



B.S. Abdur Rahman™

Crescent

Institute of Science & Technology

Deemed to be University u/s 3 of the UGC Act, 1956

Regulations 2022
Curriculum and Syllabi
(As approved by the 19th Academic Council)
September - 2022

M.Com.



REGULATIONS 2022

CURRICULUM AND SYLLABI

(As approved by the 19th Academic Council)

SEPTEMBER – 2022

M.COM.

VISION AND MISSION OF THE INSTITUTION

VISION

B. S. Abdur Rahman Crescent Institute of Science and Technology aspires to be a leader in education, training and research in multidisciplinary areas of importance and to play a vital role in the socio-economic progress of the country in a sustainable manner.

MISSION

- To blossom into an internationally renowned institute.
- To empower the youth through quality and value-based education.
- To promote professional leadership and entrepreneurship.
- To achieve excellence in all its endeavors to face global challenges.
- To provide excellent teaching and research ambience.
- To network with global institutions of excellence, business, industry and research organizations.
- To contribute to the knowledge base through scientific enquiry, applied research and innovation.

VISION AND MISSION OF THE DEPARTMENT OF COMMERCE

VISION

To develop into a world class centre of excellence in the fields of Business and Economics through value based education, training & research.

MISSION

- To impart holistic education using state of the art technology and to give a global perspective through value based education for social transformation.
- Inspire and empower the students to become innovative leaders and involving people who contribute to the success of organisations and betterment of communities.
- To develop a team of competent and qualified entrepreneur.
- To explore training and development opportunities
- To involve in projects leading to high quality research.
- To continuously evaluate our performance against suitable benchmarks, develop new programmes, global tie-ups to meet stakeholder requirements
- To train them with good communication and soft skills for employment.
- To prepare students for higher education in Commerce and Business Studies.
- To provide contextually relevant commerce education.
- To inculcate the use of Information and Communication Technology for the development of society.

PROGRAMME EDUCATIONAL OBJECTIVES

PEO-1: To enhance students to become successful entrepreneurs and finance professionals in the field of Banking, Insurance, Manufacturing, Transport, Telecom, Service, Hospitality, IT and to pursue career in teaching and for advanced studies.

PEO-2: To enrich the students with quantitative, qualitative, cognitive and analytical skills to identify, analyze, design and create business opportunities in a global dynamic environment.

PEO-3: To make the students known for their professional ethics, humility and societal needs with their holistic development when working in diversified teams. Their contribution will be significant through the necessary professional, competence and ethical attitudes in them while undergoing the program.

PEO-4: The students can contribute to the creation, transmission and application of knowledge in the field of commerce and other related fields as well as getting adapted to a rapidly changing environment

PEO-5: To make the students be recognized for their capacity to think strategically and to lead, motivate and manage multi-disciplinary teams thereby enhancing managerial effectiveness under all circumstances.

PEO-6: To enrich the student's professional ethics, human dignity, empathy and humility in their professional and personal life.

PROGRAMME OUTCOMES (PO)

On successful completion of the programme, the graduates will be able to:

PO 1: Acquire in-depth knowledge of Commerce discipline, including wider and global perspectives, with an ability to discriminate, evaluate, analyze and synthesize existing and new knowledge, and integration of the same for enhancement of knowledge. **(Academic results)**

PO 2: Analyze complex business problems critically; apply independent judgment for synthesizing information to make intellectual and creative advances for conducting research in a wider theoretical, practical and policy context. **(Research and Innovation)**

PO 3: Think laterally and originally, conceptualize and solve business problems, evaluate a wide range of potential solutions for those problems and arrive at feasible, optimal solutions after considering public health and safety, cultural, societal and environmental factors in the core areas of expertise at the national and international levels. **(International / global reach)**

PO 4: Extract information pertinent to unfamiliar industry issues through literature survey and experiments, apply appropriate research methodologies, techniques and tools, design, conduct survey, analyze and interpret data, demonstrate higher order skills and view things in a broader perspective and submit a report. **(Practical managerial analytical skills & Industry interaction)**

PO 5: Demonstrate ability to understand commerce in multifunctional areas like Banking and Finance, Auditing and taxation, Marketing & Entrepreneurship etc. they will also be able to understand and derive meaningful inferences about organizational performance. **(Functional Specialization)**

PO 6: Display knowledge and understanding of group dynamics, recognize opportunities and contribute positively to collaborative-multidisciplinary management research, demonstrate a capacity for self-management and teamwork, decision-making based on open-mindedness, objectivity and rational analysis in order to achieve common goals and further the learning of themselves as well as others. **(Team Work)**

PO 7: Demonstrate knowledge and understanding of commerce principles and apply the same to one's own work, as a member and leader in a team, manage projects in the work environment efficiently in respective disciplines and multidisciplinary environments after considering the economic and financial factors. **(Industry interaction)**

PO 8: Communicate with society at large, regarding complex managerial activities confidently and effectively, such as, being able to comprehend and write effective reports and design **(Communication skills)**

PO 9: Document by adhering to appropriate standards, make effective presentations, give and receive clear instructions. Also they will be able to communicate effectively, both in writing and orally **(Speaking / Writing skills).**

PO 10: Recognize the need for, and have the preparation and ability to engage in life-long learning independently, with a high level of enthusiasm and commitment to improve knowledge and competence continuously. **(Life-long learning)**

PO 11: Display commitment towards professional and intellectual integrity, professional code of conduct, ethics of research and scholarship, consideration of the impact of research outcomes on professional practices and an understanding of responsibility to contribute to the community for sustainable development of society. **(Values, ethics, professional integrity and contribution to the society)**

PO 12: Observe and examine critically the outcomes of one's actions and make corrective measures subsequently, and learn from mistakes without depending on external feedback. **(Independent and Reflective Learning)**

PO 13: Identify a timely opportunity and using business innovation to pursue that opportunity to create value and wealth for the betterment of the individual and society at large. **(Successful career, immediate employment & entrepreneurship)**

PROGRAM SPECIFIC OUTCOMES (PSO)

PSO 1: Examine the operations of modern banking and financial institutions as influenced by different market structures, regulatory framework and level of international openness. Critically evaluate the functions and operations of modern banks and financial institutions. Analyze interrelationships between theories, policy and impact of external factors on the banking and financial sector.

PSO 2: Apply critical thinking and problem-solving skills related to taxation of individuals, flow through entities, and corporations. In addition, students will recognize potential opportunities for tax savings and tax planning. They will be able to convert complex and technical tax terminology into language that translates to nontechnical audiences. This outcome allows students to demonstrate strong interpersonal communication skills that build relationships with clients over time, and be able to prepare work products with careful attention to word choice, tone, and accuracy.

PSO 3: Apply the knowledge, concepts, tools necessary to understand challenges and issues of marketing in a growing international and global context. Appreciate the importance of cultural adaptation of international business and marketing through appraisal and critical analysis

PSO 4: Identify problems worth solving which will enrich their skills in customer development, customer validation, competitive analysis, and iteration while utilizing design thinking and process tools to evaluate in real-world problems and projects. Students can mobilize people and resources. Students can identify and secure customers, stakeholders, and team members through networks, primary customer research, competitive and industry analyses in order to prioritize and pursue an initial target market in real-world projects.

**B.S. ABDUR RAHMAN CRESCENT INSTITUTE OF SCIENCE AND
TECHNOLOGY, CHENNAI – 600 048.**

REGULATIONS 2022

M.Tech. / MCA / M.Sc. / M.Com. / M.A. DEGREE PROGRAMMES

(Under Choice Based Credit System)

1.0 PRELIMINARY DEFINITIONS AND NOMENCLATURE

In these Regulations, unless the context otherwise requires:

- i) **"Programme"** means post graduate degree programme (M.Tech. / MCA / M.Sc. / M.Com. / M.A.)
- ii) **"Branch"** means specialization or discipline of programme like M.Tech. in Structural Engineering, Food Biotechnology etc., M.Sc. in Physics, Chemistry, Actuarial Science, Biotechnology etc.
- iii) **"Course"** means a theory / practical / laboratory integrated theory / mini project / seminar / internship / project and any other subject that is normally studied in a semester like Advanced Concrete Technology, Electro Optic Systems, Financial Reporting and Accounting, Analytical Chemistry, etc.
- iv) **"Institution"** means B.S. Abdur Rahman Crescent Institute of Science and Technology.
- v) **"Academic Council"** means the Academic Council, which is the apex body on all academic matters of this Institute.
- vi) **"Dean (Academic Affairs)"** means the Dean (Academic Affairs) of the Institution who is responsible for the implementation of relevant rules and regulations for all the academic activities.
- vii) **"Dean (Student Affairs)"** means the Dean (Students Affairs) of the Institution who is responsible for activities related to student welfare and discipline in the campus.
- viii) **"Controller of Examinations"** means the Controller of Examinations of the Institution who is responsible for the conduct of examinations and declaration of results.
- ix) **"Dean of the School"** means the Dean of the School of the department concerned.
- x) **"Head of the Department"** means the Head of the Department concerned.

2.0 PROGRAMMES OFFERED AND ADMISSION REQUIREMENTS

2.1 Programmes Offered

The various programmes and their mode of study are as follows:

Degree	Mode of Study
M.Tech.	Full Time
MCA	
M.Sc.	
M.Com.	
M.A.	

2.2 ADMISSION REQUIREMENTS

2.2.1 Students for admission to the first semester of the Master's Degree Programme shall be required to have passed the appropriate degree examination as specified in the clause 3.2 [Eligible entry qualifications for admission to programmes] of this Institution or any other University or authority accepted by this Institution.

2.2.2 The other conditions for admission such as class obtained, number of attempts in the qualifying examination and physical fitness will be as prescribed by the Institution from time to time.

3.0 DURATION, ELIGIBILITY AND STRUCTURE OF THE PROGRAMME

3.1. The minimum and maximum period for completion of the programmes are given below:

Programme	Min. No. of Semesters	Max. No. of Semesters
M.Tech.	4	8
MCA	4	8
M.Sc.	4	8
M.Com.	4	8
M.A.	4	8

3.1.1 Each academic semester shall normally comprise of 90 working days. Semester end examinations shall follow within 10 days of the last Instructional day.

3.1.2 Medium of instruction, examinations and project report shall be in English.

3.2 ELIGIBLE ENTRY QUALIFICATIONS FOR ADMISSION TO PROGRAMMES

Sl. No.	Name of the Department	Programmes offered	Eligibility for Admission in M.Tech. / MCA / M.Sc. / M.Com. / MA Programmes
1.	Aeronautical Engineering	M.Tech. (Avionics)	B.E. / B.Tech. in Aeronautical Engineering / Aerospace Engineering / Mechanical Engineering / Mechatronics / EEE / ECE / EIE / or Equivalent degree in relevant field.
2.	Civil Engineering	M.Tech. (Structural Engineering)	B.E. / B.Tech. in Civil Engineering / Structural Engineering or Equivalent degree in relevant field.
		M. Tech. (Construction Engineering and Project Management)	B.E. / B.Tech. in Civil Engineering / Structural Engineering / B.Arch. or Equivalent degree in relevant field.
3.	Mechanical Engineering	M.Tech. (CAD/CAM)	B.E. / B.Tech. in Mechanical / Automobile / Manufacturing / Production / Industrial / Mechatronics / Metallurgy / Aerospace / Aeronautical / Material Science / Polymer / Plastics / Marine Engineering or Equivalent degree in relevant field.
4.	Electrical and Electronics Engineering	M.Tech. (Power Systems Engineering)	B.E. / B.Tech. in EEE / ECE / EIE / ICE / Electronics / Instrumentation Engineering or Equivalent degree in relevant field.
5.	Electronics and Communication Engineering	M.Tech. (VLSI and Embedded Systems)	B.E. / B.Tech. in ECE / EIE / ICE / EEE / IT or Equivalent degree in relevant field.
6.	Computer Science and Engineering	M.Tech. (Computer Science and Engineering)	B.E. / B.Tech. in CSE / IT / ECE / EEE / EIE / ICE / Electronics Engineering / MCA or Equivalent degree in relevant field.
		M.Tech. (Artificial Intelligence and Data Science)	B.E. / B.Tech. in CSE / IT / ECE / EEE / EIE / ICE / Electronics Engineering / MCA or Equivalent degree in relevant field.
7.	Information Technology	M.Tech. (Information Technology)	B.E. / B.Tech. in IT / CSE / ECE / EEE / EIE / ICE / Electronics Engineering / MCA or Equivalent degree in relevant field.
8.	Computer Applications	MCA	BCA / B.Sc. Computer Science / B.E. / B.Tech. / B.Sc. Mathematics, B.Sc. Physics / Chemistry / B.Com. / BBA / B.A. with Mathematics at graduation level or at 10 +

Sl. No.	Name of the Department	Programmes offered	Eligibility for Admission in M.Tech. / MCA / M.Sc. / M.Com. / MA Programmes
			2level or equivalent degree in relevant field.
9.	Mathematics	M.Sc. (Actuarial Science)	Any under graduate degree with Mathematics / Statistics as one of the subjects of study at 10 + 2 level.
10.	Physics	M.Sc.(Physics)	B.Sc. in Physics / Applied Science / Electronics /Electronics Science / Electronics & Instrumentation or Equivalent degree in relevant field.
11.	Chemistry	M.Sc.(Chemistry)	B.Sc. in Chemistry / Applied Science or Equivalent degree in relevant field.
12.	Life Sciences	M.Sc. Biochemistry & Molecular Biology	B.Sc. in Biotechnology / Biochemistry / Botany / Zoology / Microbiology / Molecular Biology / Genetics or Equivalent degree in relevant field.
		M.Sc. Biotechnology	B.Sc. in Biotechnology / Biochemistry / Botany / Zoology / Microbiology / Molecular Biology / Genetics or Equivalent degree in relevant field.
		M.Sc. Microbiology	B.Sc.in Biotechnology / Biochemistry / Botany / Zoology / Microbiology / Molecular Biology / Genetics or Equivalent degree in relevant field.
		M.Tech. Biotechnology	B.Tech. / B.E. in Biotechnology or Equivalent degree in relevant field.
		M.Tech. Food Biotechnology	B.E. / B.Tech. in Biotechnology / Food Biotechnology / Chemical Engineering / Biochemical Engineering / Industrial Biotechnology or Equivalent degree in relevant field.
13.	Commerce	M.Com	B.Com. / BBA

Sl. No.	Name of the Department	Programmes offered	Eligibility for Admission in M.Tech. / MCA / M.Sc. / M.Com. / MA Programmes
14.	Arabic and Islamic Studies	M.A. Islamic Studies	B.A. in Islamic Studies / Arabic (or) Afzal-ul-Ulama (or) Any under graduate degree with Part 1 Arabic (or) Any under graduate degree with Aalim Sanad / Diploma / Certificate in Arabic or Islamic Studies.

3.3. STRUCTURE OF THE PROGRAMME

3.3.1 The PG. programmes consist of the following components as prescribed in the respective curriculum:

- i. Core courses
- ii. Elective courses
- iii. Laboratory integrated theory courses
- iv. Project work
- v. Laboratory courses
- vi. Open elective courses
- vii. Seminar
- viii. Mini Project
- ix. Industry Internship
- x. MOOC courses (NPTEL- Swayam, Coursera etc.)
- xi. Value added courses

3.3.2 The curriculum and syllabi of all programmes shall be approved by the Academic Council of this Institution.

3.3.3 For the award of the degree, the student has to earn a minimum total credits specified in the curriculum of the respective specialization of the programme.

3.3.4 The curriculum of programmes shall be so designed that the minimum prescribed credits required for the award of the degree shall be within the limits specified below:

Programme	Range of credits
M.Tech.	76 - 80
MCA	86
M.Sc.	77 - 85
M.Com.	88
M.A.	72

3.3.5 Credits will be assigned to the courses for all programmes as given below:

- ❖ One credit for one lecture period per week or 15 periods of lecture per semester.
- ❖ One credit for one tutorial period per week or 15 periods per semester.
- ❖ One credit each for seminar/practical session/project of two or three periods per week or 30 periods per semester.
- ❖ One credit for 160 hours of industry internship per semester for all programmes (except M.Com.)
- ❖ Four credits for 160 hours of industry internship per semester for M.Com.

3.3.6 The number of credits the student shall enroll in a non-project semester and project semester is as specified below to facilitate implementation of Choice Based Credit System.

Programme	Non-project semester	Project semester
M.Tech.	9 to 32	18 to 26
MCA	9 to 32	18 to 26
M.Sc.	9 to 32	10 to 26
M.Com.	9 to 32	16 to 28
M.A.	9 to 32	NA

- 3.3.7** The student may choose a course prescribed in the curriculum from any department offering that course without affecting regular class schedule. The attendance will be maintained course wise only.
- 3.3.8** The students shall choose the electives from the curriculum with the approval of the Head of the Department / Dean of School.
- 3.3.9** Apart from the various elective courses listed in the curriculum for each specialization of programme, the student can choose a maximum of two electives from any other similar programmes across departments, aliter to open electives, during the entire period of study, with approval of Head of the department offering the course and parent department.

3.4. ONLINE COURSES

- 3.4.1** Students are permitted to undergo department approved online courses under SWAYAM up to 40% of credits of courses in a semester excluding project semester (in case of M.Tech. M.Sc. & MCA programmes) with the recommendation of the Head of the Department / Dean of School and with the prior approval of Dean Academic Affairs during his/ her period of study. The credits earned through online courses shall be transferred following the due

approval procedures. The online courses can be considered in lieu of core courses and elective courses.

- 3.4.2** Students shall undergo project related online course on their own with the mentoring of the project supervisor.

3.5 PROJECT WORK

- 3.5.1** Project work shall be carried out by the student under the supervision of a faculty member in the department with similar specialization.

- 3.5.2** A student may however, in certain cases, be permitted to work for the project in an Industry / Research organization, with the approval of the Head of the Department/ Dean of School. In such cases, the project work shall be jointly supervised by a faculty of the Department and an Engineer / Scientist / Competent authority from the organization and the student shall be instructed to meet the faculty periodically and to attend the review meetings for evaluating the progress.

- 3.5.3** The timeline for submission of final project report / dissertation is within 30 calendar days from the last instructional day of the semester in which project is done.

- 3.5.4** If a student does not comply with the submission of project report / dissertation on or before the specified timeline he / she is deemed to have not completed the project work and shall re-register in the subsequent semester.

4.0 CLASS ADVISOR AND FACULTY ADVISOR

4.1 CLASS ADVISOR

A faculty member shall be nominated by the HOD/ Dean of School as Class Advisor for the class throughout their period of study.

The class advisor shall be responsible for maintaining the academic, curricular and co-curricular records of students of the class throughout their period of study.

4.2 FACULTY ADVISOR

To help the students in planning their courses of study and for general counseling, the Head of the Department / Dean of School of the students shall attach a maximum of 20 students to a faculty member of the department who shall function as faculty advisor for the students throughout their period of study. Such faculty advisor shall guide the students in taking up the elective

courses for registration and enrolment in every semester and also offer advice to the students on academic and related personal matters.

5.0 COURSE COMMITTEE

- 5.1** Each common theory / laboratory course offered to more than one group of students shall have a “Course Committee” comprising all the teachers handling the common course with one of them nominated as course coordinator. The nomination of the course coordinator shall be made by the Head of the Department / Dean (Academic Affairs) depending upon whether all the teachers handling the common course belong to a single department or from several departments. The Course Committee shall meet as often as possible to prepare a common question paper, scheme of evaluation and ensure uniform evaluation of the assessment tests and semester end examination.

6.0 CLASS COMMITTEE

- 6.1** A class committee comprising faculty members handling the classes, student representatives and a senior faculty member not handling the courses as chairman will be constituted in every semester:
- 6.2** The composition of the class committee will be as follows:
- i) One senior faculty member preferably not handling courses for the concerned semester, appointed as chairman by the Head of the Department
 - ii) Faculty members of all courses of the semester
 - iii) All the students of the class
 - iv) Faculty advisor and class advisor
 - v) Head of the Department – Ex officio member
- 6.3** The class committee shall meet at least three times during the semester. The first meeting shall be held within two weeks from the date of commencement of classes, in which the nature of continuous assessment for various courses and the weightages for each component of assessment shall be decided for the first and second assessment. The second meeting shall be held within a week after the date of first assessment report, to review the students' performance and for follow up action.

6.4 During these two meetings the student members, shall meaningfully interact and express opinions and suggestions to improve the effectiveness of the teaching-learning process, curriculum and syllabi of courses.

6.5 The third meeting of the class committee, excluding the student members, shall meet within 5 days from the last day of the semester end examination to analyze the performance of the students in all the components of assessments and decide their grades in each course. The grades for a common course shall be decided by the concerned course committee and shall be presented to the class committee(s) by the concerned course coordinator.

7.0 REGISTRATION AND ENROLLMENT

7.1 The students of first semester shall register and enroll at the time of admission by paying the prescribed fees. For the subsequent semesters registration for the courses shall be done by the student one week before the last working day of the previous semester.

7.2 Change of a Course

A student can change an enrolled course within 10 working days from the commencement of the course, with the approval of the Dean (Academic Affairs), on the recommendation of the Head of the Department of the student.

7.3 Withdrawal from a Course

A student can withdraw from an enrolled course at any time before the first continuous assessment test for genuine reasons, with the approval of the Dean (Academic Affairs), on the recommendation of the Head of the Department of the student.

7.4 A student can enroll for a maximum of 32 credits during a semester including Redo / Predo courses.

8.0 BREAK OF STUDY FROM PROGRAMME

8.1 A student may be allowed / enforced to take a break of study for two semesters from the programme with the approval of Dean (Academic Affairs) for the following reasons:

8.1.1 Medical or other valid grounds

8.1.2 Award of 'I' grade in all the courses in a semester due to lack of attendance

8.1.3 Debarred due to any act of indiscipline

- 8.2** The total duration for completion of the programme shall not exceed the prescribed maximum number of semesters (vide clause 3.1).
- 8.3** A student who has availed a break of study in the current semester (odd/even) can rejoin only in the subsequent corresponding (odd/even) semester in the next academic year on approval from the Dean (Academic affairs).
- 8.4** During the break of study, the student shall not be allowed to attend any regular classes or participate in any activities of the Institution. However, he / she shall be permitted to enroll for the 'I' grade courses and appear for the arrear examinations.

9.0 MINIMUM REQUIREMENTS TO REGISTER FOR PROJECT WORK

- 9.1** A student is permitted to register for project semester, if he/she has earned the minimum number of credits specified below:

Programme	Minimum no. of credits to be earned to enroll for project semester
M.Tech.	18
MCA	22
M.Sc.	18
M.Com	NA
M.A.	NA

- 9.2** If the student has not earned minimum number of credits specified, he/she has to earn the required credits, at least to the extent of minimum credits specified in clause 9.1 and then register for the project semester.

10.0 ATTENDANCE REQUIREMENT AND SEMESTER / COURSE REPETITION

- 10.1** A student shall earn 100% attendance in the contact periods of every course, subject to a maximum relaxation of 25% to become eligible to appear for the semester end examination in that course, failing which the student shall be awarded "I" grade in that course.
- 10.2** The faculty member of each course shall cumulate the attendance details for the semester and furnish the names of the students who have not earned the required attendance in the concerned course to the class advisor. The class advisor shall consolidate and furnish the list of students who have earned less than 75% attendance, in various courses, to the Dean (Academic Affairs) through the Head of the Department / Dean of the School. Thereupon, the

Dean (Academic Affairs) shall officially notify the names of such students prevented from writing the semester end examination in each course.

- 10.3** If a student secures attendance between 65% and less than 75% in any course in a semester, due to medical reasons (hospitalization / accident / specific illness) or due to participation in the institution approved events, the student shall be given exemption from the prescribed attendance requirement and the student shall be permitted to appear for the semester end examination of that course. In all such cases, the students shall submit the required documents immediately after joining the classes to the class advisor, which shall be approved by the Head of the Department / Dean of the School. The Vice Chancellor, based on the recommendation of the Dean (Academic Affairs) may approve the condonation of attendance.
- 10.4** A student who has obtained an “I” grade in all the courses in a semester is not permitted to move to the next higher semester. Such students shall repeat all the courses of the semester in the subsequent academic year. However, he / she is permitted to redo the courses awarded with 'I' grade / arrear in previous semesters. They shall also be permitted to write arrear examinations by paying the prescribed fee.
- 10.5** The student awarded “I” grade, shall enroll and repeat the course when it is offered next. In case of “I” grade in an elective course either the same elective course may be repeated or a new elective course may be taken with the approval of the Head of the Department / Dean of the School.
- 10.6** A student who is awarded “U” grade in a course shall have the option to either write the semester end arrear examination at the end of the subsequent semesters, or to redo the course when the course is offered by the department. Marks scored in the continuous assessment in the redo course shall be considered for grading along with the marks scored in the semester end (redo) examination. If any student obtains “U” grade in the redo course, the marks scored in the continuous assessment test (redo) for that course shall be considered as internal mark for further appearance of arrear examination.
- 10.7** If a student with “U” grade, who prefers to redo any particular course, fails to earn the minimum 75% attendance while doing that course, then he / she is not permitted to write the semester end examination and his / her earlier “U” grade and continuous assessment marks shall continue.

11.0 REDO COURSES

- 11.1** A student can register for a maximum of two redo courses per semester without affecting the regular semester classes, whenever such courses are offered by the department concerned, based on the availability of faculty members, and subject to a specified minimum number of students registering for each of such courses.
- 11.2** The number of contact hours and the assessment procedure for any redo course shall be the same as regular courses, except there is no provision for any substitute examination and withdrawal from a redo course.

12.0 ASSESSMENT PROCEDURE AND PERCENTAGE WEIGHTAGE OF MARKS

- 12.1** Every theory course shall have a total of three assessments during a semester as given below:

Assessments	Weightage of Marks
Continuous Assessment 1	25%
Continuous Assessment 2	25%
Semester End Examination	50%

12.2 Theory Course

Appearing for semester end theory examination for each course is mandatory and a student shall secure a minimum of 40% marks in each course in semester end examination for the successful completion of the course.

12.3 Laboratory Course

Every practical course shall have 75% weightage for continuous assessments and 25% for semester end examination. However, a student shall have secured a minimum of 50% marks in the semester end practical examination for the award of pass grade.

12.4 Laboratory Integrated Theory Courses

For laboratory integrated theory courses, the theory and practical components shall be assessed separately for 100 marks each and consolidated by assigning a weightage of 75% for theory component and 25% for practical component. Grading shall be done for this consolidated mark. Assessment of theory components shall have a total of three assessments with two continuous assessments carrying 25% weightage each and semester end examination carrying 50% weightage. The student shall secure a separate minimum of 40%

in the semester end theory examination. The evaluation of practical components shall be through continuous assessment.

12.5 The components of continuous assessment for theory/practical/laboratory integrated theory courses shall be finalized in the first class committee meeting.

12.6 Industry Internship

In the case of industry internship, the student shall submit a report, which shall be evaluated along with an oral examination by a committee of faculty members constituted by the Head of the Department. The student shall also submit an internship completion certificate issued by the industry / research / academic organisation. The weightage of marks for industry internship report and viva voce examination shall be 60% and 40% respectively.

12.7 Project Work

In the case of project work, a committee of faculty members constituted by the Head of the Department / Dean of the School will carry out three periodic reviews. Based on the project report submitted by the students, an oral examination (viva voce) shall be conducted as semester end examination by an external examiner approved by the Controller of Examinations. The weightage for periodic reviews shall be 50%. Of the remaining 50%, 20% shall be for the project report and 30% for the viva voce examination.

12.8 The assessment of seminar course including its component and its weightage shall be decided by a committee of faculty members constituted by the Head of the Department. This committee shall ensure the conduct of assessment of components and award marks accordingly.

12.9 For the first attempt of the arrear theory examination, the internal assessment marks scored for a course during first appearance shall be used for grading along with the marks scored in the arrear examination. From the subsequent appearance onwards, full weightage shall be assigned to the marks scored in the semester end examination and the internal assessment marks secured during the course of study shall become invalid.

In case of laboratory integrated theory courses, after one regular and one arrear appearance, the internal mark of theory component is invalid and full weightage shall be assigned to the marks scored in the semester end examination for theory component. There shall be no arrear or improvement examination for lab components.

13.0 SUBSTITUTE EXAMINATIONS

- 13.1** A student who is absent, for genuine reasons, may be permitted to write a substitute examination for any one of the two continuous assessment tests of a course by paying the prescribed substitute examination fee. However, permission to take up a substitute examination will be given under exceptional circumstances, such as accidents, admission to a hospital due to illness, etc. by a committee constituted by the Head of the Department / Dean of School for that purpose. However, there is no substitute examination for semester end examination.
- 13.2** A student shall apply for substitute exam in the prescribed form to the Head of the Department / Dean of School within a week from the date of assessment test. However, the substitute examination will be conducted only after the last working day of the semester and before the semester end examination.

14.0 SUPPLEMENTARY EXAMINATION

- 14.1** Final Year students can apply for supplementary examination for a maximum of three courses thus providing an opportunity to complete their degree programme. Likewise, students with less credit can also apply for supplementary examination for a maximum of three courses to enable them to earn minimum credits to move to higher semester. The students can apply for supplementary examination within three weeks of the declaration of results in both odd and even semesters.

15. PASSING, DECLARATION OF RESULTS AND GRADE SHEET

- 15.1** All assessments of a course shall be made on absolute marks basis. However, the Class Committee without the student members shall preferably meet within 5 days after the semester end examination and analyze the performance of students in all assessments of a course and award letter grades. The letter grades and the corresponding grade points are as follows:

Letter Grade	Grade Points
S	10
A	9
B	8
C	7
D	6
E	5

U	0
I	0

“I” denotes inadequate attendance and hence prevented from appearing for semester end examination

“U” denotes unsuccessful performance in the course.

- 15.2** A student who earns a minimum of five grade points (‘E’ grade) in a course is declared to have successfully completed the course. Such a course cannot be repeated by the student for improvement of grade.
- 15.3** The results, after awarding of grades, shall be signed by the Chairman of the Class Committee and Head of the Department/Dean of School and it shall be declared by the Controller of Examinations.
- 15.4** Within one week from the date of declaration of result, a student can apply for revaluation of his / her semester end theory examination answer scripts of one or more courses, on payment of prescribed fees to the Controller of Examinations. Subsequently the Head of the Department/ Dean of School offered the course shall constitute a revaluation committee consisting of Chairman of the Class Committee as convener, the faculty member of the course and a senior faculty member knowledgeable in that course as members. The committee shall meet within a week to re-evaluate the answer scripts and submit its report to the Controller of Examinations for consideration and decision.
- 15.5** After results are declared, grade sheets shall be issued to each student, which contains the following details: a) list of courses enrolled during the semester including redo courses / arrear courses, if any; b) grades scored; c) Grade Point Average (GPA) for the semester and d) Cumulative Grade Point Average (CGPA) of all courses enrolled from first semester onwards.

GPA is the ratio of the sum of the products of the number of credits of courses registered and the grade points corresponding to the grades scored in those courses, taken for all the courses, to the sum of the number of credits of all the courses in the semester.

If C_i , is the number of credits assigned for the i^{th} course and GP_i is the Grade Point in the i^{th} course

$$GPA = \frac{\sum_{i=1}^n (C_i)(GP_i)}{\sum_{i=1}^n C_i}$$

Where n = number of courses

The Cumulative Grade Point Average (CGPA) is calculated in a similar manner, considering all the courses enrolled from first semester.

"I" grade is excluded for calculating GPA.

"U" and "I" grades are excluded for calculating CGPA.

The formula for the conversion of CGPA to equivalent percentage of marks is as follows:

Percentage Equivalent of Marks = CGPA X 10

- 15.6** After successful completion of the programme, the Degree shall be awarded upon fulfillment of curriculum requirements and classification based on CGPA as follows:

Classification	CGPA
First Class with Distinction	8.50 and above and passing all the courses in first appearance and completing the programme within the minimum prescribed period.
First Class	6.50 and above and completing the programme within a minimum prescribed period plus two semesters.
Second Class	Others

15.6.1 Eligibility for First Class with Distinction

- A student should not have obtained 'U' or 'I' grade in any course during his/her study
- A student should have completed the PG programme within the minimum prescribed period of study (except clause 8.1.1)

15.6.2 Eligibility for First Class

A student should have passed the examination in all the courses not more than two semesters beyond the minimum prescribed period of study (except clause 8.1.1)

- 15.6.3** The students who do not satisfy clause 15.6.1 and clause 15.6.2 shall be classified as second class.

- 15.6.4** The CGPA shall be rounded to two decimal places for the purpose of classification. The CGPA shall be considered up to three decimal places for the purpose of comparison of performance of students and ranking.

16.0 DISCIPLINE

- 16.1** Every student is expected to observe discipline and decorum both inside and outside the campus and not to indulge in any activity which tends to affect the reputation of the Institution.
- 16.2** Any act of indiscipline of a student, reported to the Dean (Student Affairs), through the HOD / Dean shall be referred to a Discipline and Welfare Committee constituted by the Registrar for taking appropriate action.

17.0 ELIGIBILITY FOR THE AWARD OF THE MASTER'S DEGREE

- 17.1** A student shall be declared to be eligible for the award of the Master's Degree, if he/she has:
- i. Successfully acquired the required credits as specified in the curriculum corresponding to his/her programme within the stipulated time.
 - ii. No disciplinary action is pending against him/her.
 - iii. Enrolled and completed at least one value added course.
 - iv. Enrollment in at least one MOOC / SWAYAM course (non-credit) before the final semester.
- 17.2** The award of the degree must have been approved by the Institute.

18.0 POWER TO MODIFY

Notwithstanding all that have been stated above, the Academic Council has the right to modify any of the above regulations from time to time.

B.S. ABDUR RAHMAN CRESCENT INSTITUTE OF SCIENCE AND TECHNOLOGY**M.COM****DEPARTMENT OF COMMERCE****CURRICULUM & SYLLABUS****REGULATIONS 2022****SEMESTER I**

S.No.	Course Group	Course Code	Course Title	L	T	P	C
1.	PC	COE 6101	Advanced Corporate Accounting	3	1	0	4
2.	PC	COE 6102	Managerial Economics	3	1	0	4
3.	PC	COE 6103	Legal Aspects of Business	3	1	0	4
4.	PA	COE 6104	Modern Business Statistics	3	1	0	4
5.	SS	COE 6105	Computer Applications in Business	2	0	0	2
6.	DSE		Discipline Specific Elective - I	3	1	0	4
Total Credits							22

SEMESTER II

S.No.	Course Group	Course Code	Course Title	L	T	P	C
1.	PC	COE 6201	Financial Management	3	1	0	4
2.	PC	COE 6202	Research Methodology	3	1	0	4
3.	PC	COE 6203	Global Business Strategy	3	1	0	4
4.	PC	COE 6204	International Marketing Management	3	1	0	4
5.	DSE		Discipline Specific Elective - II	3	1	0	4
6.	SEC		Skill Enhancement Elective Course	2	0	0	2
7.	SS	COE 6205	Internship	0	0	0	4
Total Credits							26

SEMESTER III

S.No.	Course Group	Course Code	Course Title	L	T	P	C
1.	PC	COE 7101	Accounting for Decision Making	3	1	0	4
2.	PC	COE 7102	Management Information System	3	1	0	4
3.	PC	COE 7103	Strategic Human Resource Management	3	1	0	4
4.	PC	COE 7104	Tax Planning and Management	3	1	0	4
5.	DSE		Discipline Specific Elective - III	3	1	0	4
6.	SEC		Skill Enhancement Elective Course	2	0	0	2
7.	SS	COE 7105	English for Workplace	2	0	0	2
Total Credits							24

SEMESTER IV

S.No.	Course Group	Course Code	Course Title	L	T	P	C
1.	PC	COE 7201	Innovation and Entrepreneurial Development	3	1	0	4
2.	PC	COE 7202	Project Work	0	0	0	12
Total Credits							16

TOTAL CREDITS: 88

DISCIPLINE SPECIFIC ELECTIVE**SEMESTER I**

S.No.	Course Group	Course Code	Course Title	L	T	P	C
1.	DSE	COEY 01	Financial Markets	3	1	0	4
2.	DSE	COEY 02	Wealth Management	3	1	0	4
3.	DSE	COEY 03	Derivatives and Risk Management	3	1	0	4
4.	DSE	COEY 04	Investment Banking	3	1	0	4

SEMESTER II

S.No.	Course Group	Course Code	Course Title	L	T	P	C
1.	DSE	COEY 11	Supply Chain Management	3	1	0	4
2.	DSE	COEY 12	Services Marketing	3	1	0	4
3.	DSE	COEY 13	E- Commerce in Business	3	1	0	4
4.	DSE	COEY 14	Environmental Management and Green Marketing	3	1	0	4

SEMESTER III

S.No.	Course Group	Course Code	Course Title	L	T	P	C
1.	DSE	COEY 21	Behavioral Science	3	1	0	4
2.	DSE	COEY 22	Training and Development	3	1	0	4
3.	DSE	COEY 23	Industrial Relations and Labour Laws	3	1	0	4
4.	DSE	COEY 24	Ethics and Corporate Governance	3	1	0	4

SKILL ENHANCEMENT ELECTIVE COURSE**SEMESTER II**

S.No.	Course Group	Course Code	Course Title	L	T	P	C
1.	SEC	COEY 101	Artificial Intelligence for Business	2	0	0	2
2.	SEC	COEY 102	Human Rights Education	2	0	0	2
3.	SEC	COEY 103	Data Science using Python for Finance	0	0	4	2

SEMESTER III

S.No.	Course Group	Course Code	Course Title	L	T	P	C
1.	SEC	COEY 111	Community Engagement and Social Responsibility	2	0	0	2
2.	SEC	COEY 112	Value in Social Life and Family	2	0	0	2
3.	SEC	COEY 113	IOT for Business Applications	2	0	0	2

SEMESTER –I

COE 6101	ADVANCED CORPORATE	L	T	P	C
	ACCOUNTING				
SDG 8		3	1	0	4

COURSE OBJECTIVES:

The learning objective of the course as follows:

COB1: Impart advance knowledge on the issue of share capital and debentures.

COB2: Inculcate application skills for preparation of final accounts of the companies.

COB3: To acquaint students with the procedure of valuation.

COB4: To develop an understanding about accounting treatment in case of amalgamation, absorption & reconstruction.

COB5: To familiarize students with the liquidation process and bank accounts.

MODULE I	ISSUE OF SHARE CAPITAL & DEBENTURES	12
-----------------	--	-----------

Advanced problems in share capital issues; pro-rata allotment of shares, forfeiture of shares, reissue of forfeited shares; debenture issue transaction- underwriting; buy- back of shares by companies.

MODULE II	FINAL ACCOUNTS OF COMPANIES	12
------------------	------------------------------------	-----------

Form and content of profit and loss account, form and content of balance sheet as per the sixth schedule, accounting treatment.

MODULE III	VALUATION OF SHARES AND GOODWILL	09
-------------------	---	-----------

Introduction, need for valuation of shares and Goodwill, methods for valuation of shares and Goodwill.

**MODULE IV AMALGAMATION, ABSORPTION AND 15
RECONSTRUCTION**

Introduction to amalgamation, types of amalgamation, methods of purchase consideration, amalgamation in the nature of merger, accounting treatment, accounting treatment in the books of Transferor Company and Transferee Company. Internal reconstruction: alteration of share capital, procedure of reducing share capital, accounting entries- External reconstruction –concept- difference between Amalgamation, Absorption and External Reconstruction.

**MODULE V LIQUIDATION OF COMPANIES &
ACCOUNTS OF BANKING COMPANIES 12**

Liquidation of Companies: Preparation of Statement of Affairs and Deficiency account/Surplus account, Accounts of banking companies: Concept- final accounts of banking companies.

L – 45; T – 15; Total Hours –60

PROPORTION OF THEORY : PROBLEM – 40:60

TEXT BOOK:

1. S.P. Jain & K.L. Narang, “Corporate Accounting”, Kalyani Publications, New Delhi.

REFERENCES:

1. T S Reddy, et.al. Corporate Accounting, Chennai, Margham Publication.
2. M.C. Shukla and T. S. Grewal, Advanced Accounts, New Delhi, S. Chand and Co.
3. S.N. Maheshwari, Suneel K. Maheshwari, and Sharad K. Maheshwari: Corporate Accounting, Vikas Publishing House Pvt. Ltd.

COURSE OUTCOMES:

At the end of this course, the student will be able to:

CO1: Solve the advance problems of share capital and debentures.

CO2: Prepare the final accounts of the companies by incorporating managerial provisions.

CO3: Discuss the methods for valuation of goodwill and shares.

CO4: Explain the accounting treatment for amalgamation, absorption and reconstruction.

CO5: Prepare the statement of affairs and bank final accounts.

Board of Studies (BoS):

17th BoS of the Department of

Commerce held on 24.5.2022

Academic Council:

19th AC held on 29.09.2022

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10	PO 11	PO 12	PO 13	PSO 1	PSO 2	PSO 3	PSO 4
CO 1	H				H									H			
CO 2		M		H													
CO 3	H	M												M			
CO 4	M				H									M			
CO 5	M				H									M			

Note:L- Low Correlation M - Medium Correlation H -High Correlation

SDG 8: Promote sustained, inclusive and sustainable economic growth, full and productive employment and decent work for all

It creates opportunities those that engage themselves in social well-being, in turn analyses and interpret market mechanism and behaviour of firms and response of firms to different market situations which will help in promoting policies that encourage entrepreneurship and job creation are key to this goal.

COE 6102	MANAGERIAL ECONOMICS	L	T	P	C
SDG: 8		3	1	0	4

COURSE OBJECTIVES:

Specific learning objective of the course as follows:

COB1: To introduce the fundamentals, tools and theories of managerial economics.

COB2: To provide an understanding of the application of Economics in Business.

COB3: To study about the economic tools and analyses that help make better business decisions and forward planning.

COB4: To understand Demand, Production, Cost, Profit and Market competitions with reference to a firm and industry.

COB5: To expose students to an overview of an exchange-based economy and draw out the relationship between crucial macroeconomic variables like level of income, employment, money supply, inflation, growth.

MODULE - I	INTRODUCTION	12
-------------------	---------------------	-----------

Managerial Economics: Definition, Nature and Scope; Basic principles of Managerial Economics: Marginal & Incremental Concept, Opportunity Cost, Time Perspective & Discounting Concept etc. Theory of the Firm: Firm and Industry, Forms of Ownership, Objectives of the firm, alternate objectives of firm, difference between managerial economics and business economics.

MODULE II	DEMAND ANALYSIS	12
------------------	------------------------	-----------

Law of Demand, Exceptions to the Law of Demand, Elasticity of Demand –Classification of Price, Income & Cross elasticity, Advertising and promotional elasticity of demand. Uses of elasticity of demand for Managerial decision making, Measurement of elasticity of demand. Relationship between AR and MR. Law of supply, Elasticity

of supply, Demand forecasting: Meaning & Significance, Methods of demand forecasting. Consumer behavior: Utility analysis; Indifference curve analysis.

MODULE III PRODUCTION & COST ANALYSIS 12

Concepts, Types of cost, Cost curves, Cost – Output Relationship in the short run and in the long run, Long Run Average Curve (LAC). Concepts, production function with one variable input - Law of Variable Proportions: Law of Returns to Scale

MODULE IV MARKET STRUCTURE AND PRICING STRATEGIES 12

Perfect Competition, Features, Determination of price under perfect competition, Monopoly: Features, Pricing under monopoly, Price Discrimination. Monopolistic Competition: Features, Pricing Under monopolistic competition, Product differentiation. Oligopoly: Features, Kinked demand Curve, Cartels, Price leadership model. Pricing strategies: Price skimming; Price penetration; Peak load pricing.

MODULE V BUSINESS CYCLE AND GLOBALIZATIONS 12

Inflation: types:-demand pull-cost push-structural inflation. Impacts on economy, causes and effects. Solutions: fiscal and monetary policies. Philips curve. Business cycle: phases of Business cycle, policy implications. Globalizations of Indian Business. Nature of Globalization; Effects on Indian Economy ;India and competitiveness. Foreign capital and Aid-Need and components of foreign capital, Indian Governments policy towards foreign capital, foreign Investment Inflows. Since 1991, foreign Aid to India, India's External Debt.

L – 45; T – 15; Total Hours –60

TEXT BOOKS:

1. Managerial Economics: Geetika, Piyali Ghosh, Purba Roy Choudhury, 3rd Edition, October 2017, Tata McGraw-Hill

Education.

2. Managerial Economics - Principles and Worldwide Applications: Dominick Salvatore & Ravikesh Srivastava; 8th Edition, June 2016, Oxford University Press, India
3. Macroeconomics - Theory and Policy: DN Diwivedi; 4th Edition, July 2017, Tata Mc-Graw Hill Education

REFERENCES:

1. Principles of Economics: N. Gregory Mankiw, 6th Edition, 2012, Cengage Learning.
2. Managerial Economics: D.N. Dwivedi, 8th Edition, 2015, Vikas Publishing House Pvt. Ltd.
3. Managerial Economics: H.L. Ahuja, 9th Edition, 2017, S. Chand publishing.
4. Principles of Macroeconomics: Soumyen Sikdar, 2nd Edition, 2011, Oxford University Press

COURSE OUTCOMES:

At the end of this course, the student will be able to:

- CO1:** Determine the basic concepts of economics applied in managerial decision making and analyses real world business problems with a systematic theoretical framework.
- CO2:** Execute demand function, supply function, equilibrium price and quantity, production function, cost function and profit function and apply them analytically in decision making.
- CO3:** Apply the concepts of cost for optimization of production.
- CO4:** Design Competitive strategies like pricing, product differentiation etc. and marketing according to the market structure.
- CO5:** Analyze and interpret current events relating to globalization, privatization and Economic ups and downs affecting local economy and businesses.

Board of Studies (BoS):

17th BoS of the Department of
Commerce held on 24.5.2022

Academic Council:

19th AC held on 29.09.2022

Note: L- Low Correlation M - Medium Correlation H -High Correlation

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10	PO 11	PO 12	PO 13	PSO 1	PSO 2	PSO 3	PSO 4
CO1	H	M												H			M
CO2	H	M		M					M								H
CO3	M	M		M													M
CO4	M	M		M					M								M
CO5	H	M	M				M		H							H	

SDG 8: Promote sustained, inclusive and sustainable economic growth, full and productive employment and decent work for all

The course also explores exchange-based economies and their impact on macroeconomic variables such as income, employment, money supply, inflation, and growth. The goal of the course is to equip individuals with the skills to promote policies that encourage entrepreneurship, job creation, and social well-being

COE 6103	LEGAL ASPECTS OF	L	T	P	C
SDG: 4	BUSINESS	3	1	0	4

COURSE OBJECTIVES:

Specific learning objective of the course as follows:

COB1: The various acts relating to Indian contract act 1872 and their elements, agency,

COB2: Knowledge about Sale of goods & negotiable instruments etc.

COB3: Important provisions in company act 2013 and LLP

COB4: IPR, Consumer Protection Act, Cyber Laws and Right to Information Act

COB5: Application of GST in India.

MODULE - I	LAW OF CONTRACT	12
-------------------	------------------------	-----------

Indian Contract Act, 1872: Elements of a valid contract; Capacity of parties; Free consent; Discharge of a contract; Breach of contract and remedies against breach; Quasi contracts; Special contracts: Contracts of indemnity and guarantee; contracts of bailment and pledge; Contracts of agency.

MODULE II	LAW OF SALE OF GOODS & NEGOTIABLE INSTRUMENTS	12
------------------	--	-----------

Sale of Goods Act, 1930: Sale and agreement to sell; Doctrine of Caveat Emptor; Rights of unpaid seller and rights of buyer; Negotiable Instruments Act, 1881: Types of negotiable instruments; Negotiation and assignment; Dishonor and discharge of negotiable instruments.

MODULE III	COMPANY ACT 2013	12
-------------------	-------------------------	-----------

The Companies Act, 2013: Nature and kinds of companies; Company formation; Management, meetings and winding up of a joint stock company- Limited Liability Partnership: Structure and procedure of

formation of LLP in India. Appointment of Independent Directors, Corporate Social Responsibilities.

**MODULE IV COMPETITION ACT, INFORMATION
TECHNOLOGY ACT & IPR 12**

The Competition Act, 2002: Objectives and main provisions- The Information Technology Act, 2000: Objectives and main provisions; Cybercrimes and penalties - The RTI Act, 2005: Objectives and main provisions - Intellectual Property Rights (IPRs): Patents, trademarks and copyrights; Emerging issues in intellectual property.

MODULE V GST ACT 12

Goods and Services Tax (GST): Objectives and main provisions; Benefits of GST; Implementation mechanism; Working of dual GST.

L – 45; T – 15; Total Hours –60

TEXT BOOKS:

1. Kapoor N. D., "Elements of mercantile law", Sultan Chand and company, New Delhi, 2007.
2. Kapoor N. D., "Business Law", Sultan Chand and Company, New Delhi, 2011.
3. Pillai, R. S. N and Bagavathi, "Legal Aspects of Business", S. Chand and Company Ltd., New Delhi, 2011.

REFERENCES:

1. Richard Stim, Intellectual Property-Copy Rights, Trade Marks, and Patents, Cengage Learning, 2008
2. Dr. Vinod, K. Singhania, Direct Taxes Planning and Management, 2008.
3. P. P. S. Gogna, Mercantile Law, S. Chand & Co. Ltd., India, Fourth Edition, 2008.
4. Balachandran V., Legal Aspects of Business, Tata McGraw Hill,

2012

5. Daniel Albuquerque, Legal Aspect of Business, Oxford, 2012

COURSE OUTCOMES:

At the end of this course, the student will be able to:

CO1: Discuss the various aspects of Indian contract act.**CO2:** Analyse various cases relating to contracts of sale & agency to take suitable decisions.**CO3:** Differentiate various provisions in the company law and LLP.**CO4:** Comprehend the importance of tools such RTI, IT act IPR and Consumer Protection Act and apply in appropriate situations.**CO5:** Explain the provisions and benefits of GST in India.**Board of Studies (BoS):**17th BoS of the Department of

Commerce held on 24.5.2022

Academic Council:19th AC held on 29.09.2022

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10	PO 11	PO 12	PO 13	PSO 1	PSO 2	PSO 3	PSO 4
CO1	H	L			H						M	M	L			M	
CO2	M	M		L	L					H						M	
CO3	H	M											L			L	
CO4	M	M		L													M
CO5	M	M											M		H		

Note:L- Low Correlation M - Medium Correlation H -High Correlation**SDG 4: Ensure inclusive and equitable quality education and promote lifelong learning opportunities for all.**

The knowledge, skills, values and attitudes required by citizens to lead productive lives, make informed decisions and assume active roles locally and globally in facing and resolving global challenges can be acquired through education for sustainable development and global citizenship education, which includes peace and human rights education, as well as intercultural education and education for international understanding.

COE 6104	MODERN BUSINESS	L	T	P	C
SDG: 4	STATISTICS	3	1	0	4

COURSE OBJECTIVES:

Specific learning objective of the course as follows:

COB1:To familiarize the students with application of univariate analysis in decision making

COB2:To provide advance knowledge of correlation and regression analysis

COB3:Highlight the importance of probability theorem

COB4:To develop practical knowledge of various sampling techniques

COB5:To provide insight for various hypothesis testing tools

MODULE - I	UNIVARIATE ANALYSIS	12
-------------------	----------------------------	-----------

Application of measure of central tendency, dispersion & skewness for business decision making- arithmetic mean, Geometric and harmonic mean, median, mode, quartiles, deciles, percentiles, standard deviation, variance, coefficient of skewness and kurtosis.

MODULE II	CORRELATIONS & REGRESSION ANALYSIS	12
------------------	---	-----------

Simple, Partial, Multiple Correlations; Coefficient of Determination; Rank Correlation – Concurrent Deviation Method. Regression Analysis – Simple, Multiple Regressions. Statistical Decision Theory – Ingredients of Decision Problem, Pay off Table, Optimum Loss Table, Expected Profit / Loss.

MODULE III	PROBABILITY THEOREM	12
-------------------	----------------------------	-----------

Addition and Multiplication Theorem – Baye's Theorem-Theoretical Distribution – Binomial, Poison, Normal Distribution.

MODULE IV	SAMPLING TECHNIQUES	11
------------------	----------------------------	-----------

MODULE V	TEST OF SIGNIFICANCE	13
-----------------	-----------------------------	-----------

L – 36; T – 12; Total Hours –60

TEXT BOOK:

1. S. P. Gupta, "Statistical Methods," Sultan Chand and Sons, New Delhi. Latest Edition

1. Richard I. Levin, David S. Rubin, Statistics for Management, Pearson Education, 7th Edition, 2011.
2. Srivatsava TN and Shailaja Rego, Statistics for Management, Tata McGraw Hill, 2008.
3. Anderson D.R., Sweeney D.J. and Williams T.A., Statistics for business and economics, 11th edition, Thomson (South – Western) Asia, Singapore, 2012.
4. N. D. Vohra, Business Statistics, Tata McGraw Hill, 2012.

At the end of this course, the student will be able to:

CO1:Analysis and solve problems of univariate analysis

CO2:Solve advance problems of correlation and regression analysis

C03: Illustrate applicability of binomial, poison and normal

distribution

CO4: Estimate sampling error and practical illustration of different methods of sampling

CO5: Test hypothesis using large and sample population statistical tools

Board of Studies (BoS):

17th BoS of the Department of

Commerce held on 24.5.2022

Academic Council:

19th AC held on 29.09.2022

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10	PO 11	PO 12	PO 13	PSO 1	PSO 2	PSO 3	PSO 4
CO1	H	H		H													H
CO2	H	H		H										H			M
CO3	H	H		H										M			
CO4	M	H		H										M			
CO5	M	H		H										M			

Note: L- Low Correlation M - Medium Correlation H -High Correlation

SDG 4: Ensure inclusive and equitable quality education and promote lifelong learning opportunities for all.

The knowledge, skills, values and attitudes required by citizens to lead productive lives, make informed decisions and assume active roles locally and globally in facing and resolving global challenges can be acquired through education for sustainable development and global citizenship education, which includes peace and human rights education, as well as intercultural education and education for international understanding.

COE 6105	COMPUTER APPLICATION	L	T	P	C
	IN BUSINESS				
SDG: 9		2	0	0	2

COURSE OBJECTIVES:

Specific learning objective of the course as follows:

COB1: To Impart advance knowledge of computer application in business.

COB2: To get the overview of IT use in business.

COB3: To provide the information of about data and its management.

COB4: To develop an understanding about decision making and communication process with the help of information technology.

COB5: To familiarize students with completion in market due to IT.

MODULE I ORGANISATION AND COMPUTING 6

Introduction, Modern Organisation-IT enabled, Networked-Dispersed-Knowledge Organisation, Information Systems in Organisations-Meaning of Information systems, ENIAC: Way to commercial computers- Advent of artificial intelligence- advent of personal computing-Free Software Movement- Advent of Internet, The role of internet.

MODULE II MANAGING INFORMATION SYSTEMS IN ORGANISATIONS 5

Introduction, Managing in the Internet Era, Managing Information Systems in Organisation-the IT interaction model, Challenges for the manager-Information needed to build Information System, level of capabilities created with information systems, security levels required, technology road map for the organization

MODULE III DATA AND INFORMATION 5

Introduction, data and information- measuring data, information as a

resource, information in organisational functions, types of information technology, types of information systems- transaction processing systems-management information systems.

MODULE IV DECISION MAKING AND COMMUNICATION 8

Introduction, Decision making with MIS-Tactical decisions-operational decisions-strategic decisions, communication in organisations- types of communication- - decision making with communication technology.

MODULE V COMPETING WITH IT 6

Introduction, The competitive environment of business partnering for mutual benefit- bargaining power of suppliers-bargaining power of buyers and customers-barriers to entry-threat of substitutes - Using IT for competing

L – 30; Total Hours –30

TEXT BOOK:

1. Parameswaran R, Computer Applications in Business, S.Chand & Co. Pvt. Ltd., New Delhi.

REFERENCES:

1. By H.N Tiwari and Hem Chand Jain, Computer Applications in Business, Taxmann Publication.
2. Pooja Mathur, Dr. Shruti & Jain, COMPUTER APPLICATIONS IN BUSINESS

COURSE OUTCOMES:

At the end of this course, the student will be able to:

CO1: Describe the role of information system in organization.

CO2: Explain the technology road map for the organization.

CO3: Discuss the types of information system used in the organisation

CO4: Describe the usage of IT tools in various level of decision making

CO5: Illustrate the challenges of business partnering due to technology advancement.

Board of Studies (BoS):

17th BoS of the Department of

Commerce held on 24.5.2022

Academic Council:

19th AC held on 29.09.2022

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PO13	PSO1	PSO2	PSO3	PSO4
CO1	H	H			H	M								H			
CO2	H	H					H										
CO3	H	M				H								H			
CO4	H	M						H						M			H
CO5	M	M						H			H	H		M			H

Note: L- Low Correlation M - Medium Correlation H -High Correlation

SDG 9: Build resilient infrastructure, promote inclusive and sustainable industrialization and foster innovation

This course would equip the students with the knowledge of ICT application in the real world which in turn facilitate communication, collaboration, and real-time problem-solving during times of crisis.

SEMESTER II

COE 6201	FINANCIAL MANAGEMENT	L	T	P	C
SDG: 16 & 17		3	1	0	4

COURSE OBJECTIVES:

Specific learning objective of the course as follows:

COB1: To impart the knowledge on the fundamentals of finance function in business and key strategies for effective financial management.

COB2: To explain the theory of the relationship between capital structure and value of the firm and instruct the important methods determining leverage.

COB3: To develop the skills to calculate cost of capital and to elucidate the concept of dividend theories.

COB4: To describe the various techniques used to measure the risk and return in capital budgeting decisions.

COB5: To enlighten the various factors determining liquidity decision of firm.

MODULE I	INTRODUCTION	12
-----------------	---------------------	-----------

Nature, Scope, Objectives of financial management; methods and sources of raising finance; sources of short term and long term finance; critical appraisal of different securities and bonds as source of finance; equity shares; convertible and non-convertible debentures; preferred stock; Finance Functions (Investment decision, Liquidity decision, Dividend decision and Financing decision).

MODULE II	CAPITAL STRUCTURE	12
------------------	--------------------------	-----------

Meaning and Principles of Capital Structure Management - Capital Structure Theories- Problems and Case Studies on Capital Structure- EBIT- EPS Analysis, Concept and Types of Leverage (Financial, Operating and Combined Leverages).

MODULE III	COST OF CAPITAL AND DIVIDEND DECISION	12
-------------------	--	-----------

Cost of Capital: Meaning, Components, Cost of Debt, Cost of Preference Share, Cost of Equity Share, Cost of Retained Earnings, and Weighted Average Cost of Capital. Dividend decision: relevance and irrelevance, theories - types of dividend policies, behavioral models of dividend policy, signaling theory, clientele effects, factors influencing dividend policy of the firm, corporate dividend practices in India.

MODULE IV INVESTMENT DECISION 12

Investment decision: capital budgeting and its importance in decision making, estimating cash flows, techniques of investment appraisal - NPV, IRR, problem of multiple IRRs extended yield, discounted payback, measurement of risk, evaluation of risky projects, multi period probabilistic analysis-decision tree analysis, sensitivity analysis; Capital budgeting practices in India.

MODULE V LIQUIDITY DECISION 12

Working capital management -working capital cycle -forecasting of working capital requirement - factors influencing working capital- Problems and Case Studies on Estimation of Working Capital- different components -inventory - cash - receivables -credit policies –collection policies.

L – 45; T – 15; Total Hours –60

PROPORTION OF THEORY & PROBLEM: 40:60

TEXT BOOKS:

1. I.M.Pandey, Financial Management, Vikas publishing house Ltd., 9th edition, 2007.
2. M.Y.Khan and P.K.Jain, Financial Management, Tata McGraw

REFERENCES:

1. James C.Vanhorne, Financial Management and Policy, Pearson Education Asia, 1998
2. Prasanna Chandra, Financial Management Theory and Practice, New Delhi, TMH
3. Brigham & Houston – Fundamentals of Financial Mgmt., Thomson

Cengage Learning, 13th Edition, 2014.

4. Prasanna Chandra, Financial Management Theory and Practice, Tata McGraw Hill, 7th Edition, 2008.

5. Periyasamy P, Financial Management, Vijay Nicole Imprints

COURSE OUTCOMES:

At the end of this course, the student will be able to:

CO1: Describe the various financial management concepts and importance of the finance functions.

CO2: Analyse the complexities associated with management of cost of funds in the capital Structure & Apply the Leverage and EBIT- EPS analysis associate with Financial Data in the Business.

CO3: Estimate the cost of capital for long term source of finance and demonstrate the concept of dividend policy decisions.

CO4: Categorize and analyze the capital budgeting techniques & Appraise different project proposals for decision making.

CO5: Defend the working capital requirements & Intervene working capital management techniques to maximize the shareholders' value.

Board of Studies (BoS):

17th BoS of the Department of
Commerce held on 24.5.2022

Academic Council:

19thAC held on 29.09.2022

Note:L- Low Correlation M - Medium Correlation H -High Correlation

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10	PO 11	PO 12	PO 13	PSO 1	PSO 2	PSO 3	PSO 4
CO1	H		H				M							H	H		
CO2	H	H	H				M							H			
CO3	H	H	M				H				H			H			
CO4	M	H	M				H				M			M			
CO5	L	H	M				H							M		M	

SDG 16: Peace, Justice, and Strong Institutions**SDG 17: Partnership for the Goals**

Financial management can help governments and partners to achieve important SDG targets. Partners in this context can mean private companies, international donors, foundations, academic institutions, and civil society.

COE 6202	RESEARCH METHODOLOGY	L	T	P	C
SDG 4		3	1	0	4

COURSE OBJECTIVES:

Specific learning objective of the course as follows:

COB1: Outline the concept and types of research.

COB2: Explain the difference between research methods and methodology.

COB3: Construct hypothesis and research design.

COB4: Describe different data collection methods.

COB5: Compile the results of a research in the form of report.

MODULE I	INTRODUCTION TO BUSINESS RESEARCH	12
-----------------	--	-----------

Research: Meaning, Purpose- Types of research; Research Approaches; Significance of research; Research methods versus methodology; Research and scientific method; Research process; Scope of business research; Review of literature: Need and Purpose.

MODULE II	RESEARCH PROBLEM AND RESEARCH DESIGN	12
------------------	---	-----------

Selection and formulation of a research problem; Formulation of hypothesis, Operational definition of concepts; Sampling techniques; Research Design: Meaning, Nature; Components of research design.

MODULE III	METHODS OF DATA COLLECTION	12
-------------------	-----------------------------------	-----------

Meaning and Types of Data, Collection of Primary Data; Observation Method; Interview Method; Collection of Data through Questionnaires and Schedules; Other Methods of Primary Data Collection; Collection of Secondary Data; Selection of Appropriate Method for Data Collection

MODULE IV	PROCESSING AND ANALYSIS OF DATA	12
------------------	--	-----------

Meaning and Need for Interpretation; Techniques of Interpretation - Processing of Data, Data Analysis using R, Drafting of the Thesis, Referencing, Editing, Coding and Evaluation of the Final Draft.

MODULE V REPORT WRITING**12**

Meaning and Significance of Report Writing; Different Steps in Report Writing; Layout of Research Report; Types of Report; Mechanics of Writing Research Report- Content of Reports Styles, Steps in Drafting a Report, Compilation of Bibliography.

L – 45; T – 15; Total Hours –60**TEXT BOOK:**

1. Kothari, C. R., “Research Methodology - Methods and Techniques”, New Age International, 2016.

REFERENCES:

1. Chawla, Sondhi. “Research Methodology”, Vikash Publication, 2015.
2. Donald R Cooper and Pamela S Schindler, Business Research Methods, Tata McGraw Hill Publishing Company Ltd, 2012
3. D K Bhattacharyya, Research methodology , Excel Books, India, 2006
4. Sriwastava, S. C. Foundation of Social Research and Economics Techniques, Himalaya Publishing House, 1990.
5. Sharma H.D. and Mukherji S. P, Research Methods in Economics and Business, New York: The Macmillan Company, 1992.

COURSE OUTCOMES:

At the end of this course, the student will be able to:

CO1: Outline the concept of research and identify different types of research.

CO2: Formulate hypothesis and research design.

CO3: Determine the most effective data collection strategies for the research.

CO4: Interpret the results from the data analysis.

CO5: Write a research report.

Board of Studies (BoS):

17th BoS of the Department of
Commerce held on 24.5.2022

Academic Council:

19th AC held on 29.09.2022

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10	PO 11	PO 12	PO 13	PSO 1	PSO 2	PSO 3	PSO 4
CO1	H	H	M	L			M							H	H		
CO2	H	H	M	L			M							H			
CO3	H	H	M	L			H							H			
CO4	M	H	M	H			H							M			
CO5	M	H	M	L			H				H			M		M	H

Note: L- Low Correlation M - Medium Correlation H -High Correlation

SDG 4: Ensure inclusive and equitable quality education and promote lifelong learning opportunities for all.

Promoting and advancing by exploring challenges, opportunities, and innovative higher education.

COE 6203	GLOBAL BUSINESS STRATEGY	L	T	P	C
SDG 17		3	1	0	4

COURSE OBJECTIVES:

Specific learning objective of the course as follows:

COB1: To expose the students to the international business scenario and trading environment.

COB2: To offer the students the strategies and strategic management in an international business scenario.

COB3: To help the students to understand the concept of globalization

COB4: To help the students to formulate and implement such a strategies in a global corporate environment.

COB5: To give insights on the overview of International Organizational Structure

MODULE I INTRODUCTION TO INTERNATIONAL BUSINESS 12

The environment of international Business, significance, economic environment, social and cultural environment, political environment, Regulatory Environment, technological environment, international business decisions, types of international business.

MODULE II STRATEGIC PLANNING AND MANAGEMENT 12

Definition of strategy, Need for strategic management and planning, International strategic management process, strategic orientation, steps in strategic Management Process, environmental scanning, strategic formulation-strategy implementation, evaluation and control.

MODULE III INTERNATIONAL BUSINESS STRATEGY 12

International Business Strategy: Generic strategy and competitive advantage, Global industries and multi domestic industries, Reasons for globalization, effects of the globalization, International operations Management.

MODULE IV INTERNATIONAL STRATEGIC ALLIANCE 12

Nature of strategic Alliance-benefits and pitfalls of Strategic alliance, scope of

strategic alliance, Types of joint ventures and strategic alliance, steps in forming an alliance, Market Selection Process, International market entry strategies.

MODULE V INTERNATIONAL ORGANIZATIONAL 12 **STRUCTURE**

Nature and factors influencing International Organizational Structure, basic organizational structure-issues in global organizational design, Integration between countries, level of integration, impact of integration- major trading groups.

L – 45; T – 15; Total Hours –60

TEXT BOOKS:

1. Francis Cherunilam ,International Business- PHI Learning Private Limited New Delhi,2020
2. Aswathappa, International Business strategy - Tata McGraw. Hill, New Delhi. 2020.

REFERENCES:

1. Milind T.Phadtare, Strategic Management- PHI Learning Private Limited New Delhi,2011
2. U.C.Mathur, Global Business Strategies- I.K.International Publishing House Pvt.Ltd., New Delhi.
3. Charles W.L.Hill,Global Business Today–Tata McGraw Hill, New Delhi, 2017

COURSE OUTCOMES:

At the end of this course, the student will be able to:

- CO1:** Elaborate view on the international business scenario and trading environment.
- CO2:** Describe the strategies in an international business scenario.
- CO3:** Articulate the concept of globalization.

CO4: Highlight the importance of strategic alliance and international market entry modes.

CO5: Explain International organizational structure and integration of countries.

Board of Studies (BoS):

17th BoS of the Department of
Commerce held on 24.5.2022

Academic Council:

19th AC held on 29.09.2022

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10	PO 11	PO 12	PO 13	PSO 1	PSO 2	PSO 3	PSO 4
CO 1			H				H				M					H	
CO 2			H				H				M					H	
CO 3			H				H				M					H	
CO 4			H				H				M					H	
CO 5			H				H				M					H	

Note: L- Low Correlation M - Medium Correlation H -High Correlation

SDG 17: Strengthen the means of implementation and revitalize the Global Partnership for Sustainable Development

The concept of globalization, the importance of establishing effective partnerships and market entry strategies, and the structures of organizations that operate globally all acknowledge the imperative to enhance implementation mechanisms and reinvigorate the Global Partnership for Sustainable Development.

COE 6204	INTERNATIONAL MARKETING	L	T	P	C
SDG 4	MANAGEMENT	3	1	0	4

COURSE OBJECTIVES:

Specific learning objective of the course as follows:

COB1: To explain the basic concepts, scope and marketing environment associated with international marketing management.

COB2: To offer knowledge about product and pricing in the marketing business at international level.

COB3: To provide the knowledge on distribution and promotional tools in international marketing.

COB4: To impart knowledge of trade policies of India.

COB5: To enlighten the foreign trends in trade policies of India.

MODULE I	INTRODUCTION	12
-----------------	---------------------	-----------

International Marketing, Nature and Importance, Scope and Challenge of international marketing, International Marketing Management Process, International Marketing Environment, Screening and Selection of Markets, International Market Entry Strategies, Differences between international and domestic marketing.

MODULE II	INTERNATIONAL PRODUCT AND PRICING	12
------------------	--	-----------

Product Designing, Product Standardization Vs. Adaptation, Managing Product Line, New Product Development, Pricing for International Markets, Factors Affecting International Price Determination, Price Quotations and Terms of Sale.

MODULE III	INTERNATIONAL DISTRIBUTION AND PROMOTION	12
-------------------	---	-----------

Distribution Channel Strategy, Their Roles and Functions, Selection and Management of Overseas Agents, International Distribution Logistics, Planning for Trade Fairs and Exhibitions, International Promotion Mix, Advertising and other forms of promotion for international markets.

MODULE IV FOREIGN TRADE POLICY 12

India's Foreign Trade Policy, Direction and Composition of India's foreign trade, Export, Import Policy of Current Year, Export procedures and documentation, Export import procedures, Certificate related to shipments, Documents related to payment, Documents related to Inspection, Documents related to excisable goods.

MODULE V EMERGING TRENDS IN INTERNATIONAL MARKETING 12

Emerging Trends in International Marketing: Regionalism v/s Multilaterals, Trade Blocks- Important Grouping in the World, Legal Dimensions in International Marketing, Role of WTO, Marketing Research for Identifying Opportunities in International Markets.

L – 45; T – 15; Total Hours –60

TEXT BOOKS:

1. Philip R. Cateora, John L. Graham, International Marketing 11/e, Tata McGraw-Hill Co. Ltd., 2010.
2. Keegan, Warren J. Global Marketing Management. Pearson Education, New Delhi., 2018

REFERENCES:

1. Kotabe Masaaki and Helsen Kristiaan (2nd Edition, 2001). Global Marketing Management. John Wiley & Sons (Asia) Pte Ltd.
2. Onkvisit, Sak and Shaw, John J. (2004). International Marketing: Analysis and Strategy, Edition, Prentice Hall.
3. Subhash C. Jain, International Marketing, 6/e, South-Western, 2001

COURSE OUTCOMES:

At the end of this course, the student will be able to:

CO1: Analyze the environmental variables that influence international marketing.

CO2: Review the market and finalize the pricing of international products.

CO3: Evaluates international marketing Distribution and promotional tools and makes appropriate decisions.

CO4: Discuss legal issues concerning foreign trade policies.

CO5: Recognize the International Marketing trends and identify the marketing opportunities.

Board of Studies (BoS):

15th BoS of the Department of Commerce
held on 24.6.2021

Academic Council:

19th AC held on 29.09.2022

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO 10	PO 11	PO 12	PO 13	PSO1	PSO2	PSO3	PSO4
CO1	H	H		H			H									H	
CO2	H	H					H									H	
CO3	H	M														H	
CO4	H	M									L		M			M	H
CO5	M	M									L		M			M	H

Note: L- Low Correlation M - Medium Correlation H -High Correlation

SDG 4: Ensure inclusive and equitable quality education and promote lifelong learning opportunities for all

To inculcate their financial knowledge which equips them to raise money or self-fund their startup.

COE 6205	INTERNSHIP	L	T	P	C
SDG 8		0	0	0	4

COURSE OBJECTIVES:

Specific learning objective of the course as follows:

COB1: To explore the various functional areas and analyze how theoretical concepts taught are applied in real life situations.

COB2: To develop skills in report writing through data collection, data analysis, data extraction, presentation and draw lessons vis-à-vis firm or company.

Guidelines

During the four semesters, each student shall go for internship after the end term exam of second semester. The minimum duration of internship should be four weeks. After completing the internship, the Interns are required to submit a written account of their Internship to their Class Advisor. In addition, a signature from the Writing Center is required and demonstrates that the report has been reviewed for grammar and spelling. To receive academic credit or complete a non-credit Internship, the student must submit a full report of the experience within 2 weeks of the term following their internship.

COURSE OUTCOMES:

At the end of this course, the student will be able to:

CO1: Write an Internship report upon completion of their internship

CO2: Work & gain knowledge of real time business environment.

CO3: Analyze best practices, system, processes, procedures and policies of a company/industry in different functional areas and bring forward the deviations.

Board of Studies (BoS):

17th BoS of the Department of
Commerce held on 24.5.2022

Academic Council:

19th AC held on 29.09.2022

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO 10	PO 11	PO 12	PO 13	PSO1	PSO2	PSO3	PSO4
CO1	H	H		H			H						H				H
CO2	H	H					H						H				H
CO3	H	M											M				M

Note: L- Low Correlation M - Medium Correlation H -High Correlation

SDG 8: Promote sustained, inclusive and sustainable economic growth, full and productive employment and decent work for all

It creates opportunities those that engage themselves in social well-being, in turn analyses and interpret market mechanism and behaviour of firms and response of firms to different market situations which will help in promoting policies that encourage entrepreneurship and job creation are key to this Goal.

SEMESTER III

COE 7101	ACCOUNTING FOR DECISION	L	T	P	C
SDG 8	MAKING	3	1	0	4

COURSE OBJECTIVES:

Specific learning objective of the course as follows:

COB1: To analyze and interpret financial statements from the point of view of managers and outsiders.

COB2: To enhance the practical application for managerial decision making

COB3: To enable the students to take economic decisions using management accounting techniques.

COB4: To impart the knowledge on control over costs by establishing standards and analysis of variances.

COB5: To recognize the roles of budgets variance as tools of planning and control.

MODULE I	INTRODUCTION	12
-----------------	---------------------	-----------

Management Accounting, Definition, Nature and Scope, Functions, Role of Management Accountant, Tools of Financial Analysis, Ratio, Fund Flow and Cash Flow Analysis.

MODULE II	MARGINAL COSTING AND BREAK-EVEN ANALYSIS	12
------------------	---	-----------

Cost Concept, Absorption vs Variable costing, Cost center, Profit center, Marginal Costing, Break-even and CVP Analysis and Decision Making, Application of Marginal costing in Managerial Decision Making.

MODULE III	ACTIVITY BASED COSTING	12
-------------------	-------------------------------	-----------

Activity based costing (ABC), Introduction-Concept of ABC, Cost drivers and cost pools, Steps to develop ABC System, Approaches to ABC Allocation of overheads under ABC, Characteristics of ABC, Implementation of ABC system, ABC supports to corporate strategy.

MODULE IV	STANDARD COSTING AND VARIANCE ANALYSIS	12
------------------	---	-----------

Standard costing as a control technique, Setting Standards, Variance analysis and reporting Meaning, Importance kinds of variance and their uses, Material, Labour, Overhead, Sales and Profit Variances.

MODULE V BUDGETARY CONTROL**12**

Budget and Budgetary Control, Forecasting vs Budget, Preparation of Functional Budget, Types of budgets, Zero Base Budgeting, Control Ratios.

L- 45; T - 15; Total Hours – 60

TEXT BOOKS:

1. SP Jain and KL Narang, "Cost and Management Accounting", Kalyani Publication, 16th edition, 2019
2. SN Maheswari, "Management Accounting and Financial Control", Sultan Chand and Sons Publication, 2015

REFERENCES:

1. Khan & Jain, "Management Accounting", Tata McGrawHill, 7th edition, 2017.
2. N.P. Sreenivasan, "Management Accounting", Stosius Inc/Advent Books Division, 1986
3. Man Mohan & S N Goyal, "Principles of Management Accounting", Wheeler Publisher, 1989
4. Saxena & Vashist, "Advanced Cost and Management Accounting", SultanChand & Sons, 2015

COURSE OUTCOMES:

At the end of this course, the student will be able to:

CO1: Describe the various tools of financial analysis and planning in management accounting concepts.

CO2: Categorize and analyze various accounting concepts techniques & analysis for managerial decision making.

CO3: Explore the difficulties related to activity based accounting techniques associate with corporate strategy

CO4: Estimate the cost control technique for reporting and investigation of variances.

CO5: Depict the role of budgeting as an element of strategic management accounting and Apply knowledge of budgeting in budget preparation using accounting systems

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10	PO 11	PO 12	PO 13	PSO 1	PSO 2	PSO 3	PSO 4
CO 1	H	H			L						H			H	H	M	
CO 2	H	H			H					H		H			H	M	
CO 3		H						M						H	H		
CO 4	H													H	H		
CO 5	H									H				H	M		

Note:L- Low Correlation M - Medium Correlation H -High Correlation

SDG 8: Promote sustained, inclusive and sustainable economic growth, full and productive employment and decent work for all

It creates opportunities those that engage themselves in social well-being, in turn analyses and interpret market mechanism and behaviour of firms and response of firms to different market situations which will help in promoting policies that encourage entrepreneurship and job creation are key to this Goal.

COE 7102	MANAGEMENT INFORMATION	L	T	P	C
SDG 9	SYSTEM	3	1	0	4

COURSE OBJECTIVES:

Specific learning objective of the course as follows:

COB1: To understand how MIS keeps business management updated with well-structured information to achieve organisational objectives efficiently

COB2: To offer practical understanding of Database Management system.

COB3: To offer in depth knowledge on information systems in business and their management

COB4: To understand use of Artificial intelligence and Expert system in current business scenario

COB5: To explain usability of information resources in managing Production, Finance, Human resource and Marketing

MODULE I INTRODUCTION TO MANAGEMENT INFORMATION 12
SYSTEM

Management Information System, Concept, Nature and Scope of MIS, Characteristic of MIS, Need of MIS, Function of MIS, Adopting MIS in Organizations, Strategic role, Components of Management Information System, Information processing

MODULE II DATABASE MANAGEMENT SYSTEMS 12

Meaning of Data, Meaning of Information, Characteristics of Information, Types of Information, Meaning of Database, Concept of Database Management, Functions of Database Management System, Objectives and Components, Database design, Creation and control, Recent trends in database

MODULE III DEVELOPING INFORMATION SYSTEM 12

Developing information system, Planning, Designing and redesigning, Approaches for system development, System analysis and Design, system Implementation and Maintenance

MODULE IV TRANSACTION PROCESSING AND SUPPORT 12
SYSTEM

Transaction processing and Support system, Transaction processing system, Office automation systems, Decision support systems, Executive information systems, Artificial intelligence and Expert systems.

MODULE V FUNCTIONAL INFORMATION SYSTEMS 12

Functional Information systems, Production, Finance, Human resource and Marketing, Managing information resources, Information Security, Control & Audit of Information

Systems

L – 45; T-15; Total Hours –60**TEXT BOOKS:**

1. JamesAO'Brien and George Marakas, "Management Information Systems", TataMc GrawHill, 10th edition, 2011
2. PrasadLM,UshaPrasad, "ManagementInformationSystems", SultanChand&Sons, 2012.

REFERENCES:

1. Azam M, Management Information Systems, Vijay Nicole Imprints, 2012.
2. Kenneth C. Loudan & Jane P. Loudan, Essentials of MIS, Prentice Hall India, 2016.
3. Biswas J, Management Information Systems, Sage publications Pvt Ltd, 2020.
4. www.dbatra.com
5. www.itworld.com

COURSE OUTCOMES:

At the end of this course, the student will be able to:

CO1: Describe the different aspects of Management Information System.

CO2: Explain the application of MIS in Financing and Accounting.

CO3: Enumerate the importance of MIS in Marketing and Production.

CO4: Illustrate the Database management and various Data base models.

CO5: Discuss the concept of office automation system and functional information System.

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10	PO 11	PO 12	PO 13	PSO 1	PSO 2	PSO 3	PSO 4
CO 1	M	M			M		H	M			M		H				
CO 2	M	M			M			M					H	H			
CO 3	M	M			M			M					H			H	
CO 4	M	M			M			M		H	M		H				H
CO 5	M	M			M			M		H	M		H				H

Note: L- Low Correlation M - Medium Correlation H -High Correlation

SDG 9: Build resilient infrastructure, promote inclusive and sustainable industrialization and foster innovation

This course would equip the students with the knowledge of ICT application in the real world which in turn facilitate communication, collaboration, and real-time problem-solving during times of crisis.

COE 7103	STRATEGIC HUMAN RESOURCE	L	T	P	C
SDG 3 & 8	MANAGEMENT	3	1	0	4

COURSE OBJECTIVES:

Specific learning objective of the course as follows:

COB1: To develop the perspective of strategic human resource management.

COB2: To distinguish the strategic approach to human resources from the traditional functional approach.

COB3: To assess the feasibility of various strategic alternatives, in terms of HR capabilities.

COB4: To understand the framework for managing performance and developing reward policies, practices and processes.

COB5: To familiarise the relationships with employees and their trade unions.

MODULE I	FRAMEWORK OF STRATEGIC HUMAN RESOURCE	12
	MANAGEMENT	

Investment perspective of HRM, factors influencing investment oriented organizations, Strategy: concept and process, Strategic HRM, Aims and Approaches to strategic HRM, Limitations to the concept of strategic HRM, Types of HR strategies.

MODULE II	STRATEGY FORMULATING	12
------------------	-----------------------------	-----------

Fundamental process considerations, developing HR strategies, setting out the Strategy, conducting a strategic review, implementing HR strategies. Strategy-driven role behaviour and practices, strategic typology of HR activities, network organisations and strategy, roles in strategic HRM, strategic HR Vs Traditional HR.

MODULE III	STRATEGIC HUMAN RESOURCE PLANNING	12
-------------------	--	-----------

The strategic role of human resource planning, managerial issues in planning, Strategic Perspectives on Recruitment, Training & Development: Temporary Vs Permanent employees, Internal Vs External recruiting; Interviewing, testing, references; International Assignment, Diversity, strategizing training & development, need assessment, design & delivery.

MODULE IV	STRATEGIES FOR MANAGING PERFORMANCE AND	12
	REWARD	

Performance management, scope of performance management strategy, strategically oriented performance measurement systems, Reward strategy, the structure of reward strategy, strategically oriented compensation system, Internal equity, external equity, and Individual equity

MODULE V**EMPLOYEE RELATIONS STRATEGY****12**

Employee relations-meaning and definition, concerns of employee relations strategy, strategic directions, the background to employee relations strategies, HRM approach to employee relations, policy options, formulating employee relations strategies, partnership agreements, employee voice strategies. Competencies of HR Professional in a SHRM Scenario.

L – 45; T-15; Total Hours – 60**TEXT BOOK:**

1. Michael Armstrong, "Strategic Human Resource Management", Kogan Page 7th edition 2020.

REFERENCES:

1. Tanuja Agarwala "Strategic Human Resource Management, Oxford University Press, 2007
2. Charles R. Greer., "Strategic Human Resource Management", Pearson Education Asia, 2011
3. Jeffrey A. Mello, 'Strategic Human Resource Management', Cengage Learning, New Delhi, 2019.
4. Joel Ramakanta K. Patra, 'Strategic Human Resource Management & Organizational Development', Himalaya Publishing House, New Delhi. 2019.
5. Noe, R., Hollenbeck, J. R., Gerhart, B., & Wright, P. M. Human Resource Management. McGraw-Hill, 2011.
6. Noe, R., Hollenbeck, J. R., Gerhart, B., & Wright, P. M. Human Resource Management. McGraw-Hill, 12th edition, 2021.

COURSE OUTCOMES:

At the end of this course, the student will be able to:

CO1: Analyze the strategic role of human resource management in a competitive environment and evaluate the relationship between human resource management and organizational performance.

CO2: Synthesize and apply knowledge in human resource management to contemporary organizations.

CO3: Integrate the human resource planning, recruitment, selection and assess their contribution to organizational effectiveness.

CO4: Analyze the strategic issues and strategies required to select, develop, appraise & compensate human resource.

CO5: Demonstrate the ability to explain the importance of people in the achievement of strategic change.

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10	PO 11	PO 12	PO 13	PSO 1	PSO 2	PSO 3	PSO 4
CO 1	H	H		H	H	M											H
CO 2	H	H		H	H	M					H						H
CO 3	H	M			H						H						H
CO 4	H	H		H	H	H											H
CO 5	H				H	M					H						

Note:L- Low Correlation M - Medium Correlation H -High Correlation

SDG 3: Reduce mortality from non-communicable diseases and promote mental health.

SDG 8: Promote sustained, inclusive and sustainable economic growth, full and productive employment and decent work for all

The goal to achieve the productive employment can be done by including everyone, improving the environment, and making sure people have decent wages and a good quality of life. Human resources are critical for the economy and enterprise, and safe work and fair pay are essential for well-being and prosperity.

COE 7104	TAX PLANNING AND	L	T	P	C
SDG 4	MANAGEMENT	3	1	0	4

COURSE OBJECTIVES:

Specific learning objective of the course as follows:

COB1: To make students conversant with the concept and implications of Tax Management

COB2: Inculcate application skills for Business Reorganization.

COB3: To acquaint students with the procedure of Assessment of Companies.

COB4: To develop an understanding for Tax Planning and specific for management decisions

COB5: To familiarize students for foreign collaboration and understand the tax procedures

MODULE I	INTRODUCTION OF TAX PLANNING	11
-----------------	-------------------------------------	-----------

Concept of Tax Planning: Meaning Features, Scope. Importance Objective of Tax Planning, Difference Between Tax Planning and Tax Evasion. Types of Tax Planning, Problems in Tax Planning.

MODULE II	BUSINESS REORGANIZATION	10
------------------	--------------------------------	-----------

Business Reorganization: Tax Planning in respect of amalgamation or de-merger of companies, Slump sale, conversion of a firm into a company. Conversion of Sole Proprietorship into Company, Conversion of company into Limited Liability Partnership.

MODULE III	ASSESSMENT OF COMPANIES	15
-------------------	--------------------------------	-----------

Assessment of Companies: Residential Status and incidence of Tax, Computation of corporate tax: Carry forward and set off of losses in the case of certain companies under Sec. 79 of Income-tax Act, 1961; Deductions available to corporate assessee, Computation of taxable income of companies; Computation of amount of corporate tax liability; Minimum Alternate Tax; Tax on distributed profits of domestic companies; Tax on income distributed to unit holders.

MODULE IV	TAX PLANNING AND SPECIFIC MANAGEMENT DECISIONS	12
------------------	---	-----------

Tax Planning and Specific Management Decisions: Implications of Tax concessions and incentives for corporate decisions in respect of setting up a new business, location of business and nature of business.

MODULE V	FOREIGN COLLABORATION	12
-----------------	------------------------------	-----------

Double Taxation Aspects: Foreign collaborations and incidence of taxation on domestic companies and other assesses; Provisions for relief in respect of double taxation -

Unilateral and bilateral.

L – 45; T-15; Total Hours –60

TEXT BOOK:

1. Singhania, V.K., Kapil Singhania :Direct Taxes, Law and Practice, Taxmann Publications, Delhi, 65th edition, 2021

REFERENCES:

1. Ahuja, G.K. and Ravi Gupta: Corporate Tax Planning and Management, Wolters Kluwer India Private Limited, New Delhi, 2020.
2. Gaur, V.P., D.B. Narang and Rajvee Puri, Corporate Tax Planning & Management, Kalyani Publication, New Delhi, 15th edition, 2019.
3. H.C. Mehrotra and S.P. Goyal: Corporate Tax Planning and Management, Sahitya Bhawan Publication, Agra, 18th edition, 2020, Income Tax Rules, 1962.

COURSE OUTCOMES:

At the end of this course, the student will be able to:

CO1: Solve the advance problems of tax planning.

CO2: Discuss how the provisions in the corporate tax laws can be used for tax planning in India.

CO3: Elaborate the different types of incomes, their computation and taxability for companies.

CO4: Illustrate the use of tax planning for new business set up.

CO5: Explain the foreign collaboration for taxation aspects.

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10	PO 11	PO 12	PO 13	PSO 1	PSO 2	PSO 3	PSO 4
CO 1	H			H				M		H			H		H		H
CO 2	H				H			M		H			H		H		H
CO 3	H			H						H			H		H		H
CO 4	M				H			M					H		H		H
CO 5	M				H								H		H		H

Note: L- Low Correlation M - Medium Correlation H -High Correlation

SDG 4: Ensure inclusive and equitable quality education and promote lifelong learning opportunities for all

Taxation is a powerful tool to help finance achievements of the SDGs, and it can also spur inclusive and sustainable development in other ways. Fiscal policies can simultaneously mobilize resources, reduce inequalities, and promote sustainable consumption and production patterns.

COE 7105	ENGLISH FOR WORKPLACE	L	T	P	C
SDG 4		2	0	0	2

COURSE OBJECTIVES:

Specific learning objective of the course as follows:

COB1: Enhance capabilities related to professional conduct, presentation skills, active participation in meetings, email and social media gender and diversity.

COB2: To address key competencies that are essential to survive and perform well in today's corporate world.

COB3: Gain confidence in speaking English in work situations.

COB4: Enable to express one's views and agree or disagree with others.

COB5: Learn resume writing and interview techniques

MODULE I	PROFESSIONAL CONDUCT	6
-----------------	-----------------------------	----------

Introduction, Being Professional, Integrity in a Workplace, Making requests, suggestions, agreeing and disagreeing, Accepting and declining an invitation, Giving feedback and verifying information, Communication in a meeting (Induction meetings), Telephonic conversation- Non-verbal communication usage.

MODULE II	WRITING E-MAIL	6
------------------	-----------------------	----------

Formal & Informal e-mail, sending, receiving, organizing, enquires, replies, proofreading, Layout & Formatting, Writing Style (flow, voice, tone, persuasion), E-mail etiquette - Grammar, vocabulary, syntax

MODULE III	WORKPLACE MEETING	6
-------------------	--------------------------	----------

Writing agenda, Scheduling of meetings, Meeting memos & notifications, Meeting etiquette, meeting minutes writing

MODULE IV	MAKING PRESENTATION	6
------------------	----------------------------	----------

Slide design, layout template, Numbered lists, bullet points, Tables, figures graphs, Audio/ video presentation, Animations

MODULE V	RESUME AND INTERVIEW SKILLS	6
-----------------	------------------------------------	----------

Career Portfolio, Resume Writing, formats, covering letter, personal profile, interview techniques.

L – 30; Total Hours – 30

TEXT BOOKS:

1. Anderson, L. E., Bolt, S. B., "Professionalism: Skills for Workplace Success", United States, Pearson Education, 2013
2. Kline, J. A., "Speaking effectively: Achieving excellence in presentations", Upper

Saddle River, NJ: Pearson/Prentice Hall, 2004

3. Taylor Shirley, "Communication for Business: A practical Approach", Pearson Education India, 2011

REFERENCES:

1. Matthews, C. B. & Matthews, M. "Quicksteps to winning business presentations: Make the most of your PowerPoint presentations", New York, McGraw-Hill, 2007
2. Munter, M. & Russell, L., "Guide to presentations", Upper Saddle River, NJ: Pearson/Prentice Hall, 2nd edition
3. <https://www.marwadiuniversity.ac.in/wp-content/uploads/2018/05/02sl0251-english-for-workplace.pdf>
4. https://www.edb.gov.hk/attachment/en/curriculum-development/resource-support/net/networking%20workplace%20com_updated%20may%202012.pdf
5. IITBombayXHonour Code, <https://iitbombayx.in/honour>.
6. <https://sites.google.com/site/ignouhelpbooks325/Block-01%20Exploring%20the%20Job%20Market.zip?attredirects=0&d=1>
7. <https://sites.google.com/site/ignouhelpbooks325/Block-02%20Preparing%20for%20Job%20Interviews.zip?attredirects=0&d=1>
8. <https://sites.google.com/site/ignouhelpbooks325/Block-03%20Skills%20for%20the%20Workplace-I.zip?attredirects=0&d=1>
9. <https://sites.google.com/site/ignouhelpbooks325/Block-04%20Skills%20for%20the%20Workplace-II.zip?attredirects=0&d=1>

COURSE OUTCOMES:

At the end of this course, the student will be able to:

CO1: Elaborate business etiquette; and follow professional integrity.

CO2: Develop skills to participate effectively in business meetings and drafting the reports.

CO3: Describe the planning, organizing and delivering of effective presentations

CO4: Demonstrate interview skills in role play.

CO5: Write the resume for interview

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10	PO 11	PO 12	PO 13	PSO 1	PSO 2	PSO 3	PSO 4
CO 1	H			H			M	H	H		H		H			M	
CO 2	H			H			M	H	H		H		H			H	
CO 3	M					L		H	H		H		H			M	
CO 4	M			H			L	H	H				H				L
CO 5	M			H			L	H	H		H		H				L

Note:L- Low Correlation M - Medium Correlation H -High Correlation

SDG 4: Ensure inclusive and equitable quality education and promote lifelong learning opportunities for all

It is important to have fair education and encourage ongoing learning through following ethical business practices, upholding professional standards, and developing communication and presentation abilities.

SEMESTER IV

COE 7201	INNOVATION AND	L	T	P	C
SDG 4 & 8	ENTREPRENEURSHIP	3	1	0	4
	DEVELOPMENT				

COURSE OBJECTIVES:

Specific learning objective of the course as follows:

COB1: To introduce the concepts of entrepreneurial Personality, traits & behavior's.

COB2: To make students understand Entrepreneurial Opportunities

COB3: To familiarize with Entrepreneurial Process & ecosystem.

COB4: To get insight on analyses of business models.

COB5: To enrich with entrepreneurial finance structure.

MODULE I	INTRODUCTION TO ENTREPRENEURSHIP & OPPORTUNITIES	12
-----------------	---	-----------

Entrepreneurs; entrepreneurial personality and intentions - characteristics, traits and behavioral; entrepreneurial challenges. Opportunities - Discovery/ creation, Pattern identification and recognition for venture creation: prototype and exemplar model, reverse engineering.

MODULE II	ENTREPRENEURIAL PROCESS AND DECISION MAKING	12
------------------	--	-----------

Entrepreneurial ecosystem, Ideation, development and exploitation of opportunities; Negotiation, decision making process and approaches, Effectuation and Causation.

MODULE III	CRAFTING BUSINESS MODELS AND LEAN START-UPS	12
-------------------	--	-----------

Introduction to business models; Creating value propositions-conventional industry logic, value innovation logic; customer focused innovation; building and analyzing business models; Business model canvas, Introduction to lean startups, Business Pitching.

MODULE IV	ORGANIZING BUSINESS AND ENTREPRENEURIAL FINANCE	12
------------------	--	-----------

Forms of business organizations; organizational structures; Evolution of Organisation, sources and selection of venture finance options and its managerial implications. Policy Initiatives and focus; role of institutions in promoting entrepreneurship Invention and innovation•

MODULE V	INNOVATION CREATIVITY & PROMOTING AND MANAGING INNOVATION	12
-----------------	--	-----------

Invention and innovation- Types of Innovation, Relevance of Technology for Innovation- The Indian innovations and opportunities, Innovators and Imitators, Patents, Trademarks, Intellectual Property, Exploring, Executing, Leveraging and renewing innovation, Enhancing Innovation Potential& Formulating strategies for Innovation.

L – 45; T-15;Total Hours –60

TEXT BOOKS:

1. Gupta C.B and Khanka S S, “Entrepreneurship and small business management”, Sultan Chand & Sons, 2017.
2. C.B.Gupta and Srinivasan NP, “Entrepreneurial Development”, Sultan Chand & Sons, 2017.

REFERENCES:

1. MarcDollinger, “Entrepreneurship:StrategiesandResources”,3rdEdition, PrenticeHall, 2002.
2. Kathleen R.Allen, “BringingNewTechnologyto Market”, Prentice Hall, 2002.
3. MaryCoulter, “Entrepreneurship inAction”,2nd edition, Prentice Hall, 2000.

COURSE OUTCOMES:

At the end of this course, the student will be able to:

CO1:Describe distinct entrepreneurial traits

CO2: Explain the advantages and constraints for new business ideas

CO3:Illustrate the systematic process to select and screen a business idea

CO4: Design strategies for successful implementation of ideas

CO5: Write a business plan

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10	PO 11	PO 12	PO 13	PSO 1	PSO 2	PSO 3	PSO 4
CO 1	M	M			H						H	H	H			H	
CO 2	M	M			H			M			H	H	H			M	M
CO 3	M				H						H		H			M	
CO 4	M				H						H		H			H	M
CO 5	M	M			H			M			H	H	H			H	M

Note:L- Low Correlation M - Medium Correlation H -High Correlation

SDG 4: Ensure inclusive and equitable quality education and promote lifelong learning opportunities for all

SDG 8: Promote sustained, inclusive and sustainable economic growth, full and productive employment and decent work for all

SDG target 4.4 seeks to increase the number of people who possess relevant skills, including technical and vocational skills, for employment and entrepreneurship, while SDG target 8.3 aims to support job creation, entrepreneurship, and growth of small and medium-sized enterprises through development-oriented policies and access to financial services.

COE 7202	PROJECT WORK	L	T	P	C
SDG 8		0	0	0	12

COURSE OBJECTIVES:

Specific learning objective of the course as follows:

COB1: To work & gain knowledge of real time business environment.

COB2: To explore the various functional areas and analyze how theoretical concepts taught are applied in real life situations.

COB3: Provide hand on with latest live Research & Development projects

GENERAL GUIDELINES:

- Project work shall be carried out by every individual student under the supervision of a faculty of the department.
- Supervisor for the project will be approved by the Head of the Department considering the guidelines followed in the department to allot supervisor for student projects.
- The student should meet the supervisor periodically and attend the review committee meetings for evaluating the progress.
- Project review schedules, weightage for each review and rubrics for evaluation will be prepared by the project co-ordinator in line with the academic calendar and informed to the students in advance.
- Proper documents shall be maintained by the supervisor to ensure the attendance and progress of the students.
- The outcome of project work shall be published in journals / conference of National or International importance.
- Students shall carry out the project and submit the project as per the department project guidelines.
- The deadline for submission of final Project Report / Thesis / Dissertation is within 30 calendar days from the last Instructional day of the semester.
- The project co-ordinator in consultation with head of the department and controller of examination shall arrange for an external expert member to conduct the final viva-voce examination to ascertain the overall performance of the students in Project work.

COURSE OUTCOMES:

At the end of this course, the student will be able to:

CO1: To analyze best practices, system, processes, procedures and policies of a company / industry in different functional areas and bring forward the deviations.

CO2: To develop skills in report writing through data collection, data analysis, data extraction, and presentation and draw lessons from firms/ companies.

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10	PO 11	PO 12	PO 13	PSO 1	PSO 2	PSO 3	PSO 4
CO 1	H	H			L						H			H	H	M	
CO 2	H	H			H					H		H			H	M	
CO 3		H						M						H	H		
CO 4	H													H	H		
CO 5	H									H				H	M		

Note:L- Low Correlation M - Medium Correlation H -High Correlation

SDG 8: Promote sustained, inclusive and sustainable economic growth, full and productive employment and decent work for all

It creates opportunities those that engage themselves in social well-being, in turn analyses and interpret market mechanism and behaviour of firms and response of firms to different market situations which will help in promoting policies that encourage entrepreneurship and job creation are key to this Goal.

DISCIPLINE SPECIFIC ELECTIVES

COEY01	FINANCIAL MARKETS	L	T	P	C
SDG 4		3	1	0	4

COURSE OBJECTIVES:

Specific learning objective of the course as follows:

COB1: To impart the knowledge of Indian financial system and market.

COB2: To get the overview of money market.

COB3: To provide the information about primary capital market.

COB4: To develop an understanding about secondary capital market.

COB5: To familiarize students about listing, trading and settlement of securities.

MODULE I	INDIAN FINANCIAL SYSTEM AND MARKETS	12
-----------------	--	-----------

Indian Financial System: Nature and role of financial system; Financial system and financial markets; Financial system and economic development; Indian financial system, an overview; Financial Markets.

MODULE II	MONEY MARKETS	12
------------------	----------------------	-----------

Money market, meaning, constituents, functions of money market; Money market instruments, call money, treasury bills, certificates of deposits, commercial bills, trade bills, Recent trends in Indian money market.

MODULE III	CAPITAL MARKETS IN INDIA-I	12
-------------------	-----------------------------------	-----------

Meaning, Functions, Intermediaries, Role of Primary Market, Methods of floatation of capital, Abuses in New Issues market, Problems of New Issues Market, IPO's, Investor protection in primary market, Recent trends in primary market, Book-building mechanism, On-line IPOs, SEBI measures for primary market

MODULE IV	CAPITAL MARKETS IN INDIA-II	12
------------------	------------------------------------	-----------

Meaning, Nature, Functions of Secondary Market, Organization and Regulatory framework for stock exchanges in India, Defects in working of Indian stock exchanges, SEBI measures for secondary market, Overview of major stock

exchanges in India, Internet Trading.

MODULE V LISTING OF SECURITIES, TRADING AND 12 SETTLEMENT SYSTEM IN STOCK EXCHANGES

Meaning, Merits and Demerits, Listing requirements, Procedure, fee, Listing of rights issue, bonus issue, further issue, Listing conditions of BSE and NSE, Delisting. Indian Stock Exchanges: BSE, Different trading systems, Share groups on BSE, BOLT System, Different types of settlements, Pay-in and Pay-out, Bad Delivery, Short Delivery, Auction, NSE, Market segments, NEAT system options, Market types, Order types and Books, De-mat settlement, Physical settlement, Institutional segment, Funds settlement, Valuation debit, Valuation price, Bad and short delivery, Auction

L – 45; T-15; Total Hours –60

TEXT BOOKS:

1. Pathak, B. V. The Indian financial system: markets, institutions and services. Pearson Education India.
2. Pathak Bhanu: The Indian Financial System – Markets Institutions and Services.

REFERENCES:

1. Bhole L.M.: Financial Institutions and Markets, Growth and Innovation, Tata McGraw Hill, New Delhi.
2. Paul J. and P. Suresh.: Management of Banking and Financial Services, Pearson Education, Delhi.
3. Hull J.: Introduction to Futures and Capital Market, Prentice Hall of India, Delhi.
4. Khan, M.Y.: Financial Services, Tata McGraw Hill, New Delhi.

COURSE OUTCOMES:

At the end of this course, the student will be able to:

- CO1:** Explain the evolution of Indian financial system and market.
- CO2:** Discuss the merits and demerits about Indian money market
- CO3:** Analyze the primary capital market

CO4: Analyze and deal in secondary market.

CO5: Describe the process of handle listing, trade and settlement procedure of securities.

Board of Studies (BoS):

17th BoS of the Department of
Commerce held on 24.5.2022

Academic Council:

19th AC held on 29.09.2022

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO 10	PO 11	PO 12	PO 13	PSO1	PSO2	PSO3	PSO4
CO1	H	H			H									H			
CO2	H	H			H		H										
CO3	H	M			M		M							H			
CO4	H	M			H			H						M			H
CO5	M	M			M			H			H	H		M			H

Note: L- Low Correlation M - Medium Correlation H -High Correlation

SDG 4: Ensure inclusive and equitable quality education and promote lifelong learning opportunities for all

To inculcate their financial knowledge which equips them to raise money or self-fund their startup.

COEY 02	WEALTH MANAGEMENT	L	T	P	C
SDG 4		3	1	0	4

COURSE OBJECTIVES:

Specific learning objective of the course as follows:

COB1: To provide an overview of various aspects related to wealth management.

COB2: To gain insight about the fiduciary duty and client's education.

COB3: To study the relevance and importance of insurance in wealth management

COB4: To acquaint the students with issues related to estate planning in wealth management

COB5: To understand various components of retirement planning

MODULE I	INTRODUCTION	12
-----------------	---------------------	-----------

Meaning of wealth management, Scope, Components, Process of wealth management, Needs and Expectations of Clients, code of Ethics for Wealth Manager, wealth management market in India.

MODULE II	FIDUCIARY AND PROFESSIONAL STANDARDS	12
------------------	---	-----------

Meaning, fiduciary duty, professional standards, providing wealth management services. Client goal and constraints, client education

MODULE III	INSURANCE PLANNING	12
-------------------	---------------------------	-----------

Meaning, Basic Principles of Insurance, Functions and Characteristics of Insurance, Rights and Responsibilities of Insurer and Insured, Types of Life Insurance Policies, Types of General Insurance Policies, Health Insurance, Med claim, Insurance for wealth management.

MODULE IV	ESTATE PLANNING	12
------------------	------------------------	-----------

Estate Planning Concepts, Types of Will, Requirements of a Valid Will, Trust, Deductions, Exemptions, tools for estate planning, considerations for personal

properties and collectibles.

MODULE V RETIREMENT PLANNING

12

Understanding of Different Salary Components, Introduction to Retirement Planning, Purpose and Need, Life Cycle Planning, Financial Objectives in Retirement Planning, Wealth Creation (Factors and Principles), Retirement (Evaluation and Planning), Pre and Post-retirement Strategies, Tax Treatment.

L – 45; T-15; Total Hours –60

TEXT BOOK:

1. Pawan V. Jhabak, Wealth Management, First Edition : 2016 Himalaya Publishing House Pvt. Ltd.

REFERENCES:

1. Horan, Stephen M., Robinson, Thomas R., The New Wealth Management: The Financial Advisor's Guide to Managing and Investing Client Assets, 2011 First edition,
2. Harold R Evensky. Wealth Management, 1997 Mc Graw Hill Publishers
3. Dimitris Chorafas, Wealth Management, 1st Edition Hardcover ISBN: 9780750668552, eBook ISBN: 9780080461649 Imprint: Butterworth-Heinemann, Published Date: 1st November 2005

COURSE OUTCOMES:

At the end of this course, the student will be able to:

CO1: Explain the scope of wealth management studies.

CO2: Determine the professional standards that are applicable for wealth managers.

CO3: Categorize various types of insurance planning.

CO4: Analyze the concepts and tools of estate planning.

CO5: Assess the retirement plan and post retirement strategies

Board of Studies (BoS):

17th BoS of the Department of
Commerce held on 24.5.2022

Academic Council:

19th AC held on 29.09.2022

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO 10	PO 11	PO 12	PO 13	PSO1	PSO2	PSO3	PSO4
CO1	H	M												H			
CO2	H	M					H										
CO3	H	M		M			M	H			M				M		M
CO4	H	M		M			M	H			H				M		M
CO5	M	M		M				H			H						M

Note: L- Low Correlation M - Medium Correlation H -High Correlation

SDG 4: Ensure inclusive and equitable quality education and promote lifelong learning opportunities for all

To inculcate their financial knowledge which equips them to raise money or self-fund their startup.

COEY 03	DERIVATIVE AND RISK	L	T	P	C
SDG 4	MANAGEMENT	3	1	0	4

COURSE OBJECTIVES:

Specific learning objective of the course as follows:

COB1: To provide a basic understanding of derivatives.

COB2: To familiarize knowledge in commodities derivatives

COB3: To study the relevance of futures trading and hedging in derivatives

COB4: To know various application of options derivatives and option pricing models

COB5: To make the students aware of trading mechanism and risk management.

MODULE I INTRODUCTION TO DERIVATIVES 12

Meaning, History and Origin, Elements of a Derivative Contract, Factors Driving Growth of Derivatives Market, Types of Derivatives, Types of Underlying Assets, Participants in Derivatives Market, Advantages and Disadvantages of Trading in Derivatives Market, Current Volumes of Derivative Trade in India.

MODULE II COMMODITIES DERIVATIVES 12

Meaning, History and Origin, Types of Commodities Traded, Structures of Commodities Market in India, Participants in Commodities Market, Trading in Commodities in India (Cash and Derivative Segment), Commodity Exchange in India and Abroad, Reasons for Investing in Commodities. Futures and Hedging

MODULE III FUTURES AND HEDGING 12

(a) Futures

Futures Contract Specification, Difference between Forwards and Futures, Terminologies Concept of Convergence Relationship between Futures Price and Expected Spot Price, Basis and Basis Risk, Pricing of Futures Contract, Cost of Carry Model.

(b) Hedging

Speculation and Arbitrage using Futures, Long Hedge – Short Hedge, Cash and Carry Arbitrage, Reverse Cash and Carry Arbitrage, Payoff Charts and Diagrams for Futures Contract, Perfect and Imperfect Hedge.

MODULE IV OPTIONS AND OPTION PRICING MODELS 12**(a) Options:**

Options Contract Specifications, Terminologies, Call Option, Put Option, Difference between Futures and Options, Trading of Options, Valuation of Options Contract, Factors Affecting Option Premium, Payoff Charts and Diagrams for Option Contract, Basic Understanding of Option Strategies.

(b) Options Pricing Models:

Binomial Option Pricing Model, Black–Scholes Option Pricing Model.

MODULE V TRADING, CLEARING SETTLEMENT & RISK MANAGEMENT 12**(a) Trading, Clearing and Settlement in Derivatives Market:**

Meaning and Concept, SEBI Guidelines, Trading Mechanism, Types of Orders, Clearing Mechanism, NSCCL, its Objectives and Functions, Settlement Mechanism, Types of Settlement.

(b) Risk Management:

Types of Risk, Value at Risk, Methods of Calculating VaR, Risk Management Measures, Types of Margins, SPAN Margin

L – 45; T-15; Total Hours –60

TEXT BOOK:

1. John.C.Hull, Options, Futures and other Derivative Securities', PHI Learning, 7th Edition, 2008

REFERENCES:

1. PawanJhabak, Commodity and Risk Management Himalaya Publishing., Edition, 2008
2. Keith Redhead, 'Financial Derivatives – An Introduction to Futures, Forwards, Options and SWAPs', – PHI Learning, 2008.
3. Stulz, Risk Management and Derivatives, Cengage Learning, 1st Edition, 2008.
4. Varma, Derivatives and Risk Management, 1st Edition, 2008.
5. S.L.Gupta, Financial Derivatives- Theory, Concepts and Practice, Prentice Hall Of India, 2008.

COURSE OUTCOMES:

At the end of this course, the student will be able to:

CO1:Describe the role and function of the Derivatives Market

CO2: Explain the structure of commodities derivatives in India.

CO3:Discuss the conceptual framework futures trading and hedging in derivatives

CO4:Highlight the procedure of options derivatives and option pricing models

CO5: Discuss the types of risk involved in trading mechanism.

Board of Studies (BoS):

17th BoS of the Department of
Commerce held on 24.5.2022

Academic Council:

19th AC held on 29.09.2022

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO 10	PO 11	PO 12	PO 13	PSO1	PSO2	PSO3	PSO4
CO1	H	M			H		M						M	H			
CO2	H	H			H		H										
CO3	H	H			M		H							H			
CO4	H	M			M		M						H	M			M
CO5	M	M			M		M						M	M			M

Note:L- Low Correlation M - Medium Correlation H -High Correlation

SDG 4: Ensure inclusive and equitable quality education and promote lifelong learning opportunities for all.

Learning opportunities are increased and diversified, using a wide range of education and training modalities.

COEY 04	INVESTMENT BANKING	L	T	P	C
SDG 4		3	1	0	4

COURSE OBJECTIVES:

Specific learning objective of the course as follows:

COB1: To introduce to the students the evolution and concept of investment banking.

COB2: To make the students understand the role of investment banker and to give them an inputs on various concepts like shares, bonds, mutual fund, derivatives, swaps, futures and options.

COB3: To make the students understand the concept of securities lending and borrowing

COB4: To make the students understand the various business risk involved as market risk, credit risk, liquidity risk and operational risk.

COB5: To make the students aware about money laundering and customer due diligence.

MODULE I	INTRODUCTION	12
-----------------	---------------------	-----------

Introduction to Investment Banking and their Different Business Lines, Introduction to the Financial System, Types of Financial Markets & Different Market Participants & Regulatory Agencies, Introduction to Investment Banks, Buy Side & Sell side of Business. Corporate Action, Purpose, Types of Corporate Actions, Trade life Cycle in Corporate Action Events.

MODULE II	INVESTMENTS	12
------------------	--------------------	-----------

Equity & Preference Shares- Features, Advantages and Disadvantages, Depository Receipts, Types of ADR, Advantages of ADR and GDR; Introduction to Derivatives, Introduction to Swaps- Introduction to FX, Difference Between FX & Futures, Future and Options; Asset Management, Structure of Mutual funds, Difference between an Open, Ended and Close-Ended Scheme, Hedge Funds, Structure of Hedge Funds, Hedge Fund Operations.

MODULE III	SECURITIES LENDING AND BORROWING	12
-------------------	---	-----------

Securities Lending and Borrowing, Market Participants of SBL, Securities Traded in SBL, Triplicate SBL, Benefits and Disadvantages of Trading in SBL, Stock Lending Difference from Repo, Reasons for SBL - Difference between SBL/SLB and Repo, Collateral Management, Types & Participants of Collateral Management, Process in Collateral Management, Advantages & Disadvantages of Collateral management.

MODULE IV BUSINESS RISK 12

Risk - Market Risk, Credit Risk, Liquidity Risk, Operational Risk, Causes and Avoidance of Risk, Regulatory Environment, Dodd-Frank Act (DFA), European Market Infrastructure Regulation (EMIR), Markets in Financial Instruments Directive (MiFID), Markets in Financial Instruments Directive II (MiFID)

MODULE V ANTI-MONEY LAUNDERING 12

Background of AML/KYC - Case Studies in Money Laundering, Three Stages of Money Laundering, Placement and the Methods Adopted, Layering and Methods Adopted, Need for KYC, Customer Acceptance Policy, Customer Identification Procedure, Customer Due Diligence, Monitoring of Accounts and Transactions.

L – 45; T-15; Total Hours –60

TEXT BOOK:

1. The Business of Investment Banking: A Comprehensive Overview, K. Thomas Liaw (third edition, Wiley Publications, 2012).

REFERENCES:

1. Investment Banking - Concepts, Analyses and Cases, PratapGiri. S, McGraw Hill, Third Edition, 2014.
2. Commercial and Investment Banking and the International Credit and Capital Markets, Brian Scott-Quinn, Palgrave Macmillan Publications, 2012.
3. Investment Banking: Valuation, Leveraged Buyouts, and Mergers & Acquisitions, Joshua Rosenbaum and Joshua Pearl, John Wiley & Sons

Publications, 2009.

4. The Accidental Investment Banker: Inside the Decade That Transformed Wall Street, by Jonathan A. Knee, Oxford University Press, USA, 2006.

COURSE OUTCOMES:

At the end of this course, the student will be able to:

CO1: Articulate the concept of investment banking and its evolution.

CO2: Comprehend the role of investment banker better.

CO3: Appreciate the concept of securities lending and borrowing.

CO4: Be aware of the various business risk involved, such as market risk, credit risk, liquidity risk and operational risk.

CO5: Be more responsive about money laundering and customer due diligence.

Board of Studies (BoS):

17th BoS of the Department of
Commerce held on 24.5.2022

Academic Council:

19th AC held on 29.09.2022

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO 10	PO 11	PO 12	PO 13	PSO1	PSO2	PSO3	PSO4
CO1	H				H								H	H			
CO2	H												H	H			
CO3	M	H		H	M		M						H	H			
CO4	H	H			M		M						H	M			
CO5		M											H	M		M	

Note: L- Low Correlation M - Medium Correlation H -High Correlation

SDG 4: Ensure inclusive and equitable quality education and promote lifelong learning opportunities for all.

Learning opportunities are increased and diversified, using a wide range of education and training modalities.

COEY 11	SUPPLY CHAIN MANAGEMENT	L	T	P	C
SDG 4		3	1	0	4

COURSE OBJECTIVES:

Specific learning objective of the course as follows:

COB1: To understand the basic concepts, processes and key elements of a supply chain.

COB2: To provide an insight about the designing of supply chain.

COB3: To analyze the forecasting in supply chain and determine various costs associated with inventory.

COB4: To explain about the purchase policies and vendor management.

COB5: To become familiar with current supply chain management trends, understand and apply the current supply chain theories, practices and concepts utilizing case problems and problem-based learning situations

MODULE I	INTRODUCTION	12
-----------------	---------------------	-----------

Basic concepts & philosophy of SCM, essential features, decision phases, process view, The Macro Processes of a Supply Chain ,supply chain framework, key issues in SCM and benefits, External Drivers of Change. Outsourcing, Make Vs buy.

MODULE II	SUPPLY CHAIN NETWORK DESIGN	12
------------------	------------------------------------	-----------

Designing the distribution network, role of distribution, factors influencing distribution, design options, distribution networks in practice, network design in the supply chain, factors affecting the network design decisions. Designing and Planning Transportation Networks, role of transportation, modes, design options, tailored transportation.

MODULE III	FORECASTING DEMAND AND MANAGING INVENTORY	12
-------------------	--	-----------

Role played by Forecasting in a Supply Chain, Forecasting Components and Various Methods of Forecasting, Steps involved in Demand Forecasting, Time

Series Forecasting, Measures to determine Forecasting Error.

Inventory Management: Concept, various costs associated with inventory, EOQ, buffer stock, lead time reduction, reorder point / re-order level fixation, ABC analysis, SDE/VED Analysis.

MODULE IV PURCHASING AND VENDOR MANAGEMENT 12

Centralized and decentralized purchasing, functions and purchase policies, vendor rating/ evaluation, single vendor concept, account for materials, just in time & Kanban systems of inventory management, Logistics in Supply Chain.

MODULE V SUPPLY CHAIN AND INFORMATION TECHNOLOGY 12

The role IT in supply chain- The supply chain IT frame work Customer Relationship Management, Internal supply chain management, supplier relationship management, future of IT in supply chain, Agile Supply Chains, Reverse Supply chain; Agro Supply Chains. E-Business in supply chain, B2B E-business and B2C E-business

L – 45; T-15;Total Hours –60

TEXT BOOK:

1. Sunil Chopra, Peter Meindl, DharamVirKalra “Supply chain management”, Pearson 7th edition 2018.

REFERENCES:

1. Amith Sinha, Herbert, “Supply Chain Management-A Managerial Approach”, 2nd edition, TMH 2011.
2. Donald J Bowersox, Dand J Closs, M Bixby Coluper, Supply Chain Logistics Management, 2nd Edition, TMH, 2008.
3. Shapiro Jeremy F, Modeling the Supply Chain, Thomson Learning, Second Reprint, 2013.
4. Joel D. Wisner, G. Keong Leong, Keah-Choon Tan, Principles of Supply Chain Management A Balanced Approach, South-Western, Cengage Learning, 3rd edition, 2011.

5. Janat Shah, Supply Chain Management – Text and Cases, Pearson Education, 5th edition, 2012.

COURSE OUTCOMES:

At the end of this course, the student will be able to:

CO1: Explain the functions of supply chain management.

CO2: Discuss the factors affecting the network design decisions.

CO3: Illustrate the various methods of forecasting

CO4: Explain the process of just in time and kaizen technique.

CO5: Describe the competitive supply chain strategies, models, techniques and information technology.

Board of Studies (BoS):

17th BoS of the Department of
Commerce held on 24.5.2022

Academic Council:

19thAC held on 29.09.2022

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO 10	PO 11	PO 12	PO 13	PSO1	PSO2	PSO3	PSO4
CO1	H		M		H		M			M						H	
CO2	H				M		M									H	
CO3	H	H		M	M		M				M		H			H	M
CO4	H	M		M							M		H			H	
CO5	H	H	H				H	M			M	H	H			H	M

Note: L- Low Correlation M - Medium Correlation H -High Correlation

SDG 4: Ensure inclusive and equitable quality education and promote lifelong learning opportunities for all.

Learning opportunities are increased and diversified, using a wide range of education and training modalities.

COEY 12	SERVICES MARKETING	L	T	P	C
SDG 4		3	1	0	4

COURSE OBJECTIVES:

Specific learning objective of the course as follows:

COB1: To acquaint the students with the characteristics of services and their marketing implications.

COB2: To discuss and conceptualize the service quality, productivity in services, role of personnel in service marketing and to manage changes in the environment.

COB3: To familiarize the students with the GAPS model and strategizing towards closing the GAPS for effective services marketing

COB4: To explain about the purchase policies and vendor management.

COB5: To become familiar with physical evidences in services and framework for understanding servicescape

MODULE I INTRODUCTION 12

Concepts, contribution and reasons for the growth of services sector, difference in goods and service in marketing, Unique characteristics of services - Challenges and issues in Services Marketing.

Consumer behaviour in services: consumer expectation of services, two levels of expectation, Zone of tolerance, Factors influencing customer expectation of services.

MODULE II SERVICE MARKETING OPPORTUNITIES 12

Assessing service market potential, Classification of services, Expanded marketing mix, Service marketing, Environment and trends, Service market segmentation, targeting and positioning.

MODULE III ALIGNING SERVICE DESIGN AND STANDARDS 12

Service Life Cycle, New service development, Service Blue Printing, GAP model of service quality, Measuring service quality, SERVQUAL, Service

Quality function development. “Hard” & “Soft” standards, challenges of matching supply & demand in capacity, four common types of constraints facing services, optimum v/s maximum use of capacity, strategies for matching capacity & demand.

MODULE IV SERVICE DELIVERY AND PROMOTION 12

Positioning of services, Designing service delivery System, Service Channel, Pricing of services, methods, Service marketing triangle, Integrated Service marketing communication.

MODULE V PHYSICAL EVIDENCE AND SERVICESCAPE 12

Importance of Physical Evidence, Elements of Physical Evidence, Physical Evidence Strategies, Guidelines for Physical Evidence.

Servicescapes: Types of servicescapes-Objective and Goals of services capes
Role of services capes, Approaches for understanding servicescapes effects,
Frame work for understanding services capes & its effect on behaviour-
Guidance for physical evidence strategies.

L – 45; T-15;Total Hours –60

TEXT BOOK:

1. Zeithaml, V.A., Bitner, M.J., Gremler, D.D. “Services Marketing: Integrating Customer Focus across the Firm with Connect Access.” New York: NY. McGraw-Hill Education. 7th edition 2018

REFERENCES:

1. A Valarie A Zeithmal& Mary Jo Bitner, “Services Marketing”, 5/e, TMH, 2011.
2. RajendraNargundkar, Services Marketing, 3/e, TMH, 2010.
3. Harsh V Verma, Services Marketing Text and Cases Pearson Education, 2007.
4. Rama Mohana Rao, Services Marketing, Pearson, 2nd Edition ,2011
5. Christopher H. Lovelock and JochenWirtz, Services Marketing - 7th edition– Prentice Hall, Inc.,2011.

COURSE OUTCOMES:

At the end of this course, the student will be able to:

CO1: Examine the nature of services, and distinguish between products and services.

CO2: Identify the major elements needed to improve the marketing of services

CO3: Illustrate how services marketing principles can be used as a conceptual framework to help managers identify and solve marketing problems.

CO4: Explain the challenges faced in services delivery as outlined in the services gap model.

CO5: Discuss the impact of physical evidence, particularly the servicescape, on customer perceptions and experiences.

Board of Studies (BoS):

17th BoS of the Department of
Commerce held on 24.5.2022

Academic Council:

19th AC held on 29.09.2022

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO 10	PO 11	PO 12	PO 13	PSO1	PSO2	PSO3	PSO4
CO1	H	H								H			H			H	
CO2	H	H		M			H		M	H			H			H	
CO3	H	M		M		H			M	H			H			H	
CO4	H	M		M				H	M	H	M		H			M	H
CO5	M	M						H			H	H	H			M	H

Note: L- Low Correlation M - Medium Correlation H -High Correlation

SDG 4: Ensure inclusive and equitable quality education and promote lifelong learning opportunities for all.

Learning opportunities are increased and diversified, using a wide range of education and training modalities.

COEY 13	E- COMMERCE IN BUSINESS	L	T	P	C
SDG 8		3	1	0	4

COURSE OBJECTIVES:

Specific learning objective of the course as follows:

COB1:To familiarize the students with E-commerce and its prospects in India

COB2:To develop knowledge of E-enterprise and its applicability among students

COB3:To find the risk involved in E-commerce and give suggestive measures to overcome

COB4:To help students develop insight on how electronic commerce helps in e-payment and interchanging of data electronically.

COB5:To explain different challenges and opportunities pertaining to E-commerce in recent business scenario.

MODULE I	INTRODUCTION TO E-COMMERCE	12
-----------------	-----------------------------------	-----------

E-commerce or Electronic Commerce: Introduction, An Overview, Characteristics of e-Commerce, Electronic Commerce, Cutting edge, Electronic Commerce Framework, History of Electronic Commerce, Advantages and Disadvantage of E-commerce, Roadmap of e-commerce in India.

MODULE II	MANAGING THE E-ENTERPRISE	12
------------------	----------------------------------	-----------

Managing the e-Enterprise: Introduction, Features, Advantages and Disadvantages, Comparison between Conventional Design and e-organisation, Network Infrastructure: Introduction, An Overview, The Internet Hierarchy, Basic Blocks of e-commerce, World Wide Web.

MODULE III	RISKS OF INSECURE SYSTEMS	12
-------------------	----------------------------------	-----------

Risks of Insecure Systems: Introduction, An Overview of Risks Associated with Internet Transactions, risks associated with Business Transaction, Management of Risk: Introduction, Introduction to Risk Management, Disaster Recovery Plans, Risk Management Paradigm

MODULE IV ELECTRONIC PAYMENT SYSTEMS & EDI 12

Electronic Payment Systems: Introduction, Electronic Cash, Smart Cards and Electronic Payment Systems, Risks and Electronic Payment Systems. Electronic Data Interchange (EDI): Meaning of EDI, Features and Nature, EDI Working Concept, Implementation and difficulties of EDI,

MODULE V CHALLENGES AND OPPORTUNITIES IN E-COMMERCE 12

Consumer Oriented Business: Consumer Market, One-to-One Marketing, Consumer Demographics, Maintaining Loyalty, Gaining Acceptance, Online Catalogue, Management Challenges and Opportunities: New Business Model, Required Changes in Business Processes, Legal and Regulatory Environment for e-commerce, Security and Privacy, Managerial Opportunities

L – 45; T-15; Total Hours –60

TEXT BOOKS:

1. Turban. E., King. D., Lee. J. K., Liang, T. P., and Turban, D.C., (2015), Electronic Commerce: A Managerial and Social Networks Perspective. 8th Ed.
2. E- Business and e-commerce: Managing the Digital Value Chain, Prof. Dr Andreas Meier, Springer Berlin Heidelberg (2018).

REFERENCES:

1. http://www.tmv.edu.in/pdf/Distance_education/BCA%20Books/BCA%20VI%20SEM/BCA-628%20e-commerce.pdf
2. <https://www.intechopen.com/books/e-business-state-of-the-art-of-ict-based-challenges-and-solutions>

COURSE OUTCOMES:

At the end of this course, the student will be able to:

CO1: Explain the overview of e-commerce and its prospects in India.

CO2: Discuss the comparison between Conventional Design and e-organisation

CO3: Describe the risk involved in E-commerce and will be able to give suggestive measures to Overcome the risk.

CO4: Explain the features and nature of EDI

CO5: Discuss the challenges and opportunities pertaining to E-commerce in Business.

Board of Studies (BoS):

17th BoS of the Department of
Commerce held on 24.5.2022

Academic Council:

19th AC held on 29.09.2022

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO 10	PO 11	PO 12	PO 13	PSO1	PSO2	PSO3	PSO4
CO1	H	H			H		H			M	M		M	H			
CO2	H	H		M	M		H			M	M		M				
CO3	H	M		M	M		M			M			M	H			
CO4	H	M		H	M		H			M			M	M			H
CO5	M	M		H	M		H				H	H	M	M			H

Note: L- Low Correlation M - Medium Correlation H -High Correlation

SDG 8: Promote sustained, inclusive and sustainable economic growth, full and productive employment and decent work for all

It creates opportunities those that engage themselves in social well-being, in turn analyses and interpret market mechanism and behaviour of firms and response of firms to different market situations which will help in promoting policies that encourage entrepreneurship and job creation are key to this Goal.

COEY 14	ENVIRONMENTAL	L	T	P	C
SDG 8	MANAGEMENT AND GREEN	3	1	0	4
	MARKETING				

COURSE OBJECTIVES:

Specific learning objective of the course as follows:

COB1: To understand theory, principles and key concepts of environmental management.

COB2: To introduce the study of green marketing

COB3: To build on existing policies and processes that are supporting the shift to sustainable consumption and production and a green economy

COB4: To describe the strategies of green marketing and analyze the environmental bill

COB5: To gain knowledge on governance and institutions in green marketing.

MODULE I INTRODUCTION 12

Environment management- meaning and definition, environmental management fundamental and goals, approaches, introduction to sustainability, drivers of sustainability, sustainability reporting, the environment and consumption, the environmental effects on consumption

MODULE II GREEN MARKETING PARADIGM, CONCEPTS AND PRINCIPLES 12

Introduction, History of Green Marketing ,Green Marketing Concept, Significance of Eco-Friendly Marketing, Principles of Green Marketing, The Challenges of Green Marketing Environmentalism Concept: Route Cause for Development of Green Marketing , The Four Ps of Green Marketing, Ecological Aspects of Marketing, Environment Friendly Products, Problems in Green Marketing , Green Marketing Strategies , Stakeholders of Green Marketing.

MODULE III OPERATIONALISING SUSTAINABILITY AND GREEN MARKETING 12

Meaning , issues concerning operationalising sustainability and Green

Marketing/Consumers interventions for a more meaningful and sustainable way, need for and ways of understanding socio-economic context including poverty and deprivations, community characteristics, social customs and norms in the area of operations. Demand and supply, the nature and magnitude of demand.

MODULE IV STRATEGIES FOR GREEN MARKETING AND 12 NEW BUSINESS MODELS

Eco-efficiency and eco-effectiveness, Business to Business (B2B) green marketing, Business to Consumer (B2C) and e-commerce, Challenges of green marketing, Green marketing mix. Environment Bill.

MODULE V GOVERNANCE AND INSTITUTIONS 12

Governance issue in Sustainability and Green Marketing, Rational of governance, Implication of governance, Green initiative in governance, green computing best practices. Case studies.

L – 45; T-15; Total Hours –60

TEXT BOOK:

1. Robert Dahlstrom “Green Marketing Management” South-Western 5th 2010

REFERENCES:

1. Christopher J. Barrow “Environmental Management for Sustainable Development, Routledge; 2nd edition, 2006
2. ThangasamyEsakki’s, Green Marketing and Environmental Responsibility in Modern Corporations
ISBN13: 9781522523314|ISBN10: 1522523316|EISBN13: 9781522523321
21 january 2017
3. Amarjit Sahota Organic Monitor, London, UK., “Sustainability: How the Cosmetics Industry is Greening up”, Wiley 2014
4. Robert Dahlstrom, Green Marketing Management (International Edition)
ISBN: 9781111530372 ,2010

5. Gheorghe Asachi Technical University of Iasi, Green Marketing,
Gheorghe Asachi Technical University of Iasi, 2016

COURSE OUTCOMES:

At the end of this course, the student will be able to:

CO1: Describe the environmental management and the related issues in it.

CO2: Analyse the concept green marketing as part of organizational strategy.

CO3: Develop sustainable planning for sustainable development of environment, economy and firms.

CO4: Measure the products environmental performance and empower to make it better from start.

CO5: Assess the governance and institutions in green marketing.

Board of Studies (BoS):

17th BoS of the Department of
Commerce held on 24.5.2022

Academic Council:

19th AC held on 29.09.2022

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO 10	PO 11	PO 12	PO 13	PSO1	PSO2	PSO3	PSO4
CO1	H	H		H	H		M			H	H					H	
CO2	H	H		H	H		M				H					M	
CO3	H	M		H	H		M				H		M			H	
CO4	H	M		H	H		M				H		M			M	H
CO5	M	M		H	H		M				H	H	M			M	H

Note: L- Low Correlation M - Medium Correlation H -High Correlation

SDG 8: Promote sustained, inclusive and sustainable economic growth, full and productive employment and decent work for all

It creates opportunities those that engage themselves in social well-being, in turn analyses and interpret market mechanism and behaviour of firms and response of firms to different market situations which will help in promoting policies that encourage entrepreneurship and job creation are key to this Goal.

COEY 21	BEHAVIOURAL SCIENCE	L	T	P	C
SDG 3		3	1	0	4

COURSE OBJECTIVES:

Specific learning objective of the course as follows:

COB1: To familiarize variety of principles influencing human behaviour.

COB2: To enhance one's own self-awareness and to understand others.

COB3: To sensitize students to the emerging perspectives on spiritual foundations of personal effectiveness and leadership.

COB4: To understand why people are motivated to manage others' impressions of them, and how this motivation varies across situations and persons.

COB5: To understand the nature of stress, and the relationship between stress and managerial problems.

MODULE I	INTRODUCTION	12
-----------------	---------------------	-----------

Meaning and definition of behavioural science, disciplines that helps our understanding of human behaviour, five different approaches to understanding human behaviour- Biological perspective, Behavioural perspective, Psychoanalytic perspective, Cognitive Developmental perspective, Humanistic perspective.

MODULE II	UNDERSTANDING OF SELF	12
------------------	------------------------------	-----------

Meaning of self, components of self, stages of understanding self, Personality-determinants, traits, attributes- Perception-sensation and senses, perpetual selection, organisation, defense, social perception, Different approaches to an understanding of 'perception'

MODULE III	PERSONAL EFFECTIVENESS AND SELF-LEADERSHIP	12
-------------------	---	-----------

Understanding your Thinking Process, Managing your Internal Dialogue, NLP Test, Selling with NLP, Managing with the Power of NLP, Principle Centered Leadership, The Seven Habits of Highly Effective People, Effective Life and Time Management.

MODULE IV	IMPRESSION MANAGEMENT	12
------------------	------------------------------	-----------

An Introduction to Impression Management; Impression Formation, The Self-presentational Motive., The Compass Qualities; First and Lasting Impressions; Magic Pills; Toxic Traits, Physical Appearance; Body Language; Voice; Communication Style; Content of Communication; Actions; The Environment; Success; Changing from the Outside-in., Worrying about Impressions.

MODULE V STRESS MANAGEMENT**12**

Nature of Stress — Constructs and Problems Stress and Personality - Behavioural and Situational Modifiers, Stress and Motivation, Verbal and Non-verbal Indicators of Stress, Stress and Conflict, Leadership Styles in Stressful and Non-Stressful Situations, Group Processes and Changing Values for Understanding and Coping with Stress

L – 45; T-15; Total Hours – 60**TEXT BOOK:**

1. Dr. VidyaBhagat, "Psychology and Behavioural Science", Global Vision Publishing house, 1st edition, 2017

REFERENCES:

1. Ranjana Mittal ., "Leadership- personal effectiveness and team building" Vikas Publishing House, 2016
2. Gupta C.B. , "A Textbook of Organisational Behaviour", S Chand, 2014,
3. Stephen P. Robbins, "Organizational Behaviour", Eighteen Edition, Pearson, November 2018.
4. Lynne Van Brakel, "The Stress Management Workbook: A guide to developing resilience", Great Britain, CPI group, UK , 2014

COURSE OUTCOMES:

At the end of this course, the student will be able to:

CO1: Discuss the various approaches to understanding human behaviour.

CO2: Describe the self-concept and various personality traits.

CO3: Explain the various qualities of impression management.

CO4: Describe different leadership Styles in Stressful and Non-Stressful Situations

CO5: Analyse effectiveness of stress management techniques and revise to meet current needs.

Board of Studies (BoS):

17th BoS of the Department of
Commerce held on 24.5.2022

Academic Council:

19th AC held on 29.09.2022

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO 10	PO 11	PO 12	PO 13	PSO1	PSO2	PSO3	PSO4
CO1	H	H		H	H		M			H	H					H	
CO2	H	H		H	H		M				H					M	
CO3	H	M		H	H		M				H		M			H	
CO4	H	M		H	H		M				H		M			M	H
CO5	M	M		H	H		M				H	H	M			M	H

Note:L- Low Correlation M - Medium Correlation H -High Correlation

SDG 3: Good Health and Well-being

The field of behavioural science is closely linked to the concept of Good Health and Well-being, as it focuses on understanding how human behaviour can affect health outcomes. Researchers study social norms, attitudes, and beliefs to identify interventions that can help individuals make healthier choices and improve their overall well-being.

COEY 22	TRAINING AND DEVELOPMENT	L	T	P	C
SDG 8		3	1	0	4

COURSE OBJECTIVES:

Specific learning objective of the course as follows:

COB1: To understand the concepts of training and development.

COB2: To get an insight on training assessment and task analysis.

COB3: To make the students to aware of various on job and off job training methods with case study.

COB4: To highlight the career development programmes and skills.

COB5: To acquaint the students about the evaluation of training program at macro and micro level.

MODULE I	INTRODUCTION	12
-----------------	---------------------	-----------

Introduction to Employee Training and Development and Strategic Training and Development. Training and development Concept, Origin, Need, Scope, Objectives, Importance, Benefits, Functions. Essentials of good T&D System- Competencies of training Manager- Role and Responsibilities of training Manager.

MODULE II	TRAINING & DEVELOPMENT NEED ASSESSMENT	12
------------------	---	-----------

Assessing Training Needs- Identification of training needs and the process of development- tools and techniques – organizational analysis- task analysis and individual analysis – consolidation. Learning Theories and Program Design. Designing T&D Programmes. Transfer of Training- Traditional Training and eLearning. Use of New Technology in Training.

MODULE III	TRAINING AND DEVELOPMENT METHODS	12
-------------------	---	-----------

Training and Development within Industry or outsourcing: On the Job & Off the Job Training and development methods: Lecture Method; Role Play; In-basket Exercise; Simulation; Vestibule Training; Management Games; Case Study; Programmed Instruction; Team Development; Sensitivity Training and e-Learning.

MODULE IV	LEARNING & CAREER DEVELOPMENT PROGRAMMES	12
------------------	---	-----------

Learning; Models and Curriculum; Principles of Learning; Process of Learning, Importance of Learning, Group and Individual Learning; Transactional Analysis; Assessment Centre; Behavioural Modeling and Self Directed Learning; Career development programmes; Levels of Career development program; Continuing Education- Research- Skill Based Training- Job Assignments– Counseling-

Coaching- Mentoring.

MODULE V EVALUATION OF TRAINING & DEVELOPMENT 12

Objectives of evaluation – micro and macro levels – methods of evaluation – reaction, learning, behavior and results – Cost benefit analysis – Role of trainer and line manager in evaluations – Design of Evaluation- evaluation of T&D programmes. Globalization challenges and Strategies of T&D Programmes, Review on T&D Programmes in India.

L – 45; T-15; Total Hours –60

TEXT BOOK:

1. Tapomoy Deb, "Human Resource Development : Theory and Practice" Ane Books India, New Delhi, 2009

REFERENCES:

1. Gary Dessler, "Human Resource Management", Seventh edition, Prentice-Hall of India, New Delhi, 2011
2. VSP Roa, "Human Resource Management : Text and cases", First edition, Excel Books, New Delhi, 2010
3. Dessler, G., Chhinzer, N., & Gannon, G. "Management of human resources: The essentials", 5th edition, Pearson Education, 2019.

COURSE OUTCOMES:

At the end of this course, the student will be able to:

CO1: Examine the basic essentials of training in an organization.

CO2: Describe the tools and techniques of training.

CO3: Exploratory analysis of on and off job training case studies.

CO4: Compare the levels of career development program.

CO5: Highlighting the globalization challenges and Strategies of T&D Programmes

Board of Studies (BoS):

17th BoS of the Department of
Commerce held on 24.5.2022

Academic Council:

19th AC held on 29.09.2022

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO 10	PO 11	PO 12	PO 13	PSO1	PSO2	PSO3	PSO4
CO1	H	H		H	H		M	H		H	H					H	
CO2	H	H		H	H		M	H			H					M	
CO3	H	M		H	H		M	H			H		M			H	
CO4	H	M		H	H		M				H		M			M	H
CO5	M	M		H	H		M				H	H	M			M	H

Note:L- Low Correlation M - Medium Correlation H -High Correlation

SDG 8: Promote sustained, inclusive and sustainable economic growth, full and productive employment and decent work for all

It creates opportunities those that engage themselves in social well-being, in turn analyses and interpret market mechanism and behaviour of firms and response of firms to different market situations which will help in promoting policies that encourage entrepreneurship and job creation are key to this Goal.

COEY 23	INDUSTRIAL RELATIONS AND	L	T	P	C
SDG 8	LABOUR LAWS	3	1	0	4

COURSE OBJECTIVES:

Specific learning objective of the course as follows:

COB1: To understand the concepts and key elements of Industrial laws.

COB2: To gain knowledge into causes and prevention of industrial conflicts.

COB3: To make the students to aware of various labour welfare measures.

COB4: To become familiar about industrial safety measures.

COB5: To explain the students in detail about the categories of labour.

MODULE I	INTRODUCTION	12
-----------------	---------------------	-----------

Definition - concept - need, importance-scope-aspects -objectives of industrial relations
 - Factors influencing industrial relations, bipartite and tripartite bodies in industrial relations
 - Trade Unions: Historical Evolution of Trade Unions in India, Role & Functions of Trade union,
 – Growth of Trade Unions -Essentials for success of Trade Union-works committee- Indian labour conference – standing labour committee- Wage settlements

MODULE II	INDUSTRIAL CONFLICTS	12
------------------	-----------------------------	-----------

Ethical codes of industrial relations -concept code of discipline in industry- causes and effects of industrial conflicts – Conciliation – Arbitration – Adjudication- problem of short term employment and out sourcing– strikes, lock outs, lay off, retrenchment, closure – Prevention- need for industrial peace

MODULE III	LABOUR WELFARE	12
-------------------	-----------------------	-----------

The Industrial Disputes Act 1947- Concept – Objectives – Scope – Need – Voluntary Welfare--Measures – Statutory Welfare Measures – Labour – Welfare Funds – Education and Training Schemes concepts of standing order - content - procedure for certification-The Industrial Employment (Standing Orders Act) 1946 -Employee discipline - Domestic enquiry- Concept – Objectives – Scope – Need – Voluntary Welfare -Measures – Statutory Welfare Measures – Labour – Welfare Funds – Education and Training Schemes

MODULE IV	INDUSTRIAL SAFETY	12
------------------	--------------------------	-----------

Causes of Accidents – Prevention – Safety Provisions – Industrial Health and Hygiene – Importance – Problems – Occupational Hazards –Diseases – Psychological problems – Counseling – Statutory Provisions.

MODULE V WELFARE OF SPECIAL CATEGORIES OF LABOUR 12

Child Labour – Female Labour – Contract Labour – Construction Labour – Agricultural Labour – Differently able Labour –BPO & KPO Labour - Social Assistance – Social Security Implications.

L – 45; T-15; Total Hours –60

TEXT BOOKS:

1. Mamoria C.B. and Sathish Mamoria, Dynamics of Industrial Relations, Himalaya Publishing House, New Delhi, 2010.
2. Arun Monappa, Ranjeet Nambudiri, Patturaja Selvaraj. Industrial relations & Labour Laws. Tata McGraw Hill. 2012.

REFERENCES:

1. Memoria C B 1999 Dynamic. Of Industrial Relationship in India - Bombay: Himalaya.
2. Sharma A M 1984 Industrial Relations Conceptional and Legal Frame Work - Bombay: Himalaya.
3. Srivathsava v 1998 Industrial relations and Labour Laws, New Delhi: Vikas.
4. Subba Rao P. 1999 Essentials of Human resource and Industrial Relations, New Delhi, Himalaya.
5. Subramanian K N 1967 Labour Management Relations in Tamil Nadu - Madras: Book Agency. I,
6. Tripathi P.C 2005 Personnel Management and Industrial relations. New Delhi, SultanChand and Sons.

COURSE OUTCOMES:

At the end of this course, the student will be able to:

CO1: Discuss the scope and importance of Industrial relations

CO2: Explain the role of trade union in the industrial setup.

CO3: Enumerate the application of various welfare measures for laborers.

CO4: Discuss the causes and psychological problems of Industrial health and hygiene.

CO5: Identify the benefits of special categories of labour.

Board of Studies (BoS):

17th BoS of the Department of
Commerce held on 24.5.2022

Academic Council:

19th AC held on 29.09.2022

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO 10	PO 11	PO 12	PO 13	PSO1	PSO2	PSO3	PSO4
CO1	H	H		H	H		M			H	H					H	
CO2	H	H		H	H		M				H					M	
CO3	H	M		H	H		M				H		M			H	
CO4	H	M		H	H		M				H		M			M	H
CO5	M	M		H	H		M				H	H	M			M	H

Note:L- Low Correlation M - Medium Correlation H -High Correlation

SDG 8: Promote sustained, inclusive and sustainable economic growth, full and productive employment and decent work for all

It creates opportunities those that engage themselves in social well-being, in turn analyses and interpret market mechanism and behaviour of firms and response of firms to different market situations which will help in promoting policies that encourage entrepreneurship and job creation are key to this Goal.

COEY 24	ETHICS AND CORPORATE	L	T	P	C
SDG 8	GOVERNANCE	3	1	0	4

COURSE OBJECTIVES:

Specific learning objective of the course as follows:

COB1: To understand the concept of Business Ethics.

COB2: To get better understanding on providing best practices of business ethics.

COB3: To learn the values and implement in their careers to become a good managers.

COB4: To develop various Corporate Social Responsibilities and practice in their professional life.

COB5: To imbibe the ethical issues in corporate governance and to adhere to the ethical codes.

MODULE I	INTRODUCTION TO ETHICS	12
-----------------	-------------------------------	-----------

Ethics – Meaning, definition, objectives, nature and sources of ethics – Business Ethics: Nature, scope and purpose of business ethics - Importance of Ethics & Moral standards; Ethics & Moral Decision Making, Ethical Principles in Business - Personal Growth and Lessons from Ancient Indian Educational System - Science and Human Values. Indian Ethos: Need, Purpose & Relevance. Holistic approach for managers in Decision-Making. Professional ethics and code of professional ethics.

MODULE II	CORPORATE ETHICS	10
------------------	-------------------------	-----------

Corporate ethics: Ethical Corporate Behaviour, Development of Ethical Corporate Behaviour, Ethical Leadership- Ethical Dilemmas in Organization. Ethics in the Functional Area: Ethics in Marketing, Ethics in Finance, Ethics in HR, Ethics in Information Technology and Ethics in environment.

MODULE III	CORPORATE GOVERNANCE	12
-------------------	-----------------------------	-----------

An Introduction to Corporate Governance: The Corporation, Strategy Formation and Value Creation- Ownership and Shareholders- The Board of Directors- The Management and Compensation- Transparency, Disclosure, and Communication- The International Corporate Governance.

MODULE IV	CORPORATE SOCIAL RESPONSIBILITY	14
------------------	--	-----------

The meaning and importance of Corporate Social Responsibility: Evolution of CSR - Primaries of CSR - CSR and law of e-economics - CSR and social legitimacy. The Role of stakeholders in CSR: Stakeholders advocacy - The role of business in society- Consumers awareness and willingness to pay for CSR Activities. The strategic

importance of CSR implementation - The strategic vision, mission, strategy and tactics - Environmental and other global forces propelling CSR.

MODULE V ISSUES IN BUSINESS ETHICS AND CORPORATE 12
GOVERNANCE

Issues Relating to Stress in Corporate Management and Protection of Stakeholders, Gandhian Approach in Management & Trusteeship, Balanced Global Environment, Ethical issues in employer – employee relationship - Sexual and racial harassment-working conditions – employee privacy, Ethical challenges under globalization.

L – 45; T-15; Total Hours –60

TEXT BOOK:

1. Nidhi Chandorkar & Tushar Agarwal, "Business Ethics and Corporate Governance", Himalaya Publishing House Pvt. Ltd, 2015

REFERENCES:

1. Modh, Satish, "Ethical Management: Text and Cases in Business Ethics and Corporate Governance", New Delhi, Macmillan Publishers India Ltd, 2005.
2. Mathur, U.C., "Corporate Governance and Business Ethics: Text and Cases", New Delhi, Macmillan Publishers India Ltd, 2005.

COURSE OUTCOMES:

At the end of this course, the student will be able to:

CO1: Explain the holistic approach of business ethics for managers in Decision-Making.

CO2: Describe the ethical issues in various functional areas.

CO3: Discuss the various ethical codes in corporate governance

CO4: Analyze Corporate Social Responsibility practices

CO5: Discuss the ethical issues in global environment.

Board of Studies (BoS):

17th BoS of the Department of
Commerce held on 24.5.2022

Academic Council:

19th AC held on 29.09.2022

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO 10	PO 11	PO 12	PO 13	PSO1	PSO2	PSO3	PSO4
CO1	H	H		H	H		M			H	H					H	
CO2	H	H		H	H		M				H					M	
CO3	H	M		H	H		M				H		M			H	
CO4	H	M		H	H		M				H		M			M	H
CO5	M	M		H	H		M				H	H	M			M	H

Note:L- Low Correlation M - Medium Correlation H -High Correlation

SDG 8: Promote sustained, inclusive and sustainable economic growth, full and productive employment and decent work for all

It creates opportunities those that engage themselves in social well-being, in turn analyses and interpret market mechanism and behaviour of firms and response of firms to different market situations which will help in promoting policies that encourage entrepreneurship and job creation are key to this Goal.

SKILL ENHANCEMENT ELECTIVE COURSES

COEY 101	ARTIFICIAL INTELLIGENCE FOR	L	T	P	C
SDG 8	BUSINESS	2	0	0	2

OBJECTIVES:

Specific learning objective of the course as follows:

COB1: To introduce the basic understanding of artificial intelligence and its application in business

COB2: To introduce the basic of Machine Learning and its different method.

COB3: To familiarized the students with the basic of recommendation engines.

COB4: To provide insight of the Neural Language Processing and its application in business

COB5: To highlight the application of AI in different business application.

MODULE I INTRODUCTION TO ARTIFICIAL INTELLIGENCE 6

Information, Knowledge and Intelligence; Basic Concept of Artificial Intelligence; Benefit of AI; Business Innovation with Big Data and Artificial Intelligence; Overlapping of Artificial Intelligence with other field; Ethics and Privacy Issues; AI and Predictive Analysis; Application Areas.

MODULE II MACHINE LEARNING 6

Introduction to Machine Learning; Machine Learning Workflow; Learning Algorithm- Linear Regression, k-nearest Neighbor, Decision tree, Feature Construction and Data Reduction, Random Forest, k-means Algorithm, Dimensionality Reduction, Reinforcement Learning, Gradient Boosting, Neural Networks.

MODULE III RECOMMENDATION ENGINES 6

Introduction; Recommendation System Techniques- Content-Based Recommendations, Collaborative Recommendations, Hybrid Approaches; Application of Recommendation Engines in Business - Collection of Data,

Storing the Data, Analyzing the Data; Business Usecase

MODULE IV NATURAL LANGUAGE PROCESSING 6

Introduction-Morphological Processing, Syntax and Semantics, Semantics and Pragmatics; Use case of NLP – Text Analysis, Sentiment Analysis; Application of NLP in Business –Customer Service, Reputation Monitoring, Market Intelligence.

MODULE V EMPLOYING AI IN BUSINESS 6

Analytics Landscape- Application Areas, Complexity of Analytics; Embedding AI into Business Process; Artificial Intelligence for growth – AI for customer service, Application of AI for marketing.

L – 30; Total Hours –30

TEXT BOOK:

1. Artificial Intelligence in Business: Rajendra Akerkar, Springer

REFERENCES:

1. The Artificial Intelligence Imperative - A Practical Roadmap for Business, Anastassia Lauterbach and Andrea Bonime-Blanc, Praeger
2. Blockchain, Artificial Intelligence and Financial Services, Sean Stein Smith, Springer
3. Applied Artificial Intelligence - A Handbook for Business Leaders, Stephen Strauss, Jack Chua, Rachel Thomas, Jeff Pulver, Alex Stein, and Steven Kuyan, TOPBOTS Inc.
4. Artificial Intelligence, and Machine Learning, for Business for Non-Engineers, Edited by Frank M. Groom and Stephan S. Jones, CRC press

COURSE OUTCOMES:

At the end of this course, the student will be able to:

CO1: Answer the basics of the artificial intelligence and its application in business

CO2: Discuss the different method of machine learning and its application.

CO3: Enumerate the basics of recommendation engines.

CO4: Describe the Neural Language Processing and its uses in business

CO5: Discuss the application of AI in business application.

Board of Studies (BoS):

17th BoS of the Department of
Commerce held on 24.5.2022

Academic Council:

19th AC held on 29.09.2022

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO 10	PO 11	PO 12	PO 13	PSO1	PSO2	PSO3	PSO4
CO1	H	H			H	M								H			
CO2	H	H					H										
CO3	H	M				H								H			
CO4	H	M						H						M			H
CO5	M	M						H			H	H		M			H

Note: L- Low Correlation M - Medium Correlation H -High Correlation

SDG 8: Promote sustained, inclusive and sustainable economic growth, full and productive employment and decent work for all

It creates opportunities those that engage themselves in social well-being, in turn analyses and interpret market mechanism and behaviour of firms and response of firms to different market situations which will help in promoting policies that encourage entrepreneurship and job creation are key to this Goal.

COEY 102	HUMAN RIGHTS EDUCATION	L	T	P	C
SDG 8		2	0	0	2

OBJECTIVES:

Specific learning objective of the course as follows:

COB1:To understand foundation of human rights with the historical roots and multiple perspectives pertaining to it.

COB2:To discusses the history and development of International human rights laws and conventions.

COB3:To apprise the Indian Constitution in relation with human rights.

COB4:To familiarizes the students about Human rights violation of vulnerable and disadvantaged group in India and their issues.

COB5:To have an insight into the Human right Education.

MODULE I CONCEPT OF HUMAN RIGHTS 6

Human rights – Meaning and Concept, Brief History of Human Rights- International and National Perspectives , Classification of human rights, Meaning and significance of Human Rights Education

MODULE II INTERNATIONAL DEVELOPMENT OF HUMAN RIGHTS 6

United Nations and Universal Declaration of Human Rights (UDHR) 1948, Provision of the charters of United Nations, Covenant on civil and political rights, Covenant on Economic, Social and Cultural rights, UN mechanism and agencies

MODULE III HUMAN RIGHTS IN THE INDIAN CONSTITUTION 6

Rights in Indian Constitution-their background, overview and contemporary debates, Relationship between Fundamental Rights and the International Covenant on Civil and Political Rights (ICCPR), Directive Principles of State Policy and International Covenant on Economic, Social and Cultural Rights (ICESCR)

MODULE IV HUMAN RIGHTS OF VULNERABLE AND DISADVANTAGED GROUPS 6

Meaning and Concept of Vulnerable and Disadvantaged, Social status of

women and children in International and national perspective, Status of SC/ST and Other Indigenous People in the Indian Scenario, Human Rights of Aged and Disabled, The Minorities and Human Rights

MODULE V PROMOTION OF HUMAN RIGHTS EDUCATION 6

Right to Education and Universalisation of Education, National Policy of Education and Human Rights, Constructing Child Centered Education, Human Rights Education – India and International, Human Rights Education: Problems and Prospects

L – 30; Total Hours –30

TEXT BOOKS:

1. Ishay, M. ed. (2007). The Human Rights Reader. United States of America: Routledge Taylor & Francis Group
2. Darren J. O'Byrne, Human Rights An Introduction, Pearson Education, Singapore (2005)
3. Nirmal, C.J., Human Rights in India, OUP, New Delhi (1999)

REFERENCES:

1. Amartya, Sen. (2009). The Idea of Justice. New Delhi: Penguin Books.
2. Baxi, Upendra. (2002). the Future of Human Rights. New Delhi: Oxford University Press.
3. H. D, Agarwal (2008), *International Law and Human Rights*, Central Law Publications,

COURSE OUTCOMES:

At the end of this course, the student will be able to:

- CO1:** Gain knowledge in the historical origin of human rights
- CO2:** Overview of United Nation's contributions in protecting human rights
- CO3:** Familiarize with Indian Constitution and Human Rights
- CO4:** Sensitized to the Human rights violation of vulnerable and disadvantaged group in India
- CO5:** Synthesized the Human rights and Education

Board of Studies (BoS):

17th BoS of the Department of

Academic Council:

19thAC held on 29.09.2022

Commerce held on 24.5.2022

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO 10	PO 11	PO 12	PO 13	PSO1	PSO2	PSO3	PSO4
CO1	H	H			H	M								H			
CO2	H	H					H										
CO3	H	M				H								H			
CO4	H	M						H						M			H
CO5	M	M						H			H	H		M			H

Note:L- Low Correlation M - Medium Correlation H -High Correlation

SDG 8: Promote sustained, inclusive and sustainable economic growth, full and productive employment and decent work for all

It creates opportunities those that engage themselves in social well-being, in turn analyses and interpret market mechanism and behaviour of firms and response of firms to different market situations which will help in promoting policies that encourage entrepreneurship and job creation are key to this Goal.

COEY 103	DATA SCIENCE AND PYTHON	L	T	P	C
SDG 8	FOR FINANCE	0	0	4	2

COURSE OBJECTIVES:

Specific learning objective of the course as follows:

- COB1:** List the different method of python installation and use the same to run the programme.
- COB2:** Describe the basics of python programming language.
- COB3:** Introduce the different modules of the Python programming language.
- COB4:** Explain the different data source and retrieving data using Python code.
- COB5:** Explain the manipulation of Time Series data.

MODULE I PYTHON BASIC 12

Installation of Python: Installation of basic Python, Jupyter Notebook, Spyder and google colab. Variable assignment, empty space, and writing our own programs, Writing a Python function, Python Loops, Data Input, Data Manipulation, Data Output

MODULE II INTRODUCTION TO PYTHON MODULES 10

Python Module: About the python module, Introduction to NumPy, Introduction to SciPy, Introduction to matplotlib, Introduction to statsmodels, Introduction to pandas, Python modules related to finance, Introduction to pandas_reader module, Two Financial Calculators, How to install python modules, Module dependency.

MODULE III DATA SOURCE 12

Data Source: Retrieving data from Yahoo!Finance, Retrieving data from Google, Retrieving data from FRED, Retrieving data from Prof, French data Library, Retrieving data from Census Bureau, Treasury, and BLS, Retrieving data from Quandl.

MODULE IV TIME-SERIES ANALYSIS 15

Introduction to time-series analysis, Merging datasets based on a date variable, Understanding the interpolation technique, Tests of normality: 52-week high and low trading strategy, 52-week high and low trading strategy, Estimating Amihud's illiquidity, Estimating Pastor and Stambaugh (2003) liquidity measure, Fama-MacBeth regression, Python for high-frequency data, Spread estimated based on high-frequency data,

MODULE V DATA VISUALIZATION 11

2D Plotting: One Dimensional Dataset, Two Dimensional Dataset, Other Plot Style. Static 3D Plotting, Interactive 2D Plotting: Basic Plot, Financial Plots.

P – 60; Total Hours –60

TEXT BOOKS:

1. Yuxing Yan, Python for Finance, Packt Publishing (2017)
2. Yves Hilpisch, Python for Finance Mastering Data-Driven Finance Book (2018, O'Reilly)

REFERENCES:

1. <http://wiki.python.org/moin/BeginnersGuide>, where you will find links to many valuable resources for both developers and non-developers getting started with Python.
2. Hilpisch, Yves (2013): "Efficient Data and Financial Analytics with Python." Software Developer's Journal, No. 13, pp. 56-65.http://hilpisch.com/YH_Efficient_Analytics_Article.pdf.

COURSE OUTCOMES:

At the end of this course, the student will be able to:

- CO1:** Install the python programming language and its various packages.
- CO2:** Run the basic programme in Python
- CO4:** Explain and use different data source to retrieve data
- CO5:** Manipulate the time series data
- CO6:** Visualize the different type of data.

Board of Studies (BoS):

17th BoS of the Department of
Commerce held on 24.5.2022

Academic Council:

19th AC held on 29.09.2022

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO 10	PO 11	PO 12	PO 13	PSO1	PSO2	PSO3	PSO4
CO1	H	H			H	M								H			
CO2	H	H					H										
CO3	H	M				H								H			
CO4	H	M						H						M			H
CO5	M	M						H			H	H		M			H

Note:L- Low Correlation M - Medium Correlation H -High Correlation

SDG 8: Promote sustained, inclusive and sustainable economic growth, full and productive employment and decent work for all

It creates opportunities those that engage themselves in social well-being, in turn analyses and interpret market mechanism and behaviour of firms and response of firms to different market situations which will help in promoting policies that encourage entrepreneurship and job creation are key to this Goal.

COEY 111	COMMUNITY ENGAGEMENT	L	T	P	C
SDG 2	AND SOCIAL RESPONSIBILITY	2	0	0	2

OBJECTIVES:

Specific learning objective of the course as follows:

COB1: To articulate the purpose, principles and value of community engagement.

COB2: To understand the concept and principles of corporate social responsibility.

COB3: To illustrate the importance of ethics, CSR and corporate behavior.

COB4: To explain the role of corporate social responsibility in India.

COB5: To provide broad understanding between corporate social responsibility and sustainable development.

MODULE I	INTRODUCTION	6
-----------------	---------------------	----------

Community-Definition-Meaning, Concepts of Community. Community engagement-Definition, meaning-Theories of community engagement-Principles-Practice-Models of community engagement.

MODULE II	CORPORATE SOCIAL RESPONSIBILITY	6
------------------	--	----------

Introduction to CSR: Meaning & Definition of CSR, History & evolution of CSR. Concept of Charity, Corporate philanthropy, Corporate Citizenship, CSR-an overlapping concept. Concept of sustainability & Stakeholder Management

MODULE III	ETHICS, CSR & CORPORATE BEHAVIOUR	6
-------------------	--	----------

Ethical philosophy, Corporate reputation, the Gaia hypothesis Environmental sustainability & CSR—redefining sustainability, the Brundtland report & critique, distributable sustainability, sustainability & the cost of capital CSR

MODULE IV	CORPORATE SOCIAL RESPONSIBILITY IN INDIA	6
------------------	---	----------

Relation between CSR and Corporate governance; environmental aspect of CSR; Chronological evolution of CSR in India; models of CSR in India, Carroll's model; drivers of CSR; major codes on CSR Initiatives in India.

MODULE V CORPORATE SOCIAL RESPONSIBILITY AND 6 SUSTAINABLE DEVELOPMENT.

Review current trends and opportunities in CSR.CSR as a Strategic Business tool for Sustainable development. Review of successful corporate initiatives & challenges of CSR. Case Studies of Major CSR Initiatives.

L – 30; Total Hours –30

TEXT BOOKS:

1. Sanjay K Agarwal(2008): *Corporate Social Responsibility in India*, Sage Publications.
2. Mark S. Schwartz (2011): *Corporate Social Responsibility: An Ethical Approach*, Ont.: Broadview Press.
3. Baxi.C.V, AjitPrasad(2005): *Corporate Social Responsibility: Concepts and Cases: The Indian experience*, Excel Books India.
4. Sharma, J.P(2019). *Corporate Governance, Business Ethics & CSR*, Anne Books Pvt Ltd, New Delhi.

REFERENCES:

1. Handbook on Corporate Social Responsibility in India, CII.
2. Mallin, Christine A., *Corporate Governance (Indian Edition)*, Oxford University Press, New Delhi.
3. Sharma, J.P., *Corporate Governance and Social Responsibility of Business*, Ane Books Pvt. Ltd, NewDelhi.

COURSE OUTCOMES:

After the completion of the course, students will have the ability to:

- CO1:** Explicate the importance of the study of community engagement.
- CO2:** Discuss the principles, purpose of corporate social responsibility.
- CO3:** Explain the importance of ethics and corporate behavior.
- CO4:** Describe the role corporate social responsibility in India.
- CO5:** Analyze the relationship between Corporate Social responsibility and Sustainable development.

Board of Studies (BoS):

17th BoS of the Department of
Commerce held on 24.5.2022

Academic Council:

19th AC held on 29.09.2022

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO 10	PO 11	PO 12	PO 13	PSO1	PSO2	PSO3	PSO4
CO1	H	H			H	M								H			
CO2	H	H					H										
CO3	H	M				H								H			
CO4	H	M						H						M			H
CO5	M	M						H			H	H		M			H

Note:L- Low Correlation M - Medium Correlation H -High Correlation

SDG 2: End hunger, achieve food security and improved nutrition and promote sustainable agriculture.

To prevent a major food crisis and its negative consequences on society, it is essential to prioritize value education, acknowledge the significance of human life, assess the family's role in the community, comprehend the various types of values in social life, and become a responsible citizen and role model, all of which contribute to the development of an international community.

COEY 112	VALUE IN SOCIAL LIFE AND	L	T	P	C
SDG 2	FAMILY	2	0	0	2

COURSE OBJECTIVES:

The learning objective of the course as follows:

COB1: To imbibe deeper understanding on the need and importance for Value Based Living.

COB2: To articulate the need and importance of value based living.

COB3: To explain about role of family in society.

COB4: To provide an overview of various types of values in society.

COB5: To teach the significance of being responsible citizens of the society

MODULE I VALUE EDUCATION & NEED 6

Concept of Values and Value Education-Historical Background of Value Education -Aims and Objectives of Value Education -Need, Importance and Role of Value Education in the present emerging Indian society - Classification of Values

MODULE II LIFE DRIVEN BY VALUES 6

Importance of value based living, Types of values, Personal values, Family values, Social values, Institutional values. Importance of goals, goal setting, SMART goals, SWOT analysis.

MODULE III FAMILY AND SOCIAL VALUE 6

Family-Definition-Characteristics-Importance. Types of family-Functions of family-Role of men and women in family-Changes in family structure.

MODULE IV TYPES OF VALUES & PROFESSION 6

Constitutional or national values - Democracy, socialism, secularism, equality, justice, liberty, freedom and fraternity. Professional Values-Knowledge thirst, sincerity in profession, regularity, punctuality and faith. Religious Values - Tolerance, wisdom, character. Modernity vs. Value crisis, Issues and challenges

MODULE V BECOMING A RESPONSIBLE CITIZEN**6**

Patriotism, Constitution and Fundamental rights, Good governance, Social movements, My Neighbors, Professional Ethics.

L – 30; Total Hours –30**TEXT BOOKS:**

1. Venkataiah.N(1998), Value Education, APH Publishing Corporation, New Delhi.
2. Nagarajan. (2006)A Text Book on Professional Ethics and Human Values. New Age International limited Publishers.
3. Jagdish Chand (2007), ValueEducation, Shipra Publications.

REFERENCES:

1. VidyaBhushan and D.R. Sachdeva, Fundamental of Sociology, Pearson, Delhi, 2012.
2. David Brooks. (2011) the Social Animal: The Hidden Sources of Love, Character, and Achievement. Random House.
3. Mani Jacob (2002) Resource Book for Value Education. Institute of Value Education.

COURSE OUTCOMES:

After the completion of the course, students will have the ability to:

CO1: Explain the need and importance for Value education.

CO2: Discuss the value of human life.

CO3: Analyse importance of role of family in social life.

CO4: Explain the various types of values in social life.

CO5: Describe as responsible citizen with clear conviction to be a role-model in the society.

Board of Studies (BoS):

17th BoS of the Department of
Commerce held on 24.5.2022

Academic Council:

19thAC held on 29.09.2022

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO 10	PO 11	PO 12	PO 13	PSO1	PSO2	PSO3	PSO4
CO1	H	H			H	M								H			
CO2	H	H					H										
CO3	H	M				H								H			
CO4	H	M						H						M			H
CO5	M	M						H			H	H		M			H

Note: L- Low Correlation M - Medium Correlation H -High Correlation

SDG 2: End hunger, achieve food security and improved nutrition and promote sustainable agriculture.

To prevent a major food crisis and its negative consequences on society, it is essential to prioritize value education, acknowledge the significance of human life, assess the family's role in the community, comprehend the various types of values in social life, and become a responsible citizen and role model, all of which contribute to the development of an international community.

COEY 113	IOT FOR BUSINESS	L	T	P	C
SDG 9	APPLICATION	2	0	0	2

COURSE OBJECTIVES:

Specific learning objective of the course as follows:

COB1: To introduce the basic understanding of IOT and its application in Business

COB2: To familiarized the students regarding the IOT in communication technology.

COB3: To familiarized the students with basic of Big Data and FOG computing.

COB4: To provide insight about the application of IOT in business Model

COB5:

MODULE I	INTERNET OF THING	6
-----------------	--------------------------	----------

Introduction – IOT Traffic; Building Blocks - Sensors and Machines, Interconnecting Technologies, Big Data and Fog Computing; Applications and Business Models - IOT Applications and Use Cases, IOT Business Models

MODULE II	COMMUNICATION TECHNOLOGIES IN IOT NETWORKS	6
------------------	---	----------

Introduction, Types of Sensors used in IOT Network, Transmission Strategy, Other Candidate Technologies for IOT Networks.

MODULE III	BIG DATA AND FOG COMPUTING	6
-------------------	-----------------------------------	----------

Introduction; Data Analysis, Internet of Things: Data Management and Processing - IOT Requirements and Cloud Computing, Fog Computing Architecture, Context Awareness in Cloud and Fog, Internet of Things and Cloud/Fog Use Case

MODULE IV	IOT APPLICATIONS AND BUSINESS MODELS	12
------------------	---	-----------

Introduction; Intelligent Transportation, Smart Clothing, Smart Grids, Education, Environment Observation, Forecasting and Protection, Smart Agriculture and

Farming, Health Care, Smart Homes/Buildings and Monitoring, Public Safety.

MODULE V SMART WORLD AND INTERNET OF THINGS 12

Introduction- Key Concepts; Sensing and Information Gathering, Information Communication, Information Processing and Management, IOT Applications, Business Models.

L – 30; Total Hours –30

TEXT BOOK:

1. Fatima Hussain - Internet of Things_ Building Blocks and Business Models-Springer (2017)

REFERENCES:

1. MaciejKranz - Building the Internet of Things_ Implement New Business Models, Disrupt Competitors, Transform Your Industry-Wiley (2016)

COURSE OUTCOMES:

At the end of this course, the student will be able to:

CO1:Describe the basic concept of IOT and its application in business

CO2:Enumerate the use of IOT in communication technology

CO3:Explain the basic of Big Data and FOG computing

CO4:Illustrate the use of IOT in business model

CO5:Discuss the working of sensing and information gathering with the help of IOT

Board of Studies (BoS):

17th BoS of the Department of
Commerce held on 24.5.2022

Academic Council:

19th AC held on 29.09.2022

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO 10	PO 11	PO 12	PO 13	PSO1	PSO2	PSO3	PSO4
CO1	H	H			H	M								H			
CO2	H	H					H										
CO3	H	M				H								H			
CO4	H	M						H						M			H

CO5	M	M						H			H	H		M			H
-----	---	---	--	--	--	--	--	---	--	--	---	---	--	---	--	--	---

Note:L- Low Correlation M - Medium Correlation H -High Correlation

SDG 9: Build resilient infrastructure, promote inclusive and sustainable industrialization and foster innovation

This course would equip the students with the knowledge of ICT application in the real world which in turn facilitate communication, collaboration, and real-time problem-solving during times of crisis.