

Department of Commerce
PG Course Structure (2024-2026)
Semester – I

Course	Course Code	Course Title	Contact Hours / Week	Credits	Max Marks		
					CIA	ESE	Total
Core	24PCOC11	Advanced Corporate Accounting	7	5	40	60	100
Core	24PCOC12	Organisational Behaviour	6	5	40	60	100
Core	24PCOC13	Statistics for Management	6	5	40	60	100
Discipline Specific Elective	24PCOE11	Digital Marketing	6	4	40	60	100
Skill Enhancement Course	24PCOSE1	Financial Markets & Institutions	5	3	40	60	100
MOOC (Compulsory)				+2			
			30	22+2			

Semester – II

Course	Course Code	Course Title	Contact Hours / Week	Credits	Max Marks		
					CIA	ESE	Total
Core	24PCOC21	Financial Management	7	5	40	60	100
Core	24PCOC22	Operation Research	6	5	40	60	100
Core	24PCOC23	Banking & Insurance	6	5	40	60	100
Elective	24PCOE21	Business Environment	6	4	40	60	100
Skill Enhancement Course	24PCOSE2	Managerial Economics	5	3	40	60	100
			30	22			

Note : MOOC can be completed within II Semester.

SEMESTER–I			
C o r e 1		Advanced Corporate Accounting	
Course Code: 24PCOC11	Hrs/Week:7	Hrs/Sem:105	Credits:5

Objectives:

	Learning Objectives
1	To help the students to understand the accounting treatment for issue of shares
2	To determine profits for fire and marine insurance
3	To prepare consolidated financial statements
4	To account for price level changes
5	To adopt financial reporting standards

Course Outcomes

CO No.	Upon completion of this course, students will be able to	Knowledge level
CO 1	recall the key concept of share based payments, insurance companies, holding companies, contemporary accounting and Indian accounting standards .	K1
CO 2	review the format of Final Accounts of Corporate Companies, Insurance Companies, Holding Companies, Contemporary Accounting and Financial Reporting.	K2
CO 3	apply the provisions of issue of shares, IRDA Regulations, accounting standards of 10,19,20,21 and accounting for price level changes in preparation of Final Accounts.	K3
CO 4	analyse the valuation of share, balance sheet, cost of control, capital reserve, inflation and financial reporting.	K4
CO 5	assess the managerial remuneration, ascertainment of profit, intercompany holdings , the inflation price and CSR expenditure.	K5

SEMESTER–I			
C o r e 1	Advanced Corporate Accounting		
Course Code: 24PCOC11	Hrs/Week:7	Hrs/Sem:105	Credits:5

UNIT 1 (21 hrs)

Share Based Payments:

Issue of Shares: ESOPs - ESPS - Sweat Equity Shares - Book Building- Buy-back of Shares - Conversion of debentures into shares - Managerial remuneration - Final accounts of Companies as per Schedule III of the Companies Act, 2013

UNIT II (21 hrs)

Insurance Company Accounts

Insurance Company Accounts: Types of Insurance - Final accounts of life assurance Companies- Ascertainment of profit- Valuation Balance Sheet-Final accounts of Fire, Marine and miscellaneous Insurance Companies

Unit III (21 hrs)

Consolidated financial statements

Consolidated financial statements as per AS 21: Consolidated Profit and Loss Account– Non Controlling interest – Cost of control – Capital reserve – Inter-company holdings – Preparation of consolidated Balance Sheet

UNIT IV (21 hrs)

Contemporary Accounting Methods

Accounting for price level changes – Social responsibility accounting – Human resource accounting - Forensic Accounting

UNIT V (21 hrs)

Financial reporting

Financial reporting: Meaning, Objectives, Characteristics – Indian Accounting Standards (AS 5, AS 10, AS 19, AS 20) – Corporate Social Responsibility: Meaning, Key provisions of Companies Act, 2013, Accounting for CSR expenditure, Reporting of CSR, Presentation and disclosure in the financial statements.

Theory: 40%; Problems: 60%

Text Book:

Gupta R. L. *“Problems and Solutions in Company Accounts”*, New Delhi. Sultan Chand & Sons, Latest Edition.

Books for reference:

1. Jain S. P., Narang K. L., Simmi Agrawal and Monika Sehgal , *“AdvancedAccountancy – Corporate Accounting – Volume - II”*, New Delhi., Kalyani Publishers, 23rd Edition, 2021
2. Arulanandam M. A & Raman K.S., *“Advanced Accounting (Corporate Accounting – II)”*, Mumbai, Himalaya Publishing House Pvt Ltd, 8th Edition. 2021,
3. Shukla M C, Grewal T S and Gupta S C, *“Advanced Accounts Volume II”*, New Delhi. Sultan Chand & Sons, 19th Edition, 2022.

Mapping of Course Outcomes with POs and PSOs

Course Outcomes	Programme Outcomes (PO)					Programme Specific Outcomes (PSO)				
	PO-1	PO-2	PO-3	PO-4	PO-5	PSO-1	PSO-2	PSO-3	PSO-4	PSO-5
CO-1	3	2	1	1	1	1	2	1	2	2
CO-2	2	3	2	1	2	2	3	2	1	1
CO-3	3	1	3	2	1	3	1	2	2	3
CO-4	3	3	3	2	1	1	3	3	2	2
CO-5	1	2	3	3	3	3	3	3	3	3
Ave.	2.4	2.2	2.4	1.8	1.6	2.0	2.4	2.2	2.0	2.2

Mapping	<40%	≥ 40% and < 70%	≥ 70%
Relation	Low Level	Medium Level	High Level
Scale	1	2	3

SEMESTER I			
Core 2	Organisational Behaviour		
Course Code: 24PCOC12	Hrs/Week: 6	Hrs/Sem: 90	Credits: 5

Objectives:

	Learning Objectives
1	To enable the students to know Organisational Behaviour and Personality
2	To acquire knowledge in Perception, Attitude and Learning
3	To make the students understand the Group Behaviour and Team Building
4	To make the students learn the Organisational Culture, Creativity and Innovation
5	To provide better insight and understanding of Organisational change, Development and Effectiveness

Course Outcomes

CO No.	Upon completion of this course, students will be able to	Knowledge level
CO 1	define the term Organisational Behaviour, Personality, Perception, Attitude ,Learning, Group Behaviour, Team Building, Culture, Creativity, Innovation	K1
CO 2	learn the concepts of personalities, values, organizational culture, organizational change,	K2
CO 3	apply the theories of attitude, learning, OD	K3
CO 4	analyse the effectiveness of organizational behaviour of employees	K4
CO 5	appraisal the development of organizational change	K5

SEMESTER I			
Core 2	Organisational Behaviour		
Course Code: 24PCOC12	Hrs/Week: 6	Hrs/Sem: 90	Credits: 5

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 Organisational 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 –Factors Influencing Organisational Effectiveness.

Text Book:

Khanka S.S. *Organisational Behaviour*. New Delhi: Ramnagar, S.Chand & Co, Latest edition 2020

Books for Reference:

1. Aswathappa K. *Organisational Behaviour*. Mumbai: Himalaya Publishing House, 14th edition 2023
2. Fred Luthans. *Organisational Behaviour*. New Delhi: McGraw Hill, International Edition, 12th Edition July 2017
3. Stephen. P. Robbins. *Essentials of Organisational Behaviour*. New Delhi: Prentice Hall of India, 18th Edition 2018.

Mapping of Course Outcomes with POs and PSOs

Course Outcomes	Programme Outcomes (PO)					Programme Specific Outcomes (PSO)				
	PO-1	PO-2	PO-3	PO-4	PO-5	PSO-1	PSO-2	PSO-3	PSO-4	PSO-5
CO-1	3	2	2	1	3	3	1	2	2	1
CO-2	3	3	1	2	1	3	2	1	3	2
CO-3	2	2	3	1	2	2	3	1	2	1
CO-4	2	3	3	2	1	2	2	3	1	3
CO-5	1	3	2	2	3	1	3	2	3	2
Ave.	2.2	2.6	2.2	1.6	2.0	2.2	2.2	1.8	2.2	1.8

Mapping	<40%	≥ 40% and < 70%	≥ 70%
Relation	Low Level	Medium Level	High Level
Scale	1	2	3

SEMESTER –I			
Core 3		Statistics for Management	
Code: 24PCOC13	Hrs/Week: 6	Hrs/ Sem: 90	Credits : 5

Objectives:

	Learning Objectives
1	To enable the students learn decision making principles
2	To help the students to acquire working knowledge in testing hypothesis
3	To make the students understand the application of statistical theories
4	To make the students learn the concepts to business decisions
5	To provide better insight and understanding of statistical tools in decision making

Course Outcomes

CO No.	Upon completion of this course, students will be able to	Knowledge level
CO 1	define the term probability, theoretical distribution, standard error, statistical quality control and decision theory.	K1
CO 2	learn the concepts of probability theorems, theoretical distributions, testing hypothesis, techniques of SQC and decision theory.	K2
CO 3	apply the theorems of expected value, theoretical distribution, sampling, control charts and decision environment.	K3
CO 4	test the fitness of probability, Poisson distribution, attributes, acceptance sampling and Bayesian decision.	K4
CO 5	estimate the expected probability, test of significance, control charts and decisions for management.	K5

SEMESTER –I			
Core 3		Statistics for Management	
Code: 24PCOC13	Hrs/Week: 6	Hrs/ Sem: 90	Credits : 5

Unit I: Probability And Theoretical Distributions: (18 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 Hypothesis: (20 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: (20 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)

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: (17 hours)

Decision Environment –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:

Gupta, S.P. *Statistical Methods*. New Delhi: Sultan Chand & Sons. 46th Edition, 2022

Books for Reference:

1. Levin Richard and David S. Robin. *Statistics in Management*. New Delhi: Prentice Hall of India- Fourteenth Edition-2016
2. Sancheti D.C. and Kapoor. V.K., *Statistics- Theory, Methods and Applications*. New Delhi: Sultan Chand & Sons-Thirteenth Edition-2019

Mapping of Course Outcomes with POs and PSOs

Course Outcomes	Programme Outcomes (PO)					Programme Specific Outcomes (PSO)				
	PO-1	PO-2	PO-3	PO-4	PO-5	PSO-1	PSO-2	PSO-3	PSO-4	PSO-5
CO-1	3	2	2	1	3	3	1	2	2	1
CO-2	3	3	1	2	1	3	2	1	3	2
CO-3	2	2	3	1	2	2	3	1	2	1
CO-4	2	3	3	2	1	2	2	3	1	3
CO-5	1	3	2	2	3	1	3	2	3	2
Ave.	2.2	2.6	2.2	1.6	2.0	2.2	2.2	1.8	2.2	1.8

Mapping	<40%	≥ 40% and < 70%	≥ 70%
Relation	Low Level	Medium Level	High Level
Scale	1	2	3

Semester I			
Discipline Specific Elective		Digital Marketing	
Course Code:24PCOE11	Hrs/Week:6	Hrs/Sem: 90	Credits :4

Objectives:

	Learning Objectives
1	To assess the evolution of digital marketing.
2	To appraise the dimensions of online marketing mix
3	To infer the techniques social media marketing
4	To analyse online consumer behaviour
5	To interpret data from social media and to evaluate game based marketing

Course Outcomes:

CO.No.	Upon completion of this course, students will be able to	Knowledge level
CO-1	become aware of emerging trends, technologies, and opportunities in the field of digital marketing	CO-1
CO-2	gain comprehensive outline of digital marketing concepts, tools, and strategies	CO-2
CO - 3	apply the applications in different media channels used in digital marketing.	CO - 3
CO - 4	analyse digital marketing techniques, understand consumer behaviour in the online space, and leverage analytics for effective decision-making in the digital marketing landscape.	CO - 4
CO - 5	evaluate the different digital marketing strategies using different media channels	CO - 5

Semester I			
Discipline Specific Elective	Digital Marketing		
Course Code:24PCOE11	Hrs/Week:6	Hrs/Sem: 90	Credits :4

UNIT I E – Marketing

(18 hrs)

E – Marketing – the changing marketing Landscape –E-marketing- Strengths and Applications - Communication Modes - Online Marketing Domains . E-marketing and Consumer Segmentation. E-marketing and sales and trade promotion - Types of Digital Marketing – Television – Radio – E mail – Internet – Mobile – Social media. Digital Marketing optimization – The implications of Digital change.

UNIT II Online marketing mix

(18 hrs)

Online marketing mix – E-product – E-promotion – E-price – E-place – Consumer segmentation – Targeting – Positioning – Consumers and online shopping issues – Website characteristics affecting online purchase decisions – Digitalisation and implication on online marketing mix decisions.

UNIT III Social media

(18 hrs)

Social Media – The social media model by McKINSEY – Marketing with Networks - Social world- Social media Analytics – Data collecting – Data Tracking – Data Pre –processing – Data Analysis – Social Media Tools - SAP – Google Analytics – Social Crawlytics –IBM . The Social web – Viral Marketing.

UNIT IV Online consumer behavior (18 hrs)

Online consumer behavior – Cultural implications of key website characteristics – Dynamics of online consumer visit – Models of website visits –Web and consumer decision making process – Data base marketing – Electronic consumer relationship management – Business - to – consumer 2.0 - Next generation CRM.

UNIT V The Future of Marketing Gamification and Apps

(18 hrs)

Gamification and game based marketing – Benefits – Consumer motivation for playing online games. Gamification and the consumer Brand Affinity Spectrum.– Online Campaign Management – meaning - campaign management using face book – Twitter – Corporate Blogs.

Text books:

Vandana Ahuja, “*Digital Marketing*”. London : Oxford University Press, (2016).

Books for study:

1. Puneet Singh Bhatia, *Fundamentals of Digital Marketing*, Pearson Education Pvt Ltd, Noida 2nd Edition, 2019.
2. Dave Chaffey, Fiona Ellis-Chadwick “*Digital Marketing*, Pearson Education Pvt Ltd, Noida. ,2019.
3. Chuck Hemann & Ken Burbary, *Digital Marketing Analytics*, Pearson Education Pvt Ltd, Noida. 2019
4. Seema Gupta *Digital Marketing*, McGraw Hill Publications Noida, 3rd Edition, 2022.
5. Michael Branding, *Digital Marketing*, Empire Publications India Private Ltd, New Delhi, 2021.

Mapping of Course Outcomes with Pos and PSOs

Course Outcomes	ProgrammeOutcomes(PO)					ProgrammeSpecificOutcomes(PSO)				
	PO-1	PO-2	PO-3	PO-4	PO-5	PSO-1	PSO-2	PSO-3	PSO-4	PSO-5
CO-1	2	2	1	3	3	2	3	2	3	3
CO-2	2	3	2	3	2	2	2	3	2	3
CO-3	3	3	3	3	2	3	3	3	3	3
CO-4	3	3	2	3	3	3	3	2	3	2
CO-5	3	3	2	2	2	2	3	1	2	2
Ave.	2.6	2.8	2	2.8	2.4	2.4	2.8	2.2	2.6	2.6

Mapping	<40%	≥40%and<70%	≥ 70%
Relation	LowLevel	MediumLevel	High Level
Scale	1	2	3

SEMESTER-I			
SEC	Financial Markets and Institutions		
Course Code: 24PCOSE1	Hrs/Week:5	Hrs/Sem:75	Credits:3

Objectives

- To enable students to understand the concept of financial system.
- To provide the students with an understanding of the structure, organization and working of financial markets and institutions in India.
- To learn the financial architecture of an economy and its key players. ·
- To identify the fabrication of Indian Financial markets. ·
- To examine the process of Money movement both in intermediated and disintermediated environment

Course Outcomes:

CO No.	Upon completion of this course, students will be able to	Cognitive Level
CO-1	understand the structure and functions of financial markets, including primary and secondary markets	K1
CO-2	analyse the role of financial institutions in balancing the economy of the country	K2
CO-3	evaluate the impacts of regulatory policies on financial markets and institutions	K3
CO-4	examine the relationship between financial markets and broader economy, including fiscal and monetary policies	K4
CO-5	assess the role of technology and innovation in shaping the financial markets , financial assets and institutions	K5

SEMESTER-I			
SEC	Financial Markets and Institutions		
Course Code: 24PCOSE1	Hrs/Week:5	Hrs/Sem:75	Credits:3

Unit I Introduction

15 Hrs

Financial System - Functions – Concepts of Financial System- Financial System and Economic Development –Weaknesses of Indian Financial System–Development of Financial System in India. Money Market: Definition, Features & Objectives – Characteristic Features of a Developed Money Market-Importance of Money Market.

Unit II Money Market

15 Hrs

Composition of Money Market: Call Money Market, Commercial Bills Market or Discount Market, Treasury Bill Market – Money Market Instruments: Commercial Papers, Certificate of Deposits (CD), Inter-bank Participation Certificate, Repo Instruments –Structure of Indian Money Market – Features or Deficiencies of Indian Money Market– Recent Developments.

Unit III Capital Market

15 Hrs

Capital Market: Meaning – Distinction and Relationship between New Issue Market and Stock Exchange – Functions of New Issue Market – Methods of Floating New Issues – Functions/Services of Stock Exchanges – Organisation of Stock Exchanges in India- Listing of Securities–Advantages and Drawbacks of Listing –Methods of trading in Stock Exchange – Current Settlement Procedure of Trading Transactions

Unit IV Capital Market Institutions

15 Hrs

Over The Counter Exchange of India(OTCEI)- Features – Promoters and Participants – Trading in OTCE – National Stock Exchange (NSE) of India – Objectives - Features–Bombay Stock Exchange (BSE) – Segments–Stock Indices of BSE & NSE. Credit Rating: Meaning– Functions– Benefits– Credit Rating Agencies: CRICIL–ICRA and CARE- New Symbols of Credit Rating

Unit V Depository System

15 Hrs

Depository System: Definition and Meaning - Activities and Process of Depository – Trading in Depository System – Depository System in India – SEBI (Depositories and Participants) Regulation Act,1996 – Depository Process in India – Benefits of Depository System – NSDL – CSDL –Drawbacks– Remedial Measures.

Text Book:

Gordon E. and Natarajan K. *Financial Markets and Services*. Mumbai: Himalaya Publishing House, Eleventh Edition.2016.

Books for Reference:

1. Reserve Bank of India. Various Reports.RBI Publications, 2023.
2. Gurusamy S. *Financial Service and System*. Chennai: Vijay Nichole Imprints Pvt Ltd, Edition 2009

PSO Relation Matrix

Course Outcomes	Programme Outcomes (PO)					Programme Specific Outcomes (PSO)				
	PO-1	PO-2	PO-3	PO-4	PO-5	PSO-1	PSO-2	PSO-3	PSO-4	PSO-5
CO-1	3	3	2	2	1	3	2	3	2	3
CO-2	3	3	1	1	3	2	3	2	1	1
CO-3	1	2	2	2	1	3	2	2	2	3
CO-4	3	3	1	3	2	1	3	3	2	2
CO-5	2	2	2	3	2	3	1	2	2	3
Ave.	2.4	2.6	1.6	2.2	1.8	2.4	2.1	2.3	1.8	2.4

Mapping	<40%	≥ 40% and < 70%	≥ 70%
Relation	Low Level	Medium Level	High Level
Scale	1	2	3

SEMESTER –II			
Core 1		Financial Management	
Code: 24PCOC21	Hrs/Week: 7	Hrs/Sem: 105	Credits : 5

Objectives:

	Learning Objectives
1	To enable the students to know Financial Management and Time value of Money
2	To acquire working knowledge in Capital Structure
3	To make the students understand the application of Cost of Capital and Dividend policy
4	To make the students learn the concepts of Capital Budgeting
5	To provide better insight and understanding of Working Capital Management

Course Outcomes

CO No.	Upon completion of this course, students will be able to	Knowledge level
CO 1	define the term financial management, capital structure, cost of capital, capital budgeting and working capital management	K1
CO 2	learn the concepts of time value of money, capital structure theories, determinants of dividend policy, techniques of risk analysis in capital budgeting overtrading and under trading	K2
CO 3	apply the techniques in financial management to make management decisions	K3
CO 4	analyse the present value techniques, significance of leverage, overall cost of capital, investment proposals and assessment of working capital	K4
CO 5	estimate the values of money, time, net income, cost of capital and accounts receivable	K5

SEMESTER –II			
Core 1		Financial Management	
Code: 24PCOC21	Hrs/Week: 7	Hrs/Sem: 105	Credits : 5

Unit I : Financial Management and Time value of Money: (20 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- Risk and return-Objectives- Risk and uncertainty –measurement of return-methods of risk management.

Unit II: Capital Structure: (15 hours)

Capital Structure Theories – Net income approach – Net Operating income Approach- Modigliani and Miller approach- Factors determining capital structure – Traditional Approach – Leverage – Operating- financial and combined leverage – significance of leverage.

Unit III: Cost of Capital and Dividend policy: (20 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. Dividend and Valuation – Irrelevance Concept of Dividend (MM-Hypothesis) – Relevance concept of dividend (Walter’s Model) – Determinants of dividend policy.

Unit IV: Capital Budgeting: (25 hours)

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

Unit V: Working Capital Management: (25 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 under trading.

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

Text Book:

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

Books for Reference:

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 2019

Mapping of Course Outcomes with POs and PSOs

Course Outcomes	Programme Outcomes (PO)					Programme Specific Outcomes (PSO)				
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CO-3	2	2	3	1	2	2	3	1	2	1
CO-4	2	3	3	2	1	2	2	3	1	3
CO-5	1	3	2	2	3	1	3	2	3	2
Ave.	2.2	2.6	2.2	1.6	2.0	2.2	2.2	1.8	2.2	1.8

Mapping	<40%	≥ 40% and < 70%	≥ 70%
Relation	Low Level	Medium Level	High Level
Scale	1	2	3

SEMESTER–II			
Core 2	OPERATION RESEARCH		
Course Code:24PCOC22	Hrs/Week: 6	Hrs/ Sem : 90	Credits:5

Objectives:

	Learning Objectives
1	To help the students to understand about Linear programming and applications in the industry to maximize profit and minimize the cost
2	To help the students determine about assignment of work and transportation methods used in industries.
3	To enable the students to analyze about machines and number of jobs allocation, Simulation problems
4	To update the students about the game theory and rules, methods used in game theory.
5	To help the students to adopt the replacement and network analysis in numerous floats.

Course Outcomes

CO. No.	Upon completion of this course, students will be able to	Knowledge level
CO1	recall the key concept of Linear programming, graphical method, Simplex method.	K1
CO2	review the transportation types by using Row minima, column minima, north - west corner method, least cost method and vogel's approximation method and assignment of jobs by using Hungarian method	K2
CO3	apply the jobs and allocation of one machine, two machine and number of machines, Monte Carlo simulation methods.	K3
CO4	analyze the game theory application in industry and methods to find the solution on the basis of mixed strategy and graphical method.	K4
CO5	assess the individual and group replacement method in public sectors and PERT and CPM methods used in industry.	K5

SEMESTER-II			
Core 2	OPERATION RESEARCH		
Course Code:24PCOC22	Hrs/Week: 6	Hrs/ Sem : 90	Credits:5

UNIT I (18 hrs)

Introduction and Linear Programming Problem

Introduction to Operations Research – Uses and Limitations –Phases of Operations Research - A Linear Programming Problem: Formulation (Maximization and Minimization Problems), Solving LPP: Graphical method and Simplex method.

UNIT II (18 hrs)

Transportation and Assignment Problem

Transportation problem: Introduction – Assumptions – Formulation of Transportation models – Basic feasible solution (Row Minima, Column Minima, North-West Corner Method, Least Cost Method, Vogel's Approximation Method) – Optimal solution (Stepping-Stone Method, Modified Distribution Method) – Degeneracy in Transportation problem. Assignment Problem: Introduction – Comparison with the Transportation problem – Formulation of assignment problems - The Hungarian method of solution.

UNIT III Sequencing with machines and Simulation (18 hrs)

Sequencing problem: Introduction – Assumptions – Processing of n jobs through one machine – Processing n jobs through two machines – Processing of n jobs through three machines. Simulation - Meaning - Advantages - Limitations - Monte Carlo simulation method - Event type simulation and Queuing Problems (idle time in bakery and hospital waiting time)

UNIT IV Game Theory (18 hrs)

Game Theory: Introduction – Rules for Games theory – Two person zero sum game without saddle point calculation – Mixed strategies (2 Rows x n Column games, m Rows x2 Column games) – Graphical method (2xn, mx2 games) with saddle point – without saddle point – dominance rule – solving 2 x n or m x 2 game by graphical method.

UNIT V Replacement Models and Network Analysis (18 hrs)

Replacement of items whose maintenance and repair costs increase with time, ignoring changes in the value of money during the period - Replacement of items that fail suddenly (Individual replacement problems and Group replacement problems). Network Analysis: Project Evaluation and Review Technique (PERT) and Critical Path Method (CPM) (Simple Problems) - CPM calculation of free float - Project Network diagram – CPM and PERT computations.

Text Book

Gupta P.K and Hira D.S.,(2022) “Operations Research”, 7th Edition, S.Chand, Noida (UP).

Books for reference:

1. Kapoor V.K., (2014) “Operations Research”, 9th Edition, Sultan Chand, New Delhi.
2. Kothari C.R.,(2022) “An Introduction to Operational Research”, 3rd Edition, S.Chand, Noida (UP)
3. Natarajan, Bala subramani and Tamilarasi, (2014) “Operations Research”, 2nd Edition, Pearson Education India, Noida.

Mapping of Course Outcomes with Pos and PSOs

Course Outcomes	Programme Outcomes (PO)					Programme Specific Outcomes(PSO)				
	PO-1	PO-2	PO-3	PO-4	PO-5	PSO-1	PSO-2	PSO-3	PSO-4	PSO-5
CO-1	3	2	1	1	1	1	2	1	2	2
CO-2	2	3	2	1	2	2	3	2	1	1
CO-3	3	1	3	2	1	3	1	2	2	3
CO-4	3	3	3	2	1	1	3	3	2	2
CO-5	2	1	3	3	3	3	3	3	3	3
Ave.	2.4	2.2	2.4	1.8	1.6	2.0	2.4	2.2	2.0	2.2

Mapping	<40%	≥40%and<70%	≥ 70%
Relation	Low Level	Medium Level	High Level
Scale	1	2	3

SEMESTER –II			
Core 3	Banking and Insurance		
Course Code: 24PCOC23	Hrs/Week: 6	Hrs/Sem: 90	Credits : 4

Objectives

	Learning Objectives
1	To make the students understand the evolution of new era banking
2	To make the students explore the digital banking techniques
3	To make the students understand the role of insurance sector
4	To enable the students to evaluate the mechanism of customer service in insurance and the relevant regulations
5	To enable the students to learn about the risk and its impact in banking and insurance industry

Course Outcomes

CO No.	Upon the completion of this course,the students will be able to	Knowledge level
CO 1	recall the concept of digital transformation in Banking and Insurance sector	K1
CO 2	review the techniques of FinTech, Blockchain, Risk Management in Insurance sector and to trace the functions of Insurance Brokers and Quality of Customer Service Insurance Sector	K2
CO 3	apply the knowledge of various concepts of artificial intelligence in future banking and to determine the role of Indian Insurance market	K3
CO 4	examine the mechanism of digital fund transfer, crypto currencies, grievance redressal system and risk management tools	K4
CO 5	assess the strategies of digital banking, Insurance Intermediaries, IRDA and risk mitigation	K5

SEMESTER –II			
Core 3	Banking and Insurance		
Course Code: 23PCOC23	Hrs/Week: 6	Hrs/Sem: 90	Credits : 4

UNIT I

(18 hrs)

Introduction to Banking

Banking: Brief History of Banking - Rapid Transformation in Banking: Customer Shift - Fintech Overview - Fintech Outlook - The Financial Disruptors - Digital Financial Revolution - New Era of Banking. Digital Banking – Electronic Payment Systems–Electronic Fund Transfer System – Electronic Credit and Debit Clearing – NEFT – RTGS –VSAT–SFMS–SWIFT.

UNIT II

(18 hrs)

Contemporary Developments in Banking

Distributed Ledger Technology – Blockchain: Meaning - Structure of BlockChain - Types of Block Chain - Differences between DLT and Blockchain - Benefits of Blockchain and DLT - Unlocking the potential of Blockchain –Crypto currencies, Central Bank Digital Currency (CBDC) - Role of DLT in financial services - AI in Banking: Future of AI in Banking - Applications of AI in Banking - Importance of AI in banking - Banking reimaged with AI. Cloud banking - Meaning - Benefits in switching to Cloud Banking.

UNIT III

(18 hrs)

Indian Insurance Market

History of Insurance in India – Definition and Functions of Insurance–Insurance Contract – Indian Insurance Market – Reforms in Insurance Sector – Insurance Organisation – Insurance organization structure. Insurance Intermediaries: Insurance Broker – Insurance Agent-Surveyors and Loss Assessors-Third Party Administrators (Health Services) – Procedures-Code of Conduct.

UNIT IV

(18 hrs)

Customer Services in Insurance

Customer Service in Insurance – Quality of Service-Role of Insurance Agents in Customer Service-Agent's Communication and Customer Service –Ethical Behaviour in Insurance – Grievance Redressal System in Insurance Sector –Integrated Grievance Management System-Insurance Ombudsman - Insurance Regulatory and Development Authority of India Act (IRDA) – Regulations and Guidelines.

UNIT V

(18 hrs)

Risk Management

Risk Management and Control in banking and insurance industries – Methods of Risk Management – Risk Management by Individuals and Corporations – Tools for Controlling Risk.

Books for Study:

1. Indian Institute of Banking and Finance, “*Principles & Practices of Banking*”, 5th Edition, Macmillan Education India Pvt. Ltd, Noida, Uttar Pradesh Revised Edition 2021.
2. Mishra M N & Mishra S B, “*Insurance Principles and Practice*”, 22nd Edition, S. Chand and Company Ltd, Noida, Uttar Pradesh, Revised Edition 2016
3. Gupta P. K, “*Insurance and Risk Management*” 6th Edition, Himalaya Publishing House Pvt Ltd, Mumbai Revised Edition 2021.

Mapping of Course Outcomes with POs and PSOs

Course Outcomes	Programme Outcomes					Programme Specific Outcomes				
	PO-1	PO-2	PO-3	PO-4	PO-5	PSO -1	PSO- 2	PSO-3	PSO -4	PSO-5
CO1	3	2	1	3	3	3	2	3	1	3
CO2	3	3	2	3	2	3	2	3	2	2
CO3	2	2	1	2	1	2	2	2	3	3
CO4	3	2	2	1	3	3	2	3	2	3
CO5	3	3	1	3	2	3	3	1	3	1
Average	2.8	2.4	1.4	2.4	2.2	2.8	2.2	2.4	2.2	2.4

SEMESTER II			
Core Elective	BUSINESS ENVIRONMENT		
Course Code:24PCOE21	Hrs/Week: 6	Hrs/Sem: 90	Credit: 4

Objectives

Learning Objectives	
1	To familiarize the students with the nature and dimensions of business environment causing impact on managerial decisions
2	To help students to identify the different facet of business environment like economic, socio-cultural and legal, political and technological
3	To provide a background of various business environment and shape the mind of students to watch and update the changes that occur constantly in this sphere
4	To appreciate opportunities, risks and challenges and their relevance associated with managerial decisions
5	To inculcate the importance of ethical and social responsibilities in today's competitive environment

Course Outcome

CO. No	Upon completion of this course, students will be able to	Knowledge Level
CO – 1	recall the significance of business and the factors influencing business environment	K1
CO – 2	review the contemporary issues in business and implication of fiscal policy and monetary policy in economy growth	K2
CO – 3	apply the components of economic environment in business	K3
CO – 4	analyse the environmental factors, technological integration and evaluate the business in global context	K4
CO – 5	assess the various strategies to frame suitable business policies and attracting customers	K5

SEMESTER –II			
Core Elective		BUSINESS ENVIRONMENT	
Course Code:24PCOE21	Hrs/Week: 6	Hrs/Sem: 90	Credits :4

Unit I - Business Environment

(16 Hrs)

Types of Environment: internal environment - external environment- micro environment - macro environment- competitive structure of industries - competitor analysis –environmental analysis and strategic management.

Unit II - Economic Environment of Business

(20 Hrs)

Significance and elements of Economic Environment - Economic Planning-Economic Systems and Business Environment- Policies- Industrial policy - Fiscal policy - Monetary policy –Industries Development and Regulation Act- Small Finance and Development banks - Relevance to Indian business – Economic forms.

Unit III - Political and Legal Environment of Business

(18Hrs)

Critical elements of Political Environment - Government and Business- Roles of Government in Business- Economic roles of Government in India- Political Institutions- Legislature-Executive-Judiciary

Unit IV – Socio and Cultural Environment of Business

(18Hrs)

Critical elements of Socio-Cultural Environment - Social Institutions and Systems- Social Values and Attitudes - Social Groups-Social Responsibility of Business – Culture-Nature-Types-Impact of Cultural Environment on Business

Unit V – Technological Environment of Business

(18Hrs)

Technology-Features - Innovation-Product and Process-Technological Leadership and Followership-Technology and Economy-Sources of Technology Dynamics- Appropriate Technology-Impact of Technology on Globalisation -Transfer of Technology

Text Book:

Francis Cherunilam. *Business Environment Text and Cases* .Mumbai: Himalaya Publishing House, Latest Edition 2021.

Books for Reference:

1. Adhikary M. *Economic Environment of Business*. New Delhi: Sultan Chand & Sons, Latest Edition 2012.
2. Aswathappa.K. *Essentials of Business Environment*. New Delhi: Himalaya Publishing House, Latest Edition 2017.
3. Sinha. V.C. *Business Environment*, UP : SBPD Publishing House, Latest Edition 2020.

PSO Relation Matrix

Course Outcome	Programme Outcome (PO)					Programme Specific Outcomes (PSO)				
	PO-1	PO-2	PO-3	PO-4	PO-5	PSO-1	PSO-2	PSO-3	PSO-4	PSO-5
CO -1	2	2	3	3	2	3	3	3	2	3
CO -2	2	3	2	2	2	2	3	3	3	2
CO -3	2	2	2	2	2	3	3	3	2	2
CO -4	3	3	2	2	2	2	3	3	2	2
CO -5	2	3	2	2	2	2	2	2	3	3
Ave.	2.2	2.2	2.2	2.2	2	2.4	2.8	2.8	2.4	2.4

Mapping	<40%	40% and 70%	70%
Relation	Low Level	Medium Level	High Level
Scale	1	2	3

Semester-II			
SEC	Managerial Economics		
Course Code: 24PCOSE2	Hrs /Week:5	Hrs /Sem:75	Credits:4

Objectives:

- To impart knowledge on the concepts and techniques in managerial economics.
- To make the students understand the application of Economic theories and concepts of business decisions.
- To increase students understanding of economic way of thinking and analyzing to business decision making problems
- To develop students critical thinking skills and analytical abilities in resolving business problems by employing various tools and techniques of economics
- To make students understand the rigors of various economic models and their applications in business decisions.

Course Outcomes:

CO No.	Upon completion of this course, students will be able to	Cognitive Level
CO-1	gain a solid understanding of fundamental economic principles, theories relevant to managerial decision making.	K1
CO-2	acquire the ability to analyse market conditions, and competitive dynamics to identify opportunities for growth and sustainability of business.	K2
CO-3	appraise the pre-requisites of micro and macroeconomics	K3
CO-4	compare and balance the economic objectives with social responsibility and stakeholders' interest.	K4
CO-5	develop analytical skills to apply economic concepts and quantitative methods to real-world business problems.	K5

Semester–II			
SEC	Managerial Economics		
Course Code: 24PCOSE2	Hrs/Week:5	Hrs/Sem: 75	Credits: 4

Unit I: Introduction

15 Hrs

Meaning of Economics — Meaning and Scope of Managerial Economics –Contribution of Economics to Managerial Decisions – Application of Economics to Business Decision. Demand Analysis: Law of Demand – Law of Diminishing Marginal Utility - Meaning of Market Demand - Determinants of Market Demand -Demand forecasting – Steps in Demand Forecasting - Methods of forecasting demand – Survey methods – Statistical Methods.

Unit II: Objectives of Business Firm

15Hrs

Profit as Business Objective – Traditional Theories of Profit- Problems of Profit Measurement- Reasons for aiming at ‘Reasonable Profit’ – Alternative objectives: Baumol’s Sales revenue maximization- Marri’s hypothesis of maximization of firm’s Growthrate– Cyert -March hypothesis of satisfyingbehavior.

Unit III: Market Structure and Pricing Decisions

15 Hrs

Concept of Market – Demand side of the Market – Supply side of the Market –Types of market structure-Pricing under Perfect Competition, Monopoly and Oligopoly, Duopoly. Pricing Methods: Cost Plus Pricing Method - Pricing of Multiple Products – Transfer pricing – Competitive Price Bidding – Price Discrimination–Types of Price Determination.

Unit IV: Macro Economics and Business Cycle

15Hrs

National Income: Definition- Basic Concepts of National Income-Methods of measuring national income: Net Output Method, Factor Income Method and Expenditure Method. Business cycle – Phases.

Unit V:Monetary and Fiscal Policy

15Hrs

Supply of Money – Demand for Money– Money Market Equilibrium– Monetary Policy: Meaning, Scope – Instruments of Monetary Policy – Limitations of Monetary Policy – Monetary measures – Fiscal Policy: Meaning, Objectives – Fiscal Instruments - Indian Fiscal Policies –Objectives of India’s Fiscal Policy

Text Book:

1. Diwedi D.N. *Managerial Economics*. New Delhi: Vikas Publishing House, 8thEdition 2015.
2. Mithani J.M. *Managerial Economics*. New Delhi: Himalaya Publishing House,8thedition2021

Books for Reference

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

PSO Relation Matrix

Course Outcomes	Programme Outcomes (PO)					Programme Specific Outcomes (PSO)				
	PO-1	PO-2	PO-3	PO-4	PO-5	PSO-1	PSO-2	PSO-3	PSO-4	PSO-5
CO-1	3	3	2	2	1	3	2	3	2	3
CO-2	3	3	2	2	3	2	3	2	1	1
CO-3	2	2	2	3	1	3	2	2	2	3
CO-4	1	3	2	3	2	1	3	3	2	2
CO-5	3	2	1	3	3	3	1	2	2	3
Ave.	2.4	2.6	1.8	2.6	2.0	2.4	2.1	2.3	1.8	2.4

Mapping	<40%	≥ 40% and < 70%	≥ 70%
Relation	Low Level	Medium Level	High Level
Scale	1	2	3