Faculty of Arts, Humanities and Commerce
M. Com. (Finance & Systems)
(Revised with effect from 2024 AY onwards)
CURRICULUM AND SYLLABUS
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<td>COURSE OBJECTIVES, COURSE OUTCOMES AND SYLLABUS</td>
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Programme Outcomes
PO1: Enriched knowledge with new ideas and techniques essential for business and management.
PO2: Mastery over specific skills in business.
PO3: Capability to acquire and handle any position in business.
PO4: Develop analytical interpretative and presentation skill regarding research in commerce and management.
PO5: Acquaintance with recent trends in commerce and management.

Programme Specific Outcomes
PSO1: To create a framework of knowledge relating to business strategies.
PSO2: To persuade the students to do research in the current scenario in marketing, human resources, finance, general management, personal and capital market decision.
PSO3: Ability to start entrepreneurial activities.

M. Com. (Finance and Systems)
Curriculum from 2024 admissions onwards
GENERAL INFORMATION

Code Numbering:

Each course is assigned an 8-character Code number. The first two digits indicate the year of curriculum revision. The next three letters indicate the Department offering the course. The last three digits are unique to the course – the first digit indicates the level of the course (100, 200, 300, 400 etc.); the second digit indicates the type of the course, viz. 0, 1 and 2 indicate the core courses; 3, 4, 5, 6 and 7 indicate the Elective courses; 8 indicates the Lab or practical-based courses and 9 indicates Projects.

ABBREVIATIONS USED IN THE CURRICULUM:
Cat : Category
Cr : Credit
ES : Exam Slot
L : Lecture
P : Practical
T : Tutorial

DISCIPLINES
AVP - Amrita Values Programme
BUS - Business Management
CHY - Chemistry
CMJ - Communication and Journalism
COM - Commerce
CSA - Computer Science and Applications
CSN - Computer Systems and Network
CUL - Cultural Education
ECO - Economics
ELL - English Language and Literature
ENG - English
ENV - Environmental Sciences
FNA - Fine Arts
HIN - Hindi
KAN - Kannada
LAW - Law
MAL - Malayalam
MAT - Mathematics
MCJ - Mass Communication and Journalism
OEL - Open Elective
PHY - Physics
SAN - Sanskrit
SSK - Soft Skills
SWK - Social Work
TAM - Tamil
## Curriculum Structure

### SEMESTER I

<table>
<thead>
<tr>
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**TOTAL :78 CREDIT**
ELECTIVES (Any Four)

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*One Open Elective course is to be taken by each student, in the third semester, from the list of Open electives offered by the school.

Open Electives

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Table 2 New names for Amrita Value Programmes for PG programmes

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EVALUATION SCHEME AND GRADING SYSTEM

R.13  Assessment Procedure

R.13.1 The academic performance of each student in each course will be assessed on the basis of Internal Assessment (including Continuous Assessment) and an end-semester examination. Normally, the teachers offering the course will evaluate the performance of the students at regular intervals and in the end-semester examination.

R.13.2 In theory courses (that are taught primarily in the lecture mode), the weight for the Internal Assessment and End-semester examination will be 50:50. The Internal assessment in theory courses shall consist of at least two periodical tests, weekly quizzes, assignments, tutorials, viva-voce etc. The weight for these components, for theory-based courses shall be 20 marks for the Continuous assessment, comprising of Quizzes, assignments, tutorials, viva-voce, etc. and 15 marks each for both the Periodical Tests.

At the end of the semester, there will be an end-semester examination of three hours duration, with a weight of 50 marks, in each lecture-based subject.

R.13.3 In the case of laboratory courses and practical, the relative weight for internal assessment and End-semester examination will be 80:20. The weight for the components of internal assessment will be decided by the course committee/class committee at the beginning of the course.

Evaluation pattern for course having both Theory and Lab components:
Courses having only one hour per week for lecture/tutorial, be treated as a Lab. course, for evaluation purposes; and evaluation pattern will be 80 marks for continuous assessment of lab work and 20 marks for end-semester lab examination.

Courses having two hours per week for theory and/or tutorials, be given a weight of 60 marks and 40 marks for the Theory and Lab components, respectively; The Lab. component evaluation will be based on continuous evaluation, without any end-semester practical evaluation. 10 marks will be for continuous assessment of the theory portion, 10 marks for each of the two periodical tests, 30 marks for the theory end-semester examination and 40 marks for continuous assessment of lab work and Courses having three hours per week for theory and/or tutorials, be given a weight of 70 marks and 30 marks for the Theory and Lab components, respectively; The Lab component evaluation will be based on continuous evaluation, without any end-semester practical evaluation. 15 marks will be for continuous assessment of the theory portion, 10 marks for each of the two periodical tests, 35 marks for the theory end-semester examination and 30 marks for continuous assessment of lab work.

R.13.4 It is mandatory that the students shall appear for the end-semester examinations in all theory and weight courses, for completion of the requirements of the course. Those who do not appear in the end-semester examinations will be awarded ‘F’ grade, subject to meeting the attendance requirement.

At the end of a semester, examinations shall be held for all the subjects that were taught during that
semester and those subjects of the previous semester s for which the student s shall apply for supplementary examination, with a prescribed fee.

**R.13.5 PROJECT WORK:** The continuous assessment of project work will be carried out as decided by the course committee. At the completion of the project work, the student will submit a bound volume of the project report in the prescribed format. The project work will be evaluated by a team of duly appointed examiners.

The final evaluation will be based on the content of the report presentation by student and a viva-voce examination on the project. There will be 40% weight for continuous assessment and the remaining 60% for final evaluation.

If the project work is not satisfactory, he/she will be asked to continue the project work and appear for assessment later.

**R.14 PUBLICATION / INTERNSHIP**

**R.14.1** All students, if they are to be considered for award of the Degree at the time of graduation, are required to have published ONE paper in Scopus-indexed Journal / Conference.

**R.14.2** Additional 5-10 marks will be awarded for each Publication, subject to a maximum of ONE paper per semester.

The additional marks shall be awarded in the semester in which the paper is published or accepted for publication, if applied for, within 10 days of the publication of results of the concerned semester. The additional marks can be awarded to any course(s) where the student has to improve his/her grade.

**R.14.3** All publications shall be in Scopus-indexed Journals/Conferences and shall be as per the guidelines prescribed by the University.

**R.14.4** Students who have undergone Internship at reputed organizations or National / International Institutions, with the prior approval of the concerned Departmental Chairperson and the Head of the School, may be considered for waiver of the requirement of publication, for the award of Distinction. However, the decision of the Departmental Chairperson and the Head of the School, in this regard, shall be final.

**R.16.1 Grading**

Based on the performance in each course, a student is awarded at the end of the semester, a letter grade in each of the courses registered.

Letter grades will be awarded by the Class Committee in its final sitting, without the student representatives.

The letter grades, the corresponding grade points and the ratings are as follows:

<table>
<thead>
<tr>
<th>Grade</th>
<th>Grade Points</th>
<th>Rating</th>
</tr>
</thead>
<tbody>
<tr>
<td>O</td>
<td>10.00</td>
<td>Outstanding</td>
</tr>
<tr>
<td>A+</td>
<td>9.50</td>
<td>Excellent</td>
</tr>
<tr>
<td>Grade</td>
<td>Score</td>
<td>Grade Description</td>
</tr>
<tr>
<td>-------</td>
<td>-------</td>
<td>-------------------</td>
</tr>
<tr>
<td>A</td>
<td>9.00</td>
<td>Very Good</td>
</tr>
<tr>
<td>B+</td>
<td>8.00</td>
<td>Good</td>
</tr>
<tr>
<td>B</td>
<td>7.00</td>
<td>Above Average</td>
</tr>
<tr>
<td>C</td>
<td>6.00</td>
<td>Average</td>
</tr>
<tr>
<td>P</td>
<td>5.00</td>
<td>Pass</td>
</tr>
<tr>
<td>F</td>
<td>0.00</td>
<td>Fail</td>
</tr>
<tr>
<td>FA</td>
<td>0.00</td>
<td>Failed due to insufficient attendance</td>
</tr>
<tr>
<td>I</td>
<td>0.00</td>
<td>Incomplete (awarded only for Lab courses / Project / Seminar)</td>
</tr>
<tr>
<td>W</td>
<td>0.00</td>
<td>Withheld</td>
</tr>
</tbody>
</table>

**R.16.1** ‘FA’ grade once awarded stays in the record of the student and is replaced with the appropriate grade when he/she completes the course successfully later.

Students who have secured an ‘FA’ in a course must re-register for the course or register for the course, if offered, under run-time re-do mode.

**R.16.1** A student who has been awarded ‘I’ Grade in a Lab course, due to reasons of not completing the Lab., shall take up additional Lab. whenever offered next and earn a pass grade, which will be reflected in the next semester’s grade sheet.

The ‘I’ grade, awarded in a Project/Seminar course, will be subsequently changed into appropriate grade, when the student completes the requirement during the subsequent semester. If he/she does not complete it in the next semester, it will be converted to ‘F’ grade.

**R.16.1** A student is considered to have successfully completed the course and earned the credit, if he/she scores a letter grade ‘P’ or better in that course.

**R.21 Semester Grade Point Average (SGPA):**

On completion of a semester, each student is assigned Semester Grade Point Average (SGPA) which is computed as below for all courses registered by the student during that semester.

Semester Grade Point Average = \( \frac{\sum (C_i \times G_{pi})}{\sum C_i} \) where \( C_i \) is the credit for ith course in that semester and \( G_{pi} \) is the grade point for that course.

The summation is over all the courses registered by the student during the semester, including the failed courses. The SGPA is rounded off to two decimals.

**R.21 Cumulative Grade Point Average (CGPA):**

The overall performance of a student at any stage of the Degree programme is evaluated by the Cumulative Grade Point Average (CGPA) up to that point of time.

Cumulative Grade Point Average = \( \frac{\sum (C_i \times G_{pi})}{\sum C_i} \) where \( C_i \) is the credit for ith course in any semester and \( G_{pi} \) is the grade point for that course.

The summation is over all the courses registered by the student during all the semesters up to that point of time, including the failed courses. The CGPA is also rounded off to two decimals.

**R.21 Ranking**
The ranking of the students in a batch at any intermediate or final stage is based on CGPA. Only those students who have passed all courses up to that stage in the first attempt are considered for ranking. Students are eligible for final ranking, only if the programme is completed within the normal duration, i.e., within two years from joining the programme.

R.21 Classification of successful candidates:
R.24.1 A student shall be considered to have successfully completed the programme, if he/she has:
   i) registered and successfully completed all the core courses, electives and projects as mentioned in the curriculum;
   ii) earned the required minimum number of credits as specified in the curriculum corresponding to the programme, within the stipulated time;
   iii) published a paper at a Scopus-indexed Journal/Conference.

R.24.2 Candidates who have successfully completed the programme, within a period of four semesters from entering the programme, shall be classified as follows:
   Candidates securing a CGPA of 8.00 and above – FIRST CLASS WITH DISTINCTION *
   Candidates securing a CGPA between 6.50 and 7.99 – FIRST CLASS and the same be mentioned in the Degree certificate
(*subject to satisfying the condition mentioned at R.14.1 and having passed all the courses, in the first attempt, in four semesters, from the date of joining the programme)
If the programme is completed after four semesters of study, the candidates securing even a CGPA of 8.00 and above, shall be classified to have completed the programme, only with FIRST CLASS.
Amrita University's Amrita Values Program (AVP) is a new initiative to give exposure to students to the richness and beauty of the Indian way of life. India is a country where history, culture, art, aesthetics, cuisine, and nature exhibit more diversity than anywhere else in the world. Amrita Values Programs emphasize making students familiar with the rich tapestry of Indian life, culture, arts, science, and heritage which has historically drawn people from all over the world. Post-graduate students shall have to register for any one of the following courses, in the second semester, which may be offered by the respective school.

Courses offered under the framework of the Amrita Values Program:

**22AVP501 Message of Śrī Mātā Amritanandamayi Devi**
Amma’s messages can be put into action in our life through pragmatism and attuning of our thought process in a positive and creative manner. Every single word Amma speaks, and the guidance received in matters which we consider trivial are rich in content and touches the very inner being of our personality. Life gets enriched by Amma’s guidance, and She teaches us the art of exemplary life skills where we become witness to all the happenings around us keeping the balance of the mind.

**22AVP502 Insights from the Ramayana**
The historical significance of Ramayana, the first Epic in the world, influence of Ramayana on Indian values and culture, storyline of Ramayana, study of leading characters in Ramayana, influence of Ramayana outside India, misinterpretation of Ramayana by colonial powers and its impact on Indian life, relevance of Ramayana for modern times.

**22AVP503 Insights from the Mahabharata**
The historical significance of Mahabharata, the largest Epic in the world, influence of Mahabharata on Indian values and culture, storyline of Mahabharata, study of leading characters in Mahabharata, Kurukshetra War and its significance, importance of Dharma in society, message of the Bhagavad Gita, relevance of Mahabharata for modern times.

**22AVP504 Insights from the Upanishads**
Introduction: Sruti versus Smrti, overview of the four Vedas and the ten Principal Upanishads, the central problems of the Upanishads, ultimate reality, the nature of Atman, the different modes of consciousness, Sanatana Dharma and its uniqueness, The Upanishads and Indian Culture, relevance of Upanishads for modern times, a few Upanishad Personalities: Nachiketas, Satyakama Jabala, Aruni, Shvetaketu.

**22AVP505 Insights from Bhagavad Gita**
Introduction to Bhagavad Gita, brief storyline of Mahabharata, context of Kurukshetra War, the anguish of Arjuna, counsel by Sri. Krishna, key teachings of the Bhagavad Gita, Karma Yoga, Jnana Yoga, and Bhakti Yoga, theory of Karma and Reincarnation, concept of Dharma, idea of the self and realization of the self, qualities of a realized person, concept of Avatar, relevance of Mahabharata for modern times.

**22AVP506 Message of Swami Vivekananda**
Brief sketch of Swami Vivekananda’s life, meeting with Guru, disciplining of Narendra, travel across India,
inspiring life incidents, address at the parliament of religions, travel in the United States and Europe, return and reception India, message to Indians about our duties to the nation.

**22AVP507  Great Spiritual Teachers of India**

Sri Rama, Sri Krishna, Sri Buddha, Adi Shankaracharya, Sri Ramanujacharya, Sri Madhvacharya, Sri Ramakrishna Paramahamsa, Swami Vivekananda, Sri Ramana Maharshi, Mata Amritanandamayi Devi

**22AVP508  Indian Arts and Literature:**
The aim of this course is to present the rich literature, culture of ancient India, and help students appreciate their deep influence on Indian life, Vedic culture, the primary source of Indian culture, brief introduction, and appreciation of a few of the art forms of India, arts, music, dance, theatre, paintings, sculpture and architecture, the wonder language, Sanskrit, and ancient Indian Literature.

**22AVP509  Yoga and Meditation**
The objective of the course is to provide practical training in YOGA ASANAS with a sound theoretical base and theory classes on selected verses of Patanjali’s Yoga Sutra and Ashtanga Yoga. The coverage also includes the effect of yoga on integrated personality development.

**22AVP510  Appreciation of Kerala’s Mural Art Forms:**
A mural is any piece of artwork painted or applied directly on a wall, ceiling, or another large permanent surface. In the contemporary scenario, Mural painting is not restricted to permanent structures and is being done even on canvas. A distinguishing characteristic of mural painting is that the architectural elements of the given space are harmoniously incorporated into the picture. Kerala mural paintings are frescos depicting mythology and legends, which are drawn on the walls of temples and churches in South India, principally in Kerala. Ancient temples, churches, and places in Kerala, South India, display an abounding tradition of mural paintings mostly dating back to the 9th to 12th centuries CE when this form of art enjoyed Royal patronage. Learning Mural painting through the theory and practice workshop is the objective of this course.

**22AVP512  Ancient Indian Science and Technology**
Science and technology in ancient and medieval India covered all the major branches of human knowledge and activities, including mathematics, astronomy, physics, chemistry, medical science and surgery, fine arts, mechanical, civil engineering, architecture, shipbuilding, and navigation. Ancient India was a land of sages, saints, and seers as well as a land of scholars and scientists. The course gives awareness of India’s contribution to science and technology.

**24COM501  ADVANCED CORPORATE ACCOUNTING**

**Course Objective:**
The objective of this course is to give thorough knowledge about corporate and other specialized accounting systems in conformity with the provisions of Companies Act, 1956.

**Course Outcomes:**

| CO1 | Knowledge on preparation of final accounts of banking companies |
| CO2 | Possess information on absorption, amalgamation, external and internal reconstruction. |
| CO3 | Familiarise with double account system and preparation of final accounts of electricity companies |
| CO4 | Knowledge on preparation of liquidator’s final statement of account, statement of liability of B-List contributories, statement of affairs and deficiency accounts. |
| CO5 | Preparation of consolidated balance sheet of holding companies and its subsidiaries |
Unit 1
Accounts of Banking Companies – Guidelines of RBI for Profit and Loss Account and Balance Sheet – Preparation of Profit and Loss Account and Balance Sheet.

Unit 2
Amalgamation, Absorption and External Reconstruction – Vendor Company and Purchasing Company – Purchase consideration – Accounting entries in the books of Vendor and Purchasing Companies – Inter-company owing and holdings – Internal reconstruction – Alteration and reduction of share capital – Accounting entries – Reconstruction Schemes.

Unit 3
Accounts of Insurance Companies – Important terms – Life and general Insurance – Revenue Account applicable to life insurance business – Valuation Balance Sheet – Final Accounts relating to general insurance business.

Unit 4
Double Account System – Comparison with double entry system – Accounts of electricity companies, Replacement of assets, Disposal of Surplus.

Unit 5
Accounts of Holding Companies – Holding and subsidiary companies – Minority interest – Cost of control – Pre-acquisition and post-acquisition profits – Consolidated Balance Sheet - Elimination of common transactions – Bonus shares – Dividend.

Textbooks:
2. M. C. Shukla, T. S. Grewal - Advanced Accounts - S. Chand

Reference Books:
2. R.L. Gupta, M. Radhaswamy – Advanced Accountancy – Sultan Chand
3. D. Chandra Bose – Advanced Accounting Vol. 2 - PHI

24COM502 BUSINESS CORRESPONDENCE 2103

Course Objective:
To ensure that students get a good exposure to Communication in an organization and also to impart good oral and written communication skills to them.

Course Outcomes:

<table>
<thead>
<tr>
<th>CO1</th>
<th>Understand and apply the various ways to make communication clear, coherent and concise</th>
</tr>
</thead>
<tbody>
<tr>
<td>CO2</td>
<td>Identify the different formats and styles in English used for different business purposes and contexts.</td>
</tr>
<tr>
<td>CO3</td>
<td>It focuses on developing students’ ability to analyse and produce written business correspondence using the correct language, format, structure and tone.</td>
</tr>
<tr>
<td>CO4</td>
<td>Write or reply to routine business letters/memos/emails based on given situations using correct grammatical forms and structures in business correspondence.</td>
</tr>
</tbody>
</table>
Unit 1

Unit 2

Unit 3
Business Communication: External - Writing letters - forms and layout of letters, parts of abusiness letter, tone and functions of a business letter, writing of various types of letters - inviting quotations - tenders and bids - placing orders - fulfilling orders – handling complaints, sales letters, circulars, corresponding with customers for payment, import and export correspondence, correspondence with banks and insurance companies.

Unit 4
Business Communication - Internal - Purpose of internal communication - types of internal communication - memos, office orders, office circulars, office notes, correspondence with branch offices, notifications, meeting; types of meeting, agenda, procedure, minutes, resolutions.

Unit 5

Reference Books:
3. Collins, Patrick – Speak with Power and Confidence – Sterling Publication
4. Fensterheim, Herbert, Jean Baer – Don’t Say Yes When You Want To Say No – DELL Publication
5. Fitikides T.J. – Common Mistakes in English – Pearson India
6. Guffey, Mary Ellen - Essentials of Business Writing – Cengage Learning
7. Edward Hall – The Silent Language – Anchor Publication
24COM503 RESEARCH METHODOLOGY 2103

Course Objective:
The subject deals with the scientific method of solving a research problem systematically so that they know how to go about doing their project and research work.

Course Outcomes:

<table>
<thead>
<tr>
<th>CO</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>CO1</td>
<td>Write a research proposal suitable for submission to a research funding body</td>
</tr>
<tr>
<td>CO2</td>
<td>Critically analyze published research and research literature related to a particular research problem.</td>
</tr>
<tr>
<td>CO3</td>
<td>Apply a range of quantitative and/or qualitative research techniques to business and management problems/issues.</td>
</tr>
<tr>
<td>CO4</td>
<td>Choose appropriate quantitative or qualitative method for analyzing the collected data</td>
</tr>
<tr>
<td>CO5</td>
<td>Write a research report signifying the findings of the research work.</td>
</tr>
</tbody>
</table>

Unit 1
Introduction: Meaning and definition of research – types of research – scientific and social research – objectives of social research – inductive and deductive methodology – significance of social research – research and business decisions.

Unit 2
Methods and techniques of research: Distinction between basic research and applied research – case study approach – use of survey in research – census survey vs. sample survey – sources of information – classification of data into primary and secondary – methods of primary data collection and tools.

Unit 3

Unit 4
Collection and analysis of data: Sampling and sample design – methods of sampling – probability and non-probability techniques – Types of Data and Measurement Scales: Nominal, Ordinal, Interval and Ratio.

Unit 5

Textbooks:
1. C.R. Kothari – Research Methodology – New Age Publication
2. Vineeth, Dileep Kumar – Research Methodology - Kalyani Publishers

Reference Books:
1. V.P. Michael – Research in Management – Sage Publication
3. Paneerselvam – Research Methodology – PHI

24COM511 ACCOUNTING FOR MANAGERIAL DECISIONS 2103

Course Objective:
Accounting is one of the important tools of modern managers providing quantitative information, primarily of financial nature, necessary for making vital economic decisions. In the developing economy like ours, the importance of Cost and Management accounting has been acknowledged by all especially when optimum utilization of resources is the crying need of the day. As a result, the knowledge of Cost and Management Accounting to the commerce students has become absolute necessity. In view of this, this subject is included in the syllabus.

Course Outcomes:

| CO1 | Understand the meaning and techniques of costing and management accounting |
| CO2 | Awareness on tools for analysis of financial statements |
| CO3 | Identify marginal costing techniques |
| CO4 | Identify marginal costing techniques |
| CO5 | Preparation of various budgets and variances reports |

Unit 1

Unit 2

Unit 3
Marginal Costing and Cost Volume Profit analysis: Marginal Costing, Fixed and Variable cost, BEP analysis, CVP analysis, and Contribution margin. Decision making applying Marginal costing techniques: Fixation of selling price, Key factor, Make or buy decisions, Selection of suitable product mix, Effect of change in price, Maintaining a desired level of profit, Alternative production methods, Diversification of products, Purchase/Lease.

Unit 4
statement.
Budget and Budgetary control: Meaning, Types of budgets, Functional budget and flexible budget, Practical problems.

**Unit 5**

**Textbooks:**

**Reference Books:**
2. S. K. Bhattacharyyya, John Dearden - Accounting for Management - Vikas Publishing House
3. Jawahar Lal – Advanced Management Accounting - S. Chand Publishers

**24COM512 CORPORATE INCOME TAX 2103**

**Course Objective:**
To enhance the theoretical and practical skill sets of the students.

**Course Outcomes:**

<table>
<thead>
<tr>
<th>CO1</th>
<th>Knowledge on basic concepts of income tax</th>
</tr>
</thead>
<tbody>
<tr>
<td>CO2</td>
<td>Enables to calculate proper tax of a company, pay advance tax, pay total tax on time</td>
</tr>
<tr>
<td>CO3</td>
<td>Enables one to familiarise total tax planning including capital gain tax</td>
</tr>
<tr>
<td>CO4</td>
<td>Enables to file income tax returns and get assessment done</td>
</tr>
<tr>
<td>CO5</td>
<td>Familiarise with the procedures followed in tax consultancy firms</td>
</tr>
</tbody>
</table>

**Unit 1**
A Quick review of:
Income Tax Act, Income Tax Rules, CBDT Circulars, Tribunal, High Court and Supreme Court decisions, definitions of Person, Assessee, Assessment Year, Previous year, Income, Gross Total Income, Total Income, Agricultural Income, Casual Income, Company and related terms, residential status of Individuals and companies, Capital Receipts and Revenue Receipts, Capital Expenditure and Revenue Expenditure, Concept of loss, Exclusions from Total Income.
(Problems only on Residential Status of Individuals and Companies. The remaining areas only for theory)

**Unit 2**
In the case of Individuals and Companies:
Calculation of Tax liability and Marginal Relief, Dates of filing Income Tax returns, Calculation of Advance Tax liability and payment thereof, concept of Tax Deducted at Source, Self-Assessment Tax and its payment, Importance of Permanent Account Number (PAN).
(There will be problems on all the above topics)

**Unit 3**
A quick study of:
Heads of Income with special focus on Profits and Gains of Business and Profession, Capital Gains and Income from other sources. Thrust will have to be given on depreciation calculation based on Block of Assets concept. Focus also to be given to presumptive taxation and tax audit. Other areas are clubbing of Income, set off and carry forward of losses, deductions from total income (only common deductions like 80C, 80CCB, 80CCC, 80CCG, 80D, 80DD, 80E, 80G, 80GG, 80QQB, 80TTA.) (There will be problems on all the above topics).

Unit 4
Taxation of Companies:
Certain deductions available only to companies, Minimum Alternate Tax and its mode of computation, Tax liability after taking into account MAT, exposure to Tonnage Tax scheme.

Procedure for Assessment:
(Problems on company taxation recognizing MAT only, all other areas for theory only)

Unit 5
Exposure to Double taxation, Treaties and relief, Advanced rulings, survey, search and seizure, Tax planning, Tax evasion, Tax avoidance and Tax management, Alternate Minimum Tax on persons other than companies.
(The above topics only for theory)

Textbooks:
1. Vinod Singhania, Kapil Singhania - Taxmann’s Students guide to Income Tax - Taxmann
2. T.N. Manoharan, Mr G.R. Hari - Students Handbook on Taxation – Snow White Publication

Reference Books:
2. Vinod K. Singhania, Kapil Singhania - Taxmann’s Direct Taxes: Law and Practice - Taxmann

Course Objective:
Financial markets have been increasingly influenced in recent times by financial innovations in terms of products and instruments, adoption of modern technologies, opening up of the market to the global economy, streamlining of regulatory frameworks and so on. Keeping this in view, the aim of this course is to make the students aware of the ever-changing scenario of financial markets and services.

Course Outcomes:

| CO1 | Basic understanding of various financial market intermediaries in the financial market. |
| CO2 | Knowledge of different financial instruments |
| CO3 | Ability to distinguish between debt market and capital market |
| CO4 | Knowledge regarding detailed mechanism of usage of equities in the stock market |
| CO5 | Understanding the role of SEBI in financial market regulations |

Unit 1

Unit 2

Unit 3

Unit 4
Venture Capital: Concept of venture capital – growth of venture capital in India – financing pattern – securitization of debt – option vs. borrowing.

Unit 5
Credit Rating: Meaning of credit rating – functions of credit rating agencies – credit rating in India – CRISIL, ICRA and CARE – limitations of credit rating – mutual funds – rating of a mutual fund – functions and management of portfolio of a mutual fund.

Textbooks:

Reference Books:
1. Francis Cherunilam – Global Economy and Business Environment - Himalaya Publishing House

Course Objective:
The objective of this course is to understand the subject matter of insurance management and its importance in the present economic environment.

Course Outcomes:

<table>
<thead>
<tr>
<th>CO1</th>
<th>Knowledge of insurance principles and types of risks</th>
</tr>
</thead>
<tbody>
<tr>
<td>CO2</td>
<td>Understanding of different types of life insurance policies</td>
</tr>
<tr>
<td>CO3</td>
<td>Identify the role of insurance in present economic environment</td>
</tr>
<tr>
<td>CO4</td>
<td>Understand the role and functions of IRDA</td>
</tr>
<tr>
<td>CO5</td>
<td>Identify the growth of insurance before and after nationalisation</td>
</tr>
</tbody>
</table>

Unit 1
Insurance: Meaning, definition, nature, functions, types, classification on the basis of nature, business and risk, Insurance principles: principles, general or essential principles of insurance contract, specific
and miscellaneous principles.

Unit 2
Insurance products: Introduction, term life insurance, whole life insurance, endowment type plans, combination of whole life insurance and endowment type plans, children’s assurance plans, annuities and pension plans.

Unit 3
Insurance and economic development: Introduction, role of insurance in economic development.

Unit 4
Growth of life insurance appraisal of insurance sector growth, product diversification by LIC, growth of general insurance after nationalization, issues and problems, future potential in future.

Unit 5

Textbooks:
2. Dorfman Mark – Introduction to Risk Management and Insurance - PHI

Reference Books:

Course Objective:
This Course deals with the knowledge of advanced concepts in auditing and the procedure followed in India.

Course Outcomes:

<table>
<thead>
<tr>
<th>CO1</th>
<th>Develop skills in auditing practices</th>
</tr>
</thead>
<tbody>
<tr>
<td>CO2</td>
<td>To know statement on standard accounting practices</td>
</tr>
<tr>
<td>CO3</td>
<td>To acknowledge the different audit systems in India</td>
</tr>
</tbody>
</table>

Unit 1
Introduction: Definition, Scope and Objectives of Auditing; Basic Principles Governing an Audit; Audit Evidence; Audit Planning and Programming; Audit Sampling; Analytical Procedure; Introduction to Statements on Standard Auditing Practices.

Unit 2
Company Audit: Provisions of the Companies Act, 1956 as Regards Maintenance of Books of Accounts and Registers; Audit of Share Capital; Audit of Reserves and Surplus; Audit of Debentures; Audit of Public Deposits; Audit of Investment.

Unit 3
Cost Audit: Definition and Objectives; Cost Audit vis-à-vis Financial Audit; Advantages and Criticism against Cost Audit; Cost Auditor – Qualifications and Appointment, Cost Audit Procedure – Material, Labour, Overheads, Depreciation, Work-in-progress and Stores and Spare Parts; Cost Audit Report.

Unit 4
Management Audit: Definition, Objectives, Need and Importance of Management Audit; Management Auditor – Qualifications and Appointment; Techniques of Management Audit; Management Audit Vs. Financial Audit; Audit of Management Functions – Production, Personnel, Finance and Accounts, Selling and Distribution, General Management and Management Information System; Management Audit Report.

Unit 5
Current Issues in Auditing: Audit of Members of Stock Exchange; Non-Banking Financial Company; Mutual Funds; Depositories; Environmental Audit; Quality Audit.

Reference Books:
1. Jagdish Prakash – Auditing – Kalyani Publishers
2. B.N. Tandon – A Hand Book of Practical Auditing – Sultan Chand and Sons

24COM601 ADVANCED FINANCIAL MANAGEMENT 2103

Course Objective:
In our present day economy, finance is defined as the life blood of any business. Finance has been rightly termed as the universal lubricant that keeps every enterprise dynamic. As a commerce student, one must be able to manage this important resource of any business. Thus, the relevance of the course in the curriculum.

Course Outcomes:

| CO1 | Understand the meaning, scope and objectives of financial management |
| CO2 | Estimation of working capital requirements |
| CO3 | Understand the role and importance of capital budgeting decisions and techniques |
| CO4 | Knowledge on theories of capitalisation |
| CO5 | Understand the significance of cost of capital |

Unit 1

Note: There will be only theory questions covering UNIT 1

Unit 2
Working Capital Management: Meaning of working Capital, gross working capital, networking capital, Permanent working capital, temporary working capital, importance of working capital, factors that

Problems only on: Determination of working capital requirements using working capital cycle, projected Current Assets and Current Liabilities and also using budgeted cash flows. Problems on preparing Cash Budgets and Factoring.

Unit 3
Risk and Leverage analysis and Capitalization:
Meaning of leverage, applications of leverages, Operating leverage, Financial leverage, Combined leverage, the concept of a firm being financially favourably leveraged, trading on equity, ideal combination for combined leverage. Relationship between Sales and EBIT using Degree of operating leverage (DOL), relationship between Sales and EBT/EPS using Degree of combined leverage (DCL), The concepts of Over capitalization and undercapitalization.
Problems only on: Computing ROCE, DOL, DFL, DCL and their related applications.

Unit 4
Time Value of money and Capital budgeting:
Time Value of Money: Meaning, Time preference of Money, concept of Present Value, application of present value concept, finding out present value interest factors (PVIF) and Present Value Interest Factor Annuity (PVIFA), concept of discounting using PVIF and PVIFA. Capital Budgeting: Meaning, importance, capital budgeting process, types of capital investment decisions, main project evaluation techniques, simple pay back method, discounted pay back method, Accounting or Average rate of Return (ARR), Net Present Value Method (NPV), desirability factor or profitability index method, Internal rate of return method (IRR), the superiority of NPV over other methods, Capital rationing and social cost benefit analysis.
Problems only on: Simple payback method, discounted pay back method, Accounting or Average rate of Return (ARR), Net Present Value Method (NPV), desirability factor or profitability index method, Internal rate of return method (IRR), capital rationing.

Unit 5
Cost of Capital and Capital structure Theories:
Cost of Capital: Meaning, Cost of Debt, Preference Share capital, Equity share capital, retained earnings or reserves. Weighted average cost of capital (WACC) using book values and market values as weights, importance of WACC and marginal cost of capital. Financial break-even point.
Capital structure theories: Meaning of capital structure, optimal capital structure, major considerations in capital structure planning, Capital structure theories, assumptions in capital structure theories, net income approach, net operating income approach, The traditional theory, Modigliani and Miller approach, the concept of arbitrage in Modigliani and Miller approach.
Financing decision. Equity vs. Debt and its effect on EPS maximization. EBIT EPS indifference point between different capital structure alternatives. Financial break even point.
Problems only on: Calculation of cost of different components of capital and WACC, all capital structure
theories, finding out EBIT EPS indifference points for different capital structures, finding out effect of capital structure on EPS and related applications.

Textbooks:
2. I. M. Pandey – Financial Management - Vikas Publishing House

Reference Books:

24COM604 PROJECT APPRAISAL AND FINANCIAL PLANNING 2 1 0 3
Course Objective:
To make the students understand the procedure of selecting a project and the tools of financial analysis and planning.

Course Outcomes:

| CO1 | Understand the basic concepts of project management |
| CO2 | Acquire information on project identification, formulation and profitability |
| CO3 | Understand steps in project planning |
| CO4 | Acquire thorough knowledge in tools of financial analysis |
| CO5 | Identify the sources of institutional finance |

Unit 1
Project, Meaning and definition, characteristics, importance, classification, project management cycle, project profile, search for a business idea, product planning and development, consumer adoption of an innovation.

Unit 2
Project identification, criteria for selection of a particular project, project formulation, steps, project analysis, technical, economic, financial, social, institutional and environmental analysis, project risks.

Unit 3
Project planning, meaning, project planning matrix, types of planning, functions of project planning, areas of planning, project design, network analysis, PERT and CPM, project report, contents, project appraisal, steps.

Unit 4
Financial analysis, meaning, significance, tools such as ratio analysis, fund flow analysis, Cash Flow Analysis, Comparative statement analysis and break even analysis.

Unit 5
Sources of finance, internal and external venture capital.

Textbooks:

Reference Books:
24COM603 SECURITY ANALYSIS AND PORTFOLIO MANAGEMENT 2103

Course Objective:
To provide an insight into the process and concept of security analysis and managing the portfolio of investments.

Course Outcomes:

| CO1 | Insight into the meaning of risk and return |
| CO2 | Knowledge on equity analysis and valuation |
| CO3 | Understand the various types of bonds and risk associated with it |
| CO4 | Knowledge on portfolio construction theories |
| CO5 | Evaluation of portfolio |

Unit 1
Meaning of Risk and Investments: Meaning of Risk - Total Risk - Systematic risk - Unsystematic risk – elements of systematic risk (interest rate risk etc.) and Unsystematic risk (business risk... etc), the concept of uncertainty, Investments – meaning - avenues of investments – financial assets - non-financial assets.

Measuring return and risk: Measuring return and risk under both certain and uncertain conditions, i.e. measuring average return, expected return, standard deviation, beta (regression method and covariance method), alpha, measuring covariance, correlation, meaning of a portfolio, return from a portfolio, risk of a portfolio with two or more securities. Characteristic line, Securities Market Line (SML) and Capital Market line. (CML) Problems on the topics under measuring risk and return.

Unit 2

(The students are expected to have a basic level of knowledge on matters specified in this paragraph)

Problems only on equity valuation.

Unit 3
Bonds and Bond market: Types of bonds – difference between a bond and a debenture - zero coupon bonds - deep discount bonds - Simple valuation of a bond – relationship between the coupon rate, yield and the price of the bond - premium and discount in bond pricing - perpetuity bond - convertible bonds - re-issue of bonds - Nominal yield – current yield - and yield to maturity (YTM) - Malkiel's theorems -

**Unit 4**
CAPM and Portfolio construction Theories: Capital Assets pricing theory – Arbitrage pricing theory, approaches to portfolio construction – Markowitz model – Markowitz efficient frontier theory - The Sharpe Index model - Single index model - Sharpe’s optimal portfolio. (only theory questions on the above topics)

**Unit 5**
Problems on the above topics.

**Textbooks:**

**Reference Books:**
3. Ranganatham, Madhumathi – Security Analysis and Portfolio Management - Pearson

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**24COM602 SMALL BUSINESS AND ENTREPRENEURSHIP 2103**

**Course Objective:**
To create an understanding of the importance as well as the modus operandi of small business management and entrepreneurship.

**Course Outcomes:**

<table>
<thead>
<tr>
<th>CO1</th>
<th>Clear understanding of various types of business ownerships</th>
</tr>
</thead>
<tbody>
<tr>
<td>CO2</td>
<td>Equipping with necessary awareness and skills to become an entrepreneur</td>
</tr>
<tr>
<td>CO3</td>
<td>Get acquaintance with different aspects of management for running an enterprise successfully</td>
</tr>
<tr>
<td>CO4</td>
<td>Understanding of formalities and procedures for starting a business enterprise</td>
</tr>
<tr>
<td>CO5</td>
<td>Creates enthusiasm among students to inculcate start-ups</td>
</tr>
</tbody>
</table>

**Unit 1**

**Unit 2**
Entrepreneurship and economic development; Science and technology as the fifth factor of production

**Unit 3**

**Unit 4**
Setting up of a Small business – Basic Start Up problems - Business Incubation and Institutional Assistance - Forms of ownership - Factors affecting ownership patterns - Financing the Small Business – sources of finance- MUDRA loan as an important form of non-collateral finance. 


**Unit 5**

**Textbooks:**

**Reference Books:**

**24CSA582 ANALYSIS USING STATISTICAL TOOLS LAB 0 0 3 1**

**Course Objective:** To familiarize students in application of SPSS software to enable them to easily perform complicated quantitative analysis.

**Course Outcomes:**

<table>
<thead>
<tr>
<th>CO1</th>
<th>Understanding of basic practice of statistics by using SPSS</th>
</tr>
</thead>
<tbody>
<tr>
<td>CO2</td>
<td>Application of data management and data analysis using SPSS</td>
</tr>
<tr>
<td>CO3</td>
<td>Application of advanced SPSS for analyzing project data.</td>
</tr>
<tr>
<td>CO4</td>
<td>Knowledge regarding data base management tasks, descriptive statistics and graphics, and basic inferential statistics for comparisons and correlations through SPSS</td>
</tr>
<tr>
<td>CO5</td>
<td>To perform data checking and create simple tables and charts.</td>
</tr>
</tbody>
</table>

**Unit 1**

**Unit 2**
Structure of data file – creating – editing data file – entering data – editing.

Unit 3

Unit 4

Unit 5

Textbooks:
1. S.L. Gupta, Hitesh Gupta – SPSS 17.0 for Researchers - International Book House
2. Darren George, Paul Mallery – SPSS For Windows Step By Step: A Simple Study Guide And Reference, 17.0 Update - Pearson Education

Reference Books:
2. SPSS Inc. – SPSS 17.0 Integrated Student Version - Pearson

24CSA581 INFORMATION SYSTEMS LAB 0 0 3 1

Course Objective:
The course objective is to enable the students to Insert a graphic within a web page, create a link within a web page, create a table within a web page, Insert heading levels within a web page, Insert ordered and unordered lists within a web page, Use cascading style sheets, Create a web page, Validate a web page.

Course Outcomes:
| CO1  | Students will learn the basic concepts of HTML |
| CO2  | Students will learn to read, write and identify HTML tags in a page |
| CO3  | Students will understand the basic structure of a web page |
| CO4  | Students will understand directory structures and how they impact HTML code |
| CO5  | Students will understand how client and server computers interact and about web protocols and the two most commonly used on the Web |

1. Create a simple web page, which reveals the personal information of yours.
2. Design a web page with an interface for creating an e-mail ID
3. Create an image map.
4. Create an interface for an online shop
5. Develop a web site for a university, which offers different UG and PG courses. (Hint: using frames, framesets, images, menus and hyperlinks)
6. Create a web page with advanced layouts and positioning with CSS and HTML
7. Design a website with different methods of embedding CSS in a web page.
8. Create a static web page which display your personal details
9. Create a web page thorough which the user can register
10. Create a web site for a hospital
11. Create a web site for a computer hardware shop
12. Create a website for Amrita School of Arts and sciences.

**Textbook:**
1. Ivan Bayross – Web Enabled Commercial Application Development using HTML, JAVASCIPT, DHTML and PHP – BPB Publication

**Reference Book:**

**Course objective:**
This course is designed to impart knowledge on the advanced concepts of Accounting Software, Tally and to make students ready with required skills in Tally for employability.

**Course Outcomes:**

<table>
<thead>
<tr>
<th>CO</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>CO1</td>
<td>Develop expertise among the students in relation to application of accounting software for the maintenance of proper accounting reports, generation of reports and analysis and interpretation of reports.</td>
</tr>
<tr>
<td>CO2</td>
<td>Knowledge to create the company, group, security control, back-up etc.</td>
</tr>
<tr>
<td>CO3</td>
<td>Ability to prepare the financial statements and other statements related to inventory management, depreciation accounting and GST procedure and records using TALLY</td>
</tr>
<tr>
<td>CO4</td>
<td>Application of various aspects of Tally in day-to-day business/professional activities.</td>
</tr>
<tr>
<td>CO5</td>
<td>Ability to calculate and prepare GST reports.</td>
</tr>
</tbody>
</table>

1) Getting started with Tally – Company information – Features and configuration.
2) Inventory – inventory vouchers – purchase and sales orders – invoicing – bill of materials – price list.
4) Application of taxes – Goods and Service Tax (GST) – service tax.

**Textbooks:**
1. Tally Complete Reference Manual

**Reference Books:**
1. Tally for Everyone – Roopa – Add to Cart Publishing
2. Kogent Learning Solutions – Tally ERP 9 in Simple Steps -Dreamtech Publication
3. Dinesh Maidasani – Mastering Tally ERP 9 – Fire Wall Media
Course Objective:
The course takes you from basic operations such as reading data into excel using various data formats, organizing and manipulating data, to some of the more advanced functionality of Excel.

Course Outcomes:

<table>
<thead>
<tr>
<th>CO1</th>
<th>Develop skills in Excel Spreadsheet</th>
</tr>
</thead>
<tbody>
<tr>
<td>CO2</td>
<td>To know preparation of Data Analysis using excel</td>
</tr>
<tr>
<td>CO3</td>
<td>To acknowledge the different concepts followed in the advanced excel for the report</td>
</tr>
</tbody>
</table>

Unit 1
Introduction to Spreadsheets
In this module, you will be introduced to the use of Excel spreadsheets and various basic data functions of Excel. Topics covered include the following:
Reading data into Excel using various formats - Basic functions in Excel, arithmetic as well as various logical functions - Formatting rows and columns - Using formulas in Excel and their copy and paste using absolute and relative referencing function on individual cells, functions on set of numbers - Functions on Ordered Pairs of Data.

Unit 2
Spreadsheet Functions to Organize Data
This module introduces various Excel functions to organize and query data. Learners are introduced to the IF, nested IF, VLOOKUP and the HLOOKUP functions of Excel. Topics covered include the following:
Sorting data in excel, IF and the nestedIF functions, VLOOKUP and HLOOKUP, The RANDBETWEEN, function

Unit 3
Introduction to Filtering, Pivot Tables, and Charts
This module introduces various data filtering capabilities of Excel. You’ll learn how to set filters in data to selectively access data. A very powerful data summarizing tool, the Pivot Table, is also explained and we begin to introduce the charting feature of Excel. Topics covered include the following:
VLOOKUP across worksheets, Data filtering in Excel, Use of Pivot tables with categorical as well as numerical data, Introduction to the charting capability of Excel, introduction to Binary Classification.

Unit 4
Advanced Graphing and Charting
This module explores various advanced graphing and charting techniques available in Excel. Starting with various line, bar and pie charts we introduce pivot charts, scatter plots and histograms. You will get to understand these various charts and get to build them on your own. Topics covered include the following:
Line, Bar and Pie charts, Pivot charts, Scatter plots, Histograms, Describing Histograms and Probability Distributions Functions, Introduction to data analysis tool pack plug in in excel.

Unit 5
Advanced Filters and Sorting
This module explores various date / time functions, Text functions using, Validations, Advanced Filters, Advanced Sorting, Hyper / Data Linking, Summarizing Data. Topics covered include the following:

Reference Books:
1. Ritu Arora – Mastering Advanced Excel – BPB Publications

24CSA601 ENTERPRISE RESOURCE PLANNING AND MIS 2 1 0 3

Course Objective:
To facilitate the flow of information between all business functions inside the boundaries of the organization and manage the connections to outside stakeholders.

Course Outcomes:

<table>
<thead>
<tr>
<th>CO</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>CO1</td>
<td>Understand the basic concepts of MIS and ERP, to know about the system concepts and information system types.</td>
</tr>
<tr>
<td>CO2</td>
<td>To get a complete idea of how an MIS system is built and Implemented using its development life cycle.</td>
</tr>
<tr>
<td>CO3</td>
<td>Understand the concept of ERP Implementation, its risks and benefits.</td>
</tr>
<tr>
<td>CO4</td>
<td>Identify different technologies and packages in ERP.</td>
</tr>
<tr>
<td>CO5</td>
<td>Discuss the relationship of e-commerce and ERP</td>
</tr>
</tbody>
</table>

Unit 1
System Concepts – Introduction to information System, Management Information System.
Information Systems development – Planning information systems, Content of the information System Master Plan, Prototyping and life cycle approach to Application System development, Stages in Life cycle, Evaluation of MIS.

Unit 2
Classification of Information System - Transaction processing system, office automation, DSS, ERO, Expert systems, Intranet, BPR, CRM, SCM, Information system in functional areas.
Database Management, Data Warehousing, Data Mining.

Unit 3
Introduction - History, Advantages, Basic concepts, Risk and Benefits of ERP.

Unit 4
ERP Packages and ERP related Technologies. ERP functional modules, ERP implementation basics, implementation Life cycle, Package selection, Transition Strategies, implementation process, ERP project team.

Unit 5

Textbooks:
2. Singla – Enterprise Resources Planning – Cengage Learning
3. Aman Jindal – Management Information Systems - Kalyani Publishers

Reference Books:

24ECO501 ECONOMIC ANALYSIS FOR MANAGERS 2103

Course Objective:
The objective of this course is to provide a detailed understanding about the concepts of economic theories for use by the management in decision making process.

Course Outcomes:

<table>
<thead>
<tr>
<th>CO1</th>
<th>Analyze the demand and supply conditions and assess the position of a company.</th>
</tr>
</thead>
<tbody>
<tr>
<td>CO2</td>
<td>Design competition strategies, including costing, pricing, product differentiation, and market environment according to the natures of products and the structures of the markets.</td>
</tr>
<tr>
<td>CO3</td>
<td>Make optimal business decisions by integrating the concepts of economics, mathematics and statistics.</td>
</tr>
</tbody>
</table>
CO4  Analyze the interaction between consumers and firms, apply the concept of market equilibrium and calculate welfare measures such as consumer surplus and social welfare.

CO5  Analyze and predict the effect of government measures (policies, taxes, etc.) on market prices and quantities, social welfare, and economic efficiency.

Unit 1

Unit 2
Basics of Demand and Supply: Concept of demand - Elasticity of demand – measurement of elasticity – point and arc methods – supply schedule and supply curve – Shifts in demand and supply -minimum floor price and fixing ceiling on prices - Understanding the effects of changing market conditions - market failure - Effects of Government intervention in correcting market failure.

Unit 3

Unit 4

Unit 5

Textbooks:
1. H.L. Ahuja – Modern Economics - S. Chand
3. Robert S. Pindyk, Daniel Rubinfeld — Microeconomics - Prentice Hall of India

Reference Books:
1. T.N. Hajela – Macroeconomic Theory – Ane Books
2. S. Sankaran – Economic Analysis – Margham Publications
Course Objective:
The aim of this course is to make the students aware of the laws governing the corporate sector in particular and the business environment in general.

Course Outcomes:

<table>
<thead>
<tr>
<th>CO</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>CO1</td>
<td>Understanding the basic rules and concepts of corporate law, such as separate legal personality, limited liability, the duties of company directors, incorporation and Winding up of a company and its procedures etc.</td>
</tr>
<tr>
<td>CO2</td>
<td>Ability to develop an awareness of the socio-legal and economic dimensions of modern corporate law</td>
</tr>
<tr>
<td>CO3</td>
<td>Knowledge for evaluating corporate problems, identifying appropriate legal obligations, duties, rights and remedies</td>
</tr>
<tr>
<td>CO4</td>
<td>Understanding the scope of Corporate Social responsibility and identify areas of corporate law in need of reform.</td>
</tr>
</tbody>
</table>

Unit 1
A. Corporate Management and Control: Directors: Appointment, Removal, Share qualification, Powers and Duties; Key Managerial Personnel, roles and responsibilities, Director Identity Number(DIN); Classification of directors, Women Directors, Independent directors; Legal position of directors, Liabilities of directors, Fiduciary Capacity of Directors, Duty of Disclosure of interests; Director Board meetings: Collective Responsibility of directors and decision making, Frequency of Board Meetings, Procedure for Board Meetings, Committees of Directors.

B. Oppression and Mismanagement and Investigation: Rule by Majority as applicable to management of companies and exceptions, Prevention of oppression and mismanagement, Role and Powers of the Company Law Board/ NCLT and Central Government, Company Investigation.

Unit 2
A. The Companies (Amendment Act), 2002 – Law relating to Producer Companies: Features of Producer Companies; Objects and formation of a Producer Company, Memorandum and Articles of a Producer Company; Management and functioning of Producer Companies in brief.

B. The Competition Act 2002: History and background of legislation; Competition policy and law, Important definitions, Anti-Competitive agreements, Abuse of dominant position; Regulation of combinations and Competition Advocacy; Competition commission of India: Formation, Duties, Powers and Functions of commission, Enforcement authority under the Commission. Major penalties.

Unit 3
Foreign Exchange Management Act, 1999: Introduction; Overview of FEMA; Important definitions; Regulation and management of foreign exchange; Authorized persons and their role; Enforcement Directorate and Investigations; Major contraventions and penalties for FEMA violations; Adjudication of FEMA cases and appeal authority.
A. The Securities and Exchange Board of India (SEBI) Act, 1992 – Formation, functions and powers of SEBI in relation to securities markets; Prohibition of manipulative and Deceptive devices; Insider trading and substantial acquisition of securities or control; Important guidelines for securities issues; Establishment of Securities Appellate Tribunals (SAT); Powers of the Central Government; Appeals from the orders of SEBI.

B. Securities Contract Regulation Act, 1956: Corporatization & demutualization of stock exchanges; Highlights of new legislation on securities laws; Important definitions; Procedure for recognition of stock exchanges; Power of Central Government to make rules; Clearing corporation; Powers of stock exchanges to make and SEBI to revise bye-laws; Major violations of SCRA and, penalties; Title and right to dividends.

Unit 5
Law of Alternate Dispute Resolution in India: An overview of significance of Arbitration, Conciliation and Mediation; Arbitration: Meaning, Arbitration agreement, Procedure, Important cases; Conciliation: Conciliator, Kinds of conciliation and procedure for conciliation; Mediation: Meaning, Court referred mediation, Private mediation; Differences between arbitration, mediation and conciliation, Major advantages and disadvantages.

Textbooks:
1. CA Amit Popli - Corporate, Economic and Allied Laws – Bharat Publishers
3. N.D. Kapoor – Corporate Laws and Secretarial Practice – Sultan Chand Publishers

Reference Books:
2. TAXMANN – Companies Act, 2013

Course Objective:
This Course deals with the Statistical Methods and tools used for applied research using software packages. Students would be able to acquire skill and knowledge for analysis and interpretation of the data through this course.

Course Outcomes:

<table>
<thead>
<tr>
<th>CO</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>CO1</td>
<td>Understand various statistical central measures. Measure the given data by using the central measures.</td>
</tr>
<tr>
<td>CO2</td>
<td>Understand the probability and translate real world problems into probability model. Also understand simple distributions, mean and variances and apply to some data sets.</td>
</tr>
<tr>
<td>CO3</td>
<td>Understand various hypothetical testing and analysis with given data.</td>
</tr>
<tr>
<td>CO4</td>
<td>Understand ANOVA and analyze the data collected using ANOVA techniques</td>
</tr>
</tbody>
</table>

Unit 1
Measures of Central Tendency and Dispersion: Introduction, Objectives of statistical average,
Requisites of a Good Average, Statistical Averages, Appropriate Situations for the Use of Various Averages – Range – Quartile deviations, Mean deviation, Standard Deviation – Properties of standard deviation Coefficient of Variance. (12+2 hrs lab)

Unit 2
Probability and Distributions: Introduction - Definition of probability – Basic terminology used in probability theory – Addition rule – Multiplication rule, Conditional Probability. Random Variables, Probability Distributions – Discrete probability distributions - Continuous probability distributions – Binomial Distribution, Poisson Distribution, Normal Distribution. Mean and variance of these distributions. (10+2 hrs lab)

Unit 3

Unit 4

Unit 5

Textbook:

Reference Books:
4. Ronald E. Walpole, Raymond H. Myers, Sharon L. Myers, Keying Ye – Probability and Statistics for Engineers and Scientists, 8th Edition – Pearson Education

Course objective:
To bridge the gap between a student and a student becoming an employee or an entrepreneur. Aims to provide students with the knowledge and skills to understand and participate in the modern business scenario and the world of economics so as to prepare them to achieve success in their career.

Course outcomes:
| CO1 | Soft Skills:  
At the end of the course, the students would have developed self-confidence and positive attitude necessary to compete and challenge themselves. They would also be able to analyse and manage their emotions to face real life situations. |
| CO2 | At the end of the course, the students shall learn to examine the context of a Group Discussion topic and develop new perspectives and ideas through brainstorming and arrive at a consensus. |
| CO3 | At the end of the course, the students will have the ability to prepare a suitable resume. They would also have acquired the necessary skills, abilities and knowledge to present themselves confidently. They would be sure-footed in introducing themselves and facing interviews. |
| CO4 | At the end of the course the students will have the ability to analyse every question asked by the interviewer, compose correct responses and respond in the right manner to justify and convince the interviewer of one’s right candidature through displaying etiquette, positive attitude and courteous communication. |
| CO5 | Aptitude:  
At the end of the course, the student will have acquired the ability to analyse, understand and classify questions under arithmetic, algebra and logical reasoning and solve them employing the most suitable methods. They will be able to analyse, compare and arrive at conclusions for data analysis questions. |
| CO6 | At the end of the course, students will be able to interpret, critically analyse and solve logical reasoning questions. They will have acquired the skills to manage time while applying methods to solve questions on arithmetic, algebra, logical reasoning, statistics and data analysis and arrive at appropriate conclusions. |
| CO7 | Verbal:  
At the end of the course, the students will have the ability to understand the nuances of English grammar and apply them effectively. |
| CO8 | At the end of the course, the students will have the ability to relate, choose, conclude and determine the usage of right vocabulary. |
| CO9 | At the end of the course, the students will have the ability to decide, conclude, identify and choose the right grammatical construction. |

- Soft skills and its importance: Pleasure and pains of transition from an academic environment to work - environment. Need for change. Fears, stress and competition in the professional world. Importance of positive attitude, self-motivation and continuous knowledge upgradation.
- Attitude, Values, Motivation, Emotion Management, Steps to like yourself, Positive Mental Attitude, Assertiveness.

- Resume writing Group discussion, Concepts, Mock GDs. Interviews, Presentation skills – Guidelines.
- Vocabulary: Synonyms; Antonyms; Analogy; one-word substitutes; idioms; phrasal verbs; Grammar: Article and preposition; SV agreement; tenses; voices; modifiers; parallelism. Reading and comprehension; para jumble.
➢ Problem Solving: Problems on numbers; Percentages; Ratio, proportions and variations; Time and distance; Time, men and work.
➢ Data interpretation: Numerical DataTables; Line Graphs; Bar Charts and Pie Charts; Case let Forms; Mix Diagrams; Geometrical Diagrams and other forms of Data Representation.
➢ Logical Reasoning: Family Tree; Linear Arrangements; Circular and Complex Arrangement; Conditionalities and Grouping; Sequencing and Scheduling; Selections; Networks; Codes; Cubes; Venn Diagram in Logical Reasoning.

Textbooks:
2. Adair. J - Effective Team Building: How to make a winning team – Pan Books

Reference Books:
1. R S Aggarwal - Quantitative Aptitude – S. Chand
2. R S Aggarwal - Verbal and Non-Verbal Reasoning - S. Chand
3. R S Aggarwal – Data Interpretation - S. Chand
4. Quantitative Aptitude – The Institute of Chartered Accountants of India
6. The BBC and British Council online resources
7. Owl Purdue University online teaching resources.
8. www.thegrammarbook.com online teaching resources
9. www.englishpage.com online teaching resources and other useful websites.

24COM699 PROJECT 10 Credits

Course Objective:
The objective of the project is to understand real life situations in organizations and their related environments and accelerating the learning process of how his/her knowledge could be used in a realistic way.

Course Outcomes:

| CO1 | Contribute to organizations of all types and sizes by managing critical short-term training. |
| CO2 | Provide a variety of ways to engage in experiential learning. |
| CO3 | Apply the knowledge and skills acquired in the classroom to a professional context. |
| CO4 | Refine and reassess interns’ own career goals as a result of the experience. |
| CO5 | Communicate research concepts and contexts clearly and effectively both in writing and orally. |

The objective of Project is to understand real life situations in organizations and their related environments and accelerating the learning process of how his/her knowledge could be used in a realistic way. The students have to undergo research project in various organizations and submit individually a report on the same. They may analyze the problems rigorously and
prospects of the organization and make conclusions and recommendations with the concern supervision of the project guide. Care should be given while selecting the project topic to understand problems and providing unique solutions from managerial/business/social points of view.

ELECTIVES

24COM631 GST AND CUSTOMS LAW 2103
Course Objective:
To familiarize the students with the concepts of GST in India and enable to be conversant with the main Provisions of the Customs Law and Procedure.

Unit 1
History of GST – Features and Advantages – Comparison between GST and VAT – Taxes subsumed under GST – Charge of GST - Supply under GST.

Unit 2
Place of Supply – Time of Supply – Value of Supply – Exemptions under GST – Input Tax Credit under GST.

Unit 3
Registration under GST – Tax invoice, Debit Note, Credit Note – Accounts and Records under GST – Payment of tax - Returns under GST.

Unit 4
Assessment and Audit – Demand and Recovery – Appeals and Revisions – Advance ruling.

Unit 5

Reference Books:
1. Dr. H. C. Mehrotra, Dr. S. P. Goyal - Income Tax Law and Practice - Sahitya Bhawan Publications
3. T. N. Manoharan - Income Tax, VAT and Service Tax Snow White Publication
Unit 1
Introduction to International Tax

Unit 2
Principles of International Tax Law

Unit 3
Introduction to US Federal Income Tax

Unit 4
US Federal Income Tax Forms

Unit 5
State and Local Tax (SALT) in US Taxation

References:
   https://taxfoundation.org/taxedu/glossary/salt-deduction/-SALT

PO1: Enriched knowledge with new ideas and techniques essential for business and management.
PO2: Mastery of specific skills in business.
PO3: Capability to acquire and handle any position in the business.
PO4: Develop analytical interpretative, and presentation skills regarding research in commerce and management.
PO5: Acquaintance with recent trends in commerce and management.
About The Course

- This course helps students understand predictive analytics and application techniques used in the finance domain.

Course objectives

CO1: To understand the significant methods of predictive modeling beyond the black-box thinking

CO2: To gain knowledge of data modeling and model-performing metrics

CO3: To gain knowledge of neural networks and applications in the finance domain.

CO4: To understand the training steps and test the predictive models.

Unit 1
Introduction to Predictive Modeling


Tidying Data and Measuring Performance – Tidying data – Categorizing data quality – Performance metrics – Cross Validation – Curves.

Unit 2
Linear Regression


Unit 3
Neural Networks and Support Vector Machines

Neural Networks – the biological neuron – the artificial neuron – stochastic gradient descent – multilayer perceptron networks – the backpropagation algorithm – radial basis function networks


Unit 4
Tree-Based Methods and Probabilistic Graphical Models

Tree-Based methods – the intuition for tree models – algorithms for training decision tress – improvements to the M5 model – Dimensionality reduction.

Ensemble methods – Bagging – Boosting.

Probabilistic Graphical models – little graph theory – Bayes’s theorem – conditional independence – Bayesian networks – the naïve Bayes classifier.


Unit 5
Recommendation Systems and Deep Learning

Recommendation Systems – Rating matrix – collaborative filtering – singular value
decomposition.
Deep Learning - Scaling Up project – characteristics of big data – training models at scale –
References:
   Packt Publishing
2. Jeffrey Strickland - Predictive Analytics using R – Lulu.com publication

24COM634 APPLIED ECONOMETRICS 2103
Course Objectives:
At the end of this course the students will be able to:
1. Conduct independent econometric and statistical analysis of data in an applied research setting
2. Use econometric software for data management and statistical analysis
3. Demonstrate their understanding of applied econometric analysis models/methods with respect to choice of model, estimation method and interpretation of results.
The course objectives above support the program level learning goal of “CRITICAL and INTEGRATIVE THINKING”.
Course Outcomes:

<table>
<thead>
<tr>
<th>CO1</th>
<th>Develop the necessary skills needed for empirical research using econometrics techniques</th>
</tr>
</thead>
<tbody>
<tr>
<td>CO2</td>
<td>Theoretical background for the standard methods used in empirical analyses, like properties of least squares estimators and the statistical testing of hypothesis</td>
</tr>
<tr>
<td>CO3</td>
<td>To make use of econometric models in their academic work, for example in analyses needed for your master’s thesis</td>
</tr>
<tr>
<td>CO4</td>
<td>Gain knowledge and understanding of econometric techniques for the empirical analysis of economic phenomena, along with application of these techniques in a variety of contexts</td>
</tr>
<tr>
<td>CO5</td>
<td>Have Practical/technical skills such as, modeling skills (abstraction, logic, succinctness), qualitative and quantitative analysis and interpretation of data, programming of statistical packages and general IT literacy</td>
</tr>
</tbody>
</table>

Unit 1
Review of Statistics – Introduction to regression analysis. Two-variable regression model:

Unit 2
Multiple regression - Multiple regression analysis: estimation, interpretation, hypothesis testing (understanding the model, model specification and casual inference, interpreting the coefficients, R-squared, t- and F-tests, model diagnostics, model building, model selection-timeseries (auto correlation functions, auto regression, and prediction) - logistic regression.

Unit 3
Dummy variable regression model – Violations of CLRM assumption: multi-collinearity, heteroscedasticity, auto correlation – Qualitative response regression models

Unit 4
Cross Sectional Econometrics – Time series Econometrics

Unit 5

Textbook:

Reference Books:
2. Ramu Ramanathan - Introductory Econometrics with Applications - Hartcourt College Publishers
4. Russell Davidson, James G. Mackinon - Estimation and Inference in Econometrics – Oxford University Press
5. A.C. Cameron, P.K. Trivedi – Micro Econometrics – Cambridge University Press
7. Samprit Chatterjee, Ali S Hadi - Regression Analysis by Example – John Wiley

24COM635 BUSINESS SKILL DEVELOPMENT 2103

Course Objective:
To create an understanding of basic business developments skills.

Course Outcomes:

| CO1 | Exposure to innovation and entrepreneurial behaviour |
| CO2 | An overview of environmental analysis and scanning |
| CO3 | Knowledge on strategic planning and models |
| CO4 | Insights into social media marketing |
| CO5 | Understanding of retailing and relationship marketing |

Unit 1

Unit 2

Unit 3
Strategic Planning – Models – Approaches – Strategic Intent and Stretch – Core Competence.

Unit 4
Marketing Research and Insights – Tools – Applications – Social Media Marketing – Marketing and Business Analytics.
Marketing Communications – Advertising Strategy – Media Planning.

Unit 5
Supply Chain Management and Logistics – Quality Control.

Textbooks:
1. C B Gupta, S S Khanka – Entrepreneurship and Small Business Management - Sultan Chand
3. Francis Cherunilam – Strategic Management - Himalaya Publishing
4. Kotler – Marketing Management - Pearson

Reference Books:

24COM638 Enterprise Management 2103

Course Objective:
To provide a basic understanding of managing an enterprise

Course Outcomes:

<table>
<thead>
<tr>
<th>CO1</th>
<th>Understanding the concept of human resource management</th>
</tr>
</thead>
<tbody>
<tr>
<td>CO2</td>
<td>Knowledge on marketing management concepts</td>
</tr>
<tr>
<td>CO3</td>
<td>Application of production and operations management techniques</td>
</tr>
<tr>
<td>CO4</td>
<td>Clear understanding of supply chain and logistics management</td>
</tr>
<tr>
<td>CO5</td>
<td>Understanding of business ethics and CSR practices</td>
</tr>
</tbody>
</table>

Unit 1
Human Resource Management concepts: Importance of human resource management, functions, duties, role, responsibilities and duties of personnel manager, process of manpower
planning, job analysis, job description, recruitment, selection, training and development, motivation, performance appraisal, grievance handling, downsizing, termination, retirement, exit interview.

**Unit 2**
Marketing Management concepts: Market and marketing, importance of marketing, marketing and sales management, market segmentation, target marketing, marketing mix, market research, pricing, factors affecting pricing, advertisement and sales promotion, brand management, consumer behaviour, customer relationship management.

**Unit 3**
Production and Operations Management: Introduction to production and operations management, innovation management, Plant location, plant lay out – factors affecting, maintenance, materials management, inventory control and management, just-in-time, quality control, ISO series, total quality management, six sigma, kaizen.

**Unit 4**
Logistics and Supply Chain Management: Nature and scope of supply chain management, difference between logistics and supply chain management, managing inventory and transportation in a supply chain, role of transportation in supply chain management, transportation management system (TPS), sourcing and procuring strategies, information technology in supply chain management.

**Unit 5**
Business Ethics and CSR: Corporate social responsibility, companies act 2013 and clause 135, socio-economic concept of business ethics and bottom of pyramid, sustainable business management, green marketing, greening and green initiatives in India, stakeholder theory, external and internal stakeholders, corporate governance and business ethics, ethical dilemma in work place.

**Textbooks:**
2. R.S.N. Pillai, Bhagavathi – Modern Marketing Principles and Practices - S. Chand
3. S.N. Chary - Production and Operations Management – New Age
4. Sathish C. Aliwadi, Rakesh P. Singh – Logistics Management - PHI

**24COM639 FINANCIAL DERIVATIVES 2 1 0 3**

**Course Objective:**
To equip the students with an in-depth knowledge of the engineering of financial derivatives.

**Course Outcomes:**

| CO1  | In-depth knowledge in types of financial derivatives in India |
| CO2  | Knowledge on pricing and trading mechanisms |
| CO3  | Understand future markets |
| CO4  | Knowledge on option pricing models |
Unit 1

Unit 2

Unit 3
Forwards market as forerunner of Futures markets – Distinctions between Futures and Forward Markets.

Unit 4
Option pricing models: Determinants of Option prices – The Black-Scholes Option Pricing Model – Binomial Option Pricing Model.

Unit 5
SWAP Markets: Concept and nature of SWAP – Evolution – features – major types of financial Swaps
(Notes: Simple problems on basics are to be covered in the course)

Textbooks:

Reference Books:
1. S.S.S. Kumar – Financial Derivatives - PHI
2. Parasuraman N – Fundamentals of Financial Derivatives – Wiley India

24COM640    INTEGRATED MARKETING PROMOTION AND COMMUNICATION    2103

Course Objective:
The students are exposed to the comprehensive and contemporary concepts of professional practice in integration and synergy of strategic advertising and brand management, design and implementation techniques for all the presentable marketing formats like print, broadcast and new digital media. They will also analyse case studies from advertisement industry from a perspective of Integrated Marketing Communication (IMC).

Course Outcomes:
| CO1 | Understanding of various tools of Integrated Marketing Promotion and Communication |
| CO2 | Application of tools and techniques of Integrated Marketing Communication for business promotion |
| CO3 | Knowledge of various brands, branding and brand management |
| CO4 | An insight on how creativity boosts planning and visualization of advertisement. |
| CO5 | Knowledge on characteristics of different medias |

Unit 1
Basics and Foundation

Unit 2
Modern Advertising and IMC

Unit 3
Strategies and Elements of Branding

Unit 4
Strategic Brand Management
Brand Promotion and Strategic Brand Management - FOUR Steps in Brand building - Direct
Marketing, Public Relations (PR) and Corporate Advertising for Brand Building - Sustaining and Growing the Brand after the Launch.


Unit 5
Creative and Production Process

Textbook:

Reference Books:

24COM641 INTERNATIONAL FINANCIAL MANAGEMENT 2103
Course Objective:
To provide a detailed outlook on the concepts of international financial management.

Course Outcomes:

<table>
<thead>
<tr>
<th>CO</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>CO1</td>
<td>Familiarise with international business and its modes</td>
</tr>
<tr>
<td>CO2</td>
<td>Knowledge the exchange rate mechanism</td>
</tr>
<tr>
<td>CO3</td>
<td>Equipped with management of foreign exchange exposure</td>
</tr>
<tr>
<td>CO4</td>
<td>Understand the theories of FDI</td>
</tr>
<tr>
<td>CO5</td>
<td>Get acquaintance with concepts of international financial markets and instruments</td>
</tr>
</tbody>
</table>

Unit 1
International flow of funds – Structure of Balance of Payments – Equilibrium, Disequilibrium
and Adjustment – Approaches to Adjustment – Capital Account Convertibility.

**Unit 2**

**Unit 3**

**Unit 4**

**Unit 5**

**Textbooks:**
2. Francis Cherunilam – International Business - PHI

**Reference Books:**
Course Objective:
The objective of the subject is to enable the students to understand the need and method of presentation of financial statements in accordance with International Financial Reporting Standards.

Course Outcomes:

<table>
<thead>
<tr>
<th>CO</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>CO1</td>
<td>Develop skills in Conversion of final accounts to IFRS</td>
</tr>
<tr>
<td>CO2</td>
<td>To know statement on preparation of international financial accounting report practices</td>
</tr>
<tr>
<td>CO3</td>
<td>To acknowledge the different concepts followed in the international reporting standards area</td>
</tr>
</tbody>
</table>

Unit 1
International Financial Reporting Standards: Meaning of IFRS - relevance of IFRS to India; merits and limitations of IFRS; process of setting IFRS- Practical challenges in implementing IFRS; a brief theoretical study of International financial reporting standards (IFRS)1–15-List of International accounting standards issued by IASB.

Unit 2
Accounting for Assets and Liabilities Recognition criteria’s for Investment properties, Government grants, Borrowing costs, Construction contracts, share based payments, Provisions, Contingent liabilities and Contingent assets, Events occurring after the reporting period (Only Theory). Recognition and measurement for property plant and equipment, Intangible assets, Inventories, Leases and Impairment. Accounting for Income tax, Employee benefits. Simple problems

Unit 3
Presentation of Financial Statements: Outline for the preparation of financial statements - Statement of financial position; Comprehensive income statement; Statement of changes inequity (SOCE), IAS 18 – Revenue. Elements of financial statements as per IFRS – Non-current assets; current tassets; equity; non-current liability; current liability; revenue; cost of sales; distribution costs; administrative expenses; financial costs – profits attributable to owners of controlling interest and non-controlling interest – Practical problems on each element.

Unit 4
Accounts of Groups: Concept of group – need for consolidated financial statements - Preparation of consolidated financial statements – Procedure for the preparation of consolidated financial position statement – treatment of pre-acquisition profit; goodwill arising on consolidation; on-controlling interests at fair value – Practical problems.

Unit 5
Disclosure Standards Related party disclosure, Earnings per share, Interim financial reporting, Insurance contracts, Operating segments. (Theory Only).

SKILL DEVELOPMENT
1) Conversion of final accounts to IFRS  
2) Analysis of published financial statements for at-least 2 types of stakeholders  
3) Comments for recent developments / exposure draft in IFRS  
4) Preparation of notes to accounts for non-current assets  
5) Assignment on social reporting  
1) Preparation of Consolidated Financial Statement of any two existing companies.  
2) Disclosure of change in equity in the annual reports of any two select companies.

Reference Books:
1. IFRS: Student Study Guide - ISDC  
2. A.L. Saini - IFRS for India – Snow White Publications  
3. CA Shibarama Tripathy - Roadmap to IFRS and Indian Accounting Standards  

24COM643  MARKETING USING WEB  2103

Course Objectives:  
This course aims to impart an in-depth perspective into Internet Marketing, and prepare students for its fast-paced world. The approach of the course is to place it in the context of fundamental marketing concepts, and to delve in detail into the specifics of what constitutes marketing on the Internet. The course will be of value to all marketing professionals, and especially to those who may wish to work in or start a primarily Internet based business.

Course Outcomes:

<table>
<thead>
<tr>
<th>CO1</th>
<th>An in-depth perspective into internet marketing</th>
</tr>
</thead>
<tbody>
<tr>
<td>CO2</td>
<td>Knowledge on display advertising, online advertising, email advertising and pay per click marketing</td>
</tr>
<tr>
<td>CO3</td>
<td>An insight into different social media marketing</td>
</tr>
<tr>
<td>CO4</td>
<td>Application of web analytics in global internet marketing</td>
</tr>
<tr>
<td>CO5</td>
<td>Overview on ethical and legal issues in internet marketing</td>
</tr>
</tbody>
</table>

Unit 1  

Unit 2  
Introduction to Internet and Search Engine Marketing. Getting Started with Google AdWords. AdWords Account Structure. Navigating in Google AdWords. Working with Keywords. Creating and Managing Your First Ad Campaign. Online Advertising: Display Advertising, Pay-Per-Click Marketing, and Email Marketing.
Unit 3

Unit 4

Unit 5

Textbook:
Calvin Jones, Damian Ryan - Understanding Digital Marketing: Marketing Strategies for Engaging the Digital Generation

Reference Books:
1. Eric Morrow, Shannon Chirone - Digital Marketing for Everyone: Connect With Your Customers, Grow Your Business and Demystify Social Media
2. Calvin Jones, Damian Ryan - The Best Digital Marketing Campaigns in the World: Mastering the Art of Customer Engagement
3. Ward Hanson - Principles of Internet Marketing - Thomson Learning
4. Kotler, Philip, Dubois - Marketing Management

Course Objectives:
Information technology explicitly includes the information, the technology that carries the information and the law which cumulatively deals with all the information carried. The rapid growth of technology has raised immense challenges for technicians and governments; since large number of legal issues remains unanswered. With growing dependency on Information Technology, there is ever growing threat of vulnerability to cyber-crimes. Hence, awareness of cyber laws and cyber security is needed for all those who make of ICT in their personal as well as professional world. This course will highlight the features of ICT and the regulatory framework for preventing cyber-crimes in India and at International level.

Course Outcomes:

<p>| CO1 | Understanding about the laws governing cyber space and the role of Internet Governance in framing policies for Internet security |</p>
<table>
<thead>
<tr>
<th>CO2</th>
<th>Knowledge on different types of cybercrimes and analyse legal frameworks of different countries and organisations to deal with these cyber crimes</th>
</tr>
</thead>
<tbody>
<tr>
<td>CO3</td>
<td>Understanding about the importance of jurisdictional boundaries and identify the measures to overcome cross jurisdictional cyber crimes</td>
</tr>
<tr>
<td>CO4</td>
<td>Ability to identify intellectual property right issues in the cyberspace and design strategies to protect intellectual property</td>
</tr>
<tr>
<td>CO5</td>
<td>Understanding about how to assess the legal issues with online trading, and analyse applicable e-contracting, e-commerce, e-governance and taxation regulations and familiarize with the fundamentals of Information Technology Act 2000, UNCITRAL Model Law and EU Convention on cyber crime.</td>
</tr>
</tbody>
</table>

Unit 1

Unit 2
Significance and scope of cyber law, Cyber jurisprudence in India and at International level, EDI, UNCITRAL Model Law, EU Convention on Cyber Crimes, Salient features of Information Technology Act 2000, Authorities under the Act, Enforcement powers, Overview of offences and penalties.

Unit 3
E-commerce Laws in India: Digital/electronic signatures related provisions in Indian law, Ecommerce provisions in Indian law, E-governance, concepts and practicality in India, E-taxation issues, E-contracts and validity, Cyber Tribunal and Appellate Court.

Unit 4
Intellectual Property Rights Perspectives: concepts of trademarks and domain name related issues, Perspectives related to copyright law, patent law.

Unit 5

REFERENCE BOOKS:
3. Verma S. K, Mittal Raman - Legal Dimensions of Cyber Space - Indian Law Institute
4. Jonthan Rosenoer – Cyber Law - Springer
6. S. R. Bhansali - Information Technology Act, 2000 - University Book House
7. Vasu Deva - Cyber Crimes and Law Enforcement - Commonwealth Publishers

**24COM637 DATABASE MANAGEMENT SERVICES 2103**

**Course Objective:**
The main objective is to provide the students understanding about fundamental concepts of database management system.

**Course Outcomes:**

| CO1 | Master the basic concepts of DBMS like data independence and three schema architecture. |
| CO2 | Be familiar with the CODD's rules and E-Model and also have clear picture about the structure of the relational databases. |
| CO3 | Master the concept of normalization and different types of normalization. |
| CO4 | Be familiar with the basics of query evaluation techniques and query optimization and also to get a clear picture about transaction processing. |
| CO5 | Master the basics of SQL and construct queries using SQL and also write programs using PL/SQL. |

**Unit 1**

**Unit 2**

**Unit 3**
Hierarchical Data Model-The IMS Database System-Network Data Model—Normalization-Functional Dependency.

**Unit 4**

**Unit 5**

**TEXTBOOKS:**

**REFERENCE BOOK:**
1. C.J. Date – Introduction to Database Systems - Narosa Publishing.
24COM644 MERCHANTBANKING AND COMMERCIAL BANKING 2013

Course Objective: To give an overview of the regulatory functions and practical applications of commercial as well as merchant banking services.

Course Outcomes

| CO1 | Identify the role of SEBI |
| CO2 | Knowledge on IPO and FPO |
| CO3 | Awareness on portfolio management services and strategies |
| CO4 | A thorough knowledge on concept of merger and takeover. |
| CO5 | Understand the concept of credit syndication |

Unit 1

Unit 2

Unit 3

Unit 4

Unit 5

TEXTBOOKS:
2. Machiraju H R – Merchant
24COM645 MERGERS AND ACQUISITIONS 21 0 3

Course Objective: To provide an understanding about the concept and theories of mergers and acquisitions and the regulatory framework for takeovers.

Course Outcomes

| CO1 | Understanding the various forms of corporate restructuring |
| CO2 | Identify the process and theories of mergers and acquisition |
| CO3 | Knowledge on accounting for mergers and acquisition |
| CO4 | Familiarize with the tax considerations in demerger |
| CO5 | Understanding of regulatory control of mergers and acquisitions in India |

Unit 1

An overview of mergers and acquisitions - Various forms of corporate restructuring - growing need for corporate restructuring - the concept of strategic planning in corporate restructuring - Mergers and acquisitions as strategic choice - alternatives to mergers and acquisitions - strategic alliances - joint ventures.

Unit 2

Various types of mergers - the process of mergers and acquisitions - negotiation defining the purchase price - calculating the exchange ratio - structuring the deal - due diligence - tax considerations - free cash flow hypothesis - agency problems and managerialism - value increase by redistribution. Problems on calculating purchase price, exchange ratio and related matters.

Unit 3


Unit 4

Sell off and divestitures - factors involved in divestiture decisions - explanations and rationale for sell offs - different types of sell offs - reasons for divestitures - going private and leveraged buyouts - going private transactions - leveraged buyouts - sources of LBO financing - characteristic of leveraged buyout candidate management buyout - management buyin - leveraged cashouts.
reverse mergers - tax considerations in demerger.

Unit 5

TEXTBOOKS:
1. Publications on Mergers and Acquisitions by ICFAI
2. Rajesh Kumar – Mergers and Acquisitions, TMH REFERENCE BOOKS:
1. Gurminder Kaur – Corporate Mergers and Acquisitions, Deep and Deep Publication
2. Ravindhar Vadapalli – Mergers, Acquisitions and Business Valuation, Excel Books

24COM646 PERSONAL FINANCIAL PLANNING 2103
Course Objective: To give an understanding on the concept of personal finance, selection of best investment options and tax implications on personal finance.

Course Outcomes

<table>
<thead>
<tr>
<th>CO1</th>
<th>Awareness regarding financial planning and its importance in personal life</th>
</tr>
</thead>
<tbody>
<tr>
<td>CO2</td>
<td>Familiarize with different financial Instruments</td>
</tr>
<tr>
<td>CO3</td>
<td>Insight about long term financial planning and its effectiveness on the wealth of an investor</td>
</tr>
<tr>
<td>CO4</td>
<td>Knowledge on equity market</td>
</tr>
<tr>
<td>CO5</td>
<td>Identify the best investment options and tax implications on personal finance.</td>
</tr>
</tbody>
</table>

Unit 1
Personal Financial Planning: Meaning and importance, objectives, Time Value of Money, compounding and present value techniques, Budgeting, meaning, importance, objectives.

Unit 2
Savings Schemes: Bank Deposits, types of bank deposits, National Savings Certificates, Kisan Vikas Patra, Post Office Term and Recurring Deposits, Public Provident Fund, small saving schemes by State Financial Corporation and Cooperative Societies.

Unit 3
Insurance: Meaning, objective, types, Life Insurance, life insurance companies, various life insurance policies, selection of right insurance policy, property and motor vehicle insurance, health insurance plans, mediclaim, retirement planning, various retirement plans.
Unit 4
Investment Basics, Meaning of Shares, Debentures, Bonds and Mutual Funds, how to invest in shares, debentures and bonds, investment in mutual funds, investment in real estate and gold, portfolio selection and management.

Unit 5
Consumer Credit: housing and automobile buying decisions, Consumer Loans, Agricultural credit, Chit Funds, Introduction to Income Tax, various heads of income, deductions allowed to individuals, planning the tax strategies.

TEXTBOOKS:
3. Lawrence Gitman – Personal Financial Planning, Cengage Learning
4. Jeff Madura – Personal Finance, Pearson

24COM647 RETAILMANAGEMENT 2 10 3
Course Objective: To provide a basic understanding about the different aspects of retail management.

Course Outcomes

<table>
<thead>
<tr>
<th>CO1</th>
<th>Knowledge on retail environment of India</th>
</tr>
</thead>
<tbody>
<tr>
<td>CO2</td>
<td>Insight about retail consumer behaviour</td>
</tr>
<tr>
<td>CO3</td>
<td>Understanding of various trends in the retail Sector</td>
</tr>
<tr>
<td>CO4</td>
<td>Knowledge regarding measurement of retail business performance</td>
</tr>
<tr>
<td>CO5</td>
<td>Application of technology in retail sector for better services to consumers</td>
</tr>
</tbody>
</table>

Unit 1

Unit 2
Retail market segmentation – meaning and benefits – criteria for effective market segmentation – dimensions for segmentation – retail location – importance of location decision – types of retail location – site selection analysis – retail location theories.

Unit 3
Unit 4

Unit 5
Relationship Marketing in Retailing: Management of Relationship, Evaluation of Relationship Marketing, Relationship, Marketing Strategies, Retail Research and Retail Audits.

TEXTBOOKS:
2. Gibson G Vedamani – Retail Management, Jaico Publishing House
REFERENCE BOOKS:
1. Pradhan – Principles of Retail Management, Tata McGraw Hill
2. VGopal – Retail Management: An Introduction, ICFAI University Press

24COM648 Strategic Financial Management (3 Credits/2-1-0)

Course Objective: This Course deals with the knowledge of advanced strategic concepts in financial management followed in India.

Course Outcomes

| CO1 | Develop skills in strategic decision making |
| CO2 | To know statement on financial management practices |
| CO3 | To acknowledge the different concepts followed in the financial management area |


Unit-II: Corporate Valuation: Concept of Value; Value Creation through Required Rate of Return – NPV and IRR Approach; Book Value of the Corporate Entity – Intrinsic Value; Adjusted Book Value of the Corporate Unit; Current Market Valuation Model; Cost Theory of Valuation; Earnings Theory of Valuation; The Gordon Model of Valuation; Discounted Cash Flow Model.

Unit-IV : Corporate Merger and Takeover : Mergers-Concept and Types; Reasons for Merger; Legal Aspects of Merger; Merger Exchange Ratio; Evaluating a Merger-Capital Budgeting Framework; Corporate Takeover-Concept of Friendly and Hostile Takeover; Takeover Regulations in India; Takeover Defence Mechanism.

Unit-V: Managing Corporate Sickness and Corporate Restructuring: Concept of Corporate Sickness; Sickness Scenario in India; Causes of Sickness; Symptoms of Sickness; Predicting Sickness-Financial Ratios and Altman Model; Reorganisation for Growth-Stifled Corporate Entity – Share Buyback, Divestiture, Sell-Offs, Spin-Offs and Equity Carve-Outs; Distressed Restructuring-Voluntary Settlements and DIP Financing for Reconstruction; Formulating Revival Plan.

Reference:


24COM649 SUPPLY CHAIN MANAGEMENT AND LOGISTICS 2103
Course Objective: To provide an understanding on the different aspects of supply chain management and logistics

Course Outcomes

| CO1 | Understand the concept of Supply Chain Management and Logistics |
| CO2 | Identify different elements of Supply Chain Management |
| CO3 | Understand the inventory management techniques and functions of warehousing |
| CO4 | Knowledge on different modes of transport |
| CO5 | Identify the forms and process of material handling and packing |

Unit 1
Introduction to Supply Chain Management—nature and concept—functions and contributions — framework for supply chain solutions — 3PLS and 4PLS — supply chain relations—Logistics—meaning, nature and concept—importance of logistics management—components of logistics management—functions of logistics management—logistics in India—evolutionary trends in logistics and supply chain organization.

Unit 2
Elements of supply chain management—information—Logistical Information System (LIS)—
Electronic Data Interchange – Demand Forecasting – Types of Forecasts – Forecasting Techniques – Selecting appropriate forecasting technique – Principles of Demand Forecasting.

Unit 3

Unit 4
Transportation – Role of Transportation in Logistics and Supply Chain Management – Elements of Transportation Cost – Modes of Transport – Multi-modal Transport – Containerization – Transportation Decision.

Unit 5

TEXTBOOKS:
2. Sunil Chopra, Peter Meindl – Supply Chain Management – Strategy Planning and Operation, Pearson Education

REFERENCE BOOKS:
2. Janat Shah – Supply Chain Management: Text and Cases, Pearson Education
3. Bhattacharya – Logistics Management, S. Chand

22AVP103 Mastery Over Mind (MAOM) 1-0-2 2

1. Course Overview

Master Over the Mind (MAOM) is an Amrita initiative to implement schemes and organise university-wide programs to enhance health and wellbeing of all faculty, staff, and students (UN SDG-3). This program as part of our efforts for sustainable stress reduction gives an introduction to immediate and long-term benefits and equips every attendee to manage stressful emotions and anxiety facilitating inner peace and harmony.

With a meditation technique offered by Amrita Chancellor and world-renowned humanitarian and spiritual leader, Sri Mata Amritanandamayi Devi (Amma), this course has been planned to be offered to all students of all campuses of AMRITA, starting off with all first years, wherein one hour per week is completely dedicated for guided practical meditation session and one hour on the theory aspects of MAOM. The theory section comprises lecture hours within a structured syllabus and will include invited guest lecture series from eminent personalities from diverse fields of excellence. This course will enhance the understanding of experiential learning based on university’s mission: “Education for Life along with Education for Living”, and is aimed to allow learners to realize and rediscover the infinite potential of one’s true Being and the fulfilment of life’s goals.

2. Course Syllabus
Unit 1 (4 hours)

Unit 2 (4 hours)
Improving work and study performance. Meditation in daily life. Cultivating compassion and good mental health with an attitude of openness and acceptance. Research and Science of Meditation: Significance of practising meditation and perspectives from diverse fields like science, medicine, technology. philosophy, culture, arts, management, sports, economics, healthcare, environment etc. The role of meditation for stress and anxiety reduction in one’s life with insights based on recent cutting-edge technology. The effect of practicing meditation for the wholesome wellbeing of an individual.

Unit 3 (4 hours)
Communications: principles of conscious communication. Relationships and empathy: meditative approach in managing and maintaining better relationships in life during the interactions in the world, role of MAOM in developing compassion, empathy and responsibility, instilling interest, and orientation to humanitarian projects as a key to harness intelligence and compassion in youth. Methodologies to evaluate effective awareness and relaxation gained from meditation. Evaluating the global transformation through meditation by instilling human values which leads to service learning and compassion driven research.

TEXT BOOKS:

REFERENCES:
3. Swami Amritaswarupananda Puri “Awaken Children Vol 1, 5 and 7 - Dialogues with Amma on Meditation”, August 2019
4. Swami Amritaswarupananda Puri “From Amma’s Heart - Amma’s answer to questions raised during world tours” March 2018

3. Evaluation and Grading

<table>
<thead>
<tr>
<th>Internal Components</th>
<th>Weightage</th>
<th>External</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Quizzes (based on the reading material)</td>
<td>20%</td>
<td>Practical (attendance and class participation) 60%</td>
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4. Course Outcomes (CO)

CO1: Relate to the causes of stress in one’s life.
CO2: Experiment with a range of relaxation techniques
CO3: Model a meditative approach to work, study, and life.
CO4: Develop appropriate practice of MA-OM technique that is effective in one’s life
CO5: Inculcate a higher level of awareness and focus.
CO6: Evaluate the impact of a meditation technique

*Programme Outcomes (PO) (As given by NBA and ABET)*

PO1: Engineering Knowledge
PO2: Problem Analysis
PO3: Design/Development of Solutions
PO4: Conduct Investigations of complex problems
PO5: Modern tools usage
PO6: Engineer and Society
PO7: Environment and Sustainability
PO8: Ethics
PO9: Individual & Team work
PO10: Communication
PO11: Project management & Finance
PO12: Lifelong learning

CO – PO Affinity Map

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22ADM501  Glimpses of Indian Culture  LTP: 2 0 1  Credits: P/F

**Learning Objectives**

To identify and analyze the cultural practices, values, and beliefs of modern India, recognizing the ways in which cultural identities intersect with systems of power and oppression. Moreover, the students will be able to reflect on their own cultural biases and assumptions to work towards becoming more culturally competent and inclusive in their personal and professional lives.

**Syllabus**

**Unit 1**
What is Sanatana Dharma; The Heritage of Scriptures; The idea of Īśvara; Guru Tattva and Avataratattva

**Unit 2**
Theory of Karma; Purusharthas; Sanyasa; Yajna; Symbolism

**Unit 3**
Understanding Nataraja; Temples: The Cradle of Culture;

**Unit 4**
Other Heterodox Systems in India; Sadhana

**References:**
1. Glimpses of Indian Culture
2. Sanatana Dharma- The Eternal Truth (A compilation of Amma’s teachings on Indian Culture)

**Course Outcomes**

CO1: Understand the relevance of legendary people who are involved with restoring balance and harmony or guiding humanity towards spiritual liberation.

CO2: Demonstrate an understanding of the historical and cultural contexts that have shaped the role of women in society.
OPEN ELECTIVES – PG

24OEL631 ADVANCED STATISTICAL ANALYSIS FOR RESEARCH 2002

Objective: To familiarize students in application of statistical tool to enable them to easily perform complicated quantitative analysis.

Unit 1
Relevance of statistical analysis in research – scope of analysis in research - types of research – types of analysis in different areas.

Unit 2
Test of hypothesis - hypothesis testing procedure – significance level – steps for testing.

Unit 3
Chi-Square – t Test.

Unit 4
Tools for statistical analysis – familiarising the tool window – common buttons – available menu – entering and editing data.

Unit 5
Different types of analysis using tool.

REFERENCE BOOK:
C, R Kothari, Research methodology – Methods and techniques, New Age International Publishers

24OEL632 BASICS OF PC SOFTWARE 2002

Objective: The main objective of this course is to familiarize the basic concepts of Microsoft Office 2007 applications which promote students to build their knowledge in business applications.

Unit 1

Unit 2
Handling multiple documents, Opening and closing of multiple documents, cut, copy and paste across the
documents. Table Manipulation - Concept of table, rows columns and cells, draw table, changing cell width and height, alignment of text in cell, copying of cell, delete/insertion of row and columns, borders for table.

Printing
- printing, print preview, print a selected page. Language Utilities – spelling & grammar- Mail merge options, password locking, View – Macros, document views

Unit 3
Elements of Electronics Spread Sheet, Application/usage of Electronic Spread Sheet, Opening of spreadsheet, and menu bar, Creation of cells and addressing of cells, cell inputting. Insert – tables, charts. Illustrations, links, texts. Page Layout – Themes, set up, scale, sheet, arrange. Practicing auto formatting and conditional formatting - Spelling and auto correct – Arranging windows – Freeze panes – Hiding windows. Providing Formulas - Using basic functions/ formalism a cell, Sum function, Average, Percentage, Other basic functions

Data – connections, sort & filter, data tools, outline

Unit 4

Unit 5
Internet: Introduction to networks and internet, history, working of Internet, Modes of connecting to internet, ISPs, Internet address, standard address, domain name, Modems.

World Wide Web-Introduction, Miscellaneous Web Browsers details, searching the w w w - Directories search engines and meta search engines, search fundamentals, search engines, working of the search engines, Telnet and FTP.

TEXTBOOK:

REFERENCE BOOKS:
1. Microsoft Office 2000 Complete, BPB publications

24OEL633 COMPUTER HARDWARE AND NETWORKING 1012

Objectives: The course aims to give a general understanding of how a computer works. Students will be able to understand the basics of hardware and Networking technologies.

Unit 1
Unit 2

Unit 3

Unit 4

Unit 5
Networking Devices – Repeater, Hub, Switch, Router – Basics of Types of cabling – Crimping - Setting up aLAN.

TEXT BOOKS / REFERENCE BOOKS

24OEL634 CONSUMER PROTECTION ACT 2002

Objective: To know about consumer rights and to understand the grievances redressal forums established under the Consumer Protection Act, 1986.

Unit 1
Consumerism in India (Historical Background), Consumers: the concept, definition and scope. Object of Consumer Protection Act, 1986.

Unit 2
Unfair Trade Practice, Restriction Trade Practice, Defect in goods, Deficiency in service: Medical, Lawyering, Electricity, Housing, Postal services etc.

Unit 3 Consumer rights and its protection; consumer protection councils, powers and functions.


Unit 5 Appeals and orders: enforcement of orders of the consumer forum, Appeals against orders,
Administrative control; Dismissal of frivolous and vexatious complaints, Penalties.

REFERENCE TEXTS:
2. R.K.Bangia, Consumer Protection Act

24OEL635 CORPORATE COMMUNICATION 2002

Unit 1
Structure and characteristics of an organization; Factors influencing communication
- Flow of communication in an organization - Bottom step, top down vertical and horizontal barriers to communication; Organization of a PR department and counselling firms.

Unit 2
Role of PR in an organization; PR processes - image building - PR and various publics - internal & external; PR and crisis management- national community, labour unrest, and accidents.

Unit 3
PR tools - House journals - kinds and production of house journals; Open house; New media; Gossip, rumour mongering and criticism.

Unit 4
Media Relations - press conference, press releases, press visit, interviews, preparations and distributions of publicity materials to media.

Unit 5
PR for Govt. PR for Non Govt. organizations, PR for armed forces, PR for entertainment and sports, PR for tourism, PR for philanthropic organizations, PR for celebrities. Event management, Ethics in PR.

BOOKS RECOMMENDED:
Balan K.R.: Lectures on applied Public Relations.
Mehta D.S.: Handbook of Public Relations in India
Scott M.Cutlip, Allen H. Centre & Glen M. Broom: Effective Public Relations.
Philip Lesley: Lesley’s Public Relations Handbook
Frank Jefkins: Planned Public Relations
Sam Black: The role of Public Relations in Management.
**24OEL636**  
**DESIGN STUDIES**  
2002

**Objective:** To introduce the students to the field of visual design.

Unit 1  
Drawing and illustration.

Unit 2  
Design basics.

Unit 3  
Principles of composition.

Unit 4  
Introduction to type design.

Unit 5  
Usage of images, colour in terms of visual design.

**REFERENCES:**
1. Thinking with Type by Ellen Lupton
2. How to be a Graphic Designer Without Losing Your Soul by Adrian Shaughnessy

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**24OEL637**  
**DISASTER MANAGEMENT**  
2002

**Objectives:** To appreciate the fundamentals of disaster management and to introduce the fundamentals procedure and working during the contingency.

Unit 1 Introduction & Dimensions of Natural & Anthropogenic Disasters, Principles/ Components of Disaster Management, Organizational Structure for Disaster Management,


Operations Management (OM), Risk Assessment and Disaster Response, Quantification Techniques, NGO Management, SWOT Analysis based on Design & Formulation Strategies,
Unit 3 Insurance & Risk Management, Role of Financial Institutions in Mitigation Effort, Group Dynamics, Concept of Team Building, Motivation Theories and Applications, School Awareness and Safety Programmes, Psychological and Social Dimensions in Disasters, Trauma and Stress, Emotional Intelligence, Electronic Warning Systems, Recent Trends in Disaster Information Provider, Geo Informatics in Disaster Studies, Cyber Terrorism, Remote Sensing & GIS Technology, Laser Scanning Applications in Disaster Management, Statistical Seismology, Quick Reconstruction Technologies,

Unit 4 Role of Media in Disasters, Management of Epidemics, Bio-Terrorism, Forecasting/ Management of Casualties.

Unit 5 Case Studies - Natural Disaster and Man-made Disasters.

REFERENCES:
1) Disaster Management - Harsh K Guptha
2) Disaster Management - Damon.P

24OEL638 ESSENTIALS OF CULTURAL STUDIES 2002

Uniqueness of Indian culture.
Real Indian History.
Heritage – spiritual and cultural heritage.
Glory of ancient India – inventions and discoveries in all fields. Importance of festivals.

REFERENCE TEXTS:
1. Swami Harshananda – Hindu Culture
2. Amma – Eternal Truth

24OEL639 FOUNDATIONS OF MATHEMATICS 2002

Objectives: To develop an understanding of problem solving methods, to understand the basic concepts of mathematics and to apply the results to real life business problems

Unit 1
Matrices: Type of matrices, addition, subtraction, multiplication of matrices, transpose, determinant of a matrix, adjoint and inverse of a matrix.

Unit 2
System of equations - Solution of equations in one(linear, quadratic), two and three variables, Solution of a system of linear equation having unique solution and involving not more than three variables by matrix method, Cramer’s rule.

Unit 3
Financial mathematics: Simple interest and compound interest.
Unit 4
Simple differentiation: functions, simple differentiation of algebraic functions, first and second order derivatives, maxima and minima.

Unit 5
Elementary integral calculus: Integration of simple algebraic functions.

REFERENCES:
2. Dr. Amarnath Dikshit, Dr. Jinendra Kumar Jain - Business mathematics, Himalaya publishing House.

24OEL640 FOUNDATIONS OF QUANTUM MECHANICS 2002

Unit 1
Historical Perspective of Quantum Physics: Failure of classical mechanics - Planck-Einstein, Bohr-de Broglie-Heisenberg’s Uncertainty.

Unit 2
Empirical confirmations of Wave Particle Duality. Schrödinger Equation - Particle in a box-Tunnel effect.

Unit 3
Paradoxes in QM - de Broglie paradox - Schrödinger’s cat, Mach-Zhender type interferometers - EPR paradox - Bell-type Inequalities.

Unit 4
Various interpretations - Statistical, Copenhagen, Bohm’s formulation, Transactional, Wheeler’s Participatory Universe, Many World, Decoherence, consciousness interpretation.

Unit 5
Uncertainty-Nonlocality, Holistic universe, Violations of causality-Retro influence-Philosophy of Advaita (non-Duality).

TEXT AND REFERENCES:
1. Quantum Enigma: Physics Encounters Consciousness by Bruce Rosenblum and Fred Kuttner (Aug 1, 2011)
2. The New Physics and Cosmology Zanjoc, Oxford 2004
Unit 1
1 Introduction – What literature is – Language and literature – Indian literature – Values through literature – Literature and culture – Enjoying literature
2 Father Giligan – WB Yeats

Unit 2
3 The West Wind – PB Shelley
4 Chicago Address – Swami Vivekananda

Unit 3
5 On Saying Please – AG Gardiner
6 My Lost Dollar – Stephen Leacock
7 The Importance of Being Earnest – Oscar Wilde (extracts)

Unit 4
8 The Refugee – AK Abbas
9 The Mirrored Hall – Swami Chinmayananda

Unit 5
10 The Windhover – GM Hopkins

24OEL660 INFORMATION TECHNOLOGY IN BANKING 2002

Objective: To provide an understanding on the technology enabled banking services and their applications.

Unit 1
Bank and Banking: Meaning and definition, development of banking in India, types of banks, banking systems, types of banking systems, commercial banks, functions, nationalization of commercial banks in India.

Unit 2
Central Banking, functions, Reserve Bank of India, State Bank of India.

Unit 3

Unit 4
Role of information technology in banking services, Core Banking, Automated Teller Machine (ATM), Electronic Clearing Service (ECS), NEFT and RTGS, Mobile Banking.

Unit 5
Debit Card and Credit Card, banking and E-Commerce, Point of Sales (PoS), Online bill payment and ticket
reservation – future of electronic banking.

REFERENCE BOOKS:
1. Sundaram and Varshney – Banking Law, Theory and Practice, Sultan Chand
2. B. Santhanam – Banking and Financial Systems, Margham Publications
4. Parameswaran – Indian Banking, S.Chand and Co

24OEL643 KNOWLEDGE MANAGEMENT 2002

Objective: To enable students to understand the basics of Knowledge Management and its applications in organizations

Unit 1
Knowledge management concepts – Introduction - Definitions of Knowledge – Data-information and knowledge - basic thoughts on knowledge - difference between wisdom and knowledge - information Management and knowledge Management - hierarchy model - knowledge types – explicitness – reach - abstraction level – propositionality – Earl’s schools of knowledge management.

Unit 2

Unit 3
Organizational knowledge – Need – benefits - components and functions - Knowledge management in virtual organizations - knowledge management in professions - a study of IT and ITES business - knowledge management system requirements - Organizational knowledge measurement techniques - organizational implementation barriers.

Unit 4
Designing Enterprise Knowledge Management System architecture – Multi-layer architecture for Knowledge Management Systems - knowledge management in decentralized and heterogeneous corporations - Web based knowledge management support for document collections.

Unit 5
Recent Tools for KM - Intelligent support systems - intelligent systems and artificial intelligence - comparing artificial and neural intelligence - conventional vs. Artificial intelligence - Emerging technology - virtual reality - Intellectual capital.

TEXTBOOKS AND REFERENCES:
Objective: To provide a basic knowledge on research methodology and market research.

Unit 1
Definition of Marketing Research, Objective of Marketing Research, Application of Marketing Research, Limitation of Marketing Research, Marketing Research Process.

Unit 2


Unit 3
Measurement and Scaling: Types of Scales, Difficulty of Measurement, Sources of Error, Criteria for a Good Scale, Development of Marketing Measures.


Unit 4
Data Processing, Analysis and Estimation

Unit 5

REFERENCE TEXTS:
1. Nargundkar  Marketing Research, Tata McGraw Hill, 2nd Ed.
2. Luck and Rubin  Marketing Research, Prentice Hall of India, 7th Ed.
Unit 1 Health Communication
Introduction to theories in Health Communication. Awareness on Health Issues – Epidemic Diseases, knowledge about vaccination for various diseases - Health campaign will be organized with the help of Medical Practitioner.

Unit 2 Radio for Social Change
Awareness on Edaphic Issues - Soil Pollution, Water Pollution and other forms of pollution. Anti-Pollution campaign will be organized with the help of Environmental Scientist or Journalist.

Unit 3 Social Media Activism
Awareness on Blood Donation – How a tiny red drop makes someone’s life Green. Awareness campaign will be organized based on Eye Donation.

Unit 4 Development Communication and Social Learning
Locating the remote village where basic amenities like Water, Toilet facilities are not available - A campaign with the involvement of government officials and social scientists.

Unit 5 Participatory Communication for Social Change
Organic Farming - Awareness of Organic Farming. Benefits of organic farming in the materialistic world. A campaign cum workshop will be conducted by inviting experts from Agricultural Husbandry.

REFERENCES
7. Atlantic Publishers


Unit 2 Economics of newspaper – Advertising vs circulation – Management problems of small, medium, large
newspapers: gathering, processing, printing, circulation, distribution, advertising, professionalism, trade unionism, News room diversity.

Unit 3

Unit 4
Economics of film Industry – creativity, production, marketing distribution, exhibition, ownership vs piracy.

Unit 5
News agencies and syndicates: Ownership and organization structures – committees to study the problems of various media in India.

BOOKS RECOMMENDED:
1. Aggarwal S.K: Press at the crossroads in India.
2. William and Rucker: Newspaper Organization and Management
3. Sarkar R.C: The press in India
4. Noorani A.G: Freedom of Press in India
5. Frank Thayer: Newspaper Management
6. Gulab Kothari: Newspaper Management in India
7. Reports of the enquiry committees appointed by the Ministry of Information and Broadcasting.

OBJECT-ORIENTED PROGRAMMING

Unit 1
Introduction to OOPS: Object Oriented Programming features, Applications, History, Difference from structured Programming, Object Oriented Programming Languages, Program execution.

Unit 2

Unit 3
Implementing Class, Object Data Types, User Defined Data Types, Defining a Class, e Access specifiers, The Scope Resolution Operator, Using Class Objects Like Built-in Types, Scope, Constructors, Member Initialization, Constructor Overloading, Destructors.

Unit 4

Unit 5
The iostream Library, Predefined Streams, Stream States, Formatted I/O, Disk Files, Reading and Writing Objects.
TEXTBOOKS
   2011 edition (2011)

24OEL648 PAINTING AND SCULPTURE 1 0 1 2

Objective: To make students develop critical thinking skill as well as make them creative in their field of 
painting and sculpture.

Unit 1
Pencil drawing, life study.

Unit 2
Basics of water colour painting, Clay modelling.

Unit 3
Anatomy and figure study, Basics of oil and acrylic painting.

Unit 4
Basics of Figure modeling.

Unit 5
Moulding and casting,

REFERENCE BOOKS
1. Indian Sculpture and Painting – by E.B. Havell (Author)
   Elderfield (Editor)

24OEL649 PERSONAL FINANCE 2 0 0 2

Objective: To analyse the process of making personal financial decisions, develop personal financial goals 
and identify the strategies for their achievement.

Unit 1

Unit 2
Introduction to Consumer Credit, sources of credit, Consumer Purchasing, strategies for housing 
decisions.

Unit 3
Insurance: types, selecting the right insurance policy, property and motor vehicle insurance, health 
insurance policies, Retirement Planning, NPS.
Unit 4
Investing fundamentals, investing in shares, bonds and mutual funds, investment in gold and real estate.

Unit 5
Investing in Schemes of Government: National Savings Certificates, KVP, Post Office Recurring Deposits and term deposits, PPF.

REFERENCE TEXTS:
1. Jeff Madura – Personal Finance, Pearson Education
2. Manish Chauhan – 16 Personal Finance Principles every Investor should know, Network18 Publishers

PRINCIPLES OF ADVERTISING

Objective: The objective of this paper is to help student to make basic understanding on advertising, providing understanding on the processes behind successful advertising. The students are introduced to the processes, tools and techniques used in developing advertising concepts with the study areas including creative thinking and visualizing.

Unit 1 Introduction
History of advertising, Advertising-meaning and definition, Advertising as a tool of communication, Features of advertising.

Unit 2 Types of Media – Advantages & Disadvantages
Types of advertising, Types of media in advertising – Features – advantages – disadvantages – Print, Television, Radio, Internet, OOH.

Unit 3 Structure of an Advertising Agency
Structure of advertising agency – Small, Medium, National, In-house.

Unit 4 Other Promotion
Sales Promotion, Direct Marketing, Public Relations, Publicity and Corporate Advertising, Unconventional Promotional Media.

Unit 5 Case Studies

REFERENCE BOOKS:
Advertising, Frank Jefkins Revised by Daniel Yadin
Kleppner’s Advertising Procedure
Objective: To analyse the process of making personal financial decisions, develop personal financial goals and identify the strategies for their achievement.

Unit 1
Packaging: Meaning and importance, functions, marketing considerations of packaging.

Unit 2
Design of package, materials used for packaging, selection criteria of packaging materials, packing techniques.

Unit 3
Packaging systems, future of packaging.

Unit 4

Unit 5

REFERENCE TEXTS:
2. Frank Paine – A Handbook of Food Packaging, Springer

Unit 1

Unit 2
Rural communities. Analysis of social and political life in a rural community. Caste / class dynamics and regional influences.

Unit 3
Scope and Impact of broadcast journalism in rural development. Two day workshop by an external expert from the broadcast industry on the rudiments of script writing focusing on rural aspects/communities.

Unit 4
Practice on Scripting. Focus on covering special issues concerning rural women, youth, farmers, self-help groups cottage industries etc.

Unit 5
Developing the final script for rural broadcasting that will have practical application in the field. Final evaluation by the external expert.

REFERENCES

24OEL653 SOCIAL MEDIA WEBSITE AWARENESS

Objectives; To understand the history, theory, technology and uses of social media; to create, collaborate, and share messages with audiences of all sizes; to know and explore the possibilities and limitations of social media. Hands on experience with several forms of social media technology; to understand and use social media productively and to evaluating new tools and platforms.

Unit 1
Introduction to Social media; Definition - Social Media and Digital transformation; Social Networking and online communities; Social support and service; Wikipedia, Facebook, Instagram, Tagging, LinkedIn; Social mobile applications; Security settings in Facebook, Whatsapp.

Unit 2
Blogging – History; Creating blog, effect of blogging, micro blogging; Protocol, Platform, Content strategies.

Unit 3
Tweeting - Introduction, History, Protocol; Twitter; Twitter apps; Managing Twitter; #hashtag# creation and following; Security settings in Twitter.

Unit 4
Social media sharing – History, Protocol; YouTube, Flickr, Slide share, Social news; News apps – Newshunt and others; Bookmarking - History, Digg, Reddit, Delicious.

Unit 5
Social theory in the information age; Social Network for professional, business, Digital Marketing; Using social networking sites for research, Security aspects of social networking.

REFERENCES:
Objective: To provide students with a firm grounding in the discipline of Theatre and Performance Studies.

Unit 1
Breathing exercises, warming up exercises.

Unit 2
Voice modulation, Monologue practice.

Unit 3
Facial expressions, emoting a character.

Unit 4
Stage direction, Makeup and costumes.

Unit 5
Choreography, Producing a play.

REFERENCES:
1. Theatre as Sign System: A Semiotics of Text and Performance by Elaine Aston, George Savona
2. Theatre Semiotics: Text and Staging in Modern Theatre by Fernando de Toro
3. Acting For Real: Drama Therapy Process, Technique, and Performance by Renee Emunah

Overview: The course aims at developing skills that will enable students to produce clear and effective scientific and technical documents as required in their work-life. Though the focus of the course is on writing, oral communication of scientific and technical information forms an important part of the course.

Objectives: To familiarize the students with the requirements of effective technical writing; to enable students to independently work on their publication and presentation of papers; developing skills required for presentation of reports, papers and proposals

Unit 1
What is Technical Writing? - Purpose and characteristics of technical writing and need for developing technical writing skill. Use of Technical terms, Defining terms, Style and tone.

Unit 2
Use of resources, documentation style and citation; Standard operation procedures, Instruction Manuals and Handbooks.

Unit 3
Oral presentations, Analysis of published papers – format, content and style.

Unit 4
Drafting a research paper for publication; Grammar check and editing; proof reading.

Unit 5
Submission of term paper.
REFERENCE BOOKS:
1. Mcmurrey David, Technical Writing,
2. Manser Martin H. Guide to Style: an essential guide to the basics of writing style, Viva books

24OEL656  YOGA AND PERSONAL DEVELOPMENT  1 0 1 2

Objective: To give an understanding on the concept and advantages of yoga and simple yoga practices.

Unit 1
Yoga and Modern Life – Introduction - understanding Yoga – definition - four streams of yoga - Why yoga?

Unit 2

Unit 3

Unit 4

Unit 5
Pranayama, Meditation.

REFERENCE TEXTS:
1. N.S. Ravishankar – Yoga for Health, Pustak Mahal
2. BKS Iyengar – Yoga: The Path to Holistic Health, DK Publishers

24OEL657  FUNDAMENTALS OF LEGAL AWARENESS  2 0 0 2

Objective: This course is intended to give the student the power to make a difference in personal and professional life through sound legal knowledge and to be aware of rights and responsibilities towards society and nation.

Unit 1
Law and classification: definition, meaning, functions, classification- public and private law, civil law and criminal law, substantive and procedural law, municipal and international law, written and unwritten laws
Unit 2
Law of contracts: overview of Indian Contract Act, definition, meaning, essentials-offer and acceptance, invitation to offer, cross offers, intention to create legal obligation, lawful consideration, lawful object, competency of parties, free consent, agreement not to be void, illegal, immoral or opposed to public policy, agreement v. contract, breach and remedies for breach.

Unit 3
Law of torts: Definition, meaning, essentials, damages- injuria sine damnum and damnum sine injuria, general defences in torts, exceptions to tortious liability: vicarious liability- master servant relationship, Principal- agent relationship, Partner- partnership firm, Major torts: Nuisance, Negligence
Tress pass: Tresspass to a person- Battery, Assault, False Imprisonment, defamation- libel and slander, essentials, defences to defamation, liability in torts- strict liability, absolute liability, damages in torts-meaning, types of damages- nominal, compensatory, exemplary, aggravated, prospective, contemptuous

Unit 4

Unit 5
Family law: subject matter and Introduction, Laws Involved, Marriage – validity and degree of prohibited relationship, Divorce Family Court, Grounds for divorce, orders- judicial separation, restitution of conjugal rights, maintenance, Section 125 Criminal Procedure code, Adoption- difference between guardianship and adoption, General outline of Hindu Adoption and Maintenance Act, Guardianship and Wards Act, Succession- Testamentary and Intestate- Testator, Executor, Administrator and Probate