

SEMESTER I

CORE COURSE– I BUSINESS FINANCE

Course Code	L	T	P	S	Credits	Inst. Hours	Total Hours	Marks		
								CIA	External	Total
AP231CC1	7				5	7	90	25	75	100

Pre – requisite:

Students should know the capital and credit funds invested in the business

Learning Objectives:

1. To outline the fundamental concepts in business finance
2. To evaluate leasing as a source of finance and determine the sources of startup financing

Course Outcomes

On the successful completion of the course, the students will be able to:		
1	remember the basic finance concepts	K1 &K2
2	understand the risk and determine its impact on return	K2 & K4
3	apply leasing methods and other sources of finance for startups	K3 &K5
4	apply cash receivable and inventory management techniques	K3 &K5
5	evaluate techniques of long-term investment decision incorporating risk factor	K5 &K6
6	understand the difference criteria used to evaluate proposed investment (ex. NPV, profitability Index, Payback Period	K2 & K4

K1 -Remember, **K2** – Understand, **K3** – Apply, **K4**- Analyse, **K5** – Evaluate, **K6** - Create

Units	Contents	No.of Hours

I	<p>Introduction to Business Finance and Time vale of money</p> <p>Business Finance: Meaning, Objectives, Scope -Time Value of money: Meaning, Causes – Compounding – Discounting – Sinking Fund Deposit Factor – Capital Recovery Factor – Multiple Compounding – Effective rate of interest -Doubling period (Rule of 69 and Rule of 72) – Practical problems.</p>	18
II	<p>Risk Management</p> <p>Risk and Uncertainty: Meaning – Sources of Risk – Measures of Risk – Measurement of Return – General pattern of Risk and Return – Criteria for evaluating proposals to minimise Risk (Single Asset and Portfolio) – Methods of Risk Management – Hedging currency risk.</p>	18
III	<p>Startup Financing and Leasing</p> <p>Startup Financing: Meaning, Sources, Modes (Bootstrapping, Angel investors, Venture capital fund) - Leasing: Meaning – Types of Lease Agreements – Advantages and Disadvantages of Leasing – Financial evaluation from the perspective of Lessor and Lessee.</p>	18
IV	<p>Cash, Receivable and Inventory Management</p> <p>Cash Management: Meaning, Objectives and Importance – Cash Cycle – Minimum Operating Cash – Safety level of cash – Optimum cash balance - Receivable Management: Meaning – Credit policy – Controlling receivables: Debt collection period, Ageing schedule, Factoring – Evaluating investment in accounts receivable - Inventory Management: Meaning and Objectives – EOQ with price breaks – ABC Analysis.</p>	18

V	Multi National Capital Budgeting Multi National Capital Budgeting: Meaning, Steps involved, Complexities, Factors to be considered – International sources of finance – Techniques to evaluate multi-national capital expenditure proposals: Discounted Pay Back Period, NPV, Profitability Index, Net Profitability Index and Internal Rate of Return – Capital rationing - Techniques of Risk analysis in Capital Budgeting.	18
Self Study	Unit II : Methods of Risk Management	

Text books

1. Maheshwari S.N., (2019), “Financial Management Principles and Practices”, 15th Edition, Sultan Chand & Sons, New Delhi.
2. Khan M.Y & Jain P.K, (2011), “Financial Management: Text, Problems and Cases”, 8th Edition, McGraw Hill Education, New Delhi.
3. Prasanna Chandra, (2019), “Financial Management, Theory and Practice”, 10th Edition, McGraw Hill Education, New Delhi.
4. Apte P.G, (2020), “International Financial Management” 8th Edition, Tata McGraw Hill, New Delhi.
5. Pandey I. M., (2021), “Financial Management”, 12th Edition, Pearson India Education Services Pvt. Ltd, Noida.

Reference Books

1. Kulkarni P. V. & Satyaprasad B. G., (2015), “Financial Management”, 14th Edition, Himalaya Publishing House Pvt Ltd, Mumbai.
2. Rustagi R. P., (2022), “Financial Management, Theory, Concept, Problems”, 6th Edition, Taxmann Publications Pvt. Ltd, New Delhi.
3. Arokiamary Geetha Rufus, Ramani N. & Others, (2017), “Financial Management”, 1st Edition, Himalaya Publishing House Pvt Ltd, Mumbai.
4. F.C.Sharma, Dr.R.U.Singh,” “ Business Finance”, SBPD Publications, 1st Edition 2022.
5. Dr.S.B.Gupta, “ Business Finance, Sathya Bhawan Publications” , New Delhi.

Web Resources

1. <https://resource.cdn.icai.org/66674bos53808-cp8.pdf>

2. <https://resource.cdn.icai.org/66677bos53808-cp10u2.pdf>
3. <https://resource.cdn.icai.org/66592bos53773-cp4u5.pdf>
4. <https://resource.cdn.icai.org/65599bos52876parta-cp16.pdf>
5. <https://emeritus-org.webpkgcache.com/doc/-/s/emeritus.org/in/learn/business-finance-definition-and-meaning/>

Question pattern: Theory 40%; Problems: 60%

**MAPPING WITH PROGRAMME OUTCOMES
AND PROGRAMME SPECIFIC OUTCOMES**

	POs							PSOs				
	1	2	3	4	5	6	7	1	2	3	4	5
CO 1	2	3	1	3	3	3	3	2	3	2	3	3
CO 2	3	3	2	3	3	3	2	3	3	3	2	3
CO 3	2	2	1	2	2	2	3	3	3	2	2	3
CO 4	2	2	1	2	2	2	2	2	3	2	2	2
CO 5	3	3	2	3	3	3	3	3	3	3	3	2
CO 6	3	3	2	3	3	3	3	3	3	3	3	2
TOTAL	15	16	12	16	16	16	16	16	18	15	15	15
Average	2.5	2.6	2	2.6	2.6	2.6	2.6	2.6	3	2.5	2.5	2.5

Strong – 3

Medium – 2

Low – 1

SEMESTER I

CORE COURSE II: Digital Marketing

Course Code	L	T	P	S	Credits	Inst. Hours	Total Hours	Marks		
								CIA	External	Total
AP231CC2	7	-	-	-	5	7	90	25	75	100

Pre-requisite:

Students should know the concepts and functions of marketing.

Learning Objectives:

1. To assess and appraise the dimensions of digital marketing and its marketing mix
2. To infer the techniques of digital marketing and to interpret data from social media

Course Outcomes

On the successful completion of the course, student will be able to:		
1.	explain the dynamics of digital marketing	K1 & K2
2.	recognize online marketing mix	K1 & K3
3.	illustrate digital media channels	K3
4.	criticize online consumer behavior	K4
5.	measure social media data	K5

K1 - Remember; **K2** - Understand; **K3** - Apply; **K4** - Analyze; **K5** - Evaluate; **K6**– Create

Units	Contents	No. of Hours
I	<p>Introduction to Digital Marketing:</p> <p>Digital Marketing – Transition from traditional to digital marketing – Rise of internet –Growth of e-concepts – Growth of e-business to advanced e-commerce – Emergence of digital marketing as a tool – Digital marketing channels – Digital marketing applications, benefits and Challenges –Factors for success of digital marketing– Emerging trends and concepts, Big Data and IOT, Segments based digital marketing, Hyperlocal marketing - Opportunities for digital marketing professionals.</p>	18

II	<p>Online marketing mix:</p> <p>Online marketing mix – E-product – E-promotion – E-price – E-place – Consumer segmentation – Targeting – Positioning– Consumers and online shopping issues website characteristics affecting online purchase decisions– Distribution and Implication on online marketing mix decisions- Digitization and implication on online marketing mix decisions.</p>	18
III	<p>Digital media channels: Digitalmediachannels–Searchenginemarketing– ePR–Affiliatemarketing– Interactive display advertising – Opt-in-email marketing and mobile textmessaging, Invasive marketing – Campaign management using– Facebook, Twitter, Corporate Blogs– Advantages and disadvantages of digital media channels– Metaverse marketing</p>	18
IV	<p>Online consumer behavior:</p> <p>Online consumer behavior– Cultural implication softkey website characteristics– Dynamics of online consumer visit – Models of website visits – Web and consumer decision making process–Database marketing– Electronicconsumerrelationship management–Goals–Process–Benefits– Role–NextgenerationCRM.</p>	18
V	<p>Analytics and Gamification:</p> <p>Digital Analytics –Concept– Measurement framework – Demystifying web data -Owned social metrics – Measurement metrics for Facebook, Twitter, YouTube, Slide Share, Pinterest, Instagram, Snapchat and LinkedIn – Earned social media metrics -Digital brand analysis – Meaning – Benefits – Components – Brand share dimensions –Brand audience dimensions – Market influence analytics – Consumer generated media and opinion leaders – Peer review – Word of mouth – Influence analytics – Mining consumer generated media–Gamification and game based marketing–Benefits–Consumer motivation for playing online games.</p>	21

Text books:

1. PuneetSinghBhatia,2019, FundamentalsofDigitalMarketing (2ndEdition),PearsonEducationPvtLtd,Noida.
2. DaveChaffey,FionaEllis-Chadwick,2019,DigitalMarketing,PearsonEducationPvtLtd,Noida.
3. ChuckHemann&KenBurbary,2019,DigitalMarketingAnalytics,PearsonEducationPvtLtd,Noida.
4. SeemaGupta,2022, DigitalMarketing(3rdEdition),McGrawHillPublicationsNoida.
5. Kailash Chandra Upadhyay, 2021, Digital Marketing: Complete DigitalMarketingTutorial,NotionPress,Chennai.

Reference Books:

1. Vandana Ahuja, 2016, Digital Marketing, Oxford University Press, London.
2. Ryan Deiss, Russ Henneberry, 2017, Digital Marketing, John Wiley and Sons Inc, Hoboken.
3. Alan Charlesworth, 2014, Digital Marketing - A Practical Approach, Routledge, London.
4. Simon Kingsnorth, Digital Marketing Strategy, 2022, An Integrated approach to Online Marketing, Kogan Page Ltd, United Kingdom.
5. Maity Moutusy, 2022, Digital Marketing (2nd Edition), Oxford University Press, London.

Web Resources:

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

**MAPPING WITH PROGRAMME OUTCOMES
AND PROGRAMME SPECIFIC OUTCOMES**

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	3	2	2	2	2	3	3	2	3	2	2	2
CO2	3	2	2	2	2	3	3	2	3	2	2	2
CO3	3	2	3	2	3	2	3	2	3	2	2	2
CO4	3	2	3	2	3	2	3	2	3	2	2	2
CO5	3	2	3	2	3	2	3	2	3	2	2	2
TOTAL	15	10	13	10	13	12	15	10	15	10	10	10
AVERAGE	3	2	2.6	2	2.6	2.4	3	2	3	2	2	2

3 – Strong, 2- Medium, 1- Low

SEMESTER I

CORE COURSE– III - BANKING AND INSURANCE

Course Code	L	T	P	S	Credits	Inst. Hours	Total Hours	Marks		
								CIA	External	Total
AP231CC3	6	-	-	-	4	6	90	25	75	100

Pre-requisite:

Students should know the fundamental concepts in banking and Insurance.

Learning Objectives:

1. To understand the mechanism of banking and insurance.
2. To analyse risk and its impact in banking and insurance industry.

Course Outcomes

On the successful completion of the course, student will be able to:		
1.	relate the transformation in banking from traditional to new era of banking	K1 & K2
2.	apply modern techniques of digital banking in business and day to day life	K2 & K3
3.	evaluate the role of insurance sector	K2 & K5
4.	examine the regulatory mechanism of customer service in insurance and the relevant regulations	K1 & K4
5.	assess risk mitigation strategies and its impact in banking and insurance industry	K2 & K5

K1 - Remember; **K2** - Understand; **K3** – Apply; **K4** - Analyze; **K5** - Evaluate

Units	Contents	No. of Hours
I	<p>Introduction to Banking</p> <p>Banking: Brief History of Banking - Rapid Transformation in Banking: Customer Shift - Fintech Overview - Fintech Outlook - The Financial Disruptors - Digital Financial Revolution - New Era of Banking. Digital Banking – Electronic Payment Systems–Electronic Fund Transfer System – Electronic Credit and Debit Clearing – NEFT – RTGS –VSAT–SFMS–SWIFT.</p>	18
II	<p>Contemporary Developments in Banking</p> <p>Distributed Ledger Technology – Blockchain: Meaning - Structure of BlockChain - Types of Block Chain - Differences between DLT and Blockchain - Benefits of Blockchain and DLT - Unlocking the potential of Blockchain –Crypto currencies, Central Bank Digital Currency (CBDC) - Role of DLT in financial services - AI in Banking: Future of AI in Banking - Applications of AI in Banking - Importance of AI in banking - Banking reimaged with AI. Cloud banking - Meaning - Benefits in switching to Cloud Banking.</p>	18
III	<p>Indian Insurance Market</p> <p>History of Insurance in India – Definition and Functions of Insurance – Insurance Contract – Indian Insurance Market – Reforms in Insurance Sector – Insurance Organisation – Insurance organisation structure. Insurance Intermediaries: Insurance Broker – Insurance Agent - Surveyors and Loss Assessors - Third Party Administrators (Health Services) – Procedures - Code of Conduct.</p>	18
IV	<p>Customer Services in Insurance</p> <p>Customer Service in Insurance – Quality of Service - Role of Insurance Agents in Customer Service - Agent's Communication and Customer Service – Ethical Behaviour in Insurance – Grievance Redressal System in Insurance Sector – Integrated Grievance Management System - Insurance Ombudsman - Insurance Regulatory and Development Authority of India Act (IRDA) – Regulations and Guidelines.</p>	18
V	<p>Risk Management</p> <p>Risk Management and Control in banking and insurance industries – Methods of Risk Management – Risk Management by Individuals and Corporations – Tools for Controlling Risk.</p>	18

Self-study	Unit IV - Insurance Ombudsman - Insurance Regulatory and Development Authority of India Act (IRDA) – Regulations and Guidelines.
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Text book

1. Indian Institute of Banking and Finance (2021), “Principles & Practices of Banking”, 5th Edition, Macmillan Education India Pvt. Ltd, Noida, Uttar Pradesh.
2. Mishra M N & Mishra S B, (2016), “Insurance Principles and Practice”, 22nd Edition, S. Chand and Company Ltd, Noida, Uttar Pradesh.
3. Emmett, Vaughan, Therese Vaughan M., (2013), “Fundamentals of Risk and Insurance”, 11th Edition, Wiley & Sons, New Jersey, USA.
4. Theo Lynn , John G. Mooney, Pierangelo Rosati, Mark Cummins (2018), Disrupting Finance: FinTech and Strategy in the 21st Century (Palgrave Studies in Digital Business & Enabling Technologies), Macmillan Publishers, NewYork (US)
5. SundharamKPM& Varshney P. N., (2020), “Banking Theory, Law and Practice”, 20th Edition, Sultan Chand & Sons, New Delhi.

Reference Books

1. Gordon & Natarajan, (2022), “Banking Theory, Law and Practice”, 9th Edition, Himalaya Publishing House Pvt Ltd, Mumbai.
2. Gupta P. K. (2021), “Insurance and Risk Management” 6th Edition, Himalaya Publishing House Pvt Ltd, Mumbai.
3. Susanne Chishti., & Janos Barberis(2016), The Fintech book: The financial technology handbook for investors, entrepreneurs and visionaries. John Wiley & Sons.
4. S.Gurusamy, “ Banking Theory Law and Practice”, 3rd Edition, Vijay Nicolie Imprints Private Limited, Chennai
5. Padma Charan Dhal, “ Bank Management”, 1stEdition, Wisdom Press, New Delhi

Web Resources

1. <https://corporatefinanceinstitute.com/resources/knowledge/finance/fintech-financial-technology>
2. [https://mrcet.com/downloads/digital_notes/CSE/IV%20Year/CSE%20B.TECH%20IV%20YEAR%20II%20SEM%20BCT%20\(R18A0534\)%20NOTES%20Final%20PDF.pdf](https://mrcet.com/downloads/digital_notes/CSE/IV%20Year/CSE%20B.TECH%20IV%20YEAR%20II%20SEM%20BCT%20(R18A0534)%20NOTES%20Final%20PDF.pdf)
3. https://www.irdai.gov.in/ADMINCMS/cms/frmGeneral_Layout.aspx?page=PageNo108&flag=1
4. <https://irdai.gov.in/document-detail?documentId=366291>
5. <https://rbi.org.in/Scripts/PublicationReportDetails.aspx?UrlPage=&ID=1218>

3 – Strong, 2- Medium, 1- Low

MAPPING WITH PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC OUTCOMES

	PO 1	PO2	PO3	PO4	PO5	PO 6	PO7	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
CO1	3	2	3	3	3	3	3	3	2	2	2	3
CO2	3	2	3	3	2	2	2	3	3	3	2	3
CO3	3	2	3	2	3	2	2	3	3	2	3	3
CO4	3	2	2	2	3	2	3	3	3	2	2	3
CO5	3	2	2	2	3	3	3	3	3	2	3	3
TOTAL	15	10	13	12	14	12	13	15	14	11	12	15
AVERAGE	3	2	2.6	2.4	2.8	2.4	2.6	3	2.8	2.2	2.4	3

SEMESTER I

Elective – I A

SECURITY ANALYSIS AND PORTFOLIO MANAGEMENT

CourseCode	L	T	P	S	Credits	Inst. Hours	Total Hours	Marks		
								CIA	External	Total
AP231EC4	5				3	5	60	25	75	100

Pre-requisite:

Should know the theories and practices of modern portfolio choice and investment decision.

Learning Objectives:

1. To become familiar with various Investment avenues and Portfolio Construction
2. To analyse Portfolio theories and Portfolio performance methods.

Course Outcomes

On the successful completion of the course, student will be able to:		
1	understand the investment options and structure of a portfolio	K2
2	assess the value of Equity Shares, Preference Shares and Bonds	K5
3	analyse stock performance through fundamental and technical analysis	K4
4	evaluate the portfolio performance.	K5
5	recall the various Portfolio Theories.	K1

K1 - Remember; **K2** - Understand; **K3** - Apply; **K4** - Analyze; **K5** - Evaluate; **K6**– Create

Units	Contents	No. of Hours
I	Investment and Portfolio Management Investment – Meaning – Nature and scope of Investment – Investment vs Speculation – Type of Investors – Investment Avenues – Factors influencing the investment choice – Portfolio Management: Meaning and significance, Active vs. Passive portfolio management - Strategic vs. Tactical asset allocation - Factors Affecting Investment Decisions in Portfolio Management.	12

II	<p>Valuation of Securities</p> <p>Bond: Introduction – Reasons for issuing Bonds –Features of Bond – Types of Bonds – Determinants of bond safety – Bond Prices, Yields and Interest Rates – Measuring Price Volatility of Bonds–Macaulay Duration and Modified Duration - Preference Shares: Introduction – Features of Preference Shares – Preference Shares Yield – Holding Period Return – Yield to Call –Concept of Present Value – Equity Share Valuation Models.</p>	12
III	<p>Fundamental Analysis and Technical Analysis</p> <p>Fundamental Analysis: Objectives – Economic Analysis, Industry Analysis, Company Analysis –Technical Analysis: Meaning – Assumptions – Pros and cons of technical analysis–Differences between fundamental analysis and technical analysis – Dow Theory – Types of Charts – Chart Patterns – Trend Analysis – Support Line and Resistance Line – Volume Analysis – Indicators and Oscillators – Simple Moving Average – Exponential Moving Average – Relative Strength Index – Bollinger Band – Elliott Wave Theory.</p>	14
IV	<p>Efficient Market Hypothesis</p> <p>Efficient Market Hypothesis – Markowitz Model, Arbitrage Pricing Theory – Sharpe’s Single index portfolio selection method – Capital Asset Pricing Model (CAPM).</p>	10
V	<p>Portfolio Performance Evaluation</p> <p>Portfolio Performance Evaluation – Meaning - Need for Evaluation - Methods of calculating Portfolio return - Sharpe’s Ratio - Treynor’s Ratio - Jensen’s Differential Returns - Portfolio Revision - Need for Portfolio Revision - Formula Plans.</p>	12

Textbooks

1. Prasanna Chandra (2021), “Investment Analysis and Portfolio Management”, 6th Edition, McGraw Hill, Noida, UP
2. Rustagi RP (2022), “Investment Analysis and Portfolio Management”, 5th Edition, Sultan Chand & Sons, New Delhi
3. Bhalla V.K. (2019), “Investment Management”, 19th Edition, S.Chand& Co. Ltd., New Delhi
4. Donald E. Fischer, Ronald J. Jordan, Ashwini. K. Pradhan (2018), “Security Analysis Portfolio Management”, 7thEdition, PearsonPublicationPvt.Ltd., India, Noida
5. Avadhani V.A. (2016), “Securities Analysis and Portfolio Management”, 12thEdition, Himalaya Publishing House, Mumbai

Reference Books:

1. Ranganathan M. and Madhumathi R (2012), “Security Analysis and Portfolio Management”, 2nd Edition., Pearson Education India Pvt Ltd, Noida
2. Punithavathy Pandian (2019), “Securities Analysis and Portfolio Management”, Himalaya Publishing House, Mumbai
3. Subrata Mukherjee (2021), “Security Analysis and Portfolio Management”, S.Chand & Co. Ltd, New Delhi
4. Preethi Singh (2018), “Investment Management Security Analysis and Portfolio Management”, 20th Edition, Himalaya Publishing House, New Delhi
5. V.A. Avadhani, (2017), Security Analysis and Portfolio Management, 12th Edition, Himalaya Publishing House, New Delhi

Web Resources

1. https://www.iare.ac.in/sites/default/files/lecture_notes/IARE_SAPM_Lecture_Notes.pdf
2. <https://www.studocu.com/in/document/galgotias-university/equity-portfolio-management/portfolio-management-lecture-notes-1-10/17701348>
3. <https://www.educba.com/fundamental-analysis-vs-technical-analysis>
4. <https://www.managementstudyguide.com/security-analysis-and-portfolio-management.htm>
5. https://baou.edu.in/assets/pdf/PGDF_202_slm.pdf

MAPPING WITH PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC OUTCOMES

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	3	3	2	2	2	2	2	2	3	2	2	3
CO2	3	3	2	2	2	2	2	2	3	3	2	3
CO3	3	3	2	2	2	2	2	2	3	3	2	3
CO4	3	3	2	2	2	2	2	2	3	2	2	3
CO5	3	3	2	2	2	2	2	2	3	2	2	3
TOTAL	15	15	10	10	10	10	10	10	15	12	10	15
AVERAGE	3	3	2	2	2	2	2	2	3	2.4	2	3

3 – Strong, 2- Medium, 1- Low

SEMESTER I

Elective - IB: Operations Research

CourseCode	L	T	P	S	Credits	Inst. Hours	Total Hours	Marks		
								CIA	External	Total
AP231EC5	5	-	-	-	3	5	60	25	75	100

Pre-requisite:

Students should have basic knowledge on Mathematics and Statistics.

Learning Objectives:

1. To equip students with the tools and techniques of Operations Research.
2. To provide skills in improving business practices

Course Outcomes

On the successful completion of the course, student will be able to:		
1	understand the application of operations research in business	K1 & K2
2	application of transportation models to minimize the transportation cost	K3
3	apply the game theory and analyze mixed strategies to overcome the competitors	K3 & K4
4	prioritize the network analysis to enhance effectiveness	K5
5	construct the decision tree to select the best among the alternatives	K5 & K6

K1 - Remember; **K2** - Understand; **K3** - Apply; **K4** - Analyze; **K5** - Evaluate; **K6**– Create

Units	Contents	No. of Hours
I	<p>Introduction and Linear Programming Problem</p> <p>Introduction to Operations Research – Uses and Limitations – Linear Programming Problem: Formulation, Solving LPP: Graphical method, Simplex method, the Big-M Method.</p>	12
II	<p>Transportation and Assignment Problems</p> <p>Transportation problem: Introduction – Assumptions – Formulation of Transportation models – Basic feasible solution (North-West Corner Method, Least Cost Method, Vogel’s Approximation Method) – Optimal solution (Stepping-Stone Method, Modified Distribution Method) – Degeneracy in Transportation problem. Assignment Problem: Introduction – Comparison with the Transportation problem – Formulation of assignment problems - The Hungarian method of solution.</p>	12
III	<p>Sequencing and Game Theory</p> <p>Sequencing problem: Introduction – Assumptions – Processing of n jobs through one machine – Processing n jobs through two machines – Processing of n jobs through three machines. Game Theory: Introduction – Rules for Games theory – Two person zero sum game without saddle point – Mixed strategies (2xn games, mx2 games) – Graphical method (2xn, mx2 games).</p>	12
IV	<p>Replacement and Network Analysis</p> <p>Replacement: Introduction – Individual replacement problems – Group replacement problems. Network Analysis: PERT and CPM.</p>	12
V	<p>Decision Tree Analysis and Queuing Theory</p>	12
	<p>Decision Tree analysis – Queuing: Introduction – Applications of queuing models, Waiting time and idle time costs – Single channel Poisson arrivals with Exponential Service, Infinite population model.</p>	
Self-Study	<p>Unit I : Uses and Limitations of Operations Research (Prepare E-content)</p>	

Text Books:

1. Gupta P.K. and Hira D.S., 2022 "Operations Research", 7th Edition, S.Chand, Noida (UP).
2. Kapoor V.K., 2014 "Operations Research", 9th Edition, Sultan Chand, New Delhi.
3. Natarajan, Balasubramanian and Tamilarasi, 2014 "Operations Research", 2nd Edition, Pearson Education India, Noida.
4. Kothari C.R., (2022) "An Introduction to Operational Research", 3rd Edition, S.Chand, Noida (UP)
5. Tulsian P.C. and Bharat Tulsian, (2022) "Fundamentals of Operations Research (Theory and Practice)", 3rd Edition, S. Chand, Noida (UP).

Reference Books:

1. Sharma J.K., (2016) "Operations Research", 6th Edition, Lakshmi Publications, Chennai.
2. Nagarajan N., (2017) "Text Book of Operations Research: A Self Learning Approach", New Age Publications, Chennai.
3. Rina Rani Rath, (2021) "Operations Research", 2nd Edition, Bhavya Books, New Delhi.
4. Hamdy A Taha, "OR- An Introduction", Pearson Publications, 10th Edition, 2018.
5. Bazara M.J, Jarvis and Sherali.H, "Linear Programming and Network Flows", John Wiley Publications, 2009, 3rd Edition, New Delhi.

Web Resources:

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

**MAPPING WITH PROGRAMME OUTCOMES
AND PROGRAMME SPECIFIC OUTCOMES**

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	3	2	3	2	2	3	3	2	2	2	3	3
CO2	3	2	3	2	3	3	3	2	3	2	3	2
CO3	3	2	2	2	2	3	3	2	2	2	3	2
CO4	3	2	3	3	2	3	3	3	2	2	3	3
CO5	3	2	3	2	2	3	3	2	2	2	3	3
TOTAL	15	10	14	11	11	15	15	11	11	10	15	13
AVERAGE	3	2	2.8	2.2	2.2	3	3	2.2	2.2	2	3	2.6

3 – Strong, 2- Medium, 1- Low

SEMESTER I

Elective –IIA: LABOUR LAWS

Course Code	L	T	P	S	Credits	Inst. Hours	Total Hours	Marks		
								CIA	External	Total
AP231EC6	5	-	-	-	3	5	60	25	75	100

Pre-requisite:

Students should be familiar with various laws.

Learning Objectives:

1. To gain knowledge on various measures and provisions relating to employees as per the Factories Act and Equal Remuneration Act
2. To magnify employee welfare measures with respect to provident fund, gratuity and bonus

Course Outcomes

On the successful completion of the course, student will be able to:		
CO 1	recall the basic labour legislations pertaining to Trade Unions	K1
CO 2	discuss on various provisions of the Factory's Act and Equal Remuneration Act	K2 & K4
CO 3	assess provisions relating to the workmen's compensations and state insurance.	K4
CO 4	examine provisions relating to payment of wages and minimum wages.	K5
CO 5	identify the provisions of provident fund, gratuity and bonus schemes.	K4

K1 - Remember; **K2** - Understand; **K3** - Apply; **K4** - Analyze; **K5** - Evaluate; **K6**– Create

Units	Contents	No. of Hours
I	<p>Introduction and The Trade Unions Act, 1926</p> <p>Labour legislations: Origin – Nature – Scope – Need – Objectives – Principles – Labour policy and its special features – Constitution as the basis for labour legislation – The Trade Unions Act, 1926: Definition – Objectives – Deficiencies – Registration of trade union – Cancellation of registration and appeal – Duties and obligations – Rights and privileges – Dissolution.</p>	12
II	<p>The Factories Act, 1948 and Equal Remuneration Act, 1976</p> <p>The Factories Act, 1948: Objects – Definition – Licensing and Registration of factories – Inspecting staff – Health, safety and welfare measures – Provisions relating to hazardous processes – Working hours – Holidays – Annual leave - Employment of women and young persons.</p> <p>Equal Remuneration Act – Payment of remuneration at equal rates to men and women workers – Advisory committee – Offences and penalties.</p>	12
III	<p>The Workmen’s Compensation Act, 1923 and The Employees’ State Insurance Act, 1948</p> <p>The Workmen’s Compensation Act, 1923: Definitions – Objectives – Disablement – Employer’s liability for compensation – Amount of compensation – Disbursement of compensation – Notice and claims – Penalties – The Employees’ State Insurance Act 1948: Objects – Definitions – Administration of ESI Scheme – ESI Fund – ESI Corporation - Medical benefit council – Benefits under the Act – ESI court.</p>	12
IV	<p>The Payment of Wages Act, 1936 and The Minimum Wages Act, 1948</p> <p>The Payment of Wages Act, 1936: Object and Scope – Definition – Procedure regarding payment of wages – Deduction from wages – Mode of payment of wages.</p> <p>The Minimum Wages Act, 1948: Objects - Scope – Definition – Items to be included in the minimum wages – Fixation and revision of minimum wages – Norms to be followed in the payments of minimum wages.</p>	12

V	<p>The Provident Fund and Miscellaneous Provision Act, 1952, The Payment of Gratuity Act, 1972 and The Payment of Bonus Act, 1965</p> <p>Provident Fund and Miscellaneous Provision Act, 1952: Definitions – Scope – Nature – Objects – Various schemes – The Payment of Gratuity Act, 1972: Definitions – Scope – Conditions and circumstances of payment - Wages for computing gratuity – Maximum gratuity – Nomination – Penalties – The Payment of Bonus Act: Applicability of the Act – Eligibility and rate of Bonus – Allocable surplus and available surplus - Set and set off – Offences and penalties.</p>	12
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Self-Study	Unit IV- The Payment of Wages Act, 1936 and The Minimum Wages Act, 1948
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Text Book:

1. Mishra S.N. (2018), “Labour & Industrial Laws”, 29th Edition, Central Law Publications, Classic Edition, Allahabad, UP.
2. Srivastava S C (2022), “Industrial Relations and Labour Laws”, 8th Edition., Vikas Publishing, New Delhi
3. Tripathi PC, Gupta CB, Kapoor ND (2020), “Industrial Relations and Labour Laws”, 6th Edition., Sultan Chand & Sons, New Delhi
4. Sinha P.R.N., Sinha InduBala, Shekhar Seema Priyadarshini (2017), “Industrial Relations, Trade Unions and Labour Legislation”, 3rd Edition., Pearson Education India Pvt. Ltd., Noida
5. Piyali Ghosh, Shefali Nandan (2017), “Industrial Relations and Labour Laws”, 1st Edition, McGraw Hill, Noida

Reference Books:

1. Sinha P.R.N., Sinha Indu Bala, Shekhar Seema Priyadarshini (2017), “Industrial Relations, Trade Unions and Labour Legislation”, 3rd Edition., Pearson Education India Pvt. Ltd., Noida
2. Piyali Ghosh, Shefali Nandan (2017), “Industrial Relations and Labour Laws”, 1st Edition, McGraw Hill, Noida
3. Sharma J.P. (2018), “Simplified Approach to Labour Laws”, 5th Edition., Bharat Law House Pvt. Ltd.
4. J.P.Mishra(2023),(New Industrial and Labour Laws” 1st Edition, Central Law Publications, New Delhi.
5. Dr.S.R.Mynei (2020), “ Labour Law 1” 1st Edition, Asia Law House Private Limited, Chennai

Web resources:

1. https://www.icsi.edu/media/webmodules/Labour_Laws_&_Practice.pdf
2. https://www.icsi.edu/media/webmodules/LabourLaws&Practice_June_2020.pdf
3. <https://www.ilo.org/dyn/natlex/docs/ELECTRONIC/102100/123307/F-796748822/PAK102100.pdf>
4. <https://www.esic.nic.in/Tender/ESIAct1948Amendedupto010610.pdf>
5. <https://www.scribd.com/presentation/479708162/The-Employees-Compensation-Act-PPT>

Mapping of course outcomes with POs and PSOs

	POs							PSOs				
	1	2	3	4	5	6	7	1	2	3	4	5
CO1	2	3	3	2	2	3	3	2	2	3	2	3
CO2	3	3	2	2	2	3	2	3	3	3	2	2
CO3	2	3	3	2	2	3	3	2	2	3	2	3
CO4	2	3	3	3	3	3	2	2	2	3	3	2
CO5	2	3	3	3	1	3	3	1	2	3	2	3
Total	11	15	14	12	10	15	13	10	11	15	11	13
Average	2.2	3	2.8	2.4	2	3	2.6	2	2.2	3	2.2	2.6

Strong - 3 Medium – 2 Low - 1

SEMESTER I

Elective II B: STRATEGIC HUMAN RESOURCE MANAGEMENT

Course Code	L	T	P	S	Credits	Inst. Hours	Total Hours	Marks		
								CIA	External	Total
AP231EC7	5	-	-	-	3	5	60	25	75	100

Pre – requisite:

Students should have studied foundations of human resource management.

Learning Objectives:

1. To understand the implication of HRM on Government regulations and corporate Decisions.
2. To apply the principles and techniques of HRM to major personnel issues.

Course Outcomes

On the successful completion of the course, student will be able to:		
1	understand the fundamental so strategic human resource management	K1
2	recognize the models of strategic human resource management	K1
3	Integrate and apply the knowledge of various strategies in human resource Management in the corporate arena	K3
4	Assess drafting of hr policies	K5
5	Explore the latest trend in the strategic human resource management.	K6

K1 - Remember; **K2** - Understand; **K3** - Apply; **K4** - Analyze; **K5** - Evaluate; **K6** – Create

Units	Contents	No. of Hours
I	<p>Introduction to SHRM</p> <p>SHRM- Meaning, Features, Evolution, Objectives, Advantages, Barriers to SHRM, SHRM v/s Traditional HRM, Steps in SHRM, Roles in SHRM: Top Management, Front-line Management, HR - Changing Role of HR Professionals.</p>	12
II	<p>Models of SHRM</p> <p>Models of SHRM – High Performance Working Model, High Commitment Management Model, High Involvement Management Model -HR Environment – Environmental trends and HR Challenges -Linking SHRM and Business Performance</p>	12

III	<p>Strategic Planning and Compensation</p> <p>Resourcing Strategy: Meaning and Objectives - Strategic HR Planning: Meaning, Advantages, Interaction between Strategic Planning and HRP, Managing HR Surplus and Shortages, Strategic Recruitment and Selection: Meaning and Need - Strategic Human Resource Development: Meaning, Advantages and Process - Strategic Compensation as a Competitive Advantage - Rewards Strategies: Meaning, Importance - Employee Relations Strategy, Retention Strategies, Strategies for Enhancing Employee Work performance</p>	12
IV	<p>Human Resource Policies</p> <p>Human Resource Policies – Meaning, Features, Purpose of HR Policies, Process of Developing HR Policies, Factors affecting HR Policies, Areas of HR Policies in Organisation, Requisites of Sound HR Policies – Recruitment, Selection, Training and Development, Performance Appraisal, Compensation, Promotion, Outsourcing, Retrenchment, Barriers to Effective Implementation of HR Policies and Ways to Overcome these Barriers.</p>	12
V	<p>Latest trends in Strategic HRM</p> <p>Mentoring - Employee Engagement – Meaning, Factors Influencing Employee Engagement, Strategies for Enhancing Employee Engagement - Competency based HRM: Meaning, Types of Competencies and Benefits of Competencies for Effective Execution of HRM Functions - Human Capital Management: Meaning and Role - New Approaches to Recruitment – Employer Branding.</p>	12

Text Books:

1. Mathur, SP **Strategic Human Resource Management 1st Edition 2015, New Age International (P) Ltd Publishers, New Delhi.**
2. Catherine Truss, David Mankin & Clare Kelliher (2014), “Strategic Human Resource Management”, Oxford University Press, India.
3. Anuradha Sharma and Aradhana Khandekar (2006), “Strategic Human Resource Management: An Indian Perspective”, Sage Publications Pvt. Ltd, New Delhi.
4. Ekta Sharma (2019), Strategic Human Resource Management, 1st Edition, Pearson Education.
5. Anandhadhas Gupta (2020), Strategic Human Resource Management, 1st Edition, Productivity Press.

Reference Books:

1. Jean M Phillips & Stan M Gully, “Strategic staffing”, Pearson International Edition, India.
2. Ananda Das Gupta (2021), “Strategic Human Resource Management - Formulating and Implementing HR Strategies for a Competitive Advantage”, Productivity Press; 1st edition, Routledge
3. Michael Armstrong, (2008), ‘Strategic Human Resource Management’, 4th EKOCHAN page Limited.
4. Dr. Ashvine Kumar, (2022), Strategic Human Resource Management, 1st Edition, Book revese publications
5. Katie, Truss, David Mankin , Clare Kelliher (2014), Strategic Human Resource Management, Oxford University Press (India), Private Limited.

Web resources:

1. <https://emeritus.org/in/learn/what-is-strategic-human-resource-management-shrm/>
2. <https://www.shrm.org/resourcesandtools/tools-and-samples/toolkits/pages/practicingstrategichumanresources.aspx>
3. <https://www.cegid.com/en/blog/5-steps-for-developing-and-implementing-an-effective-hr-strategy-in-2021/>
4. <https://www.managementstudyhq.com/hrm-evaluation-approaches>.
5. <https://www.bing.com/search?pglt=43&q=security+analysis&cvid=48afaf8d33534c6f9dbaddf8d6c9da80&aqs=edge..69i57j0l4j46j0l2j69i60.15327j0j1&FORM=ANNTA1&PC=HCTS#>

**MAPPING WITH PROGRAMME OUTCOMES
AND PROGRAMME SPECIFIC OUTCOMES**

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	3	2	2	2	3	2	2	3	2	3	2	2
CO2	3	2	2	2	3	2	2	3	2	3	2	2
CO3	3	2	2	2	3	2	2	3	2	3	2	2
CO4	3	2	2	2	3	2	2	3	2	3	2	2
CO5	3	2	2	2	3	2	2	3	2	3	2	2
TOTAL	15	10	10	10	15	10	10	15	10	15	10	10
AVERAGE	3	2	2	2	3	2	2	3	2	3	2	2

3 – Strong, 2- Medium, 1- Low

SEMESTER II

Core Course IV: STRATEGIC COST MANAGEMENT

CourseCode	L	T	P	S	Credits	Inst. Hours	Total Hours	Marks		
								CIA	External	Total
AP232CC1	6				5	6	75	25	75	100

Pre-requisite:

Students should have studied Cost and Management Accounting.

Learning Objectives:

1. To understand the aspects of strategic and quality control management
2. To apply cost management techniques in various sectors

Course Outcomes

On the successful completion of the course, student will be able to:		
1.	understand and apply strategic cost management and techniques	K1 & K3
2.	apply the strategies for product Life Cycle and Budgeting	K3
3.	analyse activity based costing in practice	K4
4.	apply transfer pricing methods and its relevance in decision making	K3 & K4
5.	evaluate cost structure for Agriculture and IT sector	K4 & K5

K1 - Remember; **K2** - Understand; **K3** - Apply; **K4** - Analyze; **K5** - Evaluate; **K6** - Create

Unit s	Cont ents	No. of Hours
I	Introduction to Strategic Cost Management Introduction to Strategic Cost Management (SCM) – Need for SCM – Differences between SCM and Traditional Cost Management - Value Chain Analysis: Meaning and steps - Quality Cost Management: Meaning of Quality and Quality Management – Cost of Quality – Indian Cost Accounting Standard 21 on Quality Control- Introduction to Lean System – Benefits of Lean System – Just in Time (JIT) – Kaizen Costing	18

II	<p>Cost Control and Reduction</p> <p>Cost Management Techniques: Cost Control: Meaning and Prerequisites - Cost Reduction: Meaning and Scope – Differences between Cost control and cost reduction - Pareto Analysis: Meaning, importance and applications - Target Costing: Meaning, steps and Principles – Life Cycle Costing: Meaning, Strategies for each stage of product life cycle, Benefits – Learning Curve: Meaning, Learning curve ratio and applications</p>	18
III	<p>Activity Based Cost Management</p> <p>Activity Based Cost Management: Concept, Purpose, Stages, Benefits, Relevance in Decision making and its Application in</p>	18
IV	<p>Transfer Pricing</p> <p>Transfer Pricing: Meaning, Benefits, Methods: Pricing based on cost, Market price on transfer price, Negotiated pricing and Pricing based on opportunity costs – Practical Problems.</p>	18
V	<p>Cost Management in Agriculture and IT sector</p> <p>Agriculture Sector: Features, Cost Structure, Cost Management, Tools to measure the performance, Minimum Support Price and International Perspective – Information Technology Sector: Features, Cost Structure, Cost Management and International Perspective.</p>	18
Self study	Transfer Pricing: Meaning, Benefits, Methods	

Text book

1. Ravi M Kishore (2018), “Strategic Cost Management”, 5th Edition, Taxmann Publications Pvt. Ltd, New Delhi.
2. Bandgar P. K., (2017), “Strategic Cost Management”, 1st Edition, Himalaya Publishing House Pvt Ltd, Mumbai.
3. Sexena V. K., (2020), “Strategic Cost Management and Performance Evaluation”, 1st Edition, Sultan Chand & Sons, New Delhi.
4. John K Shank and Vijay Govindarajan (2008), Strategic Cost Management, Simon & Schuster; Latest edition, UK
5. Jawahar Lal, (2015), “Strategic Cost Management”, 1st Edition, Himalaya Publishing House Pvt Ltd, Mumbai.)

Reference Books

1. Arora M. N., (2021), “A Text Book of Cost and Management Accounting”, 11th Edition, Vikas Publishing House Pvt. Ltd., New Delhi.
2. A.MurthyS.Gurusamy, “Cost Accounting”, 2nd edition, “ Vijay Nicolie imprint private limited’ , Chennai
3. T.S.Reddy, Y. Hari Prasad Reddy (2012), Cost Accounting, 4th Edition, Margham Publications, Chennai.
4. BHavesh. P. Chadamiya, Mital R. Menapara,(2013)‘ Cost Accounting’, Vittal Publications, Jaipur.
5. Dr.M.Wilson (2015), ‘ Cost Accounting’, Himalaya Publishing House, New Delhi.

Web Resources

1. <https://www.accountingtools.com/articles/strategic-cost-management.html#:~:text=Strategic%20cost%20management%20is%20the,it%20or%20have%20no%20impact.>
2. <https://ca-final.in/wp-content/uploads/2018/09/Chapter-4-Cost-Management-Techniques.pdf>
3. <https://resource.cdn.icai.org/66530bos53753-cp5.pdf>
4. <https://www.investopedia.com/terms/c/cost-accounting.asp>
5. <https://icmai.in/upload/Students/Syllabus2016/Inter/Paper-8-New.pdf>

MAPPING WITH PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC OUTCOMES

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	3	3	2	3	3	3	3	3	3	2	3	2
CO2	3	3	2	3	3	3	3	3	3	2	3	2
CO3	3	3	2	3	3	3	3	3	3	2	3	2
CO4	3	3	2	3	3	3	3	2	3	2	3	2
CO5	3	3	2	3	3	3	3	3	3	2	3	2
TOTAL	15	15	10	15	15	15	15	14	15	10	15	10
AVERAGE	3	3	2	3	3	3	3	2.8	3	2	3	2

3 – Strong, 2- Medium, 1- Low

Semester II

Core – V CORPORATE ACCOUNTING

Course Code	L	T	P	S	Credits	Inst. Hours	Total Hours	Marks		
								CIA	External	Total
AP232CC2	6				5	6	75	25	75	100

Pre-requisite:

Students should have the knowledge of Financial Accounting.

Learning Objectives:

1. To understand the accounting treatment for various companies.
2. To improve the skills of CSR reporting

Course Outcomes

On the successful completion of the course, student will be able to:		
CO 1	Prepare financial statements of companies as per schedule III of Companies Act, 2013	K2&K4
CO 2	apply the provisions of IRDA Regulations, 2002 in the preparation of final accounts of life insurance and general insurance companies.	K1 &K3
CO 3	Prepare consolidated financial statements of holding companies in accordance with AS 21.	K3&K4
CO 4	assess contemporary accounting methods	K5
CO 5	Examine financial reporting based on appropriate accounting standards and provisions of Companies Act 2013 with respect to corporate social responsibility	K4& K5

K1 - Remember; **K2** - Understand; **K3** - Apply; **K4** - Analyze; **K5** - Evaluate; **K6** - Create

Units	Contents	No. of Hours
I	Issue of Shares and Final Accounts of Companies Issue of Shares: ESOPs - ESPS - Sweat Equity Shares - Book Building-Buy-back of Shares - Conversion of debentures into shares - Final accounts of Companies as per Schedule III of the Companies Act, 2013- Managerial remuneration.	18
II	Insurance Company Accounts Insurance Company Accounts: Types of Insurance - Final accounts of life assurance Companies- Ascertainment of profit- Valuation BalanceSheet-Final accounts of Fire, Marine and miscellaneous InsuranceCompanies.	18
III	Consolidated financial statements Consolidated financial statements as per AS 21: Consolidated Profit and Loss Account- Minority interest - Cost of control - Capital reserve -Inter-company holdings -Preparation of consolidated Balance Sheet.	18
IV	Contemporary Accounting Methods Accounting for price level changes - Social responsibility accounting - Human resource accounting - Forensic Accounting.	18
V	Financial reporting Financial reporting: Meaning, Objectives, Characteristics -Indian Accounting Standards (AS 5, AS 10, AS 19, AS 20) - Corporate Social Responsibility: Meaning, Key provisions of Companies Act, 2013, statements. Accounting for CSR expenditure, Reporting of CSR, Presentation and disclosure in the financial	18
Self- Study	Unit V -Financial reporting	

Question pattern: Theory: 20%; Problems: 80%

Text Book:

1. Gupta R. L. & Radhaswamy M. (2021), "Corporate Accounting – Volume I & II", 14th Edition, Sultan Chand & Sons, New Delhi.
2. Maheshwari S. N., Sharad K. Maheshwari & Suneel K. Maheshwari, (2022), "Advanced Accountancy - Volume I & II", 11th Edition, Vikas Publishing House Pvt. Ltd., New Delhi.
3. Jain S. P., Narang K. L., Simmi Agrawal and Monika Sehgal (2019), "Advanced Accountancy - Corporate Accounting – Volume - II", 22nd Edition, Kalyani Publishers, New Delhi.
4. Reddy T. S. & Murthy A., (2022), "Corporate Accounting – Volume I & II", 17th Edition, Margham Publications, Chennai.
5. Arulanandam M.A. & Raman K.S., (2021), "Advanced Accounting (Corporate Accounting – II)", 8th Edition, Himalaya Publishing House Pvt Ltd, Mumbai.

Reference Books:

1. Shukla M C, Grewal T S and Gupta S C, (2022), “Advanced Accounts Volume II”, 19th Edition, Sultan Chand & Sons, New Delhi.
2. Gupta R. L., (2022), “Problems and Solutions in Company Accounts”, 2nd Edition, Sultan Chand & Sons, New Delhi.
3. T. Joseph, (2014), Corporate Accounting, 1st edition, Tata Mc- Graw Hill Education Private Limited, New Delhi.
4. Dr.A.K. Singhal, (2010), Corporate Accounting, 1st Edition, VAYU Education of India, New Delhi.
5. Dr.A.K. Singhal & Dr.S.L. Gupta (2011), Corporate Accounting, 1st Edition, VAYU Education of India, New Delhi.
6. Education of India, New Delhi.

Web resources:

1. <https://resource.cdn.icai.org/66550bos53754-p1-cp9.pdf>
2. <https://resource.cdn.icai.org/66545bos53754-p1-cp4.pdf>
3. <https://resource.cdn.icai.org/66638bos53803-cp1.pdf>
4. <https://www.indeed.com/career-advice/career-development/cost-control-methods>
5. <https://www.lpcentre.com/articles/top-5-cost-control-techniques-you-can-implement-today!>

Mapping of course outcomes with POs and PSOs

	POs							PSOs				
	1	2	3	4	5	6	7	1	2	3	4	5
O 1	3	3	2	3	3	2	2	3	3	3	2	2
O 2	2	2	3	3	3	3	3	2	3	3	2	3
O 3	3	3	2	3	3	3	2	3	3	3	3	2
O 4	3	3	2	3	2	3	3	3	3	2	3	3
O 5	3	3	3	2	3	3	2	3	3	3	3	2
OTAL	14	14	12	14	14	14	12	14	15	14	13	12
VERAGE	2.8	2.8	2.4	2.8	2.8	2.8	2.4	2.8	3	2.8	2.6	2.4

Strong - 3

Medium – 2

Low – 1

SEMESTER II

Core Course VI: SETTINGUPOFBUSINESSENTITIES

CourseCode	L	T	P	S	Credits	Inst. Hours	Total Hours	Marks		
								CIA	External	Total
AP232CC3	6	-	-	-	4	6	90	25	75	100

Pre-requisite:

Students should have knowledge on Company and Business Laws.

Learning Objectives:

1. To understand and analyse the formation and registration of Section8 company
2. To determine the procedure for obtaining registration and license and to create awareness about the legal compliances governing business entities

Course Outcomes

On the successful completion of the course, student will be able to:		
1	recognize and determine the startups in India	K1 & K2
2	describe and identify legalrequirementsforsection8 company	K2 & K3
3	Examine the proceedings for LLP and joint venture	K4
4	determine the registration and licensing procedure	K5
5	examine and evaluate the compliance of regulatory framework	K4 & K5

K1 - Remember; **K2** - Understand; **K3** - Apply; **K4** - Analyze; **K5** - Evaluate; **K6**– Create

Units	Contents	No. of Hours
I	Startups in India Types of business organizations –Factors governing selection of an organization -Startups – Evolution – Definition of a Startup – Startup landscape in India– Startup India policy – Funding support and incentives – Indian states with Startup policies –Exemptions for startups – Life cycle of a Startup – Important points for Startups –Financing options available for Startups – Equity financing – Debt financing – Venture capital financing–IPO– Crowdfunding–Incubators–Mudra banks–Successful Startups in India.	18

II	<p>Not-for-Profit Organisations Formation and registration of NGOs – Section 8 Company – Definition – Features –Exemptions – Requirements of Section 8 Company – Application for incorporation –Trust: Objectives of a trust – Persons who can create a trust – Differences between a public and private trust – Exemptions available to trusts – Formation of a trust – Trust deed–Society–Advantages–Disadvantages–Formation of a society–Tax exemption to NGOs.</p>	18
III	<p>Limited Liability Partnership and Joint Venture Limited Liability Partnership: Definition – Nature and characteristics – Advantages and disadvantages – Procedure for incorporation – LLP agreement – Annual compliances of LLP- Business collaboration: Definition –Types–Joint venture:Advantages and disadvantages–Types– Jointventureagreement- Successful join tv entures in India–Special Purpose Vehicle–Meaning–Benefits–Formation.</p>	18
IV	<p>Registration and Licenses: Registration and Licenses: Introduction – Business entity registration – Mandatory registration – PAN – Significance – Application and registration of PAN – Linking of PAN with Aadhar –TAN – Persons liable to apply for TAN – Relevance of TAN – Procedure to apply for TAN –GST: Procedure for registration – Registration under Shops and Establishment Act – MSME registration – Clearance from Pollution Control Board – FSSAI registration and license – Trade mark, Patent and Design registration.</p>	18
V	<p>Environmental Legislations in India Geographical Indication of Goods (Registration and Protection) Act, 1999: Objectives, Salient Features - The Environmental Protection Act, 1986: Prevention, control and abatement of environmental pollution - The Water (Prevention And Control of Pollution) Act, 1974: The Central and State Boards for Prevention and Control of Water Pollution - Powers and Functions of Boards - Prevention and Control of Water Pollution - Penalties and Procedure- The Air (Prevention and Control of Pollution) Act, 1981: Central and State Boards for The Prevention and Control of Air Pollution - Powers And Functions - Prevention and Control of Air Pollution - Penalties and Procedure. PowersAndFunctions-</p>	

Self study	Unit II: Differences between public and private trust (Prepare E-Content)
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Text Books:

1. Kailash Thakur, (2007) “Environment Protection Law and Policy in India”, 2nd Edition, Deep & Deep Publication Pvt. Ltd., New Delhi.
2. Avtar Singh, (2015), “Intellectual Property Law”, Eastern Book Company, Bangalore
3. Zad N.S and Divya Bajpai, (2022) “Setting up of Business Entities and Closure” (SUBEC), Taxmann, Chennai
4. Amit Vohra & Rachit Dhingra (2022) “Setting Up Of Business Entities & Closure”, 6th Edition, Bharath Law House, New Delhi
5. Setting up of Business Entities and Closure (2021), Module 1, Paper 3, The Institute of Company Secretaries of India, MP Printers, Noida

Reference Books:

1. The Air (Prevention and Control of Pollution) Act, 1981, Bare Act, 2022 Edition, Universal/LexisNexis, Noida
2. The Water (Prevention and Control of Pollution) Act, 1974, Bare Act, 2022 Edition, Universal/LexisNexis, Noida
3. Cliff Ennico, (2005) “Small Business Survival Guide Starting Protecting and Securing your Business for Long-Term Success”, Adams Media, USA
4. Daniel Sitarz, (2011) “Sole Proprietorship: Small Business Start-up Kit”, 3rd Edition, Nova Publishing, USA

B.K.Sharma, ‘Water Pollution’ Goel Publishing House, Meerut. Web Resources:

1. https://www.icsi.edu/media/webmodules/FINAL_FULL_BOOK_of_EP_SBEC_2018.pdf
2. https://www.mca.gov.in/MinistryV2/incorporation_company.html 3)
3. <https://legislative.gov.in/sites/default/files/The%20Limited%20Liability%20Partnership%20Act,%202008.pdf>
4. <https://legislative.gov.in/sites/default/files/A1999-48.pdf>
5. https://www.indiacode.nic.in/bitstream/123456789/6196/1/the_environment_protection_act%2C1986.pdf
- 5.

**MAPPING WITH PROGRAMME OUTCOMES
AND PROGRAMME SPECIFIC OUTCOMES**

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	3	3	3	2	2	3	3	2	3	3	2	3
CO2	3	3	2	3	3	3	3	2	3	3	2	3
CO3	3	3	3	2	2	3	3	2	3	3	2	3
CO4	3	3	3	3	2	2	3	2	3	3	3	3
CO5	3	3	3	2	2	3	3	2	3	3	2	3
TOTAL	15	15	14	12	11	14	15	10	15	15	11	15
AVERAGE	3	3	2.8	2.4	2.2	2.8	3	2	3	3	2.2	3

3 – Strong, 2- Medium, 1- Low

Semester II

Elective – III A BUSINESS ETHICS AND CORPORATE SUSTAINABILITY

Course Code	L	T	P	S	Credits	Inst. Hours	Total Hours	Marks		
								CIA	External	Total
AP232EC4	4				3	4	60	25	75	100

Pre requisite :

Students should be familiar with ethics in business and personal life.

Learning Objectives:

1. To gain knowledge on moral issues relating to business, marketing, advertising, finance, HR and environmental protection
2. To analyse sustainability information and prepare reports

Course Outcomes

On the successful completion of the course, the students will be able to:		
1	understand the concepts of business ethics in practice	K2 & K4
2	demonstrate and recommend ethical decision making by applying various theories	K4 & K5
3	evaluate moral issues relating to business, marketing, advertising, finance, HR and environmental protection	K5 & K6
4	remember the concepts of corporate sustainability	K1 & K2
5	construct reports disclosing sustainability information	K5 & K6
6	evaluate the need for ethics in business and identify the issues involved in business ethics.	K5 & K6

K1 -Remember, **K2** – Understand, **K3** – Apply, **K4**- Analyze, **K5** – Evaluate, **K6** - Create

Units	Contents	No.of hours
I	Introduction to Business Ethics Business Ethics – n Meaning and Definition of Ethics – Nature of Business Ethics – Role and importance of Business Ethics and values in Business – Causes of unethical behaviour – Ethical issues.	12
II	Ethical theories Ethical Decision Making – Decision Making (Normal Dilemmas and problems) – Application of Ethical Theories in Business – Traditional Ethical Theories – Utilitarianism, - Ethical Egoism – Ethics of Duties – Normative Theories of Business Ethics – Stakeholder Theory – Stockholder Theory – Lawrence Kohlberg’s Theory Model Development.	12

III	<p>Moral Issues in Business</p> <p>Moral Issues in Business – Importance of moral issues and reasoning – Whistle Blowing – Kinds of Whistle Blowing – Ethical issues in functional areas of business.</p> <p>Marketing and Advertising – Truth in Advertising – Manipulation – Coercion – Trade Secrets – Corporate disclosure– Insider trading.Finance –Fairness’ and efficiency in Financial Market – Greenmail – Golden Parachute.</p> <p>HR: Workers Rights and Duties – Work place Safety – Sexual Harassment-Equal Employment Opportunity- Preferential hiring.</p> <p>Environmental Protection – Safety and acceptable risk- Environmental Harm, Pollution and its Control– Product Safety and Corporate Liability.</p>	12
IV	<p>Corporate Sustainability</p> <p>Corporate Sustainability – Concepts of sustainability – Social, Environmental and Economic dimensions - Sustainability in a business context.Principles of Sustainable Development: History and emergence of the concept of Sustainable Development – Definitions, Environmental issues and crisis, Resource degradation, Greenhouse gases, Desertification, Social insecurity,Industrialization, Globalization and Environment.</p>	12
V	<p>Sustainability Reporting</p> <p>Sustainability Reporting – Investors, customers, government and media- Disclosing sustainability information – report and website – Transparency and Accountability – One Report movement – Financial and non-financial together – Triple bottom line concept for Sustainable Business – Sustainability Reporting: Flavour of GRI, BRR, BRSR.</p>	12

Self Study	Unit : III Workers Rights and duties
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Text Books:

1. Muraleedharan K P and Satheesh E K (2021), “Fernando’s Business Ethics and Corporate Governance”, 3rd Edition., Pearson India Education Services Pvt. Ltd, Noida
2. John G. Cullen (2022), “Business, Ethics and Society: Key Concepts, Current Debates and Contemporary Innovations”, Sage Publications Pvt. Ltd, New Delhi.
3. Khanka S S (2013), “Business Ethics and Corporate Governance (Principles and Practice)”, 1st Edition, S.Chand & Co. Ltd., New Delhi
4. ICSI Study Material, “Governance, Risk Management, Compliances and Ethics”, New Delhi
5. R.V.Buddy, N.V.Bai (2012), Business Ethics, Brinda Publications Limited, 1st edition, New Delhi.

Reference Books:

1. ICSI Study Material, “Governance, Risk Management, Compliances and Ethics”, New Delhi
2. David Chandler (2016), “Strategic Corporate Social Responsibility: Sustainable Value Creation”, 4th Edition., Sage Publications Pvt. Ltd, New Delhi
3. Mandal S K (2017), “Ethics in Business and Corporate Governance”, 2nd Edition., McGraw Hill Education, India
4. Khanka S S (2013), “Business Ethics and Corporate Governance (Principles and Practice)”, 1st Edition, S.Chand & Co. Ltd., New Delhi
5. Dr.C.K.Roy (2011), Corporate Governance values and ethics (2nd edition), New Delhi, Vaya Education of India.

Web resources:

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

Mapping of course outcomes with Pos and PSOs

	Pos							PSOs				
	1	2	3	4	5	6	7	1	2	3	4	5
CO1	3	3	3	2	2	3	2	2	1	3	2	2
CO2	3	3	3	2	2	3	3	2	1	3	3	2
CO3	3	3	3	2	2	3	2	2	1	3	2	3
CO4	2	2	2	3	3	3	3	3	3	3	3	2
CO5	2	2	2	3	3	3	2	3	3	3	1	2
CO 6	2	2	2	2	3	3	3	3	3	3	2	1

Strong - 3**Medium – 2****Low - 1**

SEMESTER II

Elective – III B : AUDIT AND DUE DILIGENCE

Course Code	L	T	P	S	Credits	Inst. Hours	Total Hours	Marks		
								CIA	External	Total
AP232EC5	4				3	4	60	25	75	100

Pre-requisite:

Students should have the basic knowledge on auditing principles and practices

Learning Objectives:

1. To understand the basics of due diligence
2. To analyse different types of due diligence

Course Outcomes

On the successful completion of the course, student will be able to:		
1	understand the types and process of secretarial audit	K1 & K4
2	evaluate the provisions relating to secretarial audit	K3 & K5
3	analyse the basics and techniques of due diligence	K1 & K4
4	applicability of secretarial audit under the companies act 2013	K4 & K5
6.	apply the diligence for take overs and to prepare report	K2 & K3

K1 - Remember; **K2** - Understand; **K3** - Apply; **K4** - Analyze; **K5** - Evaluate; **K6**– Create

Units	Contents	No. of Hours
I	Introduction to Audit Audit: Meaning – Types of Audit: Corporate Governance Audit: Meaning and scope; Corporate Social Responsibility Audit: Meaning and objectives; Insider Trading Audit: An introduction – Labour Law audit: Meaning, process and benefits – Environment Audit: Meaning and Need – Social Audit: Meaning and implications – Introduction to Takeover Audit.	12
II	Secretarial Audit Secretarial Audit: Meaning – Need – Applicability of Secretarial Audit under Companies Act, 2013 and SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 – The process of Secretarial Audit – Scope and Benefits of Secretarial Audit.	12
III	Introduction to Due Diligence Due diligence: Meaning, Need, Objectives and Scope – Factors to be considered while conducting due diligence – Process of due diligence – Techniques of due diligence	12
IV	Types of Due Diligence Types of Due Diligence: Operational, Strategic, Financial, Technical, Legal, Management, Technical, Environmental, Human Resource.	12
V	Due Diligence for Take overs and Due Diligence Report Due diligence for Mergers and Amalgamation: Introduction and Process, Preparation of scheme of amalgamation - Due diligence for take overs - Guidance on diligence reporting – Format of diligence report.	12
Self study	Techniques of Due-diligence	

Text books

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

Reference Books

1. Chatterjee B.D (2020), “A Practical Guide to Financial Due diligence”, Bloomsberry Publications, 1st Edition, New Delhi
2. Anoop Jain C S (2022), “Governance, Risk Management, Compliance and Ethics” 15th Edition, A J Publications, Chennai, Tamilnadu.
3. National Institute of Securities Market (April 2022), “Depository Operations, An educational initiative of SEBI” ,Taxmann Publications, New Delhi
4. Peter Howson (2003), “Commercial Due Diligence”, Gower Publications, England
5. Justin J Camp (2002), “Venture Capital Due Diligence”, Wiley & Sons, Incorporated, John, New Jersey.

Web Resources

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

MAPPING WITH PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC OUTCOMES

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	3	2	3	3	2	3	2	2	3	2	2	2
CO2	3	2	3	3	3	2	2	2	3	2	2	2
CO3	3	2	3	3	3	2	2	2	3	2	2	2
CO4	3	2	3	3	2	2	2	2	3	2	2	2
CO5	3	2	3	3	3	2	2	2	3	2	2	2
TOTAL	15	10	15	15	13	11	10	10	15	10	10	10
AVERAGE	3	2	3	3	2.6	2.2	2	2	3	2	2	2

3 – Strong, 2- Medium, 1- Low

SEMESTER II

Elective – IV A

RURAL AND AGRICULTURAL MARKETING

Course Code	L	T	P	S	Credits	Inst. Hours	Total Hours	Marks		
								CIA	External	Total
AP232EC6	4				3	4	60	25	75	100

Pre-requisite:

Students should know the principles and practices of marketing

Learning Objectives:

1. To gain knowledge on strategies relating to rural marketing.
2. To analyse the functioning of food processing industry including distribution and promotion in the rural market.

Course Outcomes

On the successful completion of the course, student will be able to:		
1.	understand the concepts of rural marketing, buyer behaviour and product strategy.	K2
2.	analyse the factors affecting product innovation strategies.	K2 & K4
3.	apply the strategies relating to rural product, branding and packaging.	K3 & K5
4.	evaluate the distribution and promotional mix relating to food processing industry.	K1 & K5
5.	analyse the principles and functioning of co-operative marketing.	K4 & K5

K1 - Remember; **K2** - Understand; **K3** - Apply; **K4** - Analyze; **K5** - Evaluate; **K6**– Create

Units	Contents	No. of Hours
I	Introduction to Rural marketing Rural marketing – Meaning – Definition – Concept and nature of rural marketing – Taxonomy of rural markets – Urban vs Rural marketing – Rural marketing environment – Becoming a successful rural marketer.	12
II	Rural buyer behaviour Rural buyer behaviour – Aspects of rural buyer behaviour – Rural consumer decision making process – Environmental factors affecting rural consumers – Buyer characteristics and innovation adoption – Rural STP approach – Guidelines for effective segmentation and emerging rural market segments.	12
III	Rural product strategy – Rural product classification and decisions – Product innovation strategies – Customer value strategies – Rural branding and packaging strategies – Role of Agricultural Price Commission in India (APC) - Introduction to APC - Basic objectives of the Commission - Determination of Minimum Support Price (MSP) - Non price measures - Minimum support price of selected commodities - Benefit to the farmers - Rationale of support pricing - Limitations of MSP.	12
IV	Food processing industry infrastructure in India Food processing industry infrastructure in India - Meaning of processing - Advantages of food processing - Processing of agricultural commodities (Wheat, Paddy, Pulses and Oilseeds) – Importance of cold chains - Rural distribution strategy – Rural distribution and logistics – Direct vs Indirect marketing – Organised rural retailing – Types of retail outlets – Rural malls – e-tailing and training for rural retailers – Rural supply chain management – ITC e-choupal – Rural promotion mix – Marketing communication challenge in rural markets.	12
V	Cooperative marketing Cooperative marketing: Meaning - Role of cooperatives - Structure of cooperative marketing societies - Types of Co-operative marketing societies – Membership – Functioning – Agri export zones – Small Farmers Agri Business Consortium - eNAM – Tamil Nadu State Agricultural Marketing Board.	12
Self study	Marketing communication challenge in rural markets.	

Text books

1. Acharya S.S Agarwal N.L., (2019), “Agricultural Marketing in India”, 6th Edition., BS Publishers & Distributors Pvt Ltd, India
2. Ashok M. V (2021), “Emerging Trends in Agricultural Marketing in India”, Brillion Publishing, New Delhi
3. DebarunChakrabaorty, Soumya KantiDhara, AdrinilSantra (2021), “Rural Marketing in India: Texts and Cases”, Atlantic Publishers and Distributors Pvt Ltd, Chennai

Rahman K S (2019), “Rural Marketing in India”, Himalaya Publishing House, Mumbai

4. [Dogra Balram](#) and [KarminderGhuman](#) (2007), Rural Marketing: Concepts and Practices, McGraw Hill Education, Noida

Reference Books

1. [Arya R.L.](#), [SonamAryaRenu](#) [Arya](#) [Janardhan](#) [Kumar](#) 2020, Fundamentals of Agriculture, (1st Edition), Scientific Publishers, India.
2. Singh K.P. 2011, Agricultural Marketing and Rural Development. (1st Edition), DPS Publishing House, New Delhi.
3. Hardcover, Savita Mishra, ShreeshailM.Khot, 2022, Agricultural Marketing and Rural Management, (1st Edition), ABS books, New Delhi.
4. Partha Senapathi 2015, Rural and Agricultural Marketing. Educreation Publishing, Chhattisgarh.
5. Badrinath M.N , Venkatesh S Shastry 2017, Rural and Agricultural Marketing. Thakur Publications Pvt. Ltd, Karnataka.

Web Resources

1. https://www.iare.ac.in/sites/default/files/lecture_notes/IARE_RM_NOTES_2.pdf
2. <https://www.mbaskool.com/business-concepts/marketing-and-strategy-terms/12992-cooperative-marketing.html>
3. <https://cacp.dacnet.nic.in/content.aspx?pid=32#content>
4. <https://vikaspedia.in/agriculture/market-information/market-information-related-websites>
5. <http://ieeexplore.ieee.org/document/7801211/>

MAPPING WITH PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC OUTCOMES

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	3	2	3	3	2	3	2	2	3	2	2	2
CO2	3	2	3	3	3	2	2	2	3	2	2	2
CO3	3	2	3	3	3	2	2	2	3	2	2	2
CO4	3	2	3	3	2	2	2	2	3	2	2	2
CO5	3	2	3	3	3	2	2	2	3	2	2	2
TOTAL	15	10	15	15	13	11	10	10	15	10	10	10
AVERAGE	3	2	3	3	2.6	2.2	2	2	3	2	2	2

3 – Strong, 2- Medium, 1- Low

Semester II

Elective – IV B - LOGISTICS AND SUPPLY CHAIN MANAGEMENT

Course Code	L	T	P	S	Credits	Inst. Hours	Total Hours	Marks		
								CIA	External	Total
AP232EC7	4				3	4	60	25	75	100

Pre-requisite:

Students should have studied the Principles of Management

Learning Objectives:

1. To understand the individual processes of supply chain management and their interrelationships within individual companies and across the supply chain.
2. To create awareness on the professional opportunities in the supply chain management sector.

Course Outcome

On the successful completion of the course, student will be able to:		
1	recall the concepts and features of SCM	K1
2	assess global and Indian perspectives of SCM	K2 & K3
3	examine changing logistics environment pertaining to materials management, warehousing and distribution	K4
4	assess strategic warehousing for SCM including global level	K5
5	assess the role of internet in SCM	K5

K1 - Remember; **K2** - Understand; **K3** - Apply; **K4** - Analyze; **K5** - Evaluate; **K6**– Create

Units	Contents	No. of Hours
I	Supply Chain Management Supply Chain Management: Concept, Features, Evolution, Importance, Process and Barriers of Supply Chain Management – Principles, Supply Chain Strategies – Organizations, Coordination, Innovation and Forecasting - Supply chain intermediaries – Concept and Types, Channels of Distribution for Industrial Goods and Consumer Goods, Channels of Distribution at Services Level, Factors for selection of suitable channels.	12

II	<p>Global perspectives</p> <p>Global perspectives: Measuring and analyzing the value and efficiency of Global Supply Chain Networks, Global market forces, Types of global supply chain -Indian Perspectives: Measuring and Analyzing the value and efficiency of Domestic Supply Chain Networks, Economic effects of supply chains - Customer Perspectives: Customer values, Role of customers and Ways of improving customer services in SCM.</p>	12
III	<p>Framework of Logistics</p> <p>Logistics: Introduction – Positioning of Information in Logistics and Supply Chain Management – Logistics Information System (LIS) - Logistics Management: Concept and Process, Competitive Advantages and Three C's, Changing Logistics Environment, Reverse Logistics, Importance of Inventory Control - Elements of inventory management – Inbound and out bound logistics, Bull- whip effect – distribution and warehousing management - Transport Functions and Participants in Transportation Decisions - Transport Infrastructure- Packaging and Materials Management: Consumer and Industrial Goods Packaging - Factors influencing Materials Planning, Preservation Safety and Measures of Materials Handling.</p>	12
IV	<p>SCM-Warehousing</p> <p>Introduction– Concepts of Warehousing– Types of Warehouse – Functions of Warehousing– Strategic Warehousing, Warehouse Operations, Ownership Arrangements, Warehouse Decisions, Warehouse Management Systems, Packaging Perspectives, Packaging for Material Handling Efficiency, Materials Handling, Supply Chain Logistics Design: Global Strategic Positioning; Global SC Integration, SC Security, International Sourcing, Distribution control and evaluation.</p>	12
V	<p>SCM-Plan</p> <p>SCM Plan: Demand Planning, Source of Procurement, Production or Assembly Steps, Sales return of defective or excess goods-Use of Internet in SCM: Role of computer/ IT in supply chain management – E- market places, E-procurement, E-logistics, E-fulfillment - Operative Systems in SCM: Enterprise Resource Planning (ERP), Performance Modeling of supply chains using Markov chains, Inventory Control- Importance, Pareto's Law -Emerging Technologies in Logistics and Supply Chain Management: CRM Vs SCM, Benchmarking concept, Features and implementation, Outsourcing: Basic concepts, Value addition in SCM – Concept of demand chain management - Growth of Logistics and Supply Chain Management in national and international scenarios.</p>	12

Self- Study	Unit III - Framework of Logistics
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Text Books:

1. Christopher Martin, “Logistics and Supply Chain Management” (2016) 5th Edition, FT Publishing International, India
2. Chopra, Sunil, Meindl, Peter and Kalra, D.V.; Supply Chain Management: Strategy, Planning and Operation; Pearson Education Pvt. Ltd, Noida.
3. Dr.L.Natarajan , “Logistics and Supply Chain Management”, Margham Publications.
4. Saikumari, “Logistics and Supply Chain Management”, Sultan chand& Sons
5. Kultheep Singh, A Handbook on Supply Chain Management, Notion Press.

Reference Books:

1. Sahay, B.S., Supply Chain Management, 2nd Edition; Macmillan Publishers India
2. Ballou, R.H. Business Logistics Management. Prentice-Hall Inc.
3. Bowersox D.J., Closs D.J, Bixby Cooper. M., Supply Chain Logistics Management, (2002), 9th Edition, McGraw-Hill Higher Education, Noida.
4. T.S/Vijayaraghavan, Supply Chain Analytics,Asia Pacific Holdings Limited
5. Bowersox,(2018), Supply Chain Logistics Management, MaGraw Hills Education.

Web references:

1. <http://www.wisdomjobs.com/e-universit/production-and-operations-management->
2. <http://www.marketing91.com/logistics-activitiesw/>
3. [https://www.fcaco.com/services/warehouse-strategies.](https://www.fcaco.com/services/warehouse-strategies)
4. <https://cleartax.in/s/just-in-time-jit-inventory-management>
5. <https://www.youtube.com/watch?v=cJkCcceqwT0>

Mapping of course outcomes with POs and PSOs

	POs							PSOs				
	1	2	3	4	5	6	7	1	2	3	4	5
CO1	3	3	2	2	2	3	2	3	2	3	2	3
CO2	3	3	2	2	3	3	3	3	2	3	2	2
CO3	2	2	2	3	2	2	2	2	2	3	3	3
CO4	2	3	2	2	3	2	3	2	2	2	2	3
CO5	3	2	3	3	2	2	3	2	3	2	3	3
Total	13	13	11	12	12	12	14	12	11	13	12	14
Average	2.6	2.6	2.2	2.2	2.2	2.2	2.8	2.4	2.2	2.6	2.2	2.8

Strong - 3**Medium – 2****Low - 1**

SEMESTER II

Skill Enhancement: Professional Communication and Development

CourseCode	L	T	P	S	Credits	Inst. Hours	Total Hours	Marks		
								CIA	External	Total
AP232SE1	4				2	4	60	25	75	100

Pre-requisite:

Students should have basic knowledge in communication.

Learning Objectives:

1. To introduce students the effective ways of improving communication skills
2. To recognize the importance of improving one's self image.

Course Outcomes

On the successful completion of the course, student will be able to:		
1	understand the impact of communication.	K1 & K3
2	remember the tips to handle the fear of public speaking.	K2 & K4
3	apply the ways to make first impression.	K3 & K4
4	evaluate the ways to manage emotional intelligence	K4 & K5
5	apply the neuromarketing for success in life.	K3 & K4

K1 - Remember; **K2** - Understand; **K3** - Apply; **K4** - Analyze; **K5** - Evaluate; **K6** - Create

Units	Contents	No. of Hours
I	Communication Skills Communication- Importance- Avoiding Miscommunication- Learning High Impact Communication-7 C's of Communication- Do's and Dont's of Communication	12
II	Public Speaking Concept-Dealing with lack of confidence- Tips to tackle fear of public speaking. Becoming a confident public speaker- Perseverance-Pleasure-Personality-Projection-Passion- Progress.Perfecting: Delivery- Eye contact-Enthusiasm- Energetic- Wow factor-Humour-Effective- Persuasive- Brief.	12

III	Self-Image Management Parts-Types-Effects-Self-image and First impression- Factors that affect one's self-image-Ways to make the best first impression.	12
IV	Emotional Intelligence Essentials- Components- Applying Emotional intelligence at home and work-Ways to improve emotional intelligence.	12
V	Neuromarketing: The art of promoting yourself: Concept- Steps to use neuromarketing for life success-Ways to recognize and capitalize on opportunities before others.	12
Self study	Ways to improve Emotional Intelligence	

Text book

1. Francis Peter S.J. 2012. Soft Skills and Professional Communication. Tata McGraw Hill Education Private Limited, Chennai.
2. Prashant Sharma. 2019. Soft Skills Personality Development for life success. BPB publications, New Delhi.
3. NiraKonar. 2022. Communication Skills for Professionals. PHI Learning Private Limited. New Delhi.
4. Learning Private Limited. New Delhi.
5. BarunMitra. 2012. Personality Development and Soft Skills,. Oxford University Press, England.
6. ShikhaKapoor. 2018. Personality Development and Soft Skills. I.K. International Publishing House Pvt. Limited, New Delhi.

Reference Books

1. Prachi. S. K. Singh, 2015, Professional Communication, Vayu Education of India, New Delhi.
2. Narula S.S, 2013, Personality Development and Communication Skills, Taxmann Publications, New Delhi.
3. Nikunj Verma, 2013, Professional Communication, (1st Edition), JBC Press, New Delhi.
4. Barun Mitra. 2016. Personality Development and Soft Skills,. Oxford University Press, England
5. [Amitabh Kishor Dwivedi](#), 2019, Communication Skills for Professionals and Students, Notion Press, Chennai.

Web Resources

1. <https://www.makeuseof.com/tag/improve-communication-skills-7-websites/>
2. <https://virtualspeech.com/blog/improve-communication-skills>
3. <https://lightpdf.com/self-development-websites.html>
4. <https://www.scienceofpeople.com/personal-development-blogs/>
5. <https://www.quora.com/What-are-the-best-websites-for-personality-development>

MAPPING WITH PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC OUTCOMES

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	3	3	3	2	3	2	2	2	3	2	2	3
CO2	3	3	3	2	3	2	2	2	3	2	2	3
CO3	3	3	3	2	3	2	2	2	3	2	2	3
CO4	3	3	3	2	3	2	2	2	3	2	2	3
CO5	3	3	3	2	3	2	2	2	3	2	2	3
TOTAL	15	15	15	10	15	10	10	10	15	10	10	15
AVERAGE	3	3	3	2	3	2	2	2	3	2	2	3

3 – Strong, 2- Medium, 1- Low

Syllabus highlighted with
*Content addressed Gender
*Content addressed Environment Sustainability
*Content addressed Human Values
*Content addressed Professional Ethics
*Content addressed Indian Knowledge System