

(For Candidates admitted from the academic year 2021-22 onwards)

HOLY CROSS COLLEGE (AUTONOMOUS)

TIRUCHIRAPPALLI-620 002

SCHOOL OF MANAGEMENT STUDIES

PG & RESEARCH DEPARTMENT OF COMMERCE CHOICE BASED CREDIT SYSTEM

LEARNING OUTCOMES-BASED CURRICULUM FRAMEWORK (LOCF)

B. Voc. (Banking, Financial Services and Insurance)

Programme Outcomes (POs)

Upon completion of the B.Voc (BFSI) Degree Programme, the graduate will be able to

- **PO 1** Demonstrate ability and attitude to acquire knowledge and skills in the advancing global scenario to apply them effectively and ethically for professional and social development.
- PO 2 Involve in research and innovative endeavors and share their findings for the wellbeing of the society.
- PO 3 Work effectively in teams and take up leadership in multi-cultural milieu.
- **PO 4 -** Act with moral, ethical and social values in any situation.
- **PO 5 -** Excel as empowered woman to empower women
- **PO 6 -** Participate in activities towards environmental sustainability goals as responsible citizens.
- PO 7 Pursue higher studies in the related field of Sciences, Humanities and Management Studies
- **PO 8 -** Exhibit business and accounting skills effectively for the betterment of business and economic environment.
- **PO 9 -** Exhibit entrepreneurial and professional skills for the sustainable development of an economy.

Programme Specific Outcomes (PSOs)

Upon completion of these courses the learner would

- **PSO 1** Exhibit administrative expertise in the various spheres of marketing, finance and Human resource management.
- **PSO 2** Demonstrate skills to promote Insurance policies to individuals and businesses to protect them from financial risks.
- **PSO 3** Excel as professionals and Entrepreneurs in the field of Banking, Financial Services and Insurance.

(For Candidates admitted from the academic year 2021-22 onwards)

HOLY CROSS COLLEGE (AUTONOMOUS) TIRUCHIRAPPALLI-620 002 SCHOOL OF MANAGEMENT STUDIES

PG & RESEARCH DEPARTMENT OF COMMERCE CHOICE BASED CREDIT SYSTEM LEARNING OUTCOMES-BASED CURRICULUM FRAMEWORK (LOCF) UG COURSE PATTERN

B. Voc. (Banking, Financial Services and Insurance)

B. Voc. (Banking, Financial Services and Insurance)							
Semester	Part	Course	Title of The Course	Code	Hours/ Week	Credits	Marks
			Tamil Paper I /	U21TL1TAM01/			
	I	Language	Hindi Paper I/	U21HN1HIN01/	3	3	100
			French Paper I	U21FR1FRE01			
	II	English	General English I	U21EL1GEN01	3	3	100
	III	Major Core - 1	Financial Accounting	U21BV1MCT01	6	5	100
	III	Major Core - 2	Principles of Marketing	U21BV1MCT02	5	5	100
	III	Allied - 1	Business Mathematics & Statistics	U21MA1ALT05	4	2	100
I	III	Allied - 2	Business Economics	U21EC1ALT02	4	2	100
1	IV	EVS	Environmental Studies	U21RE1ESR01	2	1	100
	IV	MSBE-1	Entrepreneurship Development	U21BV1SBP01	2	1	100
		Value Education	Ethics I/	U21VE2LVE01/		-	
	IV		Catechism I /	U21VE2LVC01/	1		
			Bible Studies I	U21VE2LVB01			
	IV	SOC	Service Oriented Course		-	-	-
	III Internship In BI (60 Hours)		Internship In BFSI-I (60 Hours) OTAL	U21BV1INT01	-	4	100
		30	26	900			
			Tamil Paper II/	U21TL2TAM02/			
	I	I Language	Hindi Paper II/	U21HN2HIN02/	3	3	100
			French Paper II U21				
	II	English	General English II	U21EL2GEN02	3	3	100
	III	Major Core - 3	Fundamentals of General and Health Insurance	U21BV2MCT03	5	4	100
	III	Major Core - 4	Indian Financial System	U21BV2MCT04	5	4	100
	III	Major Core - 5	Banking Theory Law & Practice	U21BV2MCT05	4	3	100
II	III	Allied - 3	Business Law	U21BV2ALT01	4	2	100
	IV	Skill Based Course (SBC) – 1	Soft Skill Development	U21RE2SBT01	2	1	100
	IV	Skill Based Course (SBC) – 2	Sustainable Rural Development & Student Social Responsibility	U21RE2SBT02	2	1	100
	IV	Industrial Relations	Basics of Investments	U21BV2IRT01	1	1	100
			Ethics I/	U21VE2LVE01/			
	IV	Value Education	Catechism I /	U21VE2LVC01/	1	1	100
			Bible Studies I	U21VE2LVB01	<u></u>		<u> </u>

	IV SOC		Service Oriented Course		-	_	_
	III	Internship	Internship In BFSI-II (60 Hours)	U21BV2INT02		5	100
		<u> </u>	OTAL		30	28	1000
			Tamil Paper III /				1000
	I	Language	Hindi Paper III/		3	3	100
			French Paper III		_		
	II	English	General English III		3	3	100
			Financial Markets	LIQ1DM2NCT06		4	100
	III	Major Core - 6	and Services	U21BV3MCT06	5	4	100
	III	Major Core - 7	Business Environment	U21BV3MCT07	4	3	100
	III	Major Elective - 1	Human Resources Management / Consumer Behaviour	U21BV3MET01/ U21BV3MET02	4	3	100
III	III	Allied - 4	Business Communication	U21BV2ALT02	4	2	100
	III	NME 1	Practical Banking / Share Market Operations	U21BV3NMT01/ U21BV3NMT02	3	3	100
	IV	MSBE- 2	Business Software - Tally	U21BV3SBP02	2	1	100
	IV	Gender Studies	Gender Studies	U21WS3GST01	1	1	100
		Value Education	Ethics II/				
	IV		Catechism II /		1		
			Bible Studies II				
	IV	SOC	Service Oriented Course				-
	III	Internship In BFSI-III (75 Hours)		U21BV3INT03		6	100
		T	OTAL		30	29	1000
			Tamil Paper IV/				
	I	Language	Hindi Paper IV/		3	3	100
			French Paper IV				
	II	English General English IV			3	3	100
	III	Major Core - 8	Cost Accounting	U21BV4MCT08	4	4	100
	III	Major Core - 9	Fundamentals of Life Insurance	U21BV4MCT09	4	4	100
***	III	Major Elective - 2	Digital Marketing / Organisational Behaviour	U21BV4MET03/ U21BV4MET04	4	3	100
IV	III	Allied - 5	Services Marketing	U21BV4ALT03	4	2	100
	III	Allied - 6	Business Ethics	U21BV4ALT04	4	2	100
			Practical Banking /	U21BV4NMT01	<u> </u>	_	
	III	NME 2	Share Market Operations	U21BV4NMT02	3	3	100
	IV	Value Education	Ethics II/ Catechism II / Bible Studies II		1	1	100
	IV	Online course	Online course (Extra Credit)	U21OC4SBT04		2	100

IV		SOC		-	2	100	
	III	Internship	Credit) Internship In BFSI-IV (75 Hours)	U21BV4INT04	-	6	100
		T	OTAL		30	31 + 4	1200
	III	Major Core - 10	Income Tax Theory Law and Practice	U21BV5MCT10	6	5	100
	III	Major Core - 11	Security Analysis & Portfolio Management	U21BV5MCT11	5	4	100
	III	Major Core - 12	Business Management	U21BV5MCT12	6	5	100
	III	Major Core - 13	Management Accounting	U21BV5MCT13	5	4	100
V	III	Major Elective - 3	Development banking / Total Quality Management	U21BV5MET05/ U21BV5MET06	4	3	100
	III	NME 3	Insurance Agent - Exams	U21BV5NMT03	3	3	100
	IV	Value Education	Ethics III/ Catechism III / Bible Studies III		1		
	III	Internship	Internship In BFSI-V (90 Hours)	U21BV5INT05		6	100
		30	30	700			
	III	Major Core - 14	Financial	U21BV6MCT14	5	4	100
		Major Core - 14	Management			7	
	III	Major Core - 15	E-Banking	U21BV6MCT15	5	4	100
			•	U21BV6MCT15 U21BV6MCT16			
	III	Major Core - 15	E-Banking Principles of Auditing		5	4	100
	III	Major Core - 15 Major Core - 16	E-Banking Principles of Auditing Company Law Fundamentals of E- Commerce / Investment	U21BV6MCT16	5	4 4	100
VI	III III III	Major Core - 15 Major Core - 16 Major Core - 17	E-Banking Principles of Auditing Company Law Fundamentals of E— Commerce /	U21BV6MCT16 U21BV6MCT17 U21BV6MET07/	5 5 5	4 4 4	100 100 100
VI	III III III	Major Core - 15 Major Core - 16 Major Core - 17 Major Elective - 4	E-Banking Principles of Auditing Company Law Fundamentals of E— Commerce / Investment Management Competitive exam -	U21BV6MCT16 U21BV6MCT17 U21BV6MET07/ U21BV6MET08	5 5 5	4 4 4 3	100 100 100 100
VI	III III III	Major Core - 15 Major Core - 16 Major Core - 17 Major Elective - 4 NME 4 Skill Based	E-Banking Principles of Auditing Company Law Fundamentals of E- Commerce / Investment Management Competitive exam - Banks Research	U21BV6MCT16 U21BV6MCT17 U21BV6MET07/ U21BV6MET08 U21BV6NMT04	5 5 5 4	4 4 4 3	100 100 100 100
VI	III III III III IV	Major Core - 15 Major Core - 16 Major Core - 17 Major Elective - 4 NME 4 Skill Based Course (SBC) - 3	E-Banking Principles of Auditing Company Law Fundamentals of E— Commerce / Investment Management Competitive exam - Banks Research Methodology Ethics III/ Catechism III /	U21BV6MCT16 U21BV6MCT17 U21BV6MET07/ U21BV6MET08 U21BV6NMT04	5 5 5 4 3 2	4 4 4 3	100 100 100 100 100
VI	III III III III IV IV	Major Core - 15 Major Core - 16 Major Core - 17 Major Elective - 4 NME 4 Skill Based Course (SBC) - 3 Value Education Extension	E-Banking Principles of Auditing Company Law Fundamentals of E— Commerce / Investment Management Competitive exam - Banks Research Methodology Ethics III/ Catechism III / Bible Studies III RESCAPES — Impact study of Project	U21BV6MCT16 U21BV6MCT17 U21BV6MET07/ U21BV6MET08 U21BV6NMT04 U21DS6SBT06	5 5 5 4 3 2	4 4 4 3 3	100 100 100 100 100 100
VI	III III III IV IV	Major Core - 15 Major Core - 16 Major Core - 17 Major Elective - 4 NME 4 Skill Based Course (SBC) - 3 Value Education Extension Activity Internship	E-Banking Principles of Auditing Company Law Fundamentals of E— Commerce / Investment Management Competitive exam - Banks Research Methodology Ethics III/ Catechism III / Bible Studies III RESCAPES — Impact study of Project (Extra Credit) Internship In BFSI-VI	U21BV6MCT16 U21BV6MCT17 U21BV6MET07/ U21BV6MET08 U21BV6NMT04 U21DS6SBT06 U21RE6ETF01	5 5 5 4 3 2	4 4 4 3 1	100 100 100 100 100 100 100

Course Title	MAJOR CORE 1 - FINANCIAL ACCOUNTING
Code	U21BV1MCT01
Course type	Theory
Semester	I
Hours/Week	6
Credits	5
Marks	100

This course provides an overview of accounting principles and application of the principles in recording, preparation of final accounts of sole trader and not-for-profit organisations and accounting for consignment and bill transactions. It also enables analysis of transactions for rectification of errors and preparation of bank reconciliation statement.

COURSE OBJECTIVES

- 1. To understand the accounting concepts and conventions and prepare final accounts of sole trader;
- 2. To analyse the accounting records to rectify the errors and prepare bank reconciliation statement:
- 3. To apply the accounting principles for recording bill transactions;
- 4. To prepare final accounts of not-for-profit concerns;
- 5. To understand the accounting procedure relating to consignment accounts and prepare consignment accounts.

UNIT – I INTRODUCTION TO ACCOUNTING AND FINAL ACCOUNTS Hours

Accounting Concepts and Conventions – Need for Accounting Standards – Adjustment and Closing Entries – Final Accounts of a sole trader.

Extra Reading/Keywords: Accounting principles and Double entry system, Latest developments in the field of Accountancy, Branches of Accounting

UNIT-II RECTIFICATION OF ERRORS AND BANK RECONCILIATION STATEMENT 18

Hours

A. Rectification of Errors: Rectification before and after preparation of trial balance, Suspense account

B. Bank Reconciliation Statement: Causes for difference between balances as per cash book and bank statement, Preparation of BRS.

Extra Reading/Keywords: Rectification after the preparation of final accounts, Bank statement

UNIT - III BILL OF EXCHANGE

18

Hours

Bills of Exchange: Features, Recording transactions relating to bills: Drawing, accepting, retiring, renewing and honouring of bills, dishonour of bills and insolvency of acceptor.

Extra Reading/Keywords: Accommodation bills

UNIT – IV ACCOUNTS OF NOT-FOR-PROFIT ORGANISATIONS

18

Hours

Receipts and Payments Account - Income and Expenditure Account - Balance Sheet.

Extra Reading/Keywords: *Examples of not-for-profit organisations.*

UNIT - V CONSIGNMENT

18

Hours

Consignment Accounts: Valuation of stock, Accounting for losses, Cost price method and Invoice price method.

Extra Reading/Keywords: Conversion of consignment into joint venture.

Theory - 20% Problem: 80%

Note: Texts given in the extra reading/key words must be tested only through assignment and seminars.

TEXT BOOKS

- 1. Reddy T.S. & Murthy A. (2018). Financial Accounting. Chennai: Margham Publishers.
- 2. Dalston L. Cecil & Jenitra L. Merwin. (2018). *Financial Accounting*. Trichy: Learntech Press.

SUGGESTED READINGS

- 1. Shukla M.C. & Grewal T.S. (2017). Advanced Accounts. Volume 1, New Delhi: S. Chand.
- 2. Jain S.P. & Narang K.L., (2016) *Principles of Accountancy*. New Delhi: Kalyani Publishers.
- 3. Gupta R.L. &Radhaswamy M. (2018). *Advanced Financial Accounting*. New Delhi: Sultan Chand & Sons.
- 4. Charles T Horngren, Gary L Sundern, John A Elliott, Danna R Philbrick. (2017). *Introduction to Financial Accounting*. New Delhi: Pearson.
- 5. Tulsian P.C. & Bharat Tulsian. (2016). Financial Accounting. New Delhi: S. Chand.

WEB REFERENCES

- 1. Fundamentals of Accounting. Student Portal. ICAI. https://students.icai.org/?page_id=4893.
- 2. Principles and Practice of Accounting. Study Material relevant for May, 2021 examination onwards. https://www.icai.org/post/sm-foundation-p1-may2021onwards.
- 3. IFRS. https://www.ifrs.org.

Note: Learners are advised to use latest edition of books.

COURSE OUTCOMES

CO No.	Course Outcomes			
		Level		
CO-1	Recall the basic accounting concepts and conventions.	K1		
CO-2	Illustrate the principles of double entry system, the procedure for rectification of errors and the preparation of Bank Reconciliation Statement.	K2		
CO-3	Apply the principles in the preparation of final accounts of sole trader and not-for-profit organisations and accounting for consignment and bill transactions.	К3		
CO-4	Analyse the accounting records to locate and rectify the errors and to prepare bank reconciliation statement.	K4		
CO-5	Evaluate the final accounts of different business enterprises and other entities	K5		

(K1- Remember; K2- Understand; K3 – Apply; K4 – Analyse; K5- Evaluate; K6 – Create)

PO – CO MAPPING

CO/PO	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9
CO -1	Н	M					Н	Н	
CO -2	Н	M	Н	Н	M		Н	Н	M
CO -3	Н	M	Н	Н	M		Н	Н	Н
CO -4	Н	M	Н	Н			Н	Н	Н
CO -5	Н	Н	Н	Н	M	M	Н	Н	M

CO/PSO	PSO 1	PSO 2	PSO 3
CO -1	Н		Н
CO -2	Н		Н
CO -3	Н	Н	Н
CO -4	Н	Н	Н
CO -5	Н	Н	Н

Course Title	MAJOR CORE-2- PRINCIPLES OF MARKETING
Code	U21BVIMCT02
Course type	Theory
Semester	I
Hours/Week	5
Credits	5
Marks	100

The course aims to equip the learners with the basic knowledge of concepts, principles, tools,

and techniques of marketing and to provide knowledge about various developments in the marketing.

COURSE OBJECTIVES

- 1. To remember the marketing concepts & recent trends with segmentation bases and Positioning strategies;
- 2. To understand Product Life cycle, New Product development, product policy and the Market Segmentation;
- 3. To outline the pricing policies and compare the various promotional forms;
- 4. To analyze the distribution channels and examine the factors controlling its selection;
- 5. To apply digital skills in marketing through website designing.

UNIT -I INTRODUCTION

12 Hours

Marketing: Meaning, Importance & Functions of Marketing - Marketing Mix - Marketing environment: Micro and Macro - Recent trends in Marketing - Customer driven marketing strategy - Market segmentation: Bases.

Extra Reading / Keywords: Unique selling point, value proposition

UNIT -II PRODUCT 12 Hours

Concept, Product classifications – Major product decisions: Product line decisions - Product mix decisions - Product attributes – Branding, Packaging and labeling – New product development – Product life cycle.

Extra Reading / Keywords: Innovation in products development, Co-branding

UNIT – III PRICINGANDPROMOTION

12 Hours

Pricing-Pricing objectives - Factors influencing pricing - Pricing strategies. Promotion - Promotion Mix: Advertising, Sales Promotion, Personal selling & Public relations.

Extra Reading / Keywords: Pricing of consumer goods. Promotional activities of products in the market.

UNIT – IV CHANNELSOFDISTRIBUTION

12 Hours

Channels of Distribution - Channel Functions - Factors influencing Channel Decisions - Middlemen - Wholesalers - Retailers - Selection of marketing channels- Direct& Indirect Marketing Channels.

Extra Reading / Keywords: Logistics and Supply chain management

UNIT - V DIGITAL SKILLS IN MARKETING

12 Hours

Define a Target Group - Creating Web Sites - Writing the SEO content - SEO Optimization Tools and Techniques of Search Engine Optimization - Google Ad Words.

Extra Reading / Keywords: online business applications

Note: Texts given in the extra reading/key words must be tested only through assignment and seminars.

TEXT BOOKS

- 1. Rajan Nair, (2018) Marketing, New Delhi: Sultan Chand and Sons.
- 2. Pillai & Bhagavathi (2018) *Marketing Management*, New Delhi: Sultan Chand and Sons.

SUGGESTED READINGS

- 1. Philip Kotler, (2016) Marketing: An Introduction, New York: Prentice Hall, Englewood Cliffs.
- 2. Kotler Philip & ArmstrongGary,(2017)Principles of Marketing, New Delhi: Prentice-Hall of India.
- 3. Ryan, D. (2014). Understanding Digital Marketing: Marketing Strategies for Engaging the Digital Generation, Kogan Page Limited.
- 4. The Beginner's Guide to Digital Marketing (2015). Digital Marketer. Pulizzi, J. (2014) Epic Content Marketing, McGraw Hill Education.

WEB REFERENCES:

- 1. https://studentzone-ngasce.nmims.edu > content >
- 2. https://www.studocu.com/
- 3. https://cdn2.hubspot.net/

Note: Learners are advised to use latest edition of books.

COURSE OUTCOMES:

CO No.	Course Outcomes	Cognitive Level
CO-1	Recall the marketing concepts and philosophies with the environmental conditions affecting marketing decisions of a firm;	K1
CO-2	Relate the product line and mix decisions with the process of new product development.	K2
CO-3	Develop an understanding on the process of value creation through marketing decisions involving product pricing and promotion mix	К3
CO-4	Examine the various channels of distribution to identify efficient logistics practices; and the SEO content to determine suitable	K4
	keywords for digital marketing	

(K1- Remember; K2- Understand; K3 – Apply; K4 – Analyse; K5- Evaluate; K6 – Create)

PO – CO MAPPING

CO/PO	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9
CO 1	Н	Н		Н	M	M	Н	M	Н
CO 2		Н	M	Н	Н			Н	Н
CO 3	M	M	Н		M	M		Н	Н
CO 4	Н	Н	Н	M	Н	M		M	Н

CO/PSO	PSO 1	PSO 2	PSO 3
CO 1	Н	Н	M
CO 2	Н	Н	Н
CO 3	Н	M	Н
CO 4	Н	Н	Н

Course Title	MAJOR SKILL BASED ELECTIVE-1- ENTREPRENEURSHIP DEVELOPMENT
Code	U21BV1SBP01
Course type	Practical
Semester	I
Hours/Week	2
Credits	1
Marks	100

This course provides an overview for the development of the practical skills in the art of making jewellery, garland out of pearl, thread and from any other raw materials. It also paves way to become an Entrepreneur by learning the art of beautification and Bridal make-up, using natural products. It also enables the learner to systematically apply an entrepreneurial way of think to identify and create business opportunity to become successful entrepreneurs.

COURSE OBJECTIVES

- 1. To understand the Basics of Beautification like different styles of bridal make ups and Mehandi designs.
- 2. To understand the art of making artificial jewellery and types of embroidery
- 3. To understand the different doll making techniques
- 4. To apply the different techniques of Artificial and natural garland making
- 5. To understand the multi cuisine art like cookery items, jam making, cookery item and applies different sales promotion techniques.

UNIT-I BASICS OF BEAUTIFICATION

6 Hrs

Threading-Facial- Hair dress - Manicure- Pedicure- Bridal Make up - Mehandi

Extra Reading /Key Word: nail art and art of wearing saree

UNIT-II ART OF MAKING JEWELLERY AND EMBROIDERY 6 Hrs

Paper- Thread- Silk Thread- Terracotta- Types of Embroidery – Hand Embroidery - Thardhosi- Jemki work- Kundhan stone works.

Extra Reading /Key Word: Aari works

UNIT-III KIDS AMUSEMENT DOLL TECHNIQUES

6 Hrs

Material for soft doll Making -Safety measures in soft doll making - Puppy -Squirrel - Teddy

Extra Reading /Key Word: cushion making

UNIT- IV ARTIFICIAL AND NATURAL GARLAND MAKING 6 H

Natural Flower Garland- Artificial Flower Garland- Bouquet- Flower Vase arrangement

Extra Reading /Key Word: bridal garland making

UNIT- V MULTI CUISINE ART

6 Hrs

Juice, squash, Jam, Jelly, Bakery items (Cake & Biscuits) Cookery items (Pickle, Sambar podi, Masala podi) & Preparation of Non- Vegetarian items Sales promotion and marketing techniques for all products

Extra Reading /Key Word: different varieties of juices, salads and starter

Note: Texts given in the extra reading/ key words must be tested only through assignment and seminars.

SUGGESTED READINGS

- 1. Hawkin All Indian Cook book, Hawkins cookers Limited, Bombay Arts& Craft Vol.5 Aasha Enterprises, Hyderabad -39
- 2. Arts & Craft. Vol.6 Aasha Enterprises, Hyderabad -39
- 3. Soft Toys, Part-II Angal Kudumbha Samayal, I.V. Jesudhasan
- 4. Renu Gupta, 2004, Complete Beautician Course, Diamond Pocket Books Private Limited, New Delhi.

COURSE OUTCOMES

CO No.	Course Outcomes	Cognitive
		Level
CO-1	Recalls the basic skills of hair dressing, skin care and makeup	K1
	applications	
CO-2	Applies innovative ideas in making jewellery and different types of	K2
	hand embroidery with self-introduced designs.	
CO-3	Analyses the use of multiplicity of safe materials for doll making used	K3
	by kids with shapes of animals and birds	
CO-4	Categories how the garland, bouquet and flower vase are to be made	K4
	using the natural, eco-friendly, health improvising special flowers.	
CO-5	Evaluates the demand for Multi cuisine vegetarian and non-vegetarian	K5
	products and identifies the marketable products like cookery powders	
	and bakery items and different healthy juices.	
CO-6	Creates innovative sales promotion and marketing techniques and	K6
	becomes successful entrepreneurs	

(K1- Remember; K2- Understand; K3 – Apply; K4 – Analyse; K5- Evaluate; K6 – Create)

PO - CO MAPPING

CO/PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9
CO1	Н	M	M	M	Н		Н	M	Н
CO2	Н	M	M	M			Н		Н
CO3	Н	M	M	M	M	Н	Н	M	Н
CO4	Н			M	M	Н	Н		
CO5	Н	M		Н		Н	Н		Н
CO6	Н	Н			Н	M	Н	Н	Н

CO/PSO	PSO1	PSO2	PSO3
CO1	Н	M	M
CO2	Н	M	M
CO3	Н	M	M

CO4	Н	M	M
CO5	Н	M	M
CO6	Н	Н	Н

Course Title	MAJOR CORE 3 - FUNDAMENTALS OF GENERAL AND
	HEALTH INSURANCE
Code	U21BV2MCT03
Course type	Theory
Semester	II
Hours/Week	5
Credits	4
Marks	100

This course enables the students to understand the Fundamentals of General and Health Insurance and its legislations.

COURSE OBJECTIVES

- 1. To understand the functions, role of insurance and Risk management techniques.
- 2. To analyse the role of insurance in providing customer service.
- 3. To analyse the different types of general insurance.
- 4. To analyse the health insurance products and its Documentation
- 5. To understand the insurance legislations and apply the KYC norms.

UNIT - I INTRODUCTION

15 hours

- 1.1 Insurance Meaning Functions need for insurance.
- 1.2 Legal principles of an insurance Contract Types of insurance Role and importance of Insurance.
- 1.3 Risk management techniques.

Extra Reading/Keywords: risk management, savings

UNIT – II CUSTOMER SERVICE AND GRIEVANCE REDRESSAL 15 hours

- 2.1 Customer service quality of service insurance agent's role in providing customer service.
- 2.2 Grievance redressal.
- 2.3 Communication skills ethical behaviour.

Extra Reading/Keywords: Grievance redressal

UNIT - III GENERAL INSURANCE

15 hours

- 3.1 Fire Insurance Definition Nature of fire insurance contract kinds of fire insurance policies tariff rates methods of reinsurance.
- 3.2 Motor insurance kinds procedure for insurance; Personal accident features coverage.
- 3.3 Marine Insurance Cargo Insurance Freight Insurance Documents of Marine insurance

- Elements of Marine insurance contract - Total & Partial Loss.

Extra Reading/Keywords: Reinsurance

UNIT - IV HEALTH INSURANCE

15 hours

- 4.1 Meaning healthcare factors affecting the health systems in India.
- 4.2 Health insurance products.

4.3 Documentation – proposal – Policy document – premium receipt.

Extra Reading/Keywords: Credit worthiness, Physical hazards

UNIT - V INSURANCE LEGISLATION

15 hours

- 5.1 Insurance Act, 1938 capital registration returns licensing duties & powers of controller of insurance.
- 5.2 Insurance Regulatory and Development Authority Act, 1999 Framework Duties, powers, and functions of Authority Power of Central Government to issued directions & to supersede Authority.
- 5.3 Know Your Customer (KYC) Norms.

Extra Reading/Keywords: Unexpired risk reserve, Dispute Resolution Mechanism

Note: Texts given in the extra reading/key words must be tested only through assignment and seminars.

TEXT BOOKS

Gordon E & Natarajan K. (2016) Financial Markets & Services, Himalaya publishing House, New Delhi.

TEXT BOOKS

- 1. M.N. Mishra and Dr. S.B. Mishra, (2016) *Insurance principles and practice*, S.Chand and co., Ltd, New Delhi.
- 2. Insurance Institute of India IC 38 Corporate Agents

SUGGESTED READINGS

- 1. Insurance Institute of India IC 32- Practice of General Insurance
- 2. Insurance Institute of India IC 34 General Insurance
- 3. Insurance Institute of India IC 27 Health Insurance
- 4. Dr.P. Periasamy, (2017) *Principles and Practice of Insurance*, Himalaya Publishing House, Mumbai.
- 5. Pal, Karam, Bodla, B.S. and Garg, M.C. (2017) Insurance Management Principles and Practices, Jain Book Agency.

WEB REFERENCES

- 1. https://www.dripcapital.com/en-in/resources/blog/marine-insurance-meaning-types-benefits
- 2. https://www.irdai.gov.in/ADMINCMS/cms/Uploadedfiles/54.SFSP%20-%20Policy%20Wording.pdf
- 3. https://www.iii.org/publications/insurance-handbook/regulatory-and-financial-environment/reinsurance
- 4. https://udrc.lkouniv.ac.in/Content/DepartmentContent/SM_7ac7a5a6-29fb-41dd-bb97-a852241de68e_30.pdf
- 5. https://indiafreenotes.com/insurance-meaning-and-basic-nature-of-insurance/#:~:text=Insurance%20is%20contract%20between%20two,an%20uncertain%20event%20like%20DEATH

Note: Learners are advised to use latest edition of books.

COURSE OUTCOMES

CO No.	Course Outcomes	Cognitive
		Level
CO-1	Recall the basic concepts of general, health insurance, Customer service and	K 1
CO-1	Insurance Act;	Kı
	Illustrate the role and importance of Insurance, Grievance redressal mechanism,	
CO-2	kinds of general and health insurance its products and Insurance Regulatory and	K2
	Development Authority Act;	
	Apply the principles of an insurance Contract, ethical behaviour as agent,	
CO-3	procedure for general and health insurance, premium calculation and KYC	K3
	Norms;	
	Analyse the Risk management techniques, quality of customer service,	
CO-4	methods of reinsurance, underwriting of Documents and Duties and powers	K4
	insurance Authorities;	

(K1- Remember; K2- Understand; K3 – Apply; K4 – Analyse; K5- Evaluate; K6 – Create)

PO – CO MAPPING

CO/PO	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9
CO 1	Н						Н	Н	Н
CO 2	Н						Н	Н	Н
CO 3	Н						Н	Н	Н
CO 4	Н						Н	Н	Н

CO/PSO	PSO 1	PSO 2	PSO 3
CO 1	Н		Н
CO 2	Н		
CO 3	Н		
CO 4	Н		Н

Course Title	MAJOR CORE 4 - INDIAN FINANCIAL SYSTEM
Code	U21BV2MCT04
Course type	Theory
Semester	II
Hours/Week	4
Credits	4
Marks	100

To expose the students to various concepts in the Indian Financial System

COURSE OBJECTIVES

- 1. To understand the functions and structure of the Indian Financial System
- 2. To remember the functions of the various kinds of financial institutions
- 3. To remember the functions of the financial markets.
- 4. To analyse the different types of financial instruments
- 5. To understand the functions and importance of the regulatory authorities

UNIT-I FINANCIAL SYSTEM

12 Hours

- 1.1Introduction Meaning, Functions of Financial System
- 1.2 Financial Markets, Financial Institutions, Financial Instruments and Financial Services
- 1.3 Structure of the Indian Financial System Indian financial system and the economy Financial Sector reforms Raghuram Rajan Committee.

Extra reading /Key words: Financial intermediaries in India.

UNIT -II FINANCIAL INSTITUTIONS

12 Hours

- 2.1 Evolution, Objectives and Functions of IDBI, SFCs, SIDCs, IFCI, ICICI, SIDBI, EXIM BANK, NABARD
- 2.2 Functions of Scheduled Commercial banks.
- 2.3 Functions Non-banking Financial Institutions Investment banks Cooperative banks. **Extra reading /Key words:** *Life Insurance companies in India.*

UNIT – III FINANCIAL MARKETS

12 Hours

- 3.1 Classification of Financial Markets The Money market: Components of Money Market-Functions Significance.
- 3.2 The Capital market: Components of Capital Market Primary Capital market and Secondary Capital market
- 3.3 Stock Exchanges in India BSE, NSE, OTCEI Stock Market Index Commodities Market in India.

Extra reading /Key words: Capital market's impact on Indian economy.

UNIT – IV FINANCIAL INSTRUMENTS

12 Hours

- 4.1 Money market instruments: Call money Treasury Bills Commercial Bills Commercial Papers Certificate of Deposits Repo instruments
- 4.2 Gilt Edged Securities Dematerialization Capital Market instruments: Shares Debentures Bonds

4.3 Warrants and Convertibles, ADRs and GDRs, Derivatives- Options and Futures.

Extra reading /Key words: Current developments in Money market and Capital market

UNIT - V FINANCIAL REGULATION

12 Hours

- 5.1 The Reserve Bank of India: Objectives Organisation Functions & Role of RBI in the development of the Indian Financial System.
- 5.2 The Securities and Exchange Board of India: Management Powers and Functions of SEBI Regulation and Supervision of Securities market Investor Protection measures –
- 5.3 Insurance Regulatory and Development Authority (IRDA) The Pension Fund Regulatory and Development Authority (PFRDA) Prevention of Monetary Laundering (PML) Objectives Role, Functions and measures.

Extra reading /Key words: Problems of Non-Performing Assets and other challenges for regulators.

Note: Texts given in the extra reading/key words must be tested only through assignment and seminars.

TEXT BOOKS

Gordon E & Natarajan K. (2016) Financial Markets & Services, Himalaya publishing House, New Delhi.

SUGGESTED READINGS

- 1. Bharati V Pathak, (2014) Indian Financial System, Pearson Publications.
- 2. Machiraju H R, (2010) Indian Financial System, Vikas Publishing House, New Delhi.
- 3. Khan M Y, (2019) Indian Financial System, Tata McGraw Hill Education Private Limited, New Delhi.
- 4. Santhanam B., (2017) Financial Services, Margham Publications, Chennai.
- 5. Gurusamy S., (2018) Financial Markets &Institutions, 2nd Edition, Tata McGraw Hill Education Private Limited, New Delhi.

WEB REFERENCES

- 1. https://en.wikipedia.org/wiki/Financial_market#:~:text=A%20financial%20market%20is%20a,the%20financial%20markets%20as%20commodities.
- 2. https://www.investopedia.com/terms/f/financial-market.asp
- 3. https://www.moneycontrol.com/mutual-funds/performance-tracker/returns/money-market-fund.html
- 4. https://scripbox.com/mf/money-market-instruments/
- 5. https://www.investopedia.com/terms/c/capitalmarkets.asp
- 6. https://cleartax.in/s/sebi

Note: Learners are advised to use latest edition of books.

COURSE OUTCOMES

CO No.	Course Outcomes	Cognitive
		Level

CO-1	Describe the components of financial systems, Classification of Financial Markets, Money market instruments and Functions of RBI and SEBI;	K1
CO-2	Outline the functions of different components of financial markets and regulations proposed by regulatory authorities of financial markets;	K2
CO-3	Identify the nature and applicability of different types of financial instruments;	К3
CO-4	Analyse the financial Instruments, Components of Capital Market and its instruments and role of Prevention of Monetary Laundering (PML).	K4

(K1- Remember; K2- Understand; K3 – Apply; K4 – Analyse; K5- Evaluate; K6 – Create)

PO – CO MAPPING

CO/PO	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9
CO 1	Н							Н	Н
CO 2	Н							Н	Н
CO 3	Н							Н	Н
CO 4	Н							Н	Н

CO/PSO	PSO 1	PSO 2	PSO 3
CO 1	Н		Н
CO 2	Н		Н
CO 3	Н		Н
CO 4	Н		Н

Course Title	MAJOR CORE 5 - BANKING THEORY LAW AND PRACTICE
Code	U21BV2MCT05
Course type	Theory
Semester	II
Hours/Week	4
Credits	3
Marks	100

This course aims at providing an understanding of banking law and practices and the recent trends in banking.

COURSE OBJECTIVES

- 1. To understand the functions of commercial banks, RBI, its organization, functions and methods of credit control.
- 2. To analyze the relationship between banker and customer and various types of bank accounts.
- 3. To understand negotiable Instruments, cheques and statutory protection to paying banker and collecting banker.
- 4. To analyze the procedure and policies adopted by banks to provide loans and advances to customers.
- 5. To understand the recent trends in banking and Indian financial network.

UNIT- I INTRODUCTION TO BANKING

12 Hours

- 1.1 Commercial Banks Functions Credit creation
- 1.2 Reserve Bank of India Organisation and functions Methods of credit control.
- 1.3 Business of Banking Companies- Control over Management- Prohibition of certain activities in relation to Banking Companies.

Extra reading /Key words : History of Banking

UNIT - II BANKER AND CUSTOMER RELATIONSHIP

12 Hours

- 2.1 Banker and Customer relationship Special features.
- 2.2 Different types of accounts Opening and closing of accounts Forms used in the operation of bank account.
- 2.3 Cheque book, Passbook, Mistakes in the passbook.
- 2.4 Types of account holders.

Extra reading /Key words : Relationship banking strategy

UNIT- III NEGOTIABLE INSTRUMENTS

12 Hours

- 3.1 Negotiable instruments Definition Cheque Features Holder and holder in due course Payment in due course.
- 3.2 Crossing Different types. Endorsements Different kinds.
- 3.3 Paying banker Material alteration Refusal of payment by banks Statutory protection to the paying banker. Collecting banker Statutory protection.

UNIT - IV LOANS AND ADVANCES

12 Hours

- 4.1 Loans and Advances Principles of good lending Credit worthiness of borrowers.
- 4.2 Modes of securing advances Lien, Pledge, Mortgage and Hypothecation.
- 4.3 Advances against different types of securities Goods, Documents of title to goods, Life Insurance Policies, FDR, Government Securities.

Extra reading /Key words: Loan syndication, bancassurance

UNIT - V RECENT TRENDS IN BANKING

12 Hours

- 5.1 E-Banking Internet Banking Telephone Banking Mobile Banking ATMs.
- 5.2 Cash Machine Electronic Money Electronic Fund Transfer System (EFT) RTGS, NEFT, MICR, KYC norms, Clearing house.
- 5.3 Indian Financial Network Customer Grievances Redressal and Ombudsman.

Extra reading / Key words: Core banking, Control mechanism

Note: Texts given in the extra reading/key words must be tested only through assignment and seminars.

TEXT BOOK

1. Varshney P.N., and Sundharam K.P.M. (2016), Banking Theory Law and Practice; Sultan Chand Sons; New Delhi.

SUGGESTED REFERENCES

- 1. Tannan. M.L., (2017) Banking Law and Practice in India, 27th edition, Indian Law House, New Delhi.
- 2. Radhasamy and Vasudevan, (2003) A Text Book of Banking, Sultan Chand & Sons, New Delhi.
- 3. E. Gordon and K. Natarajan, (2021)-Banking Theory Law and Practice, Himalayas Publishing House, New Delhi.
- 4. S. N. Maheswari and S. K. Maheswari, (2014), Banking Law and Practice Kalyani Publishers, Ansari Rd, Daryaganj, New Delhi 110002.
- 5. Dr. O.P. Gupta and Santosh Kumari Gupta, (2019) Banking Law and Practice in India, Sahitya Bhawan Publications, Khandari, Agra, Uttar Pradesh 282002.
- 6. Agarwal, O.P. (2019), Modern Banking of IndiaS, Himalaya Publications, Mumbai.
- 7. Panikar, KK (2015) Banking Theory System, S. Chand & Co., New Delhi.

WEB REFERENCES

- 1. Reserve Bank of India. https://rbidocs.rbi.org.in/rdocs/Publications/PDFs/RBIAM_230609.pdf.
- 2. Banking Law and Practice: https://www.icsi.edu/media/webmodules/publications/9.1%20Banking%20Law%20-Professional.pdf.
- 3. Indian Institute of Banking and Finance https://www.yumpu.com/user/iibf.org.in
- 4. KLE Law Academy –

- https://www.gklawcollege.com/wp-content/themes/gklaw-
- theme/downloads/library/studymaterials/1banking-law.pdf.
- 5. Symbiosis Law School, Hyderabad https://www.slsh.edu.in/cbf.

Note: Learners are advised to use latest edition of books.

COURSE OUTCOMES

CO No.	Course Outcomes	Cognitive Level	
CO-1	Recall the basic concepts in banking, its functions, roles and all	K1	
CO-1	the major banking activities.		
	Explain the general and special relationship between banker and	K2	
CO-2	customer, framework of negotiable instruments used in banking	K2	
	and modes of securing advances.		
CO-3	Apply the banking laws and its operations in day-to-day banking	K3	
CO-3	transactions.		
CO 4	Analyze the banking activities in relation to various banking	K4	
CO-4	regulations.		

(K1- Remember; K2- Understand; K3 – Apply; K4 – Analyse; K5- Evaluate; K6 – Create)

PO - CO MAPPING

CO/PO	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9
CO 1	Н							Н	Н
CO 2	Н							Н	Н
CO 3	Н							Н	Н
CO 4	Н							Н	Н

CO/PSO	PSO 1	PSO 2	PSO 3
CO 1	Н		Н
CO 2	Н		Н
CO 3	Н		Н
CO 4	Н		Н

Course Title	ALLIED 3 – BUSINESS LAW
Code	U21BV2ALT01
Course type	Theory
Semester	II
Hours/Week	4
Credits	2
Marks	100

The objective of the course is to provide an understanding of the fundamental provisions of Indian Contract Act, Sale of Goods Act and Limited Liability Partnership Act. The course provides the students necessary analytical skills to solve issues arising in real life situations relating to the Indian Contract Act, Sale of Goods Act and The Limited Liability Partnership Act.

COURSE OBJECTIVES

- 1. To understand the essentials of a contract and the provisions regarding offer, acceptance, consideration and capacity to contract.
- **2.** To understand the provisions regarding free consent, legality of object, void agreements and contingent contracts.
- **3.** To understand the provisions regarding performance and discharge of contract, remedies for breach of contract and special kinds of contracts.
- **4.** To analyse the laws relating to Contract of Agency, Limited Liability Partnership and Right to Information Act.
- **5.** To understand the provisions of Sale of Goods Act, 1930.

UNIT - I INTRODUCTION TO CONTRACT

15 Hours

- 1.1 Law of contract Nature and types of contract
- 1.2 Essentials of a valid contract Offer and Acceptance
- 1.3 Consideration Capacity to contract.

Extra Reading / Keywords : Aleatory contract

UNIT - II ELEMENTS OF VALID CONTRACT

15 Hours

- 2.1 Free consent Coercion Undue influence Misrepresentation Fraud Mistake
- 2.2 Legality of object
- 2.3 Void agreements Wagering agreement and Contingent contract.

Extra Reading / Keywords: Case studies relating to agreements opposed to public policy

UNIT - III PERFORMANCE OF CONTRACT AND SPECIAL CONTRACTS 15 Hours

- 3.1 Performance of contract Discharge of contract Remedies for breach of contract
- 3.2 Quasi contract Indemnity and Guarantee
- 3.3 Bailment and Pledge.

Extra Reading / Keywords: Any three recent case studies on Breach of Contract

UNIT - IV CONTRACT OF AGENCY AND LLP

15 Hours

- 4.1 Contract of Agency Kinds Duties Authority of agent Relation with third parties
- 4.2 Liabilities of parties under contract of agency Termination of agency Irrevocable agency.
- 4.3 The Limited Liability Partnership (LLP) Act, 2008 Limited Liability Partnership Salient features of LLP - Differences between LLP and partnership - LLP vs Company. Right to Information Act: Features – Objectives - Significance.

Extra Reading /Keywords: Case laws relating to LLP in India, Cyber laws in India

UNIT - V SALE OF GOODS ACT, 1930

15

Hours

- 5.1 Sale of Goods Act, 1930 with amendments Sale and agreement to sell
- 5.2 Conditions and warranties Passing of property
- 5.3 Performance Remedies for breach Rights of an unpaid seller.

Extra Reading / Keywords: Auction sale

Note: Texts given in the extra reading/key words must be tested only through assignment and seminars.

TEXT BOOK

Kapoor N.D. (2017), Business Law, Sultan Chand & Sons, New Delhi

SUGGESTED READINGS

- 1. Kuchhal M.C., Vivek Kuchhal. (2018), Mercantile Law, New Delhi: Vikas Publishing House.
- 2. Gulshan S.S., Kapoor G. K. (2018), Business Law Including Company Law, New Delhi: New Age International Publishers
- 3. T.R.Desai (2016), Law relating to Tenders and Government contracts, New Delhi, Universal Law Publishing Company.

WEB REFERENCES

- 1. https://legislative.gov.in
- 2. www.mca.gov.in
- 3. https://rti.gov.in
- 4. https://icmai.in
- 5. https://www.icai.org

Note: Learners are advised to use latest edition of books.

COURSE OUTCOMES

CO No.	Course Outcomes	Cognitive Level
CO-1	Recall the basic definitions in Indian Contract Act, Sale of Goods Act, LLP Act and RTI Act;	K1

CO-2	Explain the provisions relating to essentials of a valid contract, sale of goods, RTI and LLP;	K2
CO-3	Apply the provisions relating to Indian Contract Act, Sale of Goods Act and RTI Act to solve problems in real life situations;	К3
CO-4	Examine the issues relating to contracts and right to information.	K4

(K1- Remember; K2- Understand; K3 – Apply; K4 – Analyse; K5- Evaluate; K6 – Create)

PO – CO MAPPING

CO/PO	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9
CO 1	Н	Н						Н	Н
CO 2	Н	Н						Н	Н
CO 3	Н							Н	Н
CO 4								Н	Н

CO/PSO	PSO 1	PSO 2	PSO 3
CO 1	Н		
CO 2	Н		
CO 3	Н		
CO 4	Н		Н

Course Title	INDUSTRIAL RELATIONS - BASICS OF INVESTMENTS
Code	U21BV2IRT01
Course type	Theory
Semester	II
Hours/Week	1
Credits	1
Marks	100

To expose the students on various investment alternatives.

COURSE OBJECTIVES

- 1. To understand different investment activities.
- 2. To understand bank and post office deposits.
- 3. To understand various types of mutual funds.
- 4. To understand various Life Insurance Policy.
- 5. To understand the basics of financial and non-financial investments.

UNIT I - INTRODUCTION TO INVESTMENTS

3 Hours

Investments - Savings Vs Investments - Importance of savings and investments - Objectives of investments - Investment alternatives - Financial Vs Non-financial assets.

Extra Reading/Key words: IRA, CD and money market accounts

UNIT II – BANK & POST OFFICE DEPOSITS AND CERTIFICATES 3 Hours

Introduction to Bank Deposits, Types of Deposit Accounts, Common guidelines of opening and operating accounts, deposit related services, Deposit services offered to Non-Resident Indians—Post office Investment Savings schemes — Advantages

Extra Reading/Key words: Sukanya Samriddhi Accounts, Senior Citizen Savings Scheme

UNIT III - MUTUAL FUNDS

3 Hours

New fund offer's & procedure for investing in NFO; Investors rights and obligations. Types of funds –Open ended schemes- Close ended funds –growth fund, Income fund, Tax saving schemes, Index schemes and Balanced schemes - diversified large cap funds, midcap funds.

Extra Reading/Key words: Thematic and Arbitrage funds

UNIT IV -LIFE INSURANCE AND PROVIDENT FUND SCHEMES 3 Hours

Type of life insurance policy- Endowment policy - Term policy- Whole life policy - Money back policy- ULIPs- Kinds of provident funds - Statutory Provident Fund, Recognized Provident Fund, and Unrecognized Provident Fund. Equity Linked Savings Schemes (ELSSs) - Pension Plan

Extra Reading/Key words: Market linked investment plans, Retirement planning investment options

UNIT V -REAL ASSETS AND CORPORATE SECURITIES

3 Hours

Investments in Real estate – E-Real estate – E-gold – Commodities - Shares - Debentures – Bonds – Derivatives.

Extra Reading/Key words: Collectables, equity crowd funding

Note: Texts given in the Extra reading/ Key words must be tested only through Assignment and Seminars

TEXT BOOKS

- 1. Punithavathi Pandian, (2018), Security Analysis and Portfolio Management, Vikas Publishing House Pvt ltd, New Delhi.
- 2. Preethi Singh ,(2018), Investment Management ,Himalaya Publishing House, New Delhi.

SUGGESTED READINGS

- 1. Natarajan L, (2018), Investment Management, Security Analysis and Portfolio management, Margham Publications, Chennai.
- 2. Avadhani VA, (2018), Investment and Securities Market in India, Himalaya Publishing House, Mumbai.
- 3. Bhalla VK, (2018), Investment Management, Security Analysis and Portfolio Management, S.Chand and Company Ltd, New Delhi.
- 4. Prasanna Chandra, (2018), Investment Analysis and Portfolio Management, Tata McGraw-Hill Publishing Company Limited, New Delhi.
- 5. Graham and Dodd, (2018), Investment, Tata McGraw Hill Publishing Company Limited, New Delhi.

WEB REFERENCES

- 1. https://www.investopedia.com/terms/m/mutualfund.asp
- 2. https://www.geektonight.com/investment-management-pdf/
- 3. http://www.aurobindo.du.ac.in/uploads/pdf/1585999470_Mutual_funds_.pdf

Note: Learners are advised to use latest edition of books.

COURSE OUTCOMES

CO No.	Course Outcomes	Cognitive
		Level
CO-1	Describe the various investment alternatives.	K1
CO-2	Explain the guidelines for investing in financial and non-financial assets.	K2
CO-3	Explain the different types of mutual funds and various deposit schemes available for an investment.	K2

(K1- Remember; K2- Understand; K3 – Apply; K4 – Analyse; K5- Evaluate; K6 – Create)

PO – CO MAPPING

CO/PO	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9
CO -1	Н	M					Н		
CO -2	Н	M			M		Н	Н	M
CO -3	Н	M	Н	Н	M			Н	Н

CO/PSO	PSO 1	PSO 2	PSO 3
CO -1	Н		
CO -2			Н
CO -3	Н		Н

Course Title	MAJOR CORE 6 – FINANCIAL MARKETS AND SERVICES
Code	U21BV3MCT06
Course type	Theory
Semester	III
Hours/Week	5
Credits	4
Marks	100

The course aims to equip the learners with the basics of Financial Markets and Services, and its various dimensions, evaluation and benefits to the economy.

COURSE OBJECTIVES

- 1. To understand the features and importance of financial system.
- 2. To analyse the functions of the primary market and the secondary market.
- 3. To analyse the features and importance of financial services and merchant banking.
- 4. To analyse the functions and importance of venture capital, factoring and forfaiting
- 5. To understand the process of securitization, different kinds of mutual funds and the functions of credit rating agencies.

UNIT- I THE FINANCIAL SYSTEM

15 HRS

- 1.1 Functions of the Financial System Development of Financial Institutions in India Structure of Financial Markets in India.
- 1.2 Money Market Composition of Money Market Discount and Finance House of India (DFHI)
- 1.3 Capital Market Composition of Capital Market

Extra Reading / Keywords: Nationalisation of Banks, Development Banks

UNIT- II INDUSTRIAL SECURITIES MARKET

15 HRS

- 2.1 New Issue Market Relationship between Primary Market and Secondary Market Functions of New Issue Market Methods of Floating New Issues
- 2.2 The Secondary Market Functions of Stock Exchanges Various stages in trading in Stock Exchange NSE BSE.
- 2.3 The Securities and Exchange Board of India—SEBI Guidelines regarding investors protection Depository system.

Extra Reading / Keywords: Spot Market, Derivatives Market, Commodities Market

UNIT- III INTRODUCTION TO FINANCIAL SERVICES & MERCHANT BANKING 15 HRS

- 3.1 Financial services: Meaning Features Importance
- 3.2 New Financial Products and Services Innovative Financial Instruments Challenges faced by financial services.
- 3.3 Merchant Banking: Origin Development of Merchant Banking in India Importance Categories Services Default and Penalty.

Extra Reading / Keywords: Companies that are rendering the merchant banking services in India.

UNIT- IV VENTURE CAPITAL, FACTORING AND FORFAITING . 15 HRS

- 4.1 Venture Capital financing: Meaning Features Stages of financing Redemption-Venture capital in India.
- $4.2\ Factoring: Meaning-Modus\ operand i-Types-Functions-Benefits-Factoring\ in\ India.$
- 4.3 Forfaiting: Definition Modus operandi Benefits Factoring vs Forfaiting.

Extra Reading / Keywords: Companies engaged in factoring services in India.

UNIT- V SECURITISATION OF DEBT, MUTUAL FUNDS AND CREDIT RATING AGENCIES 15 HRS

- 5.1 Securitization: Meaning Securitization Process Merits Securitisable assets Types of Securities Conditions for successful securitization.
- 5.2 Mutual fund: Meaning-Objectives-Types Merits-Shortcomings

5.3 Credit Rating Agencies: Meaning - Functions - Credit Rating Agencies in India, CRISIL, ICRA, & CARE and Credit Rating Symbols.

Extra Reading /Keywords: Performance of different mutual fund companies in India

Note: Texts given in the Extra Reading /Key words must be tested only through Assignment and Seminar.

TEXT BOOKS

- 1. Gordon and Natarajan (2018): *Financial Services and Markets*, Himalaya Publishing House, 2018.
 - 2. Gurusamy. S, Financial Services (2018), Tata McGraw Hill Education Pvt. Ltd.

SUGGESTED READINGS

- 1. Machiraju H.R (2018) Indian Financial System, Delhi: Vikas Publishing House.
- 2. Chandler M.V. and Gold feld .S. M. (2018), *Economics of Money and Banking*, New York: Harper and Row.
- 3. Gupta Suraj B (2018), Monetary Economics, New Delhi: S. Chand and Co.
- 4. Shashi & Gupta (2018), Financial Services, Kalyani Publishers, 3rd Edition

WEB REFERENCES

- 1. https://corporatefinanceinstitute.com/resources/knowledge/trading-investing/financial-instrument/#:~:text=Financial%20instruments%20are%20contracts%20for,during%20a%20financia 1%20instrument%20transaction.
- 2. https://corporatefinanceinstitute.com/resources/knowledge/trading-investing/financial-markets/
- 3. https://www.frbsf.org/education/publications/doctor-econ/2005/october/debt-equity-market/#:~:text=The%20debt%20market%20is%20the,government%20or%20corporate)%20and%20mortgages.

Note: Learners are advised to use latest edition of books.

COURSE OUTCOME

CO No.	Course Outcomes	Cognitive Level
CO-1	Recall the features and various constituents of the financial system.	K1
CO-2	Describe the importance of the various financial services.	K2
CO-3	Identify the various services rendered by the merchant banking, venture capital, factoring ,forfaiting and securitization	К3
CO-4	Examine the various kinds of mutual funds and the functions of credit rating agencies and other innovative financial services	K4

(K1- Remember; K2- Understand; K3 – Apply; K4 – Analyse)

PO - CO MAPPING

10 00	10 COMMITMO								
CO/PO	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9
CO 1	Н	Н		Н	M	M	Н	M	Н
CO 2		Н	M	Н	Н			Н	Н
CO 3	M	M	Н		M	M		Н	Н
CO 4	Н	Н	Н	M	Н	M		M	Н

CO/PSO	PSO 1	PSO 2	PSO 3
CO 1	Н	Н	M
CO 2	Н	Н	Н
CO 3	Н	M	Н
CO 4	Н	Н	Н

Course Title	MAJOR CORE 7 – BUSINESS ENVIRONMENT
Code	U21BV3MCT07
Course type	Theory
Semester	Ш
Hours/Week	4
Credits	3
Marks	100

To provide an overview of business environment and the elements of global business environment and its implications.

COURSE OBJECTIVES

- 1. To understand the concepts of business environment, environment analysis and strategic management.
- 2. To understand the concepts of economic environment that influence the business.
- 3. To analyse the policies of the government which influence the business.
- 4. To analyse the social and cultural environment of the business.
- 5. To understand the philosophies of global approaches to manage a business successfully in a global environment.

UNIT I: BUSINESS ENVIRONMENT- AN OVERVIEW

12 HRS

- 1.1.Business: Definition- Nature and Scope of business.
- 1.2. Business Environment: Definition-Types Micro and Macro Environment
- 1.3.Environmental Analysis and Strategic Management Process Importance, Limitations and Approaches to Environmental Analysis.

Extra Reading/ Keywords: e business, e business environment.

UNIT II: ECONOMIC ENVIRONMENT

12 HRS

- 2.1. Brief history of Planning in India Five Year Plans in India.
- 2.2. Finance Commission, NITI Aayog- Finances of the Union and the State Governments.
- 2.3. Economic Parameters Description of Indices: Corruption perception index, Micro economic competitiveness index and Technology index.

Extra Reading/ Keywords: Knowledge based economy, e budgets.

UNIT III: POLITICAL ENVIRONMENT

12 HRS

- 3.1. Constitutional Environment: Features Fundamental Rights and Duties.
- 3.2. Political Environment: Government policies and factors influencing business- impact, importance and responsibilities of Government towards business.
- 3.3. Government intervention in business- Environment Protection Act, 1986 and Competition Act, 2002.

Extra Reading/ Keywords: e EPA, Intellectual property management.

UNIT IV: SOCIAL AND CULTURAL ENVIRONMENT

12 HRS

- 4.1. Society: Elements-Types-Characteristics and its impact on business.
- 4.2. Culture: Concepts-Features Elements-Functions, Traits and Effects of social and cultural environment on business. Foreign culture– Impact of foreign culture on business.
- 4.3. Business Ethics Social responsibilities of business towards different groups.

Extra Reading/ Keywords: e Business Ethics, e Business Culture.

UNIT V: GLOBAL ENVIRONMENT

12 HRS

- 5.1. Globalization: Definition Process- Pre-requisites of globalization Strategies for globalization- Role of various forms of foreign capital.
- 5.2. Functions of WTO and GATT Trading blocks in Globalization.
- 5.3. Impact of Globalization on Indian Business- Merits and Demerits of globalization.

Extra Reading/ Keywords: Global outsourcing, Global corporate governance practices.

Note: Texts given in the Extra Reading/Keywords must be tested only through assignment and seminar.

COURSE OUTCOMES (CO)

The learners

CO No.	Course Outcomes	Cognitive
		Level
CO-1	Recall the concepts of business environment and various factors that influence the environment.	K1
CO-2	Describe the elements of economic, political, cultural, social and global environment of the business.	K2
CO-3	Apply the regulations related to economic, legal, political and global environment of business	К3
CO-4	Analyse the impact of environmental factors like culture, social, political, legal and provisions related to globalization on business.	K4

(K1- Remember; K2- Understand; K3 – Apply; K4 – Analyse)

PRESCRIBED TEXT BOOK

C. B. Gupta (2018). Business Environment, Sultan Chand and Sons, New Delhi.

SUGGESTED READINGS

- 1. Aswathappa K. (2019), *Essentials of Business Environment*, Himalaya Publishing House, New Delhi,.
- 2. Balaji.C.D (2017), Business Environment, Margham Publication, Chennai.
- 3. Francis Cherunilam, (2016). *Business Environment*; Himalaya Publishing House, New Delhi.
- 4. Sankaran.S, (2017), Business Environment 3rd ed, Margham Publication, Chennai.

WEB REFERENCES

- 1. www. https://www.niti.gov.in/
- 2. www. https://iimm.org/wp-content/uploads/2019/04/IIMM_BE_Book.pdf.
- 3. www. https://ximb.edu.in/

Note: Learners are advised to use latest edition of books.

PO – CO MAPPING

CO/PO	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9
CO 1	Н	M	Н	Н	Н	Н	Н	Н	Н
CO 2	Н	Н	Н	Н	Н	Н	Н	Н	Н
CO 3	Н	M	Н	Н	Н	Н	Н	Н	Н
CO 4	Н	Н	Н	Н	Н	Н	Н	Н	Н

CO/PO	PSO 1	PSO 2	PSO 3
CO 1	Н	Н	-
CO 2	Н	M	-
CO 3	Н	Н	-
CO 4	Н	Н	-

Course Title	MAJOR ELECTIVE 1 - HUMAN RESOURCES MANAGEMENT
Code	U21BV3MET01
Course Type	Theory
Semester	III
Hours/Week	4
Credits	3
Marks	100

To enable the students to understand the importance of HRM in an organization and to familiarize the students with the processes and mechanism of managing human resources.

COURSE OBJECTIVES

- 1. To understand the importance and characteristics of Human Resource Management;
- 2. To understand the process of Human Resource planning and analyses the factors affecting talent acquisition.
- 3. To apply the different methods of training and development.
- 4. To understand the various performance appraisal techniques and methods of payment of wages.
- 5. To understand about Quality of Work life, conflict and Stress management.

UNIT - I INTRODUCTION

12 HRS

- 1.1 Human Resource Management Characteristics Objectives Scope Functions.
- 1.2 Qualities of a good HR Manager Changing roles of HR Managers Difficulties and challenges faced by HR managers.
- 1.3 Job Analysis description specification design.

Extra Reading / Keywords: PODSCORB, Twin goals, employee manual

UNIT – II HUMAN RESOURCE PROCUREMENT

12 HRS

- 2.1 Human Resource Planning (HRP) factors affecting HRP HRP process benefits and barriers.
- 2.2 Recruitment factors affecting recruitment source of recruitment Green recruitment.
- 2.3 Selection process types of tests kinds of interview appointment order

Extra Reading / Keywords: Sapping, anamnesis

UNIT - III HUMAN RESOURCE DEVELOPMENT

12 HRS

- 3.1 Career planning objectives process merits and limitations.
- 3.2 Employee Training Distinction between training and development assessing training needs steps in training process methods of training evaluation of training effectiveness 3.3 Management development steps methods evaluation.

Extra Reading / Keywords: Onboarding, career advancement, succession planning

UNIT – IV HUMAN RESOURCE EVALUATION AND COMPENSATION 12 HRS

- 4.1 Performance Evaluation meaning advantages methods of performance appraisal criteria for evaluation.
- 4.2 Compensation Objectives pay structure steps in compensation administration.
- 4.3 Incentives and benefits prerequisites for good incentive scheme types of incentive scheme.

Extra Reading /Keywords: 360 degree performance appraisal, Laws related to payment wages in India

UNIT – V HUMAN RESOURCE MAINTENANCE

12 HRS

- 5.1 Quality of Work Life (QWL) approaches to improve QWL benefits of QWL.
- 5.2 Conflict definition causes for conflict in an organization types and outcomes of conflict.
- 5.3 Stress meaning causes consequences managing stress.

Extra Reading / Keywords: counselling, workers participation in management.

Note: Texts given in the Extra Reading/ Keywords must be tested only through assignment and seminar.

TEXT BOOKS

- 1. Khanka, (2018) Human Resources Management, S. Chand, New Delhi
- 2. Dr. Pravin Durai, (2018) Human resources Management, Pearson, New Delhi

SUGGESTED READINGS

- 1. Gupta C.B, (2012) Human Resource Management, Sultan Chand and Sons, 14th Edition, New Delhi.
- 2. Prasad L M, (2014) Human Resources Management, S. Chand, New Delhi
- 3. Aswathappa K, (2010) Human Resource Management, 6th Edition, Tata McGraw-Hill Education Pvt. Ltd.
- 4. Mamoria C.B, & Rao V. S. P, (2012) Personnel Management (Text and Cases), Himalayan Publications, New Delhi.

WEB REFERENCES

- 1. https://www.indeed.com/career-advice/career-development/recruitment-objectives
- 2. https://www.toppr.com/guides/business-management-and-entrepreneurship/human-resource-
 - $\frac{management/selectionprocess/\#:\sim:text=The\%\,20 selection\%\,20 process\%\,20 can\%\,20 be,d}{epartments\%\,20 of\%\,20 the\%\,20 same\%\,20 company}.$
- 3. https://www.asmibmr.edu.in/blog/campus-placement-preparation-tips-procedure-skills-required/

Note: Learners are advised to use latest edition of books.

COURSE OUTCOMES

CO No.	Course Outcomes	Cognitive Level
CO-1	Recall the concepts related to HR planning, recruitment, selection, training, performance evaluation, compensation,	K1

	Quality of Work life, conflict and Stress management	
CO-2	Explain the process involved in recruitment, selection, training, development, performance evaluation, causes for conflict in an organization and stress.	K2
CO-3	Apply suitable procedures for selection, performance evaluation strategies, conflict resolving and stress management.	К3
CO-4	Examine the various sources of recruitment, interview methods, appraisal, compensation techniques, causes for conflict and consequences of stress in an organisation.	K4

(K1- Remember; K2- Understand; K3 – Apply; K4 – Analyze)

PO – CO MAPPING

CO/PO	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9
CO 1	Н	Н		Н	M	M	Н	M	Н
CO 2		Н	M	Н	Н			Н	Н
CO 3	M	M	Н		M	M		Н	Н
CO 4	Н	Н	Н	M	Н	M		M	Н

CO/PSO	PSO 1	PSO 2	PSO 3
CO 1	Н	Н	M
CO 2	Н	Н	Н
CO 3	Н	M	Н
CO 4	Н	Н	Н

Course Title	MAJOR ELECTIVE 1 - CREATIVE ADVERTISING
Code	U21BV3MET02
Course Type	Theory
Semester	III
Hours/Week	4
Credits	3
Marks	100

This course enables the students understand the concepts and techniques involved in developing creative advertisements.

COURSE OBJECTIVES

- 1. To understand the elements and principles of advertising layout and designs.
- 2. To understand the advertisement communication models and budget allocation.
- 3. To understand the production process of television, radio and web advertising.
- 4. To analyse various media of advertising and identify the methods for measuring advertising effectiveness.
- 5. To apply the Photoshop tools in editing images and creating animation.

UNIT-I INTRODUCTION

12 HRS

- 1.1.Creativity in Advertising-Creative Process-Creative Thinking-Lateral thinking techniques.
- 1.2. Big idea- Advertising Appeals- Selling style-Creative Strategies.
- 1.3. Elements and Principles of Design- Layout Types.

Extra Reading /Keywords: Divergence and creativity

UNIT- II ADVERTISINGPLANNING

12 HRS

- 2.1. Communication Process—Exposure and familiarity Model—Response Hierarchy Models: AIDA model, Hierarchy-of-effects model- Innovation-adoption model, Information processing model- Operational model.
- 2.2. Advertising Planning Unique Selling Proposition Advertising Objectives.
- 2.3. Budget Allocation Factors affecting budget allocation.

Extra Reading /Keywords: Case studies of five USP

UNIT-III ADVERTISING PRODUCTION

12 HRS

- 3.1. Designing Print Advertisement Print Copy Elements- Types of headlines-Types of advertisement copy.
- 3.2. Advertisement Production Process- Television Commercials –Story Board writing-Radio Commercials.
- 3.3. Web Advertising-Designing Web Advertisements-Production Process.

Extra Reading /Keywords: Story board designing

UNIT- IV MEDIA PLANNING

12 HRS

4.1. Types of media–Print, Electronic and Digital media– Pros and Cons.

4.2.Media Planning: Process- Methods of measuring advertising effectiveness - Frequency and Reach.

Extra Reading /Keywords: Advertising in social networks

UNIT-VPHOTOSHOP

12 HRS

5.1.Photoshop -Working with Images - Resizing and Cropping Images.

5.2.Layers-Painting.

Extra Reading /Keywords: Palettes

Note: Texts given in the Extra reading /Key words must be tested only through Assignment and Seminar.

TEXT BOOK

Robin Landa (2021), Advertising by Design: Generating and Designing Creative Ideas Across Media, Fourth Edition.

SUGGESTED READINGS

- 1. Jefkins Frank, Yadin Daniel (2019), Advertising, Fourth Edition, Pearson Education, New Delhi.
- 2. Gupta S.L., Ratna V.V., Advertising and Sales Promotion Management, (2015), Sultan Chand and Sons, New Delhi.
- 3. Belch E.George, Belch A. Michael, Advertising and Promotion (An Integrated Marketing Communications Perspective), (2015), Seventh Edition, Tata McGraw Hill, New Delhi.

WEB REFERENCES

- 1. www.adobe.com
- 2. https://blog.gwi.com/marketing/advertising-effectiveness/
- 3. https://smallbusiness.chron.com/advertising-plan-30905.html

Note: Learners are advised to use latest edition of books.

COURSE OUTCOMES:

The learners

CO No.	Course Outcomes	Cognitive Level (K1-K6)
CO-1	Recall the concepts relating to advertising design, layout, communication, budget and media.	K1
CO-2	Understand the communication models, media planning and production process.	K2
CO-3	Apply the creative strategies and photo shop tools to design advertisements.	К3
CO-4	Analyse the various methods used for measuring advertising effectiveness.	K4

(K1-Remember, K2-Understand, K3-Apply, K4-Analyze)

PO – CO MAPPING

CO/PO	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9
CO- 1	Н	Н		Н	M	M	Н	M	Н
CO- 2		Н	M	Н	Н			Н	Н
CO- 3	M	M	Н		M	M		Н	Н
CO- 4	Н	Н	Н	M	Н	M		M	Н

CO/PSO	PSO 1	PSO 2	PSO 3
CO- 1	Н		M
CO -2	Н	Н	Н
CO -3	Н	M	
CO -4	Н	Н	Н

Course Title	ALLIED 4 - DEVELOPMENT BANKING
Code	U21BV2ALT02
Course type	Theory
Semester	III
Hours/Week	4
Credits	2
Marks	100

To provide the students with the knowledge of the various functions and services provided by development banks in India and also to get exposure on schemes and implementation of development banks.

COURSE OBJECTIVES

- 1. To understand the functions and structure of the Development Banking system in India
- 2. To analyse the features and functions of the various kinds of development financial institutions
- 3. To understand the progress and performance of Rural Co-Operative Banks
- 4. To analyse the functions and importance State Level Development Banks.
- 5. To understand the advisory functions of the Investment Banks

UNIT – I INTRODUCTION

15 HRS

- 1.1 Development banks Concepts Evolution Objectives Functions Operational Activities.
- 1.2 Difference between commercial banking and development banking Role of development banks in developing the economy of India.
- 1.3 Development banks in India Industrial development Banks Agricultural Development Banks Export and Import Development Bank Housing Development Bank. **Extra reading /Key words**: *Housing Development Banks*.

UNIT – II DEVELOPMENT FINANCIAL INSTITUTIONS

15 HRS

- 2.1 Development financial institutions Meaning Objectives Functions
- 2.2 IFCI, IDBI, SIDBI, ICICI Organization Objectives Functions
- $2.3\;EXIM\;BANK,\;NABARD,\;IDFC\text{-}UTI-Organization-Objectives-Functions.$

Extra reading /Key words: ECGC.

UNIT – III RURAL CO-OPERATIVE BANKS

15 HRS

- 3.1 Rural and Co- operative Banks in India: Features Objectives Functions
- 3.2 Role of Regional rural banks in rural India Progress and performance.
- 3.3 Role of Co-operative banks in rural India Progress and performance.

Extra reading /Key words: Classification of rural and co-operative banks.

UNIT – IV STATE LEVEL DEVELOPMENT BANKS

15 HRS

- 4.1 State level development banks State Finance Corporation,
- 4.2 Small Industries Development Corporation
- 4.3 TIIC Organization objectives functions role in the industrial development in the states.

Extra reading /Key words: Guidelines of state level development banks.

UNIT – V INVESTMENT BANKS

15 HRS

- 5.1 Investment Banking concept history Investment Institutions
- 5.2 Functions of Investment banks Specialized Financial Institutions
- 5.3 Advisory functions of Investment Banking Wealth management

Extra reading /Key words: Investment alternatives, Portfolio management.

Note: Texts given in the Extra reading /Key words must be tested only through Assignment and Seminars.

PRESCRIBED TEXT BOOKS

- 1. Vasant Desai. (2015), Development Banking, Himalaya Publishers
- 2. Thomas G. Burns, Herbert A. Stein, Leopold Classic Library, 2015
- 3. Basu, S.K, Theory and practice of Development Banking in India.

BOOKS FOR REFERENCE

- 1. Kaushal Kumar Arora, (2017), Development Banking in India, Atantic Publishers and Distributors.
- 2. Vasant Desai. (2015), Development Banking, Himalaya Publishers
- 3. Dagli, V.L: Financial Institutions of India.
- 4. The Business of Investment Banking: A Comprehensive Overview written by K. Thomas Liaw (third edition, Wiley 2012).
- 5. S.C. Kuchal., (2015) Corporation Finance in India, Chaithanya Publishing House.

WEB REFERENCES:

- 1. https://theintactone.com/2019/09/13/ibs-u1-topic-6-development-banks/
- **2.** https://www.investopedia.com/ask/answers/061615/what-are-major-categories-financial-institutions-and-what-are-their-primary-roles.asp
- **3.** https://www.toppr.com/guides/fundamentals-of-economics-and-management/financial-institutions/sfc/
- **4.** https://corporatefinanceinstitute.com/resources/ebooks/investment-banking-book-pdf/

Note: Learners are advised to use latest edition of books.

COURSE OUTCOME

CO No.	Course Outcomes	Cognitive Level
CO-1	Recall the features and constituents of the development banks and institutions in India	K1
CO-2	Describe the importance and functions of various development banks	K2

CO-3	Identify the various services rendered by the Industrial development Banks, Agricultural Development Banks, Export and Import Development Bank, Housing Development Bank.	N.5
CO-4	Examine the advisory functions of Investment banks	K4

$(K1\hbox{-} Remember; K2\hbox{-} Understand; K3\hbox{-} Apply; K4\hbox{-} Analyse)$

PO – CO MAPPING

CO/PO	PO	PO	PO	PO	PO 5	PO 6	PO	PO	PO
	1	2	3	4			7	8	9
CO 1	Н	Н		Н	M	M	Н	M	Н
CO 2		Н	M	Н	Н			Н	Н
CO 3	M	M	Н		M	M		Н	Н
CO 4	Н	Н	Н	M	Н	M		M	Н

CO/PSO	PSO 1	PSO 2	PSO 3
CO 1	Н	Н	M
CO 2	Н	Н	Н
CO 3	Н	M	Н
CO 4	Н	Н	Н

Course Title	NON-MAJOR ELECTIVE 1 – PRACTICAL BANKING
Code	U21BV3NMT01
Course type	Theory
Semester	III
Hours/Week	3
Credits	3
Marks	100

To expose the students to understand the basic knowledge and the recent practices of banking.

COURSE OBJECTIVES

- 1. To remember the concepts and functions of different commercial bank in India.
- **2.** To analyse the various types procedures for operating bank accounts and the required KYC documentation.
- **3.** To analyse the usage of various bank instruments
- **4.** To understand the relationship between a banker and a customer.
- **5.** To remember the various concepts related to e-banking services and the recent trends in internet banking

UNIT-I INTRODUCTION

9 HRS

Definition of Bank - Basic functions of Bank - Banking System in India. - Commercial Banks - Private Sector Banks - Public Sector Banks - Foreign Banks - Regional Rural Banks - Co-operative Banks - Reserve Bank of India.

Extra reading /Key words: Financial intermediation, informational asymmetries

UNIT - II OPERATION OF BANK ACCOUNTS

9 HRS

Types of accounts - Deposit Accounts-Savings Accounts, Current Accounts, Fixed Deposit Accounts. Opening and operation of Accounts - Nomination. KYC Requirements - Filling up of KYC forms - Procedures of opening, operation and closing of bank accounts

Extra reading /Key words : Relationship banking strategy, bank marketing

UNIT - III BANK INSTRUMENTS

9 HRS

Demonstrating Cheques, Banker's Cheques, Demand Drafts, ATM & Debit Cards, Credit Cards, Charged Cards, Crossing of Cheques - Endorsement, Checking of Cheques - Filling up of different banking instruments like cheque, pay-in-slip, RTGS, NEFT - Visit to various bank branches - comparison of any three products offered by visited banks

Extra reading /Key words : Securitization, Remittance services

UNIT – IV BANKER AND CUSTOMER RELATIONSHIP

9 HRS

Relationship between Banker and Customer - Special Types of Customers - Customer grievance - Banking Ombudsman

Extra reading /Key words: information system, banc assurance

UNIT – E-SERVICES 9 HRS

E-Services: Meaning - Benefits - Home banking - Internet Banking - Mobile banking - Virtual Banking - NEFT, RTGS, (credit/debit) - E-money- Electronic wallets and Digital cash. Role of information technology in banks

Extra reading /Key words: Core banking, control mechanism

Note: Texts given in the Extra reading /Key words must be tested only through Assignment and Seminars.

COURSE OUTCOMES (CO)

CO No.	Course Outcomes	Cognitive Level
CO-1	Recalls the basic concepts in banking its roles and all the major banking activities.	K1
CO-2	Explain the general and special relationship between banker and customers, instrument used in banking.	K2
CO-3	Apply the various operations of day-to-day banking transactions.	K3
CO-4	Analyse the recent trends in banking	K4

PRESCRIBED TEXT BOOK

1. Mahmood Shah & Steve Clarke, (2015) E- banking management; Information Science reference, Hershey, New York

BOOKS FOR REFERENCE

- 1. Sundaram & Varshney P.N. (2014) Banking Theory Law and Practice; Sultan Chand Sons; New Delhi.
- 2. Jagroop Singh & Anil Sharma (2020) Practical Banking; Kalyani Publishers, New Delhi.
- 3. Gordon & Natarajan (2020) Banking Theory Law and Practice; Himalayas Publishing House, New Delhi.

Course Title	MSBE 2 – BUSINESS SOFTWARE – TALLY
Total Hours	30
Hours/Week	2
Code	U21BV3SBP02
Course Type	Practical
Credits	1
Marks	100

This course aims to equip the students with the practical skills of Tally.

COURSE OBJECTIVES

To understand the concepts of Computerized Accounting.

To understand all types of Vouchers.

To analyse Final Accounts with Adjustments.

To understand the preparation of stock ledger.

To analyse accounting for Cost Centre and Cost category.

UNIT-I INTRODUCTION

6 HRS

Meaning of Computerized Accounting – Meaning of Computers – Importance of computerized accounting – Computerized Accounting Vs Manual Accounting. Introduction to architecture of Tally – Creation of company – Creation of groups – Various kinds of groups – multiple and single – Creation of ledgers – Various kinds of ledgers.

Extra Reading / Keywords: Computerized Accounting

UNIT-II VOUCHING

6 HRS

Entering vouchers – Journal voucher, purchase voucher, sales voucher, receipt vouchers, payment vouchers – Role and importance of function keys.

Extra Reading /Keywords: Function Keys and Vouchers

UNIT-III FINAL ACCOUNTS

6 HRS

Extraction of Trial Balance, Trading Account, Profit and Loss Account and Balance Sheet, Simple sums with and without adjustments – Alter – Select – Edit – Delete – Selection of company.

Extra Reading / Keywords: Final Accounts with Adjustments

UNIT-IV INVENTORIES

6 HRS

Introduction to inventories – Creation of stock category – Stock groups – Stock items – Editing and deletion of stock items – Usage of stock in voucher entry – Stock voucher or purchase orders – Sales orders – Customer and supply analysis – Extracting simple reports and graphs with tally accounting package.

Extra Reading / Keywords: Inventories, Stock vouchers

UNIT-V COST CENTRE

6 HRS

Introduction to cost – Creation of cost category – Cost centre category – Editing and deleting cost centre. Usage of cost category and cost centre in voucher entry – Budget

control – Creation of budgets – Editing and deleting budgets – Reports.

Extra Reading / Keywords: Cost Centre and Cost category.

Note: Texts given in the Extra Reading /Key words must be tested only through

Assignment and Seminars.

Note: Learners are advised to use latest edition of books.

COURSE OUTCOMES (CO)

CO No.	Course Outcomes	Cognitive Level
CO-1	Recall the concepts of computerized accounting.	K1
CO-2	Identify the types of vouchers, understand the basics of final accounts, inventory accounting, cost centres and cost categories.	K2
CO-3	Construct the final accounts with adjustments and create vouchers and inventory accounts and bill wise details of cost categories.	К3
CO-4	Demonstrate accounting skills and become employable in all types of business organizations	K4

(K1- Remember; K2- Understand; K3 – Apply; K4 – Analyse)

PRESCRIBED TEXT BOOK

ICAR and D Team, (2018) Tally 9, New Delhi, Vikas Publishing House Pvt. Ltd.

SUGGESTED READINGS

- 1. Nadhani A.K. and Nadhani K.K., (2007). *Implementing Tally*, New Delhi: BPB Publication.
- 2. Vishnu Priya Singh (2017), Learn Tally.Erp9 with GST, New Delhi: Computech Publications.
- 3. Asok K Nadhani (2018), Tally Erp 9 Training Guide, New Delhi: BPB Publications.
- 4. Srinivasa Vallaban, (2011). Computer Applications in Business, New Delhi: Sultan and Sons.

WEB REFERENCES

- 1. https://tallysolutions.com/tally/what-is-tally-erp-9-and-how-to-use-it/
- 2. https://tallysolutions.com/learning-hub/

COMPUTER PRACTICAL FOR BUSINESS SOFTWARE-FOR EXTERNAL EVALUATION

- Petty Cash Entries, Subsidiary Books
- Accounts Only Accounts with Inventory
- Accounts with Inventory Tax Initialize
- Stock Categories
- Cost Centre
- Cost Categories
- Stock Journal
- Balance Sheet
- Final Accounts Without Adjustments
- Final Accounts with Adjustments
- Order Processing

- Price List
- Bill-wise Details
- Bank Reconciliation Statement
- Interest Calculation

Note: Learners are advised to use latest edition of books.

PO – CO MAPPING

CO/PO	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9
CO -1	Н		M				Н	M	M
CO -2	Н		M				Н	M	M
CO -3	Н		M				Н	M	M
CO -4	Н		M				Н	Н	Н

CO/PSO	PSO 1	PSO 2	PSO 3
CO -1	M	Н	M
CO -2	Н	Н	Н
CO -3	Н	Н	Н
CO -4	Н	Н	Н

Course Title	MAJOR CORE - 8: SECURITY ANALYSIS AND
	PORTFOLIO MANAGEMENT
Code	U21BV4MCT08
Course Type	Theory
Semester	IV
Hours/Week	4
Credits	4
Marks	100

To understand the Concepts relating to Portfolio Construction, Portfolio Management and Principles of Portfolio Management.

COURSE OBJECTIVES

- 1. To understand the concepts of Investments, objectives of an investor and Investment alternatives for selecting the best Investment proposals.
- **2.** To understand the Indian Financial System.
- **3.** To apply the theory of fundamental analysis in stock selection.
- **4.** To apply the important technical tools to predict the short to mid-term movement of share price in the stock market.
- **5.** To understand the principles of Portfolio Management and to practically build a portfolio.

UNIT I INVESTMENT

12 Hours

- 1.1 Investment Differences of Investment, Speculation, Gambling Objectives of an investor Essentials of an Investment programme Investment process.
- 1.2 Investment alternatives Direct and Indirect investing (Mutual fund, ETF etc) Various Asset classes available to an Indian investor.

Extra Reading/Keywords: Financial assets, E-Gold, NAV.

UNIT II CAPITAL MARKET

12 Hours

- 2.1 New issue Market Functions of New issue Market Methods of floating new issues Different type of issues Parties and players involved in a new issue market Problems faced by the New issue Market.
- 2.2 The secondary market Differences between the Primary market and the Secondary market Functions of the Stock exchanges Various stages involved in trading in stock exchange NSE, BSE.

Extra Reading/Keywords: IPO's, SEO's

UNIT III FUNDAMENTAL ANALYSIS

12 Hours

- 3.1 Fundamental Analysis Economic Analysis Industry Analysis Factors influencing the growth of an Industry Life cycle of an Industry.
- 3.2 Company Analysis Factors to be considered while evaluating a Company Analysis of Financial statements.

Extra Reading/Keywords: GDP, Balance of Payment, SWOT Analysis. Ratio analysis.

UNIT IV TECHNICAL ANALYSIS

12 Hours

4.1 Basic Assumptions of Technical analysis – Differences between technical and fundamental analysis - Dow Theory

4.2 Important tools and chart patterns adopted in technical analysis – Support and resistance level – Moving averages method – Oscillators – Head and Shoulder analysis – Elliot's wave Theory – Short selling – Odd lot Trading.

Extra Reading/Keywords: Trend lines, Doji Candle Stick, Break out signal, Random Variations.

UNIT V PORTFOLIO MANAGEMENT

12 Hours

- 5.1 Portfolio Construction and Choice Risks in Investments Systematic Risk Unsystematic Risk Diversification Portfolio revision Process of Portfolio Construction Portfolio Management Principle and Process of Portfolio Management.
- 5.2 Build a portfolio of 10 stocks based on assessment on risk, diversification, valuation and future growth prospects of the company.

(This whole module can be done through the stock market simulator and portfolios can be monitored, altered and recorded on a real time basis)

Extra Reading/Keywords: Risk, Returns, Efficient Portfolio.

Note: Texts given in the extra reading/key words must be tested only through assignment and seminars.

TEXT BOOKS

- 1. Punithavathi Pandian, (2018), Security Analysis and Portfolio Management, Vikas Publishing House Pvt ltd, New Delhi.
- 2. Preethi Singh, (2018), Investment Management, Himalaya Publishing House, New Delhi.

SUGGESTED READINGS

- 1. Natarajan L, (2018), Investment Management, Security Analysis and Portfolio management, Margham Publications, Chennai.
- 2. Avadhani VA, (2018), Investment and Securities Market in India, Himalaya Publishing House, Mumbai.
- 3. Bhalla VK, (2018), Investment Management, Security Analysis and Portfolio Management, S.Chand and Company Ltd, New Delhi.
- 4. Prasanna Chandra, (2018), Investment Analysis and Portfolio Management, Tata McGraw-Hill Publishing Company Limited, New Delhi.
- 5. Grahamand Dodd, (2019), Investment, Tata McGraw-Hill Publishing Company Limited, New Delhi.

WEB REFERENCES

- 1. http://tumkuruniversity.ac.in/oc_ug/comm/notes/FINANCIALMARKETANDSERVICES.p df
- 2. https://thenewcollege.edu.in/pdf/econtent/20211217091025MBFS%20NOTES.pdf
- 3. https://www.adb.org/sites/default/files/publication/379076/securitization-india-infrastructure.pdf

Note: Learners are advised to use latest edition of books.

COURSE OUTCOMES

CO. NO	Course Outcomes	Cognitive Level
CO-1	Recall the various investment alternatives;	K1
CO-2	Explain the various investment alternatives that are available for an investor;	K2
CO-3	Identify the efficient portfolio and Indian Financial System;	К3
CO-4	Evaluate the Stock Market Value of Shares by applying various technical tools;	K4
CO-5	Compare the intrinsic value of a share with the market price of a share and the suggest the investor, the right time to buy or sell or to withhold the shares.	K5

(K1- Remember; K2- Understand; K3 – Apply; K4 – Analyse; K5- Evaluate; K6 – Create)

PO – CO MAPPING

CO/PO	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9
CO 1	Н	Н	M	Н	M	L	Н	M	Н
CO 2	Н	Н	M	Н	M	L	Н	M	Н
CO 3	M	M	M	Н	M	L	Н	M	Н
CO 4	Н	Н	M	Н	M	L	Н	M	Н
CO 5	Н	Н	M	Н	M	L	Н	M	Н

CO/PSO	PSO 1	PSO 2	PSO 3
CO 1	Н	Н	M
CO 2	Н	Н	Н
CO 3	Н	Н	Н
CO 4	Н	Н	Н
CO 5	Н	Н	Н

Course Title	MAJOR CORE - 9: FUNDAMENTALS OF LIFE INSURANCE
Code	U21BV4MCT09
Course Type	Theory
Semester	IV
Hours/Week	4
Credits	4
Marks	100

To understand and analyze the General life Insurance Market in India, outline various life insurance policies, underwriting, and claim settlement relating to life Insurance.

COURSE OBJECTIVES

- 1. To remember the basic principles of life insurance and understand the role of insurance agents
- 2. To understand the role financial planning and life insurance products.
- 3. To understand the pricing basic elements and valuation in life insurance.
- **4.** To apply the appropriate documentation procedure at various stages.
- **5.** To understand the underwriting procedure for medical and non-medical policies.

UNIT - I INTRODUCTION TO LIFE INSURANCE

12 Hours

- 1.1 Life Insurance Meaning Features Growth and development of Indian insurance industry Basic Principles of Insurance elements of a valid contract.
- 1.2 Customer service communication process forms barriers customer relationship.
- 1.3 Role of insurance agents ethical behaviour grievance redressal channels insurance ombudsman regulation of insurance agents.

Extra Reading/Keywords: Unexpired risk reserve, Dispute Resolution Mechanism.

UNIT – II FINANCIAL PLANNING AND LIFE INSURANCE PRODUCTS 12 Hours

- 2.1 Financial planning individual's life cycle financial products role of financial planning elements of financial planning types of financial planning.
- 2.2 Traditional life insurance product term insurance, whole life insurance, endowment insurance plan.
- 2.3 Non-traditional life insurance product variable insurance plans unit linked insurance plans.

Extra Reading/Keywords: Savings, risk management.

UNIT – III PRICING AND VALUATION IN LIFE INSURANCE 12 Hours

- 3.1 Insurance pricing basic elements premium rebate charges Components of premium.
- 3.2 Surplus and bonus types of reversionary bonuses.
- 3.3 Claims types forms to be submitted for death claim.

Extra Reading/Keywords: Credit worthiness

UNIT – IV DOCUMENTATION

12 Hours

- 4.1 Proposal stage prospectus proposal form proofs. Age proof standard and non-standard free-look period.
- 4.2 Policy stage premium receipt policy document.
- 4.3 Policy conditions and privileges grace period lapse and revival nomination assignment.

Extra Reading/Keywords: key man insurance, married woman

UNIT - V UNDERWRITING

12 Hours

- 5.1 Underwriting risk classification selection process methods of underwriting.
- 5.2 Non medical underwriting conditions rating factors.
- 5.3 Medical underwriting factors.

Extra Reading/Keywords: AML, KYC

Note: Texts given in the extra reading/key words must be tested only through assignment and seminars.

TEXT BOOKS

- 1. Insurance Institute of India IC 38 Corporate Agents
- 2. Kanika Mishra, (2017) Fundamentals of Life Insurance: Theories and Applications, Prentice Hall of India: New Delhi.

SUGGESTED READINGS

- 1. Kanika Mishra, (2017) Fundamentals of Life Insurance: Theories and Applications, Prentice Hall of India: New Delhi.
- 2. M.N.Mishra and Dr. S.B.Mishra, (2016) *Insurance principles and practice*, S.Chand and co., Ltd, New Delhi.
- 3. Dr.P.Periasamy, (2017) *Principles and Practice of Insurance*, Himalaya Publishing House, Mumbai.
- 4. Pal, Karam, Bodla, B.S. and Garg, M.C. (2017): Insurance Management Principles and Practices, Jain Book Agency.

WEB REFERENCES

- 1. https://www.iii.org/publications/insurance-handbook/regulatory-and-financial-environment/reinsurance
- 2. https://udrc.lkouniv.ac.in/Content/DepartmentContent/SM_7ac7a5a6-29fb-41dd-bb97-a852241de68e_30.pdf

Note: Learners are advised to use latest edition of books.

COURSE OUTCOMES

CO	Course Outcomes	Cognitive
No.		Level
CO-1	Recall the basic concepts of life insurance, Customer service and financial	K1
CO-1	planning;	KI
CO-2	Illustrate the role and importance of Insurance, Grievance redressal	K2
CO-2	mechanism, kinds of life insurance products;	K2

CO-3	Apply the principles of an insurance Contract, ethical behaviour as agent,	К3			
	procedure for life insurance, documentation and KYC Norms;				
CO-4	Analyse the quality of customer service, forms to be submitted for death claim and methods of underwriting;	K4			
CO-4	claim and methods of underwriting;	N4			
CO-5	Assess the quality of customer service and underwriting process.	K5			

(K1- Remember; K2- Understand; K3 – Apply; K4 – Analyse; K5- Evaluate; K6 – Create)

PO – CO MAPPING

CO/PO	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9
CO 1	Н	L	L	M	L	L	L	M	Н
CO 2	Н	L	L	M	L	L	L	M	Н
CO 3	Н	L	L	M	L	L	L	M	Н
CO 4	Н	L	L	M	L	L	L	M	Н
CO 5	Н	L	L	M	L	L	L	M	Н

CO/PSO	PSO 1	PSO 2	PSO 3
CO 1	L	Н	Н
CO 2	L	Н	Н
CO 3	L	Н	Н
CO 4	L	Н	Н
CO 5	L	Н	Н

Course Title	MAJOR ELECTIVE: DIGITAL MARKETING
Code	U21BV4MET03
Course Type	Theory
Semester	IV
Hours/Week	4
Credits	3
Marks	100

To understand and explore the various digital marketing strategies and platforms.

COURSE OBJECTIVES

- 1. To understand the fundamentals of digital marketing and search engine optimization.
- 2. To identify the various pay per clicks and Digital Display Ads.
- 3. To analyze the strategies of E-mail marketing and Mobile marketing.
- 4. To distinguish various social media marketing and ways of implementation.
- 5. To demonstrate the four stages of strategy and planning process.

UNIT-I INTRODUCTION AND SEO

12 Hours

Introduction to Digital Marketing - Search Engine Optimization: Introduction—Search Engine Result Pages — Search Behavior — Goals — On Page Optimization - Off Page Optimization — Analyze.

Extra Reading/Keywords: Online Marketing

UNIT-II PAY PER CLICK AND DIGITAL DISPLAY ADVERTISING 12 Hours

Introduction –goals – Setup. **Digital Display Advertising**: Introduction - Display Advertising – stages.

Extra Reading/Keywords: CTR, CPA, CPC

UNIT-III EMAIL MARKETING AND MOBILE MARKETING

12 Hours

Introduction – Data and Email Marketing process – Design and content – Delivery – Discovery: Report and analysis. **Mobile Marketing:** Introduction – Opportunity – Optimize.

Extra Reading/Keywords: Marketing Mix

UNIT-IV SOCIAL MEDIA MARKETING

12 Hours

Introduction – Goals – Channels: Facebook – Twitter – LinkedIn - Google+ - YouTube – Blogs – Overview of Instagram - Implementation.

Extra Reading/Keywords: Network Marketing

UNIT-V STRATEGY AND PLANNING

12 Hours

Introduction – Approach – Audience – Activities – Analysis.

Extra Reading/Keywords: B2B, Marketing

Note: Texts given in the extra reading/key words must be tested only through assignment and seminars.

TEXT BOOKS

Dodson Ian, (2016). The Art of Digital Marketing: The Definitive Guide to Creating Strategic, Targeted, and Measurable Online Campaigns. Wiley.

Unit I: Chapter-1, 2 Unit II: Chapter-3, 4 Unit III: Chapter-5, 8 Unit IV: Chapters 6, 7 Unit V: Chapters 10

SUGGESTED READINGS

- 1. Ahuja Vandana, (2016). Digital marketing. Oxford University Press.
- 2. Ryan Damian, (2016). Understanding Digital Marketing: Marketing Strategies for Engaging the Digital Generation. Kogan Page Limited.
- 3. Shah, Kruti and D'Souza, Alan (2014). Advertisement and Promotion: An IMC Perspective. McGraw Hill Education.
- 4. Baack, E. Donald and Clow, E. Kenneth. (2014). Integrated Advertising, Promotion and Marketing Communications. Pearson Education.
- 5. Nag, A. (2013). Sales and Distribution Management. McGraw-Hill Education

WEB REFERENCES

- 1. https://digitalfireflymarketing.com/wp-content/uploads/2017/02/Big-Book-of-Digital-Marketing.pdf
- 2. https://www.7boats.com/academy/wp-content/uploads/2016/10/50-shades-of-digital-marketing.pdf
- 3. https://webmarketingacademy.in/wp-content/uploads/2015/09/A-Step-By-Step-Guide-to-Modern-Digital-Marketing.pdf
- 4. https://www.lyfemarketing.com/blog/wp-content/uploads/2017/12/Digital-Marketing-Strategy-eBook.pdf
- 5. http://netmining.com/wp-content/uploads/2015/09/Netmining-Marketing-Big-Book.pdf

Note: Learners are advised to use latest edition of books.

COURSE OUTCOMES

CO No.	Course Outcomes	Cognitive
		Level
CO-1	Recognize the importance of digital marketing and search engine optimization	K1
CO-2	Identify the various digital platform used to achieve marketing goals	K2
CO-3	Apply different stages of digital display advertising to implement marketing strategies using digital platform.	К3
CO-4	Examine the digital marketing platform suitable for performing marketing strategies and plan in real-time scenario.	K4
CO-5	Evaluate the digital platform that provides secured and effective method to accomplish the strategy of digital marketing	K5

(K1- Remember; K2- Understand; K3 – Apply; K4 – Analyse; K5- Evaluate; K6 – Create)

PO – CO MAPPING

CO/PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9
CO-1	Н	M	L	M	L	L	Н	Н	M
CO-2	Н	M	L	M	L	L	Н	Н	M
CO-3	Н	M	Н	Н	Н	M	Н	Н	Н
CO-4	Н	Н	Н	Н	Н	M	Н	Н	Н
CO-5	Н	Н	Н	Н	Н	M	Н	Н	Н

CO/PSO	PSO1	PSO2	PSO3
CO-1	M	M	M
CO-2	M	M	M
CO-3	СО-3		Н
CO-4	СО-4 Н		Н
CO-5	Н	Н	Н

Course Title	MAJOR ELECTIVE - ORGANIZATIONAL BEHAVIOUR
Code	U21BV4MET04
Course Type	Theory
Semester	II
Hours/Week	4
Credits	3
Marks	100

To understand individual and group behavior in an organization and to enhance skills, for managing organizational behavior successfully.

COURSE OBJECTIVES

- 1. Remember the need, importance and applications of Organizational behavior.
- 2. Understand the concepts of Individual behavior and the various factors and theories.
- 3. Analyse the behaviour modification and methods of Motivation.
- 4. Understand the group behavior and group decision making.
- 5. Analyse the leadership, power organizational culture and organizational development.

UNIT- I BASICS OF ORGANISATIONAL BEHAVIOUR

12 Hours

- 1.1 Definition Need, Importance and Applications of Organizational Behaviour
- 1.2 Nature and scope Models
- 1.3 Organizational Behaviour in the global context.

Extra Reading /Keywords: Cross-cultural psychology.

UNIT-II INDIVIDUAL BEHAVIOUR

12 Hours

- 2.1 Biographical features- Personality- types- factors theories. Learning types- process theories.
- 2.2 Attitudes characteristics components formation-measurement values and theories.
- 2.3 Emotions emotional labour emotional intelligence- theories. Perceptions- importance factors interpersonal perception.

Extra Reading / Keywords: *Modus operandi of behaviour modification.*

UNIT -III MOTIVATION CONCEPTS

12 Hours

- 3.1 Motivation- importance-types-effects on work behavior.
- 3.2 Behaviour modification Participative management Performance based compensation
- 3.3 Flexible benefits Two tier pay systems, Job redesigning Stress management Strategies

Extra Reading /Keywords: noetic, prosody

UNIT -IV GROUP BEHAVIOUR

12 Hours

- 4.1 Group behavior and group decision making
- 4.2 Classification of groups
- 4.3 Stages of group development-Group decision-making.

Extra Reading / Keywords: Bohemianism, eclecticism

UNIT -V CONFLICT MANAGEMENT

12 Hours

- 5.1 Leadership and Power Sources of power Tactics Coalitions Organizational politics
- 5.2 Conflict process Managing inter-group conflict. Organizational culture: creating and sustaining culture –
- 5.3 Forces of organizational change Resistance Implementation of change Organizational Development interventions. (*Grievance Redressal System adopted in various organizations*) **Extra Reading /Keywords:** hegemony, fracas

Note: Texts given in the extra reading/key words must be tested only through assignment and seminars.

TEXT BOOK

L.M. Prasad., (2019) Principles of Organizational Behavior, Sultan Chand and Sons, 23, Daryaganj, Ansari Road, New Delhi-110002

SUGGESTED READINGS

- 1. <u>Stephen Robbins</u> and <u>Timothy Judge</u> (2021), Essentials of Organizational Behavior, 15th edition, Pearson Education Limited; Noida, Uttar Pradesh 201301.
- 2. Steven L Mcshane and Mary Ann Von Glinow, (2022), Organizational Behavior 9th Edition by McGraw Hill India.
- 3. Griffin, Phillips, G. (2020), Organizational Behavior 13th Edition, Cengage Publishing Private Ltd, MayurVihar, Delhi 110091.
- 4. NeeruVasishth, (2019), Taxmann Publications Private Limited, West punjabiBagh, New Delhi 110026.
- 5. Dr. Saroj Kumar and Vikrant Verma (2021), Thakur Publishers, Jankipuram, Uttar Pradesh, Lucknow-226021.

WEB REFERENCES

- 1. https://library.iima.ac.in
- 2. https://www.london.edu
- 3. https://www.gsb.stanford.edu
- 4. https://www.hbs.edu

Note: Learners are advised to use latest edition of books.

COURSE OUTCOMES

CO No.	Course Outcomes	Cognitive
		Level
CO-1	Remember the fundamental concepts of organizational	K1
CO-1	behaviour	
CO-2	Describe the behaviour, concepts and conflict management	K2
CO-2	in an organization.	
CO-3	Apply theories of behaviour, motivational concepts and	К3
	management to overcome the conflicts	

CO-4	CO-4 Analyze the various factors influencing the behaviour and their management process.				
CO-5	Evaluate the sources of behaviour, conflicts and methods to manage them successfully.	K5			

(K1- Remember; K2- Understand; K3 – Apply; K4 – Analyse; K5- Evaluate; K6 – Create)

PO-CO MAPPING

CO/PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9
CO1	Н	M	M	M	M	Н	Н	Н	Н
CO2	Н	M	M	M	Н	M	Н	Н	Н
CO3	Н	M	M	M	M	Н	Н	Н	Н
CO4	Н	M	M	Н	Н	Н	Н	Н	Н
CO 5	Н	M	M	Н	Н	Н	Н	Н	Н

PSO-COMAPPING

CO/PSO	PSO1	PSO2	PSO3
CO1	Н	M	Н
CO2	Н	M	Н
CO3	Н	M	Н
CO4	Н	M	Н
CO 5	Н	M	Н

Course Title	ALLIED-5 - SERVICES MARKETING
Code	U21BV4ALT03
Course Type	Theory
Semester	IV
Hours/Week	4
Credits	2
Marks	100

The course provides basic understanding of application of marketing principles in the area of services, the dimensions of service quality.

COURSE OBJECTIVES

- 1. To understand the services marketing concepts, classification and role of services.
- 2. To understand the components of services marketing mix.
- 3. To understand the measurement of service quality and analyse the challenges to international marketing of services.
- 4. To analyse the marketing practices in banking, insurance, tourism and hotel services.
- 5. To analyse the marketing practices in hospitals and educational institutions.

UNIT – I INTRODUCTION TO SERVICES MARKETING 12 Hours

- 1.1 Services Features Reasons for growth in service sector Role of services in an economy
- 1.2 Distinction between goods and services Classification of services
- 1.3 Marketing management process for service marketing.

Extra Reading /Keywords: Recent trend in service sector

UNIT – II SERVICES MARKETING MIX

12 Hours

- 2.1 Development of service marketing mix Components in the mix
- 2.2 Product-Price-Place- Promotion
- 2.3 People Process Physical evidence.

Extra Reading / Keywords: Customer contact, Service factory, Forecasting demand

UNIT – III MANAGING SERVICES QUALITY AND GLOBALISATION OF SERVICES 12 Hours

- 3.1 Managing service quality: Dimensions and measurement of service quality –Gap analysis
- 3.2 Globalisation of services Challenges to global service marketers
- 3.3 Typical international services Barriers to international marketing of service.

Extra Reading / Keywords : Quality circle, Protectionism

UNIT-IV MARKETING PRACTICES OF BANKING, INSURANCE AND HOSPITALITY INDUSTRIES 12 Hours

- 4.1 Marketing of services: Banking and Insurance services Users Benefits Formation of marketing mix for banking and insurance products
- 4.2 Hospitality services: Tourism Marketing mix for tourism Hotel Market segmentation for hotels Marketing mix for hotels.

Extra Reading /Keywords: Banking and Insurance, Tourism and Hotel services.

UNIT-V MARKETING PRACTICES OF HEALTH CARE AND EDUCATIONAL INSTITUTIONS 12 Hours

- 5.1 Marketing of health care Types of hospitals Marketing mix for health care
- 5.2 Literacy The concept Marketing mix for elementary, secondary and higher education.

Extra Reading /Keywords: Health care, Literacy, Marketing mix for adult education

Note: Texts given in the extra reading/keywords must be tested only through assignment and seminars.

TEXT BOOK

Vasanthi Venugopal& Raghu V. N, (2019). Services Marketing, Himalaya Publishing House, New Delhi.

SUGGESTED READINGS

- 1.Jha S.M., (2018). Service marketing, Himalaya publishing House, New Delhi.
- 2. Zeithaml, V.A, Gremler D, Ajay Pandit and Bitner M.J, (2018). *Services Marketing*, McGraw Hill Inc., New Delhi.
- 3. Jochen Wirtz & Christopher, H. Lovelock, (2021). *Service Marketing*, World Scientific Publishing Co Inc, USA.
- 4. Ruchika Sharma & Kritika Nagdev, (2019), Service Marketing, Sun India Publications.
- 5. Mathur S.P & Nishu Mathur, (2018), Service Marketing, New Age International Ltd. Publishers.

WEB REFERENCES

- $\textbf{1.} https://books.google.co.in/books?id=pe6ZhsRRlnoC\&printsec=frontcover\&source=gbs_ge_summary_r\&cad=0\#v=onepage\&q\&f=false$
- $\textbf{2.} https://books.google.co.in/books?id=sIJaWp8CVAMC\&printsec=frontcover\&dq=ebook+on+services+marketing+available\&hl=en\&newbks=1\&newbks_redir=0\&source=gb_mobile_search\&sa=X\&ved=2ahUKEwiDo8DLpsf7AhWmpVYBHVOgCX4Q6AF6BAgGEAM#v=onepage&q\&f=false$
- 3.http://www.mim.ac.mw/books/Lovelock%20-%20Services%20Marketing.pdf
- 4.https://onlinecourses.swayam2.ac.in/imb21_mg51/preview

Note: Learners are advised to use latest edition of books.

COURSE OUTCOMES

CO No.	Course Outcomes	Cognitive
		Level
CO-1	Recall the concepts of services marketing and components of services marketing mix.	K1
CO-2	Discuss the role of services at national and international level	K2
CO-3	Apply services marketing practices in banking, insurance, hospitality, healthcare and educational services.	К3
CO-4	Examine the development of services marketing mix, challenges of global service marketers and marketing mix elements of various services.	K4
CO-5	Assess the marketing skills required in service sectors.	K5

(K1- Remember; K2- Understand; K3 – Apply; K4 – Analyse; K5- Evaluate; K6 – Create)

PO – CO MAPPING

CO/PO	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9
CO 1	Н	M	M	M	Н	Н	Н	Н	Н
CO 2	Н	M	M	M	Н	Н	Н	Н	Н
CO 3	Н	M	M	M	Н	Н	Н	Н	Н
CO 4	Н	M	M	M	Н	Н	Н	Н	Н
CO 5	Н	M	M	M	Н	Н	Н	Н	Н

bo committee			
CO/PSO	PSO 1	PSO 2	PSO 3
CO 1	Н	Н	L
CO 2	Н	Н	L
CO 3	Н	Н	L
CO 4	Н	Н	L
CO 5	Н	Н	L

Course Title	ALLIED-6 - GLOBAL BUSINESS ETHICS AND			
	CORPORATE GOVERNANCE			
Code	U21BV4ALT04			
Course Type	Theory			
Semester	IV			
Hours/Week	4			
Credits	2			
Marks	100			

The objective of the course is to enable the learners to understand Global Business Ethics & Corporate Governance

Course Objectives:

- 1. To understand trans cultural human values.
- 2. To understand ethical dilemma and code of ethics.
- 3. To understand Work ethics.
- 4. To remember the overview of corporate governance.
- 5. To understand Indian Ethos Management

UNIT 1 – BUSINESS ETHICS

12 Hours

- 1.1 Trans-cultural Human Values in Management Education –
- 1.2 Relevance of Values in Management
- 1.3 Need for values in Global Change Indian Perspective Values for Global managers **Extra Reading/Key Words:** *Ethnocentrism*

UNIT II- ETHICAL DILEMMA

12 Hours

- 2.1 Ethical decision making Ethical Reasoning Benefits of managing ethics in workplace
- 2.2 Organization Ethics Development System Organizational Culture Ethics Tools 2.3 Code of ethics Guidelines for developing code of ethics Value based leadership **Extra Reading/Key Words:** *Deontological ethics*

UNIT III- WORK ETHICS

12 Hours

- 3.1 Work culture Introduction to Work Ethics Ethical behaviour at the work place Unethical behaviour
- 3.2 Ethical theories Environmental ethics Environmental Management Environmental Management System Environmental Laws
- 3.3 Ethics of Environmental protection Consumer Protection

Extra Reading/Key Words: Anthropocentrism

UNIT IV - CORPORATE GOVERNANCE

12 Hours

- 4.1 Meaning Code of Corporate Governance Audit Committee
- 4.2 Corporate Excellence Role of Independent Directors protection of Stakeholders
- 4.3 Corporate Social Responsibility Changing Role of Corporate

Extra Reading/Key Words: Creating shared value

UNIT V- INDIAN ETHOS MANAGEMENT

12 Hours

- 5.1 Indian Ethos & Values
- 5.2 Management Lessons from Bhagavad Gita Karma Yoga
- 5.3 Wisdom Management Quality of Work Life Stress & Indian Ethos

Extra Reading/Key Words: Healthy workplace

Note: Texts given in the Extra reading /Key words must be tested only through Assignment and Seminars.

TEXT BOOK

Student Manual

SUGGESTED READINGS

- 1. Ethics and the Conduct of Business by <u>R Boatright John</u> (Author), <u>D Smith Jeffrey</u> (Author) by Pearson
- 2. Corporate Governance: Principles, Policies, And Practices by Bob Tricker (Author)
- 3. Corporate governance by Christine, A. Mallin
- 4. Business Ethics by Crane, Andrew. & Matten, Dirk.

WEB REFERENCES

- 1. https://www.locusassignments.com/role-and-importance-of-value-in-management/
- 2. https://indiafreenotes.com/trans-cultural-human-values-in-management-and-management-education/
- 3. https://corporatefinanceinstitute.com
- 4. https://www.valamis.com/hub/work-ethic
- 5. https://www.investopedia.com/terms/c/corp-social-responsibility.asp
- 6. https://timesofindia.indiatimes.com/readersblog/legal-knowledge-and-issues/indian-ethos-on-management-33865/

Note: Learners are advised to use latest edition of books.

COURSE OUTCOMES

CO No.	Course Outcomes	Cognitive Level
CO-1	Define and recall trans cultural human values in Management Education	K1
CO-2	Demonstrate the concepts of ethical decision making, work culture and code of ethics	K2
CO-3	Apply the ethical theories in workplace and work life balance	К3
CO-4	Discover and examine the concepts of corporate governance, corporate social responsibility and Indian Ethos Management	K4

(K1- Remember; K2- Understand; K3 – Apply; K4 – Analyse; K5- Evaluate; K6 – Create)

CO/PO	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9
CO 1	Н	Н	Н	Н	Н	Н	M	M	Н
CO 2	Н	Н	Н	Н	Н	Н	Н	Н	Н

CO 3	Н	Н	Н	Н	Н	Н	Н	Н	M
CO 4	Н	Н	Н	Н	Н	Н	Н	M	M

CO/PSO	PSO 1	PSO 2	PSO 3
CO 1	Н	M	Н
CO 2	M	Н	Н
CO 3	Н	Н	Н
CO 4	Н	M	Н

Course Title	NON-MAJOR ELECTIVE 2 – SHARE MARKET OPERATIONS
Code	U21BV4NMT02
Course type	Theory
Semester	IV
Hours/Week	3
Credits	3
Marks	100

To provide an understanding for the students on basic knowledge about the financial services and its various dimensions, evaluation, and benefits to the economy

COURSE OBJECTIVES

- 1. To remember the meaning and definitions of a company.
- 2. To understand the various types of primary and secondary market.
- 3. To understand the meaning of stock exchanges and the different stock exchanges prevailing in India.
- 4. To understand the investment schemes through online and offline trading of shares.
- 5. To understand the SEBI functionalities.

UNIT- I INTRODUCTION TO COMPANY

9 Hours

Company – meaning – definitions – types of companies.

Extra reading /Key words: Financial intermediation, informational asymmetries

UNIT - II STOCK MARKET

9 Hours

Share —meaning —types of shares —how to apply for shares — primary market — secondary market — market conditions —bull-bear.

Extra reading /Key words: Primary market, secondary market

UNIT - III STOCK EXCHANGES

9 Hours

Stock exchanges in India –NSE, BSE –Sensex Nifty.

Extra reading /Key words: Securitization, Remittance services

UNIT - IV INVESTMENTS IN SHARES

9 Hours

Investments in shares – Dmat – Trading account on line and off line trading of shares –day trading.

Extra reading /Key words: Mutual fund, securities

UNIT - V SEBI 9 Hours

SEBI –functions – concepts of capital gain dividend –EPS- market capitalization –listed companies –NCFM – PAN –price band –STT – STOP LOSS –Volatility

Extra reading /Key words: Risk, Returns

Note: Texts given in the Extra reading /Key words must be tested only through Assignment and Seminars.

TEXT BOOK

Gordon and Natarajan, (2016), Financial Services and Markets, Himalaya Publishing House.

SUGGESTED READINGS

- 1. Punithavathi Pandiyan (2012), Securities & Portfolio management, Vikas Publishing House.
- 2. Jagroop Singh & Anil Sharma (2020) Practical Banking; Kalyani Publishers, New Delhi.

Note: Learners are advised to use latest edition of books.

COURSE OUTCOMES

The learners

CO No.	Course Outcomes	Cognitive Level
		Level
CO-1	Recalls the basic meaning and definitions of a company.	K1
CO-2	Explain the various functions of SEBI and types of primary and secondary market.	K2
CO-3	Apply the various operations in primary and secondary market.	K3
CO-4	Analyse the investment schemes through online and offline trading of shares.	K4
CO-5	Recommend the procedures for operating online and offline trading of shares.	K5

(K1- Remember; K2- Understand; K3 – Apply; K4 – Analyse; K5- Evaluate; K6 – Create)

For Candidates admitted in the academic year 2021-22

Course Title	MAJOR CORE 10 - INCOME TAX THEORY LAW AND
	PRACTICE
Code	U21BV5MCT10
Course Type	Theory
Semester	V
Hours/Week	6
Credits	5
Marks	100

CONSPECTUS

The course aims to equip the learners with the basic principles of Income Tax Law and enable the learners papply the basic principles in computing income tax.

COURSE OBJECTIVES

- 1. To understand the concepts of income tax and determination of residential status.
- 2. To apply the provisions concerning income from salary.
- 3. To apply the provisions relating to income from house property and capital gains.
- 4. To apply the provisions of income from profits and gains of business or profession
- 5. To apply the provisions concerning income from other sources and computation of taxliability of an individual.

UNIT – I INTRODUCTION AND RESIDENTIAL STATUS 18 Hours

- 1.1 Income Tax Act Introduction and important definitions Assessment year, previous year, Person, Assessee.
- 1.2 Determination of residential status of an individual
- 1.3 Scope of total income.

Extra Reading / Keywords: Agricultural income, Capital and Revenue receipts

UNIT – II INCOME FROM SALARIES

18 Hours

- 2.1 Income from Salaries Chargeability Allowances
- 2.2 Pension Gratuity Encashment of earned leave Perquisites
- 2.3 Deductions from salary under Section 16 Computation of salary income.

Extra Reading /Keywords: Super Annuation Fund, Salary in arrears.

UNIT – III INCOME FROM HOUSE PROPERTY AND CAPITAL GAINS 18 Hours

- 3.1 Income from House Property Annual Value Let out and Self occupied property
- 3.2 Deemed to be let out property Deductions under Sec. 24.
- 3.3 Capital Gains Chargeability Capital asset Cost of acquisition Transfer Computation of capital gains Exemptions under Sections 54, 54EC, 54F.

Extra Reading / Keywords: Arrears of rent, Unrealised rent

UNIT – IV PROFITS AND GAINS OF BUSINESS OR PROFESSION 18 Hours

- 4.1 Profits and Gains of Business or Profession: Meaning and Scope Deductions under Sections 36 and 37
- 4.2 Expenses and payments not deductible
- 4.3 Computation of income under Profits and Gains of Business or Profession.

Extra Reading / Keywords: Maintenance of books of accounts, Audit report.

UNIT - V INCOME FROM OTHER SOURCES AND TAX LIABILITY 18 Hours

- 5.1 Income from Other Sources Casual income Interest income Tax Deducted at Source and Grossing up.
- 5.2 Dividends Winnings from lotteries, Crossword puzzles and Cardgames.
- 5.3 Deductions in computing total income (Sections 80C, 80D, 80E, 80G, 80U)

Computation of tax liability of an individual

Extra Reading /Keywords: Deep discount bonds, Composite letting.

Theory - 30%

Problem - 70%

Note: Texts given in the Extra Reading /Keywords must be tested only through assignment and seminar.

TEXT BOOK

Vinod K. Singhania, Monica Singhania, Student's Guide to Income Tax Including GST, Assessment year 2023-24, Delhi; Taxmann.

SUGGESTED READINGS

- 1. Reddy T.S & Hari Prasad Y, Income Tax Theory Law and Practice, Assessment year 2023-24, Margham Publications, Chennai.
- 2. Srinivasan T, Income Tax Law and Practice, Assessment year 2023-24,Vijay Nicole, Chennai.
- 3. Manoharan T.N and Hari G.R, Student's Handbook on Taxation (Including Income Tax Law and GST Law), Assessment year 2023-24, Snow White.
- 4. Murthy A, Income Tax Law and Practice, Assessment year 2023-24, Vijay Nicole, Chennai.

WEB REFERENCES

- 1. https://www.incometaxindia.gov.in
- 2. https://www.incometaxindiaefilinggov.in
- 3. https://www.onlineservicestin.egov-nsdl.com

Note: Learners are advised to use latest edition of books.

COURSE OUTCOMES

The learners

CO No.	Course Outcomes	Cognitive
		Level
CO-1	Recall the basic concepts of income tax and provisions	K1
	concerning determination of residential status, income from - salary,	
	house property, capital gains, profits and gains of business or	
	profession, and income from other sources.	
CO-2	Understand the provisions relating to determination of residential status,	K2
	income from - salary, house property, capital gains, profits and gains of	
	business or profession, and income from other sources.	
CO-3	Apply the provisions relating to determination of residential status,	К3
	income from - salary, house property, capital gains, profits and gains of	
	business or profession, and income from other sources.	
CO-4	Analyse the provisions relating to determination of residential status,	K4
	income from - salary, house property, capital gains, profits and gains of	
	business or profession, and income from other sources.	
CO-5	Assess the provisions relating to determination of residential status,	K5
	income from - salary, house property, capital gains, profits and gains of	
	business or profession, income from other sources and tax liability.	
CO-6	Modify the calculation of tax liability of an individual based on the	K6
	appropriate provisions.	

(K1- Remember; K2- Understand; K3 – Apply; K4 – Analyse; K5- Evaluate; K6 – Create)

PO - CO MAPPING

CO/PO	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9
CO 1	Н	Н	Н	Н	M	M	Н	M	Н
CO 2	Н	Н	M	Н	Н	M	Н	Н	Н
CO 3	M	M	Н	M	M	M	Н	Н	Н
CO 4	Н	Н	Н	M	Н	M	Н	M	Н
CO 5	M	M	Н	M	M	M	Н	Н	Н
CO 6	Н	Н	Н	M	Н	M	Н	M	Н

CO/PSO	PSO 1	PSO 2	PSO 3
CO 1	Н	Н	M
CO 2	Н	Н	Н
CO 3	Н	M	Н
CO 4	Н	Н	Н
CO 5	Н	M	Н
CO 6	Н	Н	Н

For Candidates admitted in the academic year 2021-22

Course Title	MAJOR CORE 11 - COST ACCOUNTING
Code	U21BV5MCT11
Course Type	Theory
Semester	V
Hours/Week	6
Credits	5
Marks	100

CONSPECTUS

To acquaint the students with the knowledge on the elements of cost, calculation of material, labour and overhead costs, its absorption, preparation of cost sheets and theanalysis of process and contract costs.

COURSE OBJECTIVES

- 1. To understand the procedure for the preparation of cost sheet.
- 2. To understand the various inventory control techniques and methods ofwage payment
- 3. To understand the computation of labour cost and methods of wage payment
- 4. To analyse the classifications of overhead and computation of transport cost
- 5. To apply the knowledge in the preparation of accounts related to Contract Costing and computing material, labour variance.

UNIT – I INTRODUCTION

18 Hours

- 1.1 Cost Accounting: Scope and Objectives Cost Center and Cost Unit Cost Accounting and Financial Accounting
- 1.2 Methods and Techniques of Costing- Cost Concepts and Classification Cost Sheet Tenders and Quotations.

Extra reading /Key words: Cost Concepts, Tenders and Quotations

UNIT – II MATERIAL COST

18 Hours

- 2.1 Material Control: Objectives, Advantages, Essentials of Material control and Purchase control. Inventory Control & its Techniques: EOQ, Stock levels.
- 2.2 Pricing of material issues: FIFO, LIFO, Base stock, Simple Average and Weighted Average.

Extra reading /Key words: ABC analysis, Base Stock Method

UNIT - III LABOUR COST

18 Hours

- 3.1 Labour Turnover Causes Methods of measurement of labour turnover –Idle time and Overtime. Computation of Labour Cost: Time rate system, Piece rate system, Differential piece rate system
- 3.2 Premium and Bonus plan: Halsey, Rowan and Emerson's Efficiency plan, Bedeaux's Point premium system.

Extra reading /Key words: Group Bonus system

UNIT – IV OVERHEADS COST AND SERVICE COSTING 18 Hours

- 4.1 Overheads- Classification, Allocation and Apportionment of overheads. Distribution of overheads
- Primary & Secondary apportionment. Absorption of overheads Machine Hour Rate.
- 4.2 Service Costing Transport Costing Calculation of Tonne Kilometre & passenger Kilometres Computation of Transport cost

Extra reading /Key words: Labour hour rate method, Service Costing, Transport Costing

UNIT – V PROCESS COSTING AND VARIANCE ANALYSIS 18 Hours

- 5.1 Process costing Normal loss Abnormal loss Abnormal gain (excluding Inter process profit & equivalent production).
- 5.2 Variance Analysis Material and Labour Variances.

Extra reading /Key words: Abnormal loss and gain, Material and Labour Variances.

Note: Texts given in the Extra Reading /Keywords must be tested only through assignment and seminar.

Theory - 25% Problem: 75%

TEXT BOOK

1. Reddy & Hari Prasad Reddy, (2020), *Cost and Management Accounting*, Chennai: Margham Publications.

SUGGESTED READINGS

- 1. Jain S.P. & Narang K.L., Cost Accounting, Kalyani Publishing House.
- 2. Horngren, Charles, Foster and Datar, *Cost Accounting-A Managerial Emphasis*, New Delhi: Prentice Hall of India.
- 3. Khan M.Y and Jain P.K, *Management Accounting*, New Delhi: Tata McGraw-Hill.
- 4. Maheshwari S.N. *Advanced Problems and Solutions in Cost Accounting*, NewDelhi: Sultan Chand.
- 5. Arora M.N. Cost Accounting-Principles and Practice, New Delhi: VikasPublishing House.

WEBREFERENCES

- 1. https://www.hindustanuniv.ac.in/assets/pdf/ug/B.Com_Full_Semester.pdf.
- 2. https://www.lkouniv.ac.in/site/writereaddata/siteContent/202005291333529297audh-Cost-Accounting.pdf
- 3. http://kamarajcollege.ac.in/Department/BBA/II%20Year/e001%20Core%209%20-%20Cost%20Accounting%20-%20IV%20Sem.pdf
- 4. https://nios.ac.in/media/documents/srsec320newE/320EL27a.pdf

Note: Learners are advised to use latest edition of books.

COURSE OUTCOMES

The learners

CO	Course Outcomes	Cognitive
No.		Level

CO-1	Recall the concepts of cost, cost sheet, material, labour, overheads, service costing, process costing and Variance.	K1
CO-2	Illustrate the costing methods, techniques of inventory control, Pricing of material, labour and overheads, service costing, process costing and Variance	K2
CO-3	Apply the acquired knowledge in the preparation of cost sheet and computation of material, labour, overheads costs, service costing, process costing and Variance	К3
CO-4	Analyse the cost sheet, computation of material, labour, overheads costs, service costing, process costing and Variance	K4
CO-5	Determine the Quotations, material, labour, overheads costs, service costing, process costing and Variance	K5
CO-6	Choose the appropriate method in computation of material, labour, overheads costs, service costing, process costing	K6

(K1- Remember; K2- Understand; K3 – Apply; K4 – Analyse; K5- Evaluate; K6 – Create)

PO – CO MAPPING

CO/PO	PO								
	1	2	3	4	5	6	7	8	9
CO 1	Н	M	M	Н	M	M	Н	Н	M
CO 2	Н	M	M	Н	M	M	M	Н	M
CO 3	Н	M	M	Н	M	M	Н	Н	M
CO 4	Н	M	M	Н	M	M	M	Н	M
CO 5	Н	M	M	Н	M	M	Н	Н	M
CO 6	Н	M	M	Н	M	M	M	Н	M

CO/PSO	PSO 1	PSO 2	PSO 3
CO 1	Н	M	Н
CO 2	Н	M	M
CO 3	Н	Н	M
CO 4	Н	M	M
CO 5	Н	Н	M
CO 6	Н	M	M

For Candidates admitted in the academic year 2021-22

Course Title	MAJOR CORE 12 - BUSINESS MANAGEMENT
Code	U21BV5MCT12
Course Type	Theory
Semester	V
Hours/Week	5
Credits	4
Marks	100

CONSPECTUS

This course aims at providing an understanding about the various functions of business management and to give exposure on the skills required to start and manage a business.

COURSE OBJECTIVES

- 1. To understand the various functions of management.
- 2. To analyse the appropriate type of planning to accomplish a task.
- 3. To evaluate the various types of organisation structures.
- 4. To evaluate the required attributes needed to be a good communicator and the various leadership styles.
- 5. To analyse the various control techniques.

UNIT - I INTRODUCTION

15 Hours

- 1.1 Business Management Nature Functions.
- 1.2 Management Vs Administration Science or Art.
- 1.3 Contribution by Taylor and Henry Fayol.

Extra Reading /Keywords: Scientific management, POSDCORB

UNIT – II PLANNING

15 Hours

- 2.1 Planning: Process Kinds of plans Objectives.
- 2.2 Strategies, Policies, Procedure, Methods and Rules Forecasting and planning Limitations of planning Management by Objectives.
- 2.3 Decision making process Effective decision making.

Extra Reading /Keywords: Management by Wandering Around (MBWA)

UNIT – III ORGANISING

15 Hours

- 3.1 Organising: Process Features Elements Structure Different forms.
- 3.2 Principles of organisation Departmentation, Delegation and Decentralisation.
- 3.3 Span of Control Organisation Charts and Manuals.

Extra Reading /Keywords: Span of Attention

UNIT - IV DIRECTING

15 Hours

- 4.1 Directing and Co-ordination: Principles Elements- Supervision.
- 4.2 Motivation Theories of Motivation.
- 4.3 Leadership Communication.

Extra Reading / Keywords: Performance Indicator, Social Cognitive Theory

UNIT - V CONTROLLING

15 Hours

- 5.1 Control Nature Control Process.
- 5.2 Control Techniques: Budgetary Control, PERT, CPM.
- 5.3 Management by Exception, Performance Budgeting and Zero Base Budgeting.

Extra Reading /Keywords: Feedforward, Concurrent and Feedback Control

Note: Texts given in the Extra Reading /Keywords must be tested only through assignment and seminar.

TEXT BOOK

1. Prasad L.M.., (2021) *Principles of Management*, Sultan Chand and Sons, New Delhi.

SUGGESTED READINGS

- 1. Dinkar Pagare, (2018) Business Management, Sultan Chand and Sons, New Delhi.
 - 2. Peter F. Drucker (2020). *Management Challenges for the 21st Century:* HarperCollin Publishers Inc., New York, 10022.
 - 3. Prakash Chandra Tripathi, (2017) *Principles of Management*, Tata McGraw Hill Publishing Company, New Delhi.
 - 4. Harold Koontz, Heinz Weihrich, and Mark V. Cannice (2020), *Essentials of Management Innovation and Leadership Perspective*, Tata McGraw Hill Education, New Delhi.
 - 5. Paul Hoang, (2022), Business Management, IBID Press, Australia.
 - 6. Mishra. N., and Gupta .O.P., (2022) Business Management, SBPD Publishing House, New Delhi.

WEB REFERENCES

- 1. https://www.shiksha.com
- 2. https://www.lpude.in/academics/online-study-material-for-management.php
- 3. https://oms.bdu.ac.in/ec/admin/contents/86_16CCCCA3_2020052911264994.pdf *Note: Learners are advised to use latest edition of books.*

COURSE OUTCOMES

The learners

CO No.	Course Outcomes	Cognitive
		Level
	Remember the various functions of management and recall the	
CO-1	concepts and principles concerning various functions of	K1
	management.	
CO-2	Understand the various procedures, techniques and theories of	K2
CO-2	managerial functions.	K2

CO-3	Develop managerial skills required in managing any organisation in an efficient manner.	К3
CO-4	Analyse the managerial practices adopted in different business units.	K4
CO-5	Evaluate the elements of Planning, Organising, Directing and Control exercised in an organisation.	K5
CO-6	Construct and develop appropriate strategies to accomplish the given managerial task in an organisation.	K6

(K1- Remember; K2- Understand; K3 – Apply; K4 – Analyse; K5- Evaluate; K6 – Create)

PO – CO MAPPING

CO/PO	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9
CO 1	M	Н	Н	M	Н	M	Н	M	Н
CO 2	Н	Н	M	M	Н	M	Н	Н	Н
CO 3	Н	M	Н	M	M	M	Н	Н	Н
CO 4	Н	Н	Н	M	Н	M	Н	M	Н
CO 5	M	M	Н	M	M	M	Н	Н	Н
CO 6	Н	Н	Н	M	Н	M	Н	M	Н

CO/PSO	PSO 1	PSO 2	PSO 3
CO 1	Н	Н	M
CO 2	Н	Н	Н
CO 3	Н	M	Н
CO 4	Н	Н	Н
CO 5	Н	M	Н
CO 6	Н	Н	Н

For Candidates admitted in the academic year 2021-22

Course Title	MAJOR CORE 13 - DIGITAL LITERACY
Code	U21BV5MCP13
Course Type	Practical
Semester	V
Hours/Week	5
Credits	4
Marks	100

CONSPECTUS

This course aims to equip the students with the practical skills of MS Office.

COURSE OBJECTIVES

- 1. To apply formatting and paragraph styles in MS Word.
- 2. To apply page border, table, and page colour in MS Word.
- 3. To apply Labeling and Naming of excel sheets.
- 4. To analyse data with charts and creating pivot tables
- 5. To apply special effects to create new presentation.

UNIT I - INTRODUCTION TO MICROSOFT WORD 15 Hours

Starting Microsoft Word - opening a new document - saving a document. Editing features - spell check - thesaurus - creating own default dictionary - word count. Paragraph formatting - changing paragraph alignment - indenting paragraphs - add borders or shading to a paragraph - apply paragraph styles - Protect document

Extra Reading / Keywords: Thesaurus, Protect document

UNIT II - TABLES AND PAGE FORMATTING 15 Hours

Tables - creating tables - create a table by using insert table command - converting text into a table - quick tables - merging cells and splitting cells.

Page formatting - page margins - applying page border and colour - insert headers and footers (including page numbers - inserts a blank page) - creating a list for mail merge – Mail Merge.

Extra Reading /Keywords: Mail Merge

UNIT III - INTRODUCTION TO MS EXCEL

15 Hours

Workbooks – opening – labeling and naming - adding and deleting - hiding/unhiding - saving workbooks - saving an existing file.

Applying number formats - creating customer number formats - align cell contents - creating custom formats (number, time, date)

Extra Reading / Keywords: Work sheets

UNIT IV - ENTERING INFORMATION AND FORMATTING 15 Hours

Locking rows and columns by freezing panes - changing column width - changing column width using the mouse - changing row height by dragging the mouse - merge cells. Creating chart and custom chart templates - creating pivot tables

Extra Reading /Keywords: Pivot tables

UNIT V- POWER POINT PRESENTATIONS

15 Hours

Creating new presentation - templates designing - adding special effects to slide transitions - working with slides - setting up slide shows and rehearsing timings for slides.

Extra Reading / Keywords: Special effects

Note: Texts given in the Extra Reading /Keywords must be tested only through assignment and seminar.

SUGGESTED READINGS

- 1. Bittu Kumar, Mastering MS Office, V & S Publishers, Delhi. (2018)
- 2. Humphrey M L, Microsoft Office for Beginners, (2020)

WEB REFERENCES

- 1. https://byjus.com/govt-exams/microsoft-office/
- 2. https://drive.google.com/file/d/1HRPhcftQYZx2LheHlO7uhfkmpBHA-1Q2/view
- 3. https://www.omegacollege.in/officialdocuments/NOTES/PGDCA-DCA/DCA-PGDCA-1-SEM/OMEGA-NOTES/ENGLISH-NOTES/EN-PD1-PCPackage.pdf

Note: Learners are advised to use latest edition of books.

COURSE OUTCOMES

The learners

CO No.	Course Outcomes	Cognitive
		Level
CO-1	Remember the basics and shortcut keys in MS Office	K1
CO-2	Understand the basics of MS Office	K2
CO-3	Apply the shortcut keys in MS Office	К3
CO-4	Analyse the data and chart patterns	K4
CO-5	Assess the data	K5
CO-6	Modify the word, excel and power point	K6

PO – CO MAPPING

CO/PO	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9
CO 1	Н	Н	Н	Н	M	M	Н	M	Н
CO 2	Н	Н	M	Н	Н	M	Н	Н	Н
CO 3	M	M	Н	M	M	M	Н	Н	Н
CO 4	Н	Н	Н	M	Н	M	Н	M	Н
CO 5	M	M	Н	M	M	M	Н	Н	Н
CO 6	Н	Н	Н	M	Н	M	Н	M	Н

PSO – CO MAPPING

CO/PSO	PSO 1	PSO 2	PSO 3
CO 1	Н	Н	M
CO 2	Н	Н	Н
CO 3	Н	M	Н
CO 4	Н	Н	Н
CO 5	Н	M	Н
CO 6	Н	Н	Н

For Candidates admitted in the academic year 2021-22

Course Title	MAJOR ELECTIVE – BUSINESS COMMUNICATION
Code	U21BV5MET05
Course type	Theory
Semester	V
Hours/Week	4
Credits	3
Marks	100

CONSPECTUS

This course aims to equip the students with communication skills to sustain in the business world.

COURSE OBJECTIVES

- 1. To understand about the principles, objectives and importance of communication in commerce and trade.
- 2. To understand about the trade enquiries
- 3. To analyse various types of business correspondence
- 4. To understand and write business reports.
- 5. To understand the various types of interviews

UNIT I - INTRODUCTION TO BUSINESS COMMUNICATION

12 Hours

- 1.1 Definition Meaning Importance of Effective Communication
- 1.2 Modern Communication Methods Barriers to Communication E-Communication
- $1.3\ Business\ Letters\colon Need\ -\ Functions\ -\ Essentials\ of\ Effective\ Business\ Letters\ -\ Layout\ \textbf{Extra}$

Reading /Keywords: Business Letters

UNIT II - TRADE ENQUIRIES

12 Hours

- 2.1 Trade Enquiries Orders and their Execution
- 2.2 Credit and Status Enquiries Complaints and Adjustments
- 2.3 Collection Letters Sales Letters Circular Letters

Extra Reading /Keywords: Enquiries

UNIT III - BANKING CORRESPONDENCE

12 Hours

- 3.1 Banking Correspondence Types Structure of Banking Correspondence Elements of a Good Banking Correspondence
- 3.2 Insurance Insurance Correspondence Correspondence Relating to life and non-life Insurance
- 3.3 Agency Correspondence Introduction Kinds Stages of Agent Correspondence

Extra Reading /Keywords: Correspondence

UNIT IV - SECRETARIAL CORRESPONDENCE

12 Hours

- 4.1 Company Secretarial Correspondence Introduction Duties of Secretary
- 4.2 Classification of Secretarial Correspondence Specimen letters
- 4.3 Agenda and Minutes of Report writing Types of Reports Preparation of Report Writing **Extra Reading /Keywords:** *Report writing*

UNIT V- APPLICATION LETTERS

12 Hours

- 5.1 Application Letters Preparation of Resume Letter to Editor
- 5.2 Interview: Meaning Objectives and Techniques of Various Types of Interviews
- 5.3 Public Speech Characteristics of a Good Speech

Extra Reading /Keywords: Letters

Note: Texts given in the Extra Reading /Keywords must be tested only throughassignment and seminar.

TEXT BOOKS

- 1. Rajendra Pal & J.S. Korlahalli, Essentials of Business Communication-Sultan Chand & Sons-New Delhi.
- 2. Gupta and Jain, Business Communication, Sahityabahvan Publication, New Delhi.
- 3. R. S. N. Pillai and Bhagavathi. S, Commercial Correspondence, Chand Publications, New Delhi.

SUGGESTED READINGS

- 1. K.P. Singha, Business Communication, Taxmann, New Delhi.
- 2. M. S. Ramesh and R. Pattenshetty, Effective Business English and Correspondence, S. Chand & Co, Publishers, New Delhi.
- 3. V.K. Jain and Om Prakash, Business communication, S.Chand, New Delhi.
- 4. Rithika Motwani, Business communication, Taxmann, New Delhi.
- 5. Shirley Taylor, Communication for Business-Pearson Publications New Delhi.

WEB REFERENCES

- 1. https://bachelors.online.nmims.edu/degree-programs
- 2. https://accountingseekho.com/
- 3. https://www.testpreptraining.com/business-communications-practice-examquestions

Note: Learners are advised to use latest edition of books.

COURSE OUTCOMES

The learners

CO	Course Outcomes	Cognitive
No.		Level
CO-1	Remember the basic concept of business	K1
	communication.	
CO-2	Understand the effectiveness of business letter	K2
CO-3	Apply the various correspondences.	К3
CO-4	Prepare Secretarial Correspondence like agenda, minutes	K4
	and various business reports.	
CO-5	Assess the various correspondences	K5
CO-6	Acquire the skill of preparing an effective resume	K6

(K1- Remember; K2- Understand; K3 – Apply; K4 – Analyse; K5- Evaluate; K6 – Create)

PO – CO MAPPING

CO/PO	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9
CO 1	Н	Н	Н	Н	M	M	Н	M	Н
CO 2	Н	Н	M	Н	Н	M	Н	Н	Н
CO 3	M	M	Н	M	M	M	Н	Н	Н
CO 4	Н	Н	Н	M	Н	M	Н	M	Н
CO 5	M	M	Н	M	M	M	Н	Н	Н
CO 6	Н	Н	Н	M	Н	M	Н	M	Н

CO/PSO	PSO 1	PSO 2	PSO 3
CO 1	Н	Н	M
CO 2	Н	Н	Н
CO 3	Н	M	Н
CO 4	Н	Н	Н
CO 5	Н	M	Н
CO 6	Н	Н	Н

For Candidates admitted in the academic year 2021-22

Course Title	NON-MAJOR ELECTIVE 3 – PRINCIPLES AND PRACTICES OF INSURANCE
Code	U21BV5NMT03
Course type	Theory
Semester	V
Hours/Week	3
Credits	3
Marks	100

CONSPECTUS

To enable the students to understand and apply the principles of general, health and life insurance.

COURSE OBJECTIVES

- 1. To understand the functions, principles and role of insurance.
- 2. To analyse the different types of general insurance
- 3. To analyse the health insurance products and its Documentation
- 4. To understand the role financial planning and life insurance products.
- 5. To understand the role of insurance agents and Grievance redressal

UNIT - I INTRODUCTION TO INSURANCE

9 Hours

- 1.1 Insurance Meaning Functions need for insurance.
 - 1.2 Legal principles of an insurance Contract Types of insurance Role and importance of Insurance.

Extra Reading / Keywords: Material fact

UNIT - II GENERAL INSURANCE

9 Hours

- 2.1 Fire Insurance Definition Nature of fire insurance contract kinds of fire insurance policies tariff rates methods of reinsurance.
- 2.2 Motor insurance kinds procedure for insurance; Personal accident features coverage.

Extra Reading / Keywords: General Insurance Nationalisation Act, 1972

UNIT - III HEALTH INSURANCE

9 Hours

- 3.1 Meaning healthcare factors affecting the health systems in India
- 3.2 Health insurance products KYC documents claims procedures.

Extra Reading / Keywords: Guidelines issued by IRDAI for grievance redressal

UNIT – IV LIFE INSURANCE

9 Hours

4.1 Life Insurance – Meaning - role of financial planning

4.2 life insurance products - term insurance, whole life insurance, endowment insurance plan, unit linked insurance plan.

Extra Reading / Keywords: Term policy, ULIP etc.

UNIT – V CUSTOMER SERVICE AND GRIEVANCE REDRESSAL 9 Hours

- 5.1 Role of insurance agents ethical behaviour regulation of insurance agents. Payment Apps, Digital Product
- 5.2 Grievance redressal channels insurance ombudsman.

Extra Reading / Keywords: Dispute Resolution Mechanism

Note: Texts given in the Extra Reading /Keywords must be tested only through Assignment and Seminar.

TEXT BOOKS

- 1. M.N. Mishra and Dr. S.B. Mishra, (2016) *Insurance principles and practice*, S.Chand and co., Ltd, New Delhi.
- 2. Insurance Institute of India IC 01 Corporate Agents
- 3. Insurance Institute of India IC 38 Corporate Agents

SUGGESTED READINGS

- 1. Kanika Mishra, (2017) Fundamentals of Life Insurance: Theories and Applications, Prentice Hall of India: New Delhi.
- 2. M.N.Mishra and Dr. S.B.Mishra, (2016) *Insurance principles and practice*, S.Chand and co., Ltd, New Delhi.
- 3. Dr.P.Periasamy, (2017) *Principles and Practice of Insurance*, Himalaya Publishing House, Mumbai.
- 4. Pal, Karam, Bodla, B.S. and Garg, M.C. (2017): Insurance Management Principles and Practices, Jain Book Agency.

WEB REFERENCES

- 1. https://www.iii.org/publications/insurance-handbook/regulatory-and-financial-environment/reinsurance
- https://udrc.lkouniv.ac.in/Content/DepartmentContent/SM_7ac7a5a6-29fb-41dd-bb97a852241de68e_30.pdf

Note: Learners are advised to use latest edition of books.

COURSE OUTCOMES

The learners

CO No.	Course Outcomes	Cognitive
		Level

CO-1	Recall the basic concepts of general, health and life insurance, Customer service and financial planning;	K1
CO-2	Illustrate the role and importance of Insurance, Grievance redressal mechanism, kinds of life insurance products;	K2
CO-3	Apply the principles of an insurance Contract, ethical behaviour as agent, procedure for life insurance, documentation and KYC Norms;	К3
CO-4	Analyse the quality of customer service, forms to be submitted for death claim and methods of underwriting;	K4
CO-5	Assess the quality of customer service and underwriting process.	K5

(K1- Remember; K2- Understand; K3 – Apply; K4 – Analyse; K5- Evaluate; K6 – Create)

PO – CO MAPPING

CO/PO	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9
CO 1	Н	L	L	M	L	L	L	M	Н
CO 2	Н	L	L	M	L	L	L	M	Н
CO 3	Н	L	L	M	L	L	L	M	Н
CO 4	Н	L	L	M	L	L	L	M	Н
CO 5	Н	L	L	M	L	L	L	M	Н

CO/PSO	PSO 1	PSO 2	PSO 3
CO 1	L	Н	Н
CO 2	L	Н	Н
CO 3	L	Н	Н
CO 4	L	Н	Н
CO 5	L	Н	Н

Course Title	MAJOR CORE - 14: FINANCIAL MANAGEMENT
Code	U21BV6MCT14
Course Type	Theory
Semester	VI
Hours/Week	5
Credits	4
Marks	100

CONSPECTUS

To enable the students to understand the basic financial decision making procedures and to apply in complex financial management.

COURSE OBJECTIVES

- 1. To understand the basic concepts of financial management and apply the time value of money and various valuation concepts.
- 2. To understand the various capital structure theories, leverages and point of indifference.
- 3. To apply the different techniques of capital budgeting.
- **4.** To apply the working capital management, cash management and receivables management.
- **5.** To apply the different models of dividend policy.

UNIT – I INTRODUCTION

15 Hours

Financial Management - Nature and Scope - Objectives of Financial Management - Profit Maximization Vs Wealth Maximization - Functions of Financial Manager - Time Value of Money- Discounting Technique, Compounding Technique, Sinking Fund Factor and Capital Recovery Factor and Effective Rate of Interest. Cost of capital - Computation of Specific and weighted average cost of capital.

Extra Reading / Keywords: Financial planning – Objectives and Functions

UNIT – II CAPITAL STRUCTURE THEORIES AND LEVERAGES 15 Hours

Capital Structure Theories - NI approach - NOI approach - MM approach - Traditional approach - Factors determining capital structure - Analysis of leverages: operating leverage, financial leverage and combined leverage - EBIT, EPS analysis - Indifference point **Extra Reading / Keywords:** *Debt vs. Equity*

UNIT – III CAPITAL EXPENDITURE DECISIONS

15 Hours

Capital Expenditure Decisions - Methods of ranking investment proposal: Payback period, Net present value method, Internal rate of return method and Average rate of return **Extra Reading /Keywords:** Objectives of Capital Expenditure Decisions

UNIT - IV WORKING CAPITAL MANAGEMENT

15 Hours

Working Capital Planning – Risk profitability trade off - Determination of working capital - Financing of working capital – Management of Cash –Baumol Model, Miller Orr Model - Receivables Management – Credit standards – Credit terms – Collection policies. **Extra Reading /Keywords:** *Motives for holding cash*

UNIT - V DIVIDEND POLICIES

15 Hours

Dividend Policies: Issues in dividend decisions - Walter's model - Gordon's model - MM hypothesis - Dividend and uncertainty - Dividend policy in practice.

Extra Reading /Keywords: Dividend payout policies

Theory - 30% Problem - 70%

Note: Texts given in the Extra Reading /Keywords must be tested only through assignment and seminar.

TEXT BOOK

Dr.S.N. Maheshwari, Elements of Financial Management, Sultan Chand & Sons, New Delhi.

SUGGESTED READINGS

- 1. Khan M.Y and Jain P.K, *Financial Management, Text and Problems*; New Delhi: Tata McGraw Hill.
- 2. Panday I.M., Financial Management; New Delhi : Vikas Publishing House.
- 3. Van Horne J.C., Financial Management and Policy; New Delhi:Prentice Hall of India.
- 4. Prasanna Chandra, Financial Management, Theory and Practice, New Delhi: Tata McGraw Hill.
- 5. Prasana Chandra, Financial Management, Tata Mc.Graw Hill, New Delhi.

WEB REFERENCES

- 1. https://efinancemanagement.com/financial-management/types-of-financial-decisions
- 2. https://efinancemanagement.com/dividend-decisions
- 3. https://www.investopedia.com/terms/w/workingcapital.asp

Note: Learners are advised to use latest edition of books.

COURSE OUTCOMES

CO. NO	Course Outcomes	Cognitive Level
CO-1	Recall the concepts and important terms in financial management, capital structure theories, dividend policies	K1
CO-2	Explain the various concepts and important terms in financial management, various types of leverages, various methods in capital budgeting	K2
СО-3	Identify the time value of money, cost of capital, EBIT and EPS, working capital, capital budgeting.	К3
CO-4	Examine the types of leverages, various methods in capital budgeting, working capital, principles of cash management, receivables management and dividend policy	K4
CO-5	Determine the time value of money, cost of capital, EBIT and EPS, working capital, capital budgeting and the dividend to be paid.	K5

(K1- Remember; K2- Understand; K3 – Apply; K4 – Analyse; K5- Evaluate; K6 – Create)

CO/PO	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9
CO 1	Н	L	L	M	L	L	Н	Н	Н
CO 2	Н	L	L	M	L	L	Н	Н	Н

CO 3	Н	L	L	M	L	L	Н	Н	Н
CO 4	Н	L	L	M	L	L	Н	Н	Н
CO 5	Н	L	L	M	L	L	Н	Н	Н

CO/PSO	PSO 1	PSO 2	PSO 3
CO 1	Н	Н	M
CO 2	Н	Н	Н
CO 3	Н	Н	Н
CO 4	Н	Н	Н
CO 5	Н	Н	Н

Course Title	MAJOR CORE - 15: MANAGEMENT ACCOUNTING
Code	U21BV6MCT15
Course Type	Theory
Semester	VI
Hours/Week	5
Credits	4
Marks	100

CONSPECTUS

To enable the students to understand the various tools of financial analysis and to interpret financial data.

COURSE OBJECTIVES

- 1. To understand management accounting concepts and various tools of financial statement analysis
- 2. To analyse the profitability and financial status of a business based on ratios calculated.
- 3. To understand the preparation of Funds flow statement and Cash flow statement and analyse the results.
- 1. To apply marginal costing technique in managerial decision-making problems and evaluate different proposals
- 2. To apply the different types of budgets.

UNIT - I INTRODUCTION

15 Hours

Management Accounting - Scope - Relationship between Cost, Financial and Management Accounting - Analysis of financial statements - Tools for analysis - Comparative Statements - Common Size Statements and Trend Analysis.

Extra Reading/ Keywords: Role of Professional bodies for Management Accountancy in India.

UNIT – II RATIO ANALYSIS

15 Hours

Ratio Analysis - Ratios for Liquidity, Solvency and Profitability.

Extra Reading/ Keywords: Role of Professional bodies for Management Accountancy in

UNIT – III FUNDS FLOW ANALYSIS AND CASH FLOW ANALYSIS 15 Hours

Funds Flow Analysis - Concept of Fund - Schedule of Changes in Working Capital - Fund Flow Statement. Cash Flow Analysis - Cash from operation – Preparation of Cash Flow Statement as per Accounting Standard (Revised).

Extra Reading/ Keywords: Cash Flow Statement as per New Companies Act, 2013

UNIT – IV MARGINAL COSTING AND BREAK-EVEN ANALYSIS 15 Hours

Marginal Costing - Absorption Costing Vs Marginal Costing - Contribution- Profit Volume ratio - Break Even Point - Cost Volume Profit Analysis - Managerial applications of marginal costing.

Extra Reading/ Keywords: Types of Breakeven point, Break even pricing.

UNIT - V BUDGETARY CONTROL

15 Hours

Budget - Budgetary Control - Functional Budgets - Master Budget - Fixed and Flexible Budgets - Cash Budget.

Extra Reading/ Keywords: Budgeting practices of business firms

Note: Texts given in the Extra Reading /Keywords must be tested only through assignment and seminar.

THEORY - 25%, PROBLEMS - 75%

TEXT BOOK

Dalston L. Cecil & Jenitra L. Merwin, (2017) *Management Accounting*, Trichy, LearnTech Press.

SUGGESTED READINGS

- 1. Dr. T.S Reddy & Dr. Y. Hari Prasad Reddy (2014), *Management Accounting*, Chennai, Margham Publications.
- 2. Shashi K. Guptha & Sharma R.K (2014), *Management Accounting*, New Delhi: Kalyani Publishers.
- 3. Maheswari S.N (2014). *Management Accounting*; New Delhi: Sultan Chand and Sons.
- 4. Dr. R. Ramachandran & Dr. R. Srinivasan (2018), *Management Accounting*, Trichy: Sri Ram Pubishers.

WEB REFERENCES

- 1. https://www.accountingnotes.net/companies/fund-flow-analysis/fund-flow-analysis-accounting/13300
- 2. https://accountingshare.com/budgetary-control/
- 3. ttps://www.investopedia.com/terms/m/marginalcostofproduction.asp

Note: Learners are advised to use latest edition of books.

COURSE OUTCOMES

CO. NO	Course Outcomes	Cognitive Level			
CO-1	Recall the relationship between Cost, Financial and Management Accounting	K1			
CO-2	Explain the liquidity, solvency and profitability of business entities based on comparative statements, common size statements, trend analysis and ratio analysis				
CO-3	Identify the breakeven point, marginal costing technique, Prepares different types of budgets	К3			
CO-4	Evaluate the Funds flow statement, Cash flow statement based on Revised Accounting Standard and make inferences	K4			
CO-5	Assess the liquidity, solvency and profitability of business, breakeven point, types of budgets	K5			

(K1- Remember; K2- Understand; K3 – Apply; K4 – Analyse; K5- Evaluate; K6 – Create)

PO – CO MAPPING

CO/PO	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9
CO 1	Н	L	L	M	L	L	Н	Н	Н
CO 2	Н	L	L	M	L	L	Н	Н	Н
CO 3	Н	L	L	M	L	L	Н	Н	Н
CO 4	Н	L	L	M	L	L	Н	Н	Н
CO 5	Н	L	L	M	L	L	Н	Н	Н

CO/PSO	PSO 1	PSO 2	PSO 3
CO 1	Н	Н	M
CO 2	Н	Н	Н
CO 3	Н	Н	Н
CO 4	Н	Н	Н
CO 5	Н	Н	Н

Course Title	MAJOR CORE - 16: PRINCIPLES OF AUDITING
Code	U21BV6MCT16
Course Type	Theory
Semester	VI
Hours/Week	5
Credits	4
Marks	100

CONSPECTUS

To provide an understanding of the principles and practice of Auditing and understand the procedure for systems audit and investigation.

COURSE OBJECTIVES

- 1. To understand the basic concepts in auditing and control techniques.
- 2. To analyse the various transactions made through vouching.
- 3. To apply the procedures of verification and valuation of assets & Liabilities.
- **4.** To understand the role and the liabilities of an auditor.
- **5.** To remember the various investigation activities and assurance standard in auditing.

UNIT - I INTRODUCTION

15 Hours

Audit: Objectives - Types - Advantages and Limitations - Qualities of an auditor. Internal Control: Internal Check and Internal Audit - Audit Programme - Audit note book - Working papers.

Extra Reading /Keywords: Internal control

UNIT - II VOUCHING 15 Hours

Vouching: Voucher - Vouching of cash transactions - Vouching of trade transactions: Purchases, Purchases returns, Sales and Sales returns.

Extra Reading /Keywords: Vouching, trading expenses

UNIT -III VERIFICATION OF ASSETS AND LIABILITIES

15 Hours

Verification of Assets and Liabilities: Fixed assets - Current assets - Wasting assets - Intangible assets - Problems in valuations of assets - Auditor's position as regards the verification and valuation of assets - Valuation of liabilities- Reserves and Provisions - Classification.

Extra Reading /Keywords: Extensive business reporting knowledge, IFRS

UNIT - IV STATUTORY AUDITOR

15 Hours

Audit of Limited Companies - Qualifications of an auditor - Appointment, Removal, Status, Powers and Duties of an auditor - Auditor's Report - Clean and Qualified Report - Liabilities of an auditor: Liabilities in case of non-statutory audit and company audit.

Extra Reading /Keywords: Independent auditors, Auditor's status

UNIT - V INVESTIGATION AND AUDITING AND ASSURANCE STANDARDS (AASs) 15 Hours

Investigation: Meaning- Characteristics of Investigation-Duties of Investigator-Purpose of Investigation-Difference between Audit and Investigation-Types of Investigation-Investigation under different situations – Standards of Auditing-Professional Pronouncements in India-Basic Principles Governing an Audit –Basics of AASs 1-5.

Extra Reading /Keywords: Investigation, Fraud detection

Note: Texts given in the Extra Reading /Keywords must be tested only through assignment and seminar.

TEXT BOOK

Tandon B.N.S. Sudharshanam& S. Sundharabahu, (2018). *Principles of Auditing*, New Delhi: S. Chand & Co.

SUGGESTED READINGS

- 1. Dinkar Pagare (2020), Principles and Practice of Auditing. Delhi : Sultan Chand & Sons
- **2.** Dr. T.R. Sharma (2021), Auditing (Thoroughly revised on the basis of the Companies Act 2013 and the Companies (Amendment) Acts 2019, 2020 and 2021), Sahitya Bhawan Publications
- 3. Sanjib Kumar Basu (2021), Auditing and Assurance, Third Edition, Pearson.
- 4. Dr. R. Francis (2019), Principles of Auditing, Himalaya publishing house.
- 5. Dr. K.Muthukumar, Dr. S. Mary Sujatha, Dr. P. Arul Prasad, S. Nandhini (2022), Principles and Practices of Auditing, Wisdom India Publications.

WEB REFERENCES

- 1. https://www.wallstreetmojo.com/audit-procedures/
- 2. https://theinvestorsbook.com/company-auditor.html
- 3. https://www.investopedia.com/terms/c/corp-social-responsibility.asp

Note: Learners are advised to use latest edition of books.

COURSE OUTCOMES

CO. NO	Course Outcomes	Cognitive Level
CO-1	Recall the basic concepts in auditing and control techniques.	K1
CO-2	Explain the various transactions made through vouching	K2
CO-3	Identify the role and the liabilities of an auditor.	К3
CO-4	Evaluate the verification and valuation of assets & Liabilities	K4
CO-5	Assess the various investigation activities and assurance standard in auditing.	K5

(K1- Remember; K2- Understand; K3 – Apply; K4 – Analyse; K5- Evaluate; K6 – Create)

СО/РО	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9
CO 1	Н	L	L	Н	L	L	Н	Н	Н

CO 2	Н	L	L	Н	L	L	Н	Н	Н
CO 3	Н	L	L	Н	L	L	Н	Н	Н
CO 4	Н	L	L	Н	L	L	Н	Н	Н
CO 5	Н	L	L	Н	L	L	Н	Н	Н

CO/PSO	PSO 1	PSO 2	PSO 3
CO 1	Н	Н	M
CO 2	Н	Н	Н
CO 3	Н	Н	Н
CO 4	Н	Н	Н
CO 5	Н	Н	Н

Course Title	MAJOR CORE 17 – COMPANY LAW
Code	U21BV6MCT17
Course Type	Theory
Semester	VI
Hours/Week	5
Credits	4
Marks	100

CONSPECTUS

To understand the basic principles and practices of Company Law.

COURSE OBJECTIVES

- 1. To understand the concepts of company, its types and the procedure of incorporation..
- **2.** To understand the important statutory documents, its contents and the legal provisions to alter the contents of these documents of a company.
- **3.** To understand the various types of prospects and the legal provisions of allotment of securities.
- **4.** To understand the administration setup of a company and various meetings of the company.
- **5.** To understand the different types of winding up of a company and legal provisions relating to winding up of a company.

UNIT - I INTRODUCTION

15 Hours

Company- Meaning – Features – Lifting of the Corporate Veil – Types of company: Statutory, Registered, Public Limited, Private Limited, Foreign, Small, Dormant and One Person Company, Companies with Charitable Objects – Incorporation procedure of a Company

Extra Reading /Keywords: Promoter of a company and his legal position in the company

UNIT – II STATUTORY DOCUMENTS

15 Hours

Memorandum, of Association: Contents- Change in clause of MOA - Articles of Association: Contents - Doctrine of Ultra vires – Exceptions - Doctrine of Indoor management - Doctrine of Constructive notice - Exceptions.

Extra Reading /Keywords: Formats of Articles of Association with reference to different types of companies.

UNIT – III PROSPECTUS & ALLOTMENT OF SECURITIES

15 Hours

Prospectus: Meaning and contents – Self prospectus – Red Herring Prospectus – Abridged Prospectus – Misstatements in Prospectus - Allotment of securities- Global depository receipts Alteration of share capital - Rights issue – Bonus issue – Buyback of securities.

Extra Reading /Keywords: sweet equity shares

Administration - Directors, Managing Directors, Company Secretary - Qualifications and

disqualification - Appointment - Powers - Duties - Rights and liabilities - Company meeting:

Kinds - Notice - Proxies - Quorum - Agenda - Minutes - Resolutions.

Extra Reading /Keywords: Administration structure of top Ten Indian Companies.

UNIT – V WINDING UP

15 Hours

Winding up of companies - Different modes of winding up- Consequences of winding up. **Extra Reading /Keywords:** Recent winding up of companies in India.

Note: Texts given in the Extra Reading /Keywords must be tested only through assignment and seminar.

TEXT BOOK

Kapoor N.D. Company Law- Incorporating the Provisions of the Companies Amendment Act, 2000, New Delhi: Sultan Chand & Sons.

SUGGESTED READINGS

- 1. Gower L.C.B, *Principles of Modern Company Law*, London: Stevens & Sons.
- 2. Singh Avtar, Company Law, Lucknow: Eastern Book Co.
- 3. R.S.N. Pillai Business Law, S.Chand, New Delhi.
- 4. Shusma Aurora, Business Law, Taxmann, New Delhi
- 5. M.R. Sreenivasan, Business Laws, Margham Publications, Chennai

WEB REFERENCES

- 1. https://www.mca.gov.in/content/mca/global/en/acts-rules/companies-act/companies-act-2013.html
- 2. https://vakilsearch.com/blog/explain-procedure-formation-company/
- 3. https://www.investopedia.com/terms/w/windingup.asp

Note: Learners are advised to use latest edition of books.

COURSE OUTCOMES

CO. NO	Course Outcomes	Cognitive Level
CO-1	Recall the concepts of company and classify its types of Companies.	K1
CO-2	Explain the procedure of incorporation, important statutory documents of company	K2
CO-3	Identify the legal provisions relating to alter the contents of the statutory documents of a company	К3
CO-4	Evaluate the various types of prospects and the legal provisions of allotment of securities, administration setup of a company	K4
CO-5	Assess the various meetings of the company, different types of winding up of a company and legal provisions relating to winding up of a company	K5

(K1- Remember; K2- Understand; K3 – Apply; K4 – Analyse; K5- Evaluate; K6 – Create)

CO/PO	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9
CO 1	Н	L	L	Н	L	L	Н	Н	Н
CO 2	Н	L	L	Н	L	L	Н	Н	Н
CO 3	Н	L	L	Н	L	L	Н	Н	Н
CO 4	Н	L	L	Н	L	L	Н	Н	Н
CO 5	Н	L	L	Н	L	L	Н	Н	Н

CO/PSO	PSO 1	PSO 2	PSO 3
CO 1	Н	Н	M
CO 2	Н	Н	Н
CO 3	Н	Н	Н
CO 4	Н	Н	Н
CO 5	Н	Н	Н

Course Title	MAJOR ELECTIVE – FUNDAMENTALS OF E-COMMERCE
Code	U20BV6MET07
Course Type	Theory
Semester	VI
Hours/Week	4
Credits	4
Marks	100

CONSPECTUS

To provide an understanding of E-commerce and Mobile commerce practices and applications in business and Marketing areas.

COURSE OBJECTIVES

- 1. To understand the benefits and limitations of e-commerce.
- 2. To infer different types of E-Business Models
- 3. To analyse the traditional marketing and E-marketing in Business
- 4. To determine the process of various E-Payment system.
- 5. To explore the applications of mobile commerce at global level.

UNIT I: INTRODUCTION TO E-COMMERCE

12 Hours

E – Commerce: Meaning, definition, features, functions of E-Commerce, Scope, Benefits and limitations of E-Commerce – The Internet and India – E-commerce opportunities and challenges for Industries.

Extra Reading /Keywords: Internet and World Wide Web (WWW)

UNIT II: BUSINESS MODELS FOR E-COMMERCE

12 Hours

The Birth of Portals – E-Business Models – Business-to Consumer (B2C) – Business-to-Business (B2B) – Consumer-to Consumer (C2C) – Consumer to-Business (C2B) – Brokerage Model – Value Chain Model – Advertising Model.

Extra Reading / Keywords: Business Strategy and Implementation of IT

UNIT III: E-MARKETING

12Hours

Traditional Marketing Vs. E-Marketing – Impact of E-commerce on markets – Marketing issues in E-Marketing – Online Marketing – E-advertising – Internet Marketing Trends – E-Branding – Marketing Strategies.

Extra Reading /Keywords: Digital Marketing and Mobile marketing

UNIT IV: E-PAYMENT SYSTEMS

12 Hours

Digital payment Requirements – Digital Token-based E-payment systems – Benefits to Buyers – Benefits to Sellers – Credit card as E-payment system – Mobile payments – smart card cash payment system – Micro payment system – E- Cash.

Extra Reading /Keywords: Micromark Technology and Tools

UNIT V: MOBILE COMMERCE

12 Hours

Challenges of E-commerce – Global Mobile E-Commerce – Secure mobile Commerce – Secured Payments through Mobile – First Mobile Commerce Service.

Extra Reading / Keywords: Technologies for Mobile Commerce Security

TEXT BOOK

Murthy C.S.V., "E-Commerce Concepts, Models, Strategies", Himalaya Publishing House, New Delhi, 2015.

SUGGESTED READINGS

- 1. Daniel D'Apollonio, "E-commerce, A Beginners Guide t\o E-commerce", Createspace Independent publishing platform,2017
- 2. Shruthi Mathur, E-Commerce, Pinnacle Learning, 2020
- 3. Kalakota Whinston, "Frontiers of Electronic Commerce", Pearson Education, 2013.
- 4. Vaitheeshwaran. K, "Failing to Succeed: The Story of India's First E-Commerce Company", Replika Press, 2017.
- 5. Joseph. P. T. (SJ), "E-Commerce: An Indian Perspective", Fifth Edition, Prentice Hall India, 2015.

WEB REFERENCES

- 1. https://core.ac.uk/download/pdf/236003159.pdf
- 2. https://irp-cdn.multiscreensite.com/1c74f035/files/uploaded/introduction-to-e-commerce.pdf
- 3. https://backup.pondiuni.edu.in/storage/dde/dde_ug_pg_books/E-%20Commerce.pdf.
- 5. https://www.mastermindsindia.com/newfiles/newsyllobus/4.E-Commerce final.pdf

Note: Learners are advised to use latest edition of books.

COURSE OUTCOMES:

CO. NO	Course Outcomes	Cognitive Level
CO-1	Recognize the benefits and limitations of E-commerce and Mobile commerce.	K1
CO-2	Understand the strategies of traditional marketing, E-Marketing and Mobile marketing	K2
CO-3	Apply E-marketing and mobile marketing strategies to solve business issues and to enhance business growth with various E-payment system	КЗ
CO-4	Examine the various Ecommerce models, Marketing strategies and E-Payment systems suitable for performing marketing in real-time scenario.	K4
CO-5	Evaluate the various features of Ecommerce and Mobile commerce at global level that provides secured and reliable marketing.	K5

(K1- Remember; K2- Understand; K3 – Apply; K4 – Analyse; K5- Evaluate; K6 – Create)

PO – CO MAPPING

СО/РО	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9
CO 1	Н	M	M	M	M	L	Н	Н	M
CO 2	M	M	M	M	M	L	Н	Н	M
CO 3	Н	Н	Н	M	M	L	Н	Н	M
CO 4	Н	Н	Н	Н	Н	M	Н	Н	Н
CO 5	Н	Н	Н	M	Н	M	M	Н	M

CO/PSO	PSO 1	PSO 2	PSO 3
CO 1	Н	M	L
CO 2	M	Н	Н
CO 3	L	Н	Н
CO 4	Н	Н	M
CO 5	M	Н	M

Course Title	MAJOR ELECTIVE – CONSUMER BEHAVIOUR
Code	U20BV6MET08
Course Type	Theory
Semester	VI
Hours/Week	4
Credits	4
Marks	100

CONSPECTUS

To understand the concept of consumer's behavior and to provide insights into the psychological processes of consumer choices resulting from the decision-making process, both individually and in groups.

COURSE OBJECTIVES

- 1. To understand the fundamental concepts of consumer behavior.
- 2. To understand the Process of consumer decision making.
- 3. To apply the psychological influences on consumer decision making process.
- 4. To understand the sociological influences in consumer behavior.
- 5. To Evaluate the new diffusion of innovation in consumer behavior.

UNIT - I INTRODUCTION

12 Hours

Consumer Behaviour - Definition, scope, and application of Consumer Behavior - Evolution of Consumer Behavior- Behavioral Dimension - Role of Marketing in Consumer behavior - Consumer segmentation.

Extra Reading /Keywords: Behavioural Dimension, Interdisciplinary

UNIT – II THE CONSUMER DECISION MAKING PROCESS

12 Hours

Consumer's motivation, emotions and moods influencing decision making - Consumer buying motives, buying roles - Consumer decision making process - Levels of consumer decision making

Extra Reading /Keywords: Buying Motives, Decision Making

UNIT – III PSYCHOLOGICAL INFLUENCES ON CONSUMER DECISION MAKING 12 Hours

Consumer involvement; consumer learning, personality, self-concept and self-image. Consumer Perception- Elements of perception- Dynamics of perception - Consumer Attitude: Belief, Intention, Formation - Change

Extra Reading /Keywords: *Motivation, Attitude formation.*

UNIT - IV SOCIOLOGICAL INFLUENCE

12 Hours

Consumer groups - Consumer reference groups, Family and Life cycle, Social class and mobility, lifestyle analysis - Culture- Influence of culture, Sub-Culture and cross cultural consumer analysis - Consumer Communication - Interpersonal Communication and its influence, opinion leadership.

Extra Reading /Keywords: Consumer groups, Interpersonal Communication

UNIT – V: DIFFUSION OF INNOVATION AND PROTECTION

Consumer Orientation - Diffusion Process, Adoption Process - Consumers as innovators - Multiplicative Innovation Adoption (MIA) Model - Consumer Protection Act

Extra Reading / Keywords: Consumer Orientation, Innovation

TEXT BOOK

Gupta S.L and Sumitra Pal, (2014) Consumer Behavior: An Indian Perspective Text and cases; Sultan Chand and Sons

SUGGESTED READINGS

- 1. Leon G. Schiffman, Joseph Wisenblit and S. Kumar Ramesh, (2018) Consumer Behavior, Pearson
- 2. Education, 12th Edition. Peter Paul J and Jerry C. Olson, (2010) Consumer Behaviour and Marketing Strategy, McGraw-Hill
- 3. Irwin, 9th Edition.
- 4. Michael R. Solomon (2017) Consumer Behavior: Buying, Having and Being. 12th Edition.

WEB REFERENCES

- 1. https://core.ac.uk/download/pdf/236003159.pdf
- 2. https://irp-cdn.multiscreensite.com/1c74f035/files/uploaded/introduction-to-e-commerce.pdf
- 3. https://backup.pondiuni.edu.in/storage/dde/dde_ug_pg_books/E-%20Commerce.pdf.
- 4. https://ugcmoocs.inflibnet.ac.in/assets/uploads/1/33/841/et/P28_M24200219050502021 919.pdf
- 5. https://www.mastermindsindia.com/newfiles/newsyllobus/4.E-Commerce_final.pdf

Note: Learners are advised to use latest edition of books.

COURSE OUTCOMES:

CO. NO	Course Outcomes	Cognitive Level
CO-1	Recognize the fundamental concepts of consumer behaviour	K1
CO-2	Understand the steps in consumer decision making process	K2
CO-3	Apply the new diffusion of innovation in consumer Behavior	К3
CO-4	Examine the psychological influences on consumer decision making process.	K4
CO-5	Evaluate the sociological influences in consumer behaviour	K5

(K1- Remember; K2- Understand; K3 – Apply; K4 – Analyse; K5- Evaluate; K6 – Create)

CO/PO	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9
CO 1	Н	M	M	M	M	L	Н	Н	M
CO 2	M	M	M	M	M	L	Н	Н	M

CO 3	Н	Н	Н	M	M	L	Н	Н	M
CO 4	Н	Н	Н	Н	Н	M	Н	Н	Н
CO 5	Н	Н	Н	M	Н	M	M	Н	M

CO/PSO	PSO 1	PSO 2	PSO 3
CO 1	Н	M	L
CO 2	M	Н	Н
CO 3	L	Н	Н
CO 4	Н	Н	M
CO 5	M	Н	M

Course Title	NME 4 – FUNDAMENTALS OF PERSONAL FINANCE
Code	U21BV6NMT04
Course Type	Theory
Semester	VI
Hours/Week	3
Credits	3
Marks	100

CONSPECTUS

To provide an understanding about the basics of investment

COURSE OBJECTIVES

- 1. To understand different investment activities.
- 2. To understand bank and post office deposits
- 3. To understand various types of mutual funds
- 4. To understand various Life Insurance Policy.
- 5. To understand the basics of financial and non-financial investments

UNIT I - INTRODUCTION TO INVESTMENTS

3 Hours

Investments - Savings Vs Investments - Importance of savings and investments - Objectives of investments - Investment alternatives - Financial Vs Non-financial assets.

Extra Reading/Key words: IRA, CD and money market accounts

UNIT II – BANK & POST OFFICE DEPOSITS AND CERTIFICATES 3 Hours

Introduction to Bank Deposits, Types of Deposit Accounts, Common guidelines of opening and operating accounts, deposit related services, Deposit services offered to Non-Resident Indians—Post office Investment Savings schemes — Advantages

Extra Reading/Key words: Sukanya Samriddhi Accounts, Senior Citizen Savings Scheme

UNIT III - MUTUAL FUNDS

3 Hours

New fund offer's & procedure for investing in NFO; Investors rights and obligations. Types of funds —Open ended schemes—Close ended funds—growth fund, Income fund, Tax saving schemes, Index schemes and Balanced schemes—diversified large cap funds, midcap funds.

Extra Reading/Key words: Thematic and Arbitrage funds

UNIT IV – LIFE INSURANCE AND PROVIDENT FUND SCHEMES 3 Hours

Type of life insurance policy- Endowment policy -Term policy- Whole life policy -Money back policy- ULIPs- Kinds of provident funds - Statutory Provident Fund, Recognized Provident Fund, and Unrecognized Provident Fund. Equity Linked Savings Schemes (ELSSs) - Pension Plan

Extra Reading/Key words: Market linked investment plans, Retirement planning investment options

UNIT V – REAL ASSETS AND CORPORATE SECURITIES

3 Hours

Investments in Real estate – E-Real estate – E-gold – Commodities - Shares – Debentures – Bonds – Derivatives.

Extra Reading/Key words: Collectables, equity crowd funding

TEXT BOOKS

- 1. Punithavathi Pandian, (2018), Security Analysis and Portfolio Management, Vikas Publishing House Pvt ltd, New Delhi.
- 2. Preethi Singh, (2018), Investment Management, Himalaya Publishing House, New Delhi.

SUGGESTED READINGS

- 1. Natarajan L, (2018), Investment Management, Security Analysis and Portfolio management, Margham Publications, Chennai.
- 2. Avadhani VA, (2018), Investment and Securities Market in India, Himalaya Publishing House, Mumbai.
- 3. Bhalla VK, (2018), Investment Management, Security Analysis and Portfolio Management, S.Chand and Company Ltd, New Delhi.
- 4. Prasanna Chandra, (2018), Investment Analysis and Portfolio Management, Tata McGraw-Hill Publishing Company Limited, New Delhi.
- 5. Graham and Dodd, (2018), Investment, Tata McGraw Hill Publishing Company Limited, New Delhi.

Note: Learners are advised to use latest edition of books.

COURSE OUTCOMES

CO. NO	Course Outcomes	Cognitive Level
CO-1	Compare investments in various bank deposits	K1
CO-2	Outline Mutual funds and New fund offers	K2
CO-3	Relate midcap and large cap funds	К3
CO-4	Plan portfolio with gold ETFs and other investment avenues	K4
CO-5	Infer investments in liquid funds	K5

(K1- Remember; K2- Understand; K3 – Apply; K4 – Analyse; K5- Evaluate; K6 – Create)