

SCOB5101	ORGANIZATIONAL THEORY AND BEHAVIOUR	L	T	P	EL	Credits	Total Marks
		4	0	0	0	4	100

COURSE OBJECTIVES

- To understand the classical and contemporary theories and behaviours of organizations.
- To understand Organizational Culture and team environment.
- To enhance the students with regard to knowledge, Prediction and control of human behaviour.

UNIT 1 CONCEPT OF ORGANIZATION AND ORGANISATIONAL THEORIES 9 Hrs.

Organization - Meaning, Definition, Characteristics. Organisational Theory - Evolution, Classical Organisational Theory- F. W. Taylor, Henry Fayol and Weber; Neo-classical Theory, Modern organisation Theory - Systems Approach and Contingency approach.

UNIT 2 ORGANISATIONAL COMMUNICATION AND EFFECTIVENESS 9 Hrs.

Communication - Meaning, Definition, Importance, Types, process, Patterns of communication, Essentials of effective communication, Organisation Theorists view of communication. Organisational Effectiveness - Meaning and Importance, OE Approaches.

UNIT 3 AUTHORITY AND BUREAUCRACY 9 Hrs.

Authority, Responsibility and Accountability Meaning and Difference; Kinds of Authority, Major Theories on sources of Authority - Legal/Formal Authority, Traditional Authority, Acceptance Theory, Competence Theory, Charismatic Authority. Power - Organizational based Sources of power; Acquisition of Position Power; Distinction between authority and power. Bureaucratic structures - Meaning, Features; Six key characteristic of bureaucratic structures; Max weber ideal bureaucracy; Types of bureaucracy.

UNIT 4 ORGANISATIONAL BEHAVIOUR AND INDIVIDUAL BEHAVIOUR 9 Hrs.

OB Meaning, Nature, Scope, key determinants in OB; Emerging Challenges for OB; Contributing Fields to OB; Models of Organizational Behaviour; Organisational behaviour modification - Steps in OB modification process; Foundation of Individual Behaviour. Individual Behaviour- Meaning; Transaction Analysis, Perception, Personality.

UNIT 5 TEAM DYNAMICS AND ORGANISATIONAL CULTURE 9 Hrs.

Teams Vs Groups, Nature of Teams, Types of Teams, Implementation of Teams in organisation, Team Issues. Creativity - Meaning, Nature and Characteristics; Steps in Creative process; Condition for creativity. Innovation - Meaning & Process. Organization Culture - Meaning, characteristics; Levels; Types; Formation; Culture Artifacts, Strategies for sustaining culture.

Max. 45 Hrs.

COURSE OUTCOMES

On completion of the course, student will be able to

- CO1** - Develop the knowledge of various theoretical frameworks of organizations.
- CO2** - Recognize organisational dysfunction and recommend remedies from theoretical framework.
- CO3** - Basic understanding of difference between authority, power and beauracracy.
- CO4** - Help to understand the impact of communication on organisational effectiveness.
- CO5** - Provides clarity on the development of Individual behaviour.
- CO6** - Identify the existing organizations that could benefit from integrated modern theories.

TEXT / REFERENCE BOOKS

1. Organisational Structure, Process and Outcome, by Richard H. Hill, Pearson Education, 7th Edition, 2020.
2. Organizational Theory & Behavior, by Prasad, L.M, Sultan Chand & Sons, New Delhi, 2017.
3. Organizational behavior, by Aswathappa. K., HPH, Bombay, 2021.
4. Organizational Behavior, by S.S. Khanka, S. Chand & Co, 2019.

END SEMESTER EXAMINATION QUESTION PAPER PATTERN**Max. Marks : 100****Exam Duration : 3 Hrs.****PART A:** 5 Questions carrying 6 marks each - No Choice**30 Marks****PART B:** 2 Questions from each unit of internal choice, carrying 14 marks**70 Marks**

SCOB5102	ADVANCED ACCOUNTING	L	T	P	EL	Credits	Total Marks
		4	0	0	0	4	100

COURSE OBJECTIVES

- To impart knowledge on corporate accounting methods and procedures and to develop skills in the preparation of accounting statements and in their analysis.
- To lay a theoretical foundation of Accounting and Accounting Standards.
- To gain ability to solve problems relating to Company Accounts, Valuations and special types of situations.

UNIT 1 BASIC CONCEPTS**9 Hrs.**

Conceptual framework of Accounting - Accounting environment - Concept of accounting theory- Role of accounting theory- Classification of accounting theory - Approaches to accounting theory - Accounting Standards -Generally Accepted Accounting Principles - Selection of Accounting Principles - Professional Development of Accounting in India. Introduction to IFRS & IND-AS.

UNIT 2 VALUATION OF SHARES AND GOODWILL**9 Hrs.**

Valuation of Shares - Need for valuation - Methods of valuation of shares- Net Asserts method, Dividend yield method, Earning yield method, Return on Capital method, Price/Earning method and Fair value method& DCF Method (Discounted Cash Flow Method). Valuation of Goodwill - Need for valuation - Methods of valuing Goodwill - Number of Years purchase of average profits method, Capitalization method - Annuity method - Super profits method.

UNIT 3 RECONSTRUCTION AND MERGER OF COMPANIES**9 Hrs.**

Acquisition, Amalgamation, Absorption and Reconstruction (internal and external) schemes.

UNIT 4 COSOLIDATED FINANCIAL STATEMENTS**9 Hrs.**

Consolidated Accounts of Holding and subsidiary Companies- Consolidation - Inter Company transactions - Issue of Bonus Shares -Revaluation of Fixed Assets Debentures and Preference Shares of subsidiary Company- Dividend - (Holding company with two subsidiaries only to be studied). AS.21.

UNIT 5 LIQUIDATION OF COMPANY**9 Hrs.**

Preparation of Statement of affairs including deficiency /surplus account.

Max. 45 Hrs.**COURSE OUTCOMES**

On completion of the course, student will be able to

- CO1 - Prepare the financial statement and interpret it.
- CO2 - Judge the performance of a company through financial ratios.
- CO3 - Prepare and make decision with help of fund flow and cash flow statement.
- CO4 - Improve means of managerial decision on product with help of marginal costing.
- CO5 - Enhance knowledge in costing and able to prepare cost estimates.
- CO6 - Familiarize with overall accounting for managerial decision making.

TEXT / REFERENCES BOOKS

1. M.C. Shukla and T. S. Grewal, Advanced Accounts, New Delhi, S. Chand and Co.
2. R.L. Gupta and M. Radhaswamy, Advanced Accounts, New Delhi, Sultan Chand.
3. S.P. Jain and K.L. Narang, Advanced Accounts, Ludhiana, Kalyani Publishers.
4. T.S Reddy, et.al., Corporate Accounting, Chennai, Margam Publications.

END SEMESTER EXAMINATION QUESTION PAPER PATTERN**Max. Marks : 100****Exam Duration : 3 Hrs.****PART A:** 5 Questions carrying 6 marks each - No Choice**30 Marks****PART B:** 2 Questions from each unit of internal choice, carrying 14 marks**70 Marks**

SCOB5103	ECONOMICS FOR BUSINESS	L	T	P	EL	Credits	Total Marks
		4	0	0	0	4	100

COURSE OBJECTIVES

- To integrate the basic concepts of economics.
- To understand the different costs of production and how they affect short and long run decisions.
- To derive the equilibrium conditions for cost minimization and profit maximization.

UNIT 1 INTRODUCTION**9 Hrs.**

The themes of economics - scarcity and efficiency - three fundamental economic problems - society's capability - Production possibility frontiers (PPF) - Productive efficiency Vs economic efficiency - economic growth & stability - Micro economies and Macro economies - the role of markets and government - Positive Vs negative externalities.

UNIT 2 CONSUMER AND PRODUCER BEHAVIOUR**9 Hrs.**

Market - Demand and Supply - Determinants - Market equilibrium - elasticity of demand and supply - consumer behaviour - consumer equilibrium - Production - Short-run and long-run Production Function - Returns to scale - economies Vs diseconomies of scale - Analysis of cost - Short-run and long-run cost function - Relation between Production and cost function.

UNIT 3 PRODUCT AND FACTOR MARKET**9 Hrs.**

Product market - perfect and imperfect market - different market structures - Firm's equilibrium and supply - Market efficiency - Economic costs of imperfect competition - factor market - Land, Labour and capital - Demand and supply - determination of factor price - Interaction of product and factor market.

UNIT 4 PERFORMANCE OF AN ECONOMY - MACRO ECONOMICS**9 Hrs.**

Macro-economic aggregates - circular flow of macroeconomic activity - National income determination - Aggregate demand and supply - Macroeconomic equilibrium - Components of aggregate demand and national income - multiplier effect - Demand side management - Fiscal policy in theory.

UNIT 5 AGGREGATE SUPPLY AND THE ROLE OF**9 Hrs.**

Short-run and Long-run supply curve - Unemployment and its impact - Okun's law - Inflation and the impact - reasons for inflation - Demand Vs Supply factors - Inflation Vs Unemployment trade-off - Phillips curve - short-run and long-run - Supply side Policy and management - Money market - Demand and supply of money - money-market equilibrium and national income - the role of monetary policy.

Max. 45 Hrs.**COURSE OUTCOMES**

On completion of the course, student will be able to

- CO1** - Understand the roles of managers in firms.
- CO2** - Analyse the demand and supply conditions and assess the position of a company.
- CO3** - Employ marginal analysis for decision making.
- CO4** - Analyze operations of markets under varying competitive conditions.
- CO5** - Analyze causes and consequences of unemployment, inflation and economic growth.
- CO6** - Understand the different costs of production and how it affect short and long run decisions.

TEXT / REFERENCE BOOKS

1. Paul A. Samuelson and William D. Nordhaus, Economics, 18th Edition, Tata McGraw Hill, 2015.
2. William Boyes and Michael Melvin, Textbook of economics, Biztantra, 2016.
3. Karl E. Case and Ray C. fair, Principles of Economics, 6th Edition, Pearson Education Asia, New Delhi, 2018.

END SEMESTER EXAMINATION QUESTION PAPER PATTERN**Max. Marks : 100****Exam Duration : 3 Hrs.****PART A:** 5 Questions carrying 6 marks each - No Choice**30 Marks****PART B:** 2 Questions from each unit of internal choice, carrying 14 marks**70 Marks**

SCOB5104	ENTREPRENEURSHIP AND SMALL BUSINESS	L	T	P	EL	Credits	Total Marks
		4	0	0	0	4	100

COURSE OBJECTIVES

- To understand the various advanced entrepreneurial strategies.
- To know how to prepare a business plan.
- To apply the product development process in a small business contexts.

UNIT 1 ENTREPRENEURSHIP DEVELOPMENT PERSPECTIVE**9 Hrs.**

Introduction, importance, Entrepreneurial Development - world perspective - Evolution and growth - stages, Theories - Concept of entrepreneurship development, Entrepreneur. Intrapreneur, Entrepreneurship and Manager. Difference between Entrepreneur and Intrapreneur, Entrepreneur and Entrepreneurship. - Attributes and Characteristics of successful entrepreneur - Role of Entrepreneur in Indian Economy development.

UNIT 2 CREATING ENTREPRENEURIAL VENTURE**9 Hrs.**

Business Planning Process, understanding business life cycle and product life cycle. Environmental Analysis : Search and scanning- strength and weaknesses. - Identifying problems and opportunities - Opportunities and Threats - Defining Business Idea, Product, location and ownership - Stages in starting the new venture.

UNIT 3 PROJECT MANAGEMENT**9 Hrs.**

Meaning of project, objectives and how to choose a project. - Preparing a business plan, marketing plan, financial plan and organization plan. - Estimating and Financing funds requirement. - Schemes offered by various commercial Banks and Financial Institutions. - Working capital : Meaning, need and significance, Determinants of working capital.

UNIT 4 ENTREPRENEURIAL FINANCE AND ENTERPRISE MANAGEMENT**9 Hrs.**

Debt or equity financing, Sources of Finance - Commercial Banks, private placements, venture capital, financial institutions supporting entrepreneurs; Lease Financing; Funding opportunities for Startups in India. Time management, Negotiations, Joint Ventures, Mergers & acquisitions.

UNIT 5 CENTRAL AND STATE GOVERNMENT IN PROMOTING ENTREPRENEURSHIP**9 Hrs.**

Introduction to Various Incentives, Subsidies and Grants; Promotion of Export Oriented Units; Fiscal and Tax Concessions. Role of DIC (District Industries Centre), Functions and Objectives- Entrepreneurship Training and Development. Objectives contents-Methods-Execution- Problems and Difficulties of Entrepreneurs - Marketing Finance, Human Resource - Production; Research - External Problems Future of Entrepreneurship in India. - Women Entrepreneurs in India.

Max. 45 Hrs.

COURSE OUTCOMES

On completion of the course, student will be able to

- CO1** - Understand the issues involved in entrepreneurship development.
- CO2** - Evaluate opportunities for a new venture.
- CO3** - Demonstrate the ability to prepare a business plan for a venture.
- CO4** - Get insights into their creative, entrepreneurial and team skills.
- CO5** - Have the ability to discern distinct entrepreneurial traits.
- CO6** - Know the parameters to assess opportunities and constraints for new business ideas.

TEXT / REFERENCE BOOKS

1. David.H.Holt, Entrepreneurship: New Venture Creation, Pearson Education,2016.
2. Khanka.S.S, Entrepreneurial Development, S.Chand & Company Ltd, New Delhi, 2012.
3. Vasant Desai, Dynamics of Entrepreneurial Development and Management, Himalaya House, 2018.
4. Raj Shankar, Entrepreneurship Theory and Practices, Vijay Nicole Imprints Private Ltd, Chennai, 2012.
5. Yescombe, E.R., Principles of Project Finance, Academic Press; 2nd Edition, 2017.

END SEMESTER EXAMINATION QUESTION PAPER PATTERN

Max. Marks : 100

Exam Duration : 3 Hrs.

PART A: 5 Questions carrying 6 marks each - No Choice

30 Marks

PART B: 2 Questions from each unit of internal choice, carrying 14 marks

70 Marks

SCOB5105	CORPORATE AND ALLEID LAWS	L	T	P	EL	Credits	Total Marks
		4	0	0	0	4	100

COURSE OBJECTIVES

- To enable students to learn the legalities associated with the Company and its functioning.
- To acquire knowledge and skills related to corporate law.
- To focus on providing an insight in to other related laws like FEMA, Competition Act and IPR.

UNIT 1 INTRODUCTION TO COMPANY LAW**9 Hrs.**

Definition and characteristics, Types of companies and their incorporation, Memorandum and Articles of association and their alteration, lifting of corporate veil, doctrine of indoor management and constructive notice, promoter.

UNIT 2 CONCEPT OF CAPITAL AND FINANCING OF COMPANIES**9 Hrs.**

Sources of capital, Types of shares, Equity with differential rights, Procedure connected with bonus issues; rights issues; issue of sweat equity, Employees stock option, Private placement and Buy back of shares, Red Herring Prospectus - meaning, contents, Book Building process, Contents of a prospectus-Misrepresentation in a prospectus. Prospectus and its role in resource mobilization.

UNIT 3 COMPANY MANAGEMENT AND CORPORATE GOVERNANCE**9 Hrs.**

Directors and Managerial Personnel, Appointment, Qualifications, Remuneration, Vacation of office, Retirement, Removal, Powers and Duties, Role of Managing, Executive, Non-Executive and Independent Directors in a company, Board Meetings and Procedures, Powers of Board, Inspection and Investigation, Prevention of Oppression and mismanagement, CSR implications and compliance.

UNIT 4 CORPORATE RESTRUCTURING AND WINDING UP**9 Hrs.**

Meaning of corporate restructuring, Need, Scope and Modes of restructuring, Mergers and Amalgamations: Meaning and concept, Legal Procedural. Takeovers: Meaning and concept, Types, SEBI regulations, Procedure aspect, Concept, Modes, Reverse Mergers - Procedural aspects and tax implications, Winding Up: Concept, modes; administrative machinery, process and procedure.

UNIT 5 ALLIED LAWS**9 Hrs.**

Foreign Exchange Management -Objectives and definitions under FEMA, Current account transactions, Capital account transactions, Foreign Direct Investment in India and abroad, Acquisition and transfer of immovable property, Establishment in India of branch, Export of goods and services, Foreign contributions, Exemptions, Powers of Central Government, adjudication and appeal. The Competition Act 2002 - Meaning, objectives, extent and applicability, Competition Commission of India. Intellectual Property Laws - Concept and development, Violation, Penalty, Decision to create or buy IP and IP rights in India.

Max. 45 Hrs.

COURSE OUTCOMES

On completion of the course, student will be able to

- CO1** - Understand the big picture of a corporate world.
- CO2** - Gain an in depth knowledge about the Company form of organization structure.
- CO3** - Develop an understanding about other laws in relation to the functioning of a corporate entity.
- CO4** - Enable students to delve deeply into aspects of Companies Act 2013.
- CO5** - Familiarize more on the legal implications associated with the corporate world.
- CO6** - Exposure to important laws associated with corporate world.

TEXT / REFERENCE BOOKS

1. Singh. A, Company law, Eastern Book Company, 17th Edition, 2018.
2. G K Kapoor Sanjay Dhamija , Company Law and Practice, Taxmann Allied Services (P) Ltd, 28th Edition, 2018.
3. M.C. Kuchhal & Vivek Kuchhal, Business Law, S Chand, 7th Edition, 2018.
4. A Manual of Business Laws, Maheshwari, S.N & Maheshwari, Himalaya Publishing House, 6th Edition, 2015.

END SEMESTER EXAMINATION QUESTION PAPER PATTERN

Max. Marks : 100

Exam Duration : 3 Hrs.

PART A: 5 Questions carrying 6 marks each - No Choice

30 Marks

PART B: 2 Questions from each unit of internal choice, carrying 14 marks

70 Marks

SMTB5108	STATISTICS FOR MANAGEMENT	L	T	P	EL	Credits	Total Marks
		4	0	0	0	4	100

COURSE OBJECTIVE

- To understand the basic statistical tools for analysis & interpretation of qualitative & quantitative data.
- To introduce basic concepts of Statistics and
- To provide statistical techniques for business data analysis.

UNIT 1 CORRELATION, REGRESSION & CURVE FITTING**9 Hrs.**

Correlation coefficient – Rank Correlation coefficient – regression coefficients – Regression lines – Fitting curves of the form $y=a+bx$, $y=a+bx+cx^2$, by the method of least squares.

UNIT 2 PROBABILITY AND DISTRIBUTIONS**9 Hrs.**

Probability – Addition and Multiplication theorems – Conditional Probability – Bayes theorem (without proof) Theoretical distributions (Mean, Variance and applications only); Binomial, Poisson and Normal (No derivations).

UNIT 3 PARAMETRIC TEST**9 Hrs.**

Basic sampling concepts-Z test for single mean, two sample means single proportions, two sample proportions - Student's t test for single mean, two sample mean – Paired t test – F test ANOVA (One way and Two way – applications problems only).

UNIT 4 NON PARAMETRIC TEST**9 Hrs.**

Chi-Square test - Goodness of fit - Independence of Attributes - Non-parametric test - sign test - one sample run test, Kruskal Wallis H test - Mann Whitney U test - Kolmogorov Smirnov (K-S) test.

UNIT 5 MULTIVARIATE ANALYSIS**9 Hrs.**

Multivariate analysis (Theory only) - Partial and Multiple Correlations - Elementary concepts of Factor analysis - Multiple Regression analysis - Discriminant analysis - Cluster analysis.

Max. 45 Hrs.**COURSE OUTCOMES**

On completion of the course, student will be able to

- CO1** - Evaluate correlation coefficient, Regression Equations and fitting of straight line by least squares.
- CO2** - Understand the basic concepts of probability and apply Baye's theorem for solving conditional probability.
- CO3** - Choose the appropriate tests of significance for sample test.
- CO4** - Evaluate the various methods of Non-Parametric tests.
- CO5** - Explain the basic concepts of partial and multiple correlations.
- CO6** - Explore the various multivariate analysis.

TEXT / REFERENCE BOOKS

1. Levin and Rubin, Statistics for Management, Pearson, 7th Edition, Prenticehall of India, 2012.
2. Veerarajan.T, Probability, Statistics and Random Process, Tata McGraw Hill ,3rd edition, TataMcGrawHill, 2017.
3. Vittal P.R, Business Statistics, Margham Publications,3rd edition, 2009.
4. Beri G, Business Statistics, Tata McGraw Hill Publishing Company Limited, 2009.
5. S.C.Gupta and Indra Gupta, business Statistics, Himalaya Publisher, 2nd Edition 2019

END SEMESTER EXAMINATION QUESTION PAPER PATTERN**Max. Marks : 100****Exam Duration : 3 Hrs.****PART A:** 5 Questions carrying 6 marks each - No Choice**30 Marks****PART B:** 2 Questions from each unit of internal choice, carrying 14 marks**70 Marks**

SCOB6101	TALLY LAB	L	T	P	EL	Credits	Total Marks
		0	0	2	0	1	100

COURSE OBJECTIVES

- To familiarize with the basic concepts, of Accounting.
- To make the students proficient towards creating the accounting records and extract the financial statements.
- To impart practical training on this software so that the students could apply its various aspect in their day to day business/professional activities.

SUGGESTED LIST OF EXPERIMENTS

1. Creation, Alteration and Deletion of Company.
2. Creation/Alteration of Multiple Ledgers/Groups.
3. Preparation of Trial Balance.
4. Preparation of Profit and Loss Account and Balance sheet - Ledger Balances.
5. Preparation of Profit and Loss Account and Balance sheet - Accounting Vouchers.
6. Inventory Vouchers.
7. Cost Category and Centers.
8. Payroll Processing.

COURSE OUTCOMES

On completion of the course, student will be able to

- CO1** - Understand the potential of Tally Accounting Software from the business perspective.
- CO2** - Set up Company Configurations, Charts of Accounts and record financial transactions.
- CO3** - Generate Accounting and Inventory Masters, Vouchers and Basic Reports in Tally.
- CO4** - Get familiar with the Technological Advantages like Cost Centres and Categories.
- CO5** - Have an understanding of the concept and features of Payroll Accounting and be able to generate Payroll reports.
- CO6** - Acquire hands-on experience in the use of Tally accounting package.

TEXT / REFERENCE BOOKS

1. Rajesh Chheda , Learn Tally.ERP 9 with GST, 2nd Edition , Software – 2018.
2. Tally education Pvt Ltd, Official Guide to Financial accounting using Tally .ERP 9 With GST, BPB Publication, 2018.
3. Singh. S and Mehra. N, Tally ERP 9: Software for Business and Accounts, V&S Publishers, 2014.
4. Asok K Nadhani , Implementing Tally, BPB publication, 4th Edition,2018.

SCOB5201	ADVANCED COST AND MANAGEMENT ACCOUNTING	L	T	P	EL	Credits	Total Marks
		4	0	0	0	4	100

COURSE OBJECTIVES

- To provide an in depth study of the Cost Accounting Principles.
- To understand the techniques for identification, analysis and classification of cost components.
- To facilitate managerial decision making.

UNIT 1 INTRODUCTION**9 Hrs.**

Nature of Cost Accounting-Definition, Scope, objectives and significance of cost accounting, its relationship with financial accounting and management accounting - Cost Objects, Cost centers and Cost Units - Elements of cost - Classification of costs - Installation of costing systems.

UNIT 2 COST SHEET AND MATERIALS**9 Hrs.**

Cost Sheet - costing - Issue of materials-FIFO, LIFO, HIFO, SAM, WAM, Market price, Bases to ck method and standard price method.-EOQ- ABC Analysis, VED Analysis.

UNIT 3 LABOUR AND OVERHEADS**9 Hrs.**

Labour Cost - computation and control- Methods of wage payment- Time rate and piece rate system - Idle time -overtime - Labour turnover. Overheads- classification. Allocation, Appointment and Absorption- (Primary and Secondary Distribution), Machine Hour rate.

UNIT 4 BUDGETS ANDBUDGETARY CONTROL**9 Hrs.**

Meaning, objectives, merits and demerits- types of Budgets - Production, cash and Flexible Budgets. Standard costing & Variance Analysis-material Variance, Labor Variance.

UNIT 5 MARGINAL COSTING**9 Hrs.**

Absorption Costing and Marginal Costing- CVP analysis -Break Even Analysis- Break Even Chart.

Max. 45 Hrs.**COURSE OUTCOMES**

On completion of the course, student will be able to

- CO1** - Understand and explain the conceptual framework of Cost Accounting.
- CO2** - Explain the basic concepts and processes in determination of cost of products and services.
- CO3** - Understand the Cost Accounting Standards (CAS).
- CO4** - Apply marginal costing in decision making.
- CO5** - Apply the concept of Standard Costing for variance analysis.
- CO6** - Familiarize with the concepts of marginal costing.

TEXT / REFERENCE BOOKS

1. Jain S.P and Narang K.L, Cost Accounting, Kalyani Publishers, New Delhi, 2012.
2. T.S.Reddy and Murthy, Cost accounting, Margham Publications, Chennai, 2014.
3. Khan M.Y. and P.K.Jain, Management Accounting, Tata McGraw Hill, 2016.
4. Dr. Maheswari S.N., Management Accounting, Sultan Chand & Sons, New Delhi, 2012.
5. I.M.Pandey, Management Accounting, Vikas Publications, 2014.
6. T.S.Reddy & Murthy, Management Accounting, Margham Publications, 2010.

7. Dr.N.Ganesan & Kalavathi S.R., Cost accounting, Thirumalai Publications, Nagercoil, 2012.
8. Dr.Maheswari S.N., Advanced Cost Accounting, SultanChand & Sons, NewDelhi, 2012.

END SEMESTER EXAMINATION QUESTION PAPER PATTERN**Max. Marks : 100****Exam Duration : 3 Hrs.****PART A:** 5 Questions carrying 6 marks each - No Choice**30 Marks****PART B:** 2 Questions from each unit of internal choice, carrying 14 marks**70 Marks**

SCOB5202	FINANCIAL MARKETS AND INSTITUTIONS	L	T	P	EL	Credits	Total Marks
		4	0	0	0	4	100

COURSE OBJECTIVES

- To familiarize with the structure, organization and working of financial system in India.
- To impart knowledge on financial markets and institutions.
- To understand the functions of securities markets in India.

UNIT 1 FINANCIAL SYSTEM**9 Hrs.**

Financial System: Meaning, Characteristics, Significance and Components- Structure of Indian Financial System- Main functions of these constituents and respective roles- Reserve Bank of India- Role & functions., Credit Control - Stock exchange board of India.

UNIT 2 MONEY MARKETS**9 Hrs.**

Money market - nature- participants - mode of operation - call money rates - Commercial Paper Market: meaning and features -Commercial Bill Market: Meaning and importance - Developed Bill Market - discounting - Recent developments in Indian money market.

UNIT 3 CAPITAL MARKETS**9 Hrs.**

Capital market: meaning - recent initiatives in the Indian capital market - major issues of Indian capital market - Capital market instruments - New Issues Market - meaning and features - intermediaries in NIM - Secondary Market - Stock exchange –Dematerialisation - Derivative Markets.

UNIT 4 FINANCIAL INSTITUTIONS**9 Hrs.**

Role of financial intermediaries - Commercial Banks: Evolution and Organizational setup- Co operative Banks- Development Banks in India- IDBI, SFCs, SIDCs, LIC, EXIM Bank- Regional Rural Banks - Non-Banking Financial Companies- Insurance- Importance, Regulations- Mutual Funds - Features and Types.

UNIT 5 FINANCIAL SERVICES**9 Hrs.**

Meaning and Definition - Features - Importance. Types of Financial Services - Factoring, Leasing, Venture Capital, Consumer Finance - Housing and Vehicle Finance.

Max. 45 Hrs.**COURSE OUTCOMES**

On completion of the course, student will be able to

- CO1** - Describe the Indian Financial System.
- CO2** - Discuss the various financial services.
- CO3** - Explain the role of financial intermediaries in the financial system.
- CO4** - Analyze the trends in the capital and money markets.
- CO5** - Elaborate the key contribution of regulatory bodies like RBI, SEBI in Indian Financial System.
- CO6** - Examine the operations of stock exchange.

TEXT / REFERENCE BOOKS

1. Machiraju. H.R, 'Indian Financial System' ,SVikas Publishing House, 4th Edition, 2010.
2. Varshney P.N. & Mittal D.K., 'Indian Financial System', Sultan Chand & Sons, New Delhi. 2015.
3. Gordon E. and Natrajan K., 'Indian Financial System', Himalaya Publishing House, 1st Edition, 2015.
4. Pathak B., 'Indian Financial System', Pearson India Pvt. Ltd., 5th Edition, 2018.
5. Khan M.Y., Indian Financial System, Tata McGraw Hill Company, 8th Edition, 2013.

END SEMESTER EXAMINATION QUESTION PAPER PATTERN**Max. Marks : 100****Exam Duration : 3 Hrs.****PART A:** 5 Questions carrying 6 marks each - No Choice**30 Marks****PART B:** 2 Questions from each unit of internal choice, carrying 14 marks**70 Marks**

SCOB5203	ADVANCED CORPORATE FINANCE	L	T	P	EL	Credits	Total Marks
		4	0	0	0	4	100

COURSE OBJECTIVES

- To understand the concept of corporate finance.
- To acquire specialized knowledge to corporate finance.
- To know about capital restructuring.

UNIT 1 INTRODUCTION ABOUT CORPORATE FINANCE**9 Hrs.**

Introduction to corporate Finance- Financing Strategy: sources of finance -Financial Instruments. Capital structure Theories – Hybrid.

UNIT 2 VALUATION METHODOLOGIES**9 Hrs.**

Linkage between financial strategy & Firm's value - concept of Asset Beta, Equity Beta -weighted Average cost of capital & Adjusted Present Value (APV) Valuation Methodologies - Free Cash Flow Valuation Models.

UNIT 3 STRATEGY VS.VALUE CREATION**9 Hrs.**

Linkage between Investment Strategy & corporate value creation -Generation & Screening of Project Idea - Financial Analysis - Analysis of Project Risk - Social Cost Benefit Analysis - Network Techniques for Project Management-Environmental Appraisal of Projects.

UNIT 4 MERGER AND ACQUISITIONS**9 Hrs.**

The basic forms of acquisitions; Source of synergy from acquisitions; Calculating the value of the firm after an acquisition; The NPV of a Merger; Defensive tactics; Do acquisitions Benefit Shareholders.

UNIT 5 VALUATION OF BONDS, BONUS SHARES AND DIVIDEND POLICY**9 Hrs.**

How to value Bonds; Bonus shares, Estimates of parameters in the Dividend -Discount Model; Dividend Growth Model; Price-earnings ratio; No dividend firm.

Max. 45 Hrs.**COURSE OUTCOMES**

On completion of the course, student will be able to

- CO1** - Knowledge about corporate finance.
- CO2** - Distinguish the company's capital structure with the usage of debt.
- CO3** - Rank the project with financial analysis.
- CO4** - Compute the values of firm after and before restructuring.
- CO5** - Identity suitable dividend policy to declare dividend.
- CO6** - Adopt with latest trend in corporate finance.

TEXT / REFERENCE BOOKS

1. Brealey & Myers, Principles of Corporate Finance, TMH.
2. Pandey, I.M., Financial Management, Vikas Publishing House.
3. Chandra, P., Projects: Preparation, Appraisal, Budgeting & Implementation, TMH.

END SEMESTER EXAMINATION QUESTION PAPER PATTERN

Max. Marks : 100

Exam Duration : 3 Hrs.

PART A: 5 Questions carrying 6 marks each - No Choice

30 Marks

PART B: 2 Questions from each unit of internal choice, carrying 14 marks

70 Marks

SCOB5204	TAXATION	L	T	P	EL	Credits	Total Marks
		4	0	0	0	4	100

COURSE OBJECTIVES

- To impart knowledge on basic income tax concepts and practices.
- To gain knowledge on tax rules and procedures.
- To give practical knowledge on levy of GST.

UNIT 1 INTRODUCTION**9 Hrs.**

Income Tax Act 1961 - Definitions - Residential Status and Incidence of Tax - Exempted Incomes u/s 10.

UNIT 2 HEADS OF INCOME**9 Hrs.**

Heads of Income - Income from Salaries - Perquisites, Allowances, Income from House Property - Annual Value - deductions, Profits and Gain of Business or Profession - Allowable and Disallowable expenses, Capital Gains - Short-term and Long-term - exempted capital gain, Income from Other Sources - Deductions Gross Total Income.

UNIT 3 ASSESSMENT PROCEDURE**9 Hrs.**

Assessment procedure - types - PAN - E-Filing - Income Tax Authorities - Duties and Powers -TDS - Tax Collected at Source.

UNIT 4 GOODS AND SERVICE TAX**9 Hrs.**

Goods and Service Tax - Process of introduction of VAT at the Centre and the States - Advantages and Limitations of VAT - Process of preparation for GST - Comprehensive structure of the GST model.

UNIT 5 GST RATE STRUCTURE, TAXES AND DUTIES**9 Hrs.**

GST Rate Structure.- Zero Rating of Exports - GST on Imports -Special Industrial Area Scheme - Taxes and Duties subsumed under GST - Taxes & Duties outside the purview of GST.

Max.45 Hrs.**COURSE OUTCOMES**

On completion of the course, student will be able to

- CO1** - Understand amendments made from time to time in Finance Act.
- CO2** - Know the procedure of direct tax assessment and compute total income.
- CO3** - File IT returns on individual basis.
- CO4** - Differentiate between direct and indirect tax assessment.
- CO5** - Describe the Procedure of E-filing, TDS, TCS and GST.
- CO6** - Knowledge about GST Rate Structure, Taxes and Duties under GST, CGST and IGST.

TEXT / REFERENCE BOOKS

1. Gaur and Narrang, Income Tax Law and Practices, Kalyani Publications, Latest Edition.
2. Vinod K.Singhania, Direct taxes : Law and practice, Taxmann publications, New Delhi, Latest Edition.
3. Singhania Vinod K. and Monica Singhania, Students' Guide to Indirect Taxes, Taxmann Publications Pvt. Ltd., Delhi.
4. V.S. Datey. Indirect Tax Law and practice, Taxmann Publications Pvt. Ltd., Delhi, Latest Edition.
5. Sanjeev Kumar. Systematic Approach to Indirect Taxes, Latest Edition.
6. Grish Ahuja and Ravi Gupta, Indirect Taxes, Flair Publication Pvt. Ltd.

END SEMESTER EXAMINATION QUESTION PAPER PATTERN

Max. Marks : 100

Exam Duration : 3 Hrs.

PART A: 5 Questions carrying 6 marks each - No Choice

30 Marks

PART B: 2 Questions from each unit of internal choice, carrying 14 marks

70 Marks

SCOB5205	BUSINESS RESEARCH METHODS	L	T	P	EL	Credits	Total Marks
		4	0	0	0	4	100

COURSE OBJECTIVES

- To understand the basic framework of research process.
- To familiarize with research designs and techniques.
- To conduct research ethically.

UNIT 1 INTRODUCTION TO BUSINESS RESEARCH**9 Hrs.**

Meaning of research; Types-process- Applications- Features of a Good research study- Research Problem; Problem Identification, Components; Formulating the Research Hypotheses- Writing a research proposal- Research Design.

UNIT 2 DATA SOURCES AND SCALING**9 Hrs.**

Classification of Data-Primary and Secondary Data Collection techniques- Measurement of scales - Types- Measurement Error, Criteria for Good Measurement; Questionnaire; Types, Process of Questionnaire Designing, Advantages and Disadvantages of Questionnaire method.

UNIT 3 SAMPLING**9 Hrs.**

Sampling concepts- Sample vs Census, Sampling vs Non Sampling error; Sampling Design-; Determination of Sample size- Data Editing-Coding- Classification and Tabulation of Data.

UNIT 4 DATA ANALYSIS**9 Hrs.**

Data Preparation – Univariate, Bivariate and Multivariate analysis- Testing of Hypothesis - Steps in testing of hypothesis, Interdependence and dependence analyses and their basic assumptions; Time series analysis - Application of statistical software for data analysis.

UNIT 5 RESEARCH REPORT**9 Hrs.**

Types of research reports - Report writing: Structure of the research report- Formulation rules for writing the report: Guidelines for presenting tabular data and visual Representations- Research Ethic- Ethical code- Responsibility of ethics in research.

Max. 45 Hrs.**COURSE OUTCOMES**

On completion of the course, student will be able to

- CO1** - Understand some basic concepts of research and its methodologies.
- CO2** - Define appropriate research problem and parameters.
- CO3** - Develop a research design.
- CO4** - Describe sampling methods, measurement scales and instruments.
- CO5** - Analyse descriptive and inferential statistics.
- CO6** - Explain the rationale for research ethics.

TEXT / REFERENCE BOOKS

1. Kothari C.R. & Gaurav Garg, Research Methodology: Methods and Techniques, New age International Publishers, 2019.
2. Sameer Phanse, Research Methodology: Logic, Methods and Cases, Oxford Higher Education, 2016.
3. Ranjit Kumar, Research Methodology, Sage Texts, 2014.

END SEMESTER EXAMINATION QUESTION PAPER PATTERN

Max. Marks : 100

Exam Duration : 3 Hrs.

PART A: 5 Questions carrying 6 marks each - No Choice

30 Marks

PART B: 2 Questions from each unit of internal choice, carrying 14 marks

70 Marks

SCOB5206	BUSINESS STRATEGY	L	T	P	EL	Credits	Total Marks
		4	0	0	0	4	100

COURSE OBJECTIVES

- To understand strategic decision making.
- To familiarize with strategic analyses.
- To implement functional strategies.

UNIT 1 INTRODUCTION**9 Hrs.**

Concept and Role of Corporate Strategy. Levels of Strategy. Basic Model of Strategic Management. Approaches to Strategic Decision Making. Strategic Role of Board of Directors and Top Management. Strategic implications of social and ethical issues.

UNIT 2 STRATEGIC ANALYSIS**9 Hrs.**

Analysis of Broad Environment- Environmental Profile; Constructing Scenarios. Analysis of Operating Environment - Michael Porters Model of Industry Analysis. Analysis of Strategic Advantage - Resource Audit; Value Chain Analysis; Core Competences; SWOT Analysis. Analysis of Stakeholder Expectations - Corporate Mission, Vision, Objectives and Goals.

UNIT 3 STRATEGIC CHOICE**9 Hrs.**

Generating Strategic Alternatives. Strategic options at Corporate Level - Stability, Growth and Defensive Strategies. External Growth Strategies - Merger, Acquisition, Joint Venture and Strategic Alliance. Evaluation of Strategic Alternatives - Product Portfolio Models. Selection of a suitable Corporate Strategy - Concept of Strategic Fit. Strategic options at SBU Level- Michael Porters' Competitive Strategies; Operationalising Competitive Strategies.

UNIT 4 STRATEGIC IMPLEMENTATION**9 Hrs.**

Strategic implementation issues. Planning and allocating resources. Organisation Structure and Design. Functional Strategies - Production, Human Resource, Finance, Marketing and R. & D. Managing Strategic Change. Strategic Control.

UNIT 5 STRATEGIC REVIEW**9 Hrs.**

Evaluating Strategic Performance - Criteria and Problems. Concept of Corporate Restructuring. Strategy Evaluation: Overview of strategic evaluation; strategic control; Techniques of strategic evaluation and control.

Max. 45 Hrs.**COURSE OUTCOMES**

On completion of the course, student will be able to

- CO1** - Understand some basic concepts of strategic decision making.
- CO2** - Analyse the operating environment.
- CO3** - Discuss strategic alternatives.
- CO4** - Describe resource allocation.
- CO5** - Explain strategic control.
- CO6** - Evaluate corporate restructuring.

TEXT / REFERENCE BOOKS

1. Bhattachary S.K. and N.Venkataramin: Managing Business Enterprise: Strategies.
2. Strategic Management and Business Policy by Azhar Kazmi, Tata McGraw Hill, 3rd Edition.
3. Pearce J.A. & R.B. Robinson : Strategic Management formulation implementation and control, TMH.
4. Arthur A. Thompson Jr. & A.J Strickland III : Crafting and executing strategy, TMH.
5. Supplementary Readings 1. Gerry Johnson & Kevan Scholes, Exploring corporate strategies, PHI.
6. Upendra Kachru: Strategic Management, Excel books.

END SEMESTER EXAMINATION QUESTION PAPER PATTERN**Max. Marks : 100****Exam Duration : 3 Hrs.****PART A:** 5 Questions carrying 6 marks each - No Choice**30 Marks****PART B:** 2 Questions from each unit of internal choice, carrying 14 marks**70 Marks**

SBAB6201	SPSS – LAB	L	T	P	EL	Credits	Total Marks
		0	0	2	0	1	100

SUGGESTED LIST OF EXPERIMENTS

1. Introduction to SPSS - Creation and alteration of a file
2. Measure of Central Tendency
3. Result Analysis
4. Investment analysis
5. Frequency analysis - Preparation of charts and diagrams
6. T - Test
7. One way ANOVA
8. Two way ANOVA
9. Regression
10. Correlation - Bi-variate and multi-variate
11. Rank Correlation
12. Cross tabulation and Chi-square test

SCOB5301	INTERNATIONAL BUSINESS	L	T	P	EL	Credits	Total Marks
		4	0	0	0	4	100

COURSE OBJECTIVES

- To understand the international business environment.
- To understand the procedures for execution of international export orders.
- To formulate strategies to manage international businesses.

UNIT 1 INTRODUCTION**9 Hrs.**

International Marketing - Meaning and Scope -International Marketing vs. Domestic Marketing - Motivation to export-special difficulties in International Marketing- Features of Globalization-Pros & Cons. Protection Vs liberalization of global business.

UNIT 2 MARKET SELECTION AND ENTRY DECISION**9 Hrs.**

Market Selection & Entry Decision-Overseas Marketing Research-Competitive Intelligence -International trade policies, tariffs, subsidies and Quotas-Joint Venture and new product exploration.

UNIT 3 INTERNATIONAL ECONOMIC ENVIRONMENT**9 Hrs.**

International Economic Environment: IMF, GATT, WTO- Institutional infrastructure for export promotion in India. organisation and structure of export and import houses. EXIM Bank -ECGC-Export Finance and Export Promotion Measures. Counter Trade-World Trade in services.

UNIT 4 PROCEDURES**9 Hrs.**

Procedure for execution of export order -Export of Goods-Export by Air and Sea Export documents - Marine Insurance-Principles-Coverage of Risk - Settlement of Claims.

UNIT 5 TERMS OF PAYMENT**9 Hrs.**

Terms of payment & Letter of credit -Types, process, advantages-overview of EXIM policy. Foreign Exchange: Exchange rate determination-Exchange rate system-Advantages & Disadvantages. UKUY and DEPB incentive schemes.

Max. 45 Hrs.**COURSE OUTCOMES**

On completion of the course, student will be able to

- CO1** - Learn the theories of international business and investment
- CO2** - Explain the concept of International Business.
- CO3** - Discuss the international Trade Policies.
- CO4** - Evaluate the terms of payment in international business.
- CO5** - Assess international business procedures.
- CO6** - Elaborate the issues in international business.

TEXT / REFERENCE BOOKS

1. Francis Cherunilam, International Business Environment, 3rd Edition, Himalaya Publications, 2010.
2. Dr Subba Rao. P, International Business, 2nd Edition, Himalaya Publications, 2010.
3. Dr Varshney.R.L & Bhattacharya. B, International Marketing Management, 22nd Edition, Sultan Chand & Sons, 2009.
4. Warren J Keegan, Global Marketing Management, 7th Edition, Pearson Education, 2009.
5. Chandran. R, International Business, 2nd Edition, Jaico Publishers, 2009.

END SEMESTER EXAMINATION QUESTION PAPER PATTERN**Max. Marks : 100****Exam Duration : 3 Hrs.****PART A:** 5 Questions carrying 6 marks each - No Choice**30 Marks****PART B:** 2 Questions from each unit of internal choice, carrying 14 marks**70 Marks**

SCOB5302	CORPORATE GOVERNANCE AND BUSINESS ETHICS	L	T	P	EL	Credits	Total Marks
		4	0	0	0	4	100

COURSE OBJECTIVES

- To understand corporate governance, business ethical issues and values related to business.
- To learn various corporate social responsibility practices to follow.
- To implement the corporate social responsibility in work life.

UNIT 1 CORPORATE GOVERNANCE**9 Hrs.**

Corporate governance - Meaning, Significance, Principles, Evolution; Factors influencing quality of governance; corporate governance and corporate strategy; Corporate Governance in India, SEBI efforts for Corporate Governance.

UNIT 2 ETHICS IN CORPORATE GOVERNANCE**9 Hrs.**

Ethical views in corporate governance, Shareholder activism, Three models of management ethics, Ethical issues and unethical issues in Corporate Governance, Whistle blowing in corporate governance; corporate governance in Financial Markets; Corporate governance and Accounting, role of accountants in corporate governance.

UNIT 3 CORPORATE SOCIAL RESPONSIBILITY**9 Hrs.**

Social Responsibility of Corporate - Social responsibilities towards shareholders, employees, customers, vendors, government, society, Corporate Social Reporting, Board of Directors (BOD) in corporate governance - Roles, responsibilities, composition, Types; Social Audit.

UNIT 4 BUSINESS ETHICS**9 Hrs.**

Business Ethics -Objectives, Nature, Importance, Sources, Factors influencing Business Ethics; Values, Norms and Beliefs- their role in business; Ethical issues in employer - employee relation; Consumers and Business Ethics, Business ethics in trade.

UNIT 5 ETHICAL PRACTICES IN MANAGEMENT**9 Hrs.**

Theories of business ethics; corporate culture in business ethics; Ethical decision-making in business; Professional ethics for functional managers; Strategies for ethics management, ethical challenges under globalization.

Max. 45 Hrs.**COURSE OUTCOMES**

On completion of the course, student will be able to

- CO1** - Understand and analyze the concept with various ethical codes of corporate governance.
- CO2** - Identify ethical and unethical issues in corporate governance and its role in various fields.
- CO3** - Interpret the board of directors' role in carrying out corporate social Responsibility practices.
- CO4** - Examine, criticize the ethical Codes and issues in relation to various business stakeholders.
- CO5** - Prepare corporate governance structures, ethical practices and strategies in managing business.
- CO6** - Assess corporate culture in business ethics, professional ethics and in ethical decision making.

TEXT / REFERENCE BOOKS

1. Ferando, A.C., 2009, "Corporate Governance: Principles, Policies and Practices", Pearson Education.
2. Das, S.C., 2009, "Corporate Governance: Codes, Systems, Standards and Practices", Eastern Economy.
3. Guler Aras, David Crowther, "A handbook of corporate governance and social responsibility", 1st Edition, Routledge Publication, 2011.
4. C.S.V. Murthy, 2007, "Business Ethics", Himalaya Publishing House; Mumbai.
5. R.C. Sekhar, 2007, "Ethical Choices in Business", Response Books, New Delhi.
6. S.K. Chakraborty, 1995, "Ethics in Management- Vedantic Perspectives", Oxford University Press, India.

END SEMESTER EXAMINATION QUESTION PAPER PATTERN**Max. Marks : 100****Exam Duration : 3 Hrs.****PART A:** 5 Questions carrying 6 marks each - No Choice**30 Marks****PART B:** 2 Questions from each unit of internal choice, carrying 14 marks**70 Marks**

SCOB5303	INVESTMENT MANAGEMENT	L	T	P	EL	Credits	Total Marks
		4	0	0	0	4	100

COURSE OBJECTIVES

- To explore the theory and practice of investments, covering the topic areas of capital market structure, valuation, security analysis and portfolio management.
- To enable develop skills in analyzing various types of securities.
- To develop necessary skills in students to design and revise a portfolio of securities.

UNIT 1 FINANCIAL MARKET**9 Hrs.**

Financial Market- Primary Market- Methods of floating new issues, Book building - Role of primary market - Regulation of primary market, Secondary Market-Stock Exchanges- Meaning - Features - Functions - NSE - BSE - Indices; SEBI - Rights, Powers - Functions; Demat, Trading Account - Depository Participant - Listing of Securities - Stock Brokers.

UNIT 2 INVESTMENT**9 Hrs.**

Meaning, Characteristics and objectives of Investment - Difference - Investment, Speculation and Gambling; Investment alternatives. Security Risk and return calculations -Types of risks - Valuation of Securities, Zero Growth Model, Constant Growth Model, Two & Three Growth Model.

UNIT 3 SECURITY ANALYSIS**9 Hrs.**

Security analysis - Fundamental analysis - Technical analysis- Tools & Charting techniques - Efficient Market Hypothesis.

UNIT 4 PORTFOLIO RISK AND RETURN**9 Hrs.**

Portfolio Management - Introduction & process - Traditional / Modern Portfolio - Portfolio risk & return calculation of two and three security portfolios - Correlation coefficient.

UNIT 5 PORTFOLIO SELECTION**9 Hrs.**

Markowitz portfolio model-Utility curves in portfolio selection - Capital asset pricing model -Capital market line & Security market line - Portfolio performance - Sharpe's, Treynor's and Jensen's index - Portfolio revision.

Max. 45 Hrs.**COURSE OUTCOMES**

On completion of the course, student will be able to

- CO1** - Screen out the various financial markets.
- CO2** - Develop the basic knowledge on investment and various avenues.
- CO3** - Deciding on to buy or sell securities based on fundamental and technical analysis.
- CO4** - Determine on the portfolio risk and return.
- CO5** - Construct optimal portfolio and empirical applications of asset pricing models.
- CO6** - Develops students to understand and apply ethical standards in the investment profession.

TEXT / REFERENCE BOOKS

1. S. Kevin, Securities Analysis and Portfolio Management, PHI Learning, 2012.
2. Prasanna Chandra, Investment & Portfolio Management, 2nd Edition, Tata McGraw Hill, 2008.
3. Punithavathy pandian, Security Analysis and portfolio management, 2nd Edition, Vikas Publishing House Pvt. Ltd., 2005.
4. V.k.Bhalla, Investment Management, 19th edition, S. Chand & Company Pvt. Ltd., 2013.
5. Preeti Singh, Investment Management, 1st edition, Himalaya Publishing House Pvt. Ltd., 2016.

END SEMESTER EXAMINATION QUESTION PAPER PATTERN**Max. Marks : 100****Exam Duration : 3 Hrs.****PART A:** 5 Questions carrying 6 marks each - No Choice**30 Marks****PART B:** 2 Questions from each unit of internal choice, carrying 14 marks**70 Marks**

SCOB5304	HUMAN RESOURCE STRATEGIES	L	T	P	EL	Credits	Total Marks
		4	0	0	0	4	100

COURSE OBJECTIVES

- To understand the concepts of human resource management.
- To familiarize strategic HR issues in organizations.
- To enable participants to create sustainable sources of competitive advantage.

UNIT 1 INTRODUCTION**9 Hrs.**

Concept and context of strategic human resource management (SHRM)- Corporate strategy and SHRM- Evolution of SHRM- SHRM & HR- Challenges in SHRM- Resource based view of a firm- Competencies of HR professional.

UNIT 2 HR STRATEGIES**9 Hrs.**

Strategic HR planning and acquisition - Recruitment and selection- Strategic training and development- Reward and compensation strategy- Corporate strategy and career systems- Employee separation and retention management- retrenchment- Strategic approach to industrial relations- Managing workforce diversity.

UNIT 3 IMPLEMENTING STRATEGIC HUMAN RESOURCE MANAGEMENT**9 Hrs.**

Implementing Strategic Human Resource Management- Identifying strategic positions- Human resource analytics- Employee engagement- Matching culture with strategy - Behavioural issues in strategy implementation.

UNIT 4 LINKING SHRM TO COMPETITIVE SUCCESS AND CORPORATE STRATEGY**9 Hrs.**

Linking SHRM to Competitive Success and Corporate Strategy- SHRM for competitive advantage- HC Bridge Model and Decision science model - Tools for work analysis and talent strategies- HR implications of mergers and acquisitions- Outsourcing and its HR implications.

UNIT 5 TRENDS AND ISSUES IN SHRM**9 Hrs.**

Trends and Issues in SHRM- Alignment of HR strategies and the impact on business performance- HR metrics; Human resource strategy in international context- Future of SHRM.

Max. 45 Hrs.**COURSE OUTCOMES**

On completion of the course, student will be able to

- CO1** - Describe the nature of strategic HRM.
- CO2** - Describe the HR Strategies.
- CO3** - Explain the SHRM models.
- CO4** - Provide suitable solutions for issues in strategy implementation.
- CO5** - Build HR strategies related to business strategies.
- CO6** - Analyse contemporary HR practices.

TEXT / REFERENCE BOOKS

1. Catherine Truss, David Mankin & Clare Kellihe, Strategic Human Resource Management Paperback, Oxford University Press, 2014.
2. S.P. Mathur, Strategic Human Resource Management Paperback, New age International Publishers, 2015.
3. Anuradha Sharma & AradhanaKhandekar, Strategic Human Resource Management - An Indian Perspective, Sage Publications, 2007.

END SEMESTER EXAMINATION QUESTION PAPER PATTERN**Max. Marks : 100****Exam Duration : 3 Hrs.****PART A:** 5 Questions carrying 6 marks each - No Choice**30 Marks****PART B:** 2 Questions from each unit of internal choice, carrying 14 marks**70 Marks**

SCOB5305	MARKETING STRATEGIES	L	T	P	EL	Credits	Total Marks
		4	0	0	0	4	100

COURSE OBJECTIVES

- To understand the meaning and importance of strategic marketing and planning.
- To evaluate the need and importance of creating value for customers.
- To Gain insights into the impact of competition.

UNIT 1 MARKETING STRATEGIES AND MARKETING ENVIRONMENT ANALYSIS 9 Hrs.

Marketing Strategy - Definition, significance and condition - Three strategy levels - Steps in developing marketing strategies and plans - Contents of a marketing plan. Understanding Marketing Environment, macro trend analysis and internal micro analysis - Assessing industry attractiveness with Porter's five forces model - Components of modern MIS - Marketing research-meaning and process.

UNIT 2 CONNECTING WITH CUSTOMERS 9 Hrs.

Creating Customer Value, Satisfaction and Loyalty, Customer Perceived Value (CPV), Customer Life Time Value, Total Customer Satisfaction and measuring customer satisfaction - Steps in customer value analysis - Way of increasing value of the customer base - Process of attracting and retaining customers - Marketing activities for building loyalty - Customer Relationship Management - Meaning, benefits and challenges.

UNIT 3 PRODUCT STRATEGIES AND NEW MARKET OFFERINGS 9 Hrs.

Designing Product strategies and managing through the life cycle - New product development process - Factors contributing to new product development - Challenges in new product development - Consumer adoption process- Pricing Strategies- Steps in setting the price -Initiating price cuts and price increases - reasons and impact on competitors' pricing and buyers.

UNIT 4 DEALING WITH COMPETITION AND BUILDING STRONG BRANDS 9 Hrs.

Competitive forces, process of identifying and analyzing competitors - Strategies of market leaders, challengers, followers and nichers - Brands and branding: Definition, Role of Brands, Brand Loyalty, Brand Preference - Brand Equity - meaning and importance - Brand elements - meaning and criteria for choosing brand elements. Retailing - meaning and types of retailers - Wholesaling - meaning and functions of wholesalers - Logistics - meaning and market - logistics decisions.

UNIT 5 MANAGING MARKETING FOR THE LONG RUN AND MARKETING CONTROL 9 Hrs.

Recent trends in marketing practices: use of technology in marketing, socially responsible marketing, new consumer capabilities and company capabilities - Steps involved in creating a market and customer focused company Organizing the marketing department - Types of marketing control.

Max. 45 Hrs.

COURSE OUTCOMES

On completion of the course, student will be able to

- CO1** - Evaluate and contrast perspectives on market strategy.
- CO2** - Analyze a firm's current situation through applying internal and external analyses.
- CO3** - Build a market strategy through integrating concepts.
- CO4** - Explain alternative ways to measure the outcome of market strategies.
- CO5** - Develop and present a market strategy.
- CO6** - Analyze the recent trends in marketing and appreciate the need for and types of marketing control.

TEXT / REFERENCE BOOKS

1. Philip Kotler, Kevin Lane Keller, Abraham Koshy and Mithileshwar Jha, Marketing Management - A South Asian Perspective: 13th Edition, New Delhi, Pearson Education, 2009.
2. V.S. Ramaswami and S Namakumari, Marketing Management - Global Perspective Indian Context, 4th Edition. New Delhi, Macmillan India, 2009.
3. Rajan Saxena, Marketing Management, 4th Edition. New Delhi, Tata McGraw Hill, 2010.
4. Francis Cherunilam, Business Policy and Strategic management: 3rd Edition, Himalaya Publishing House, 2010.

END SEMESTER EXAMINATION QUESTION PAPER PATTERN

Max. Marks : 100

Exam Duration : 3 Hrs.

PART A: 5 Questions carrying 6 marks each - No Choice

30 Marks

PART B: 2 Questions from each unit of internal choice, carrying 14 marks

70 Marks

SCOB5306	BANKING AND INSURANCE	L	T	P	EL	Credits	Total Marks
		4	0	0	0	4	100

COURSE OBJECTIVES

- To acquire specialized knowledge of law and practice relating to banking.
- To offer key insights in various banking concepts.
- To focus the attention on the unique dimensions of insurance services.

UNIT 1 INTRODUCTION**9 Hrs.**

Banking - evolution - traditional functions - Banking concepts - Commercial banks; Central banks; investment banks and recent developments - merchant banking; leasing; mutual funds - Banking system - Branch banking - Unit banking - Universal banking - Co-operative banking - structure - objectives - functions, difference between commercial banking and co-operative banks.

UNIT 2 BANKING LEGISLATION**9 Hrs.**

Evolution of Banking legislation in India - Major provisions of banking Regulations Act, 1949. Reserve Bank of India Act, 1934 and Banking Companies (Acquisition and transfer undertaking) Act, 1970 - Banker and customer - Concepts Definitions - Legal relationship - general and special feature -opening of new accounts - special types of customers - precautions to be taken before opening new accounts. Pass book - entries in the pass book - its legal implications.

UNIT 3 FINANCING AND BANKING NATIONALIZATION**9 Hrs.**

Financing of trade - domestic and foreign - loans and advances - type - secured and unsecured - securities - documentation - procedures syndicated advance - participation - Project financing - Banking Nationalization - objectives - experience - Case for and against privatization - recent developments - Role of commercial banks in developing economies.

UNIT 4 INSURANCE**9 Hrs.**

Insurance - Definition - Nature - Principles - Role and Importance - Types of Insurance & Insurance Organization - Insurance contract Privatization of Insurance in India - Major Players in Insurance Business - Impact of Privatization in India.

UNIT 5 TYPES OF INSURANCE**9 Hrs.**

Life Insurance - Nature - Classification of Policies - Fire Insurance - Nature - Fire Insurance Contract - Kinds of Policies - Marine Insurance - Nature of Marine Insurance Contract - Marine Insurance Policies -- General Insurance - Miscellaneous Forms of Insurance -- Rural Insurance in India. Insurance Regulatory and Development Authority Act, 1972 - IRDA Regulations 2000.

Max. 45 Hrs.**COURSE OUTCOMES**

On completion of the course, student will be able to

- CO1** - Understand the feature of Indian Banking system.
- CO2** - Knowledge about various banking law and practice.
- CO3** - Explain the significant contribution of different types of banks.
- CO4** - Appreciate how important banking services are for the economy.
- CO5** - Analyze the theory of insurance.
- CO6** - Awareness about the process of insurance activities in India.

TEXT / REFERENCE BOOKS

1. K.P.M. Sundaram and P.N. Varshney, Banking Theory Law & Practice, Sultan Chand and Sons, 20th Edition, 2014.
2. M.L. Tannan, Tannan's Banking Law & Practice in India, Lexis Nexis, 26th Edition, 2017.
3. Dr.P.K. Gupta, Insurance and Risk Management, Himalayan Books, 2011.
4. NaliniPravaTripathy and Pabir Pal, Insurance Theory and Practice, Prentice Hall of India, 2012.

END SEMESTER EXAMINATION QUESTION PAPER PATTERN**Max. Marks : 100****Exam Duration : 3 Hrs.****PART A:** 5 Questions carrying 6 marks each - No Choice**30 Marks****PART B:** 2 Questions from each unit of internal choice, carrying 14 marks**70 Marks**

S103BINT	INTERNSHIP	L	T	P	EL	Credits	Total Marks
		0	0	0	0	2	100

The objective of the final project work is to make use of the knowledge gained by the student at various stages of the degree course. Students will also be permitted to undertake industrial/consultancy project work, outside the department, in Industries/Research labs.

There shall be three reviews during the semester by a review committee. The students shall make three presentations on the progress made before the committee at various stages of the project work. The Head of the Department shall constitute the review committee for each branch of study. The total marks obtained in the three reviews, shall be taken in to account. There will be a viva-voce examination at the end of the mini project work, conducted by one internal examiner and one external examiner. The total marks secured will be the sum of marks secured in the project reviews and Viva-Voce Examination.

Each student is required to submit a Project report on the project assigned to him by the department. The report should be based on the information available in the literature or data obtained by the student by way of experiments conducted in the laboratory / industry.

The time period for the project work is one month.

SCOB5401	DIGITAL BANKING	L	T	P	EL	Credits	Total Marks
		4	0	0	0	4	100

COURSE OBJECTIVES

- To make the students understand the concept of application of Technology in Banking Sector
- To expose the students to learn the role of Technology in the Banking Sector.
- To understand the issues and challenges of Digital Banking.

UNIT 1 INTRODUCTION

9 Hrs.

Digital Banking: Introduction to Banking, Introduction to Digital Banking, need and importance of Digital Banking, Channels of Digital Banking, Digital Banking Products: Introduction and need for Digital Banking Products

Mobile Banking: Overview and brief history of Mobile Banking, Product features & diversity of Mobile Banking, Immediate Payment Service (IMPS), Risk Management & Frauds related to Mobile Banking, Benefits of providing Mobile Banking Services

UNIT 2 PLASTIC CARD AND ATM

9 Hrs.

Cards: Overview of Cards and brief history of Cards, various types of Cards a bank provides to its customers EMV Technology: New Technologies such as Tap and Go, NFC etc., Approval Processes for the issue of Cards, Benefits of Cards, Recovery & Follow-Ups for Cards. ATMs: Overview and brief history of Automated Teller Machines (ATM), Product features, Instant Money Transfer Systems, Proprietary, Brown Label, and White Label ATMs, various Value-Added Services (e.g., bill payments, donations, etc.), ATM Network Planning such as Onsite & Offsite, Security & Surveillance of ATM sites, Benefits of installing ATMs, Risk Management and Frauds related to ATMs

UNIT 3 PAYMENT SYSTEM

9 Hrs.

Overview of Global Payment Systems, Overview of Domestic Payment Systems, RuPay & RuPay Secure, Immediate Payment Service – IMPS, National Unified USSD Platform i.e., NUUP, RTGS, NEFT, National Automated Clearing House (NACH), Aadhaar Enabled Payment System (AEPS) e-KYC, Cheque Truncation System or CTS, National Financial Switch (NFS).

e-cash : features – benefits of e-cash – limitations of electronic data interchange – electronic fund transfer credit card – debit card – payment through bank network –payment by smart card – electronic pass book – home banking.

UNIT 4 ELECTRONIC CLEARING SERVICES

9 Hrs.

Internet Banking: Overview and brief history of Internet Banking, its Products and their features, Corporate and Individual Internet Banking integration with e-Commerce Merchants, etc., Types of Risks associated with Internet Banking, Technology and Security Standards for Internet Banking, Legal issues involved in Internet Banking Branchless Banking: Objectives of running Branchless Banking, its Introduction, Financial Inclusion, Digital Banking products for Financial Inclusion etc.

UNIT 5 ISSUES AND CHALLENGES

9 Hrs.

E-Banking challenges and opportunities – services offered through e-banking – strengths of e-banking – weakness of e-banking – opportunities – theories of e-banking.

Max.45 Hrs.

COURSE OUTCOMES

On completion of the course, student will be able to

- CO1 - Critically compare, contrast evaluate the different machine learning techniques in terms of their applicability to solving problems in banking sector.
- CO2 - Understand the usage of Digital banking and Mobile banking.
- CO3 - Acquire knowledge on various payment systems in banking.
- CO4 - Identify various clearing services used in banking sector.
- CO5 - Understand the EMV technology uses in banking sector.
- CO6 - Explain present major economic and technical changes are undergoing in industrial and financial revolution through the new information-processing Technology.

TEXT / REFERENCE BOOKS

1. Indian Institute of Banking and Finance, Digital Banking, Taxmann
2. Weweg Luigi., The Digital Banking Revolution: How financial technology companies are rapidly transforming the traditional retail banking industry through disruptive innovation.
3. Lohana Sarika R., Digital Banking and Cyber Security. New Century Publications
4. Singh Jaspal., Digital Payments in India: Background, Trends and Opportunities, New Century Publications
5. Rao K. Srinivasa., Changing Dimensions of Banking in India, Notion Press
6. Knowledge based system in banking sector – R.V. Kulkarni
7. Computer Application in Business and, Commerce and Banking – R.S.Viramani.
8. Computer Application in Business – R.Parameswaran.

END SEMESTER EXAMINATION QUESTION PAPER PATTERN

Max. Marks: 100

Exam Duration: 3 Hrs.

PART A: 5 Questions carrying 6 marks each - No Choice

30 Marks

PART B: 2 Questions from each unit of internal choice, carrying 14 marks

70 Marks

SCOB5402	INTELLECTUAL PROPERTY RIGHTS	L	T	P	EL	Credits	Total Marks
		4	0	0	0	4	100

COURSE OBJECTIVES

- To know the need and importance of Intellectual Property rights and the policies adapted.
- To understand the registration process of Intellectual properties.
- To know steps to protect trade secrets.

UNIT 1 INTRODUCTION**9 Hrs.**

Intellectual property rights - meaning and definition - need for protecting intellectual property - Policy consideration - National and International perspectives - IPR and WTO agreement - Patents, Copyright and Design – Registration - Theories of Intellectual Property Rights.

UNIT 2 PATENTS**9 Hrs.**

Patents - Patents Act 1970 - Preparation of Patent documents - Patent application and the process of examining the application – patent infringement- types of patent infringement

UNIT 3 TRADEMARKS**9 Hrs.**

Trademarks - Registration of trademarks - Registration procedure - Who may apply for trademark - Requisites for registration - Renewal of trademark registration - opposition to registration - Infringement of registered trademarks.

UNIT 4 COPYRIGHTS**9 Hrs.**

Copyrights - Meaning and rights conferred - Authorship and Ownership - terms of copyrights - Copyright Office and Board - functions of Board - registration of Copyright - infringement of Copyright - Statutory exceptions - remedies against infringement of Copyrights- moral rights - Author's special right - Anton Pillar injunctive relief in India – appeals.

UNIT 5 TRADE SECRETS**9 Hrs.**

Trade secrets - position and protection of trade secrets in India - future of trade secrets in India - Determination of trade secret status - liability for misappropriation of trade secrets Geographical indication - registration of geographical indications - benefits of registration- WIPO - TRIPS Agreement.

Max. 45 Hrs.**COURSE OUTCOMES**

On completion of the course, student will be able to

- CO1 - Identify the need and importance of intellectual property rights.
- CO2 - Know the application and registration process of IPR.
- CO3 - Learn the statutory exceptions while registering Intellectual properties.
- CO4 - Understand the remedies against infringement of Intellectual properties.
- CO5 - Take the necessary steps to protect the trade secrets and future of trade secrets in India.
- CO6 - Understand the liability for misappropriation of trade secrets.

TEXT / REFERENCE BOOKS

1. The ICSI Study Material – Intellectual Property Rights Law & Practice
2. Intellectual Property, 2nd edition, Elizabeth Verkey&JithinSaji Isaac, EBC Webstore
3. An Introduction to Intellectual Property Rights, 3rd edition, 2012 J.P.Mishra, Central Law Publications
4. Law relating to Intellectual Property Rights, Dr.M.K.Bhandari, Central Law Publications
5. Principles of Indian Intellectual Property Rights – Law & Practice, Sachin . G. Lokaoure, Notion Press
6. Intellectual Property Rights Law & Practice, Dr.S.V.Damodar Reddy, Asia Law House

END SEMESTER EXAMINATION QUESTION PAPER PATTERN**Max. Marks: 100****Exam Duration: 3 Hrs.****PART A:** 5 Questions carrying 6 marks each - No Choice**30 Marks****PART B:** 2 Questions from each unit of internal choice, carrying 14 marks**70 Marks**

S103BPROJ	PROJECT WORK	L	T	P	EL	Credits	Total Marks
		0	0	0	8	10	100

The objective of the final project work is to make use of the knowledge gained by the student at various stages of the degree course. Students will also be permitted to undertake industrial/consultancy project work, outside the department, in Industries / Research labs.

There shall be three assessments during the semester by a review committee. The students shall make three presentations on the progress made before the committee at various stages of the project work. The Head of the Department shall constitute the review committee for each branch of study. The total marks obtained in the three reviews, shall be taken in to account. There will be a viva-voce examination at the end of the Project work, conducted by one internal examiner and one external examiner. The total marks secured will be the sum of marks secured in the project reviews and Viva-Voce Examination.

Each student is required to submit a Project report on the project assigned to him by the department. The report should be based on the information available in the literature or data obtained by the student by way of experiments conducted in the laboratory/industry.