channel - Factors Influencing Selection of a channel- middlemen in distribution-Kinds - Functions - Elimination of Middlemen - Arguments in favour of and against.	10	CO3
IV	Sales promotion-meaning and definition-objectives and importance of sales promotion Causes for sales promotion activities-types of sales promotion programmes-salesmanship and personal selling-steps in selling-essentials of salesmanship-importance of salesmanship-qualities of a good salesman.	10	CO4
V	Meaning and Definition of Advertising - Advertising and Publicity - Objectives of Advertising - Functions - Advantages of Advertising - Advertisement copy - Qualities of a good copy - Elements of an Advertising copy -Marketing Research-Market and Marketing Research-Organization of Marketing Research-Status of Marketing research - Marketing Research in India.	10	CO5
Text Book			
1	<i>Pillai, R.S.N and Bagavathi, V. 2014. Marketing Management. [First Edition]. S.Chand Co. Ltd., New Delhi.</i>		

Reference Books

1	<i>Gupta, C.B. and Rajan Nair, N. Marketing Management. [Thirteenth Edition]. Sultan Chand & Sons, New Delhi.</i>
2	<i>Rajan Saxena. 2014. Marketing Management.[Third Edition]. Tata McGraw-Hill Publishing Co. Ltd., New Delhi.</i>
3	<i>Philip Kotler, Kevin Lane Keller, Abraham Koshy & Mithileshwar Jha. 2014. Marketing Management. [Fourteenth Edition]. Pearson Education, New Delhi.</i>

COURSE OUTCOMES (CO)

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

CO1	Identify the nature and scope of services.
CO2	Comprehend the characteristics and marketing mix of services.
CO3	Compile channel of distribution with proper merchandise planning.
CO4	Evaluate the basic concepts of sales promotion
CO5	Analysis the economic level and recent trends for advertising.

MAPPING

	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	H	M	H	M	H
CO2	L	M	L	M	H
CO3	L	L	L	L	L
CO4	M	L	L	M	M
CO5	H	L	M	H	H

H-High; M-Medium; L-Low

19PCOM103	CORE III: FINANCIAL MANAGEMENT	SEMESTER - I	
Note: Question paper shall cover 60 % Problem and 40 %theory.			
Course Objectives:			
The course aims			
<ul style="list-style-type: none"> To provide knowledge on application of financial management techniques in business. To develop skills in financial analysis and decision making. 			
Credits: 4		Total Hours: 50	
UNIT	CONTENTS	Hrs	CO
I	Financial Management - Evolution- Scope- Objectives- Process- Financial Decisions - Functional Areas of Financial Management - Functions of Chief Finance Officer - Sources of Finance. Time value of Money :(Future Value of Single Cash Flow, Multiple Cash flow, Annuity, Sinking Fund Factor. Present value of single cash flow, Multiple cash flow, Annuity, Annuity Dues, Perpetuities. Comparison of Rates.)	10	CO1
II	Capital Budgeting - Need and Significance of Capital Budgeting- Types of Investment Decisions - Capital Budgeting Methods: Payback Period-Accounting Rate of Return - Net Present Value - Internal Rate of Return - Profitability Index.	10	CO2
III	Capital Structure - Theories of Capital Structure - Net Income Approach - Net Operating Income Approach - MM Approach. Cost of Capital - Determination of Cost of Capital - Cost of Debt, Preference Capital, Equity Capital and Retained Earnings - Computation of Weighted Cost of Capital.	10	CO3
IV	Working Capital Management - Concept - Kinds - Importance - Forecasting Working Capital Requirements - Management of Cash - Receivable Management - Inventory Management.	10	CO4
V	Leverages - Financial, Operating and Composite Leverages. Dividend Policy -Determinants of Dividend Policy - MM Hypothesis - Gordon Model - Walter Model.	10	CO5
Text Book			
1	<i>Sharma, R.K and Shasi, K. Gupta.</i> 2014. Financial Management. [Seventh Edition]. Kalyani Publications, Ludhiana.		
Reference Books			
1	<i>Murthy, A.</i> 2014. Financial Management. [Second Edition]. Margham Publications, Chennai.		
2	<i>Maheswari, S.N.</i> 2014. Financial Management. [Fourteenth Edition]. Sultan Chand & Sons, New Delhi.		
3	<i>Pandey, I.M.</i> 2013. Financial Management. [Ninth Edition]. Vikas Publishing House Pvt. Ltd., Noida.		

COURSE OUTCOMES (CO)

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

CO1	Know the concepts of Financial Management and its nature scope, functions and time value of money.
CO2	Understand the nature of Capital budgeting its techniques.
CO3	Understand the concepts of capital structure, Theories of capital structure and Designing capital Structure
CO4	Understand importance of principles and concepts of working capital, Operating Cycle, Determinants of working capital.
CO5	Acquire knowledge in Financial Leverages and Operating Leverages and its function.

MAPPING

	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	M	H	M	L	H
CO2	H	H	M	H	H
CO3	M	M	L	M	M
CO4	L	M	M	L	L
CO5	H	M	H	M	M

H-High; M-Medium; L-Low

19PCOM104	CORE IV: FINANCIAL MARKETS AND INSTITUTIONS	SEMESTER - I	
Course Objectives: The course aims			
<ul style="list-style-type: none"> To apply an economics perspective to the study of financial assets and institutions. To help form a coherent view of the disparate variables in financial activity, markets and their governance. 			
Credits: 3		Total Hours: 50	
UNIT	CONTENTS	Hrs	CO
I	Nature and Role of Financial System: An overview of the Indian Financial System - Financial Sector Reforms - RBI - Securities and Exchange Board of India.	10	CO1
II	Banking Institutions: Commercial Bank - Co-operative Banks - Functions - Small Savings - Unit Trust of India Mutual Funds - Non Banking Financial Institutions: Role - Types - Loan Companies - Investment Companies - Hire Purchase Finance - Equipment Leasing Company - Housing Finance - Mutual Benefit Financial Company - Residuary - Non - Banking Company.	10	CO2
III	Merchant Banks - Venture Capital Funds - Credit Rating - Public Deposits with Non-Banking Companies - Non-bank Statutory Financial Organizations.	10	CO3
IV	Financial Markets - Call Money Market - Treasury Bills Market - Commercial Bills Market - Markets for Commercial paper and Certificates of Deposits - The Discount Market - Market for Financial Guarantee - Government (Gilt-edged) Securities Market.	10	CO4
V	Industrial Securities Market - International Dimensions of Financial Markets Foreign Exchange Market and Foreign Capital Market - Foreign Trade Investment- Advantages- Disadvantages-Indian's Policy Towards FDI.	10	CO5
Text Book			
1	Gordon. E, Natarajan, (2018), Financial Markets and Service , (Eleventh Edition), Himalaya Publishing House. Mumbai.		
Reference Books			
1	Dr. Punithavathy Pandian, (2012), Financial Management and service . Vikas Publishing House Private Limited., New Delhi.		
2	Bhole LM, Jithendra Mahakud (2015) Financial Institution and Markets , Tata MC Graw Hill Education Private Limited, New Delhi.		

COURSE OUTCOMES (CO)

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

CO1	Demonstrate an awareness of the current structure and regulation of the Indian financial markets
CO2	Evaluate and create strategies to promote mutual funds.
CO3	Familiarize the concept of lease financing venture Capital and Mutual Fund
CO4	Aiming to enable the students to get the Know-how of Government (Gilt-edged) Securities Market in its wide aspects
CO5	Gain knowledge on foreign collaboration and multinational corporate

MAPPING

	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	H	H	M	L	L
CO2	H	M	M	L	M
CO3	H	M	H	M	M
CO4	M	M	H	L	L
CO5	M	M	M	L	L

H-High; M-Medium; L-Low

19PCOM105	CORE V: ORGANISATIONAL BEHAVIOUR	SEMESTER - I	
Course Objectives: The course aims <ul style="list-style-type: none"> To familiarize the basic concepts of organizational behaviour To enhance the contemporary knowledge in the field of organizational behaviour. 			
Credits: 3		Total Hours: 50	
UNIT	CONTENTS	Hrs	CO
I	Introduction- Concept of Organisation - Characteristics of Organization - Types of organization - Importance of Organisation - Organisational behavior - Definitions, Nature and Scope - Evolution of organizational behavior, Hawthorne studies.	10	CO1
II	Personality- Meaning and nature - Determinates of personality measurement of personality - Theories of personality - Personality facts influencing behavior at work.	10	CO2
III	Motivation - Concept of motivation - nature of motivation - importance of motivation in an organization -Tools and Techniques of motivation or incentives. Theories of motivation - Maslow's Need priority Model - Theory X and Y and its assumptions.	10	CO3
IV	Group Behaviour - Concepts of group - Definition of Group, Characteristics of group - Types of groups - Reasons for formation of group -Stages of group information - Group behavior - Group cohesiveness - Factor affecting group cohesiveness.	10	CO4
V	Interpersonal Behaviour and influencing Relationships - Introduction - Approaches explaining inter personal attraction - Basic principles of inter personal attraction - Developing inter personal relational ships different ways of influencing Behaviour.	10	CO5
Text Book			
1	<i>Jayasankar .J.</i> 2013. Organisational Behaviour. Margham Publications, Chennai		
Reference Books			
1	<i>Stephen P. Robbins and Timothy A. Judge, S.P and Narang, K.</i> Organisational Behaviour. [Thirteenth Edition]. Prentice Hall India, New Delhi.		
2	<i>John, W. Newstrom and Keith Davis.</i> 2000. Organisational Behaviour. [Tenth Edition]. Tata McGraw Hill, New Delhi.		
3	<i>Varma, M. M. and Agrawal, R. K.</i> 2002. Organisational Behaviour [First Edition]. King books, New Delhi		

COURSE OUTCOMES (CO)

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

CO1	Acquire basic knowledge and ideas about organizational behavior.
CO2	Recognize the concepts of perception, attitude, personality and values which help in shaping the individual behaviour.
CO3	Evaluate the theories relating to organizational behaviours
CO4	Apply group cohesiveness and group decision making process.
CO5	Know the organizational change and Interpersonal relations which has impact on working relationships within organizations.

MAPPING

	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	M	H	L	L	M
CO2	L	L	L	M	L
CO3	M	M	M	L	M
CO4	M	M	M	L	L
CO5	L	L	L	M	L

H-High; M-Medium; L-Low

19PCOM106	CORE VI: BUSINESS ENVIRONMENT	SEMESTER - I	
Course Objectives: The course aims			
<ul style="list-style-type: none"> To provide knowledge on investment avenues. To facilitate construction of sound investment portfolio. 			
Credits: 3		Total Hours: 50	
UNIT	CONTENTS	Hrs	CO
I	Concept of Business Environment- Significance-Types of Environment-External and Internal - Inter - Relationship between economic and non-economic environment-Impact of environment on business and Strategic Decisions - Culture and business -Social Responsibilities of Business.	10	CO1
II	Industrial Policies and Regulations - New Industrial Policy 2013 - Public, Private, Joint and Co-operative Sectors - Privatization and Disinvestment - Ways of Privatization - Benefits and Arguments against Privatization - Privatization in India.	10	CO2
III	Economic Systems - Meaning - Characteristics -Types of economic systems- Capitalism-Socialism-Mixed economy - Economic planning - Nature, Scope and Significance of Economic Planning in India - Achievements and Failures of Economic Planning.	10	CO3
IV	Technological environment - Factors - Governing - Technological Environment - Management of Technology - Patents and Trademarks - Financial Institution in India- IFCI - ICICI - IDBI - IIBI - SIDBI - SFC's.	10	CO4
V	Globalisation - Meaning and Dimensions - Features of Current Globalisation - Essential Conditions for Globalisation - Globalisation of Indian business - Foreign Direct Investment - Concept, Advantages, Disadvantages and Determinants- India's policy towards FDI - Multinational Corporation - Meaning - Merits and Demerits -Control over MNC's - MNC in India.	10	CO5
Text Book			
1	<i>Gupta, C.B.</i> 2011. Business Environment . [Sixth Edition]. Sultan Chand & Sons, New Delhi.		
Reference Books			
1	<i>Francis Cherunilam.</i> 2009. Business Environment . [Fourth Edition]. Sultan Chand & Sons, New Delhi.		
2	<i>Aswathappa, K.</i> 2007. Essentials of Business Environment . [Second Edition]. Himalaya Publishers, New Delhi.		

COURSE OUTCOMES (CO)

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

CO1	Familiarize with global business environment
CO2	Discriminate the different trade policies on export and import
CO3	Develop the knowledge about international business
CO4	Create an awareness about various international trade institutions (IMF, IBRD, IFC, IDA)
CO5	Acquire knowledge about different marketing strategies

MAPPING

	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	M	M	L	L	M
CO2	L	H	M	L	H
CO3	H	M	M	M	H
CO4	L	L	M	L	M
CO5	M	H	M	L	H

H-High; M-Medium; L-Low

18PLS101	CAREER COMPETENCY SKILLS - I	SEMESTER - I	
Course Objectives:			
The course aims			
<ul style="list-style-type: none"> To impart knowledge on the Aptitude. To enhance employability skills and to develop career competency. 			
Total Hours: 15			
UNIT	CONTENTS	Hrs	CO
I	Solving Simultaneous Equations Faster - Number System : HCF, LCM - Square roots and Cube roots - Averages	3	CO1
II	Problems on Numbers -Problems on Ages	3	CO2
III	Calendar - Clocks - Pipes and Cisterns	3	CO3
IV	Time and Work - Time and Distance	3	CO4
V	Ratio and Proportion - Partnership - Chain Rule	3	CO5
Text Book:			
1	<i>Aggarwal R.S. 2013. Quantitative Aptitude. [Seventh Revised Edition]. S.Chand & Co., New Delhi.</i>		
Reference Book :			
1	<i>Abhijith Guha, Quantitative Aptitude for Competitive Examinations, 5th Edition, Tata McGraw Hill, 2015, New Delhi.</i>		

COURSE OUTCOMES (CO)

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

CO1	Carry out mathematical calculations using shortcuts.
CO2	Calculate Problems on Ages with shortcuts.
CO3	Understand the core concepts of Pipes & Cisterns, Calendar & Clocks.
CO4	Obtain knowledge on shortcuts to Time & Work and Time & Distance.
CO5	Calculate Ratio & Proportion, Partnership with shortcuts.

19PCOM201	CORE VII: ADVANCED CORPORATE ACCOUNTING	SEMESTER - II	
<p><i>Note: Question paper shall cover 80 % Problem and 20 %theory.</i></p> <p>Course Objectives:</p> <p>The course aims</p> <ul style="list-style-type: none"> To impart the knowledge on accounting practices followed in service sector. To apply the accounting practices in services sector on real time basis. 			
Credits: 5		Total Hours: 50	
UNIT	CONTENTS	Hrs	CO
I	Issue, Forfeiture and Re-Issue of Shares – Issue and Redemption of – Preference Shares – IFRS – Disclosure Norms – Segment reporting.	10	CO1
II	Debentures - Classifications - Differences between Debentures and Shares - Issue of Debentures - Redemption of Debentures - Methods of Redemption: On Specified Due Date, By Conversion, Sinking Fund Method and Insurance Policy Method.	10	CO2
III	Final Accounts of Joint - Stock Companies	10	CO3
IV	Absorption, Amalgamation and Reconstruction (Internal and external)	10	CO4
V	Liquidator's Final Statement of Accounts - Accounts of Banking Companies - Calculation of Rebate on Bills Discounted - Accounting Treatment of Non-performing Assets - Preparation of Profit and Loss Account and Balance Sheet.(New Format)	10	CO5
Text Book			
1	<i>Jain, S.P and Narang, K. 2014. Advanced Accountancy Vol. I & II [Eighteenth Edition]. Kalyani Publishers, Ludhiana.</i>		
Reference Books			
1	<i>Reddy, T.S and Murthy, A. 2014. Corporate Accounting. [Sixth Edition]. Margham Publications, Chennai.</i>		
2	<i>Gupta, R.L and Radhasamy, M. 2013. Advanced Accountancy- Volume II. [Fourteenth Edition]. Sultan Chand & Sons, New Delhi.</i>		
3	<i>Shukla, M.C. and Grewal, T.S. 2014. Advanced Accountancy - Volume II. [Seventh Edition]. S.Chand & Sons, New Delhi.</i>		

COURSE OUTCOMES (CO)

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

CO1	Analyze the issue of share and forfeiture of shares
CO2	Identify the joint stock companies
CO3	Create a knowledge of absorption and amalgamation
CO4	Prepare different Types of schedule in banking companies
CO5	Comprehend the use of insurance companies and solve the assurance fund

MAPPING

	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	H	M	M	M	M
CO2	H	L	M	L	H
CO3	H	M	H	M	H
CO4	M	H	M	M	M
CO5	M	M	L	L	M

H-High; M-Medium; L-Low

19PCOM202	CORE VIII: HUMAN RESOURCE MANAGEMENT	SEMESTER - II	
Course Objectives: The course aims			
<ul style="list-style-type: none"> To provide an exposure to human resource practices in organizations. To provide knowledge on understanding and managing human resource in organizations. 			
Credits: 3		Total Hours: 50	
UNIT	CONTENTS	Hrs	CO
I	Human Resource Management - Definition - Objectives and Functions - Role and Structure of Personnel function in Organisations - Personnel Principles and Policies	10	CO1
II	Human Resource Planning - Characteristics - Need of Planning - HRP Process - Job Analysis - Job Design - Job Description - Job Specification.	10	CO2
III	Recruitment and Selection Process - Placement and Induction - Training and Development - Promotion - Demotions - Transfers - Separation - Performance Appraisal.	10	CO3
IV	Discipline - Meaning - Causes of Indiscipline - Acts of Indiscipline - Procedure for Disciplinary Action - Grievance - Meaning - Characteristics of Grievances - Causes of Grievance - Methods of knowing Grievance - Grievance Redressal Procedure.	10	CO4
V	Organization Conflict - Conflict in Organizational Behaviours - Individual aspect of Conflict - Organizational Conflict - Leadership - Leadership Theories.	10	CO5
Text Book			
1	<i>Subba Rao, P.</i> 2014. International Human Resource Management and Industrial Relations . [First Edition]. Himalaya Publishing House, Mumbai.		
Reference Books			
1	<i>Aswathappa, K. and Sadhna Dash.</i> 2013. Human Resource Management . [Second Edition]. Tata McGraw Hill Publishing Co. Ltd., New Delhi.		
2	<i>Rao, P. L.</i> 2013. Human Resource Management . [First Edition]. Excel Books, New Delhi.		
3	<i>Gupta, S.C.</i> 2013. Human Resource Management . [Second Edition]. Macmillan Publishers India, New Delhi.		

COURSE OUTCOMES (CO)

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

CO1	Identify the basic concepts of HRM activities and the growth of international competencies faced by the organization.
CO2	Analyse the job values and enriches the career for employee.
CO3	Recognize the basic concepts of recruitment and selection system.
CO4	Design towards various Training and development schemes
CO5	Identify the causes of industrial conflicts and its impact on organizational functioning.

MAPPING

	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	H	M	L	L	M
CO2	M	M	L	M	M
CO3	H	H	L	M	L
CO4	L	L	M	H	H
CO5	M	M	M	L	M

H-High; M-Medium; L-Low

19PCOM203	CORE IX: INVESTMENT ANALYSIS AND PORTFOLIO MANAGEMENT	SEMESTER - II	
Course Objectives: The course aims			
<ul style="list-style-type: none"> To provide knowledge on investment avenues. To facilitate construction of sound investment portfolio. 			
Credits: 3		Total Hours: 50	
UNIT	CONTENTS	Hrs	CO
I	Investment - Importance - Investment and Speculation - Investment and Gambling - Factors Favourable for Investment - Investment Media - Features of Investment Programme - Investment Process - Investment Alternatives - Alternative For of Investment. Financial System - Structure of Financial Markets - Financial Institutions.	10	CO1
II	Risk - Concept - Systematic Risk - Unsystematic Risk - Quantitative Analysis of Risk. Concept of Return - Measurement of Return. Security Valuation - Approaches to Investment - Valuation of Shares and Bonds.	10	CO2
III	Fundamental Analysis- Economic Analysis - Industry Analysis - Company Analysis. Technical Analysis - Assumptions - Dow Theory - Efficient Market Theory.	10	CO3
IV	Portfolio Analysis - Traditional Vs. Portfolio Analysis - Markowitz Theory - Sharpe Index Model. Techniques of Portfolio Revision - Formula Plans - Constant Rupee Value Plan - Ratio Plan - Modifications of Formula Plans - Capital Asset Pricing Model - Arbitrage Pricing Theory.	10	CO4
V	Portfolio Performance Evaluation - Performance Index of Sharpe, Treynor and Jensen. Derivatives - Options - Black Scholes Model - Forwards - Futures - Swaps- Buyback of Shares.	10	CO5
Text Book			
1	<i>Preeti Singh</i> .2014. Investment Management . [Eighteenth Edition]. Himalaya Publications, Mumbai.		
Reference Books			
1	<i>Punithavathy Pandian</i> . 2013. Security Analysis and Portfolio Management . [Second Edition]. Vikas Publishing House Private Ltd., Mumbai.		
2	<i>Bhalla, V.K.</i> 2013. Investment Management . [Fourth Edition]. Sultan Chand & Sons, New Delhi.		
3	<i>Rustagi, R.P.</i> 2013. Investment Management: Theory and Practice . [Fourth Edition]. Sultan Chand & Sons, New Delhi.		

COURSE OUTCOMES (CO)

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

CO1	Identify the basic of investing process
CO2	Acquire knowledge about Risk concept
CO3	Comprehend the concepts of Industry analysis and Technical analysis.
CO4	Develop knowledge about portfolio analysis Vs Traditional analysis
CO5	Create the nature and scope of portfolio performance evaluation

MAPPING

	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	M	H	H	M	H
CO2	H	M	M	M	H
CO3	M	H	M	H	L
CO4	L	M	H	L	M
CO5	H	L	M	M	H

H-High; M-Medium; L-Low

19PCOM204	CORE X: E-COMMERCE	SEMESTER - II	
Course Objectives: The course aims			
<ul style="list-style-type: none"> To obtain knowledge on the concepts of E-Commerce and Web Technologies. It helps in buying and selling of goods and services through wireless handheld devices. 			
Credits: 3		Total Hours: 50	
UNIT	CONTENTS	Hrs	CO
I	E-Commerce - Meaning and concept - E-Commerce Vs Traditional Commerce - Features of E-Commerce - Need for E-Commerce - Channels of E-commerce - Internet - concepts and Technologies - Web Technologies - Global Publishing Concept - Universal Reader Concept - Client Server - Concept - Hyper Text Concept -Commercial Uses of Hyper Text - URLs, HTTP, HTML, HTML Forms And CGI Gateway Services.	10	CO1
II	E-Commerce Models - Infrastructure for E-Commerce Models - Supply Chain Management - Remote Servicing - Digitalization of Prospectus and Servicing - Online Advertising and Marketing. E-Commerce - Electronic Cataloguing - Order Generation - Cost Estimation - Pricing - Accounting - Order Selection - Order Prioritization - Order Scheduling - Order Fulfilling - Delivery Order - Receipt Management - Past Sale Services.	10	CO2
III	Web Site Meaning -Web Site Design Principles - Technologies of Web Site - Various Methods of Customer Communication through Web Site. Electronic Payment Systems - Features - Types of E-Payment - Use of Various E-Cards for Business Payments - Implications - Probable Risks in Using E-Cards - Managing The Risks - Recent Trends In Electronic Payment And Receipt.	10	CO3
IV	Business To Business Contract Through E-Commerce - Need - Technologies - Paperless Trading - Concept EDI - Standards - VANS - EDI Service - Internet Based EDI - FTP Based Messaging. Using E-commerce - Workflow Management - Product Differentiation - Organization - Re-Structuring - Logistics Management - Knowledge Management - Mass Customerization.	10	CO4
V	Features of IT Act 2000 - Security Risks - Risk Management Approaches - Legal Framework of E-commerce- Multi Media and - E-commerce - Multimedia Technologies - Desk Top Video Conferencing - Broad Band Networks - Related Concepts - ATM and Cell relay - Visa Cards.	10	CO5

Text Book	
1	<i>Kamalesh. K. Bajaj, Debjani Nage, (2011) E-Commerce the Cutting edge of Business</i> , Tata MC Graw Hill - Mumbai
Reference Books	
1	<i>Joseph. P.T. (2015) E-Commerce an Indian Perspective [Fifth Edition]</i> , Asoke. K. Ghosh, PHI Learning Private Limited.,
2	<i>Gary. P. Schneider, (2011) E-Commerce, Strategy, Technology and Implementation</i> , Cengage Learning Indian Private Ltd.,

COURSE OUTCOMES (CO)

After completion the course the students will be able to

CO1	Recognize the basic concepts and benefits of E-Commerce Technology.
CO2	Identify the Digitalization of Prospectus and Servicing.
CO3	Learn the basic elements of Mobile Commerce and payment methods.
CO4	Gain knowledge on Website designing principles and types of E-payment.
CO5	Acquire skill on Security Risk Management approaches.

MAPPING

	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	H	L	L	H	L
CO2	M	M	L	H	H
CO3	H	L	M	H	H
CO4	L	L	L	H	L
CO5	L	L	L	H	L

H-High; M-Medium; L-Low

19PCOEL201	ELECTIVE I: RETAIL MARKETING	SEMESTER - II	
Course Objectives: The course aims			
<ul style="list-style-type: none"> • Understanding of retailing and critically analyze the retailing process, the environment within which it operates. • Gaining knowledge about the retail globalization, and Customer Relationship Management in retail sector. 			
Credits: 4		Total Hours: 50	
UNIT	CONTENTS	Hrs	CO
I	Retail marketing - Introduction, definition and significance - Characteristics of retailing - Traditional and Non-traditional retailing - Global trends in retailing - Retailing in Indian scenario - New trends in Indian retailing - Future prospective of retailing in India.	10	CO1
II	Retail Environment - Micro and Macro environmental influences - Changing retail environment in India - Retail consumers - retail consumer buying process , factors affecting consumer decision process.	10	CO2
III	Retail Formats - different types of retail stores - ownership based, store based, non-store based, web based. Retail location - choice of location, store layout and designs - Positioning of retail shops, retail store image - retail service quality management.	10	CO3
IV	Retail Pricing - factors influencing retail pricing - retail pricing policies. Retail Merchandising - phases in developing a merchandise plan - Key areas in merchandise management - Service Retailing vs. Product Retailing - Retail Branding and strategies - Retail Marketing Mix.	10	CO4
V	Retail Channel Management - Retail sales promotion techniques - Retail advertising - e-retailing in India - role of information technology in retailing.	10	CO5
Text Book			
1	<i>David Allbert</i> (2006), Retail Marketing Management . [Second Edition] Pearson India Education Ltd.,		
Reference Book			
1	<i>Swapna Pradhan</i> , (2011) Retail Merchandising , Tata McGraw-Hill, New Delhi.		

COURSE OUTCOMES (CO)

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

CO1	Develop an idea about retail marketing and its functions.
CO2	Enhance the students on consumer decision process and retail environment.
CO3	Demonstrate an understanding of how retailers develop a service quality to build a sustainable competitive advantage.
CO4	Make them understand pricing policies and retail mixing.
CO5	Summarize different retail channel of management and its application in business situation.

MAPPING

	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	H	L	M	M	H
CO2	M	M	H	H	M
CO3	L	H	M	M	H
CO4	H	M	L	H	M
CO5	M	H	M	H	L

H-High; M-Medium; L-Low

19PCOEL202	ELECTIVE I: EXPORT-IMPORT MANAGEMENT	SEMESTER - II	
Course Objectives:			
The course aims			
<ul style="list-style-type: none"> • Understanding to prepare export and getting into the international markets practices and practical procedure of exports and imports. • Gaining knowledge about theoretical and practical capabilities in various aspects of export and import activities. 			
Credits: 4		Total Hours: 50	
UNIT	CONTENTS	Hrs	CO
I	Meaning and Definition of Export - Classification - Strategy and preparation of Export marketing - Export Marketing organizations - Registration Formalities - IEC - RCMC - Export Licensing - Selection of Export Product - Identification of Markets - Methods of Exporting - Pricing Quotations - Payment Terms -Letter of Credit.	10	CO1
II	Export import Documentation - Aligned Documentation system - Commercial invoice - Shipping Bill - Certificate of origin - consular invoice - Mate's Receipt - Bill of lading - GR form - ISO 9000 - Procedures for obtaining ISO 9000 - BIS 14000 Certification - Types of marine Insurance Policies. Import Documents - Transport Documents _ bill to Entry - Certificate of inspection - certificate of Measurements -Freight Declaration.	10	CO2
III	Export Procedure - Export contract - forward Cover - Export finance - Institutional framework for Export Finance - Excise Clearance - Pre-shipment inspection - Methods of pre-shipment inspection - Marine insurance - Role of clearing and Forwarding Agents - Shipping and customs formalities - Customs EDI system - Negotiation of Documents - Realization of Exports proceeds.	10	CO3
IV	Import procedure - Pre-import procedure - steps in import Procedure - Legal Dimensions of import procedure - customs formalities for imports - Warehousing of imported goods - Exchange control provisions for imports - Retirement of Export Documents.	10	CO4
V	Foreign Trade Policy - Highlights - Special Focus Initiatives - Duty Drawback - Deemed Exports - Star Exports Houses - EPCG Scheme - Incentive for Exporters - Export promotion Councils - Commodity boards - ECGC - EXIM Bank.	10	CO5

Text Book	
1	Usha Kiran Rai (2015). Export-Import and Logistics management . Prentice - Hall of India Private Limited, New Delhi.
Reference Book	
1	Mumtaz (2015). International Trade Finance . [First Edition]. ARS Publications, Chennai.

COURSE OUTCOMES (CO)

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

CO1	Applying payment methods and financing in the areas of exports.
CO2	Understanding concepts of export-import documentation and certificate of origin.
CO3	Developing commercial negotiation of document skills.
CO4	Develop knowledge about Pre-Shipment Vs Post shipment analysis.
CO5	Comprehend the concepts of Foreign trade policy and EXIM bank .

MAPPING

	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	H	M	L	L	H
CO2	H	L	M	L	M
CO3	L	M	M	M	M
CO4	M	L	L	L	L
CO5	H	M	H	M	M

H-High; M-Medium; L-Low

19PMACOI201	IDC I: ADVANCED BUSINESS STATISTICS	SEMESTER - II	
Course Objectives:			
The Course aims			
<ul style="list-style-type: none"> To create knowledge of analyzing the data based on sample information and making interpretation about the population. 			
Credits: 4		Total Hours: 50	
UNIT	CONTENTS	Hrs.	CO
I	Computation of Basic Statistics – Measures of Central Tendency – Dispersion and Relations – Excel work and SPSS	10	CO 1
II	Probability theorems distributions - Binomial, Poisson and normal distributions - Characteristics and Applications.	10	CO 2
III	Testing of Hypothesis - Standard Error and Sampling Distribution - Errors in Testing Hypothesis – Large Samples Test - Tests of Significance - Z test-Small Samples Test - 't' test.	10	CO 3
IV	Testing of Hypothesis - Parametric Tests - F -Test - One - way - Two - way - Chi-Square Test and Goodness of fit - Yates Correction - Uses of Chi-square Test.	10	CO 4
V	Multivariate Analysis - Partial and Multiple Correlation and Regression – Factor Analysis.	10	CO 5
Text Book			
1.	<i>Gupta, S.P. Statistical Methods.</i> Sultan Chand and Sons, New Delhi.		
Reference Books			
1.	<i>Panneerselvam, R. 2010, Research Methodology.</i> PHI Learning Private Limited, New Delhi.		
2.	<i>Sancheti, D.C and Kapoor V.K. 2005. Statistics.[Seventh Edition].</i> Sultan Chand and Sons, New Delhi.		
3.	<i>Kapoor, V.K and Gupta, S.C. Fundamentals of Mathematical Statistics.</i> [Eleventh Edition]. Sultan Chand and Sons, New Delhi.		
4.	<i>Kapoor, V.K and Gupta, S.P. Elements of Mathematical Statistics.</i> Sultan Chand and Sons, New Delhi.		

Course Outcomes (CO)	
After completion of the course, the students will be able to	
CO 1	Learn the importance of statistics and understand the concepts of measures of central tendency
CO 2	Understand the concepts of theoretical distributions.
CO 3	Know about the concepts of sampling theory
CO 4	Test the research statements through ANOVA.
CO 5	Gain knowledge on multivariate analysis

MAPPING					
	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
CO 1	M	M	H	L	L
CO 2	H	M	L	M	L
CO 3	H	H	M	L	M
CO 4	L	H	M	H	H
CO 5	M	M	L	M	M
H-High; M-Medium; L-Low					

18PVE201	VALUE EDUCATION: HUMAN RIGHTS	SEMESTER - II	
Course Objectives The Course aims <ul style="list-style-type: none"> To make the students to understand the concepts of human rights. 			
Credits: 2		Total Hours: 25	
UNIT	CONTENTS	Hrs	CO
I	Human Rights: Definition - Historical Evolution - Classification of Rights - Universal Declaration of Human Rights - International Covenants on Economic and Social Rights - Constitutional Provision for Human Rights - Fundamental Rights - Directive Principles of the State Policy - Indian Constitution.	5	CO1
II	Civil and Political Rights: Right to Work - Right to Personal Freedom - Right to Freedom of Expression - Right to Property - Right to Education - Right to Equality-Right to Religion - Right to Form Associations and Unions - Right to Movement-Right to Family - Right to Contract - Right to Constitutional Remedies-Right to Vote and Contest in Elections - Right to Hold Public Offices-Right to Petition-Right to Information - Right to Criticise the Government-Right to Democratic Governance.	5	CO2
III	Economic Rights: Right to Work - Right to Adequate Wages - Right to Reasonable Hours of Work - Right to Fair Working Conditions - Right to Self Government in Industry - Customer Rights - Social and Cultural Rights - Right to Life - Right to Clean Environment.	5	CO3
IV	Women's Rights: Right to Inheritance - Right to Marriage - Divorce and Remarry -Right to Adoption - Right to Education - Right to Employment and Career. Advancement - Rights Relating to Dowry - Right for Equality - Right for Safe Working Conditions - Children's Rights - Right to Protection and Care - Right to Education - Issues Related with Infanticide - Street Children - Child Labour-Bonded Labour - Refugees Rights - Minority Rights - Dalit Rights-Tribal Rights-Nomads Rights.	5	CO4
V	Human Rights Violation: International, National, Regional Level Organizations to Protect Human Rights - UNO - National Commission for Human Rights - State Commissions - Non Governmental Organizations and Human Rights - Amnesty Terrorism and Human Rights - Emergency and Human Rights - Judiciary and Human Rights - Media and Human Rights - Police and Human Rights.	5	CO5

Reference Book	
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1	<i>Paul Singh. Human Rights and Legal System.</i> Himalaya Publishing House, New Delhi.
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COURSE OUTCOMES (CO)

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

CO1	Understand the core principles of human rights philosophy
CO2	Know the importance and functions of human rights commission
CO3	Apply their rights for democracy, human rights and gender equality
CO4	Know the rights from the Governance, economic and social development through various Acts
CO5	Understand the right to information Act, rights for women, children, Nomads, refugees and various sector of people in our country

18PLS201	CAREER COMPETENCY SKILLS - II	SEMESTER - II	
Course Objectives: The course aims			
<ul style="list-style-type: none"> To enhance employability skills and to develop career competency. 			
Total Hours: 15			
UNIT	CONTENTS	Hrs	CO
I	Interview Skills - Types of Interview - Groundwork before Interview - Abide by the dress code - Importance of Body language in Interviews - Tell Us about yourself - Do's and Don'ts of an interview - Concluding an Interview - A Mock Interview.	3	CO1
II	Resume Preparation - Difference between a Resume and CV - The main body of Resume - The Career objective in Resume - A Fresher's Resume - Antiquity of Soft Skills - Classification of Soft Skills - Personality Analysis - Interpersonal Skills.	3	CO2
III	Body Language - Emotion displayed by Body Language - Group Discussion - Group Discussion types - Guidelines Do's and Don'ts during a Group Discussion - Concluding the Discussion - The technique of Summing Up.	3	CO3
IV	Speaking Skills - Effective Speaking Guidelines - Reading Skills - Types of Reading Skills - Barriers to Speed Reading - Listening Skills - Stages of Listening - Types of Listening - Barriers to Listening - Beware of Pitfalls - Avoid Errors : Indianisms in English - Most common errors in the world - Similar but not Quite the same - Words that are Singular or Couple.	3	CO4
V	Avoid Pitfalls: of Beware Self-improvement - Facilitating Laboratory: Language Techniques and Concepts E-learning	3	CO5
Text Book:			
1	<i>Barun K. Mitra. 2011. Personality Development and Soft skills. [Second Edition]. Oxford University Press, New Delhi.</i>		
Reference Book:			
1	<i>S.P. Dhanavel. 2015, English and Soft Skills. [Second Edition]. Orient Black Swan Publishers, New Delhi.</i>		

COURSE OUTCOMES (CO)

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

CO1	Understand the types of Interviews, Dress Code and Styles
CO2	Develop Resume content and structures.
CO3	Improve body language skills.
CO4	Know how to represent self through communication.
CO5	Attain the different level of Learning Skills.

19PCOM301	CORE XI: INCOME TAX AND TAX PLANNING	SEMESTER - III	
<i>Note: Question paper shall cover 80% Problem and 20 %theory</i>			
Course Objectives:			
The course aims			
<ul style="list-style-type: none"> To guide in effective tax planning. To understand the basic concepts of tax evasion and tax avoidance 			
Credits: 5		Total Hours: 50	
UNIT	CONTENTS	Hrs	CO
I	Income Tax - Basic Concepts - Previous Year - Assessment Year - Income Assessee- Person- Residential Status - Exempted Incomes.	10	CO1
II	Salary - Basis of Charge - Allowances - Perquisites - Provident Fund - Profits in Lieu of Salary. Income from House Property- Determination of Annual Value -Allowable Deductions.	10	CO2
III	Profits and Gains from Business or Profession - Expenses Allowed and Disallowed -Depreciation Allowance. Capital Gains - Types of Capital Assets - Transfer of Capital Assets - Short-term and Long-term Capital Gains - Exempted Capital Gains.	10	CO3
IV	Income from Other Sources - Clubbing of Income - Set off and Carry Forward of Losses - Deductions from Gross Total Income.	10	CO4
V	Tax Planning - Objectives - Importance - Essentials - Types - Areas of Tax Planning -Tax Avoidance - Tax Evasion.	10	CO5
Text Book			
1	<i>Gaur, V.P and Narang, D.B. Income Tax Law and Practice. Kalyani Publishers, Ludhiana.</i>		
2	<i>Reddy, T.S. and Hari Prasad Reddy, Y. 2018. Business Taxation. [Fifth Edition]. Margam Publications, Chennai.</i>		
Reference Books			
1	<i>Singhania, V.K. Income Tax Law and Practice. Taxmann Publications, New Delhi.</i>		
2	<i>Monoharan, T.N. Income Tax Law and Practice. Snow White Publications, Mumbai.</i>		
3	<i>Reddy, T.S and Murthy, A. Income Tax Law and Practice. Margham Publications, Chennai.</i>		

COURSE OUTCOMES (CO)

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

CO1	Compile the basic concepts of previous year and assessment year
CO2	Identify the different types of salary with allowance
CO3	Recognize the different methods of capital assets in capital investment
CO4	Know the meaning of income from other sources and set off carry forward of losses
CO5	Plan the concept of area of tax planning in India

MAPPING

	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	M	H	M	L	M
CO2	H	H	M	M	M
CO3	M	M	H	M	M
CO4	L	M	M	L	L
CO5	H	M	M	M	M

H-High; M-Medium; L-Low

19PCOM302	CORE XII: RESEARCH METHODOLOGY	SEMESTER - III	
<i>Note: Question paper shall cover 100% theory</i>			
Course Objectives:			
The course aims			
<ul style="list-style-type: none"> To understand the concept and process of research in business environment and realize its applications in various spheres of business research. To utilize the skills in application of research techniques for solving business problems. 			
Credits: 3		Total Hours: 50	
UNIT	CONTENTS	Hrs	CO
I	Research - Meaning - Objectives - Types - Research Process - Significance - Research Methods Vs. Methodology - Scientific Method - Criteria for Good Research-Problems Encountered by the Researchers. Defining the Research Problem - Sources - Techniques Involved in Defining a Problem.	10	CO1
II	Research Design - Need - Features - Contents - Types - Factors affecting Research Design. Formulation of Hypothesis - Sources - Types - Procedure for Hypothesis Testing.	10	CO2
III	Sampling Design - Steps - Need - Criteria for Selection of Sampling Procedure -Characteristics of a Good Sample- Types of Sample Design. Measurement-Measurement Scales-Sources of Error in Measurement- Tests of Sound Measurement - Techniques of Developing Measurement Tools. Scaling - Scale Classification Bases - Important Scaling Techniques.	10	CO3
IV	Methods of Data Collection - Collection of Primary Data - Observation, Interview, Questionnaire and Schedules - Collection of Secondary Data - Case Study Method-Pre-testing and Pilot Study. Data Processing - Coding, Editing and Tabulation of Data. Conditions and Assumptions for Application of Parametric and Nonparametric Tests (Theory only).	10	CO4
V	Interpretation of Data - Need - Techniques - Precautions. Report Writing - Kinds of Reports - Steps in Report Writing - Layout of Research Report - Mechanics of Writing a Research Report - Precautions for Writing Research Report.	10	CO5
Text Book			
1	<i>Kothari, C.R. and Gaurav Garg. 2014. Research Methodology. [Third Edition]. New Age International Publishers, New Delhi.</i>		

Reference Books

1	<i>Panneerselvam, R.</i> 2014. Research Methodology . [Second Edition]. Prentice Hall of India Private Ltd., New Delhi.
2	<i>Krishnaswamy, O.R.</i> and Ranganatham, M. 2014. Research Methodology for Social Sciences . [Second Edition]. Himalaya Publishing House, Mumbai.
3	<i>Tripathi, P.C.</i> 2013. Research Methodology in Social Sciences . [Sixth Edition]. Sultan Chand & Sons, New Delhi.

COURSE OUTCOMES (CO)

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

CO1	Compare distinguish between the different kinds of research.
CO2	Discriminate the types and purpose of research design.
CO3	Identify the sampling techniques and use of tools in scaling.
CO4	Analyze the case study, pilot study methods and methods of data collection.
CO5	Comprehend the steps involved in data preparation and interpretation

MAPPING

	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	H	M	L	M	M
CO2	M	M	M	H	L
CO3	M	H	L	L	M
CO4	L	M	L	M	M
CO5	M	M	H	L	L

H-High; M-Medium; L-Low

19PCOM303	CORE XIII: COMPANY LAW	SEMESTER - III	
Course Objectives:			
The course aims			
<ul style="list-style-type: none"> To identify the various types of share capital. To formulate the development of companies on healthy lines. 			
Credits: 3		Total Hours: 50	
UNIT	CONTENTS	Hrs	CO
I	The Indian Companies Act, 2013: Company Directors - Appointment - Legal Position - Disqualification - Powers - Duties - Liabilities - Loans to Directors - Manager - Managerial Remuneration. Meetings - General Meetings of Shareholders - Requisites of a Valid Meeting - Proxies - Voting - Resolutions.	10	CO1
II	Prevention of Oppression and Mismanagement - Books of Accounts - Statutory Books - Annual Accounts and Balance Sheet. Auditors - Appointment - Audit Committee - Rights, Powers and Duties - Special Audits - Audit of Cost Accounts. Compromises - Reconstruction and Amalgamation.	10	CO2
III	Members of a company Introduction- Shareholder Vs member - eligibility - minor - company - partnership - insolvent - foreigner. Share Capital - Types of Share capital - Types of shares -Alteration of share capital - Further Issue of Shares.	10	CO3
IV	Prospectus Introduction - legal Requirements of prospectus - contents of prospectus - SEBI Guidelines. Misstatement in prospectus -Liability for Misstatement - Civil Liability - Criminal Liability - Investor's Right - Statement in Lieu of Prospectus.	10	CO4
V	Winding - up of a Company Introduction - Winding up and Dissolution - Modes of Winding up - Winding up by Tribunal - Grounds of Winding up - Commencement of Winding up - Voluntary Winding up - Voluntary Winding up Subject to Court Supervision.	10	CO5
Text Book			
1	Kapoor, N.D. 2013. Elements of Mercantile Law. [Thirty Second Edition]. Sultan Chand & Sons, New Delhi.		

Reference Books

1	Pillai, R.S.N and Bagavathi, V. 2014. Legal Aspects of Business . [First Edition]. S.Chand Co. Ltd., New Delhi.
2	Shukla, M.C. 2010. A Manual of Mercantile Law . [Eight Edition]. S. Chand Co. Ltd., New Delhi.
3	Kapoor, G.K. 2012. Corporate Laws . [Second Edition]. Sultan Chand & Sons, New Delhi.

COURSE OUTCOMES (CO)

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

CO1	Understand the basic concepts and kinds of companies
CO2	Analyze the various types of association
CO3	Design on allotment of shares
CO4	Learn the basic elements of prospects
CO5	Assess knowledge about rights and liabilities of members

MAPPING

	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	H	L	H	L	H
CO2	M	M	H	L	M
CO3	H	L	M	M	H
CO4	L	L	L	L	L
CO5	M	M	M	L	M

H-High; M-Medium; L-Low

19PCOM304	CORE XIV: AUDITING AND ASSURANCE	SEMESTER - III	
Course Objectives: The course aims <ul style="list-style-type: none"> To Impact Knowledge in Auditing and Assurance in the Profession. To guide in effective Auditing Standards. 			
Credits: 4		Total Hours: 50	
UNIT	CONTENTS	Hrs	CO
I	Audit and Assurance: Auditing and Assurance- Overview- Standards-Setting Process, Role of International Auditing and Assurance Standards board in India.	10	CO1
II	Audit Evidence and Audit Sampling: Audit Evidence- Sources of evidence- Reliability of audit evidence- Audit technique- Audit Sampling- Types of Risk- Factors determining scope of Sampling.	10	CO2
III	Statistical Sampling in Auditing: Introduction- Judgment- Statistical Sampling- Advantages of using Statistical Sampling- Sampling Techniques- Limitations- Pre-requisites for Statistical Sampling- Selection of Sampling- Random Sampling- Cluster Sampling- Internal check regards Wages- Maintenance of Wage records.	10	CO3
IV	Investigation of Accounts: Investigation- Meaning and Definition- Nature of Investigation approach to Investigation and Report- Classification of Investigation- Mode of Investigation- Specific Investigation- Admission of new partner- Grant of loans- Power of Inspector and his report.	10	CO4
V	Audit Report: Audit Report- Meaning and importance- Contents of Audit report- Report Vs Certificate- Kinds Audit Report- Characteristics of Good Report- Form of Audit report- Signature of Auditors Report Distinction between report and certificate.	10	CO5
Text Book			
1	Varsha Ainapure & Mukund Ainapure (2009). Auditing and Assurance . [Second Edition]. PHL Learning Private Limited, New Delhi.		
Reference Books			
1	Tandon B.N. (2015) Auditing Practice , Sultan Chand [Fourth Edition] New Delhi.		
2	Victor Z. Brink and Herbert Witt. (2016). Modern Internal Auditing , John Eiley and Sons.		
3	Rawat D.F (2010). Auditing Standard . Taxman Liied Service Private Limited.		

COURSE OUTCOMES (CO)

O1	Understand the basic concepts of Auditing and Assurance
CO2	Acquire Knowledge on various Techniques of Audit Sampling
CO3	Understand the different methods of Statistical Sampling
CO4	Know the meaning of Investigation of Accounts
CO5	Prepare a good Audit Report and Certificate

MAPPING

	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	H	M	M	L	L
CO2	M	H	M	L	M
CO3	L	H	M	M	L
CO4	L	M	H	H	M
CO5	L	L	M	H	M

H-High; M-Medium; L-Low

19PCOEL301	ELECTIVE II: INSURANCE AND RISK MANAGEMENT	SEMESTER - III	
Course Objectives:			
The course aims			
<ul style="list-style-type: none"> The primary objective of this course is to predict the insurance sector and create the awareness to the students and society. To acquire knowledge on IRDA regulations. 			
Credits: 4		Total Hours: 50	
UNIT	CONTENTS	Hrs	CO
I	Introduction to Insurance: Role of Insurance – Characteristics of an Insurable Risk – Principles of Insurance – Reinsurance – Double Insurance – IT in Insurance.	10	CO1
II	Indian Insurance Industry – Reforms – Private Players to Indian Insurance Market – IRDA Regulations: For Licensing of Insurance Agents – For Protection of Policy Holders’ Interest. Actuary – Meaning – SOA.	10	CO2
III	Introduction to Risk Management – Concept of Risk – Types of Risk – Principles of Risk Management – Risk Management process – Objectives of Risk Management.	10	CO3
IV	Risk Management and control – Methods of Risk Management – Risk Management by individuals and corporations – Tools for Controlling Risk	10	CO4
V	Introduction to Life – Fire – Marine – Insurance– Characteristics, Principles and Types of Life, Fire, Marine Insurance Policy – Risk coverage in life, fire and marine insurance.	10	CO5
Text Book			
1	<i>Periyasamy, P.</i> 2018. Principles and Practice of Insurance. [Second Edition]. Himalaya Publishing House, Mumbai		
Reference Books			
1	<i>Mish, M N.</i> 2009 Insurance. [Second Edition]. Sultan Chand & Sons, New Delhi		
2	<i>Inderjit Singh and Rakesh Katyal.</i> 2009. Fundamentals of Insurance. [First Edition]. Kalyani Publishers, Ludhiana.		
3	<i>Panda Ghanshyam.</i> 2009. Principles and Practice of Insurance. [First Edition]. Kalyani Publishers, Ludhiana		

COURSE OUTCOMES (CO)

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

CO1	Acquire knowledge on principles of insurance, double insurance and IT insurance.
CO2	Learn the legal laws and provision of IRDA norm with respect to regulation and development of insurance industry.
CO3	Obtain knowledge of type of Risk, Risk identification, risk management process and implementation of risk management techniques.
CO4	Learn evolution of methods of risk in individual and corporation.
CO5	Understand the concept and functions of intermediaries.

MAPPING

	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	H	L	H	M	H
CO2	M	M	M	H	L
CO3	L	M	H	L	M
CO4	M	L	H	M	H
CO5	M	H	L	M	M

H-High; M-Medium; L-Low

19PCOEL302	ELECTIVE II: STRATEGIC MANAGEMENT	SEMESTER – III	
Course Objectives: The course aims <ul style="list-style-type: none"> To enable the students to understand formulation and execution of strategies at different levels and in different areas. To understand the strategy formulation and implementation 			
Credits: 4		Total Hours: 50	
UNIT	CONTENTS	Hrs	CO
I	Strategic Management: Define Strategy - Mission and Purpose - Objective - Goals - Stages - Functional Level Strategies - Environment Analysis - Environmental Scanning and Industry Analysis.	10	CO1
II	Strategy Formulation and Choice of Alternatives: Modernization - Diversification - Integration - Merger - Takeover and Joint Venture - Turn Around - Disinvestments and Liquidation Strategies - process of Strategic Choice - Generic Competitive Strategies - Cost Leadership - Differentiation Focus - Value Chain Analysis - BenchMarketing.	10	CO2
III	Functional Strategies: Marketing - Production - Research and Development - Financial - Operations - Purchasing - Logistics - Human Resource Management - Information Systems Strategies.	10	CO3
IV	Strategy Implementation - Inter Relationship Between strategy Formulation and Implementation - Reengineering and Strategy Implementation - Issues in Strategy Implementation - Resource Allocation.	10	CO4
V	Evaluation and Control in Strategic Management - measuring performance - Type of Controls - Primary Measures of Divisional and Functional Performance - Strategic Information System - Guidelines for proper control.	10	CO5
Text Book			
1	<i>Arthur A. Thompson Jr, A.J. Strickland III, John E. Gamble and Arun K. Jain. 2009. "Crafting and Executing strategy: The quest for competitive advantage, concepts and cases". [Fourteenth Edition]. Tata Mc-Graw hill Publishing Company Ltd, New Delhi.</i>		

Reference Books	
1	<i>Fred R.David. 2008. "Strategic Management: Concepts and cases" [Second Edition]. Pearson Education. New Delhi.</i>
2	<i>Mathur.U.C. 2005. "Strategic Management". [Fifth Edition]. Mac Millan India Ltd.Chennai.</i>
3	<i>Charles W.L.Hill & Gareth R.Jones. 1998."Strategic Management Theory: An Integrated approach". [Second Edition]. All India Publisher and Distributors. Chennai</i>

COURSE OUTCOMES (CO)

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

CO1	Outline the strategy, vision and mission for the organization.
CO2	Evaluate the companies' external and internal environment through SWOT analysis.
CO3	Identify the competitive strategies for the companies/firms operations management.
CO4	Create strategy to fit specific industry and Resource allocation.
CO5	Execute the strategy formulated with ethics and control empower the Society.

MAPPING

	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	H	M	M	H	H
CO2	L	H	M	M	M
CO3	M	L	L	L	L
CO4	H	M	M	M	M
CO5	L	H	H	H	H

H-High; M-Medium; L-Low

19PMACOI301	IDC II: RESOURCE MANAGEMENT TECHNIQUES	SEMESTER - III	
Course Objectives: The course aims <ul style="list-style-type: none"> To know the concepts of mathematical formulation and solving. To find solution of Transportation and Assignment models. To learn the concepts in CPM and PERT. 			
Credits: 4		Total Hours: 50	
UNIT	CONTENTS	Hrs	CO
I	Resource Management Techniques - Introduction Nature - Application of RMT in decision Making - Modeling - Classification of Models - Principles of Modeling.	10	CO1
II	Linear Programming Problem - Assumptions - Formulation of Linear Programming - Problems and Solutions - Graphic Method - Simplex Method - Big M Method (Not exceeding 2 variables)	10	CO2
III	Transportation Problem - IBFS North West Corner Rule - Least Cost Method - Vogel's Approximation Method - Optimum Solution - MODI Method - Assignment Problem - Minimisation - Balanced - Unbalanced.	10	CO3
IV	Decision Theory - Decision Theory under Uncertainty - Maximin Criterion - Minimax Criterion - Minimax Regret Criterion - Decision Theory Under Risk - Expected Monetary Value - Expected Opportunity Loss - Expected Value Under Perfect Information - Decision Tree.	10	CO4
V	Network Analysis - Basic Concepts - Construction of Network - Critical Path Method (CPM) - Program Evaluation Review Technique (PERT) - Demand Forecasting - Time series - Secular Trend - Method of Moving Average - Method of Least Squares - Seasonal Indices - Method of Simple Average Method of Link Relatives.	10	CO5
Text Book			
1	<i>Kanti Swarup, Gupta, P.K.and Man Mohan. 2014. Operations Research. Sultan Chand & Sons, New Delhi.</i>		
Reference Books			
1	<i>Sundaresan, V., Ganapathy Subramanian, K.S. and Ganesan, K. 2014. Resource Management Techniques. [Eighth Edition]. AR Publication, Chennai.</i>		
2	<i>Sharma, J.K. 2007. Introduction to Operations Research Theory and Applications. [Third Edition]. MacMillan India Ltd., New Delhi.</i>		

Course Outcomes (CO)	
On completion of this course, the students will be able to	
CO 1	Learn the importance of Resource management techniques and modeling
CO 2	Formulate and solve real life problems through LPP
CO 3	Find the optimum transportation schedule and assignment model
CO 4	Know the concepts of Decision theory
CO 5	Use the techniques for planning and scheduling of projects

MAPPING					
	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
CO 1	M	M	H	L	L
CO 2	H	M	L	M	L
CO 3	H	H	M	L	M
CO 4	L	H	M	H	H
CO 5	M	M	L	M	M
H-High; M-Medium; L-Low					

19PCOM401	CORE XV: ACCOUNTING FOR MANAGERIAL DECISION	SEMESTER - IV	
Course Objectives: The course aims			
<ul style="list-style-type: none"> To enlighten students on Financial Statement Analysis with the emphasis on the preparation of fund flow and cash flow statement. To provide knowledge about budget control keeping in mind the scope of the concept. 			
Credits: 5		Total Hours: 50	
UNIT	CONTENTS	Hrs	CO
I	Nature and scope of Management Accounting - Functions - Distinction between Financial Accounting and Management Accounting - Relationship between cost and management Accounting - Tools and Techniques of Management Accounting- Meaning and Process of financial statement Analysis and Interpretation.	10	CO1
II	Ratio Analysis - Meaning - Advantages of Ratio Analysis - Limitations - Classification of Ratios - Profitability - Turnover Ratios - Long-term Financial position.	10	CO2
III	Funds Flow statement - Meaning and concept of Funds and Flow of Funds - Importance or uses of Funds Flow statements - Limitations - Schedule of changes in working capital - Preparation of Funds Flow statement - Cash Flow statement - Comparison between Funds Flow statement and Cash Flow statement - Uses of Cash Flow statement - Limitations - Preparation of CashFlow Statement.	10	CO3
IV	Budgeting and Budgetary control - Meaning- Definition - Objectives of Budgetary control - Essentials of Budgetary control - Advantages - Limitations - Classification and Types of Budgets - Sales, Production, Cost of Production, Purchase and Flexible Budgets - Cash Budget	10	CO4
V	Standard costing and variance Analysis (Material and Labour only) - Advantages and Limitations of standard costing.	10	CO5
Text Book			
1	T.S.Reddy & Y Hari Prasad Reddy (2017). Management Accounting . [Fourth Edition] Margam Publication, Chennai.		

Reference Books	
1	<i>Sharma, R.K. and Shasi, K. Gupta. 2013. Management Accounting. [Seventh Edition]. Kalyani Publications, Ludhiana.</i>
2	<i>Maheshwari, S.N.2013. Management Accounting.[Fourteenth Edition]. Sultan Chand & Sons, New Delhi.</i>
3	<i>Jain, S.P and Narang,K. 2014. Management Accounting. [Fourteenth Edition]. Kalyani Publishers, Ludhiana.</i>

COURSE OUTCOMES (CO)

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

CO1	Understand the concept of management accounting in terms of its relationship with Management accounting and cost accounting system of a business firm.
CO2	Plan financial statements for decision making through ratio
CO3	Compare regarding inflow and out flow of cash
CO4	Understand the nature of various budgets in business activities
CO5	Recognize the use of money for planning and control.

MAPPING

	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	H	M	H	H	M
CO2	H	L	L	M	H
CO3	M	L	M	M	M
CO4	H	H	H	H	L
CO5	M	H	H	M	M

H-High; M-Medium; L-Low

19PCOM402	CORE XVI: SERVICE MARKETING	SEMESTER - IV	
Course Objectives: The course aims <ul style="list-style-type: none"> The primary objective of this course is to develop knowledgeable and capable executives to move quickly to key positions in the services sector. To understand the concept of marketing mix of transportation. 			
Credits: 3		Total Hours: 50	
UNIT	CONTENTS	Hrs	CO
I	Services – the concept – Salient features of Marketing Services – Significance of services marketing – emerging key services – Benefits and Limitations of marketing of services – Service Mix.	10	CO1
II	Financial Services – Merchant Banking, D-mat services – Leasing services – Securitisation Practices – Venture Capital.	10	CO2
III	Transport marketing – concept – marketing management of Rail Transport – Road Transport – Air Transport – Water Transport – Product Planning and Development– Marketing mix for Transportation.	10	CO3
IV	Tourism marketing – The concept – Users of Tourism services – Product planning and Development – Marketing mix for Tourism Marketing – Merits and Demerits of Tourism Marketing.	10	CO4
V	Courier Service Marketing – Conceptual Frame work – Rationale Behind Courier Service – Marketing mix for courier service – Telecommunication service marketing – concept – Importance – marketing mix for Telecommunication service.	10	CO5
Text Book			
1	Valarie.A, Zeitham, Mary Jo Bitner, Dwayne. (2016). Service Marketing. (Twelfth Edition). MC Graw Hill Education (India) Pvt Ltd.,		
Reference Books			
1	JHA. S.M, (2011), Service Marketing, (Seventh Edition) Himalaya Publishing House, New Delhi.		
2	Christopher Lovelock, Jochen Writz, Jayantha (2010) Service Marketing (Sixth Edition) Dorling Kindersley (India) Private Limited.		

COURSE OUTCOMES (CO)

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

CO1	Identify the core concepts of marketing and the services of marketing in business and society.
CO2	Analyze the various capital strategies formulation and focus on venture capital.
CO3	Plan the product characteristics and transport of marketing strategies.
CO4	Create an integrated marketing communications plan and promote the tourism strategies.
CO5	Design and manage the courier services and effectiveness of marketing communication mix.

MAPPING

	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	M	H	H	M	H
CO2	H	M	M	M	H
CO3	M	H	M	H	L
CO4	L	M	H	L	M
CO5	H	L	M	M	H

H-High; M-Medium; L-Low

19PCOM403	CORE XVII: TAX LAW - (GST AND CUSTOMS)	SEMESTER - IV	
<i>Note: Question paper shall cover 100% theory</i>			
Course Objectives:			
The course aims			
<ul style="list-style-type: none"> • Imparting basic knowledge about major indirect Taxes in India • To apply theoretical background of GST in practical applications 			
Credits: 4		Total Hours: 50	
UNIT	CONTENTS	Hrs	CO
I	Indirect Tax Laws: An Introduction - Overview of GST: Introduction - Challenges of previous tax structure - History of GST - GST Council - Framework of GST.	10	CO1
II	Introduction to CGST Act, 2017: Important definitions - Levy of GST - Characteristic of Supply - Composite and Mixed Supply - Composition Levy Scheme - Time of supply - Value of supply - Place of Supply - Input Tax Credit - Input Tax Credit in case of job work - Tax invoice, Credit Note and Debit note - Reverse Charge Mechanism - Registration - Return - Payment.	10	CO2
III	Introduction to IGST Act, 2017: Important Definitions - Nature of supply: Inter- state supply, Intra state supply - Place of supply: supply of good, supply of service - Union Goods and Service Tax Act, 2017 - Introduction to GST (Compensation to States) Act, 2017.	10	CO3
IV	Customs Law: Introduction - Basic concepts - Prohibition on importation and exportation - Valuation - Assessment of imported and exported goods - Procedural aspects - Clearance of imported and exported goods.	10	CO4
V	Customs Law: Warehousing - Duty Drawback - Baggage - Powers of customs officer - Search and Seizure - Confiscation of goods - Offences and Penalties.	10	CO5
Text Book			
1	<i>Dr. R. Parameswaran, 2018. Indirect Taxes - GST and Customs Law [First Edition], Kavin Publications, Coimbatore.</i>		
2	<i>Bansal K.M. 2018. GST and Customs Law [First Edition], Taxmann.</i>		

Reference Books

1	ICSI Study Material on Advance Tax Law and Practice -Professional. Programme supplement and Executive Programme Tax Law and practice supplement.
2	ICSI Educational Series available at https://www.icsi.edu/GST Educational Series.aspx
3	<i>Niti Bhasin and Sameer Lama, 2018. GST and Customs Law ,</i>

COURSE OUTCOMES (CO)

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

CO1	Understand the basic concepts of indirect tax system in India
CO2	Know the basics of GST, CGST ,IGST
CO3	Understand the concept of point of taxation
CO4	Understand the meaning of customs act and its procedures
CO5	Acquired knowledge about Duty Drawback, Confiscation of goods and Offences and Penalties.

MAPPING

	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	H	M	L	H	M
CO2	H	H	L	H	M
CO3	L	H	M	M	L
CO4	M	M	L	M	L
CO5	M	L	L	L	H

H-High; M-Medium; L-Low

19PCOM404	CORE XVIII: MODERN BANKING	SEMESTER - IV	
Course Objectives:			
The course aims			
<ul style="list-style-type: none"> To impart the knowledge on functions of E- banking system. To understand the fundamental of banking in Indian banking system. 			
Credits: 4		Total Hours: 50	
UNIT	CONTENTS	Hrs	CO
I	Banking – Definition – Banking System – Role of Banks in Economic Development – Central Bank – Functions – Credit control measures – Role of RBI in Regulatory and Controlling Banks.	10	CO1
II	E-Banking – meaning – E-Banking and Financial Services – Risk Management for E-Banking – Internet Banking – Mechanics of Internet Banking – Drawbacks of Internet Banking – Future outlook.	10	CO2
III	Mobile Banking – meaning – Services – Security issues – Telephone Banking – Mechanism – Telephone Banking system – Call centers.	10	CO3
IV	ATM – Features – Mechanism – Benefits – Shared ATM Network in India – Electronic Money – Mode of Issue and Implications – E-money and Monetary Policy– Policy issues of RBI – Electronic Funds Transfer System- RTGS – Debit Card – Credit Card – IMPS – NEFT.	10	CO4
V	Indian Financial Network – Features – Application – Recent trends in Indian Banking – Payment Banking – Negotiable Instruments – Characteristics – Types – Paying Banker – Collecting Banker – Rights and Duties.	10	CO5
Text Book			
1	<i>Gordon, E. and Natarajan, K.</i> 2014. Banking Theory, Law and Practice. [Twenty-fourth Edition]. Himalaya Publishing House, Mumbai.		
Reference Books			
1	<i>Natarajan, S. and Parameswaran, R.</i> 2014. Banking Theory, Law and Practice. [Second Edition]. S.Chand and Co. Ltd., New Delhi.		
2	<i>Sundharam, K.P.M. and Varshney, P.N.</i> 2013. Banking Theory, Law and Practice. [Fourth Edition]. Sultan Chand & Sons, New Delhi.		
3	<i>Maheswari, S.N.</i> 2012. Banking Law and Practice. [Fourth Edition]. Kalyani Publishers, Ludhiana.		

COURSE OUTCOMES (CO)

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

CO1	Realize the role in managing a state's currency money supply and interest rates.
CO2	Identify to safeguard the stability of the e- payment financial system.
CO3	Impart products or electronic services provided by bank to its customers.
CO4	Understand the concept of Real Time Gross Settlement (RTGS) system.
CO5	Learn the same purpose a stamped paper intended to be completed as a negotiable instrument.

MAPPING

	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	H	M	M	L	H
CO2	H	L	M	H	L
CO3	L	M	L	M	M
CO4	M	H	M	M	H
CO5	M	M	H	L	M

H-High; M-Medium; L-Low

GUIDELINES

1) ASSESSMENT OF THEORY SUBJECTS

The Students shall be evaluated for 100 marks in each subject of study. (Theory) as detailed below:

Subject Nature	Theory
Continuous Assessment	25
Comprehensive Examination	75
Total	100

2) PASSING MINIMUM AND INTERNAL MARK DISTRIBUTION

Theory

The candidate shall be declared to have passed the Examination, if the candidate secure not less than 50 marks put together out of 100 in the Comprehensive Examination in each Theory paper with a passing minimum of 38 marks in External out of 75. The components of Continuous Assessment for 25 Marks are as follows:

Components	Marks
Attendance	5
Assignment	5
Seminar	5
Internal Tests	10
Total	25

3) INTERNSHIP TRAINING

To gain practical exposure, the students shall undergo internship training in any institution in the field of accounting, auditing, banking, insurance, share trading, and other fields of relevance for a minimum period of TWO WEEKS at the end of the second semester (during summer vacation). The students shall submit a detailed internship training report along with the certificate from the concerned institution during the commencement of third semester. The marks for the internship training shall be awarded in the following manner:

Mode of Evaluation	Marks
Internship Report	50
Attendance	10
Viva Voce	40
Total	100

4) PROJECT WORK

- Every student shall undertake an independent project work in commerce domain.
- Project work commences from III semester and submission of report and Viva voce examination is conducted at the end of IV semester.
- Every student shall submit the design of the project work at the end of III semester.
- Project work is subjected to three reviews at regular intervals. 1st Two reviews are done by resource persons internally and third by externally.
- A candidate failing to secure the prescribed passing minimum in the project shall be required to re-submit the project with the necessary modifications.
- The candidate shall be declared to have passed the Examination, if the candidate secure not less than 100 marks put together out of 200 in the Comprehensive Examination in each Project with a passing minimum of 75 marks in External out of 150. The marks for the project work shall be awarded in the following manner:

Marks Allotted	
Dissertation	150
Viva Voce	50
Total	200

5) METHODOLOGY OF ASSESSMENT - CAREER COMPETENCY SKILLS

Online Objective Examination (Multiple Choice Questions) - Semester I

- 100 questions - 100 minutes
- Twenty questions from each UNIT.
- Online examination will be conducted at the end of the I Semester.

Viva Voce - Semester II

- A Student has to come in proper dress code and he/she should bring 2 copies of Resume for the Viva Voce.

A student may be asked to:

- Give Self Introduction
- Submit the resume to the examiner(s) and answer the questions based on it.
- Speak on any given topic for at least two minutes.
- Give a presentation for 10 minutes on a topic of their choice.
- Sit with other students in a Group for a Discussion.

6) QUESTION PAPER PATTERN AND MARK DISTRIBUTION

Theory

i) Question Paper Pattern and Mark Distribution (For 75 Marks)

1.PART - A (5 x 5 = 25 Marks) Answer ALL questions

One question from each UNIT with Internal Choice

2.PART - B (5 x 10 = 50 Marks) Answer ALL questions

One question from each UNIT with Internal Choice

ii) Question Paper Pattern and Mark Distribution (For 100 Marks)

1.PART - A (5 x 5 = 25 Marks) Answer ALL questions

One question from each UNIT with Internal Choice

2.PART - B (5 x 15 = 75 Marks) Answer ALL questions

One question from each UNIT with Internal Choice