SEMESTER –III					
(Core XI Human Resource Management				
Code: 17PCOC33 Hrs/Week: 6 Hrs/Sem: 90 Credits: 5					

Objective:

To give a theoretical exposure to the students with regard to human resourcemanagement and industrial relations.

UNIT I Introduction

Evolution of human resource management – Importance of the human factor-Objectives of human resource management - Scope of HRM - HRM Models- Role of human resource manager - Skills and qualities of HR manager – Human resource policies.

UNIT II Man Power Planning & Selection

Importance of human resource planning – Forecasting human resource requirement - man power planning techniques - Recruitment and Selection -Sources of recruitment - Selection process - Screening tests – Interviews - Placement - Induction – Orientation–Socialisation.

UNIT III Training and Development

Objectives of training – Training needs - Training methods – Benefits – Executive Development programmes – Common practices – Organisation development – Selfdevelopment – Knowledge management.

UNIT IV Sustaining Employee Interest

Motivation – theories and application – Rewards – Job satisfaction - Job design -Empowerment of employees - Participative Management - Quality of work life - Flexi time -

Career management - Development cycle - Need assessment - Protégé relationships - Employee Compensation plans - Employee Benefits - Safety and Welfare

UNIT V Performance Evaluations and Control Process

Job evaluation - Performance Appraisal: process, methods of performance evaluation

-feedback - industry practices - Control process: Importance, Methods Requirement of effective control systems - Career planning - Grievance: causes,
 handling procedure -Types of industrial disputes - Machinery for settlement of disputes - Computer applications in HRM.

Text Books:

- 1. Aswathappa K.- Human Resources Management Tata McGraw Hill, New
- 2. Khanka S.S., Human Resources Management ,S.Chand &Co.Ltd.New Delhi

References:

1. Rao V.S.P Human Resources Management, Excel Books, New Delhi. 2.Tripathi P.C., Human Resources Management, Sultan Chand New Delhi

3. Mamoria, C.B. and Gankar, S.V., Human Resources Management, Himalaya Publishing House, Mumbai.

SEMESTER –IV				
Computerised Accounting Packages – Tally 9.0 ERP Practicals				
Code: 17PCOCR1 Hrs/Week: 6 Hrs/Sem: 90 Credits : 5				

Objective:

To train and develop the practical skills of the students in efficiently operating computerized accounting software.

PRACTICAL EXCERCISES

- 1. Accounting ledgers and vouchers creation
- 2. Inventory ledgers & vouchers creation
- 3. Ledgers and vouchers creations of VAT
- 4. VAT composite dealers
- 5. Ledgers and Vouchers creation of TDS
- 6. Ledgers and Vouchers creation of TCS
- 7. Ledgers and Vouchers creation of ST
- 8. Ledgers and Vouchers creation of Excise Dealer
- 9. Ledger creation of POS
- 10. Ledgers and Vouchers creation of Pay roll
- 11. Final Accounts and its Adjustment
- 12. Trial Balance

SCHEME FOR PRACTICAL EXAMINATIONS

Internal Examination marks

40

(Attendance 10 marks and performance in the internal test 30 marks)

External Examination marks

60

Two set of Programs shall be conducted and for each program 30 marks may be awarded

Record Note	= 10 Marks
Program/ Procedure writing	$15 \times 2 = 30 \text{ Marks}$
Debugging	$05 \times 2 = 10 \text{ Marks}$
Result	$05 \times 2 = 10 \text{ Marks}$

Total 60 Marks

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	SEMES	STER –I	
	Core III - Statistic	cs for Management	
Code: 19PCOC13	Hrs/Week: 6	Hrs/Sem: 90	Credits: 4

Vision:

To enable the students to learn decision making principles and acquire working knowledge in testing hypothesis.

Mission:

To make the students to understand the application of statistical theories and concepts to business decisions.

CO No.	Upon completion of this course, students will be able to	PSO's addressed	Cognitive Level
CO – 1	Understand the importance of probability and theoretical distribution in statistical decision making.	1,3,4,7	Un
CO – 2	Apply the sample statistics in Non parametric tests in management decision making.	1,3	Ap
CO – 3	Apply analysis of variances for optimal decisions.	1,3,8	Ap
CO – 4	Understand the different statistical quality control techniques like control charts.	4 ,7	Un
CO - 5	Learn decision making principles under uncertainty.	3,7	Un
CO - 6	Apply the sample statistics in parametrical tests in management decision making.	1,3	Ap
CO - 7	Apply the Chi – Square test in statistical decisions.	1,3	Ap
CO - 8	Analyse the various techniques of computing expected frequencies.	1,3,8	An

	SEMES	STER –I	
	Core III - Statistic	cs for Management	
Code: 19PCOC13	Hrs/Week: 6	Hrs/Sem: 90	Credits: 4

Unit I Probability & Theoretical Distributions:

Probability – classical, relative & subjective approach – Theorems -Mathematical Expectation – Theoretical distribution – Binomial, Poisson and Normal Distributions.

Unit II Tests of Hypothesis:

Inferential statistics – Procedure of testing hypothesis - Types of errors -one and two tailed tests – Standard error –Sampling distribution - Estimation – Properties of good estimator – Testing large samples & small samples – Tests of significance of attributes and variables.

Unit III Non-Parametric Test and Analysis of Variance:

Meaning – Advantages of non-parametric tests –Chi-square test– Sign test- 'U'-Test 'H'-Test etc. Analysis of variance – One way classification – Two way classification.

Unit IV Statistical Quality Control:

Introduction – Objectives – Causes of variation in quality – Techniques of SQC – Control chart of attributes – Acceptance sampling.

Unit V Decision Theory:

Decision Environment – Pay off table – Regret table – Decision under uncertainty –

The Bayesian Decision Rule EMV – EVPI – EPPI – Decision Tree Analysis.

Note: Theory -30%, problem -70%

Text Book:

Gupta, S.P., Statistical Methods, Sultan Chand&Sons, New Delhi.

References:

- Levin Richard and David S. Robin, Statistics in Management, Prentice Hall of India, New Delhi.
- Sancheti D.C. and Kapoor, V.K., Statistics Theory, Methods and Applications, Sultan Chand & Sons, New Delhi..

SEMESTER –I				
Core II Modern Marketing				
Course Code: 21PCOC12 Hrs/Week: 6 Hrs/Sem: 90 Credits: 4				

- To impart knowledge related to recent issues and developments in marketing.
- To familiarise the students with the concept of Consumerism, Customer Relationship Management and Marketing research.

CO No	Upon completion of this course students will be able to	PSO	Cognitive
CO No.	Upon completion of this course, students will be able to	addressed	Level
CO – 1	understand the prevailing modern marketing techniques.	1,3	Un
CO – 2	understand the significance of consumer behaviour and problems of Indian Consumers.	1,3	Un
CO – 3	demonstrate retailing strategies and consumer behaviour in India.	1,3,4	Ev
CO – 4	assess the important strategies for building Customer Relationship Management.	1,3,4	Ev
CO- 5	analyse online marketing in various decision making techniques.	8	An
CO – 6	apply theories to avoid consumer exploitation.	8	Ap
CO – 7	assess how services can be marketed in an effective way.	1,2,4,6	Ev
CO - 8	understand and apply Marketing Research in business.	8	Ap

SEMESTER –I			
Core II Modern Marketing			
Course Code: 21PCOC12	Hrs/Week: 6	Hrs/Sem: 90	Credits: 4

Unit I – Conceptual Frame Work

20 Hrs

Customer Relationship Management: Meaning – Building and Managing Customer Relationship – Strategies for Building Relationship – Customer Interaction Management - Direct Marketing - Types – Factors –Benefits - Online Marketing – Features - Channels—Benefits.- Components - Online Marketing in Indian Scenario – Problems of Online Marketing- Digital Marketing - Green Marketing - Social Marketing – Meaning - Types - Marketing Mix in Social Marketing.

Unit II - Consumer Behaviour

20 Hrs

Meaning – Factors Influencing Consumer Behavior – Consumer Behaviour Models: Marshallian model, Psychological Model, Psycho- Analytic Model – Socio Cultural Theories –Buying Characteristics – Buying Motives - Buying Decision Process - Consumerism – Meaning – Origin – Consumer Exploitation – Problems of Indian Consumers.

Unit III - Retail Management & Major Drivers of New Economy

The Frame Work of Retailing – Functions - Large Scale Retailing Institutions - Retail Management Strategy - Retail Management Activities – Growth of Highway Retailing – Major Drivers of New Economy: B2B, B2C and C2C

Unit IV - Services Marketing

15 Hrs

15 Hrs

Services: Meaning – Definition – Characteristics of Services- Classification of Services- Difference between Goods and Services – Marketing Mix in Service Marketing – Service Quality – Consumer Behaviour in Services –Reasons for the Growth in Service Sector – Marketing Strategies for Service Firms.

Unit V - Marketing Research

20 Hrs

Objectives and Importance of Marketing Research – Scope of Marketing Research – Characteristics of Good Research – Marketing Research Process – Role of Marketing Research in Strategic Planning and Decision Making in Marketing – Emerging Issues and Problems– Limitations of Marketing Research.

Text Book

1. Gupta.C.B. and Rajan Nair N.- *Marketing Management*. New Delhi: Sultan Chand& Sons, Educational publishers.19th edition 2018.

- 1. Karunakaran K. *Marketing Management*. Mumbai: Himalaya publishing house,3rd edition 2017.
- 2. Pillai, R.S.N. and Bagavathi. *Marketing Management*. New Delhi: S.Chand& Company Ltd. 4th2019
- 3. Philip Kotler. *Marketing Management*. New Delhi: Pearson Education, India.15th edition 2019
- 4. Rajan Saxena. *Marketing Management*. New Delhi: Tata McGraw Hill.6th edition 2019.

SEMESTER –I				
Core III Statistics for Research				
Course Code: 21PCOC13 Hrs/Week: 6 Hrs/Sem: 90 Credits: 4				

- To enable the students to learn decision making principles and acquire working knowledge in testing hypothesis.
- To make the students understand the application of statistical theories and concepts to business decisions.

CO No.	Upon completion of this course, students will be able	PSO	Cognitive
	to	addressed	Level
CO – 1	understand the importance of probability and theoretical	1,3,4,7	Un
	distribution in statistical decision making.		
CO – 2	apply the sample statistics in Non parametric tests in	1,3	Ap
	management decision making.		_
CO – 3	apply analysis of variances for optimal decisions.	1,3,8	Ap
CO – 4	understand the different statistical quality control	4 ,7	Un
	techniques like control charts.		
CO - 5	learn decision making principles under uncertainty.	3,7	Un
CO - 6	apply the sample statistics in parametrical tests in	1,3	Ap
	management decision making.		-
CO - 7	apply the Chi – Square test in statistical decisions.	1,3	Ap
CO - 8	analyse the various techniques of computing expected	1,3,8	An
	frequencies.		

SEMESTER –I				
Core III Statistics for Research				
Course Code: 21PCOC13	Hrs/Week: 6	Hrs/ Sem: 90	Credits: 4	

Unit I: Probability And Theoretical Distributions:

(15 hours)

Probability – Definition-Classical- Relative and subjective approach to probability– Importance of the concept of probability- Theorems -Addition and Multiplication -Mathematical Expectation – Computation of expected probability under Binomial, Poisson and Normal Distributions.

Unit II: Tests of Hypotheses:

(15 hours)

Inferential statistics – Procedure of testing hypothesis - Types of errors -one and two tailed tests– Standard error –Sampling distribution - Estimation – Properties of good estimator – Testing large samples and small samples - Student's 't' distribution- Tests of significance of attributes and variables.

Unit III: Analysis of Variance and Non-Parametric Test:

(15 hours)

Analysis of variance – 'F'- test – Applications of 'F'- test – One way classification – Two way classifications. Meaning – Advantages of non–parametric tests – Chi-square test – Definition-Degrees of freedom-Conditions-Uses- Tests of goodness of fit- Yate's correction- Sign test- Rank-Sum tests-Mann Whitney's 'U'-Test - Kruskal Wallis 'H'-Test. Limitations of non- parametric tests.

Unit IV: Statistical Quality Control:

(15 hours)

Introduction – Objectives – Causes of variation in quality – Techniques of SQC – Control charts- Mean charts- Range charts- Fractions defective charts - Control charts for attributes- Uses of control charts- Advantages and Limitations of control charts – Acceptance sampling.

Unit V : Decision Theory:

(15 hours)

Decision Environment – Introduction- Ingredients of Decision problems-Alternative courses of action- Uncertainty-Decision criteria. Optimal decisions- Pay off table – Regret table– Decision under uncertainty- Maximin principle – Minimax Principle – The Bayesian Decision Rule- EMV – EVPI – EPPI – Decision Tree Analysis- Steps in Decision tree analysis- Advantages of Decision tree analysis.

Note: Theory -30%, problem -70%

Text Book:

1. Gupta, S.P. Statistical Methods. New Delhi: Sultan Chand & Sons. Forty third Edition—2020

- 1. Levin Richard and David S. Robin. *Statistics in Management*. New Delhi: Pearsons Publications, 7th Edtion ,2019
- 2. Sancheti D.C. and Kapoor. V.K., *Statistics- Theory, Methods and Applications*. New Delhi: Sultan Chand & Sons, 9th Edtion ,2020

Semester - I			
Core V Managerial Economics			
Course Code:21PCOC15	Hrs/Week: 6	Hrs/Sem: 90	Credits: 4

- To impart knowledge on the concepts and techniques in managerial economics.
- To make the students understand the application of Economic theories and concepts to business decisions.

CO No.	Upon completion of this course, students will be able to	PSO addressed	Cognitive Level
CO – 1	understand the application of economic theories and concepts of business decision.	1,3,7	Un
CO – 2	understand the objectives of business theories of profit and problems in profit measurement.	1,7	Un
CO – 3	assess about market structure and pricing decisions.	3	Ev
CO - 4	compare about price discrimination and its types	3	Ev
CO – 5	appraise the pre-requisites of micro and macro economics	2	An
CO – 6	compare investment decisions under certainty and uncertainty.	3	Ev
CO – 7	compare about cashless economy and digitalized cash transfer	3,7,8	Ev
CO – 8	understand the fiscal and monetary policies and national income.	1,7	Un
CO – 9	understand the Government policies towards foreign capital and collaborations.	1,7	Un

Semester – I				
Core V Managerial Economics				
Course Code:21PCOC15 Hrs/Week: 6 Hrs/Sem: 90 Credits: 4				

Unit I: Introduction 16 Hrs

Managerial Economics - Features, significance, Nature, Scope and application- Role of Managerial Economist. Economic concepts applied to business analysis - Demand Analysis Determinants - Law of demand - Demand forecasting –Methods of forecasting demand-Market Equilibrium.

Unit II: Objectives of Business firm

18 Hrs

Theories of profit- problems of profit measurement- Reasonable profit target- Alternative objectives- Baumol's Sales revenue maximization- Marri's hypothesis of maximization of firm's Growth rate – Cyert -March hypothesis of satisfying behaviour.

Unit III: Market Structure and pricing decisions

20 Hrs

Objectives of Market Structure – Classification of market - Pricing under Perfect Competition , Monopoly, Oligopoly and Duopoly. Pricing methods- Cost and Competition oriented – Pricing of multiple products – Transfer pricing – Competitive bidding – Dual pricing. Price Discrimination – Types of Price Determination.

Unit IV: Macro Economics and Business

18 Hrs

Business cycle – Phases – Economic stabilization policies – Fiscal and Monetary policy Tools- National Income: Definition- Aggregates of National Income: GDP, GNP, NNP and PI - Methods of measuring national income: Net Output Method , Factor Income Method and Expenditure Method.

Unit V: Commodity and Money Market

18 Hrs

Demand and Supply of Money – Money Market Equilibrium – Monetary Policy – Inflation –Deflation – Role of Fiscal Policies- Indian Fiscal Policies - Government Policy towards Foreign Capital and Foreign Collaborations – Globalization and its Impact. Cashless economy and digitalized cash transfers.

Text Book:

- 1. Diwedi D.N. Managerial Economics. New Delhi: Vikas Publishing House 8th Edition 2015.
- 2. Mithani J.M. Managerial Economics. New Delhi: Himalaya Publishing House. 8th edition 2021

Books for Reference

- 1. Varshney R.L. and Maheswari K.L. *Managerial Economics*. New Delhi: Sultan Chand & Sons Edition 22nd edition 2014
- 2.Gupta G.S. *Managerial Economics*. New Delhi: Tata McGraw hill 2nd Edition, 2017 3.Sankaran.S, Managerial Economics, Margham Publication, 5th Edition 2013.

SEMESTER II

Core VI	Organisational Behaviour		
Course Code: 21PCOC21	Hrs/Week: 5	Hrs/Sem: 90	Credits: 4

- •To make the students familiarize with managing the human assets in business and to become an effective manager
- To enable the students to understand the various dimensions of Organizational Behaviour

CO No.	On completion of this course, students will be able to	PSO	Cognitive
CO 110.	on completion of this course, students will be able to	addressed	Level
CO-1	understand the various dimensions of organizational	1,2	Un
	behavior and models.		
CO-2	understand the process of perception and concepts of	1,5	Un
	attitude		
CO-3	familiarise with the learning theories	5,8	Ev
CO-4	know the organisational culture, its dimensions, effects and changes	3,5,8	Ev
CO-5	understand creativity in organisations	,5,8	Un
CO-6	understand the transactional analysis, group dynamics	1,5	Un
	and conflicts		
CO-7	understand the team building process	1,5	Un
CO-8	understand the organisational change, development and	5,8	Un
	effectiveness		

SEMESTER II				
Core VI Organisational Behaviour				
Course Code: 21PCOC21	Hrs/Week: 5	Hrs/Sem: 90	Credits: 4	

Unit-I Introduction to Organisational Behaviour and Personality 18 Hrs

Organizational Behaviour: Definition- Nature and Scope –Objectives –Evolution-Models of Organisational Behaviour – Autocratic – Custodial- Supportive – Collegial - Personality: Definition-Determinants of Personality-Types of Personality- Theories of Personality - Sigmund Freud's four stages of Personality - Ericson's eight life stages – Personality attributes that influence OB – Personality traits of Indian managers – Assessment of personality.

Unit-II Perception, Attitude and Learning

18 Hrs

Perception: Definition- Perception Process- Factors affecting Perception - Attitude: Concepts - Formation of Attitude- Types of Attitude - Measurement of Attitude - Values: Concept, Types of values, Difference between attitudes and values. Learning: Meaning - Definition - Determinants of Learning- Learning Theories-Classical Conditioning- Operant Learning- Cognitive Theory- Social Learning Theory.

Unit-III Group Behaviour and Team Building

18 Hrs

Group Behaviour: Definition- Characteristics of a Group - Types of Groups- Group Formation and Development- Group Role- Inter-Group Behaviour-Inter-Group Conflict-Group Decision Making. Team Building: Meaning- Types of Team- Team Building Process.

Unit – IV Organisational Culture, Creativity and Innovation

18 Hrs

Meaning and Definition – Cultural Dimensions – Culture Artifacts – Sustaining the Culture – Effects of Culture – Changing Organisational Culture Creativity in Organisations: Characteristics of creative individuals – Methods of Enhancing Creativity – Creativity inducing factors – Innovation in Organisations – Innovative Process.

Unit-V Organisational change, Development and Effectiveness 18 Hrs

Organisational Change and Development: Reasons for Organistional Change- Types of Change - Planned Change - Resistance to Change and Managing Change.

Organisational Development (OD): Meaning – Objectives- Models of OD and OD Interventions Organisational Effectiveness: Definition - Approaches to Organisational Effectiveness.

Text Book:

1.Khanka S.S. *Organisational Behaviour*.New Delhi: Ramnagar, S.Chand& Co, 4th edition 2016.

- 1. Aswathappa K. *Organisational Behaviour*. Mumbai: Himalaya Publishing House, 13th edition 2018.
- 2. Fred Luthans. *Organistional Behaviour*. New Delhi: McGraw Hill, International Edition, 12th Edition 2010.
- 3. Stephen. P. Robbins. Essentials of Organisational Behaviour. New Delhi: Prentice Hall of India, 18th Edition 2018.

SEMESTER –II				
Core VII Financial Management				
Course Code: 21PCOC22	Hrs/Week: 5 Hrs/Sem: 75 Credits: 4			

To enrich the students with the various techniques of financial management and apply it in taking important financial decisions.

CO No.	Upon completion of this course, students will be able to	PSO addressed	Cognitive Level
CO – 1	understand the conceptual framework of financial management and its applications under various environmental constraints to make optimal financial decisions.	1,3,6	Un
CO – 2	understand the importance of time value of money to make optimal financial decisions.	3,7	Un
CO – 3	apply the methods of capital structure in financial decision making.	1,3,4,8	Ap
CO – 4	understand the importance and concepts of cost of capital.	1,3	Un
CO - 5	apply the capital structure theories to make optimal business decisions.	1,3,4	Ap
CO - 6	analyse the objectives and patterns of capital structure.	1,2 4,5	An
CO - 7	apply the capital budgeting techniques in investment proposals	1,4,5	Ap
CO - 8	analyse the various methods of management of working capital such as cash, inventories, bills receivables and bills payables.	1,2,3	An

SEMESTER –II			
Core VII Financial Management			
Course Code: 21PCOC22 Hrs/Week: 5 Hrs/Sem: 75 Credits: 4			

Unit I : Financial Management and Time value of Money: (15 hours)

Financial Management – Meaning – Scope- Objectives –Importance – Finance and related discipline – Organization of finance functions – Emerging role of finance managers in India. Time value of money – Compounding and Present value Techniques – Practical applications of Compounding and Present value techniques .

Unit II: Capital Structure:

(15 hours)

Capital structure Theories – Net income approach – Net operating income approach—Modigliani and Miller approach – Traditional approach – Dividend and valuation – Irrelevance concept of dividend – Relevance concept of dividend – Determinants of dividend policy.

Unit III: Capital Budgeting:

(15 hours)

Capital budgeting – Principles and Techniques -Kinds of capital investment proposals - independent – Mutually exclusive proposals. Factors determining investment proposals—Capital budgeting appraisal methods –Pay back period -NPV- IRR -ARR methods – Project Selection under capital rationing.

Unit IV: Working Capital Management:

(15 hours)

Working Capital Management-Objectives-concept of Working Capital -Need for Working Capital -Types of Working Capital - Techniques for Assessment of Working Capital Requirements-Management of different components of Working Capital -Management of cash-Management of inventories- Management of Accounts Receivables- Management of Accounts Payable-Overtrading and Undertrading.

Unit V: Cost of Capital:

(15 hours)

Cost of Capital – Importance and concepts- Classification of cost of capital –Cost of debt-Cost of preference shares-Cost of equity. Management of specific cost – Computation of overall cost of capital-E/P approach-D/P approach - D/P + g approach- Realised yield approach. Leverage – Operating- financial and combined leverage – significance of leverage.

Note: Theory-30 % , Problem- 70 %.

Text Book

1. Maheswari, S.N. *Financial Management*.New Delhi: Sultan Chand & Sons. Fifteenth Enlarged edition—2019, 2021.

- 1. Khan M.Y. and Jain, P.K. *Financial Management*. New Delhi: Tata McGraw Hill- 12th Edition, 2019.
- 2. Pandey I.M. Financial Management. New Delhi: Sultan Chand &Sons 14th Edition 2020.

SEMESTER -II			
Core IX Operations Research			
Course Code: 21PCOC24	Hrs/Week: 5	Hrs/Sem: 75	Credits: 4

- To enable the students understand decision making techniques.
- To acquire working knowledge in taking decisions for optimum use of resources.

CO No.	On completion of this course, students will be able to	PSO addressed	Cognitive Level
CO – 1	understand the concept of operations research.	1,3	Un
CO – 2	understand the decision making techniques which helps to solve management problems.	1,3,6	Un
CO – 3	know the impact of computers on operations research.	1,3	Un
CO-4	apply linear programming in business decision.	7,8	Ap
CO-5	apply various decision making techniques	1,6,7	Ap
CO – 6	examine the maximum benefit out of the available resources through decision making techniques	1,6,7	Ap
CO – 7	apply game theory in business decision.	7,8	Ap
CO – 8	apply simulation techniques	7,8	Ap

SEMESTER –II				
Core IX Operations Research				
Course Code: 21PCOC24 Hrs/Week: 5 Hrs/Sem: 75 Credits: 4				

Unit I: Basics of Operations Research

15 Hrs

Definition – Scope – Characteristics – Phases-Necessity of Operations Research in industry – Operations Research and Decision making –Impact of computers on operations research - Difficulties in operations research.

Unit II: Transportation and Assignment problem

15 Hrs

Definition – Formulation and solution of transportation models – Optimality analysis in Transportation and Assignment – Definition – Formulation and solution of assignment models.

Unit III: Linear Programming

15 Hrs

Requirements for a linear programming problem – Formulation of LPP – Graphical solution to LPP – Simplex method –Obtaining the Dual.

Unit IV: Game Theory

15 Hrs

Meaning – Useful terminology – Rules for game theory-Two person Zero sum game– pure strategy – Mixed strategy – Graphical method -Dominance rule.

Unit V : Simulation 15 Hrs

Introduction – Steps in simulation process- Advantages and Disadvantages of simulation techniques – Monte Carlo Method – practical applications of simulation.

Note: Theory 30% Problem 70%

Text Book:

1. Prem Kumar Gupta & Hira D S.-Operations research. New Delhi: S Chand & Co Ltd 7th Edition, 2016.

- 1. Kapoor V.K. Operations Research. New Delhi: Sultan Chand & Sons. 9th revised edition 2018.
- 2. KantiSwarup, Gupta P.K. &Man Mohan. *Operations research*.New Delhi: Sultan Chand & Sons, 19thEdition,2017.
- 3. Sharma J.K. *Applied Operations Research*. New Delhi: Macmillan India Ltd- 2016. 4. Vohra N.D. *Quantitative Techniques in Management*. New Delhi: Tata Mc. Graw HillPublishing Company 5th Edition 2017.

SEMESTER –III					
Core XI A	Core XI Advanced Corporate Accounting				
Course Code: 21PCOC31 Hrs/Week: 6 Hrs/Sem: 90 Credits : 4					

- To enable the students to have the pronouncements of professional standards and their applicability
- To enable the students to familiarise with the accounting system of Electricity Company, Holding Company and changing price level.

CO No.	Upon completion of this course, students will be able to	PSO addressed	Cognitive Level
CO – 1	identify the logic of Accounting Standards	1,3	Un
CO – 2	analyse the applicability of accounting standards.	4,7	An
CO – 3	appraise the standards in accounting process	2,3	Ev
CO – 4	apply the concept of Double Accounting system.	1,6	Ap
CO – 5	understand the accounting system of Electricitycompanies.	6,8	Un
CO-6	apply the accounting procedure of Holding companies.	4,8	Ap
CO – 7	categorize the Accounting methods for changing prices	2,5	An
CO – 8	critique the effect of changing costs and prices on affairs of a business.	1,5	Ev

SEMESTER –III				
Core XVI Advanced Corporate Accounting				
Course Code: 21PCOC31 Hrs/Week: 6 Hrs/Sem: 90 Credits : 4				

UNIT I Accounting Standards

(15 Hrs)

Historical Background of Accounting Standards- Accounting Standards in India- Meaning- Objectives – Nature- Benefits- International Accounting Standard-Accounting Standards Board of India- Scope of Accounting Standards in India- Procedure for the Issue of Accounting Standards in India- List of Accounting Standards in India

UNIT II Accounting Standards: AS-11, 12, 15, 16, 17& 18

(15 Hrs)

AS-11: Accounting for the changes in Foreign Exchange Rates – AS-12: Accounting for Government Grants- AS-15: Accounting Employee Benefits- AS-16: Borrowing Costs-

AS- 17: Segment Reporting- AS- 18: Relate Party Disclosures

UNIT III Double Account System - Electricity Companies Accounts (20 Hrs)

Concept of Double Account System – Features – Single Account System vs Double Account System – Double Entry vs Double Account System - Accounts of Electricity Supply Companies – Clear Profit – Reasonable Return – Capital Base – Disposal of Surplus – Replacement of an Asset .

Unit IV Holding companies Accounts

(20 Hrs)

Definition – Consolidated Balance Sheet - Minority Interest – Cost of Control or Goodwill or Capital Reserve – Pre – Acquisition and Post – Acquisition Profits – Elimination of Common Transactions – Treatment of Fictitious Asset, Unrealised Profit, Contingent Liabilities, Revaluation of Assets, Bonus Shares and Dividend

Unit V – Price Level Accounting

(20 Hrs)

Introduction – Methods of Accounting for Changing Prices – Current Purchasing Power Method–Determination of Profit - Current Cost Accounting Method – Features of CCA system – Current Cost Operating Profit – Depreciation Adjustment – Monetary Working Capital Adjustment – Gearing Adjustment

Note: Theory -30 % Problem -70 %

Text Book:

Gupta R.L. and Radhaswamny.M *Advance Accountancy – Volume –II*. New Delhi: S. Chand Co, 17th Revised edition 2018.

Books for Reference:

- 1. Jain S.P and Narang K.L. *Advanced Accountancy*. Ludhiana: Kalyani Publishers, 13^hedition-2018.
- 2. Pillai R.S.N., Bagavathi and S.Uma.Advanced. *Accounting Volume II*. New Delhi:

S.Chand&Company Ltd.,16th edition 2019.

- 3. Shukla, M.C. Grewal T.S. and Gupta S.C. *Advanced Accounts*. New Delhi: S.Chand, 19th edition 2020.
- 4. Wilson M. Advanced Accountancy Volume II. Chennai: SCITECH Publication (India) Pvt.Ltd., 15th edition 2019.

SEMESTER -III				
Core XII Human Resource Management				
Course Code: 21PCOC32 Hrs/Week: 6 Hrs/Sem: 90 Credits : 4				

- To give a theoretical exposure to the students with regard to various aspects of Human Resource Management.
- To instill in students the various techniques followed in Recruitment, Selection, Induction and Performance Appraisal.
- To familiarize the students with various concepts of WPM, Wage and salary administration, safety and welfare measures, Grievance handling procedure, machinery for settlement of disputes and computer applications in HRM.

CO No.	Upon completion of this course, students will be able to	PSO addressed	Cognitive Level
CO – 1	understand the significance of Human Resource Management.	1,3	Un
CO – 2	understand the process of recruitment, selection, placement and induction.	1,2,3	Un
CO – 3	know the various training methods, executive development programme.	1,7	Ev
CO – 4	understand the various Participative management techniques.	1,7	Ev
CO-5	understand the various compensation plans, reward system and quality of work life.	2,3,8	Ap
CO – 6	understand the safety and welfare measures.	1,4,8	Ap
CO – 7	understand the procedure for performance appraisal.	1,4,8	Ap
CO – 8	understand and apply grievance handling procedures and machinery for settlement of disputes.	1,4,8	Ap

SEMESTER –III				
Core XII Human Resource Management				
Course Code: 21PCOC32 Hrs/Week: 6 Hrs/Sem: 90 Credits: 4				

Unit I Introduction (18 hrs)

Evolution of Human Resource Management – Importance of the Human Resource Management - Objectives of Human Resource Management - Scope of HRM - HRM Models- Role of human resource manager -Skills and qualities of HR manager –Human resource policies

Unit II Man Power Planning and Selection

(18 hrs)

Importance of Human Resource Planning – Forecasting human resource requirement-Man power planning techniques - Recruitment and Selection - Sources of recruitment-Selection process - Screening tests – Interviews - Placement - Induction – Orientation – Socialisation.

Unit III Training and Development

(18 hrs)

Objectives of training – Training needs - Training methods – Benefits – Executive development programmes – Common practices – Organisation development – Self development– Knowledge management.

Unit IV Sustaining Employee Interest

(18 hrs)

Motivation – theories and application – Rewards – Job analysis – Job satisfaction - Job design - Empowerment of employees – Workers participation in management - Quality of work life - Career management - Career planning - Development cycle - Need assessment – Employee Compensation plans - Employee Benefits - Safety and Welfare.

Unit V Performance Evaluation and Control Process

(18 hrs)

Job evaluation - Performance Appraisal: process, methods of performance appraisal-feedback- industry practices - Control process: Importance, Methods - Requirement of effective control systems - HR Audit- HR Accounting-HRIS-Grievance: causes, handling procedure-Types of industrial disputes-Machinery for settlement of disputes- Computer applications in HRM.

Text Book:

- 1. Aswathappa K. *Human Resources Management*. New Delhi: Tata McGraw Hill. Third re-print, 8th edition 2017.
- 2. Khanka S.S. *Human Resources Management*. New Delhi: S.Chand & Co.Ltd. 2nd edition 2019.

- 1. Rao V.S.P. *Human Resources Management*. New Delhi: Excel Books. 2nd edition Aug. 2020
- 2. Tripathi P.C. *Human Resources Development*. New Delhi: Sultan Chand. 7th Reprint 2015.
- 3. Mamoria, C.B. and Gankar, S.V. *Human Resources Management*. Mumbai: Himalaya Publishing House. 13th edition Jan.2014

4. Apte P.G . International Financial Management. New Delhi :Tata McGraw hill Company, $8^{\rm th}$ edition 2020

SEMESTER -III				
Core XV Research Methodology				
Course Code: 21PCOC35 Hrs/Week: 4 Hrs/Sem: 60 Credits : 4				

Objective:

• To provide knowledge on research methods, techniques and process of research and develop skills in the application of research methods for business problem solving.

CO No.	Upon completion of this course, students will be able to	PSO addressed	Cognitive Level
CO – 1	understand the research methods and steps in research process	1,2	Un
CO – 2	know the technique involved in defining a research problem	1,2,7	Un,Ap
CO – 3	identify the type of research design for different types of research work.	2,7	An
CO – 4	gain knowledge on sampling design and apply it for research	2,7,8	Un,Ap
CO – 5	understand the use of appropriate method for collection of data.	2, 3,4	An,Ap
CO – 6	process and analyze the data with appropriate statistical tools.	2,4,7	Ev,Ap
CO – 7	evaluate the result of research analysis, make suitable interpretation and use the mechanics in writing the research report.	7,8	Ev,Ap
CO – 8	understand the mechanics in writing a good research report.	7,8	Un,Ap

SEMESTER –III			
Core XV Research Methodology			
Course Code: 21PCOC35	Hrs/Week: 4	Hrs/Sem: 60	Credits: 4

Unit I Introduction to Research

(10 Hrs)

Introduction to Research - Meaning - Objectives - Significance - Types of Research - Steps in Research process - Meaning of research problem - Criteria for selecting the research problem - Technique involved in defining a research problem - Review of Literature: Purpose of Review .

Unit II Research Design and Sampling Design

(12 hrs)

Research design: Meaning - Important concepts used in a research design -Contents of a research design - Types of research design.

Sampling design: Characteristics of a good sample - Criteria for selecting a sampling design - Methods of sampling.

Unit III Collection of Data

(12 Hrs)

Collection of Data: Meaning of Primary Data and Secondary Data. Methods of Data collection: Questionnaire - Types of questions - Guidelines for designing a questionnaire - Advantages and Limitations of mailed questionnaire. Interview - Types of interviews - Advantages and Limitations of interview technique. Observation: Types of Observation - Observation tools and Recording devices - Advantages and Limitations of observation.

Unit IV Processing and Analysis of Data

(18 Hrs)

Processing of Data- Processing Operations: Editing - Coding - Classification – Tabulation-Analysis of Data: An outline of commonly used statistical tools in research: Frequency distribution, Mean, Dispersion, Correlation, Regression, t Test, Z Test, F Test, Chi-Square Test, Factor analysis and Scaling techniques – Application of SPSS.

Unit V Interpretation and Report Writing:

(8 Hrs)

Meaning of Interpretation - Significance of report writing - Types of reports - Steps in reportwriting- Format of a Research report - Mechanics used in writing the research report.

Text Book:

Kothari, C.R. *Research Methodology, Methods and Techniques*. New Delhi: New Age International (P) Ltd., Publishers. 4th edition 2019

- **1.** Krishnaswamy, O.R. and Ranganathan, M. *Methodology of Research in Social Sciences*. NewDelhi: Himalaya Publishing House. 2nd edition 2018.
- **2.** Tripathi, P.C. *A Text Book of Research Methodology in Social Sciences*. New Delhi: Sultan Chand & Sons. Revised 6th edition 2010.
- **3.** Gupta S.P. *Statistical methods*. New Delhi: Sultan Chand & Sons. 46th edition 2021.

SEMESTER –IV					
Core XVI Advanced Cost Accounting					
Course Code: 21PCOC41 Hrs/Week: 6 Hrs/Sem: 90 Credits: 4					

- To impart knowledge on the application of various methods and techniques of cost accounting and develop analytical skills in them.
- To enable the students have in depth knowledge in cost accounts and to make career choices.

CO No.	Upon completion of this course, students will be able to	PSO's addressed	Cognitive Level
CO – 1	understand the application of various methods and techniques of cost accounting and develop analytical skills in them.	1,3	Un
CO – 2	understand the significance of job costing and accounting for jobs.	4,6	Ap
CO – 3	understand the significance of contract costing and calculation of profit in contract cost.	4,6	Ap
CO – 4	analyse the significance of process costing and its application in different industries.	4,6	Ap
CO - 5	apply the applications of Marginal costing techniques in managerial decision making.	4,6	Ap
CO – 6	apply the methods of costing used in service undertakings.	6,7	Ap
CO - 7	evaluate the inter firm comparison in managerial decision making.	6,7	Ev
CO - 8	evaluate the importance of uniform costing in managerial decision making.	6,7	Ev

SEMESTER –IV				
Core XVI Advanced Cost Accounting				
Course Code: 21PCOC41 Hrs/Week: 6 Hrs/Sem: 90 Credits: 4				

UNIT I Specific Order Costing:

[22 Hrs]

Job costing: Features - Objectives -Pre-requisites for Job Order Costing- Advantages - Disadvantages - Procedure of Job Order Cost System - Preparation of Job Cost sheet. **Contract costing**: Features - Recording of Value and Profits on Contract - Retention money-Certificate of Work done - Profit on Incomplete Contract- Valuation of Work in Progress- Sub contracts - Escalation clause.

UNIT II Process Costing:

[23 Hrs]

Process costing - Features - Application of Process Costing - Comparison between Job costing and Process costing - Treatment of Normal loss, Abnormal loss and Abnormal gain-Treatment of Inter process profits - Treatment of Work-in-Progress: Calculation of Equivalent Production - Procedure for Evaluation. Joint Products and By products: Meaning of joint products and by products - Methods of apportionment of joint costs - Accounting of by products.

UNIT III Marginal Costing:

[23 Hrs]

Meaning of Marginal cost and Marginal costing - Cost Volume Profit Analysis: Meaning - Assumptions - Advantages - Limitations - Contribution - P/V ratio - BEP - Margin of safety. Application of marginal costing in Managerial Decision making- Cost Control - Profit Planning - Evaluation of Performances - Decision Making - Fixation of selling price - Key factor - Make or buy - Maintaining a desired level of profit-Decisions involving alternative choices-Discontinuance of a product line - Determination of Sales mix

UNIT IV Service Costing:

[12 Hrs]

Meaning of Service costing - Selection of cost units - Costing procedure in Transport costing - Power house costing - Costing for Lodging Houses - Canteen costing - Hospital costing - Costing for Cinema Theatres.

UNIT V Uniform Costing and Inter Firm Comparison

[10 Hrs]

Meaning - Features - Scope - Need - Objectives of Uniform costing - Areas of Uniform costing - Advantages and Disadvantages of Uniform costing - Requisites for Uniform costing. Meaning and Essentials of Inter Firm comparison - Advantages and Disadvantages of Inter Firm comparison.

Note: Theory -30% Problems -70%

Text Book:

Jain S.P and Narang K.L, *Advanced Cost Accounting*. Ludhiana: Kalyani Publishers, 25thEdition,2016 **Books for Reference:**

- 1. Pillai R.S.N. and Bagavathi.V *Advanced Cost Accounting*. New Delhi: S.Chand&Co.Ltd., 7th Edition,2010
- 2. Lal Nigam B.M.and Jain I.C. *Cost Accounting Principles and Practic*. New Delhi:PHI Learning Pvt. Ltd., 13th edition 2004
- 3. Saxena V.K. and Vasist. *Advanced Cost and Management Accounting*. New Delhi: Sultan Chand& Sons, 17th edition 2015.

SEMESTER -IV				
Core XVII Taxation and Tax Planning				
Course Code: 21PCOC42 Hrs/Week: 6 Hrs/Sem: 90 Credits : 4				

- To equip the students with the knowledge on concepts and procedures in the Income Tax systemand familiarise them with the recent developments in Income Tax and Tax planning.
- To enable the students to acquire skills in computation of total income.
- To impart knowledge on tax liabilities of Individuals, Firms and tax Collection procedures.

CO	Upon completion of this course, students will be	PSO	Cognitive
No.	able to	addressed	Level
CO- 1	know the concepts of Direct Taxes.	1,3	Un
CO- 2	understand the recent developments in Direct Taxation.	3,4	Un
CO- 3	compute the different heads of income.	3,6	Ap
CO- 4	understand the various assessment procedures, returns and types of assessment	1,3	Un
CO- 5	calculate the income of individuals and H.U.F.	3,6,7	Ap
CO- 6	understand and compute Total income, TDS and Advance tax	3,4,7	Ap
CO -7	compute the income of Firms and Tax on their Income.	4,6,8	Ap
CO- 8	prepare the tax returns and advise the assessee on their assessment	3,6,7	Ap

SEMESTER –IV			
Core XVII Taxation and Tax Planning			
Course Code: 21PCOC42	Hrs/Week: 6	Hrs/Sem: 90	Credits: 4

Unit I Introduction to Income tax

(18 Hrs)

Definition of Income Tax – Basic Concepts – Previous year – Assessment year – Person – Gross Total Income – Total income – Agricultural income - Residential status of assessee — Tax incidence – Computation - Exempted income- For all assessee ,for employees and for institutions

Unit II Income from Salary, House property, Profits and Gains of Business or Profession (18 Hrs)

Computation of Income from salary –Allowances- Perquisites- Deductions-Retirement benefit - Income from House property –Exemption- Gross annual Value- Annual Value- Deductions- Profits and Gains of Business or Profession – Deductions- Expressly allowed, expressly disallowed and general deductions-Calculation of profit and Book profit- Computation - Tax Planning

Unit III Capital Gains, Income from other sources and clubbing of income. (18 Hrs) Capital gains –Types – Exemptions - Computation – Income from other sources –

Computation- Clubbing of Income.

Unit IV Set off and carry forward

(18 Hrs)

Set off and carry forward – Carry forward and Set off - Deductions from gross total income – From 80 C to 80 U- Computation- Tax planning.

Unit V Assessment of Individuals and Firms

(18 Hrs)

Assessment of Individuals - Tax on individuals - Computation - Tax Planning - Assessment of firms - Computation - Tax Planning.

Note: Theory 30% and Problem 70%.

Text Book:

Mehrotra H.C. and Goyal S.P. *Income Tax Law & Practice*. Agra: SahityaBhawan Publications,(Relevant to the current assessment year).

- 1. Gaur V.P & Narang Puja Gaur. & Rajeevpuri. *Income Tax Law & Practice*. New Delhi: Kalyani Publishers, (Relevant to the current assessment year).
- 2. Lal B.B. and Vashist N. *Income Tax Law & Practice*. New Delhi: I.K.International Publishing House Pvt Ltd, (Relevant to the current assessment year).

SEMESTER –IV				
Core XIX Retail Marketing				
Course Code: 21PCOC44 Hrs/Week: 6 Hrs/ Sem: 90 Credits : 4				

- To impart knowledge related to recent issues and developments in Retail marketing and Retail formats.
- To enable the students understand the concept of Retail marketing strategy, Merchandising and pricing familiarise them with the concept of Information technology in Retailing and ethics in Retailing

CO No.	Upon completion of this course, students will be able to	PSO	Cognitive
		addressed	Level
CO – 1	understand the concept of Retail marketing and retailing	1,3,4	Un
	scene in India.		
CO – 2	understand the significance and types of retailers and retail	1,3	Un
	formats.	,	
CO – 3	understand the important strategies for building retail store	1,3,4	Un
	image and retail service quality management.		
CO - 4	know the factors that affect Retail consumer Retail	1,4	Un
	pricing, and merchandising.		
CO- 5	study the role of retail store layout and Retail Logistics.	7	Ap
CO –6	understand the importance of retail market strategies for	1,3,4	Ev
	building Customer's service.		
CO – 7	understand how services can be marketed in an effective	1,2,4,6	Ev
	way.		
CO - 8	know the uses of various technologies in Retail operations	8	Ap
	and E-Tailing		

SEMESTER –IV				
Core XIX Retail Marketing				
Course Code: 21PCOC44 Hrs/Week: 6 Hrs/ Sem: 90 Credits : 4				

UNIT – I Retail Marketing – An Overview

(18 hrs)

Retail marketing – Meaning – Definition – Characteristics - Scope - Functions — Advantages of Retailing – Problems – Theories -- Retailing in Indian Scenario – Drivers – Major Retailers in India - Trends and Opportunities for Retailing in India – Future of Retail in India - Global Trend in Retailing.

Unit II Retailers, Retailing Consumer and Retail Formats

(20 hrs)

Retailers - Types of Retailers - Retail Consumer - Factors influencing Consumer Decision Making - Customer Service in Retailing. Retail Formats - Classification of Retail Formats - Store based - Non store based retailing - Service Retailing - Emerging Trends in Retailing Formats

Unit – III – Retail Store Layout and Retail Logistics

(18 hrs)

Retail Store Location –Internal and External atmospherics – Elements – Stores Positioning – Approaches – Strategies – Building Retailing Store Image – Retail Services Quality Management – Retail Logistics – Transportation – Warehousing – Cost Structure – Flow in Supply Chain Management.

UNIT – IV Retail Market Strategy, Merchandising and Retail Pricing

(17 hrs)

Retail Market Strategy – Concept – Importance – Steps in the Strategic Retail Planning Process. Retail Merchandising Mix – Types – Principles – Brand in Retailing. Retail Pricing – Objectives – Factors of Pricing.

UNIT – V Information Technology in Retailing, Ethics and E – Tailing (17 hrs)

Information Technology in Retailing – Concept – Need – Importance – Types of Technologies used in retail operations – Barcode – RFID – Body Scanning – EPOS – EFT – Ethics in Retailing – E – Tailing in India.

Text Books:

- 1. Chitra D, Mahalakshmi V. Retail Marketing, Walnut Publication New Delhi, First edition Jan 2021
- 2. Banumathy S. and Jeyalakshmi M., Retail Marketing, Himalaya Publishing House, Mumbai First Reprint 2021

Books for Reference:

1. Srinavasa Rao T .*Retail Marketing*.Global Vision Publishing House, New Delhi First Edition 2021

SEMESTER –IV				
Core XVIII Computerized Accounting Packages – Tally ERP.9				
Course Code: 21PCOCR1 Hrs/Week: 6 Hrs/Sem: 90 Credits : 4				

- To build upon the concept and procedure in entering accounting data in TALLY ERP with TDS and GST.
- To equip students with skill for employment in companies as data entry operator

CO No.	Upon completion of this course, students will be able	PSO	Cognitive
CO No.	to	addressed	Level
CO – 1	understand Growth of software for accounting entry with	1,2,4	Un
	technical advantages and fundamental concepts		On
CO – 2	understand stock items, stock groups, units of measure creation with Godown transfer.	1,2,4	Un
CO – 3	procedural Creation of cost categories, and classify the types of vouchers with ledger entry for the preparation of final accounts in Tally ERP.9 software.	1,2,4	Ap
CO – 4	learn the concept, importance and application of GST	1,4,5	Ap
CO – 5	understand the Registration, Accounts and Returns under GST	4,5	Ap
CO -6	be familiar with the statutory Taxation of Tally like TDS.	1,4,5	Ap
CO – 7	understand the steps in creating Pay roll info in Tally ERP	4,5	An
CO – 8	apply pay roll info for employee creation, pay heads, attendance in appropriate employee group	4,5	Ap

SEMESTER –IV				
Core XVIII Computerized Accounting Packages – Tally ERP.9				
Course Code: 21PCOCR1 Hrs/Week: 6 Hrs/ Sem: 90 Credits : 4				

Unit I – Tally ERP .9 Accounting Vouchers and Final accounts:

[25 Hrs]

New features of Tally ERP 9.0 - Creating and Setting up of company in Tally – Company features – Creating accounting ledgers . Types of accounting vouchers— Primary groups – Final accounts. .

Unit II – Inventory Vouchers, Cost Centres,

[20 Hrs]

Creating inventory ledgers – CreateStock Items - Stock Groups - Stock Categories - Units of measure - Stock journal and Reversing journals - Inventory vouchers. Create cost categories - Cost centres—invoice- inventory reports and exception reports.

Unit III - Goods and Service Tax in Tally:

[15 Hrs]

GST introduction – Classification of goods and services – IGST – CGST – SGST – supply and its types – Time, value and place of supply – Registration under GST Act ITC – Eligible & Ineligible ITC – Debit note – Credit note – ISD invoice – E-way Bill – Accounts and Records – Returns under GST.

Unit IV - TDS: [15 Hrs]

Features of TDS – Flowchart of TDS – Account classification for TDS – TDS deduction entries for advance payment and balance payment – TDS computation report – TDS pending statement.

Unit V - Pay Roll: [15 Hrs]

Features of Tally – Pay roll info – Create pay heads -Gratuity pay heads - Employee group-Employee Salary details –Units of attendances – Production types- Pay sheet report – Pay slip-Pay roll statement report – Pay Roll register – Attendance sheet report – Gratuity report – Pay roll with PF and ESI.

Text Book:

Narmata Agrawal and Sanjay Kumar. *Comdex Tally 9*. Course Kit, New Delhi:Dream tech press,1st edition 2016

- 1. Tutorial Notes. CSC, Tally ERP 9.,2012
- 2.Nadhani A.K. and Nadhan K.K. Implementing Tally, New Delhi: BPB Publications 4th edition 2018
- 3.TALLY Notes, Bombay: TCIL,2011

SEMESTER –III				
Elective II A Corporate Legal Framework				
Course Code: 21PCOE31 Hrs/Week: 4 Hrs/Sem: 60 Credits: 3				

• To familiarize the students with the relevant provisions of various laws influencing business.

CO No.	Upon completion of this course, students will be able to	PSO addressed	Cognitive Level
CO – 1	understand the provisions of various laws.	1,3,6	Un
CO – 2	understand the role of SEBI	1,8	Un
CO - 3	familiarize with the Regulatory Environment for International Business.	4	Ap
CO-4	understand and identify the problems of consumers and redress the grievance.	1,8	Ap
CO-5	understand the Negotiable Instruments	1,3,8	Ap
CO - 6	know about consumer rights	1,8	Ap
CO – 7	understand about the operations of grievance redressal forum.	1,8	Un
CO – 8	be familiar with the regulations of SEBI	1,8	Un

SEMESTER –III			
Elective II A Corporate Legal Framework			
Course Code: 21PCOE31 Hrs/Week: 4 Hrs/Sem: 60		Credits: 3	

Unit I The Companies Act, 2013

12 Hrs

The Companies Act, 2013 - Definitions and Types of companies - Memorandum of Association - Articles of Association - Difference between Memorandum of Association and Article of Association - Contents- Prospectus - Contents.

Unit II The Negotiable Instruments Act, 1881

12 Hrs

The Negotiable Instruments Act, 1881-Definition - Types of negotiable instruments—Bill of Exchange, Cheque, Promissory note- Classifications - Inland instruments - Foreign instruments- Bearer instruments- Order Instruments- Demand Instruments - Time Instruments - Ambiguous instruments - Meaning -Essentials. Criminal liability in Negotiable Instrument Act.

Unit III Legal Environment for Security Markets

12 Hrs

Securities and Exchange Board of India Act, 1992 – Organization and Objectives of Securities and Exchange Board of India – Powers under Securities Contract Regulation Act, 1956 transferred to Securities and Exchange Board of India – Role of Securities and Exchange Board of India in controlling the security markets- Information Technology Act 2000-Non-Encumbrance in Share Markets.

Unit IV The Consumer Protection Act, 1986

12 Hrs

12 Hrs

The Consumer Protection Act, 1986 - Salient features - Definition - Rights of consumers - Grievance Redressal Machinery - District forum -State Commission -National Commission. Latest Amendments in Consumer Protection Act.

Unit V Regulatory Environment for International Business

Regulatory Framework of World Trade Organisation - Basic principles and Charter of World Trade Organisation- Provisions relating to preferential treatment of developing countries - Regional Groupings -Technical Standards - Anti- dumping duties and other Non-Tariff Barriers to Trade - Custom valuation.

Text Books:

- 1. Dr. G.K. Varshney *Corporate Legal Framework*. Agra: SahityaBhawan Publications. 13th edition 2019
 - 2. Kapoor, N.D. *Company Law*. New Delhi: Sultan Chand & Sons. 30th edition 2016 **Books for Reference:**
- 1. Kapoor, N.D. *Company Law and Secretarial Practice*. New Delhi: Sultan Chand & Sons. 31st Edition: 2020
- 2. Aswathappa. K. *Essentials of Business Environment*. Mumbai:Himalaya Publishing House. 15th edition 2019

2. Natarajan L. Retail Marketing. Margham Publications, ChennaiFirst Edition 2020

SEMESTER – IV			
Core XX	Project		
Course Code: 21PCOP41	Hrs/Week: 6	Hrs/Sem: 90	Credits: 6

- Every P.G student is required to prepare the project report Subject related –
 based on the fieldwork and studying the current trends under the supervision of
 the project guide.
- 2. The project work should be done individually by the candidate in consultation with project guide.
- 3. A project report shall contain 60 pages minimum.
- 4. The project work should be of such a nature that it could prove useful or be relevant to the Business, Management and Logistics.
- 5. Project observations, suggestions and conclusions shall form an inevitable part of the project.
- 6. Marks for the project report will be 100 divided as 50 for Internal Evaluation and 50 forExternal Evaluation.
- 7. Project report evaluation and viva voce will be conducted by both External examinerand the Guide.

	Marks
Internal Evaluation	
Originality	10
Experimental design / Data collection Experimental	20
work	
Literature Review / Mechanics of writing	20
Total	50
External Evaluation	
Viva – Voce - Presentation	15
Response	10
Total	25
Dissertation - Relevance to Topic	5
Dissertation format / Methodology	10
Results & Conclusion	10
Total	25

SEMESTER-III			
SELF STUDY STRESS MANAGEMENT			
Course Code: 21	PCOSS1		Credits:2

- To create compatibility on stress free atmosphere at individual and work level
- To provide a broad physical, social and psychological understanding of human stress
- To understand the management of work related stress as an individual and organizational level.
- To develop and implement effective strategies to prevent and manage stress at work.

Co.No.	Upon completion of this course, students will be able to	PSO addressed	Cognitive Level
CO - 1	understand the symptoms of stress	1,3	Un
CO – 2	examine the effects and process of time management	1,4	An
CO – 3	study various issues related to stress	6,8	Un
CO – 4	adoption of time management	8	Ap
CO – 5	understand the crisis management	1,7	Un
CO – 6	apply the techniques of reducing conflicts withhumour	8	Ap
CO – 7	assess the ways of self development	3,7	Ap
CO - 8	manage the 'Self'.	2, 5	Ev

SEMESTER-III		
SELF STUDYSTRESS MANAGEMENT		
Course Code: 21PCOSS1		Credits:2

UNIT – I Understanding Stress

Meaning – Symptoms – Works Related Stress – Individual Stress – Reducing Stress – Burnout.

UNIT – II Common Stress Factors

Time Management – Techniques – Importance of planning the day – Time management schedule – Developing Concentration – Organizing the Work Area – Prioritizing – Beginning at the start – Techniques for Conquering Procrastination – Sensible delegation – Taking the right breaks.

UNIT - III Crisis Management

Implications – People issues – Environmental issues –Psychological fall outs – Learning to keep calm – Preventing interruptions – Controlling crisis – Importance of good communication – Taking advantage of crisis – Pushing new ideas – Empowerment.

UNIT IV Work Place Humour

Developing a sense of Humour – Learning to laugh – Role of group cohesion and team spirit –Using humour at work – Reducing conflicts with humour

UNIT - V Self Development

Improving Personality – Leading with Integrity – Enhancing Creativity – Effective decision Making – Sensible Communication – The Listening Game – Managing Self – Meditation for Peace – Yoga for Life.

Books for Reference:

- 1. Cooper, Managing Stress. New Delhi: Sage Publications, 2014.
- 2. Argyle. *The Psychology of Happiness*.New Delhi: Tata McGraw Hill. 2014. 3. Bartlet. *Stress* –

Perspectives & Process.New Delhi:Tata McGraw Hill. 2014.

4. Juan R. Alascal, Brucata, Laurel Brucata, Daisy Chauhan. Stress Mastery. New Delhi: Pearson, 2014.