

Sadakathullah Appa College

(Autonomous)

(Reaccredited by NAAC at an 'A++' Grade. An ISO 9001:2015 Certified Institution)

Rahmath Nagar, Tirunelveli- 11.

Tamil Nadu

PG AND RESEARCH DEPARTMENT OF COMMERCE



CBCS SYLLABUS

Learning Outcome-based Curriculum Framework for

M.COM. (COMMERCE)

(Applicable for the students admitted from June 2024 as per
the Resolutions of the Academic Council Meeting held on 01.06.2024)

CONTENTS

Sl.No.	Course Title	Course Code
1	Business Finance	24PCCO11
2	Digital Marketing	24PCCO12
3	Banking and Insurance	24PCCO13
4	Operations Research	24PCCO14
5	Security Analysis and Portfolio Management	24PECO11A
6	Labour Laws	24PECO11B
7	Entrepreneurial Development	24PICO11
8	Applied Costing	24PCCO21
9	Corporate Accounting	24PCCO22
10	Setting up of Business Entities	24PCCO23
11	Business Ethics and Corporate Sustainability	24PECO21A
12	Audit and Due Diligence	24PECO21B
13	Human Resource Management	24PICO21
14	Office Automation	24PSCO21
15	NPTEL-SWAYAM Online Certification Course (or) Naan Muthalvan : Professional Competency Course	24PSCO22

Sadakathullah Appa College, Rahmath Nagar,

Tirunelveli – 627 011.

**Programme Structure & Credits – PG (Commerce) – 2024-2027
M.Com.**

Sem	Course Type	Title of the Course	Course Code	H/W	C	Marks		
						I	E	T
I	Core-I	Business Finance	24PCCO11	6	5	40	60	100
	Core-II	Digital Marketing	24PCCO12	6	5	40	60	100
	Core-III	Banking and Insurance	24PCCO13	6	4	40	60	100
	Core-IV	Operations Research	24PCCO14	6	4	40	60	100
	EC-I	Security Analysis and Portfolio Management	24PECO11A	4	3	40	60	100
			24PECO11B					
	EC-II (IDC-I)	Entrepreneurial Development	24PICO11	2	2	15	35	50
	SOP		-	-				
			30	23			550	
II	Core-V	Applied Costing	24PCCO21	6	5	40	60	100
	Core-VI	Corporate Accounting	24PCCO22	6	5	40	60	100
	Core-VII	Setting up of Business Entities	24PCCO23	5	3	40	60	100
	EC-III	Business Ethics and Corporate Sustainability Audit and Due Diligence	24PECO21A	4	3	40	60	100
			24PECO21B					
	EC-IV (IDC-II)	Human Resource Management	24PICO21	2	2	15	35	50
	SEC – I	Office Automation	24PSCO21	4	3	40	60	100
	SEC–II	NPTEL-SWAYAM Online Certification Course (or) Naan Muthalvan : Professional Competency Course	24PSCO22	2	2	-	-	50
		Library Hour		1	-			
		SOP		-	1			100
Summer – Internship Industry Training during the 1 st year vacation - credits be given in the third semester mark statement								
			30	23+			700	

M.Com.

Programme Outcomes

PO	Upon completion of M.Com. Degree Programmes, the graduates will be able to:
PO 1	Disciplinary Knowledge <ul style="list-style-type: none"> Obtain in-depth knowledge in the key areas of study in Commerce.
PO 2	Communication Skills / Digital Literacy and Lifelong Learning / Self Directed Learning <ul style="list-style-type: none"> Acquire the adequate skills that are needed for employment and to become an expert in business correspondence and to obtain the essential skills required to draft/present research proposals. Acquire and apply ICT skills for trade purposes and to carry out effective e-commerce operations. Learn the characteristics of a good businessman for continual and sustained development. Gain knowledge in industries and its problems and to offer remedial measures.
PO 3	Critical Thinking and Analytical Skills / Problem Solving Skills <ul style="list-style-type: none"> Gain understanding of concepts, principles, and procedures in transacting business, running an organisation and to evaluate the pros and cons of embarking on business- and business-related activities based on their in-depth knowledge. Apply the skills required for business and finance operations, planning and decision making.
PO 4	Moral and Ethical Awareness/ Environmental Conservation and Sustainability <ul style="list-style-type: none"> Be aware of the legal and ethical issues, fair-trade practices and realise their personal and social responsibility. Realise that environment and humans are dependent on one another and to know about the responsible management of our ecosystem for survival, and for the well-being of the future generation as well.
PO 5	Teamwork, Collaborative and Employability Skills / Research, Innovation and Entrepreneurship <ul style="list-style-type: none"> Build relationships, overcome conflicts, excel in teamwork and contribute constructively for personal and professional growth. Design innovations for exploring the unexplored areas in diverse fields to accomplish socially relevant and economically beneficial innovative research projects. To become a skilled entrepreneur for launching start-up / business ventures to improve the economy of the nation.

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Programme Specific Outcomes (PSOs)

M.Com.

PSO1	Placement: To prepare the students who will demonstrate respectful engagement with others' ideas, behaviours, beliefs and apply diverse frames of reference to decisions and actions.
PSO2	Entrepreneur: To create effective entrepreneurs by enhancing their critical thinking, problem solving, decision making and leadership skill that will facilitate startups and high potential organizations.
PSO 3	Research and Development: Design and implement HR systems and practices grounded in research that comply with employment laws, leading the organization towards growth and development.
PSO 4	Contribution to Business World: To produce employable, ethical and innovative professionals to sustain in the dynamic business world.
PSO 5	Contribution to the Society: To contribute to the development of the society by collaborating with stakeholders for mutual benefit.

METHODS OF ASSESSMENT

Remembering(K1)	<ul style="list-style-type: none"> • The lowest level of questions requires students to recall information from the course content • Knowledge questions usually require students to identify information in the textbook.
Understanding(K2)	<ul style="list-style-type: none"> • Understanding of facts and ideas by comprehending organizing, comparing, translating, interpolating and interpreting in their own words. • The questions go beyond simple recall and require students to combine data together
Application(K3)	<ul style="list-style-type: none"> • Students have to solve problems by using / applying a concept learned in the classroom. • Students must use their knowledge to determine an exact response.
Analyse(K4)	<ul style="list-style-type: none"> • Analysing the question is one that asks the students to breakdown something into its component parts. • Analysing requires students to identify reasons causes or motives and reach conclusions or generalizations.
Evaluate(K5)	<ul style="list-style-type: none"> • Evaluation requires an individual to make judgment on something. • Questions to be asked to judge the value of an idea, a character, a work of art, or a solution to a problem. • Students are engaged in decision-making and problem-solving. • Evaluation questions do not have single right answers.
Create(K6)	<ul style="list-style-type: none"> • The questions of this category challenge students to get engaged in creative and original thinking. • Developing original ideas and problem-solving skills

Semester - I	BUSINESS FINANCE		24PCC011			
Core – I			L	T	P	C
Hrs./Week: 6	Hrs./Semester : 90	Marks :100	6	-	-	5

General Objective:

To impart knowledge on the business Finance and to update the current financial requirements of various businesses and basic financial management.

Learning Objectives

LO-1	Outline the fundamental concepts in finance
LO-2	Estimate and evaluate risk in investment proposals
LO-3	Evaluate leasing as a source of finance and determine the sources of startup financing
LO-4	Examine cash and inventory management techniques
LO-5	Appraise capital budgeting techniques for MNCs

Unit I - Introduction to Business Finance and Time vale of money

Business Finance: Meaning, Objectives, Scope -Time Value of money: Meaning, Causes – Compounding – Discounting – Sinking Fund Deposit Factor – Capital Recovery Factor – Multiple Compounding– Effective rate of interest – Doubling period (Rule of 69 and Rule of 72) – Practical problems.

Unit II: Risk Management

Risk and Uncertainty: Meaning – Sources of Risk – Measures of Risk – Measurement of Return – General pattern of Risk and Return – Criteria for evaluating proposals to minimise Risk (Single Asset and Portfolio) – Methods of Risk Management–Hedging currency risk.

Unit III: Startup Financing and Leasing

Start up Financing: Meaning, Sources, Modes (Bootstrapping, Angel investors, Venture capital fund) - Leasing: Meaning – Types of Lease Agreements – Advantages and Disadvantages of Leasing – Financial evaluation from the perspective of Lessor and Lessee.

Unit IV: Cash, Receivable and Inventory Management

Cash Management: Meaning, Objectives and Importance – Cash Cycle – Minimum Operating Cash – Safety level of cash – Optimum cash balance - Receivable Management: Meaning – Credit policy – Controlling receivables: Debt collection period, Ageing schedule, Factoring – Evaluating investment in accounts receivable - Inventory Management: Meaning and Objectives – EOQ with price breaks – ABC Analysis.

Unit V: Multinational Capital Budgeting

Multinational Capital Budgeting: Meaning, Steps involved, Complexities, Factors to be considered– International sources of finance – Techniques to evaluate multi-national capital expenditure proposals: Discounted Pay Back Period, NPV, Profitability Index, Net Profitability Index and Internal Rate of Return – Capital rationing.

Theory 40%; Problems: 60%

Textbooks:

1. Maheshwari S.N., (2019), “Financial Management Principles and Practices”, 15th Edition, Sultan Chand & Sons, New Delhi.
2. Khan M.Y & Jain P.K, (2011), “Financial Management: Text, Problems and Cases”, 8th Edition, McGraw Hill Education, New Delhi.

Reference Books:

1. Pandey I. M., (2021), “Financial Management”, 12th Edition, Pearson India Education Services Pvt. Ltd, Noida.
2. Rustagi R. P., (2022), “Financial Management, Theory, Concept, Problems”, 6th Edition, Taxmann Publications Pvt. Ltd, New Delhi.
3. Arokiamary Geetha Rufus, Ramani N. & Others, (2017), “Financial Management”, 1st Edition, Himalaya Publishing House Pvt Ltd, Mumbai.

4. Prasanna Chandra, (2019), “Financial Management, Theory and Practice”, 10th Edition, McGraw Hill Education, New Delhi.
5. Apte P.G, (2020), “International Financial Management” 8th Edition, Tata McGraw Hill, New Delhi.

Course Outcomes

CO	Upon completion of this course, students would have learned to:	PSOs Addressed	Cognitive Level
CO 1	Explain the important finance concepts	2,3,4	K1, K2, K4, K5
CO 2	Estimate risk and determine its impact on return	3,4,5	K2, K4, K5, K6
CO 3	Examine leasing and other sources of finance for startups	1,2,5	K1, K2, K3, K5
CO 4	Summarise cash receivable and inventory management techniques	1,2,4	K1, K2, K4, K6
CO 5	Evaluate techniques of long-term investment decision incorporating risk factor	3,4,5	K3, K4, K5, K6

Relationship Matrix

Semester	Course Code	Title of the Course					Hours	Credits			
I	24PCCO11	BUSINESS FINANCE					90	5			
Course Outcomes (COs)	Programme Outcomes(POs)					Programme Specific Outcomes (PSOs)					
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5	
CO-1	3	3	1	3	3	3	2	2	2	2	
CO-2	3	3	2	3	3	3	3	3	3	2	
CO-3	2	2	1	2	2	2	3	2	2	3	
CO-4	2	2	1	2	2	2	2	2	2	3	
CO-5	3	3	2	3	3	3	3	3	3	2	

Prepared by	Checked by
Name: Dr. P. Geetha	Dr. A. Hamil
	Head of the Department

Semester - I	DIGITAL MARKETING		24PCCO12			
Core – II			L	T	P	C
Hrs./Week: 6	Hrs./Semester : 90	Marks :100	6	-	-	5

General Objective:

To impart knowledge on digital marketing concept with the ability to analyse the online buying behaviour and digital analytics.

Learning Objectives

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

Unit I - Introduction to Digital Marketing

Digital Marketing – Transition from traditional to digital marketing – Rise of internet – Growth of e-concepts – Growth of e-business to advanced e-commerce – Emergence of digital marketing as a tool – Digital marketing channels – Digital marketing applications, benefits and challenges – Factors for success of digital marketing – Emerging trends and concepts, Big Data and IOT, Segments based digital marketing, Hyperlocal marketing - Opportunities for digital marketing professionals.

Unit II - Online marketing mix

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 – Distribution and implication on online marketing mix decisions – Digitization and implication on online marketing mix decisions.

Unit III - Digital media channels

Digital media channels – Search engine marketing – ePR – Affiliate marketing – Interactive display advertising – Opt-in-email marketing and mobile text messaging, social media and viral marketing – Online campaign management using – Facebook, Twitter, Instagram, Snapchat, Pinterest – Metaverse marketing -Advantages and disadvantages of digital media channels – Metaverse marketing.

Unit IV - Online consumer behavior

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 – Goals – Process – Benefits – Role – Next generation CRM.

Unit V - Digital Analytics

Digital Analytics – Concept – Measurement framework – Demystifying web data - Owned social metrics – Measurement metrics for Facebook, Twitter, YouTube, Slide Share, Pinterest, Instagram, Snapchat and LinkedIn – Earned social media metrics -Digital brand analysis – Meaning – Benefits – Components – Brand share dimensions – Brand audience dimensions – Market influence analytics – Consumer generated media and opinion leaders – Peer review – Word of mouth – Influence analytics – Mining consumer generated media.

Textbooks:

1. Puneet Singh Bhatia, (2019) “Fundamentals of Digital Marketing”, 2nd Edition, Pearson Education Pvt Ltd, Noida.
2. Seema Gupta, (2022) “Digital Marketing” 3rd Edition, McGraw Hill Publications Noida.

Reference Books:

1. Dave Chaffey, Fiona Ellis-Chadwick, (2019) “Digital Marketing”, Pearson Education Pvt Ltd, Noida.

2. Chuck Hemann& Ken Burbary, (2019) “Digital Marketing Analytics”, Pearson Education Pvt Ltd, Noida.
3. Kailash Chandra Upadhyay, (2021) “Digital Marketing: Complete Digital Marketing Tutorial”, Notion Press, Chennai.
4. Vandana Ahuja, (2016) “Digital Marketing”, Oxford University Press. London.
5. Simon Kingsnorth, Digital Marketing Strategy, (2022) “An Integrated approach to Online Marketing”, Kogan Page Ltd. United Kingdom.

Course Outcome

CO	Upon completion of this course, students would have learned to:	PSOs Addressed	Cognitive Level
CO1	Explain the dynamics of digital marketing	1,2,4	K1, K2, K3, K5
CO2	Examine online marketing mix	2,3,4	K1, K3, K4, K5
CO3	Compare digital media channels	1,3,5	K2, K3, K5, K6
CO4	Explain online consumer behaviour	3,5,6	K1, K2, K4, K5
CO5	Analyse social media data	2,4,6	K1, K2, K3, K5

K1-Remembering; K2 – Understanding; K3 - Applying; K4 - Analysing;

K5 – Evaluating; K6 – Creating

Relationship Matrix

Semester	Course Code	Title of the Course						Hours	Credits		
I	24PCCO12	DIGITAL MARKETING						90	5		
Course Outcomes (COs)	Programme Outcomes (POs)						Programme Specific Outcomes (PSOs)				
	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
CO-1	3	3	2	3	3	3	3	3	3	2	3
CO-2	3	3	2	3	3	3	3	3	3	3	2
CO-3	3	3	2	2	3	2	3	3	2	3	3
CO-4	3	3	2	2	3	3	3	3	3	2	3
CO-5	3	3	1	3	3	2	3	3	2	3	2

STRONG (3), MEDIUM (2) and LOW (1)

Prepared by	Checked by
Name: Dr. P. Amra Mariyam	Dr. A. Hamil
	Head of the Department

Semester - I	BANKING AND INSURANCE		24PCC013			
Core – III			L	T	P	C
Hrs./Week: 6	Hrs./Semester : 90	Marks :100	6	-	-	4

General Objectives:

To impart knowledge to students on the latest concepts in Banking and Insurance and to educate them on the way to manage risk in Insurance business

Learning Objectives

LO-1	To understand the evolution of new era banking
LO-2	To explore the digital banking techniques
LO-4	To analyse the role of insurance sector
LO-4	To evaluate the mechanism of customer service in insurance and the relevant regulations
LO-5	To analyse risk and its impact in banking and insurance industry

Unit I - 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 - Contemporary Developments in Banking

Distributed Ledger Technology – Blockchain: Meaning - Structure of Block Chain - 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 - 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 organisation structure. Insurance Intermediaries: Insurance Broker – Insurance Agent – Surveyors and Loss Assessors – Third Party Administrators (Health Services) – Procedures – Code of Conduct.

Unit IV - 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 - 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.

Textbooks:

1. Indian Institute of Banking and Finance (2021), “Principles & Practices of Banking”, 5th Edition, Macmillan Education India Pvt. Ltd, Noida, Uttar Pradesh.
2. Mishra M N & Mishra S B, (2016), “Insurance Principles and Practice”, 22nd Edition, S. Chand and Company Ltd, Noida, Uttar Pradesh.

Reference Books:

1. Sundharam KPM & Varshney P. N., (2020), “Banking Theory, Law and Practice”, 20th Edition, Sultan Chand & Sons, New Delhi.

2. Gordon & Natarajan, (2022), "Banking Theory, Law and Practice", 9th Edition, Himalaya Publishing House Pvt Ltd, Mumbai.
3. Gupta P. K. (2021), "Insurance and Risk Management" 6th Edition, Himalaya Publishing House Pvt Ltd, Mumbai.
4. Susanne Chishti., & Janos Barberis (2016), The Fintech book: The financial technology handbook for investors, entrepreneurs and visionaries. John Wiley & Sons.
5. Emmett, Vaughan, Therese Vaughan M., (2013), "Fundamentals of Risk and Insurance", 11th Edition, Wiley & Sons, New Jersey, USA.

Course Outcome

CO	Upon completion of this course, students would have learned to:	PSOs Addressed	Cognitive Level
CO1	Relate the transformation in banking from traditional to new age	1,2,3	K1, K2, K4, K5
CO2	Apply modern techniques of digital banking	1,2,4	K1, K2, K3, K5, K6
CO3	Evaluate the role of insurance sector	2,3,4	K1, K2, K3, K4, K5
CO4	Examine the regulatory mechanism	3,4,5	K1, K3, K4, K5, K6
CO5	Assess risk mitigation strategies	1,2,5	K1, K2, K3, K4, K5

**K1-Remembering; K2 – Understanding; K3 - Applying; K4 - Analysing;
K5 – Evaluating; K6 – Creating**

Relationship Matrix

Semester	Course Code	Title of the Course					Hours	Credits				
I	24PCCO13	BANKING AND INSURANCE					90	4				
Course Outcomes (COs)	Programme Outcomes (POs)						Programme Specific Outcomes (PSOs)					
	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5	
CO-1	2	2	1	3	3	3	3	3	3	2	3	
CO-2	3	3	3	3	3	3	3	3	3	3	3	
CO-3	2	2	1	2	2	2	2	3	2	3	2	
CO-4	3	2	2	1	2	2	2	3	2	3	3	
CO-5	3	3	1	3	3	3	3	3	3	2	3	

STRONG (3), MEDIUM (2) and LOW (1)

Prepared by	Checked by
Name: Dr. A. Benazir	Dr. A. Hamil
	Head of the Department

Semester - I	OPERATIONS RESEARCH		24PCC014			
Core – IV			L	T	P	C
Hrs./Week: 6	Hrs./Semester : 90	Marks :100	6	-	-	4

General Objectives:

To impart knowledge on operation research using sequencing and Game theory, Network analysis and Queuing theory

Learning Objectives

LO-1	To outline the fundamentals of Operations Research
LO-2	To use OR models for problem solving
LO-3	To examine the role of sequencing and game theory
LO-4	To design and apply network analysis
LO-5	To apply modelling techniques

Unit I - Introduction and Linear Programming Problem

Introduction to Operations Research – Uses and Limitations – Linear Programming Problem: Formulation, Solving LPP: Graphical method, Simplex method.

Unit II - Transportation and Assignment Problems

Transportation problem: Introduction – Assumptions – Formulation of Transportation models – Basic feasible solution (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 and Game Theory

Sequencing problem: Introduction – Assumptions – Processing of n jobs through one machine – Processing n jobs through two machines – Processing of n jobs through three machines. Game Theory: Introduction – Rules for Games theory – Two-person zero sum game without saddle point – Mixed strategies (2xn games, mx2 games) – Graphical method (2xn, mx2 games).

Unit IV - Replacement and Network Analysis

Replacement: Introduction – Individual replacement problems – Group replacement problems. Network Analysis: PERT and CPM.

Unit V - Queuing Theory

Queuing: Introduction – Applications of queuing models, Waiting time and idle time costs – Single channel Poisson arrivals with Exponential Service, Infinite population model.

Textbooks:

1. Gupta P.K and Hira D.S., (2022) "Operations Research", 7th Edition, S. Chand, Noida (UP).
2. Kapoor V.K., (2014) "Operations Research", 9th Edition, Sultan Chand, New Delhi.

Reference Books:

1. Tulsian. C. and Bharat Tulsian, (2022) "Fundamentals of Operations Research (Theory and Practice)", 3rd Edition, S. Chand, Noida (UP).
2. Sharma J.K., (2016) "Operations Research", 6th Edition, Lakshmi Publications, Chennai.
3. Rina Rani Rath, (2021) "Operations Research", 2nd Edition, Bhavya Books, New Delhi.
4. Natarajan, Balasubramani and Tamilarasi, (2014) "Operations Research", 2nd Edition, Pearson Education India, Noida.
5. Kothari C.R., (2022) "An Introduction to Operational Research", 3rd Edition, S. Chand, Noida (UP).

Course Outcomes

CO	Upon completion of this course, students would have learned to:	PSOs Addressed	Cognitive Level
CO 1	Apply Linear Programming	2,3,5	K1, K3, K4
CO 2	Identify models for problem solving	3,4,5	K2, K3, K5
CO 3	Apply sequencing and game theory	1,2,3	K3, K4, K5
CO 4	Apply network analysis to enhance effectiveness	1,4,5	K1, K2, K3
CO 5	Examine the models for decision making	2,4,5	K3, K4, K6

**K1-Remembering; K2 – Understanding; K3 - Applying; K4 - Analysing;
K5 – Evaluating; K6 – Creating**

Relationship Matrix

Semester	Course Code	Title of the Course					Hours	Credits				
I	24PCCO14	OPERATIONS RESEARCH					90	4				
Course Outcomes (COs)	Programme Outcomes (POs)						Programme Specific Outcomes (PSOs)					
	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5	
CO-1	3	3	2	3	3	2	2	3	3	2	3	
CO-2	3	3	1	3	3	3	3	3	3	3	2	
CO-3	3	3	1	3	3	2	3	3	2	3	3	
CO-4	3	3	2	3	3	3	3	3	3	3	3	
CO-5	3	3	1	3	3	2	3	3	2	2	2	

STRONG (3), MEDIUM (2) and LOW (1)

Prepared by	Checked by
Name: Dr. A.I. Shakul Hameed	Dr. A. Hamil
	Head of the Department

Semester - I	SECURITY ANALYSIS AND PORTFOLIO MANAGEMENT		24PECO11A			
EC – IA			L	T	P	C
Hrs./Week: 4	Hrs./Semester : 60	Marks :100	4	-	-	3

General Objectives:

To impart knowledge on Stock market analysis and to impart skill on portfolio management

Learning Objectives

LO-1	To become familiar with various Investment avenues and Portfolio Construction
LO-2	To understand the Equity Shares, Preference Shares and Bonds valuation models
LO-3	To learn about long-term and short-term investment analysis tools.
LO-4	To analyse with Portfolio theories.
LO-5	To gain knowledge in Portfolio performance methods.

Unit I - Investment and Portfolio Management

Investment – Meaning – Nature and scope of Investment – Investment vs Speculation – Type of Investors – Investment Avenues – Factors influencing the investment choice – Portfolio Management: Meaning and significance, Active Vs. Passive portfolio management - Strategic Vs. Tactical asset allocation - Factors Affecting Investment Decisions in Portfolio Management.

Unit II - Valuation of Securities

Bond: Introduction – Reasons for issuing Bonds –Features of Bond – Types of Bonds – Determinants of bond safety –Bond Prices, Yields and Interest Rates –Measuring Price Volatility of Bonds–Macaulay Duration and Modified Duration - Preference Shares: Introduction – Features of Preference Shares – Preference Shares Yield – Holding Period Return – Yield to Call –Concept of Present Value – Equity Share Valuation Models.

Unit III - Fundamental Analysis and Technical Analysis

Fundamental Analysis: Objectives – Economic Analysis, Industry Analysis, Company Analysis –Technical Analysis: Meaning– Assumptions – Pros and cons of technical analysis– Differences between fundamental analysis and technical analysis – Dow Theory – Types of Charts – Chart Patterns –Trend Analysis – Support Line and Resistance Line – Volume Analysis – Indicators and Oscillators – Simple Moving Average – Exponential Moving Average – Relative Strength Index – Bollinger Band – Elliott Wave Theory.

Unit IV - Efficient Market Hypothesis

Efficient Market Hypothesis – Markowitz Model, Arbitrage Pricing Theory – Sharpe’s Single index portfolio selection method – Capital Asset Pricing Model (CAPM).

Unit V - Portfolio Performance Evaluation

Portfolio Performance Evaluation – Meaning - Need for Evaluation - Methods of calculating Portfolio return - Sharpe’s Ratio - Treynor’s Ratio - Jensen’s Differential Returns - Portfolio Revision - Need for Portfolio Revision - Formula Plans.

Textbooks:

1. Prasanna Chandra (2021), “Investment Analysis and Portfolio Management”, 6th Edition, McGraw Hill, Noida, UP
2. Rustagi RP (2022), “Investment Analysis and Portfolio Management”, 5th Edition, Sultan Chand & Sons, New Delhi

Reference Books:

1. Bhalla V.K. (2019), “Investment Management”, 19th Edition, S. Chand & Co. Ltd., New Delhi
2. Donald E. Fischer, Ronald J. Jordan, Ashwini. K. Pradhan (2018), “Security Analysis Portfolio Management”, 7th Edition, Pearson Publication Pvt. Ltd., India, Noida
3. Avadhani V.A. (2016), “Securities Analysis and Portfolio Management”, 12th Edition, Himalaya Publishing House, Mumbai
4. Punithavathy Pandian (2019), “Securities Analysis and Portfolio Management”, Himalaya Publishing House, Mumbai

5. Subrata Mukherjee (2021), "Security Analysis and Portfolio Management", S.Chand& Co. Ltd, New Delhi

Course Outcomes

CO	Upon completion of this course, students would have learned to:	PSOs Addressed	Cognitive Level
CO 1	Examine investment options and structure a portfolio	2,3,4	K1, K2, K4, K5
CO 2	Assess the value of Equity Shares, Preference Shares and Bonds	1,2,3	K2, K3, K4, K5
CO 3	Examine stock performance through fundamental and technical analysis	2,3,4	K1, K4, K5, K6
CO 4	Examine the various Portfolio Theories.	3,4,5	K2, K4, K5, K6
CO 5	Evaluate the portfolio performance.	1,3,5	K1, K3, K5, K6

**K1-Remembering; K2 – Understanding; K3 - Applying; K4 - Analysing;
K5 – Evaluating; K6 – Creating
Relationship Matrix**

Semester	Course Code	Title of the Course					Hours	Credits				
I	24PECO11A	SECURITY ANALYSIS AND PORTFOLIO MANAGEMENT					60	3				
Course Outcomes (COs)	Programme Outcomes (POs)						Programme Specific Outcomes (PSOs)					
	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5	
CO-1	3	3	1	3	2	3	2	2	3	3	2	
CO-2	3	3	1	3	2	3	2	3	2	1	3	
CO-3	3	3	2	3	2	3	2	3	2	2	1	
CO-4	2	3	1	3	2	2	2	3	2	3	3	
CO-5	3	3	1	3	2	2	2	3	2	3	1	

STRONG (3), MEDIUM (2) and LOW (1)

Prepared by	Checked by
Name: Dr. J. Abdul Khader	Dr. A. Hamil
	Head of the Department

Semester - I	LABOUR LAWS		24PECO11B			
EC – IB			L	T	P	C
Hrs./Week: 4	Hrs./Semester : 60	Marks :100	4	-	-	3

General Objectives:

To impart knowledge on laws relating to workers and to make the students to understand the legal provisions relating to workers.

Learning Objectives

LO-1.	To Understand the provisions of Trade Unions Act
LO-2	To gain knowledge on various measures and provisions relating to employees as per the Factories Act and Equal Remuneration Act
LO-3	To become familiar with compensation payable to workmen under different situations and understand the provisions of the Employees State Insurance Act
LO-4	To learn different provisions relating to payment of wages and minimum wages to employees
LO-5	To understand employee welfare measures with respect to provident fund, gratuity and bonus

Unit I - Introduction and The Trade Unions Act, 1926

Labour legislations: Origin – Nature – Scope – Need – Objectives – Principles – Labour policy and its special features – Constitution as the basis for labour legislation – The Trade Unions Act, 1926: Definition – Objectives – Deficiencies – Registration of trade union – Cancellation of registration and appeal – Duties and obligations – Rights and privileges – Dissolution.

Unit II - The Factories Act, 1948 and Equal Remuneration Act, 1976

The Factories Act, 1948: Objects – Definition – Licensing and Registration of factories – Inspecting staff – Health, safety and welfare measures – Provisions relating to hazardous processes – Working hours – Holidays – Annual leave - Employment of women and young persons. Equal Remuneration Act – Payment of remuneration at equal rates to men and women workers – Advisory committee – Offences and penalties.

Unit III - The Workmen’s Compensation Act, 1923 and The Employees’ State Insurance Act, 1948

The Workmen’s Compensation Act, 1923: Definitions – Objectives – Disablement – Employer’s liability for compensation – Amount of compensation – Disbursement of compensation – Notice and claims – Penalties – The Employees’ State Insurance Act 1948: Objects – Definitions –Administration of ESI Scheme – ESI Fund – ESI Corporation - Medical benefit council – Benefits under the Act – ESI court.

Unit IV - The Payment of Wages Act,1936 and The Minimum Wages Act, 1948

The Payment of Wages Act, 1936: Object and Scope –Definition – Procedure regarding payment of wages – Deduction from wages – Mode of payment of wages. The Minimum Wages Act, 1948: Objects - Scope – Definition – Items to be included in the minimum wages – Fixation and revision of minimum wages – Norms to be followed in the payments of minimum wages.

Unit V - The Provident Fund and Miscellaneous Provision Act,1952, The Payment of Gratuity Act, 1972 and The Payment of Bonus Act, 1965

Provident Fund and Miscellaneous Provision Act, 1952: Definitions – Scope – Nature – Objects –Various schemes – The Payment of Gratuity Act, 1972: Definitions – Scope – Conditions and circumstances of payment- Wages for computing gratuity – Maximum gratuity – Nomination – Penalties – The Payment of Bonus Act: Applicability of the Act – Eligibility and rate of Bonus – Allocable surplus and available surplus - Set and set off – Offences and penalties.

Textbooks:

1. Mishra S.N. (2018), “Labour & Industrial Laws”, 29th Edition, Central Law Publications, Classic Edition, Allahabad, UP.
2. Srivastava S C (2022), “Industrial Relations and Labour Laws”, 8th Edition., Vikas Publishing, New Delhi

Reference Books:

1. Tripathi PC, Gupta CB, Kapoor ND (2020), "Industrial Relations and Labour Laws", 6th Edition., Sultan Chand & Sons, New Delhi
2. Sinha P.R.N., Sinha InduBala, Shekhar Seema Priyadarshini (2017), "Industrial Relations, Trade Unions and Labour Legislation", 3rd Edition., Pearson Education India Pvt. Ltd., Noida
3. Piyali Ghosh, Shefali Nandan (2017), "Industrial Relations and Labour Laws", 1st Edition, McGraw Hill, Noida
4. Sharma J.P. (2018), "Simplified Approach to Labour Laws", 5th Edition., Bharat Law House Pvt. Ltd.

Course Outcomes

CO	Upon completion of this course, students would have learned to:	PSOs Addressed	Cognitive Level
CO 1	Recall the basic labour legislations pertaining to Trade Unions	2,3,5	K1, K2, K3, K5
CO 2	Explain various provisions of the Factories Act and Equal Remuneration Act	3,4	K1, K2, K3, K4
CO 3	Assess provisions relating to the workmen's compensation and state insurance.	2,5	K2, K3, K4, K5
CO 4	Examine provisions relating to payment of wages and minimum wages.	1,2,5	K3, K4, K5, K6
CO 5	Explain the provisions of provident fund, gratuity and bonus schemes.	2,4,5	K2, K4, K5, K6

**K1-Remembering; K2 – Understanding; K3 - Applying; K4 - Analysing;
K5 – Evaluating; K6 – Creating
Relationship Matrix**

Semester	Course Code	Title of the Course						Hours	Credits		
I	24PECO11B	LABOUR LAWS						60	3		
Course Outcomes (COs)	Programme Outcomes (POs)						Programme Specific Outcomes (PSOs)				
	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
CO-1	3	1	3	1	1	3	3	3	2	2	2
CO-2	2	2	2	2	2	3	2	2	3	3	3
CO-3	3	3	2	3	3	2	3	1	3	2	3
CO-4	2	1	2	3	3	2	2	1	3	1	3
CO-5	1	2	3	1	3	3	3	2	2	3	3

STRONG (3), MEDIUM (2) and LOW (1)

Prepared by	Checked by
Name: Dr. M. Mohamed Siddik	Dr. A. Hamil
	Head of th Department

Semester - I	ENTREPRENEURIAL DEVELOPMENT		24PICO11			
EC – II (IDC)			L	T	P	C
Hrs./Week: 2	Hrs./Semester : 30	Marks :50	2	-	-	2

General Objectives:

To educate the students the fundamental concepts required for an entrepreneur and to provide basic knowledge on preparing projects and also to impart knowledge on the Government incentives and subsidies.

Course Objectives:

LO-1	Understand the basic concepts of entrepreneurship.
LO-2	Apply the various stages in project formulation.
LO-3	Analyze new concept/product/service ideas as an entrepreneur.
LO-4	Evaluate the incentives and subsidies available to start industrial units.
LO-5	Prepare the project report and feasibility report.

Unit I - Introduction to entrepreneurs

Entrepreneur –Meaning – Definition – Characteristics – Functions – Role of Entrepreneurs in the economic development – Classification of entrepreneurs – Factors affecting entrepreneurial growth.

Unit II - Entrepreneurship development

Entrepreneurship – Concept – Distinction between Entrepreneur and Entrepreneurship - Entrepreneurship Development Programmes – Objectives - Stages in EDP- Pre-training Stage – Training phase – Post Training – Evaluation and Feedback of EDP.

Unit III - Project formulation

Project Identification - Sources of ideas – Preliminary evaluation and testing of ideas – Constraints - Project formulation – Stages- Feasibility study and Feasibility Report – Selection Criteria.

Unit IV - Project financing

Project Report - Project Appraisal – Technical – commercial appraisal –Financial appraisal– Sources of finance – Steps to start an industrial unit.

Unit V - Incentives and subsidies

Incentives and subsidies of State and Central Govt. – Aims – Backward areas – Industrial Estates – Role of DIC, SISI, TCO in entrepreneurial growth

Textbooks:

1. Jayshree Suresh (2014), Entrepreneurial Development, Margam publications, Chennai.
2. Kanishka Bedi (2012), Management and Entrepreneurship, Oxford University press, Delhi

Reference Books:

1. Khanka S.S.(2014), Entrepreneurial Development, S.Chand & Sons, New Delhi.
2. Kuralko and Hodgetts(2014), Entrepreneurship in The New Millennium, Cengage learning, Delhi
3. Narayana Reddy p (2016), Entrepreneurship Text and cases, Cengage learning, Delhi
4. Rajee Roy (2011), Entrepreneurship, Oxford University press, Chennai
5. Robert D Hisrich and others (2010), Entrepreneurship, Tata McGraw Hill Company, New Delhi

Course Outcomes

CO	Upon completion of this course, students would have learned to:	PSOs Addressed	Cognitive Level
CO 1	Understand the various aspects of entrepreneurship, as well as the pattern of entrepreneurship development.	1,2,3,4	K2, K3, K5
CO 2	Apply the creative process of opportunity identification and screening.	2,3,4,5	K1, K4, K6
CO 3	Analyse the feasibility report and select the potential project.	1,3,4,5	K2, K3, K5
CO 4	Evaluate the sources of finance and also get the knowledge about government incentives and subsidies.	2,4,5	K1, K2, K3
CO 5	Able to prepare project report and formulate feasibility report for new business enterprise.	1,3,5	K4, K5, K6

**K1-Remembering; K2 – Understanding; K3 - Applying; K4 - Analysing;
K5 – Evaluating; K6 – Creating
Relationship Matrix**

Semester	Course Code	Title of the Course					Hours	Credits				
I	24PICO11	ENTREPRENEURIAL DEVELOPMENT					30	2				
Course Outcomes (COs)	Programme Outcomes (POs)						Programme Specific Outcomes (PSOs)					
	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5	
CO-1	1	3	3	2	2	3	1	2	3	1	2	
CO-2	2	3	3	2	1	3	1	2	3	2	1	
CO-3	1	3	3	3	1	3	1	1	3	3	2	
CO-4	1	3	3	3	2	3	2	1	3	1	1	
CO-5	2	3	3	3	2	3	1	1	3	2	3	

STRONG (3), MEDIUM (2) and LOW (1)

Prepared by	Checked by
Name: Dr. M.N. Mohamed Abusali Shiek	Dr. A. Hamil
	Head of the Department

Semester – II	APPLIED COSTING		24PCCO21			
Core-V			L	T	P	C
Hrs./Week: 6	Hrs./Semester : 90	Marks :100	6	-	-	5

General Objectives:

To impart knowledge on Cost accounting methods and to make them to work with accounts relating to cost

Learning Objectives

LO-1	To be familiarised with the various cost concepts, elements of cost and to acquaint with cost accounting and different methods of costing.
LO-2	To know the different methods of computing labour cost and overhead costing.
LO-3	To comprehend the procedure for process costing and various related concepts.
LO-4	To acquaint with the application of Marginal costing for Business decision making.
LO-5	To understand the concept of cost management and different methods of accounting for cost management.

Unit I – Introduction

Costing - Cost Accounting – Meaning and Definition – Financial Accounting Vs Cost accounting – Relationship of cost accounting with management accounting - Nature and significance of Cost Accounting – Implementation of costing system – Practical difficulties in implementation – Essentials of good costing system - Elements of cost – Cost concepts and preparation of cost sheet – Methods of Costing -job order Costing – Process Costing- Materials – Issue of materials – Pricing of material issued.

Unit II - Labour Costing

Labour – types of labour cost – Methods of time keeping – Idle time - overtime – labour turnover - Preparation of Pay Roll – Wage payment and incentive system – Overhead – meaning and classification of overheads – Departmentalization of Overheads – Allocation - Apportionment – Re-apportionment- Absorption of Overhead cost – Difference between cost allocation and apportionment and Reapportionment – treatment of over and under absorbed overheads.

Unit III - Process Costing

Process costing – Comparison between joint costing and process costing – costing procedure under process costing- Process Losses – Inter process profit – Equivalent production – methods of computing equivalent units- Evaluation of equivalent production– Joint product and by products costing – accounting for joint products & by-products.

Unit IV - Marginal Costing

Marginal costing – Salient features – Marginal costing and absorption costing - Break – Even analysis – Cost – Volume-profit analysis – Application of Marginal costing for Business decision making ---Determination of sales mix- Exploring new markets- Make or buy decisions- Change versus status quo -expand or contract – shut down or continue - Inflation Accounting – Human Resource Accounting.

Unit V - Cost Management

Cost management – cost reduction and cost control – Responsibility Accounting – Responsibility Centre – Accounting for Price level changes – Methods of Accounting for price level changes – Activity Based Costing – Target costing – Kaizen.

Textbooks

1. Murthy A and Gurusamy S, (2018), Cost Accounting, Vijay Nicole Imprints Pvt Ltd, Chennai
2. Jain S.P &Narang KL, (016), Cost Accounting, Kalyani Publishers, Mumbai

Reference Books

1. Reddy T S and Hari Prasad Reddy, (22018), Cost Accounting, Margham Publications, Chennai
2. Jain. S.P and Narang.K.L.:Advanced Cost Accounting

3. Prasad.N.K:Advanced Cost Accounting
4. Khan.M.Y and Jain.P.K:Advanced Cost Accounting
5. Thulsian P.C:Practical Costing

Course Outcomes

CO	Upon completion of this course, students would have learned to:	PSOs Addressed	Cognitive Level
CO 1	Recall the various cost concepts, and elements of cost	2,3,5	K1, K2, K3, K6
CO 2	Explain different methods of payment of wages and incentives	1,3,5	K2, K3, K4, K5
CO 3	Apply different methods of wage payment and overhead allocation and apportionment (K3)	1,4,3	K3, K4, K5, K6
CO 4	Differentiate between joint costing and Process costing, Normal loss and Abnormal loss and Cost control and cost reduction. (K4)	2,3,5	K,1 K2, K4, K5
CO 5	Evaluate alternate proposals and choosing the profitable one by application of marginal costing and Prepare cost sheets and write up various accounts for cost management.	2,4,5	K2, K4, K5, K6

**K1-Remembering; K2 – Understanding; K3 - Applying; K4 - Analysing;
K5 – Evaluating; K6 – Creating**

Relationship Matrix

Semester	Course Code	Title of the Course						Hours	Credits		
II	24PCCO21	APPLIED COSTING						90	5		
Course Outcomes (COs)	Programme Outcomes (POs)						Programme Specific Outcomes (PSOs)				
	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
CO-1	3	2	3	1	1	3	3	3	2	3	3
CO-2	2	3	3	3	2	2	2	2	3	2	3
CO-3	3	2	2	2	3	3	3	3	3	3	2
CO-4	3	3	2	3	1	2	2	3	2	3	3
CO-5	2	3	3	2	3	3	1	2	3	2	3

STRONG (3), MEDIUM (2) and LOW (1)

Prepared by	Checked by
Name: Dr. M.N. Mohamed Abusali Shiek	Dr. A. Hamil
	Head of the Department

Semester – II	CORPORATE ACCOUNTING		24PCCO22			
Core-VI			L	T	P	C
Hrs./Week: 6	Hrs./Semester : 90	Marks :100	6	-	-	5

General Objectives:

To impart knowledge on preparing accounts for companies, accounts of Insurance companies and method of consolidating accounts of Holding and Subsidiary Companies and provide essential Accounting standards required for corporate social responsibility.

Learning Objectives

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

Unit I - Issue of Shares and Final Accounts of Companies

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

Unit II - 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 - Consolidated financial statements

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

Unit IV - Contemporary Accounting Methods

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

Unit V - 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: 20%; Problems: 80%

Textbooks:

1. Jain S. P., Narang K. L., Simmi Agrawal and Monika Sehgal (2019), “Advanced Accountancy - Corporate Accounting – Volume - II”, 22nd Edition, Kalyani Publishers, New Delhi.
2. Gupta R. L. & Radhaswamy M. (2021), “Corporate Accounting – Volume I & II”, 14th Edition, Sultan Chand & Sons, New Delhi.

Reference Books:

1. Reddy T. S. & Murthy A., (2022), “Corporate Accounting – Volume I & II”, 17th Edition, Margham Publications, Chennai.
2. Arulanandam M.A & Raman K.S., (2021), “Advanced Accounting (Corporate Accounting – II)”, 8th Edition, Himalaya Publishing House Pvt Ltd, Mumbai.
3. Shukla M C, Grewal T S and Gupta S C, (2022), “Advanced Accounts Volume II”, 19th Edition, Sultan Chand & Sons, New Delhi.
4. Maheshwari S. N., Sharad K. Maheshwari & Suneel K. Maheshwari, (2022), “Advanced Accountancy - Volume I & II”, 11th Edition, Vikas Publishing House Pvt. Ltd., New Delhi.

Course Outcomes

CO	Upon completion of this course, students would have learned to:	PSOs Addressed	Cognitive Level
CO 1	Determine profit and financial position by preparing financial statements of companies as per schedule III of Companies Act, 2013	1,2,3	K2, K3, K5
CO 2	Apply the provisions of IRDA Regulations in the preparation of final accounts of Life Insurance and General Insurance Companies.	2,3,4	K1, K2, K3
CO 3	Determine the overall profitability and financial position by preparing consolidated financial statements of holding companies in accordance with AS21.	3,4,5	K2, K3, K5
CO 4	Analyse contemporary accounting methods	2,3,5	K1, K3, K4
CO 5	Examine Financial Reporting based on appropriate Accounting Standards and provisions of Companies Act 2013 with respect to Corporate Social Responsibility	1,3,5	K3, K4, K6

**K1-Remembering; K2 – Understanding; K3 - Applying; K4 - Analysing;
K5 – Evaluating; K6 – Creating**

Relationship Matrix

Semester	Course Code	Title of the Course					Hours	Credits				
II	24PCCO22	CORPORATE ACCOUNTING					90	5				
Course Outcomes (COs)	Programme Outcomes (POs)						Programme Specific Outcomes (PSOs)					
	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5	
CO-1	3	3	2	3	3	3	3	3	3	1	2	
CO-2	3	3	3	3	2	3	2	3	3	2	1	
CO-3	3	3	2	3	3	3	3	3	3	3	2	
CO-4	3	3	3	3	3	3	3	3	3	1	1	
CO-5	3	3	3	3	3	3	3	3	3	2	3	

STRONG (3), MEDIUM (2) and LOW (1)

Prepared by	Checked by
Name: Dr. A. Hamil	Dr. A. Hamil
	Head of the Department

Semester – II	SETTING UP OF BUSINESS ENTITIES		24PCCO23			
Core-VII			L	T	P	C
Hrs./Week: 5	Hrs./Semester : 75	Marks :100	5	-	-	3

General Objectives:

To inculcate the idea of startups and provide the knowledge on formation of various types of business concerns.

Learning Objectives

LO-1	To understand the startup landscape and its financing
LO-2	To analyse the formation and registration of Section 8 company
LO-3	To outline the concept of LLP and business collaboration
LO-4	To understand the procedure for obtaining registration and license
LO-5	To create awareness about the legal compliances governing business entities

Unit I - Startups in India

Types of business organisations -Factors governing selection of an organisation - Startups - Evolution - Definition of a Startup - Startup landscape in India - Startup India policy - Funding support and incentives - Indian states with Startup policies - Exemptions for startups - Life cycle of a Startup - Important points for Startups - Financing options available for Startups - Equity financing - Debt financing - Venture capital financing - IPO - Crowd funding - Incubators - Mudra banks -Successful Startups in India.

Unit II - Not-for-Profit Organisations

Formation and registration of NGOs - Section 8 Company - Definition - Features - Exemptions - Requirements of Section 8 Company - Application for incorporation - Trust: Objectives of a trust - Persons who can create a trust - Differences between a public and private trust - Exemptions available to trusts - Formation of a trust - Trust deed -Society - Advantages - Disadvantages - Formation of a society - Tax exemption to NGOs.

Unit III - Limited Liability Partnership and Joint Venture

Limited Liability Partnership: Definition - Nature and characteristics - Advantages and disadvantages - Procedure for incorporation - LLP agreement - Annual compliances of LLP- Business collaboration: Definition - Types -Joint venture: Advantages and disadvantages - Types - Joint venture agreement - Successful joint ventures in India- Special Purpose Vehicle - Meaning - Benefits - Formation.

Unit IV - Registration and Licenses

Registration and Licenses: Introduction - Business entity registration - Mandatory registration - PAN - Significance - Application and registration of PAN - Linking of PAN with Aadhar - TAN - Persons liable to apply for TAN - Relevance of TAN - Procedure to apply for TAN - GST: Procedure for registration - Registration under Shops and Establishment Act -MSME registration - Clearance from Pollution Control Board - FSSAI registration and license - Trademark, Patent and Design registration.

Unit V - Environmental Legislations in India

Geographical Indication of Goods (Registration and Protection) Act, 1999: Objectives, Salient Features - The Environmental Protection Act, 1986:Prevention, control and abatement of environmental pollution - The Water (Prevention And Control of Pollution) Act, 1974: The Central and State Boards for Prevention and Control of Water Pollution - Powers and Functions of Boards - Prevention and Control of Water Pollution - Penalties and Procedure-The Air (Prevention and Control of Pollution) Act, 1981: Central and State Boards for The Prevention and Control of Air Pollution - Powers And Functions - Prevention and Control of Air Pollution - Penalties and Procedure.

Textbooks:

1. Publication Pvt. Ltd., New Delhi.
2. Avtar Singh, (2015), "Intellectual Property Law", Eastern Book Company, Bangalore

Reference Books:

1. Zad N.S and Divya Bajpai, (2022) “Setting up of Business Entities and Closure” (SUBEC), Taxmann, Chennai
2. Amit Vohra & Rachit Dhingra (2022) “Setting Up Of Business Entities & Closure”, 6th Edition, Bharath Law House, New Delhi
3. Setting up of Business Entities and Closure (2021), Module 1, Paper 3, The Institute of Company Secretaries of India, MP Printers, Noida
4. The Air (Prevention and Control of Pollution) Act, 1981, Bare Act, 2022 Edition, Universal/LexisNexis, Noida
5. The Water (Prevention and Control of Pollution) Act, 1974, Bare Act, 2022 Edition, Universal/LexisNexis, Noida

Course Outcomes

CO	Upon completion of this course, students would have learned to:	PSOs Addressed	Cognitive Level
CO 1	Compare the various avenues of acquiring finance to setup a business entity	1,3,5	K2, K3, K5
CO 2	Recall the legal requirements for Section 8 Company	2,3,5	K1, K2, K4
CO 3	Examine the provisions for LLP and joint venture	1,3,5	K2, K3, K4
CO 4	Analyse the registration and licensing procedure	2,3,4	K4, K5, K6
CO 5	Examine the compliance of regulatory framework regarding environment	1,3,4	K1, K4, K6

K1-Remembering; K2 – Understanding; K3 - Applying; K4 - Analysing;

K5 – Evaluating; K6 – Creating

Relationship Matrix

Semester	Course Code	Title of the Course						Hours	Credits		
II	24PCCO23	SETTING UP OF BUSINESS ENTITIES						75	3		
Course Outcomes (COs)	Programme Outcomes (POs)						Programme Specific Outcomes (PSOs)				
	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
CO-1	3	3	3	3	3	3	3	1	3	2	1
CO-2	3	2	2	3	2	3	2	3	3	3	3
CO-3	3	3	2	3	3	3	3	3	3	2	2
CO-4	3	3	3	3	3	3	3	3	3	1	2
CO-5	3	3	3	3	3	3	3	3	3	2	3

STRONG (3), MEDIUM (2) and LOW (1)

Prepared by	Checked by
Name: Dr. A. Benazir	Dr. A. Hamil
	Head of the Department

Semester – II	BUSINESS ETHICS AND CORPORATE SUSTAINABILITY		24PECO21A			
EC-III A			L	T	P	C
Hrs./Week: 4	Hrs./Semester : 60	Marks :100	4	-	-	3

General Objectives:

To inculcate the ethical standards and moral values to be followed in business concerns and impart knowledge on reporting sustainability.

Learning Objectives

LO-1	To understand the concept and importance of business ethics
LO-2	To enable ethical decision making based on various theories
LO-3	To gain knowledge on moral issues relating to business, marketing, advertising, finance, HR and environmental protection
LO-4	To understand the concepts of corporate sustainability
LO-5	To analyse sustainability information and prepare reports

Unit I - Introduction to Business Ethics

Business Ethics- Meaning and Definition of Business Ethics - Nature of Business Ethics - Role and importance of Business Ethics and values in Business - Causes of unethical behaviour - Ethical issues.

Unit II - Ethical Theories

Ethical Decision Making -Decision Making (Normal Dilemmas and problems) - Application of Ethical Theories in Business - Traditional Ethical Theories - Utilitarianism, - Ethical Egoism - Ethics of Duties - Normative Theories of Business Ethics - Stakeholder Theory - Stockholder Theory - Lawrence Kohlberg's Theory Model Development.

Unit III - Moral Issues in Business

Moral Issues in Business - Importance of moral issues and reasoning - Whistle Blowing- Kinds of Whistle Blowing - Ethical issues in functional areas of business. Marketing and Advertising - Truth in Advertising- Manipulation – Coercion-Trade Secrets- Corporate Disclosure-Insider trading. Finance -Fairness' and efficiency in Financial Market – Greenmail-Golden Parachute.HR: Workers Rights and Duties - Work place Safety - Sexual Harassment-Equal Employment Opportunity- Preferential hiring. Environmental Protection - Safety and acceptable risk- Environmental Harm, Pollution and its Control– Product Safety and Corporate Liability.

Unit IV - Corporate Sustainability

Corporate Sustainability - Concepts of sustainability - Social, Environmental and Economic dimensions -Sustainability in a business context.

Principles of Sustainable Development: History and emergence of the concept of Sustainable Development - Definitions, Environmental issues and crisis, Resource degradation, Greenhouse gases, Desertification, Social insecurity, Industrialization, Globalization and Environment.

Unit V - Sustainability Reporting

Sustainability Reporting - Investors, customers, government and media- Disclosing sustainability information – report and website - Transparency and Accountability - One Report movement – Financial and non-financial together - Triple bottom line concept for Sustainable Business - Sustainability Reporting: Flavour of GRI, BRR, BRSR.

Textbooks:

1. Muraleedharan K.P and Satheesh E.K (2021), “Fernando’s Business Ethics and Corporate Governance”, 3rd Edition, Pearson India Education Services Pvt. Ltd, Noida
2. John G. Cullen (2022), “Business, Ethics and Society: Key Concepts, Current Debates and Contemporary Innovations”, Sage Publications Pvt. Ltd, New Delhi

Reference Books:

1. ICSI Study Material, “Governance, Risk Management, Compliances and Ethics”, New Delhi
2. Khanka S.S (2013), “Business Ethics and Corporate Governance (Principles and Practice)”, 1stEdition, S.Chand& Co. Ltd., New Delhi
3. David Chandler (2016), “Strategic Corporate Social Responsibility: Sustainable Value Creation”, 4th Edition., Sage Publications Pvt. Ltd, New Delhi
4. MandalS K (2017), “Ethics in Business and Corporate Governance”, 2ndEdition., McGraw Hill Education, India

Course Outcomes

CO	Upon completion of this course, students would have learned to:	PSOs Addressed	Cognitive Level
CO 1	Apply the concepts of business ethics in practice	1,2,3,4	K1, K2, K3, K5
CO 2	Demonstrate ethical decision making by applying various theories	1,3,4,5	K1, K2, K3, K4
CO 3	Evaluate moral issues relating to business, marketing, advertising, finance, HR and environmental protection	2,3,4,5	K2, K3, K4, K5
CO 4	Explain the concepts of corporate sustainability	2,3,4,5	K2, K4, K5, K6
CO 5	Construct reports disclosing sustainability information	1,2,4,5	K3, K4, K5, K6

**K1-Remembering; K2 – Understanding; K3 - Applying; K4 - Analysing;
K5 – Evaluating; K6 – Creating**

Relationship Matrix

Semester	Course Code	Title of the Course					Hours	Credits			
II	24PECO21A	BUSINESS ETHICS AND CORPORATE SUSTAINABILITY					60	3			
Course Outcomes (COs)	Programme Outcomes (POs)						Programme Specific Outcomes (PSOs)				
	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
CO-1	3	3	3	2	2	3	2	1	3	2	1
CO-2	3	3	3	2	2	3	2	1	3	3	3
CO-3	3	3	3	2	2	3	2	1	3	2	2
CO-4	2	2	2	3	3	3	3	3	3	1	2
CO-5	2	2	2	3	3	3	3	3	3	2	3

STRONG (3), MEDIUM (2) and LOW (1)

Prepared by	Checked by
Name: Dr. M.N. Mohamed Abusali Shiek	Dr. A. Hamil
	Head of the Department

Semester – II	AUDIT AND DUE DILIGENCE		24PECO21B			
EC-IIIB			L	T	P	C
Hrs./Week: 4	Hrs./Semester : 60	Marks :100	4	-	-	3

General Objectives:

To educate students on various auditing procedures and reporting them.

Learning Objectives

LO-1	To understand different types of audit
LO-2	To gain knowledge on secretarial audit
LO-3	To understand the basics of due diligence
LO-4	To analyse different types of due diligence
LO-5	To understand due diligence for take overs and due diligence report

Unit I - Introduction to Audit

Audit: Meaning – Types of Audit: Corporate Governance Audit: Meaning and scope; Corporate Social Responsibility Audit: Meaning and objectives; Insider Trading Audit: An introduction – Labour Law audit: Meaning, process and benefits – Environment Audit: Meaning and Need – Social Audit: Meaning and implications – Introduction to Takeover Audit.

Unit II - Secretarial Audit

Secretarial Audit: Meaning – Need – Applicability of Secretarial Audit under Companies Act, 2013 and SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 – The process of Secretarial Audit – Scope and Benefits of Secretarial Audit.

Unit III - Introduction to Due Diligence

Due diligence: Meaning, Need, Objectives and Scope – Factors to be considered while conducting due diligence – Process of due diligence – Techniques of due diligence.

Unit IV - Types of Due Diligence

Types of Due Diligence: Operational, Strategic, Financial, Technical, Legal, Management, Technical, Environmental, Human Resource.

Unit V - Due Diligence for Take overs and Due Diligence Report

Due diligence for Mergers and Amalgamation: Introduction and Process, Preparation of scheme of amalgamation - Due diligence for take overs - Guidance on diligence reporting – Format of diligence report.

Textbooks:

1. Anoop Jain. C.S, (2022), “Secretarial Audit, Compliance Management and Due Diligence”, 19th Edition, A J Publications Chennai, Tamil Nadu.
2. Chatterjee B.D (2020), “A Practical Guide to Financial Due diligence”, Blooms berry Publications, 1st Edition, New Delhi

Reference Books:

1. Anoop Jain C S (2022), “Governance, Risk Management, Compliance and Ethics” 15th Edition, A J Publications, Chennai, Tamil Nadu.
2. National Institute of Securities Market (April 2022), “Depository Operations, An educational initiative of SEBI”, Taxmann Publications, New Delhi
3. Peter Howson (2003), “Commercial Due Diligence”, Gower Publications, England
4. Justin J Camp (2002), “Venture Capital Due Diligence”, Wiley & Sons, Incorporated, John, New Jersey.
5. William J Gole; Paul J Hilger (2009), “Due Diligence, An MA Value Creation”, John Wiley & Sons, Inc., New Jersey

Course outcomes

CO	Upon completion of this course, students would have learned to:	PSOs Addressed	Cognitive Level
CO 1	Compare different types of audits	2,3,5	K1, K2, K4, K5
CO 2	Assess the provisions relating to secretarial audit	2,4,5	K2, K3, K4, K5
CO 3	Recall the basics of due diligence	1,4,5	K3, K4, K5, K6
CO 4	Explain the various types of due diligence	1,2,3,5	K2, K4, K5, K6
CO 5	Examine due diligence for take overs and prepare due diligence report	2,3,5	K1, K2, K3, K4

**K1-Remembering; K2 – Understanding; K3 - Applying; K4 - Analysing;
K5 – Evaluating; K6 – Creating
Relationship Matrix**

Semester	Course Code	Title of the Course						Hours	Credits		
II	24PECO21B	AUDIT AND DUE DILIGENCE						60	3		
Course Outcomes (COs)	Programme Outcomes (POs)						Programme Specific Outcomes (PSOs)				
	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
CO-1	3	3	3	3	3	3	3	2	3	3	2
CO-2	3	3	3	3	3	3	3	2	3	2	2
CO-3	3	3	3	3	3	3	3	2	3	2	3
CO-4	3	3	3	3	3	3	3	2	3	3	2
CO-5	3	3	3	3	3	3	3	2	3	2	1

STRONG (3), MEDIUM (2) and LOW (1)

Prepared by	Checked by
Name: Dr. P. Geetha	Dr. A. Hamil
	Head of the Department

Semester – II	HUMAN RESOURCE MANAGEMENT		24PICO21			
EC-IV (IDC-II)			L	T	P	C
Hrs./Week: 2	Hrs./Semester : 30	Marks :50	2	-	-	2

General Objectives:

To impart fundamental knowledge on Human Resource Management to other major students in order to enable them to practice them as an entrepreneur.

Learning Objectives

LO-1	To understand the role of Human Resource manager in an organisation
LO-2	To examine the various job-related aspects
LO-3	To apply various aspects of Human development related issues
LO-4	To evaluate the quality aspects of human resources
LO-5	To develop the safety aspects of Human Resource.

Unit I - Nature and Scope of Human Resource Management

Meaning – Definition – Nature – Objectives – Functions – Scope of HRM – Organisation of HR department – Role of HR Manager – Environment of HRM – Internal forces – External forces.

Unit II - Human Resource Planning

Meaning – Importance of HRP – Factors affecting HRP – The planning process – Requisites for successful HRP;

Unit III - Job Analysis and Job Evaluation

Job Analysis – meaning and definition – Process; Recruitment – meaning – Purpose and importance; Recruitment process; Selection – meaning and definition – Role of selection – Selection process. Job evaluation – scope - Process – Methods.

Unit IV - Training, Performance Appraisal and Remuneration

Nature of training and development – Importance – Training process; Performance appraisal – meaning and definition – Objectives – Appraisal process; Employee remuneration – Components – Importance; Incentive payments.

Unit V - Industrial Relations (IR)

Nature of IR – Importance of peaceful IR – Approaches to IR – IR Strategy; Trade unions – Nature of trade unions; Disputes and their resolution – Nature of disputes – Causes of disputes.

Textbooks:

1. Aswathappa . K – Human Resource and Personnel Management.
2. Biswajeet Pattanayak - Human Resource Management – Biswajeet Pattanayak – Prentice Hall

Reference Books:

1. Mamoria C.B Gankear, S.V - Personnel Management – Himalaya Publishing House.
2. Prasad L M, Human Resource Management, Sultan Chand & Son
3. Mirza & Zaiyudin, Human Resource Management, Macmillan Publishing House
4. Pardishi, Human Resource Management, Himalaya Publishing House
5. Rao V.S.P.P, Human Resource Management, Taxman Publication Pvt. Ltd.

Course outcomes: Students will be able to

CO	Upon completion of this course, students would have learned to:	PSOs Addressed	Cognitive Level
CO 1	Understand the basics present trend in Human Resource Management	2,3,5	K1, K3, K4, K5
CO 2	Analyse the various job-related aspects	3,4,5	K2, K3, K4, K5
CO 3	Apply the various aspects of Human development related issues	2,3,5	K1, K2, K4, K5
CO 4	Evaluate the quality aspects of human resources	1,2,3	K3, K4, K5, K6
CO 5	formulate the safety aspects of Human Resource.	1,4,5	K2, K3, K5, K6

**K1-Remembering; K2 – Understanding; K3 - Applying; K4 - Analysing;
K5 – Evaluating; K6 – Creating**

Relationship Matrix

Semester	Course Code	Title of the Course					Hours	Credits				
II	24PICO21	HUMAN RESOURCE MANAGEMENT					30	2				
Course Outcomes (COs)	Programme Outcomes (POs)						Programme Specific Outcomes (PSOs)					
	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5	
CO-1	3	3	3	3	3	3	3	2	3	3	3	
CO-2	3	3	3	3	3	3	3	2	3	2	3	
CO-3	3	3	3	3	3	3	3	2	3	3	3	
CO-4	3	3	3	3	3	3	3	2	3	3	2	
CO-5	3	3	3	3	3	3	3	2	3	3	3	

STRONG (3), MEDIUM (2) and LOW (1)

Prepared by	Checked by
Name:A.I. Shakul Hameed	Dr. A. Hamil
	Head of the Department

Semester – II	OFFICE AUTOMATION		24PSCO21			
SEC-I			L	T	P	C
Hrs./Week: 4	Hrs./Semester : 60	Marks :100	4	-	-	3

General Objectives:

To impart working knowledge on Microsoft Word, Excel and PowerPoint

Learning Objectives

LO1	Gain in-depth knowledge in preparing a Word Document
LO2	Prepare tables in MS-Word and apply various tools in MS-word like mail merge, Macros, etc.
LO3	Format an excel sheet using various tools in MS-Excel.
LO4	Apply formulas in MS-Excel and use Pivot Table.
LO5	Design an effective PowerPoint presentation.

Unit I – Word

Introducing Word - Creating and Saving Documents - Typing and Editing Text - Using Spelling, Grammar, and Research Tools - Printing and Faxing Documents - Formatting a Document: Applying Character Formatting - Formatting Paragraphs and Lists - Creating and Applying Styles and Themes - Formatting Documents and Sections - Using and Creating Project Templates - Working with Nonstandard Document Layouts.

Unit II - Tables and Graphics in MS-Word

Creating and Formatting Tables - Working with Photos - Working with Clip Art and the Clip Organizer - Working with Drawings and WordArt - Working with Charts - Working with Smart Art and Math Formulas - using Header and Footer - Performing Mail Merge - Protecting and Securing Documents - Macros.

Unit III – Excel

Worksheet Basics, Protecting Excel Workbook and Worksheet, Importing and Exporting data, Co-authoring Data - Understanding formulas; Operators in Formula; Named ranges; Calculations; Functions in formulas; Relative and Absolute addressing; Referencing cells outside the worksheet and workbook - Create Pivot Tables- Modify field selections and options- Slicers – Group Pivot Table Data- Add Calculated fields - Format Data

Unit IV - Entering Data in an Excel Worksheet

Overview - Recording and Running a Macro- Personal Macro Workbook-Macro Virus-Macro Security Settings - Digitally Signed Macros from Reliable sources - Enabling and Disabling alerts on Message bar - Introduction to Financial Modelling - Representation of Financial Statements - Balance sheet- Financial Statement Analysis - Comparative -Common size statements- Trend Analysis

Unit V – PowerPoint

Introducing PowerPoint - Creating a Presentation - Editing the Presentation Outline - Changing a Slide Layout - Editing Slides - Viewing a Presentation - Managing Slide Shows - Advanced Presentation Formatting - Adding Graphics, Multimedia and Special Effects - Planning and Delivering a Presentation.

Textbooks:

1. Using Microsoft Office 2007, Ed Bott and Woody Leonard, Que Publishing, Indiana (USA)
2. Microsoft Office 2007 All in One, Greg Perry, SAMS Publishing, Indiana (USA)

Reference Books:

1. Microsoft Office 2007 on Demand, Stev Johnson, Que Publishing, Indiana (USA)
2. Step by Step - Microsoft Office 2007, Joyce Cox, Curtis Frye, Dow Lambert III, Steve Lambert, John Pierce and Joan Preppernau, Microsoft Press
3. Office 2007 for Dummies, Wallace Wang, Wiley Publishing, Inc., Indiana (USA)
4. Microsoft Office 2007 Illustrated Introductory on Windows XP By David Beskeen, Jennifer Duffy, Lisa Friedrichsen, Carol Cram, Elizabeth Eisner Reding, Thomson Course Technology, Boston

5. Microsoft Office Word 2007 By S. Scott Zimmerman, Beverly B. Zimmerman, Ann Shaffer and Katherine T. Pinard, SAMS Publishing, Indiana (USA)

Course Outcomes

CO	Upon completion of this course, students would have learned to:	PSOs Addressed	Cognitive Level
CO 1	Prepare Word Document	1-4	K1, K2, K3, K4, K5
CO 2	Create tables in MS-Word and apply various tools in MS-word like mail merge, Macros, etc.	1-5	K1, K2, K3, K4, K5
CO 3	Develop an excel sheet using various tools in MS-Excel.	1-4	K1, K2, K3, K4, K5, K6
CO 4	Apply formulas in MS-Excel and use Pivot Table.	1-3	K1, K2, K3, K4, K5, K6
CO 5	Design an effective PowerPoint presentation.	1-4	K1, K2, K3, K4, K5, K6

**K1-Remembering; K2 – Understanding; K3 - Applying; K4 - Analysing;
K5 – Evaluating; K6 – Creating**

Relationship Matrix

Semester	Course Code	Title of the Course					Hours	Credits				
II	24PSCO11	OFFICE AUTOMATION					60	3				
Course Outcomes (COs)	Programme Outcomes (POs)						Programme Specific Outcomes (PSOs)					
	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5	
CO-1	3	3	3	3	3	2	3	2	3	3	2	
CO-2	3	3	3	3	3	2	3	2	3	3	3	
CO-3	3	3	3	3	3	2	3	2	3	2	2	
CO-4	3	3	3	3	3	2	3	2	3	3	3	
CO-5	3	3	3	3	3	2	3	2	3	3	3	

STRONG (3), MEDIUM (2) and LOW (1)

Prepared by	Checked by
Name: Dr. A. Hamil	Dr. A. Hamil
	Head of the Department