

OBE based Teaching Lesson Plan 2021-22

Program: M.Com (Financial Analysis)

Course Name: Goods and Services Tax

Course Code: P517 MC 204

Semester: II

Lecture hours: 60

Faculty in-charge: Ms.Nischitha.K

Course Outcome No.	Course Outcomes	T level Indicator
CO1.	Explain the structure and functions of Dual Model under GST Act.	T2
CO2.	Examine the complimentary role and implication of SGST Act of Karnataka State under the Dual Model of IGST Act.	T3
CO3.	Illustrate the procedure and levy under GST for a Casual taxable person and Non-Resident taxable person.	T3
CO4.	Compute Tax Liability of an Assessee under GST and file returns for the same.	T3
CO5.	Relate the implication of integration of GST system with GSP Eco System.	T4

Module No. & Topics Covered	Course Outcome No.	No. of Lecture Hours	Pre-Class Activity	Instructional techniques	Assessment	T level
Module 1: Introduction To Goods And Services Tax (GST) - Salient features of GST - Structure of GST GST Council: Structure, Powers and Functions	CO1	8	Newspaper article reading	PPT/Chalk &Talk	Discussion, Questions & Answers	T2
Module 2:	CO2	10	Case			T3

GST ACTS: CGST Act, SGST Act (Karnataka State),IGST Act - Salient features of CGST Act, SGST Act and Definitions			studies	PPT/Chalk &Talk	Discussion, Questions & Answers	
Module 3: Procedure And Levy Under GST - Registration under GST;, Exempted goods and services , Procedure of levy , Tax liability calculation	C03	12	Video	PPT/Chalk &Talk	Discussion, Questions & Answers	T3
Module 4: Assessment And Returns - Furnishing details Claim of input tax credit Annual return Assessment of tax liability	C04	10	Reference article	PPT/Chalk &Talk	Discussion, Questions & Answers	T3
Module 5: GST And Technology - GST Network: Structure, Vision, functions, GSP	C05	10	Video source	PPT/Chalk &Talk	Discussion, Questions & Answers	T5

Continuous Internal Assessment -

- Power point presentation in class on the given topic.
- Class test

Books for Reference:

1. Deloitte: GST Era Beckons, Wolters Kluwer.
2. Madhukar N Hiregange: Goods and Services Tax, Wolters Kluwer.
3. All About GST: V.S Datey - Taxman's.
4. Guide to GST: CA. Rajat Mohan,
5. Goods & Services Tax – Indian Journey: N.K. Gupta & Sunnania Batia, Barat's Publication
6. Goods & Services Tax – CA. Rajat Mohan,
7. Goods & Services Tax: Dr. Sanjiv Agrawal & CA. Sanjeev Malhotra.
8. GST - Law & Practice: Dr. B.G. Bhaskara, Manjunath. N & Naveen Kumar IM,
9. Understanding GST : Kamal Garg, Barat's Publication.

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Module 1: Introduction To Goods And Services Tax (GST) - Salient features of GST - Structure of GST GST Council: Structure, Powers and Functions	CO1	8	Newspaper article reading	PPT/Chalk &Talk	Discussion, Questions & Answers	T2
Module 2:	CO2	10	Case			T3

GST ACTS: CGST Act, SGST Act (Karnataka State),IGST Act - Salient features of CGST Act, SGST Act and Definitions			studies	PPT/Chalk &Talk	Discussion, Questions & Answers	
Module 3: Procedure And Levy Under GST - Registration under GST;, Exempted goods and services , Procedure of levy , Tax liability calculation	C03	12	Video	PPT/Chalk &Talk	Discussion, Questions & Answers	T3
Module 4: Assessment And Returns - Furnishing details Claim of input tax credit Annual return Assessment of tax liability	C04	10	Reference article	PPT/Chalk &Talk	Discussion, Questions & Answers	T3
Module 5: GST And Technology - GST Network: Structure, Vision, functions, GSP	C05	10	Video source	PPT/Chalk &Talk	Discussion, Questions & Answers	T5

Continuous Internal Assessment -

- Power point presentation in class on the given topic.
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Books for Reference:

10. Deloitte: GST Era Beckons, Wolters Kluwer.
11. Madhukar N Hiregange: Goods and Services Tax, Wolters Kluwer.
12. All About GST: V.S Datey - Taxman's.
13. Guide to GST: CA. Rajat Mohan,
14. Goods & Services Tax – Indian Journey: N.K. Gupta & Sunnania Batia, Barat's Publication
15. Goods & Services Tax – CA. Rajat Mohan,
16. Goods & Services Tax: Dr. Sanjiv Agrawal & CA. Sanjeev Malhotra.
17. GST - Law & Practice: Dr. B.G. Bhaskara, Manjunath. N & Naveen Kumar IM,
18. Understanding GST : Kamal Garg, Barat's Publication.

OBE based Teaching Lesson Plan 21-22

Program: M.Com FA

Course Name: Financial Reporting and Analysis

Course Code: P5 16 MC 201

Semester: II

Lecture hours: 60

Faculty in-charge: Ms Sumithra

Course Outcome No.	Course Outcomes	T level Indicator
CO1.	Outline the contents of Annual Report and Financial statements that comply with IND AS Report Framework..	T2
CO2.	Illustrate Accounting Concepts, Conventions and Standards relating to IND AS 2, 8, 10, 16, and 18.	T3
CO3.	Show the treatment of the items as per IND AS 12, 17, 21, 23, 24, 33, 34 , 36, 37, 38 and 40.	T4
CO4.	Examine the implications and applicability of list of IND AS and IFRS in India.	T4
CO5.	Conduct Financial Statement Analysis by using Ratio, Cash flow and Prospective Analysis.	T5

Mapping of COs with POs												
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PSO11	PSO12
CO1												
CO2	H	H			H	H	H	H		H		
CO3			H									
CO4			H									
CO5												
CO6				H								

H Highly correlated M Moderately correlated S Slightly correlated

Module No. & Topics Covered	Course Outcome No.	No. of Lecture Hours	Pre-Class Activity	Instructional techniques	Assessment	T level

Module-1 - Orientation To Annual Report And Financial Statements Annual Report – Contents of Annual Report and Purpose of each item; Financial Statements - Meaning, Purpose and Format of Income Statement, Balance Sheet and Notes to Accounts IND AS per Schedule III of Companies Act, 2013; Environmental Reporting and Corporate Social Reporting	CO 1	5	Weblinks of annual reports	Presentation, Demonstration of annual reports	Discussions , Questions on formats of annual reports	T2
Module-2 - Accounting Concepts, Conventions and Standards - I Accounting Concepts: Income Statement Concepts and Balance Sheet Concepts; Accounting Conventions. Accounting Standards: Accounting Standard (IND AS) 1 – Presentation of financial statements, (IND AS) 2-Inventories, (INDAS) 8-Policies, Changes in Accounting Estimates and Errors, (IND AS) 10 Events after the	CO2	15 Hrs	Weblinks of IFRS, AS, ICAI, IndAS, MCA	Presentation, Lecture, solving problems on the topic	Handout problems, Class test, Online MCQ	T4

Reporting Period, (IND AS) 16 Property, Plant and Equipment, (IND AS) 18 Revenue.						
Module- 3- Accounting Concepts, Conventions And Standards – II (IND AS) 13- Accounting for Investments, (IND AS) 21- Effects of changes in Foreign Exchange, (IND AS) 23 Borrowing Costs, (IND AS) 24- Related Party Disclosures, (IND AS) 17 Leases, (IND AS) 33- Earnings Per Share, (IND AS) 12 Income Taxes, (IND AS) 34 – Interim Financial Reporting, (IND AS) 38- Intangible assets, (IND AS) 36 - Impairment of assets, (IND AS) 37 - Provisions, Contingent Liabilities and Contingent assets,	CO3	20 Hrs	Weblinks of ICAI IndAS standards	Presentation, Lecture, Solving problems	Class test, Assignment	T4
Module -4 IND AS and IFRS Implementation and Applicability in India, List of Ind IND AS [Indian Accounting Standards] issued on date - International Accounting in Current Scenario – List of International	CO 4	5 Hrs	MCA website	Presentation, Lecture	Class test	T3

Financial Reporting Standards. Difference between Companies Accounting Standard Rules, 2006 and IND IND AS.						
Module-5 - Analysis of Financial Statements Meaning and Purpose of Financial Statement Analysis; Tools and Techniques of Financial Statement Analysis – Ratio Analysis, Cash Flow Analysis, Prospective Analysis	CO 5	15 Hrs	Published annual reports – analysis of multiple years	Presentation, Lecture, Problems from handout	Class test	T5

Continuous Internal Assessment -

CIA 1 - Group project and presentation – Study of an annual report and Analysis of a company's performance and position - February

CIA 2 – Written test – Module 2 - March

CIA 3 – MCQ – Module 4 – April

Midterm Exam – Module 1,2 and 3

Books for Reference:

Wild, Subramanyam and Halsey, "Financial Statement Analysis", Tata Mc Graw Hill

- Vijaykumar M P, "First Lessons in Financial Reporting", Snow White.
- Vijaykumar M P, "First Lessons in Accounting Standards", Snow White.

Approved by: Ms Sumithra

OBE based Teaching Lesson Plan - 2021-22

Program: 1st Year M.COM -FA

Course Name: - FINANCIAL MARKET AND REGULATIONS

Course Code: P521 MC 103

Semester: Ist

Lecture hours: 60

Faculty in charge: Giridhar Naidu B

Course Outcome No.	Course Outcomes	T level Indicator
CO1	Illustrate the role of the financial system and functions of four pillars of Financial system in the promotion of economic development.	T2
CO2	Examine the options of short term financing mix and investment decisions by using money market instruments.	T3
CO3	Evaluate the implication of capital mix and investment decisions under the dynamics of new issues Market and Secondary Market mechanism.	T3
CO4	Evaluate the implication of capital mix and investment decisions under the dynamics of new issues Market and Secondary Market mechanism.	T3
CO5	Examine the implication and applicability of regulations of RBI and SEBI in protecting and promoting the interest of all stakeholders of financial markets and institutions.	T6
CO6	Compare and contrast the role and implications of each financial services range from Leasing to Securitization of Debt.	T5

Module No. & Topics Covered	Course Outcome No.	No. of Lecture Hours	Pre-Class Activity	Instructional techniques	Assessment	T level
Module 1: The Financial System In India	CO1		Basic Concept on Indian Financial	Lecturing through PPT, RBI-	MCQ, Presentation, Test	T3

Financial Concepts – Financial Assets & Intermediaries – Financial Markets – Importance of Capital Market – Money Market – Foreign Exchange Market – Financial Instruments – Development of Financial System in India – Financial Markets Regulation Department (FMRD) — Financial System and Economic Development – Weaknesses of Indian			System – How Market functions – Regulatory Requirements – Impact on Economy	SEBI Regulations Framework through graph		
Module 2: Money Market- Money Market Features of a Money Market – Importance of Money Market – Composition of Money Market – Call Money Market – Commercial Bills Market or Discount Market – Bill Market Scheme – Treasury Bill Market – Money Market Instruments – Commercial Papers – Certificate of Deposit (CD) – Inter-bank Participation Certificate – Repo Instruments – Structure of Indian Money Market – Features or Deficiencies of Indian Money Market – Recent Developments – Discount and Finance House of India (DFHI).	CO2		Money Market Concept and the Explain the Instruments in Money Market, Recent development in DFHI	Lecture on MMI and presenting the impact of MMI on Money Supply in Economy	Test, Presentati on	T3

Module 3: New Issue Market Stock Exchange – Functions of New Issue Market – Methods of Floating New Issues – General Guidelines for New Issue – Principal Steps of Private Placement– SEBI’s Guidelines for IPOs– Players in the New Issue Market – Recent Trends in New Issue Market. Secondary Market – Functions/Services of Stock Exchanges – Procedure – Organisation of Stock Exchanges in India – Listing of Securities - Functions of Brokers – Methods of Trading in a Stock Exchange – Current Settlement Procedure of Trading Transactions – Online Trading – BSE-BOLT System – Merits of Online Trading – Types of Stock Market Orders (NSE-NEAT System) – Carry Over or Badla Transactions – Stock Indices – Indices of NSE – Defects of Indian Stock/Capital Market – Recent Developments (case study).	CO3		Primary and Secondary Market Instruments and Guidelines from SEBI , Recent changes in Primary and Secondary Market	Practical approach of presenting the Primary and Secondary Market-Live Market presentation on Secondary Market		T3
Module 4: Derivatives Market Meaning, Importance and Need for Derivatives Market,	CO4		Derivatives Market- Bond Market- FII	Presentation and FII and DII Impact Case study discussion	Presentati on on Case study and Article review	T6

Kinds of financial derivatives - Bond markets, Foreign Currency Bond Markets, Euro market, FDI flows, Emerging Trends and Challenges in Global Financial Markets and Impact of globalization on financial markets, Innovation in derivatives segment (case study)			and DII trends and Impact. Derivatives and latest trend in Indian Market	and Articles review		
Module 5: Regulation Securities and Exchange Board of India (SEBI) – SEBI Guidelines – RBI – IRDAI- FMC – PFRDA, Depository system - Depository Process - Depositories in the International Market – Depository System in India – National Securities Depository Ltd. (NSDL) – Central Depository Services (India) Ltd. (CDSL), Investors’ Protection – Factors Affecting Investors’ Interest – Investors’ Protection Measures	CO5		Regulatory and their Guidelines, Depository and their importance in Indian Stock Market, SEBI actions to Protect the Interest of Investors	Case studies and Articles review the importance of Guidelines Presentation and Discussion		T6
Module 6: Financial Services Merchant Banking, Hire Purchase, Leasing, Venture Capital, Mutual Funds, Discounting, Factoring And Forfaiting, Securitization of Debt. (Concepts and Major	CO6		Financial Services presented in the Indian Financial System	Discussion through PPT	Test and Assignment on Various Financial Services	T5

Classifications).						
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Approved by:

OBE based Teaching Lesson Plan – 2021 22

Program: 1st Year M.COM -FA

Course Name: - FOREX & DERIVATIVES

Course Code: P516 MC 202

Semester: 2nd

Lecture hours: 60

Faculty in charge: Giridhar Naidu B

Objectives:

Forex management may be defined as the science of management of generation, use and storage of foreign currencies in the process of exchange of one currency into other called foreign exchange. Knowledge of the forex management can help avoid harmful effects of international events and perhaps even profit from these events. With the advent of globalization and liberalization the scope for international trade and international financing has increased tremendously. International trade has grown more quickly than trade in general. This has necessitated the study of Forex management and derivatives by the finance executives.

Sl. No	UNIT & OBJECTIVES	No. of Lecture Hours	Methodology/pedagogy	Evaluation
Module 1	Overview			
1	Nature of foreign Exchange, Sources of DD and SS of Foreign Exchange	2	PPT's lecture method	Discussion Practical MCQ
2	Balance of payments framework,	2	Lecture and Illustration Exercises & Case study	Discussion

	Equilibrium and disequilibrium in BOP			Class room Interaction
3	Determination of rate of exchange, exchange rate theories	2	Lecture and Illustration Exercises	Discussion Class room Interaction
4	Competitive mint par theory, monetary theory and portfolio balance approach, hybrid exchange rate	2	Lecture with Examples Case study	Discussion Class room participation Assignment : To choose a company and discuss
				the Porter model/ BCG Model
5	International Monetary system	2	PPT's Lecture	Discussion & Practical
Module 2:	Introduction to foreign exchange market			
6	Nature and functions of foreign exchange market Participants of foreign exchange market	2	PPT's Lecture	Class room participation

7	Spot and forward markets, Forward premium, discount	2	PPT's Lecture, Exercises, Case study	Discussion & Practical
8	Methods of quoting exchange rates, cross rates of exchange	2	PPT's Lecture, Exercises	Discussion & Practical
9	Bid-ask spreads, relation between exchange rate interest rate and inflation rate	2	PPT's Lecture	Discussion & Practical
10	IRP theory, covered interest arbitrage theory, expectation theory,	2	Lecture and Illustration, Exercises, Case study	Discussion Class room participation
11	International Fischer Effect theory	2	Lecture and Illustration, Exercises, Case study	Discussion & Practical
3:	Module Futures and Options			
11	Stock futures-Index futures stock options-Index options-trading futures	2	PPT's Lecture Exercises	Discussion & Practical

12	Pay-off of futures, theory and models with graph	2	PPT's Lecture and Illustration	Discussion & Practical
13	Trading options-options payouts, options strategies	2	PPT's Lecture and Illustration	Discussion & Practical
14	Determination of option prices factors affecting option prices	2	PPT's Lecture and Illustration	Discussion & Practical
15	Derivatives trading on NSE-using daily newspaper to track F& O	2	PPT's Lecture	Discussion Practicals
16	Accounting and taxation aspect of	2	PPT's	Discussion & Practical
	derivatives		Lecture	
17	Equity derivatives-basic, put options, call options	2	Lecture and Illustration, Exercises, Case study	Discussion Class room participation
18	Applications of derivatives, currency forward currency futures, currency options and currency	2	Lecture and Illustration, Exercises, Case study	Discussion

	swaps			Class room participation
19	Foreign exchange risk and exposure, techniques of exposure management	2	Lecture and Illustration, Exercises, Case study	Discussion Class room participation
Module 4:	Interest rate Derivatives			
20	Forward rate Agreement-Interest rate guarantee-interest rate caps	2	PPT's Lecture	Discussion & Practical
21	Interest rate collar-interest rate ceiling-	2	PPT's Lecture and Illustration	Discussion & Practical
22	interest rate futures-interest rate options-	2	PPT's Lecture and Illustration	Discussion & Practical
23	Interest rate swaps	2	PPT's Lecture and Illustration	Discussion & Practical
Module 5	Credit derivatives			

24	Credit derivatives meaning and nature, relevance	1	PPT's Lecture and Illustration	Discussion & Practical
25	Types of credit derivatives, credit default swaps-total return swaps	2	PPT's Lecture and Illustration	Discussion & Practical Assignment:
26	Credit link Notes(CLN) Some modern credit derivatives	1	PPT's Lecture and Illustration	Discussion & Practical Assignment:
27	Stripped Mortgage Backed Securities- Interest only securities- Principal only securities	1	PPT's Lecture and Illustration	Discussion & Practical
28	Structured notes- Swaps-warrants	1	PPT's Lecture and Illustration	Discussion & Practical
29	Leap- Swaptions	2	PPT's Lecture and Illustration	Discussion & Practical
Module 6	Trading, clearing, settlement in			

	currency futures			
30	NSE membership-categories	1	PPT's Lecture and Illustration	Discussion & Practical
31	Categories, eligibility and criteria	1	PPT's	Discussion & Practical
			Lecture and Illustration	
32	Future contract specifications, trading system, placing orders	1	PPT's Lecture and Illustration	Discussion & Practical
33	Client broker relationship, clearing, settlement through margins of different kinds, clearing entities and settlement mechanism	1	PPT's Lecture and Illustration	Discussion & Practical

BOOKS FOR REFERENCE:

1. N.D. Vohra & B.R.Bagrii, futures and options, 2nd edition,1998,Tata McGraw-Hill publishingcompany Ltd
2. Apte P. International Financial Management, Tata McGraw Hill, New Delhi
3. Shapiro Alan C, Multinational Financial Management, Prentice Hall, new Delhi
4. Jeevanandham,Foreign Exchange Management-Practice, Concepts& Control, Sultan Chand & Sons
5. Equity Derivatives: A Beginner's Module, Workbook from NSE
6. Currency Derivatives: A Beginner's Module, Workbook from NSE

Approved by:

OBE based Teaching Lesson Plan 2021-22

Programme: M.Com (Financial Analysis)

Course Name: International Business Environment

Course Code: P516 AR 202

Semester: I

Lecture hours: 60

Faculty in-charge: Komal Dave, PhD

Course Outcome No.	Course Outcomes	T level Indicator
CO1.	Describe the drivers of International Business in the context of Theories of International Trade and Globalisation.	T2
CO2.	List the variables that influence International Business decisions in the context of International Business Environment.	T3
CO3.	Examine the forms of International Trade and its implications on International Business.	T4
CO4.	Evaluate the Role of International Bodies in promoting the trade and development of a country(s) in the context of Free Trade and Protection Regime	T4
CO5.	Identify the methods of International Payment under FEMA, Double Tax Agreement and FDI Laws and Regulations.	T2

Module No. & Topics Covered	Course Outcome No.	No. of Lecture Hours	Pre-Class Activity	Instructional techniques	Assessment	T level
Module1: Nature of International Business (IB) Nature of International Business (IB) - Drivers of International Business , Comparison of IB and Domestic Business, Routes of	CO1.		Evolution of International Business and its Environment	Lecture and Case Discussion	MCQ, Case reading and analysis, Short assignments	T2

globalisation, players in International Business, Theories of international trade, Concepts on international trade: classical, Factor endowment factor price equalization terms of trade, new trade theories						
Module2: International Business Environment Unipolar world: US hegemony over the global economy, The global economic performance: The US slowdown, The recession in the Japanese Economy, Socio-cultural environment, Significance, Religion, Language, Education, Aesthetics, Attitudes, Culture, Cross cultural literacy, Managing Diversity, Strategy , Compatibility, Social Responsibility of Business.	CO2.		Current Affairs relevant to the module	Lecture and Case Discussion	MCQ, Case reading and analysis, Short assignments	T3
Module3: International Trade Licensing, Franchising, Joint Ventures, Electronic Commerce – International Sale Contracts, Imports – Exports – Customs – International Carriage, Restrictions in trade –	CO3.		Short cases	Lecture and Case Discussion	MCQ, Case reading and analysis, Short assignments	T4

Dispute resolution mechanisms.						
Module4: Trade and Development Developing Countries Free Trade Versus Protection Debate, Quota Tariff other Methods of Restricting Trade , an overview of Gains from Trade, FDI, MNC, FII- Labour Migration, Outsourcing Technology Transfer International Cartel, Need and Problems Trade Liberalization, Process of Globalization. Overview and Principles of GATT, WTO, Provisions AGRI, MFA, TRIMS TRIPS, GATS, Relevance to Developing Countries, Trading Blocks: Impacts – Levels of Integration Agreements on Subsidies and Countervailing Measures (SCM), Anti-Dumping Measures	CO4.		Opening case	Lecture and Case Discussion	MCQ, Case reading and analysis, Short assignments	T4
Module5: International Payment Mechanisms Letters of Credit (LC), DA – DP (UCPDC & URC of ICC) FEMA, Double Taxation	CO5.		Introductory video on payment mechanisms	Lecture and Case Discussion	MCQ, Case reading and analysis, Short	T2

Agreements (DTA), FDI – Laws and Regulations.					assignmen ts	
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Continuous Internal Assessment

Note 1: First three modules are the portions for the Mid Term Test

Note 2: CIA will be conducted in the form of Class Test and field visits/ projects.

Books for Reference:

The following books cover the course topics.

1. Charles W Hill: International Business, TMH Publishing Company Ltd.
2. Darrell Mahoney: International Business, Longman, 1998.
3. Donn Ball & Wendell McCulloch: International Business, Irwin McGraw Hill, 1999.
4. John D. Daniels & Lee Radfaugh: International Business, Pearson 2003.
5. John. J. Wild (et al): International Business, Prentice Hall of India, 2003.
6. Michael Zinkata (et al): Global Business, Dryden Press 1988.
7. Richard M. Schaffer (et al): International Business Law and its environment, Thomson 2002.
8. WTO Annual Reports, Geneva.
9. WTO, Overview of Developments in the International Trading Environments, Annual report by the Director General WTO, Nov. 22, 2000.
10. The International Business Environment – Sundaram & Black – Prentice Hall.
11. World Resources & Trade - Khanna & Gupta.
12. International Trade – Law & Practice – Motiwal & Awasthi.
13. Legal Environment Today – Miller & Roger Leroy.

Approved by:

Komal Dave

OBE based Teaching Lesson Plan 2021-22
Even Semester (Jan - Apr 2022)

Program: M.Com (FA)

Course Name: BUSINESS INFORMATION SYSTEM

Course Code: P515 AR 201

Semester: II

Lecture hours: 45

Faculty in-charge: Vedapradha. R

Course Outcome No.	Course Outcomes	T level Indicator
CO1	Illustrate the role of Management information system in providing information for Managerial / Business decision making.	T2
CO2	Develop information system Audit for Business information system of hypothetical organization.	T1
CO3	Design an Internet Electronic Data Exchange to take an advantage of advancement of Communication Technology	T3
CO4	Compare and contrast the Transaction Process system of any two E – Commerce and M – Commerce entities of the contemporary world.	T5
CO5	Identify the security issues of Web publishing, learning HTML in the context of existing infrastructure of SOHO, BPO AND KPO.	T6
CO6	Illustrate the phases of developing Business continuity Planning and Disaster recovery planning	T2

Module No. & Topics Covered	Course Outcome No.	No. of Lecture Hours	Pre-Class Activity	Instructional techniques	Assessment	T level
Module 1: Introduction to MIS: Management Information System , Importance of a System & IT – Importance, functions, characteristics, evolution of MIS, implementation issues, MIS resistance, System approach. Need for MIS, advantages,	CO1	12	FLIP	Lecture	MCQ	T2

disadvantage, Event in MIS, management and Decision-making. Definition of a system-Types , Establishing the type of Information needed by the management, Information System (IS) – Data and information, Knowledge, Intelligence, Classification, Components , Information Support for Functional areas of Management, Impact of business and Information system, Information technology (IT), IT vs. IT. System Development Life Cycle – Basics-Methodology-Water fall Approach, Role of Accountants in SDLC.			class	PPT Videos	Q&A	
Module 2: Information System Audit – Objectives of Information System Audit, Maintenance of System effectiveness, Ensuring System Efficiency, Information System Audit Approached, Information System Audit Methodology, Broad Frame Work for Conducting IS Audit-Planning of Information Systems Audit.	CO2	8	FLIP class	Lecture PPT Videos Case study Role play	MCQ Group activity	T1
Module 3: Communication Technology & Electronic Data Interchange – Telecommunication, Computer Networks, Internet, internet architecture, intranet, extranet. What is EDI - Internet EDI, Value added networks, Financial EDI,	CO3	7	FLIP class	Lecture PPT Videos Case study Role play	MCQ Group discussion Business games	T3
Module 4: E-Commerce and Transaction Processing Systems:						

Evolution – Role- Elements of e-commerce application, conceptual framework - categories - e-commerce consumer application. E-commerce in internet, e-commerce using e-mail, technology behind the web. E-Commerce framework – Ecommerce application framework, Security Techniques for ecom. - Need of security in e-commerce, Cryptography techniques, digital signatures and certificates, virtual private network. Transaction Processing Systems, M Commerce	CO4	8	FLIP class	Lecture PPT Videos Case study Role play	Practical Assignment	T5
Module 5: Publishing on the Web and Security – Web Publishing, Learning HTML, Multimedia Security – Security Life Cycle, Information Technology and IT enabled services, SOHO infrastructure, the BPO and KPO infrastructure	CO5	5	FLIP class	Lecture PPT Videos Case study Role play	Research games Survey Practical	T6
Module 6: Business Continuity Planning and Disaster Recovery Planning - Meaning- Objectives-Methodology- Eight Phases in Developing BCP-Types of Plans-Threats-Different back up techniques- Alternate Processing Sites.	CO6	5	Videos and reference books	Lecture and Interaction	Discussion, Questions & Answers	T2

Continuous Internal Assessment - The student assessment based on varied CIA will be completed by 15th March 2022. The criteria for CIA are listed below.

- MCQ Tests
- Case study
- Assignment on Computer Coding Language using HTML
- Assignment on E-Commerce Website Creation & Digital Marketing

Books for Reference:

- Agarwala K. N. &DeekshaAgarwala: Business on the Net. Bridge to the online store front, MacMillan, New Delhi.
- Diwan Parag & Sunil Sharma: Electronic Commerce, A Manager Guide to E-Business, Vanity Books International, Delhi.
- Gordan B Davis: Management Information Systems, McGraw Hill International.
- Kalakota Ravi & A. B. Whinston: Frontiers of Electronic Commerce, Addison Wesley.
- Laudon&Laudon: Management Information Systems, Prentice Hall of India, New Delhi.
- Martin J: Management Information Systems, Prentice Hall of India.
- Murthy C V S: E-Commerce, Himalaya Publishing House.
- Murthy C V S: Management Information System, Himalaya Publications.
- O'Brien James: A Management Information Systems, Tata McGraw Hill, New Delhi.
- Sadagopan S: Management Information Systems, Prentice Hall of India.
- Schneider Gary P: Electronic Commerce Course, Technology Delhi.
- Watson R T: Electronic Commerce, Strategic Perspective, Dryden Press.
- Young Margaret Levine: Complete Reference to Internet, TMH.

Recommended: Bidgoli & Chatopadhyay, South -Asian Perspective of MIS. Cengage. 4LTR Press.

Prepared By: Vedapradha. R

Approved by: BOS

OBE BASED TEACHING LESSON PLAN- 2021-22

Program:M.Com (FA)

Course Name: CORPORATE TAX PLANNING & LAW

Course Code:P515MC301

Semester: III

Faculty in-charge:Ms TasmiyaHussni

Course Outcome No.	Course Outcomes	T level Indicator
CO1.	Calculate the taxable income of companies and corporate tax liability in compliance with Income tax act of 1961 as a part of corporate tax planning and management.	T2, T3&T4
CO2.	Justify the implications of Tax concessions and incentives in setting up of new Business unit in the context of SEZ and R & D expenditure decisions.	T3&T4
CO3.	Examine the tax exemptions and restraints available for inbound and outbound investments of Non-Residents under tax treaties with Mauritius, Singapore Netherland and Cyprus /FEMA	T3
CO4.	Design a tax planning as a tool of managerial decision to take advantage of tax deductibles under Income tax act of 1961	T2, T3&T4
CO5.	Illustrate the mechanism of carry forward losses in respect of Amalgamation, de- merger and conversion of firm into company.	T2

UNIT/ SESSION	TOPICS FOR STUDENT PREPARATION	INSTRUCTIONAL TECHNIQUE	ASSESSMENT
Module – 1 : Tax Planning Basics	Basic tax terminology Types of companies Carry forward and set off of losses	Presentation, worksheets, income tax website, corporate annual reports	MCQ's Short questions CIA on MAT

Module-2: Implications of tax concessions & incentives	Deduction u/s 35- R&D expenditure	Presentation, worksheets, income tax website	Case-let worksheets
Module-3: Taxation for non-residents	Tax treaties of India pertaining to capital gains exemption with Mauritius, Singapore, Cyprus and Netherlands	Case studies, videos, discussions, presentations, lecture	Student presentations
Module-4: Tax Planning with reference to management Decisions	-	Worksheets, lectures	Worksheets Class test- CIA
Module-5: Restriction on Carry forward of losses	GAAR- pre-reading	Case studies, videos, discussions, presentations, lecture	-

CONTINUOUS INTERNAL ASSESSMENT –

1. CIA 1 – July –CIA /online test – Module 4
2. CIA 2 – August- Assignment submission- MAT provisions
3. Midterm Module 1, 2 and 4 - September
4. CIA 3 –October –student presentations Module 3

BOOKS FOR REFERENCE:

1. 'Corporate tax planning & Business Tax procedures' by Dr Vinod K Singhania&Dr. Monica Singhania- Taxmann Publication
2. 'Corporate Tax planning & Management ' by VP Gaur & DB Narang& Rajeev Puri- Kalyani Publishers
3. E.A. Srinivas, Corporate Tax Planning, Tata McGraw Hill.
4. V.S. Sundaram, Commentaries on the Law of Income-Tax in India, Law Publishers, Allahabad.
5. A.C. Sampathlyengar, Law of Income Tax, Bharat Publishing House, Allahabad.

OBE based Teaching Lesson Plan 2021-22

Program: MCOM (FA)

Course Name: BUSINESS ETHICS AND CORPORATE GOVERNANCE

Course Code: P516MC303

Semester: IIIrd Sem

Lecture hours: 60 hrs

Faculty in-charge: DR SHUBHRA

Course Outcome No.	Course Outcomes	T level Indicator
CO1.	1. Identify the contributions of philosophical system, Religion, principle of rights and codes of ethics role in developing an Ethical Decision making Model at personal, Professional, Business and corporate governance level.	T1,T2
CO2.	2. Examine the implications of Ethical and unethical practices in the context of issues of marketing management.	T2,T4
CO3.	3. Examine the implications of Ethical and unethical practices in the context of issues of Human Resources Management.	T2,T4
CO4.	4. Examine the implications of Ethical and unethical practices in the context of issues of Finance and Accounts.	T3,T4
CO5.	5. Justify the contributions of principles of corporate governance and obligations of the stakeholders towards building governance model for Indian corporates.	T3
CO6.	6. Evaluate the implications of sustainable development practices and standards on CSR in the practices of CSR in India firms.	T2.T3,T4

Module No. & Topics Covered	Course Outcome No.	No. of Lecture Hours	Pre-Class Activity	Instructional techniques	Assessment	T level

Module 1: Business Ethics an overview: Nature - Need - Importance, Sources of Ethics: Religion, Philosophical System. Ethical Concepts: Values - Moral Standards - Principles of Rights - Justice - Equality- Care - Virtue- Agency - Prisoners Dilemma - Types and codes of ethics. Kantianism - KohlsbergVsUtilitarianism, Individualism Vs Collectivism. Ethical Decision Making Model.	CO 1		General understanding of HR Concepts	Presentation, Lecture, ppt slides, case study.	Discussions Questions, Recapitulation of previous classes.	T1,T 2
Module 2: Ethical issues in Marketing Management – Marketing Strategy, Marketing Mix – Pricing and Distribution- Advertising and its Impact. Product Safety - Due Care theory -Contractual theory – Strict Liability Theory.	CO2		General understanding of HR Concepts	Presentation, Lecture, ppts, case studies.	Q and A., assignment s.	T2,T 4
Module 3: Ethical issues in Human Resource Management – Nature of employment contracts, Ethical hiring, equality of opportunity, Ethics and Remuneration; Ethics in Retrenchment.	CO3	.	General understanding of HR Concepts	Ppts, Lecture, videos, case studies.	Discussions Questions, Recapitulation of previous classes	T2,T 4
Module 4: Ethical issues in Finance and Accounts – Importance of Financial Statements, Importance of Transparency in Disclosure, Ethical issues in Mergers and Acquisition, Insider trading, Money Laundering. Banking	CO 4		General understanding of HR Concepts	Ppts, Lecture, videos, case studies.	Discussions Questions, Recapitulation of previous classes	T3,T 4

Ombudsman Scheme. Right to information Act.						
Module 5: Corporate Governance: Meaning– Definition- Significance, Principle of Corporate Governance- Issues- Strategies and Techniques to Sound Corporate Governance- Indian Model. Obligation: investors, employees, customers, Managerial. Legislative Changes, OECD recommendations, Cadbury Committee, Birla Committee.	CO 5		General understanding of HR Concepts.	Ppts, Lecture, videos, case studies.	Discussions Questions, Recapitulation of previous classes	T3
Module 6: Corporate Social Responsibility: Definition – importance – Scope – Advantages – Steps- Theoretical Justification for CSR- CSR as a Business strategy for sustainable Development- External Standards on CSR- Indian perspective- Ethics and CSR of business. Companies Act (Amendment) 2013 on CSR .	CO 6		General understanding of HR Concepts	Ppts, Lecture, videos, case studies.	Discussions Questions, Recapitulation of previous classes	T2.T3,T4

Continuous Internal Assessment –

The evaluation scheme is based on the comprehensive and analytical skills of students for the below criteria.

1. Business Activity
2. Quiz
3. Role play, case study
4. FLIP classes
5. Assignments on practical application at different levels.

6. MCQs
7. Group presentations.

Books for Reference:

- Ferrell, O.C., Fraedrich, John, and Ferrell, Linda (2008). Business Ethics, Ethical Decision Making & Cases, Seventh Edition. Boston, MA: Prentice Hall. ISBN (10 digits) – 0-618- 74934-9.
- Manuel G. Valasquez, Business Ethics – Concepts and Cases, Pearson Education, 2002.
- John R. Boatright., & Bibhu Prasan Patra., Ethics and conduct of Business, sixth edition, Pearson, 2011.
- Parthasarathy S, Rangarajan P, Concepts and realities in Business Ethics, Sadagopan Publishers, 2003.
- Bhatia SK, Business ethics and managerial values, Deep and Deep Publications, 2001.
- Banerjee, R P., Ethics in business management, concepts and cases, Himalaya Publishing House, 2001.

Approved by

OBE Compliant Teaching Lesson Plan 2021-22

Program: M.Com (Financial Analysis)

Course Name: Strategic Cost and Management Accounting

Course Code: P515 MC 302

Semester: III

Lecture hours: 60

Faculty in-charge: Dr. Poornima Vijaykumar

Course Outcome No.	Course Outcomes	T level Indicator
CO1	Explain the contribution of each method and technique of costing in the ascertainment of cost and control of cost.	T2
CO2	Examine the applicability and implications of Marginal costing and CVP in the context of Product mix, Pricing and volume decisions.	T5
CO3	Compare and contrast the implications of functional and flexible budgets in the context of budgetary control.	T4
CO4	Justify the adoption of a pricing option range from differential price to export pricing	T5
CO5	Illustrate the applicability and implications of contemporary concept of costing range from Activity based costing to Balanced Score Card.	T3

Module No. & Topics Covered	Course Outcome No.	No. of Lecture Hours	Pre-Class Activity	Instructional Techniques	Assessment	T Level
Module 1: Basic Concepts – Types of costing, methods and techniques of costing, nature of variable, semi variable, fixed costs, sunk costs, opportunity cost, differential costs and revenues.	CO1	5	Read on basic concepts of cost and costing from study material and internet.	Interactive Lectures, Discussion, and Presentation	Question & Answer/Quiz	T2

Module 2: Marginal Costing & CVP Analysis - Marginal costing (practical application technique), key or limiting factors analysis, profit planning, optimizing product mix, make or buy decision, price fixation, discontinuance of product, diversification of product line, accept or reject new order, close down of operations. Relevant Cost Analysis, incremental costing, short term decision making. Uses of CVP analysis, simple, elaborate, cash, control, profit volume charts.	CO2	20	Read on marginal and CVP analysis concept from study material and internet.	Interactive Lectures, Discussion, Presentation and Problem Solving	Solve extra problems from the work sheet/ Question & Answer	T5
Module 3: Budgeting and Budgetary Control - Budget Concepts and Budget Preparation, Fixed and Flexible Budgets, Fixed, variable, semi-variable and activity-based categorizations of cost and their application in projecting financial Results, Zero Base Budgeting (ZBB), Budgetary Control.	CO3	12	Read on budgets and budgetary control concept from study material and internet.	Interactive Lectures, Discussion, Presentation and Problem Solving	Solve extra problems from the work sheet/ Question & Answer	T4

Module 4: Pricing Decisions – differential price, shadow price, transfer price, export pricing, relation of cost and prices, mechanism of price fixation.	CO4	10	Read on pricing decisions concept from study material and internet.	Interactive Lectures, Discussion, Presentation and Problem Solving	Solve extra problems from the work sheet/ Question & Answer/ Quiz	T5
Module 5: Contemporary Concepts - Activity based costing, life cycle costing, target costing, cost of quality and TQM, Responsibility accounting & divisional performance measurement, Financial and nonfinancial performance measurement (ROI, RI, EPS, NPV etc.), Kaizen costing, Balanced Score Card.	C05	13	Read on contemporary techniques concept from study material	Interactive Lectures, Discussion, Presentation and Problem Solving	Solve extra problems from the work sheet/ Question & Answer/ Quiz.	T3

Continuous Internal Assessment:

- ❖ September 1st to 10th: Assignment/ Project Work/ Class Test – Online/ Offline (Quiz/ MCQs/Descriptive) – 5 Marks
- ❖ November 1st to 15th: Presentations/ Video Presentations (Individual/Group) – 5 Marks

Books for Reference:

- ❖ Arora M. N.: A Text Book of Cost Accountancy, Vikas Publishing Pvt. Ltd.
- ❖ AsishBhattacharya: Principles and Practice of Cost Accounting, Sultan Chand.
- ❖ Bhabatosh Banerjee: Cost Accounting, World Press.
- ❖ Bhar B. K.: Cost Accounting - Method & Problems, Academic Publishers.
- ❖ Edmonds, Edmonds & Tsay: Fundamental Managerial Accounting Concept, Irwin McGraw Hill.
- ❖ Eldon S. Hendriksen: Accounting Theory, Richard D. Irwin.
- ❖ Horngren, Foster & Datar: Cost Accounting – A Managerial Emphasis, Prentice Hall.
- ❖ Moriarity & Allen: Cost accounting, John Wiley.
- ❖ Most K. S.: Accounting Theory, Holt, Rinehart & Winston.
- ❖ Owler & Brown: Wheldon's Cost Accounting, Macdonald.
- ❖ Prasad N. K. & A. K. Prasad: Cost Accounting, Book Syndicate.

- ❖ Saxena&Vashist: Cost Accounting (Text), Sultan Chand.
- ❖ Saxena V. K. & C. D. Vashist, Advanced Cost & Management Accounting – Problems & Solutions, Sultan Chand.
- ❖ Van Horne J. C.: Financial Management and Policy, Prentice Hall.
- ❖ Weston & Brigham, Essentials of Managerial Finance, Dryden Press.

Approved by:

Teaching Lesson Plan 2021-22

Program: M.Com IB

Course Name: BUSINESS RESEARCH METHODOLOGY

Course Code: P415 AR 202:

Semester: II

Lecture hours: 60

Faculty in-charge: Dr. R. Himachalapathy

PROGRAMME OUTCOMES

At the end of the M.Com (International Business) Programme, the student will be able to:

P01: Disciplinary and Inter - disciplinary Knowledge

Demonstrate the **understanding** of relevant business, management and organization knowledge, both academic and professional, in line with industry standards.

P02: Decision making Skill

Apply underlying concepts, principles, and techniques of analysis, both within and outside the discipline to generate all the possible solutions and picks one that shows their understanding of the problem and the outcomes.

P03: Integrated problem-solving and Research

Analyze how parts of a whole interact with each other to produce overall outcomes in complex systems by analyzing key managerial issues in a particular industry or company and propose appropriate managerial solutions to the situation

P04 Critical thinking Skill

Evaluate evidence, arguments, claims and beliefs by using right type of reasoning as appropriate to the situation and Analyze how parts of a whole interact with each other to produce overall outcomes in complex systems

P05 Creative thinking Skill

Develops, implements and communicates new and worthwhile ideas using both incremental and radical concepts to make a real and useful contribution to their work

P06: Usage of Modern Technology and Tools

Use tools and technologies of digital nature, communication/networking tools and social networks appropriately to access, manage, integrate, evaluate and create information to successfully function in a knowledge economy

P07 Leadership and team work

Develop a vision, translate that vision into shared goals, and effectively work with others to achieve these goals.

P08 Ethical Conduct & Sustainability Practices

Act responsibly and sustainably at local, national, and global levels

P09 Collaboration & Networking Skill

Work collaboratively and respectfully as members and leaders of diverse teams.

P010 Self-directed and Life - Long learning

Create goals and monitor progress toward them by developing an awareness of the personal, environmental and task-specific factors that affect attainment of the goals.

PROGRAM SPECIFIC OUTCOMES

PSO11 Global perspectives and multicultural

Develop effective and appropriate interaction and Team work with people of different nationalities and cultures, demonstrating respect for social, cultural and Linguistic diversity at the local, national and international level.

PSO12 Cross-Disciplinary Integration and Strategic Perspective

Create alternative solutions for business issues and develop systems and processes that meet the specified needs of business for appropriate consideration for social, cultural, economic and environmental issues and challenges.

Mapping of COs with POs												
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PSO11	PSO12
CO1	H										M	L
CO2	L				H						M	
CO3	H										M	L
CO4	L	M	H									
CO5	L		M	H								
CO6	L				H						M	

H Highly correlated

M Moderately correlated

S Lowly correlated

P415 AR 202: BUSINESS RESEARCH METHODOLOGY

COURSE OBJECTIVES:

Students should be able to

1. Explain the Research process for a hypothetical topic of research.
2. Design review of literature under conceptual framework/ theoretical framework/ chronological order so as to identify the research gap and question.
3. Explain the process and usual content of Research design for a hypothetical topic of research.
4. Differentiate from one to other methods of collecting primary and secondary data for given study
5. Choose appropriate tool of analysis of data for testing of hypothesis.
6. Develop a research report for research article, Project report and Thesis

Course Outcome No.	Course Outcomes	T level Indicator
CO1	Explain the Research process for a hypothetical topic of research.	T2
CO2	Design review of literature under conceptual framework/ theoretical framework/ chronological order so as to identify the research gap and question.	T6
CO3	Explain the process and usual content of Research design for a hypothetical topic of research.	T2
CO4	Differentiate from one to other methods of collecting primary and secondary data for given study	T4
CO5	Choose appropriate tool of analysis of data for testing of hypothesis.	T3

CO6	Develop a research report for research article, Project report and Thesis	T6
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Module 1:

Research- Meaning, Purpose, Scientific method, Types of Research; Scope of Business Research. Terms, concepts and Definitions used in Research Methodology, The Research Process. MRQH.

Module 2:

Review of Literature- Need, Purpose, Notes taking. Research Gap, Research Problem, E-Resources and their usage – useful websites for Management research - Search Engines – Important Web Sources: CSO, NSSO, RBI, World Bank, ILO, IIM, ICSSR, NCAER, INFLIBNET, CMIE, India Stat, Open access Journals, Research Institutes Repository etc.

Module 3:

Research Design- Meaning, nature, process of preparation, components of Research Design. Variables and parameters. Sampling Techniques: Sampling methods, Concept of Sampling Distribution.

Module 4:

Data- Sources of data, Methods and tools of Data collection; Observation, Mailing; Interviews and Schedules, Questionnaires, Scales and Rating, Sociometry, Pilot study. Processing of data; checking, editing, coding, transcription, tabulation, preparation of tables, graphical representation.

Module 5:

Formulation of Hypothesis- Testing of hypothesis; Confidence Intervals, Standard Error, Uses of z, t and Chi-square tests. Analysis of data; Statistical techniques and their uses.

Module 6:

Report Writing- Planning report writing work: Target audience, Types of report, Synoptical outline of chapters; Research Proposals; Steps in drafting dissertations. Bibliography- Citation- Impact Factor. Editing features-Formatting Text, Aligning paragraph and page size, Tab settings. Research presentation

COURSE OUTCOMES:

After the completion of course, Students should be able to,

1. Explain the Research process for a hypothetical topic of research.
2. Design review of literature under conceptual framework/ theoretical framework/ chronological order so as to identify the research gap and question.

3. Explain the process and usual content of Research design for a hypothetical topic of research.
4. Differentiate from one to other methods of collecting primary and secondary data for given study
5. Choose appropriate tool of analysis of data for testing of hypothesis.
6. Develop a research report for research article, Project report and Thesis

1. Practical Research Paper presentation at departmental level.
2. Each Module has practical testing like
 - a) how to identify problem
 - b) how to design research proposal c) sample design d) review of literature preparation e) reference citation.

COURSE OUTCOMES:

After completion of the course the students will be able to

1. Illustrate the Research process for a hypothetical topic of research.
2. Develop review of literature under conceptual framework/ theoretical framework/ chronological order so as to identify the research gap and question.
3. Illustrate the process and usual content of Research design for a hypothetical topic of research.
4. Compare and contrast the methods of collecting primary and secondary data for given study
5. Select appropriate tool of analysis of data for testing of hypothesis.
6. Design a research report for research article, Project report and Thesis.

Books for Reference:

- • “*Business Research Methods*” - Donald R. Cooper & Pamela S. Schindler, 2006. Tata McGraw-Hill.

SJCC/M.Com (Financial Analysis).- I & II Sem/P-40

- • “*Methodology of Research in Social Sciences*”- O.R. Krishnaswamy & M. Ranganatham, 2008. Himalaya Publishing House.
- • Israel .D. *Data Analysis in Business Research: A step by-step Nonparametric Approach*, Sage Publications, New Delhi.
- • “*Research Methodology: Methods and Techniques*” C. R. Kothari, 2008. New Age International Publishers.
- • “*Methodology and Techniques of Social Research*” - P. L. Bhandarkar & T.S. Wilkinson, 2009. Himalaya Publishing House.
- • “*Business Research Methods*” - Alan Bryman & Emma Bell, 2008. Oxford University Press – India Edition.
- “*Business Research Methods*” - William G. Zikmund, 2009. Cengage Learning – India edition. • *Business Research: A Practical Guide for Undergraduates & Postgraduates* “Jill Collis & Roger Hussey, 2009. Palgrave Macmillan India.
- “*Research Methodology – A Step-By-Step Guide for Beginners*” --Ranjit Kumar, 2008. Pearson Education.
- *SPSS 17.0 for researchers*-Dr.S.L.Gupta & Hitesh Gupta, International Book House Pvt Ltd, Mumbai.
- Working papers on management research.
- *Research Articles from peer reviewed Journals*.

Websites

www.google scholar.com

www.doaj.org

www.eric.ed.gov SJCC/M.Com (Financial Analysis).- I & II Sem/P-41

www.ssrn.com

<http://j-gate.informindia.co.in/>

<http://iimkresearch.blogspot.in/>

<http://www.epwrf.in/>

<http://www.elibrary.imf.org/>

<http://eric.ed.gov>

OBE based Teaching Lesson Plan – 2021-22

Program: M.Com IB

Course Name: BUSINESS RESEARCH METHODOLOGY

Course Code: P415 AR 202:

Semester: II

Lecture hours: 60

Faculty in-charge: Dr. R. Himachalapathy

Module No. & Topics Covered	Course Outcome No.	No. of Lecture Hours	Pre-Class Activity	Instructional techniques	Assessment	T level
Module 1: Research- Meaning, Purpose, Scientific method, Types of Research; Scope of Business Research. Terms, concepts and Definitions used in Research Methodology, The Research Process. MRQH.	CO1	10	Doing of Review of Literature for selection of Topic of Research	Lecturing with illustrations and Interactive session on designing Research Methodology Illustrations on Research Process	MCQs	T2

Module 2: Review of Literature- Need, Purpose, Notes taking. Research Gap, Research Problem, E-Resources and their usage – useful websites for Management research - Search Engines – Important Web Sources: CSO, NSSO, RBI, World Bank, ILO, IIM, ICSSR, NCAER, INFLIBNET, CMIE, India Stat, Open access Journals, Research Institutes Repository etc.	CO2	10	Exploring the sources of Data creating Research ID Doing of Review of Literature for the identification of Research gap	Lecturing with illustrations and Interactive session on designing of Review of Literatures Designing of format of Review of Literatures Illustrations on Identification of Research Gap	MCQs	T6
Module 3: Research Design- Meaning, nature, process of preparation, components of Research Design. Variables and parameters. Sampling Techniques: Sampling methods, Concept of Sampling Distribution.	CO3	10	Doing of Review of Literature for the identification of Research Methodology and sampling	Lecturing with illustrations and Interactive session on designing of Research Design Designing of Sampling Techniques	MCQs	T2

				Illustrations on Sampling Methods		
Module 4: Data- Sources of data, Methods and tools of Data collection; Observation, Mailing; Interviews and Schedules, Questionnaires, Scales and Rating, Sociometry, Pilot study. Processing of data; checking, editing, coding, transcription, tabulation, preparation of tables, graphical representation.	CO4	10	Exploring the sources of Data Exploring the tools of collecting data	Lecturing with illustrations on type of Data Primary sources of data Secondary sources of data Lecturing with illustrations on type of Data On Nominal Data, Ordinal data Interval data, And Ratio data Interactive session on sources of Data and tools of collection of data Contents of a Questionnaire Interactive session on designing	Questions, discussions and Test	T4

				structured Questionnaire s Illustrations of editing, coding, transcription, tabulation, preparation of tables, graphical representation		
Module 5: Formulation of Hypothesis -Testing of hypothesis; Confidence Intervals, Standard Error, Uses of z, t and Chi-square tests. Analysis of data; Statistical techniques and their uses.	CO5	4		Lecturing with illustrations and Interactive session On Testing of Hypothesis Illustrations and computation Analysis and interpretations Z, T and Chi- Square test	Questions, discussions and Test	T3
Module 6: Report Writing - Planning report writing work: Target audience, Types of report, Synoptical outline of chapters; Research Proposals; Steps in drafting dissertations. Bibliography- Citation- Impact Factor. Editing features-Formatting	CO6	6		Lecturing with illustrations and Interactive session On structure of Research Articles illustrations of formats of	Questions, discussions and Test	T6

Text, Aligning paragraph and page size, Tab settings. Research presentation				APA citations styles Interactive session On Demonstration of APA Model of Referencing illustrations of formats of Research Articles, Project, dissertation and Thesis writing illustrations of usual contents under the each heads of the formats of Research Articles, Project, dissertation and Thesis writing		
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Continuous Internal Assessment:

1st – Assignments on Review of literature by using a format and identification of Research Gap by 28th Feb 2023 August

2nd – Assignments on Design of structured questionnaire by 15th March 2023

Demonstration of Review of Literature

Illustration of creation Research ID

Illustration of APA format and style of citation

Illustration of Software for writing of APA format and style of citation

Illustration of Software for Analysis of data – SPSS, Gretl and R Programming

Creation of Research ID

1. ORCID
2. Research Gate
3. Google scholar
4. Microsoft Academic
5. Scopus ID
6. LinkedIn

Course NameIMPEX Procedures and Documentation

Module No.	Session No.	Topic
I	1	Introduction to Export/ Import Management
	2	Export Documentation–Framework
	3	
	4	Standardized Pre-shipment Export Documents
II	5	Commercial and Regulatory Documents
	6	
	7	Export credit instruments and procedure
	8	Letters of credit and types documents required for export credit
III	9	Central Excise and Customs clearance of export cargo – Procedure and documents.
	10	
	11	Export cargo – Procedure and documents.
	12	
IV	13	Shipment of Export cargo by sea, by air and by post
	14	
	15	Procedure and documents required for shipment of cargo
	16	
V	17	Multimodal transport – Procedure and documentation
	18	Export incentives – EPCG scheme – Duty drawback
VI	19	Central excise and j sales tax exemption
	20	
	21	Exemption of export profit from income tax procedure for availing export incentives
	22	
VII	23	Central excise and sales tax exemption
	24	
VIII	25	Cargo insurance – Marine insurance
	26	
IX	27	Institute cargo clauses – Specific policy – Open policy –
	28	

	19	Procedure for cargo insurance
VI		
	22	Procedure/ necessary documents for filing claims
	23	Export credit insurance
	24	Services of export credit guarantee corporation in export credit insurance
VII	25	Small exporters policies, Guarantees. Procedure for availing credit insurance and necessary documents
	26	Quality control and pre-shipment inspection
	27	Types of pre-shipment inspection
	28	Procedure and documents for pre-shipment inspection

Reference Books:

Export Import Procedures and Documentation by Khushpat.S

Bangalore
MCom (IB) II Sem 21-22

Faculty: Dr.K.Karunakaran

Pre Class Activity	Pedagogy	Out of class assignment
	Lecture & Interaction	
Study examples of global marketing in India and their practices		Study examples of export/import by companies in India
		Read KS Jain's book
	Lecture & Interaction	Read KS Jain's book
Study about credit instruments	Lecture and cases	Read KS Jain's book
Study news articles on import/ export	Lecture and case study	Read KS Jain's book
	Lecture & Interaction	Assignments submission for I topic
Collect examples of Shipment by various modes from news papers	Lecture & Interaction	Read KS Jain's book
	Lecture & Interaction	Read KS Jain's book
	Lecture & Interaction	Read KS Jain's book
	Lecture & Interaction	Read KS Jain's book
Collect examples	Lecture & Interaction	Read KS Jain's book
	Lecture & Interaction	Read KS Jain's book
	Lecture & Interaction	
	Lecture & Interaction	Read KS Jain's book
Collect examples	Lecture & Interaction	Assignments submission for II topic
	Lecture & Interaction	

Collect examples	Lecture & Interaction	
Collect example	Lecture & Interaction	Read KS Jain
Collect example	Lecture & Interaction	
	Lecture & Interaction	
Collect example	Lecture & Interaction	
Collect example	Case study	

OBE based Teaching Lesson Plan 2021-22

Program: M.COM IB

Course Name: FINANCE FOR MANAGERS

Course Code: P415 MC 201

Semester: SEMESTER 2

Lecture hours: 60

Faculty in-charge: Ms. Maria Sanjana. S

Course Outcome No.	Course Outcomes	T level Indicator
1.	Illustrate the role of finance management in the state of affairs	1
2.	Evaluate capital expenditure decisions by using criteria of capital budgeting techniques.	4
3.	Compute an overall cost of capital of capital mix of a hypothetical firm	3
4.	Design optimal capital structure by using implication of capital structure.	1
5.	Plan for optimum dividend policy for a hypothetical firm by using the implications dividend theories.	5
6.	Analyse the role of each component of working capital maintaining optimized working capital by estimating working capital requirements of the firm.	4

Module No. & Topics Covered	Course Outcome No.	No. of Lecture Hours	Pre-Class Activity	Instructional techniques	Assessment	T level

Module 1: Introduction & Fundamental Concepts in Financial Management: Scope, Objectives, Modern Approach to Financial Management, Role of Financial Manager, Interface of Financial Management with other functional areas, the financial environment. Risk and Return trade off, Risk in a portfolio context, Measuring portfolio Risk, Capital Asset pricing model, Time value of money.	C1	4 Hrs	Referring articles and relevant videos	Lecturing Illustrations and discussions	Q &A Assignments	T1
Module-2 -: Investment Decisions: Nature and importance of capital budgetary process, Basic principles in estimating costs and benefits of investments, Appraisal criteria - payback period, Average rate of return, Net present value, Benefit cost ratio, Internal rate of return, Profitability Index, Earning per Share, Risk analysis in capital budgeting.	C2	12 Hrs	Referring books and relevant videos	Lecturing Illustrations and discussions	Q &A Assignments	T4

Module-3 Cost of Capital and Sources of Finance: Cost of debt, Cost of Equity and reserves Cost of preferred stock, weighted average cost of capital, Factors affecting cost of capital. Sources of Short Term Finance, Long term financing: shares, Debentures, Warrants, Term loans, Lease financing, Hybrid financing, Venture capital financing.	C3	12 Hrs	Referring books and relevant videos	Lecturing Illustrations and discussions	Q &A Assignments	T3
Module -4 Capital Structure: Introduction, Factors affecting capital structure, Features of an optimal capital structure, Capital structure theories: Net income approach, Net operating income approach, Miller Modigliani propositions I and II, Leverages: Operating, Financial	C4	12 Hrs.	Referring books and relevant videos	Lecturing Illustrations and discussions	Q &A Assignments	T1

and Combined, Leverage and firm value. Financial Break-even point and indifference analysis.						
Module -5 - Dividend Policy: Introduction, Dividend decisions and valuation of firms, Determinants of dividend policy, Dividend theories - relevance and irrelevance: Walter, Garden and M M Hypothesis, Bonus issues, stock split, Buy back of shares, Tax issues, Optimum Dividend Policy.	C5	10 Hrs.	Referring books and relevant videos	Lecturing Illustrations and discussions	Q &A Assignments	T5
Module-6 Working Capital Management and Financing: Meaning, Importance, Concepts at working capital, Determinants, Managing various components of working capital, Tools for analysis and managing working capital, Credit management.	C6	10 Hrs	Referring books and relevant videos	Lecturing Illustrations and discussions	Q &A Assignments	T4

Continuous Internal Assessments

1. Class Tests
2. Case study analysis
3. Assignments

BOOKS FOR REFERENCE:

1. Prasanna Chandra, Financial Management, TMH
2. Khan and Jain, Basic Financial Management, TMH
3. S Bhat, Financial Management, EB
4. James Van Horne and John Wachowicz, Financial Management, Pearson
5. Brigham & Houston, Fundamentals of Financial Management, Thomson
6. Paresh P Shah, Financial Management, Biztantra
7. Prasanna Chandra, Fundamentals Financial Management, TMH
8. John Wild, Subramanyam & Robert Halsey, Financial Statement Analysis, TMH

OBE based Teaching Lesson Plan 2021-22

Programme: M.Com (IB)

Course Name: International Business Environment

Course Code: P415 MC103

Semester: I

Lecture hours: 60

Faculty in-charge: Komal Dave, PhD

Course Outcome No.	Course Outcomes	T level Indicator
CO1.	Describe the drivers of International Business in the context of Theories of International Trade and Globalisation.	T2
CO2.	List the variables that influence International Business decisions in the context of International Business Environment.	T3
CO3.	Examine the forms of International Trade and its implications on International Business.	T4
CO4.	Evaluate the Role of International Bodies in promoting the trade and development of a country(s) in the context of Free Trade and Protection Regime	T4
CO5.	Identify the methods of International Payment under FEMA, Double Tax Agreement and FDI Laws and Regulations.	T2

Module No. & Topics Covered	Course Outcome No.	No. of Lecture Hours	Pre-Class Activity	Instructional techniques	Assessment	T level
Module1: Nature of International Business (IB) Nature of International Business (IB) - Drivers of International Business ,	CO1.		Evolution of International Business and its Environment	Lecture and Case Discussion	MCQ, Case reading and analysis, Short assignments	T2

Comparison of IB and Domestic Business, Routes of globalisation, players in International Business, Theories of international trade, Concepts on international trade: classical, Factor endowment factor price equalization terms of trade, new trade theories						
Module2: International Business Environment Unipolar world: US hegemony over the global economy, The global economic performance: The US slowdown, The recession in the Japanese Economy, Socio-cultural environment, Significance, Religion, Language, Education, Aesthetics, Attitudes, Culture, Cross cultural literacy, Managing Diversity, Strategy , Compatibility, Social Responsibility of Business.	CO2.		Current Affairs relevant to the module	Lecture and Case Discussion	MCQ, Case reading and analysis, Short assignments	T3
Module3: International Trade	CO3.		Short cases	Lecture and	MCQ, Case	T4

Licensing, Franchising, Joint Ventures, Electronic Commerce – International Sale Contracts, Imports – Exports – Customs – International Carriage, Restrictions in trade – Dispute resolution mechanisms.				Case Discussion	reading and analysis, Short assignmen ts	
Module4: Trade and Development Developing Countries Free Trade Versus Protection Debate, Quota Tariff other Methods of Restricting Trade , an overview of Gains from Trade, FDI, MNC, FII- Labour Migration, Outsourcing Technology Transfer International al Cartel, Need and Problems Trade Liberalization, Process of Globalization. Overview and Principles of GATT, WTO, Provisions AGRI, MFA, TRIMS TRIPS, GATS, Relevance to	CO4.		Opening case	Lecture and Case Discussion	MCQ, Case reading and analysis, Short assignmen ts	T4

Developing Countries, Trading Blocks: Impacts – Levels of Integration Agreements on Subsidies and Countervailing Measures (SCM), Anti-Dumping Measures						
Module5: International Payment Mechanisms Letters of Credit (LC), DA – DP (UCPDC & URC of ICC) FEMA, Double Taxation Agreements (DTA), FDI – Laws and Regulations.	CO5.		Introductory video on payment mechanisms	Lecture and Case Discussion	MCQ, Case reading and analysis, Short assignments	T2

Continuous Internal Assessment

Note 1: First three modules are the portions for the Mid Term Test

Note 2: CIA will be conducted in the form of Class Test and field visits/ projects.

Books for Reference:

The following books cover the course topics.

1. Charles W Hill: International Business, TMH Publishing Company Ltd.
2. Darrell Mahoney: International Business, Longman, 1998.
3. Donn Ball & Wendell McCulloch: International Business, Irwin McGraw Hill, 1999.
4. John D. Daniels & Lee Radfaugh: International Business, Pearson 2003.
5. John. J. Wild (et al): International Business, Prentice Hall of India, 2003.
6. Michael Zinkata (et al): Global Business, Dryden Press 1988.
7. Richard M. Schaffer (et al): International Business Law and its environment, Thomson 2002.
8. WTO Annual Reports, Geneva.
9. WTO, Overview of Developments in the International Trading Environments, Annual report by the Director General WTO, Nov. 22, 2000.
10. The International Business Environment – Sundaram & Black – Prentice Hall.
11. World Resources & Trade - Khanna & Gupta.

12. International Trade – Law & Practice – Motiwal & Awasthi.
13. Legal Environment Today – Miller & Roger Leroy.

Approved by:

Komal Dave

OBE Based Teaching Lesson Plan 2021-22

Programme: M.Com(International Business)

Course Name: INTERNATIONAL FINANCIAL INSTITUTIONS & MARKETS

Course Code: P415 MC 203

Semester: II

Lecture hours: 60

Faculty in-charge: Komal Dave, PhD

Course Outcome No.	Course Outcomes	T level Indicator
CO1.	Illustrate the role of International Financial Institutions in the context of financing, banking and international payment and settlements.	T3
CO2.	Relate the dynamics of foreign exchange market and its effect on flow of goods and services and funds across the countries of the world.	T1
CO3.	Compare and contrast the risk and return of each international money market instruments and bond market instruments from the perspectives of borrower and investor.	T4
CO4.	Examine the implication of issue of each instrument of international equity market from the standpoint view of issuer and investors and hedge its risk by using a set of derivatives of international financial market.	T4
CO5.	Evaluate the role of securitization process in converting illiquid assets into liquid assets and its impact on derivative market.	T5

SEMESTER – II

Module No. & Topics Covered	Course Outcome No.	No. of Lecture Hours	Pre-Class Activity	Instructional techniques	Assessment	T level
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Module 1: Introduction & International Financial Institutions —Overview of international financial institutions and markets (financial intermediaries) IMF – Role and financial policies, International banking —Products offered by international banks (letters of credit etc) — Foreign Currency Accounts , External Commercial Borrowings – Including Indian Perspective, risk management in international banking and FIs — international payment/settlement system — central banks and creation of money — International investment/ merchant banks,	CO 1	10 hrs	Find out the forex rate every day to relate to the concept. And also about derivative markets	Lecture and Case Discussion	MCQ, Case reading and analysis, Short assignments	T3
Module 2: Foreign Exchange Market —How currencies are traded — spot —forward — futures and derivatives market — currency markets — Players in the foreign exchange market — favorite currencies and trading locations — Foreign Exchange Quotations and calculations, settlement procedures and risk — interest rates and covered interest arbitrage and	CO 2	15 Hrs	Bring the details of major players in forex market .	Lecture and Case Discussion	MCQ, Case reading and analysis, Short assignments	T1

covered interest parity. (Currency derivatives will be covered in module 5).						
Module 3: Money markets & Bond Markets — what money markets do? — money market funds — money market instruments — commercial paper, BA, treasury bills, notes, inter-bank loans, international agency paper, repo/reverse repo, money market and the monetary policy . Bond markets — types of bonds — issuance procedure — bond duration —bond valuation — trading in bonds — global bonds — bond indices — International fixed income markets — Euromarkets — Level and structure of interest rates.	CO 3	10 Hrs	List of money market instruments , and types of bonds.	Lecture and Case Discussion	MCQ, Case reading and analysis, Short assignments	T4
Module 4: International Equity markets — types — floatation — secondary market — OTC market — international equity market — international stock exchanges — international listings — international trading — depositary receipts (including process of issuing GDRs/ADRs).	CO 4	15 Hrs	OTC market observation and news related to international stock exchange	Lecture and Case Discussion	MCQ, Case reading and analysis, Short assignments	T4

Continuous Internal Assessment

Note 1: First three modules are the portions for the Mid Term Test

Note 2: CIA will be conducted in the form of Class Test and field visits/ projects.

Books for Reference:

1. *Fabozzi, Modigliani, Jones and Ferri— Foundation of Financial Markets and Institutions — Pearson Education.*
2. *Anthony Saunders & Cornett — Financial Markets & Institutions/A modern Perspective — Tata McGraw Hill.*
3. *Rose, Kolari & Fraser — Financial Institutions — Irwin.*
4. *Shapiro — Multinational Financial Management — Prentice Hall.*
5. *Dr S Guruswamy — Financial Markets & Institutions.*
6. *Jeff Madura — Financial Institutions & Markets — Thomson South –Western.*

Approved by:

Komal Dave

7. *Frederic S Mishkin /Stanley G Eakins — Financial Markets + Institutions — Pearson Education.*
8. *Mark Kohn — Financial Institutions & Markets.*
9. *Shapiro — Multinational Financial Management.*

Approved by:

OBE Based Teaching Lesson Plan 2021-22

Programme: M.Com(International Business)

Course Name: INTERNATIONAL FINANCIAL INSTITUTIONS & MARKETS

Course Code: P415 MC 203

Semester: II

Lecture hours: 60

Faculty in-charge: Komal Dave, PhD

Course Outcome No.	Course Outcomes	T level Indicator
CO1.	Illustrate the role of International Financial Institutions in the context of financing, banking and international payment and settlements.	T3
CO2.	Relate the dynamics of foreign exchange market and its effect on flow of goods and services and funds across the countries of the world.	T1
CO3.	Compare and contrast the risk and return of each international money market instruments and bond market instruments from the perspectives of borrower and investor.	T4
CO4.	Examine the implication of issue of each instrument of international equity market from the standpoint view of issuer and investors and hedge its risk by using a set of derivatives of international financial market.	T4
CO5.	Evaluate the role of securitization process in converting illiquid assets into liquid assets and its impact on derivative market.	T5

SEMESTER – II

Module No. & Topics Covered	Course Outcome No.	No. of Lecture Hours	Pre-Class Activity	Instructional techniques	Assessment	T level
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Module 1: Introduction & International Financial Institutions —Overview of international financial institutions and markets (financial intermediaries) IMF – Role and financial policies, International banking —Products offered by international banks (letters of credit etc) — Foreign Currency Accounts , External Commercial Borrowings – Including Indian Perspective, risk management in international banking and FIs — international payment/settlement system — central banks and creation of money — International investment/ merchant banks,	CO 1	10 hrs	Find out the forex rate every day to relate to the concept. And also about derivative markets	Lecture and Case Discussion	MCQ, Case reading and analysis, Short assignments	T3
Module 2: Foreign Exchange Market —How currencies are traded — spot —forward — futures and derivatives market — currency markets — Players in the foreign exchange market — favorite currencies and trading locations — Foreign Exchange Quotations and calculations, settlement procedures and risk — interest rates and covered interest arbitrage and	CO 2	15 Hrs	Bring the details of major players in forex market .	Lecture and Case Discussion	MCQ, Case reading and analysis, Short assignments	T1

covered interest parity. (Currency derivatives will be covered in module 5).						
Module 3: Money markets & Bond Markets — what money markets do? — money market funds — money market instruments — commercial paper, BA, treasury bills, notes, inter-bank loans, international agency paper, repo/reverse repo, money market and the monetary policy . Bond markets — types of bonds — issuance procedure — bond duration —bond valuation — trading in bonds — global bonds — bond indices — International fixed income markets — Euromarkets — Level and structure of interest rates.	CO 3	10 Hrs	List of money market instruments , and types of bonds.	Lecture and Case Discussion	MCQ, Case reading and analysis, Short assignments	T4
Module 4: International Equity markets — types — floatation — secondary market — OTC market — international equity market — international stock exchanges — international listings — international trading — depositary receipts (including process of issuing GDRs/ADRs).	CO 4	15 Hrs	OTC market observation and news related to international stock exchange	Lecture and Case Discussion	MCQ, Case reading and analysis, Short assignments	T4

Continuous Internal Assessment

Note 1: First three modules are the portions for the Mid Term Test

Note 2: CIA will be conducted in the form of Class Test and field visits/ projects.

Books for Reference:

1. *Fabozzi, Modigliani, Jones and Ferri— Foundation of Financial Markets and Institutions — Pearson Education.*
2. *Anthony Saunders & Cornett — Financial Markets & Institutions/A modern Perspective — Tata McGraw Hill.*
3. *Rose, Kolari & Fraser — Financial Institutions — Irwin.*
4. *Shapiro — Multinational Financial Management — Prentice Hall.*
5. *Dr S Guruswamy — Financial Markets & Institutions.*
6. *Jeff Madura — Financial Institutions & Markets — Thomson South –Western.*

Approved by:

Komal Dave

7. *Frederic S Mishkin /Stanley G Eakins — Financial Markets + Institutions — Pearson Education.*
8. *Mark Kohn — Financial Institutions & Markets.*
9. *Shapiro — Multinational Financial Management.*

Approved by:

LESSON PLAN 2021-22

Subject Name: Cost and Management Accounting

Lecture hours: 60

Objective: The course enables students to assess and interpret the role of Marginal Costing and Absorption Costing in the treatment of cost absorption, profit determination and its impact on pricing strategies along with an understanding of budgetary controls and risk management techniques.

UNITS	No. of Lecture Hours	Methodology/Instructional techniques	Evaluation/learning confirmation
Cost accounting for Decision and Control – I	10		
Absorption Costing and Marginal Costing – Profit Statement and reconciliation, Pricing Strategies based on cost – Full cost plus pricing, marginal Cost plus pricing, target return on capital, profit margin.		Lecture & Quiz	Q& A
Cost accounting for Decision and Control - II	10		
Joint Product Costing- Joint costs and common costs, Joint product and by product, split off point, Methods of Joint cost apportionment. Throughput Accounting – Meaning, Throughput contribution, Investment, Operating expenses, profit reporting, Inventory valuation. Costing for Digital Products – Cost benefit analysis, digital product costing and decision making.		Lecture & Problems to be solved	Question and Answer
Budgeting and Budgetary control	14		

Functional Budget, Periodic and Rolling Budget, Master Budget, Principal Budget factor, Role of budgets in Planning, Communication, Coordination, Motivation and Control – Cash flow forecast , Sensitivity analysis and stress testing budget , Big data analytics and budgets, Forecasting Techniques – High-Low method, Regression Analysis, Trend Analysis, Alternative approaches to budgeting – Incremental Budgeting, Zero based budgeting, Activity Based budgeting, Use of Technology and Budgeting – Predictive Forecasting and Scenario Modeling. Budgetary Control - Feedback and feed forward control – Fixed and Flexed budgets- Behavioural aspects of budgeting, participative budgeting v/s Imposed Style, Ethical implications in budgeting.		Explanation of the concept & Problems to be solved	Problems to be solved
Relevant costing and Decision making	10		
Relevant Cost of variable cost and Overheads - Relevant revenues, Opportunity Cost, Incremental Cost, Decision making based on relevant costing principles – Limiting Factor, Make or Buy, Accept or Reject, Minimum Pricing, Joint Product and Further processing, Shutdown.		Explanation of the concept and Illustrations	Problems to be solved
Risk and Uncertainty	10		
Risk and uncertainty – Overview of Averages Arithmetic mean, median, mode, range, variance, standard deviation and coefficient of variation for both ungrouped and grouped data ,Probabilities and Expected values , Pay-off Tables		Explanation of the concept & Illustrations	Problems to be solved
Decision Making under Risk and Uncertainty Risk and Uncertainty in Decision making	6		
Dealing with uncertainty in decision making – Maximax, Maximin, Minimax regret rule, Perfect and imperfect Information. Decision Tree and multi stage decision problems – Joint probabilities, Drawing decision trees, Standard Deviation and Normal Distribution		Explanation of the concept & Illustrations	Problems to be solved

SKILL DEVELOPMENT

1. List methods of costing adopted by industries located in the region.
2. Prepare a budgetary statement for any two organizations of your choice using spreadsheets.
3. Collect the different format of budget prepared by two companies of your choice.
4. State the impact of standard costing on the decision making of the company of your choice.
5. List out the various expenses of two companies and prepare the cost sheet using spreadsheet and present it to the class.
6. Use predictive forecasting and Scenario Modelling in uncertainty decision making and give a presentation on various scenarios

Books for Reference:

CIMA Study Text P1 Management Accounting, Florida, Kaplan Publishing, 2019

Prepared By:

Dr. Ruqsana Anjum

LESSON PLAN

Subject Name: Fundamentals of Management

Accounting Lecture hours: 60

Objective: To expose the students to the various important provisions of the Income Tax Act relating to computation of Income of individual assessee only.

UNITS	No. of Lecture Hours	Methodology/Instr uctional techniques	Evaluation/ learning confirmation
Introduction to Management Accounting	5		
Need for Management accounting – Global management accounting principles – characteristics of financial information – CIMA definition of the role of management accountant - relationships between the management accountant and the organization's managers – need for professional body in management accounting - the role of CIMA in developing the practices of management accounting.		Lecture & Quiz	Q& A
Cost Identification and Classification	8		
Classification of cost – direct and indirect costs, variable and semi- variable costs stepped and fixed costs – use of high-low method, graphical and regression analysis method to bifurcate costs and estimate costs for different activity levels – relevant and irrelevant costs.		Lecture & Problems to be solved	Question and Answer
Overhead Analysis	10		
Overheads- Meaning, Allocation, apportionment and re-apportionment of overheads - repeated distribution and simultaneous equation method, Cost absorption – under and over absorption of overheads		Explanation of the concept & Problems to be solved	Problems to be solved
Cost and management accounting techniques	15		

BEP and CVP Analysis - Breakeven charts, profit volume graphs, target profit, margin of safety. Make or buy decisions, Limiting factor/Key factor analysis. Multi product Break Even Analysis, Impact of cost structures on the Break Even Point, Operational Gearing and		Explanation of the concept and Illustrations	Problems to be
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Sensitivity Analysis.			solved
Standard Costing and Variance	12		
Standard costing – principles of standard costing, Standards for the selling price and variable costs of a product or service - Variances: materials (total, price and usage); labour (total, rate and efficiency); variable overhead (total, expenditure and efficiency); sales (sales price and sales volume contribution) – Planning and Operating Variances - The use of variances to reconcile the budgeted and actual profits that have been calculated using marginal costing. - Interpretation of variances.		Explanation of the concept & Illustrations	Problems to be solved
Budgetary for planning and Control	10		
Budgeting for planning and control - Functional budgets - Master budget, including statements of profit and loss, financial position and cash flow - The importance of cash budgets - Fixed and flexible budgeting - Budget variances.		Explanation of the concept & Illustrations	Problems to be solved

Books for

Reference: Kaplan

Study Material BPP

Study Material

Prepared By:

Dr. Ruqsana Anjum

OBE BASED TEACHING LESSON PLAN 2021-22

Program: 1 BBA CIMA

Course Name: BUSINESS ECONOMICS

Course Code:

Semester: 1

Lecture hours: 55

Faculty in-charge: JETHINA JAMES

Course Outcome No.	Course Outcomes	T level Indicator
CO1	Appreciate the principal factors that affect the level of a country's national income and the impact of changing economic growth rates and prices on business	T2
CO2	Acquire understanding of the influences on economic development of countries and the effects of globalisation on business.	T5
CO3	Distinguish between the economic goals of various stakeholders and organisations.	T5
CO4	Apply techniques to communicate business data as information to business stakeholders.	T4
CO5	Explain the functions of the main financial markets and institutions in facilitating commerce and development.	T5

Module No. & Topics Covered	Course Outcome No.	No. of Lecture Hours	Pre-Class Activity	Instructional techniques	Assessment	T level
Module 1 Micro Economic and Organisational Context of Business Introduction to Business Economics – Definition, Meaning and Characteristics- Micro and Macro-economic – Meaning and Differences - Types of organisations – public, private & mutually owned organisations – types of not for profit organisations – shareholders wealth management – principal agent problem and its impact on the decisions of the organisation.	CO1	10		Lecture through discussions	Q & A	T2
Module 2 Micro Economics and Price Mechanisms Price mechanism – determinants of demand and supply – price elasticity of demand - effects of price elasticity of demand on total revenue - Sources of internal and external economies of scale - outsourcing decisions and costs – Positive and negative externalities - minimum and maximum	CO2	10		Lecture through discussions, case study and explanation through graphs	Q & A Discussions	T5

price policies in good and factor markets						
Module 3 Macro Economic Context of Business Determination of macroeconomic phenomena – equilibrium national income – growth in national income, price, inflation, unemployment, trade deficits and surpluses – stages of trade cycle – principles of public finance – effects of changes in the economic growth rate, interest rates. Government expenditure and taxation – index numbers - Concept of balance of payments – free trade and protectionists’ instruments policy.	CO3	10		Lecture through power point presentation, article study, discussions and explanation through graphs	Q & A Discussions	T5
Module 4 Institutional Context of Business Nature of globalisation and factors driving it (improved communications, political realignments, growth of global industries and institutions, cost differentials). Major institutions promoting global trade and development - Principal institutions encouraging international trade – globalisation of business – offshoring – industrial relocation – emergence of growth markets – main trading agreements and	CO4	10		Lecture through power point presentation and case study	Q & A Discussions	T4

trading blocks. - Impact of economic and institutional factors using the PESTEL framework.						
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CONTINUOUS INTERNAL ASSESSMENT:

- ✚ Case study analysis
- ✚ Article Review
- ✚ Assignment on economics through a student's view during the pandemic
- ✚ Class debate and quiz

BOOKS FOR REFERENCE:

- ✚ D. M. Mithani: Business Economics.
- ✚ Dr. P. N. Reddy & H. R. Appanaiah: Essentials of Business Economics.
- ✚ H. Craig Petersen & W. Cris Lewis: Managerial Economics, PHI. ✚
- Joel Dean: Managerial Economics.
- ✚ K. Dewett: Economic Theory.
- ✚ M. L. Seth: Test Book of Economic Theory.
- ✚ Mote V. L. Peul. S & G. S. Gupta: Managerial Economics,
- TMH. ✚ Petersen & Lewis: Managerial Economics.
- ✚ Sankaran: Business Economics.
- ✚ Varsheney & Maheswari: Managerial Economics.

Approved by:

OBE based Teaching Lesson Plan 2021-22

Program: B.BA CIMA

Course Name: FUNDAMENTALS OF FINANCIAL ACCOUNTING

Course Code: II M2 21 DC 201

Semester: II

Lecture hours: 60

Faculty in-charge: Ms Rency

Course Outcome No.	Course Outcomes	T level Indicator
CO1.	Relate the conceptual framework of Financial Accounting with its influence of legislation and accounting standards on published accounting information.	T2
CO2.	Devise an Accounting system under Double entry system in incorporating necessary journal, ledger and trail balance	T3
CO3.	Illustrate the treatment for the items of IAS 2, IAS 16, IAS 23, IAS 36 and IAS 38 as per the Financial Reporting Standards.	T4
CO4.	Show the treatment for the Accounting of special transactions.	T4
CO5.	Construct financial statements after taking into account treatment for the given adjustments	T5

CO6.	Compare and contrast the types of devising of control of accounting systems in terms of internal and external audits.	T5
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Module No. & Topics Covered	Course Outcome No.	No. of Lecture Hours	Pre-Class Activity	Instructional techniques	Assessment	T level
Module 1 – Introduction to Financial Accounting Meaning to financial Accounting, accounting records, users of accounts, Different branches of accounting , Capital and Revenue, Cash and Profit , Concept of stewardship, Conceptual Framework – Financial Statements, Objectives of financial statements, Underlying assumptions, Qualitative characteristics of the Framework, Elements of financial statements, Capital Concept. Formats for published accounts. , Items in	CO 1	8	Reading material/ activity, Videos	Presentation , Lecture,	Discussion s, Questions - Quiz	T2

<p>formats for publish accounts.</p> <p>Accounting equations.</p> <p>Regulatory influence of company law, Accounting Standards, Role of AS in financial statements,</p> <p>Principles and rule based approach to creating accounting standards.</p> <p>Introduction to IFRS, IASB .</p>						
<p>Module 2 – Accounting System Principles of double entry book-keeping, Journal entries, Ledger accounts and , Account for cash and bank, imprest system for petty cash, accounts for sales and purchase including personal account and control accounts, , Trial balance , Errors including principles of omission, commission, rectification journal entries and Preparation of suspense account; Reconciliation of the cashbook to the bank statement.</p>	CO2	15	Reading material, Videos	Presentation , Lecture, Examples	Class test, Online MCQ,	T3

Module 3: Financial Reporting Standards IAS 16- Property, Plant and equipment – Definition, Recognition, Measurement, accounting treatment for depreciation (straight line, reducing balance) Noncurrent assets register; IAS 38 – Intangible assets Definition, Recognition, Measurement , IAS36- Impairment of Assets, , IAS 2 - Inventories- valuation methods of inventories (FIFO, average cost), IAS -23 Borrowing cost (Theoretical concepts and simple problems only).	CO3	15	Reading material, Videos	Presentation , Lecture,	Class test, Online MCQ	T4
Module 4: Accounting for Specific Transactions Accounting for indirect tax, Accounting for Payroll, Accounting for Issue of shares -	CO 4	5	Reading material/ activity, Videos	Presentation , Lecture,	Class test, Online MCQ	T4
Module 5 – Preparation of Financial	CO 5	12				

Statements for Single Entity Trail Balance - Adjustment to the trial balance, accruals and pre-payment, bad debts, depreciation and allowances for receivables; Preparation of financial statements from trial balance- Manufacturing account, Statement of profit or Loss, Statement of financial position, Statement of Cash flows. (Problems with simple adjustments only)						
Module 6 – Control of Accounting System Requirement of external audit, meaning of fair presentation, difference between internal and external audit, financial control, audit check and audit trail	CO 6	5				

Internal Assessment –

1. CIA 1 – February-Assignment
2. Midterm Module 1, 2 and 3
3. CIA 2- April- Class test/online test – Module 4 and 5

BOOKS FOR REFERENCE

1. Accounting Standards - Institute of Chartered Accountants of India, Institute of Chartered Accountants of India, New Delhi, 1977.

2. Jain S.P. Narang K.L., Advanced Accountancy Vol. 1 Principles of Accounting, 19th Edition, Kalyani Publishers, New Delhi, 2015.
3. Maheshwari S.N. & Maheshwari S.K., Fundamentals of Accounting, 6th Edition, Vikas Publishing House, New Delhi, 2017.
4. Shukla M.C. Grewal T.S. Gupta S.C., Advanced Accounts Volume 2, 1ST Edition, Sultan Chand, New Delhi, 1960.
5. Tulsian P.C., Financial Accounting, 1st Edition, New Delhi, Pearson Education India, 2002.

OBE based Teaching Lesson Plan 2021-22

Program: BBA (Entrepreneurship)

Course Name: PERSPECTIVES IN MANAGEMENT

Course Code: M3 21 DC 101

Semester: I

Lecture hours: 60 Hrs

Faculty in-charge: Ankitha Antony

Course Outcome No.	Course Outcomes	T level Indicator
CO1	Describe the forms of organisation and evolution of management thought	T2
CO2	Integrate the planning, forecasting with decision making process of a given organization. .	T6
CO3	Relate the function of organizing with staffing in consideration of their effort on individual actions.	T4
CO4	Identify the range of leadership theories, Directing and controlling tools available in the management.	T1
CO5	Compare and contrast the range of motivation theories and methods of coordination available for the management practices.	T4
CO6	Illustrate the recent trends in management and factors affecting ethical practices in Business and social responsibilities of management towards all the stakeholders.	T3

Module No. & Topics Covered	Course Outcome	No. of Lecture	Pre-Class Activity	Instructional techniques	Assessment	T level
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	No.	Hours				
Module 1 - Forms Of Organization Meaning, Characteristics, Merits and Limitations of: Proprietary concerns, Partnership firms, Companies – Government undertakings– Non Business Organization – Trusts – Cooperative Society – Clubs and Associations. Introduction – Meaning, Definition, its nature purpose, importance & Functions, Management as Art, Science & Profession- Management as social System Concepts of management- Administration- Organization levels of business management, Need for managers, Types of Managers, Managerial Roles Evolution of Management Thought: Contribution of F.W.Taylor, Taylor’s scientific management – Fayol’s Principles of Management – Elton Mayo, Chester	CO1	15 Hrs	Do reading in Library or browse	Lecture/ discussions/ case studies/ examples	Question and Answers / Quiz	T2

Bernard, Peter Ducker to the management though various approaches to management (i.e. Schools of management thought).						
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Module 2: Planning Nature – Planning Process – Objectives, Meaning - Need & Importance, types levels - advantages and limitations, Types of Plans. Forecasting: Meaning and purpose of forecasting – Techniques of forecasting – Qualitative and quantitative. Decision Making: Meaning - Steps in decision-making – MBO& MBE.	CO2	10 Hrs	Web Based learning	Lecture/ discussions/ case studies/ examples	Question and Answers / Quiz	T6

Module 3: Organizing: Nature and purpose of organization, Elements of organizing & processes Principles of organization – Organization structure and types, Delegation of authority – Principles of Delegation, Importance and difficulties in delegation – Departmentation – Committees – Centralization vs. Decentralization of Authority–Span of Control. Staffing: Nature -Process of staffing- Importance of staffing.	CO3	8 Hrs	Reading materials	Lecture/ discussions/ case studies/ examples	Question and Answers / Quiz	T4
Module 4: Directing: Meaning – Principles and techniques of directing. Leadership: Meaning – Leadership styles- Formal and informal leadership. Motivation: Meaning, Nature, Purpose and Significance of Motivation	CO4	12 Hrs	Reading materials	Lecture/ discussions/ case studies/ examples	Question and Answers / Quiz	T1

<p>Morale: Meaning, Nature, Purpose Significance, Difference between Morale and Motivation Morale and performance, Developing High Morale, Measurement of Morale</p> <p>Communication: Principles and Process of communication – Barriers to effective communication. Co-ordination: Meaning – Principles and process of co-ordination.</p>						
<p>Module 5; Controlling: Meaning & Definitions — Steps in controlling -- Essentials of a Sound Control System – Methods of Establishing Control, Techniques of controlling –</p>	CO5	8 Hrs	Reading materials	Lecture/ discussions/ case studies/ examples	Question and Answers / Quiz	T4

Budgetary and non-budgetary						
Module 6 Social Responsibilities of Management – Meaning, Social responsibilities of business towards various groups- Meaning of business ethics– need and importance – profits and ethics – factors affecting ethical practices in Business Recent Trends in Management: Management of Change, Management of Crisis, International Management, Community involvement.	CO6	7 Hrs	Watch Videos on CRS practices of top business concerns	Lecture/ discussions/ case studies/ examples	Question and Answers / Quiz	T3

Continuous Internal Assessment –

- Power point presentation in class on the given topic.
- Case study analysis
- Quizzes
- Class test
- Analysis of existing retail organizations to understand reasons for success/failure

Books for Reference:

TM **Koontz & O' Donnell: Management**

2. L. M Prasad: Principles of Management.

OBE BASED TEACHING LESSON PLAN 2022

Program: BBA D (ENT)

Course Name: BUSINESS ENVIRONMENT

Course Code:

Semester: II

Lecture hours: 60

Faculty in-charge: PRIYADARSHINI S

Course Outcome No.	Course Outcomes	T level Indicator
CO1.	Conduct the Environmental analysis that influence Business decisions.	T3
CO2.	Examine the implications of Economic variables in selective business decision making.	T5
CO3.	Evaluate the implication of Global Environment variables in the context of Indian Economy.	T5
CO4.	Illustrate the factors of the political environment that influence Business decision making.	T3
CO5.	Examine the impact of Technological, Socio-cultural and Natural environmental factors affecting Business decision making.	T5
CO6.	Outline the Legal framework regulating to Competition, Information and Cyber Offences.	T4

Module No. & Topics Covered	Course Outcome No.	No. of Lecture Hours	Pre-Class Activity	Instructional techniques	Assessment	T level
Module 1 - An Overview of Business Environment Meaning and Definition, Objectives, Importance and Uses of Study of business environment. Environmental Analysis – Meaning, Process of Environmental Analysis, Limitations of environmental Analysis, environmental factors – the Micro environment of business and the macro environment of business.	CO1	10		Lecture through discussions	Q & A	T3
Module 2 - Economic Environment Meaning – Characteristics of Indian Economy – Features affecting Economy – Impact of Liberalization Privatization & Globalization of Indian Business. Monetary policy – Meaning, objectives Fiscal policy – Meaning, objectives, budget and its importance EXIM policy – Meaning, objectives Industrial policy –	CO2	12		Lecture through discussions, case study and explanation through graphs	Q & A Discussions	T5

Meaning, objectives (Latest Policy Measures.)						
Module 3 – Global Environment Meaning, nature of globalisation, causes of globalization, strategies for globalization, Challenges of International Business, GATT and WTO and its implications on Indian economy.	CO3	8		Lecture through power point presentation, article study, discussions and explanation through graphs	Q & A Discussions	T5
Module 4 - Political Environment Meaning, Political institutions, The Constitution of India, The Preamble, The fundamental rights, The relationship between business and government, Responsibilities of business towards government, Responsibilities of government towards business, Extent of state intervention in business.	CO4	10		Lecture through power point presentation and case study	Q & A Discussions	T3
Module 5 - Technological, Social and Natural Environment Technological Environment - Meaning and definition, components of technology, features of technology, Impact of Technology, Limitations in technological development, Current trends in technological environment. Social and cultural Environment - Meaning and definition	CO5	12		Lecture through articles, power point presentation, discussions and case study	Q & A Presentation	T5

of society, Culture – elements of culture, business and culture. Natural Environment - Meaning of Natural Environment, Natural Environment and its impact on business.						
Module 6 – Legal Environment Committee on Competition Law and Policy 2000 – Competition Commission of India – Competition Act 2000 – Comparison with MRTP Act - Information technology act 2000 - Cyber Regulations Appellate Tribunal – Cyber Offences.	CO 6	8		Lecture through power point presentation, through graphs and article study	Q & A Discussions Presentation	T4

CONTINUOUS INTERNAL ASSESSMENT:

- ✚ Power point presentation in class on the given topic.
- ✚ Case study analysis
- ✚ Multiple choice question test
- ✚ Assignment

BOOKS FOR REFERENCE:

- ✚ Chidam B K: Business Environment.
- ✚ Dr. K.A swathappa: Business Environment.
- ✚ Francis, Cherunilam: Business Environment.
- ✚ Misra & Puri: Economic Development.
- ✚ Rosy Wali: Business Environment.
- ✚ S. Adhikari: Business Environment.

Approved by:

OBE BASED TEACHING LESSON PLAN 21-22

Program: 1 B COM & BBA OPEN ELECTIVES

Course Name: INTRODUCTION TO BEHAVIORAL ECONOMICS

Course Code:

Semester: 1

Lecture hours: 45





Faculty in-charge: JETHINA JAMES

Course Outcome No.	Course Outcomes	T level Indicator
CO1	Examine critically the evolution of Behavioural Economics and its implications on from Neuro economics, Cognitive and emotional biases and Mental Accounting.	T5
CO2	Examine the implications of Bounded rationality, Certainty/possibility effects, Dunning-Kruger effect, and Dual-system theory to mental accounting in the context of behavioural Economics	T5
CO3	Evaluate the role of Heuristics, emotion, beliefs and institution in investment decision making	T5
CO4	Compare and contrast role of the Intertemporal Choice models and its relationship with alternative intertemporal choice available for decision making in future	T4
CO5	Illustrate the role Nudge vs. boost that shape the Consumer decision making	T3








Module No. & Topics Covered	Course Outcome No.	No. of Lecture Hours	Pre-Class Activity	Instructional techniques	Assessment	T level
Module 1: Introduction to Behavioural Economics Introduction to Behavioral Economics- Origins of Behavioral Economics- evolution and culture- methods, Objective and scope- Neuro economics- Money illusion- Behavioral Science in Practice – Principles, agents and rational choice – Cognitive and emotional biases – Mental Accounting	CO1	10		Lecture through discussions	Q & A	T5
Module 2: Basic Concepts of Behavioural Economics Behavioural Economics Concepts - Bounded rationality- Certainty/possibility effects- Choice architecture- Choice overload- Cognitive bias- Confirmation bias- Decision fatigue- Decision staging- Dunning-Kruger effect- Dictator game-, regret avoidance and mental accounting- Diversification bias- Dual-self model-Dual-system theory- Endowment effect-Framing effect- Gambler's fallacy-Halo effect-IKEA effect- Licensing effect-Mental accounting	CO2	10		Lecture through discussions, case study and explanation through graphs	Q & A Discussions	T5
Module 3: Economic behaviour	CO3	10		Lecture through	Q & A Discussions	T5

Heuristics- simple heuristics for complex choices- biases heuristics - judgement under risk and uncertainty- role of emotion, beliefs and institution in decision making				power point presentation, article study, discussions and explanation through graphs		
Module 4: Intertemporal choice Intertemporal Choice- Temporal Choice- (Discounted utility model) - Market Implications (Samuelson's experiential discounting model, hyperbolic discounting) - modifying the instantaneous utility model- alternative Intertemporal choice	CO4	10		Lecture through power point presentation and case study	Q & A Discussions	T4

CONTINUOUS INTERNAL ASSESSMENT:

-  Case study analysis
-  Assignment on study and analysis on consumer behaviour in different market situations
-  Article Review
-  Debate on different models

BOOKS FOR REFERENCE:

-  Erik Angner, "A Course in Behavioral Economics", Palgrave Macmillan
-  M. Altman, Handbook of Contemporary Behavioural Economics: Foundation and Developments, Prentice Hall India, (2007)
-  E. Cartwright, Behavioural Economics, Routledge, 2011
-  D. Kahneman, Thinking Fast and Slow, Allen Lane, Penguin Books, 2011
-  G. Loewenstein, Exotic Preferences: Behavioural Economics and Human Motivation, Oxford University Press, 2007
-  Sanjit Dhama, "The Foundations of Behavioral Economic Analysis", Oxford University Press, 2016
-  Nick Wilkinson; Matthias Klaes, an Introduction to Behavioral Economics, 2nd Edition, Palgrave Macmillan, 2012....**by:**

Program: B.Com/ BBA/ B.Sc/ BA

Course Name: SUSTAINABLE DEVELOPMENT GOALS

Course Code: UG 21 OE 006

Semester: I

Lecture hours: 45

Faculty in-charge: Ankitha Antony

Course Outcome No.	Course Outcomes	T level Indicator
CO1.	Explain the basic concept of Sustainable Development (SD) in the context of the environmental, social and economic dimensions	T4
CO2.	Illustrate the targets and indicators of Sustainable Development Goals	T3
CO3.	Relate the issues and conflicts in the implementation and attainment of SD goals on the national and global scale.	T3

Module No. & Topics Covered	Course Outcome	No. of Lecture Hours	Pre-Class Activity	Instructional techniques	Assessment	T level

Module 1: Environment, Development and Pollution- Meaning Characteristics of Environmental Goods and	CO1	15	Reading e- resource materials	Lecture/ Case Studies/ Group Discussion	Quiz/ Class test	T4
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<p>Services Relationship between Environment and Development- Environmental Kuznets Curve – Meaning Resource Use and Management -Resource Taxonomy – Renewable and nonrenewable resources- Economic Theory of Depletable Resources- Optimal Use of Renewable Resources- Resource Scarcity and Economic Growth – Limits to Growth Model- Market failures- Tragedy of Commons and common property Resources- Resource Conservation Sustainable Development - Sustainable Development – Definitions, Objectives and Principles-Processes and Indicators of Sustainable Development- Approaches – strong and weak and Strategies for Sustainable Development- Environmental accounting Measures</p>						
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Module 2: Sustainable Development Goals- Introduction and History Brundtland Committee Recommendations- Rio Summit and Agenda 21- SDGs: Goals, Targets and Indicators Government and the SDGs SDG Policy Instruments- Planning- Localizing the SDGs- Industrial Policies and the SDGs Financing the SDGs New financing mechanisms and global funds	15	CO2	Lecture/ Case Studies/ Group Discussion	Presentations/ Quiz/ Class Test	T3
Module 3: Issues in Implementing SDGs- Means to Realizing the SDGs Degrowth and circular economy – concepts- Sustainable production and consumption Sustainable cities and transportation- Sustainable designs, technology, digital revolution and innovation- Renewable energy Implementing SDGs India's framework for sustainable development Other Issues Sustainable business- Development Assistance- Cross-Border Cooperation	15	CO3	Lecture/ Case Studies/ Group Discussion	Presentations/ Quiz/ Class Test	T3

Continuous Internal Assessment –

- Power point presentation in class on the given topic.
- Case Study Analysis

Books for Reference:

- Baumol, W.J. and W.E. Oates (1988): The Theory of Environmental Policy (2e), CUP, Cambridge.
- Bhattacharya, R.N. (Ed): Environmental Economics: An Indian Perspective, OUP, New Delhi.
- Dalby, Simon, et al. Achieving the Sustainable Development Goals: Global Governance Challenges. Routledge, 2019.
- Day, G.S., and P.J.H. Schoemaker (2011), Innovating in uncertain markets: 10 lessons for green technologies, MIT Sloan Management Review, 52.4: 37-45.
- Elliott, Jennifer. An introduction to sustainable development. Routledge, 2012.
- Gagnon, B., Leduc, R., and Savard, L., Sustainable development in engineering: a review of principles and definition of a conceptual framework. Working Paper 08-18, 2008.
- Hanley, Shogren and White (1997): Environmental Economics in Theory and Practice, Macmillan.
- Kolstad, C.D. (1999): Environmental Economics, OUP, ND.
- Pearce, D.W. and R. Turner (1991): Economics of Natural Resource Use and Environment, John Hopkins Press, Baltimore.
- Sachs, Jeffrey D. The age of sustainable development. Columbia University Press, 2015
- Tietenberg, T. (1994): Environmental Economics and Policy, Harper Collins, NY.
- NITI AYOOG Sustainable development reports.

OBE based Teaching Lesson Plan 2021-22

Program: B.Com /B.B.A Shift 2- open

electiveCourse name: Behavioural

Economics Course Code:

Semester: II

Lecture Hours:

45

Faculty in charge: Jhumur S Roy

Course Outcome No.	Course Outcomes	T Level Indicator
CO1	Examine critically the evolution of Behavioural Economics and its implications on from Neuro economics, Cognitive and emotional biases and Mental Accounting.	T2, T5
CO2	Examine the implications of Bounded rationality, Certainty/possibility effects, Dunning-Kruger effect, and Dual-system theory to mental accounting in the context of behavioural Economics.	T2
CO3	Evaluate the role of Heuristics, emotion, beliefs and institution in investment decision making.	T3, T4
CO4	Illustrate the role Nudge vs. boost that shape the Consumerdecision making	T3,T4

Module No. & Topics Covered	Course Outcome No.	No. of Lecture Hours	Pre-Class Activity	Instructional Techniques	Assessment	T Level
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Module 1: Origin, Nature and scope of Behavioural Economics 10 hours Introduction to Behavioural Economics- Origins of Behavioural Economics- evolution and culture-methods, Objective and scope- Neuro	CO1	10	Read about the history of economics and basic concepts related to economics	Lecture through PowerPoint and discussions	Q&A	T2 , T5
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economics- Money illusion- Behavioural Science in Practice– Principal agents and rational choice – Cognitive and emotional biases – Mental Accounting						
Module 2: Basic Concepts of Behavioural Economics 10 Hours Behavioural Economics Concepts - Bounded rationality- Certainty/possibility effects- Choice architecture- Choice overload- Biases in Behavioural Economics- IKEA effect- Licensing Effect-Mental accounting	CO2	11	Listen to some podcasts and YouTube videos on introductory concepts of behavioural economics	Lecture through PowerPoint, classroom discussion on various topics	Quiz, on spot presentation	T2
Module 3: Economic behaviour 10 Hours Heuristics- simple heuristics for complex choices- biases heuristics - judgement under risk and uncertainty - role of emotion, beliefs and institution in decision making	CO3	10	Identify examples of heuristics around us in everyday life	Lecture through PowerPoint, classroom discussion	Presentation, demonstration of concepts by the students.	T3, T4

Module 4: Intertemporal choice and Game Theory 15 Hours Intertemporal Choice- Temporal Choice- (Discounted utility model) – Market Implications (Samuelson’s experiential discounting model, hyperbolic discounting) - modifying the instantaneous utility model- alternative Intertemporal choice.	CO3	15	Read on the choices which consumers make in the market	Classroom discussion, demonstration of principles through different videos	Q&A, case study discussion	T3 , T4
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Choice architecture: Nudge, Nudge vs. boost- - Understanding Consumer decision making and using behavioural insights.						
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Continuous Internal Assessment

1. Presentation on a given topic in the form of PPT/chart/model.
1. Class test
2. Written assignment - Analysis and evaluation of concepts in the syllabus

BOOKS FOR REFERENCE:

☐ Erik Angner, “A Course in Behavioral Economics”, Palgrave Macmillan

☐ M. Altman, Handbook of Contemporary Behavioural Economics:
Foundation and Developments, Prentice Hall India, (2007)

☐ E. Cartwright, Behavioural Economics, Routledge, 2011

☐ D. Kahneman, Thinking Fast and Slow, Allen Lane, Penguin Books, 2011

☐ G. Loewenstein, Exotic Preferences: Behavioural Economics and
Human Motivation, Oxford University Press, 2007

☐ Sanjit Dhami, “The Foundations of Behavioral Economic
Analysis”, Oxford University Press, 2016

☐ Nick Wilkinson; Matthias Klaes, an Introduction to Behavioral
Economics, 2nd Edition, Palgrave Macmillan, 2012

OBE BASED TEACHING LESSON PLAN – 2021-22

Open electives Shift 2

Subject Name: BASICS OF DATA SCIENCE

Subject code: UG 21 OE 002

Semester: II

Lecture hours: 45

Faculty in-charge: Mr. Vinay Pradeep C

Course Outcome No.	Course Outcomes	T level Indicator
CO1	Explain the fundamental concepts of data.	T2
CO2	Illustrate the steps involved in the fundamental concepts of data science process.	T3
CO3	Apply the Machine Learning in Data Science process.	T3
CO4	Develop Dashboard development tools in the context of large data & Data Visualization.	T6
CO5	Evaluate the implement of the case study functionin the context of Data Science structure.	T5

Module No. & Topics Covered	Course Outcome No.	No. of Lecture Hours	Pre-Class Activity	Instructional techniques	Assessment	T level
Module 1: Preparing and Gathering Data and Knowledge	CO1	9		<ul style="list-style-type: none">• Lecture• Discussion	Evaluation through tests and asking questions in class	T2
Module 2: The Data Science Process	CO2	9	Youtube video	<ul style="list-style-type: none">• Online Videos• Lecture• Case Study• Discussion	Evaluation through tests and asking questions in class	T3

Module 3: Machine Learning	CO3	9		<ul style="list-style-type: none"> • Lecture • Discussion • Lab - Practicals 	Evaluation through Practical Test in Lab and asking questions in class	T3
Module 4: Visualization	CO4	9		<ul style="list-style-type: none"> • Lecture • Discussion • Lab - Practicals • Problem solving 	Evaluation through Practical Test in Lab and asking questions in class	T6
Module 5: Case Studies	CO5	9		<ul style="list-style-type: none"> • Lecture • Discussion • Problem solving 	Evaluation through Practical Test in Lab and asking questions in class	T5

Continuous Internal Assessment

- Class test 1: Last week of February
- Assignment: 1St week of April
- Class test 2: 1St week of May

Books for Reference:

1. *Introducing Data Science*, Davy Cielen, Arno D. B. Meysman and Mohamed Ali, Manning Publications, 2016.
2. *Think Like a Data Scientist*, Brian Godsey, Manning Publications, 2017.
3. *Doing Data Science, Straight Talk from the Frontline*, Cathy O'Neil, Rachel Schutt, O' Reilly, 1st edition, 2013.
4. *Mining of Massive Datasets*, Jure Leskovec, Anand Rajaraman, Jeffrey David Ullman, Cambridge University Press, 2nd edition, 2014.
5. *An Introduction to Statistical Learning: with Applications in R*, Gareth James, Daniela Witten, Trevor Hastie, Robert Tibshirani, Springer, 1st edition, 2013.

Approved by:

OBE based Teaching Lesson Plan 2021-22

Program: Open elective

Course name: Foundations of

Behaviour Course Code:

UG22OE016

Semester: II

Lecture Hours:

45

Faculty in charge: Maryanne Pais

Course Outcome No.	Course Outcomes	T Level Indicator
CO1	Understand the dynamics of emotions and motivation.	T2
CO2	Understand theoretical concepts relating to human intelligence	T2
CO3	Analyse and relate the concepts of thinking, problem solving, reasoning and decision making to cognition.	T4
CO4	Evaluate the theories and aspects of personality.	T5

Module No. & Topics Covered	Course OutcomeNo.	No. of Lecture Hours	Pre-Class Activity	Instructional Techniques	Assessment	T Level
MODULE 1: EMOTIONS Meaning and definition, Classification of emotions-primary and secondary. Responses to emotions-physiological, behavioural, psychological and cognitive. Theories of emotions-physiological, neurological,cognitive. Emotional Intelligence- Meaning, definition, components. Application of emotional intelligence.	CO1	10	Identify emotions you've experienced using the feelings wheel.	Lecture through powerpoint and discussions	Q&A	T2

MODULE 2: MOTIVATION Meaning, definition, basic concepts. Instincts, needs, drives, incentives, motivational cycle. Approaches to the Study of Motivation: Psychoanalytical, ethological, S – R, Cognitive, humanistic. Biological Motives: Hunger, thirst, sleep and sex. Social Motives: Achievement, affiliation, approval	CO1	10	Identify a goal and analyse how different theories of motivation may relate to energising goal directed behaviour (motivation)	Lecture through powerpoint, classroom discussion, videos on theories of motivation.	Quiz, on spot presentation	T2
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MODULE 3: INTELLIGENCE Meaning, definition of intelligence, characteristics of intelligence. Types - Social, crystallized, emotional, fluid. Theories of Intelligence- Factor theories, hierarchical theories, process oriented theories, information processing theories. Educating gifted children Assessment of intelligence -Indian tests for intelligence, concept of intelligence quotient.	CO2	12	Read about different theories of intelligence	Lecture through powerpoint, classroom discussion, videos on intelligence and on gifted children/	Case study relating to IQ, classroom discussion, lecture.	T2
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MODULE 4: THINKING AND REASONING Introduction to cognition Introduction to Thinking and Problem Solving Process Elements of Thinking and Types of Thinking Creative and critical thinking: Meaning and types Concept Formation: Meaning, importance and process of concept formation Problem Solving: Meaning, importance, steps, and obstacles Reasoning and decision making	CO3	13	Read on the types of thinking, reasoning and decision making.	Classroom discussion, demonstration of aspects of reasoning and problem solving.	Presentation , demonstration of concepts by the students.	T4
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MODULE 5: PERSONALITY Meaning, definition, Theories of personality- Type and trait, psychodynamic, behavioral,humanistic. Assessment of personality-Need, rating scales, questionnaires, projective techniques.	CO4	10	Read on anyone projective test.	Classroom discussion, presentatio ns, demonstrati onof personality assessments	Presentation , demonstrati onsof concepts by the students.	T5
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Continuous Internal Assessment

1. Presentation on a given topic in the form of PPT/chart/model.
2. Class test
3. Written assignment - Analysis and evaluation of concepts in the syllabus

Books for reference:

Baron, R. A. (2014).Psychology. (5thed.). Delhi: PHI Learning Pvt. Ltd.

Feldman, R. S. (2018). Understanding Psychology (14thed.). New York: McGraw Hill

Hergenhahn, B. R., &Henley, T. (2013). An Introduction to the history of psychology.
Cengage Learning.

Hilgard, E. R., Atkinson, R. C. & Atkinson, R. L. (2015).Introduction to psychology. (16th ed.). Boston:Cengage Learning.

Malim, T. (2017). Introductory Psychology. Macmillan International Higher Education.

Morgan, C. T., King, R. A., Weisz, J. R., & Schopler, J. (2001). Introduction to
psychology. (7th ed.). Chennai: McGraw-Hill Education (India) Pvt. Ltd.

Approved by:

OBE BASED TEACHING LESSON PLAN 2021-22

Program: BBA A & (REGULAR)

Course Name: BUSINESS MATHEMATICS AND STATISTICS

Course Code: M1 22 DC 102

Semester: I

Lecture hours: 60

Faculty in-charge: PRIYADARSHINI S

Course Outcome No.	Course Outcomes	T level Indicator
CO1.	Use the basic principles of arithmetic and theories of equation in business decision making	T3
CO2.	Apply the concept of interests, annuities and time value of money in financial decisions	T3
CO3.	Describe statistical data, construct and comprehend diagrammatic and graphic representation of data	T2
CO4.	Choose and interpret measures of central tendencies and dispersion.	T3
CO5.	Analyse the underlying trend of time series data and predict future.	T4
CO6.	Examine the relationship between two variables by using Correlation and Regression Analysis.	T4

Module No. & Topics Covered	Course Outcome No.	No. of Lecture Hours	Pre-Class Activity	Instructional Techniques	Assessment	T level
Module 1 - Theories of Equations Theory of equations: Linear, Quadratic, and Simultaneous - Application of equations in business and commerce.	CO1	10		Lecture through PPT and solving problems in class	Q & A	T3
Module 2 - Interest and Annuities Laws of indices and logarithms - Simple interest – Compound Interest – Annuities: Meaning – Types – Present Value and Future Value of annuity – Applied Problems on Perpetuity - Loans – Sinking fund – Endowment fund using Annuity Tables	CO2	10		Lecture through PPT and solving problems in class	Q & A Discussions	T3
Module 3 - Introduction to Statistics Meaning and Definition of Statistics – Characteristic of Statistics Functions, Scope and Limitations of Statistics- Classification and Tabulation of Data -	CO3	8		Lecture through PPT and solving problems in class	Q & A Discussions	T2

Diagrammatic and Graphic Representation of Data using Excel.						
Module 4 – Measured of Central Tendency and Dispersion Meaning - Arithmetic Mean – Weighted Mean – Combined Mean Median – Mode – Empirical Relationship- Dispersion- Meaning – Range – Quartile Deviation – Mean Deviation- Standard Deviation and their Coefficients	CO4	14		Lecture through PPT and solving problems in class	Q & A Discussions	T3
Module 5- Time series Components of time series - Trend analysis by Moving Averages and Least Squares Method (linear)	CO5	6		Lecture through PPT and solving problems in class	Q & A Presentation	T4
Module 6 - Correlation and Regression Correlation: Meaning, Karl Pearson's Coefficient of Correlation, Spearman's Correlation Coefficient Regression: Concept, the two Regression Equations.	CO6	12		Lecture through PPT and solving problems in class	Q & A Discussions Presentation	T4

CONTINUOUS INTERNAL ASSESSMENT:

- Case study analysis
- Multiple choice question test
- Practical Assignment

BOOKS FOR REFERENCE:

- Akhilesh K. B. and Balasubrahmanyam S, Mathematics and statistics for Management, 1st Edition, Delhi, Vikas Publishing, 2008.
- Dr .Asthana B.N., Elements of Statistics, 1st Edition, Allahabad, Chaitanya Publishing House, 2011.
- Chikkodi C.M. & Satya Prasad B.G., Business Statistics, 2nd Edition, Kolkata, Himalaya Publishing House, 2018.
- Dorai Raj, Business Mathematics, 1st Edition, Mangalore, United Publishers, 2007.
- Elhance D.N., Fundamentals of Statistics, 2nd Edition, New Delhi, Kitab Mahal, 2018.
- Dr. Gupta B.N., Business Statistics, 1st Edition, Agra, SBPD Publications, 2019.

Approved by:

OBE BASED TEACHING LESSON PLAN 2021-22

Program: BBA A (REGULAR)

Course Name: BUSINESS ENVIRONMENT

Course Code:

Semester: II

Lecture hours: 60

Faculty in-charge: JETHINA JAMES

Course Outcome No.	Course Outcomes	T level Indicator
CO1.	Conduct the Environmental analysis that influence Business decisions.	T3
CO2.	Examine the implications of Economic variables in selective business decision making.	T5
CO3.	Evaluate the implication of Global Environment variables in the context of Indian Economy.	T5
CO4.	Illustrate the factors of the political environment that influence Business decision making.	T3
CO5.	Examine the impact of Technological, Socio-cultural and Natural environmental factors affecting Business decision making.	T5
CO6.	Outline the Legal framework regulating to Competition, Information and Cyber Offences.	T4

Module No. & Topics Covered	Course Outcome No.	No. of Lecture Hours	Pre-Class Activity	Instructional techniques	Assessment	T level
Module 1 - An Overview of Business Environment Meaning and Definition, Objectives, Importance and Uses of Study of business environment. Environmental Analysis – Meaning, Process of Environmental Analysis, Limitations of environmental Analysis, environmental factors – the Micro environment of business and the macro environment of business.	CO1	10		Lecture through discussions	Q & A	T3
Module 2 - Economic Environment Meaning – Characteristics of Indian Economy – Features affecting Economy – Impact of Liberalization Privatization & Globalization of Indian Business. Monetary policy – Meaning, objectives Fiscal policy – Meaning, objectives, budget and its importance EXIM policy – Meaning, objectives Industrial policy –	CO2	12		Lecture through discussions, case study and explanation through graphs	Q & A Discussions	T5

Meaning, objectives (Latest Policy Measures.)						
Module 3 – Global Environment Meaning, nature of globalisation, causes of globalization, strategies for globalization, Challenges of International Business, GATT and WTO and its implications on Indian economy.	CO3	8		Lecture through power point presentation, article study, discussions and explanation through graphs	Q & A Discussions	T5
Module 4 - Political Environment Meaning, Political institutions, The Constitution of India, The Preamble, The fundamental rights, The relationship between business and government, Responsibilities of business towards government, Responsibilities of government towards business, Extent of state intervention in business.	CO4	10		Lecture through power point presentation and case study	Q & A Discussions	T3
Module 5 - Technological, Social and Natural Environment Technological Environment - Meaning and definition, components of technology, features of technology, Impact of Technology, Limitations in technological development, Current trends in technological environment. Social and cultural Environment - Meaning and definition	CO5	12		Lecture through articles, power point presentation, discussions and case study	Q & A Presentation	T5

of society, Culture – elements of culture, business and culture. Natural Environment - Meaning of Natural Environment, Natural Environment and its impact on business.						
Module 6 – Legal Environment Committee on Competition Law and Policy 2000 – Competition Commission of India – Competition Act 2000 – Comparison with MRTP Act - Information technology act 2000 - Cyber Regulations Appellate Tribunal – Cyber Offences.	CO 6	8		Lecture through power point presentation, through graphs and article study	Q & A Discussions Presentation	T4

CONTINUOUS INTERNAL ASSESSMENT:

- ✚ Power point presentation in class on the given topic.
- ✚ Case study analysis
- ✚ Multiple choice question test
- ✚ Assignment

BOOKS FOR REFERENCE:

- ✚ Chidam B K: Business Environment.
- ✚ Dr. K.A swathappa: Business Environment.
- ✚ Francis, Cherunilam: Business Environment.
- ✚ Misra & Puri: Economic Development.
- ✚ Rosy Wali: Business Environment.
- ✚ S. Adhikari: Business Environment.

Approved by:

OBE based Teaching Lesson Plan 2021-22

Program: BBA Regular

Course Name: Organizational Behaviour

Course Code: M1 22 DC 102

Semester: II

Lecture hours: 60 Hours

Faculty in-charge: Ms. Ankitha Antony

Course Outcome No.	Course Outcomes	T level Indicator
CO1	Relate the implications of organizational behavior study and its application in Management	T4
CO2	Examine the influence of organizational behavior by individual's personality, values, perceptions, and motivations in the workplace	T4
CO3	Evaluate the implications of attitude formation and learning process of individual on organizational behavior.	T5
CO4	Relate the implications of Group behavior towards leadership in the context of organizational behaviour	T4
CO5	Examine implications of the organization climate and culture on organizational Behaviour and its effectiveness.	T4
CO6	Illustrate the role of stress and conflict on organizational change and culture that affects working relationships within organizations.	T3

Module No. & Topics Covered	Course Outcome No.	No. of Lecture Hours	Pre-Class Activity	Instructional techniques	Assessment	T level
Module 1 - Introduction to Organizational Behaviour	CO1	6 Hrs	Reading of recommended material/ watching videos on	Lecture, illustrations, discussions	Discussion, Questions & Answers	T4

<p>Introduction to organization-Organization behaviour - Meaning and definition –Need and significance of organization behaviour - Organization goals-Nature of goals-Goal changes-Contributions of other disciplines in organization behaviour- Models of Organization behaviour - Hawthorne studies- Learning organizations - Challenges and opportunities in Organization behaviour organization goals-</p>			selected topics			
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Module 2 – Personality, Perception & Motivation Personality: Meaning and definition of personality- Characteristics of personality- Determinants of personality- Environmental and biological factors of personality- Major Personality attributes influencing OB: Locus of Control, Machiavellianism, Self-Esteem, Self- Monitoring, Risk- Taking, Type A and Type B Personality- The Big Five Model of Personality. Perception: Meaning and definition – Need – Perceptual process – Perceptual inputs- Perceptual mechanism- Perceptual Outputs Perceptual errors- Factors influencing perception –interpersonal perception. Motivation: Meaning - Characteristics – Role of Motivation –Motivation and Behaviour – Motivation and Performance - Financial and Non-financial incentives – Theories of motivation: Theory X and Y, Maslow’s need hierarchy, Herzberg two-factor theory, ERG Theory	CO2	18 Hrs	Reading of recommended material/ watching videos on selected topics	Lecture, illustrations, discussions	Case study analysis and discussion	T4
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Module 3 - Attitudes and Learning Attitudes: Definition- Nature of attitudes-components of attitudesattitude and opinion-attitude andbelief-Formation of attitudesWork related attitudes: job satisfaction, job involvement, and organizational commitment- Attitude measurement – Attitude change. Concept of attitude – Attitude, opinions and beliefs, attitudes and behaviour – Formation of attitudes – Factors determining formation of attitudes – Attitude measurement – Attitude change. Learning – Principles, process, organizational reinforcement systems – cognitive learning	CO3	10 Hrs	Reading of recommended material/ watching videos on selected topics	Lecture, illustrations, discussions	Assignment and Presentation	T5
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Module 4 - Group Dynamics and Leadership Importance of teams - Formation of teams and team work. The concept of groups – kinds and functions of groups – formal and informal groups – group cohesiveness – group think – group norms- process of group formation. Leadership – formal and informal leadership – characteristics – Leadership theories [Trait, Behavioural and Contingency] - Power – Sources of power	CO4	12Hrs	Reading of recommended material/ watching videos on selected topics	Lecture, illustrations, discussions	Assignment and Presentation	T4
Module 5 – Organization Culture and Climate Organization culture - organization climate	CO5	4 Hrs	Reading of recommended material/ watching videos on	Lecture, illustrations, discussions	Assignment	T4

and organizational effectiveness			selected topics			
Module 6- Conflict and Organizational Change A. Conflict - meaning - process – causes – sources – types of conflict – consequences of conflict – conflict resolution strategies. B. Stress-Understanding Stress – causes, consequences and Stress Management C. Organisational Change – kinds of change – identification of the problems and implementation of change – resistance to change – overcoming resistance to change	CO6	10 Hrs	Reading of recommended material/ watching videos on selected topics	Lecture, illustrations, discussions	Online quiz and case study	T3

Continuous Internal Assessment – (Examples)

- Power point presentation in class on the given topic.
- Case study analysis
- Role play
- Class test

Books for Reference:

- Stephen Robins – Organizational Behaviour.
- Keith Davis – Human Behaviour at work.
- Fred Luthons – Organizational Behaviour.
- Reddy and Appaniah - Organizational Behaviour.
- Subha Rao - Organizational Behaviour.
- Ashwathappa - Organizational Behaviour.

OBE based Teaching Lesson Plan 2021-22

Program: BBA -CIMA

Course Name: Project & Relationship Management Course

Code: M2 21 DC 403

Semester: IV Semester

Lecture hours: 60 Hours

Faculty in-charge: Dr Ritty Francis

Course Outcome No.	Course Outcomes	T level Indicator
CO1	Assess the global environment to develop a holistic, integrated approach to managing organizations from internal and external perspectives.	T4
CO2	Apply the human resources approaches in managing project team members of the organization.	T4
CO3	Examine the relationship between the finance functions and other parts of the organization in project environment in the context of shared service centres contractual relationship ServiceLevel Agreements (SLAs) and professional advisor.	T6
CO4	Illustrate the change management process through projects and their impact on project achievement.	T2
CO5	Design a disruptive & resilient business modelsand digital operating models Business models and its impact on value Creation.	T6

CO6	Integrate the Information Technology with Project management by way PIMS for the sake of communication and documentation.	T6
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Module No. & Topics Covered	Course Outcome No.	No. of Lecture Hours	Pre-Class Activity	Instructional techniques	Assessment	Level
<p>Module 1 - Assessing the global environment</p> <p>Macro and micro environments - LONGPEST analysis – Porter Diamond and its use for assessing the competitive advantage of nations - porters five forces model and its use for analyzing the external environment; key concepts in competitive analysis – the role of competitor analysis - approaches to collecting competitor information - sources - types and quality of competitor data - analyzing and interpreting competitor data - the application of big data to competitor analysis.</p>	CO1	10	Reading of recommended material/Article/ watching videos on selected topics	Lecture, illustrations, discussions	Discussion, Questions & Answers	T2
<p>Module 2 - Human aspect of the organization</p> <p>The concepts of power, authority, delegation and empowerment - different approaches leadership- Project</p>	CO2	10 Hrs	Reading of recommended material/Article/ watching videos on selected topics	Lecture, illustrations, discussions	Case study analysis and discussion	T4

Leadership -; skill requirements of a project manager (project management process skills, Interpersonal & Behavioural skills, Technology management skills, Desired personal traits)-Responsibility matrix – concept and importance of culture - level of culture - influence on culture - analysis organizational culture - the cultural web framework - models for categorizing culture - national cultures and managing in different cultures. Target setting and employee alignment; performance reporting and review; coaching and mentoring; diversity and equity practices; Health and safety; role of key members of project team; life cycle of project teams.						
Building effective and high performance teams- leading and managing teams - factors associated with effective team work - motivating team members - resolving problems and conflicts in teams - management of relationship between the finance functions and other parts of the organization- the concept of the chartered Management	CO3	16 Hrs	Reading of recommended material/Article/ watching videos on selected topics	Lecture, illustrations, discussions	Assignment and Presentation	T3

<p>accountant as a business partner in creating value</p> <p>transaction cost theory in the context of shared service centers and outsourcing including contractual relationship</p> <p>Service Level Agreements (SLAs) - Management of relationships with professional advisor - developing effective strategies for influence - the process of negotiation- the sources and causes of conflict in organization – the different forms and types of conflict strategies for managing conflict to Ensure working relationship are productive and effective- Work streams</p>						
<p>Types of change- external and internal triggers for change- stage model of change management- principles of change management problem identification as a precursor to change- reason for resistance to change approaches to managing resistance to changes- definition of project attributes- time, cost and quality project objectives- time cost and quality project objectives- the purpose and activities associated with the key stages in the project control- key</p>	CO4	8 Hrs	<p>Reading of recommended material/Article/ watching videos on selected topics</p>	<p>Lecture, illustrations, discussions</p>	<p>Assignment and Presentation</p>	T5

tools for project management, including work breakdown schedule, Gantt Charts and Network analysis- managing project risk- PERT charts- scenario planning and buffering- the contribution of project management software- project structure including matrix structure and their impact on project achievement-The role of the Chartered Management Accounting in projects; work streams.						
<p>Module 5 Business models & Value Creation</p> <p>Definition of ecosystems – Participants & roles – Interactions & dynamics – Rules & governance – Technology – Risks and Opportunities – Stakeholders & relevant value – Stakeholder Analysis – Resources, process, activities and people in creating value – Products, services, customer segments, channels & platforms to deliver value – Distribution of value by key stakeholders – Disruption to industries and their ecosystems – Ways to build disruptive & resilient business models –</p>	CO5	4 Hrs	Reading of recommended material/Article/ watching videos on selected topics	Lecture, illustrations, discussions	Assignment	T5

Creating digital operating models – Types of digital operating models.						
Module 6 – Information Technology and Project management Project communication and documentation, project information management system (PIMS)-features, Importance, design and computerized PIMS- Project management software-need, Advantages, Software Packages for Computerized Project management system Microsoft Project Software, spreadsheet software.	CO5	6 Hrs	Reading of recommended material/Article/ watching videos on selected topics	Lecture, illustrations, discussions	Online quiz and case study	T3

Continuous Internal Assessment

- Power point presentation in class on the given topic.
- Case study analysis
- MCQs and Quiz
- Class test

Books for Reference:

- Fisher, Schoenfeldt, Shaw & Biztantra, Human Resource Management, 1st Edition, New Delhi, Dreamtech Press, 2019.
- Fred.R.David, Strategic Management: concepts and cases, 13th Edition, Prentice Hall, USA, 2019.
- Harold R. Kerzner: Project Management – Case studies, 5th Edition, Delhi, Wiley publication, 2016.
- Kamaraju Ramakrishna, Essentials of Project Management, 1st Edition, Delhi, PHI Learning, 2010.
- Kim Heldman: Project Management Jump start, 3rd Edition, Delhi, Wiley Publications, 2017.

- Panneerselvam P. & Senthilkumar R., Project Management, 1st Edition, Delhi, PHI Learning, 2019.
- Prasanna Chandra, Planning, Analysis, Selection, Implementation and Review, 9th Edition, Delhi, Tata McGraw Hill Publications, 2019.
- Sontakki V.C., Project Management, 1st Edition, Delhi, Himalaya Publishing house, 2015.

OBE based Teaching Lesson Plan 2021-22

Program: BBA CIMA (Professional)

Course Name: Financial Management

Course Code: M3 17 MC 403

Semester: 4

Lecture hours: 60

Faculty in-charge: Nischitha .K

Course Outcome No.	Course Outcomes	T level Indicator
1	Explain the Role of financial manager in the enhancement the wealth maximization of shareholders in the present state of affairs.	T2
2	Prepare the Cost of with live Capital financial Statements.	T4
3	Plan for optimum Capital Structure for a hypothetical firm.	T4
4	Examine Investment decisions by using Capital Budgeting Technique.	T4
5	Relate the implications of Theories of Dividend with dividend decisions.	T3
6	Estimate the Working Capital Requirements of a Hypothetical firm and Examine factors that determine the working capital and operating cycles.	T4

Module No. & Topics Covered	Course Outcome No.	No. of Lecture Hours	Pre-Class Activity	Instructional techniques	Assessment	T level
Module-1 Financial Management Meaning	1	5		Lecture through PPT and Discussion	Online test Quiz	T2

Nature and Scope of Financial Management Goals of Financial Management Concept of time value of money Financial Decisions				s		
Module- 2 - Financing Decision – Cost of Capital Sources of long term finance for a Company, Cost of Specific Sources of Capital, WACC	2	10	Pre reading material	Lecture through PPT and problem solving	Problem solving	T3
Module- 3 Financing Decision Capital Structure Meaning of Capital Structure Tradingon Equity- Capital Gearing Optimum Capital Structure	3	10		Lecture through PPT and problem solving	Problem solving	T3
Module 4 - Investment Decision Capital Budgeting Capital Budgeting Process	4	15		Lecture through PPT and problem solving	problem solving	T3
Module 5 Dividend	5	8		Lecture through PPT and	Case studies	T3

Decision Meaning – Types of Dividend policies Relevance and Irrelevance Theories of Dividend				Discussions		
Module-6 - Working Capital Management , Accounts receivables & payables mgt, inventory mgt and cash mgt	6	12	Articles on topics	Lecture through PPT and problem solving	Case studies	T3

Continuous Internal Assessment

- Power point presentation in class on the given topic.
- Case study analysis
- Class test – online
- Class test

Books for Reference:

- Dr. R P Rustagi: Financial Management, Taxmann
- Jonathan Berk & Peter DeMarzo: Pearson Education
- Bhabatosh Banerjee: Fundamental of Financial Management, PHI
- Dr. S N Maheshwari: Fundamental of Financial Management, Sultan Chand & Sons
- Prasanna Chandra: Theory & Practice, Tata McGraw Hill.
- I.M. Pandey: Financial Management, Vikas

Prepared By : Nischitha K

OBE based Teaching Lesson Plan 2021-22

Program: BBA (Entrepreneurship)

Course Name: Cost Accounting

Course Code: M3 17 MC 401

Semester: IV

Lecture hours:

60

Faculty in-charge: Ms Nancy Christina J

Course Outcom e No.	Course Outcomes	T level Indicator
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CO1.	Explain the concepts, Methods and techniques of Cost accounting.	T2
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CO2.	Prepare a Cost statement/Cost sheet in accordance with cost behaviour (changes in output or activity or volume).	T6
CO3.	Prepare store ledger using FIFO, LIFO, Simple and weighted average method as tool of material control.	T6
CO4.	Compute cost of labour using Time and Piece rate system – Halsey and Rowan premium system – Taylor and Merrick's differential piece rate system as tool of Labour control.	T3
CO5.	Compute statement showing allocation and apportionment of overheads of service department to Producing Departments by using Repeated and simultaneous equation Methods.	T3
CO6	Compute statement showing the reconciliation of cost and financial accounts	T3

Module No. & Topics Covered	Course OutcomeNo.	No. of Lecture Hours	Pre-Class Activity	Instructional techniques	Assessment	T level
Module – 1: Basic Concepts Meaning – Cost accounting – Cost accountancy – Costing – Cost Accounting and Management – Objectives of Cost Accounting – Cost Accounting Vs Financial Accounting – Cost Accounting Vs Management Accounting – Advantages of Cost	CO 1	8 Hrs		Presentation, Lecture	Discussions	T3

Accounting – Methods of Costing - Techniques (Types) of Costing - Difficulties in installation of a Costing System– Arguments against Cost Accounting – Cost Centers – Cost Units – Cost Accounting Departments.						
Module – 2: Cost, Concepts and Classification Cost – Expenses – Losses – Classification	CO2	10 Hrs	Identifyin g different types of costs	Presentation, Lecture, solving problems	Handout problems, Class test, Online MCQ	T2

of Costs –
Natural
Classification of

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<p>Costs – Cost Behaviour (in Relation to changes in output or activity or Volume</p> <ul style="list-style-type: none"> - Degree of Traceability to the Product – Association with the Product – Functional Classification of Costs – Costs of Control other Costs - Cost Statement or Cost Sheet – Tender and Quotation-Job Cost Sheet. 						
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Module – 3: Material Control and Material Costing	CO3	10 Hrs	Classification of materials	Presentation, Lecture,	Handout problems, Class test,	T4
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<p>Materials– Concepts and objectives of Material Control –Organization forMaterial Control – Purchasing and Receiving Procedure – Someissues in Materials Procurement</p> <p>–Stores Organization. Costing Material Received – Costing material issues (FIFO, LIFO, simple and weighted</p>				Solving problems	Assignment s	
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average method only).						
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Module – 4: Labour Costs: Accounting and Control Introduction – Direct Labour and Indirect Labour – Organization for Labour Control – Wage Systems – Incentives Wage Plans – Labour Turnover – Treatment of Labour Cost Related Items – Methods of Remunerating Labour – Time and Piece Rate System –Halsey and Rowan	CO 4	10 Hrs	Understanding different wage system.	Presentation, Lecture, Problem Solving from handouts	Class test	T4
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Premium Systems -						
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Taylor and Merricks differential piece rate system.						
Module – 5: Overheads Distribution Concept – Classification of Overheads – Factory Overhead –Fixed, Semi – Variable and Variable – Factory Overheads – Accounting and Distribution – Collection and Codification of Factory Overheads – Allocation and	CO 5	12 Hrs		Presentation, Lecture, Case analysis on performance management	Presentation, case study	T5

apportionment of factory overheads –Apportionment of service departments - Overheads to producing departments (Repeated and Simultaneous Equation Method) – Absorption of Factory Overhead (Machine Hour Rate).						
Module – 6: Reconciliation of Cost and Financial Accounts Need for reconciliation- Reasons for	CO6	10 Hrs		Brief analysis of different types of costing	Case study	T5

difference in Profits – Method or procedure of Reconciliation- Problems on Reconciliation of cost and financial accounts.						
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Continuous Internal Assessment –

- Prepare cost sheet listing various expenses of two companies – Class activity - February
- Class test on Module 2 – Month of March
- Midterm – Module 1,2,3 -Month of April
- Identification of different wage system in different industry – Module 5 - May

Books for Reference:

- Arora M. N., Cost Accounting: Principles and Practice, 12th Edition, Noida, Vikas Publishing house, 2013.
- Drury Colin, Management and Cost Accounting, 8th Edition, Delhi, Cengage Learning India Pvt. Ltd., 2014.
- Jain S. P. & Narang K. L., Cost and Management Accounting, 5th Edition, New Delhi, Kalyani Publishers, 2013.
- Kishore M Ravi, Cost and Management Accounting, 6th Edition, New Delhi, Taxmann, 2018.
- Prof. Lal Jawahar & Dr Srivastava Seema, Cost Accounting, 5th Edition, Delhi, McGraw Hill HED, 2013.

- Lall Nigam, Sharma G.L., Theory and Techniques of Cost Accounting, 1st Edition, New Delhi, Himalaya Publishing House, 2000.
- Dr. Maheshwari S. N. & Mittal, Elements of Cost Accounting, 5th Edition, Delhi, Mahavir Publications, 2015

OBE based Teaching Lesson Plan 2021-2022

Program: BBA D

Course Name: Project Management

Course Code: M1 15 MC 404

Semester: 4

Lecture hours: 60

Faculty in-charge: Mr. Merwin Abraham Mathew

Subject Coordinator: Dr. Deepika Joshi

Course Outcome No.	Course Outcomes	T level Indicator
CO 1	Explain the nature and content of Project Management in order to choose an appropriate Project Management Structure.	T2
CO 2	Describe the use of project feasibility studies and its implications in the selection of best available project.	T2
CO 3	Evaluate the projects of both Commercial and National profitability by using appropriate capital budgeting Technique both under certainty and uncertainty situations.	T5
CO 4	Develop a project Plan and schedule by using Project Networking technique	T6
CO 5	Compare and contrast the Project financing options of Venture Capital and Private equity and Investment Banking and associated risks.	T5
CO 6	Identify desirable characteristics of effective project managers and issues pertaining to managing and leading a Project and its team and stakeholders	T1

Sl. No	UNITS	Course Outcomes	No. of Lecture Hours	Pre-Class Activity	Methodology/Instructional techniques	Evaluation/learning confirmation	Level
UNIT I	<u>Module - 1: Nature & Content of Project Management</u>		10 Hrs				2
	Project – Classification – Importance of Project Management – An Integrated Approach – Project Portfolio Management System – The Need – Choosing the appropriate Project Management Structure: Organizational considerations and project considerations – steps in defining the project – Project Rollup – Process breakdown structure- Responsibility Matrices – External causes of delay and internal constraints.		10		PPT	Q & A, Assignments	
UNIT II	<u>Module –2: Project Identification, Feasibility & Formulation</u>		8 Hrs				2
	Project feasibility studies - Opportunity studies, General opportunity studies, specific opportunity studies, pre-feasibility studies, functional studies or support studies, feasibility study – components of project feasibility studies – Managing Project resources flow- project planning to project completion: Preinvestment phase, Investment Phase and operational phase – Project Life Cycle – Project constraints.		8		PPT Case Studies	Q & A, Assignments	
UNIT III	<u>Module - 3 Project Evaluation</u>		12 Hrs				5

	Project Evaluation under certainty - Net Present Value (Problems - Case Study), Benefit Cost Ratio, Internal Rate of Return, Urgency, Payback Period, ARR – Project Evaluation under uncertainty – Methodology for project evaluation – Commercial vs. National Profitability – Social Cost Benefit Analysis, Commercial or National Profitability, social or national profitability.		12		PPT, Notes	Case Studies	
Unit - IV	<u>Module - 4 Developing a Project Plan</u>		12 Hrs				6
	Developing a Project Plan - Developing the Project Network – Constructing a Project Network– PERT – CPM –(Problems) Crashing of Project Network (Concept only) – Resource Leveling and Resource Allocation – how to avoid cost and time overruns? – Steps in Project Appraisal Process – Project Control Process – Control Issues – Project Audits – the Project Audit Process – project closure – team, team member and project manager evaluations.		12		PPT, Notes	Q & A, Case Study	
Unit - V	<u>Module 5: Project Financing</u>		8 Hrs				5
	Project Financing-Financing of Projects-Financing of Infrastructure Projects - Venture Capital and Private Equity - Investment Banking		8		PPT, Notes	Q & A	
Unit - VI	<u>Module - 6 Project Management</u>		10 Hrs				1
	Managing versus leading a project - managing project stakeholders - social network building (Including management by wandering around)-qualities of an effective project manager-		10		PPT, Notes	Case Study	

	managing project teams – Five Stage Team Development Model – Situational factors affecting team development – project team pitfalls.						
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CIA:

1. Presentation – February
2. Case Study – March
3. Test - April

Books for Reference:

1. Arun Kanda, Project Management, 1st Edition, Delhi, PHI Learning, 2011.
2. Harold R. Kerzner: Project Management – Case studies, 5th Edition, Delhi, Wiley publication, 2016.
3. Kamaraju Ramakrishna, Essentials of Project Management, 1st Edition, Delhi, PHI Learning, 2010.
4. Kim Heldman: Project Management Jump start, 3rd Edition, Delhi, Wiley Publications, 2017
5. Kirandeep Kaur, Project Management, 1st Edition Delhi, Kalyani Publishers, 2016.
6. Larry Richman: Improving your Project Management Skills, 2nd Edition, Amacom, 2011.
7. Nagarajan K., Project Management, 8th Edition, Delhi, New age international publishers, 2017.
8. Panneerselvam P. & Senthilkumar R., Project Management, 1st Edition, Delhi, PHI Learning, 2019.
9. Prasanna Chandra, Planning, Analysis, Selection, Implementation and Review, 9th Edition, Delhi, Tata McGraw Hill Publications, 2019.
10. Sontakki V.C., Project Management, 1st Edition, Delhi, Himalaya Publishing house, 2015.

OBE based Teaching Lesson Plan 2021-22

Even Semester (Jan – Apr 2022)

Program: B.COM/ BBA

Course Name: WEB DESIGNING

Course Code: UG 21 AO 035

Semester: III (Shift I)

Lecture hours: 60

Faculty in-charge: Vedapradha. R

Course OutcomeNo.	Course Outcomes	T level Indicator
CO 1	Define the principles of Web page design	T2
CO 2	Examine the determinants of web site in the context of its utility.	T4
CO 3	Apply HTML for developing websites	T6
CO 4	Design style sheets of CSS technology by using HTML.	T6
CO 5	Develop the website for publishing on line content and updating the same on periodically	T6
CO 6	Use website to promote digital marketing by embedding necessary features and functions.	T6

Module No. Topics Covered	Course Outcome No.	No. of Lecture Hours	Pre-Class Activity	Instructional techniques	Assessment	T level
Module 1: Web design principles Basic principles involved in developing a web site. Planning process- Five Golden rules of web designing- Designing navigation bar- Page design- Home Page Layout- Design Concept.	CO1	3		Lecture PPT Videos	MCQ Q&A	T2
Module 2: Basics in Web design Brief History of Internet.- Concept of World Wide Web- Reasons to create a web site- Web Standards. Audience requirement	CO2	5	FLIP class	Lecture PPT Videos	Group activity	T4
Module 3: Hyper text Mark up Language Meaning & Concept of HTML- Types of HTML Documents- Basic structure	CO3	12	FLIP class	Lecture Practical LabClass	Practical Assignments	T6

of an HTML document- Creating an HTML document- Mark up Tags- Heading- Paragraphs- Line Breaks & HTML Tags- Introduction to elements of HTML- Working with text, lists, Tables, frames, hyperlinks, images and multimedia, forms and controls- Practical classes						
Module 4: Cascading Style sheets Meaning and Concept of Web Browsers- Creating style sheet- Properties- Styling (Background, text, format, controlling fonts)- Working with block elements and objects- Working with Lists and Tables, CSS Id and Class. Box	CO4	20	FLIP class	Lecture Practical LabClass	Practical Assignment s	T6

<p>Model (Introduction, Border properties, Padding Properties, Margin properties)- CSS Advanced (Grouping, Dimension, Display, Positioning, Floating, Align, Pseudo class, Navigation Bar, Image Sprites, Attribute sector)- CS SColor- Creating page Layout and Site Designs. Practical classes</p>						
<p>Module 5: Website Publishing Concept of Website- Web hosting or publishing- Creating the Web Site- Saving the site- Working on the web site- Creating web site structure- Creating Titles for web pages- Themes- Publishing web sites- Practical classes- Types</p>	CO5	10	FLIP Class	Lecture Practical LabClass	Practical Assignments	T6

of web hosting plans (Shared hosting, VPS hosting, word press hosting, dedicated hosting, cloud hosting, reseller hosting).						
Module 6: Digital Marketing Concept of Digital Marketing- Importance- Tools- Strategies- Concept of Search Engine Optimization (SEO)- SEO Marketing- Social media marketing- Content strategy- Web Analytics- Web remarketing- Mobile & affiliate marketing- Online reputation management- Design essentials- The merits, demerits & its applications across the industries	CO6	10	FLIP Class	Lecture Practical LabClass	Practical Assignments	T6

Continuous Internal Assessment – The student assessment based on varied CIA will be completed by 15th March 2022. The criteria for CIA are listed below.

- Practical exam
- MCQ Tests
- Assignment on Computer Coding Language using HTML
- Assignment on E-Commerce Website Creation & Digital Marketing

Books for Reference:

- Web Designing & Architecture-Educational Technology Centre: University of Buffalo
- Steven M. Schafer HTML, XHTML, and CSS Bible, 5th Edition WileyIndia
- John Duckett Beginning HTML, XHTML, CSS, and JavaScript WileyIndia
- Ian Pouncey, Richard York Beginning CSS: Cascading Style Sheets for Web Design Wiley India
- Kogent Learning Web Technologies: HTML, Javascript Wiley India

Prepared by: Vedapradha. R

OBE based Teaching Lesson Plan 2021-22

Program: BBA Regular

Course Name: FINANCIAL MANAGEMENT

Course Code: M1 21 DC 302

Semester: SEMESTER III

Lecture hours: 60

Faculty in-charge: Ms. Rini Steven

Course Outcome No.	Course Outcomes	T level Indicator
1.	Describe both theoretical and practical role of financial management in business corporations.	T2
2.	Compute the cost of capital of specific sources of capital.	T3
3.	Compute the problems in capital structure.	T3
4.	Estimate the required return on projects of differing risk and evaluate different investment decision.	T3
5.	Explain the various types of policies in dividend	T2
6.	Evaluate the importance of working capital management and its role in meeting firm's strategic objectives and its impact in value creation.	T5

Module No. & Topics Covered	Course Outcome No.	No. of Lecture Hours	Pre-Class Activity	Instructional techniques	Assessment	T level
Module 1 - Financial Management Meaning - Nature and Scope of Financial Management –Goals of Financial Management - Concept of time value of money –Risk and Uncertainty (Concept only) - Financial Decisions.	C1	5 Hrs	Referring books and videos. Additional problems	Lecturing Illustrations and discussions	Q &A Assignments MCQ	T2
Module 2 – Financing Decision – Cost of Capital Sources of Capital for a Company - Computation of Cost of Specific Sources of Capital – Cost of Equity – Preference – Debt - Cost of Retained Earnings - Weighted Average Cost of Capital – Marginal cost of Capital.	C2	10 Hrs	Referring books and videos Additional problems	Lecturing Illustrations and discussions	Q &A Assignments MCQ	T3
Module 3 - Financing Decision – Capital Structure Meaning of Capital Structure – Trading on Equity- Capital	C3	10 Hrs	Referring books and videos Additional problems	Lecturing Illustrations and discussions	Q &A Assignments MCQ	T3

Gearing - Optimum Capital Structure – Factors determining Capital Structure– Leverages – Operating leverage – Financial leverage and combined leverage – Problems.						
Module 4 - Investment Decision Capital Budgeting – Meaning – Significance – Capital Budgeting Process - Payback period – ARR – NetPresent Value– IRR Method – Profitability Index - Concept of Capital Rationing.	C4	15 Hrs	Referring books and videos Additional problems	Lecturing Illustrations and discussions	Q &A Assignments	T3
Module 5 – Dividend Decision Meaning – Types of Dividend policies – Factors influencing dividend policy – Forms of Dividends - Relevance and Irrelevance Theoriesof Dividend (concept only)	C5	8 Hrs	Referring books and videos Additional problems	Lecturing Illustrations and discussions	Q &A Assignments	T2
Module 6 - Working Capital Management Decision Meaning – Introduction – Circulating Capital – Factors	C6	12 Hrs	Referring books and videos Additional problems	Lecturing Illustrations and discussions	Q &A Assignments	T5

influencing working capital requirement – Types of working capital – Profitability/ Liquidity trade off -Cash management – Receivables Management and Inventory Management (Importance and Tools) –Simple Problems on estimation of working capital requirements.						
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Continuous Internal Assessment –

- MCQ Test
- Case study analysis
- Assignment
- Presentations
- Class tests

Books for Reference: Books for Reference:

- Ravi M. Kishore: Financial Management
- Dr. S. N. Maheswari&Dr. C B. Gupta: Financial Management
- Dr.Sathya Prasad & P. V. Kulkarni: Financial Management
- M. Pandey: Financial Management
- Prasanna Chandra: Financial Management & Practice
- Sharma & Gupta: Financial Management

OBE BASED TEACHING LESSON PLAN 2021-22

Program: BBA- Regular

Course Name: M121 MC303

Course Code: HUMAN RESOURCE MANAGEMENT

Semester: III

Lecture hours: 60

Faculty in-charge: Asha Joseph

Subject Coordinator: Asha Joseph

Course Outcome No.	Course Outcomes	T level Indicator
CO1.	Explain the role of Human Resource Manager with special reference to attrition.	T2
CO2.	Illustrate the process of HR planning, Recruitment, selection and Induction of a hypothetical organization.	T3
CO3.	Compare and contrast the Training methods and techniques adopted by any two organizations and evaluation of training programme.	T4
CO4.	Distinguish between Traditional and modern method of Performance Appraisal system in the context of Career Planning and Development and Succession planning.	T4
CO5.	Justify the Design of Compensation and Rewards in alignment with Job Evaluation.	T5
CO6.	Develop a process of HR Audit and generate Audit Report of a hypothetical organization	T6

Module No. & Topics Covered	No. of Lecture Hours	Pre-Class Activity	Instructional techniques	Assessment
Module - 1: Introduction to Human Resource Management and Human Resource Planning 4 Hours Human Resource Management – Meaning, Importance, Objectives, Functions, Human Resource Management Process – Human Resource Management as a Strategic tool. Human Resource Planning: Objectives, Need and Benefits, Process of Human Resource Planning, Challenges in Human Resource Planning	4	Case study on HR planning	Lecture, Interaction & Flip Class	Discussion and quiz
Module - 2: Recruitment, Selection, Placement, Induction and Training & Development 12 Hours Recruitment: Definition, Objectives, factors affecting recruitment, sources and techniques, modern recruitment techniques. Selection: Meaning and definition, significance, selection procedures. Placement & Induction: Meaning, definition and importance. Training & Development - Meaning, Importance, Benefits, Need, Objectives, Identification of Training Needs, Training Methods & Techniques, Measurement of Training outcomes, Difference between training & Development	12	Collect information on training practices of companies	Lecture, Interaction, & Game based Learning	Case study analysis and discussion/ Mock Interviews

Module 3 - Performance Appraisals, Career Management, Succession Planning, and Employee Engagement & Attrition 16 Hours Performance Appraisal: Meaning, objectives, Importance process, methods (Traditional and Modern methods), essentials of a sound appraisal system, problems of performance appraisal. Career Planning & Development: Definition, importance, career stages, process of career planning and development. Establishing a career development system – actions and pre-requisites Succession planning: Meaning and importance, Differences in Human Resource Planning and Succession Planning. Employee Engagement – Meaning, Definition, Importance and strategies to improve employee engagement. Difference between employee engagement and employee satisfaction Attrition - Meaning and reasons for Attrition, Merits and Demerits of Attrition.	16	Case study / collect information about the performance appraisal practices in the corporate	Lecture and Interaction/ Video	Case study analysis And group discussion
Module 4 - Compensation and Reward Management 8 Hours Job Evaluation: Meaning, Importance and Techniques, Compensation: Meaning, definition, concepts and objectives, Importance of an ideal compensation plan, Principles and methods of compensation fixation. Rewards:	8	Case Study	Lecture and Interaction/ Video , Game based learning	Quiz , analysis of various performance appraisal techniques through discussion

Meaning and Importance, Types of Rewards – monetary and non-monetary rewards.				
Module 5 - Human Resource Accounting & Auditing 8 Hours Human Resource Accounting – Meaning, Objectives, Methods – Cost Based Approach- Value Based Approach – Limitations Human Resource Auditing - Meaning, benefits, process, approaches to Human Resource Audit, phases involved in Human Resource Audit, Audit Reports	8	Case Study	Lecture and Interaction, video	Quiz & discussion
Module 6 – Contemporary Human Resource Practices. 12 Hours Recent Trends in Human Resource Management – Recruitment, Selection, Training & Development, Compensation & Rewards Management Remote working & Gig Economy- Benefits & Challenges Digitalization in Human Resource Management – Gamification, Artificial Intelligence and Augmented Reality, Virtual reality (concepts only) Human Resource Analytics – Meaning, benefits, application of Human Resource Analytics, tools for Human Resource Analytics (Concepts only) Ethics in Human Resource Management – Employee code of conduct	12	Articles to read	Lecture and Interaction/ Flip Class	Quiz / discussion

Continuous Internal Assessment –

- Class test
- Group presentation

Books for Reference:

- Ahuja K. K, Personnel Management, 1st Edition, New Delhi, Kalyani Publisher, 1998.
- Amandeep Kaur, Punam Agarwal, Industrial Relations, 2nd Edition, New Delhi, Kalyani Publishing, 2011.
- Aswathappa K., Human Resource & Personnel Management; 4th Edition; New York; McGraw-Hill Education, 2005.
- Chhabra T. N. & Ahuja K. K., Managing People at Work, 1st Edition, New Delhi, Vanity Books, 1976.
- David R Hampton, Modern Management issues and Ideas, 2nd Edition, California, Dickenson Publishing Company, 1969.
- Deepak Kumar Bhattacharya, Human Resource Management, 2nd Edition, Kerala, Excel Books, 2012.
- Memoria C. B., Personnel Management, 1st Edition, Mumbai, Himalaya Publishing House, 2014.
- Sharma A. M.; Aspects of Labour Welfare and Social Security, 11th Edition, Mumbai, Himalaya Publishing, 2011.
- Subbha Rao P; Human Resource Management; Revised Edition; Mumbai; Himalaya Publishing, 2018.
- Shashi K. Gupta & Rosy Joshi, Human Resource Management, 7th Edition, Delhi, Kalyani Publishing, 2016.

LESSON PLAN

**M121 MC 303: HUMAN RESOURCE
MANAGEMENT**

Program: BBA

Course Name: Human Resource Management

Course Code: M121MC303

Semester: 3

Lecture hours: 60 Hours

Faculty in-charge: Asha Joseph and Merwin Abraham Mathew

Course Outcome No.	Course Outcomes	T level Indicator
CO1	Explain the role of Human Resource Manager with special reference to attrition	T2
CO2	Illustrate the process of Human resource planning, Recruitment, selection and Induction of a hypothetical organization	T3
CO3	Compare and contrast the Training methods and techniques adopted by any two organizations and evaluation of training programme	T4

CO4	Distinguish between Traditional and modern method of Performance Appraisal system in the context of Career Planning and Development and Succession planning	T4
CO5	Justify the Design of Compensation and Rewards in alignment with Job Evaluation	T5
CO6	Develop a process of Human Resource Audit and generate Audit Report of a hypothetical organization	T6

Sl. No	UNITS	Course Outcome No.	No. of Lecture Hours	Pre-Class Activity	Methodology/Instructional techniques	Evaluation/learning confirmation	T Level
UNIT I	<u>Module - 1:</u> Introduction to Human Resource Management and Human Resource Planning	CO1	4 Hrs	Reading Material and videos			2
	Human Resource Management – Meaning, Importance, Objectives, Functions, Human Resource Management Process – Human Resource Management as a Strategic tool.		2		PPT	Q & A, Assignments	

	Human Resource Planning: Objectives, Need and Benefits, Process of Human Resource Planning, Challenges in Human Resource Planning.		2		PPT, Notes	Assignment	
UNIT II	<u>Module – 2: Recruitment, Selection, Placement, Induction and Training & Development</u>	CO2	12 Hrs	Reading material, cases			3
	Recruitment: Definition, Objectives, factors affecting recruitment, sources and techniques, modern		3		PPT, Notes	Case Study	
	Selection: Meaning and definition, significance, selection procedures.		3		PPT, Notes	Q & A	
	Placement & Induction: Meaning, definition and importance.		3		PPT, Notes	Q & A	
	Training & Development - Meaning, Importance, Benefits, Need, Objectives Identification of Training Needs, Training Methods & Techniques, Measurement of Training outcomes, Difference between training & Development		3		PPT, Notes	Case Study	
UNIT III	<u>Module – 3: Performance Appraisals, Career Management, Succession Planning, Employee Engagement & Attrition</u>	CO3	16 Hrs	Case study / collect information about the Performa			4

				nce appraisal practices in the corporate			
	Performance Appraisal: Meaning, objectives, Importance process, methods (Traditional and Modern methods), essentials of a sound appraisal system, problems of performance appraisal.		4		PPT, Notes	Q & A	
	Career Planning & Development: Definition, importance, career stages, process of career planning and development. Establishing a career development system – actions and pre-requisites		4		PPT, Notes	Case Study	
	Succession planning: Meaning and importance, Differences in Human Resource Planning and Succession Planning		3		PPT, Notes	Q & A	
	Employee Engagement –Meaning, Definition, Importance and strategies to improve employee engagement. Difference between employee engagement and employee satisfaction		3				
	Attrition - Meaning and reasons for Attrition, Merits and De-merits of Attrition.		2				
Unit - IV	<u>Module – 4:</u> Compensation and Reward Management	CO4	8 Hrs	Case Study			4

	Job Evaluation: Meaning, Importance and Techniques		2		PPT, Notes	Q & A	
	Compensation: Meaning, definition, concepts and objectives, Importance of an ideal compensation plan, Principles and methods of compensation fixation.		4		PPT, Notes	Case Study	
	Rewards: Meaning and Importance, Types of Rewards – monetary and non-monetary rewards.		2		PPT, Notes	Q & A	
Unit - V	<u>Module – 5:</u> - Human Resource Accounting & Auditing	CO5	8 Hrs	Case Study			5
	Human Resource Accounting – Meaning, Objectives, Methods – Cost Based Approach- Value Based Approach – Limitations		4		PPT, Notes	Q & A	
	Human Resource Auditing - Meaning, benefits, process, approaches to Human Resource Audit, phases involved in Human Resource Audit, Audit Reports		4		PPT, Notes	Q & A	
Unit - VI	<u>Module – 6:</u> – Contemporary Human Resource Practices.	CO6	12 Hrs	Articles to read			6
	Recent Trends in Human Resource Management – Recruitment, Selection, Training & Development, Compensation & Rewards Management		3		Interaction	Case Study Q & A	

	Remote working & Gig Economy- Benefits & Challenges		2		PPT, Notes	Case Study Q & A	
	Digitalization in Human Resource Management – Gamification, Artificial Intelligence and Augmented Reality, Virtual reality (concepts only)		3		PPT, Notes	Case Study Q & A	
	Human Resource Analytics – Meaning, benefits, application of Human Resource Analytics, tools for Human Resource Analytics (Concepts only)		2		PPT, Notes	Case Study Q & A	
	Ethics in Human Resource Management – Employee code of conduct		2		PPT, Notes	Case Study Q & A	

CIA:

- 1. Presentation – August and September**
- 2. Case Study / Assignment – October**

Books for Reference:

- Ahuja K. K, Personnel Management, 1st Edition, New Delhi, Kalyani Publisher, 1998.
- Amandeep Kaur, Punam Agarwal, Industrial Relations, 2nd Edition, New Delhi, Kalyani Publishing, 2011.
- Aswathappa K., Human Resource & Personnel Management; 4th Edition; New York; McGraw-Hill Education, 2005.
- Chhabra T. N. & Ahuja K. K., Managing People at Work, 1st Edition, New Delhi, Vanity Books, 1976.
- David R Hampton, Modern Management issues and Ideas, 2nd Edition, California, Dickenson Publishing Company, 1969.
- Deepak Kumar Bhattacharya, Human Research Management, 2nd Edition, Kerala, Excel Books, 2012.
- Memoria C. B., Personnel Management, 1st Edition, Mumbai, Himalaya Publishing House, 2014.

- Sharma A. M.; Aspects of Labour Welfare and Social Security, 11th Edition, Mumbai, Himalaya Publishing, 2011.
- Subbha Rao P; Human Resource Management; Revised Edition; Mumbai; Himalaya Publishing, 2018.
- Shashi K. Gupta & Rosy Joshi, HUMAN RESOURCE MANAGEMENT, 7th Edition, Delhi, Kalyani Publishing, 2016.

Prepared By,

- 1. Asha Joseph**
- 2. Merwin Abraham Mathew**

OBE based Teaching Lesson Plan 2021-22

Program: BBA

Course Name: COST

ACCOUNTING Course Code: M1

21 DC 401 Semester: IV

Lecture hours: 60 Hrs

Faculty in-charge: Ms Rency

Course Outcome No.	Course Outcomes	T level Indicator
CO1.	Explain the concepts, Methods and techniques of Cost accounting.	T2
CO2.	Prepare a Cost statement/Cost sheet on the basis of cost behavior.	T3
CO3.	Prepare store ledger using FIFO, LIFO, Simple and weighted average method as tool of material control.	T4
CO4.	Compute cost of labour using Time and Piece rate system – Halsey and Rowan premium system – Taylor and Merricks differential piece rate system as tool of Labour control.	T4
CO5.	Compute statement showing Allocation and Apportionment of over heads.	T5
CO6.	Compute statement showing the reconciliation of cost and financial accounts	T5

Module No. & Topics Covered	Course Outcome No.	No. of Lecture Hours	Pre-Class Activity	Instructional techniques	Assessment	T level
Module 1: Introduction to Cost Accounting Meaning – Cost accounting – Cost accountancy – Costing – Cost Accounting and Management – Objectives of Cost Accounting – Cost Accounting Vs Financial Accounting – Cost Accounting Vs Management Accounting – Advantages of Cost Accounting – Methods of Costing – Techniques (Types) of Costing – Difficulties in installation of a Costing System – Arguments against Cost Accounting – Cost Centers – Cost Units – Cost Accounting Departments.	CO 1	8	Reading material/ activity, Videos	Presentation , Lecture, Illustrations	Discussion s, Questions – Quiz	T2
Module 2: Cost, Concepts and Classification Cost – Expenses – Losses – Classification of Costs – Natural Classification of Costs – Cost Behaviour (in	CO2	10	Reading material/ activity, Videos	Presentation , Lecture, Examples , Illustrations.	Class test, Online MCQ,	T3

<p>Relation to changes in output or activity or Volume – Degree of Traceability to the Product – Association with the Product – Functional Classification of Costs – Costs of Control other Costs – Cost Statement or Cost Sheet – Tender and Quotation-Job Cost Sheet</p>						
<p>Module – 3: Material Control and Material Costing Materials – Concepts and objectives of Material Control – Organization for Material Control – Purchasing and Receiving Procedure – Some issues in Materials Procurement – Stores Organization. Costing Material Received – Costing material issues (FIFO, LIFO, simple and weighted average method only)</p>	CO3	10	Reading material/ activity, Videos	Presentation , Lecture, Illustrations	Class test, Online MCQ	T4
<p>Module – 4: Labour Costs: Accounting and Control Introduction –</p>	CO 4	10	Reading material/ activity, Videos	Presentation , Lecture, Illustrations	Class test, Online MCQ	T4

Direct Labour and Indirect Labour – Organization for Labour Control – Wage Systems – Incentives Wage Plans – Labour Turnover – Treatment of Labour Cost Related Items – Methods of Remunerating Labour – Time and Piece Rate System Halsey and Rowan Premium Systems - Taylor and Merrick's differential piece rate system .						
Module – 5: Overheads Distribution Concept – Classification of Overheads – Factory Overhead – Fixed, Semi – Variable and Variable – Factory Overheads – Accounting and Distribution – Collection and Codification of Factory Overheads – Allocation and apportionment of factory overheads –	CO 5	12	Reading material/ activity, Videos	Presentation , Lecture,	Class tests	T5

Apportionment of service departments - Overheads to producing departments (Repeated and Simultaneous Equation Method) – Absorption of Factory Overhead (Machine HourRate)						
Module – 6: Reconciliation of Cost and Financial Accounts Need for reconciliation- Reasons for difference in Profits - Method or procedure of Reconciliation- Problems on Reconciliation of cost and financial accounts	CO 6	10	Reading material.	Presentation , Lecture, Illustration.	Class tests	T5

Continuous Internal Assessment –

1. CIA 1 – January- Feb : Assignment
2. Midterm Module - 1, 2, 3 and 4
3. CIA 3- Test

Books for Reference:

- Arora M. N., Cost Accounting: Principles and Practice, 12th Edition, Noida, VikasPublishing house, 2013.
- Drury Colin, Management and Cost Accounting, 8th Edition, Delhi , Cengage LearningIndia Pvt. Ltd., 2014.
- Jain S. P. & Narang K. L., Cost and Management Accounting.,5th Edition, New Delhi,Kalyani Publishers, 2013.
- Kishore M Ravi, Cost and Management Accounting, 6th Edition, New Delhi, Taxmann,2018.
- Prof. Lal Jawahar & Dr Srivastava Seema, Cost Accounting, 5th Edition, Delhi,McGraw Hill HED, 2013.
- Lall Nigam, Sharma G.L., Theory and Techniques of Cost Accounting, 1st Edition, NewDelhi, Himalaya Publishing House, 2000.
- Dr. Maheshwari S. N. & Mittal, Elements of Cost Accounting, 5th Edition, Delhi,Mahavir Publications, 2015.

Approved by:

OBE Based Teaching Lesson Plan 2021-22

Program: BBA (Regular)

Course Name: Cost Accounting

Course Code: M1 15 MC 401

Semester: IV

Lecture Hours: 60

Faculty In-charge: Dr. Poornima Vijaykumar

Course Outcome No.	Course Outcomes	T level Indicator
CO1	Explain the concepts, methods and techniques of cost accounting.	T2
CO2	Prepare a cost statement/cost sheet in accordance with cost behaviour.	T6
CO3	Prepare store ledger using FIFO, LIFO, simple and weighted average method as a tool of material control.	T6
CO4	Compute cost of labour using time and piece rate system – Halsey and Rowan premium system – Taylor and Merricks' differential piece rate system as a tool of labour control.	T4
CO5	Compute statement showing allocation and apportionment of overheads.	T4
CO6	Compute statement showing the reconciliation of cost and financial accounts.	T4

Module No. & Topics Covered	Course Outcome No.	No. of Lecture Hours	Pre-Class Activity	Instructional Techniques	Assessment	T level
Module 1: Introduction to Cost Accounting Meaning – Cost Accounting – Cost Accountancy – Costing – Cost Accounting and Management – Objectives of Cost Accounting – Cost Accounting v/s Financial Accounting – Cost Accounting v/s Management Accounting – Advantages of Cost	CO1	8 Hrs	Read on costing techniques and its application in business from study material.	Lectures, Discussions, and Power Point Presentation.	Assignment /Question & Answer/Quiz	T2

Accounting – Methods of Costing – Techniques (types) of Costing – Difficulties in Installation of a Costing System - Arguments Against Cost Accounting - Cost Centres – Cost Units – Cost Accounting Departments.						
Module 2: Cost, Concepts, and Classification Cost – Expenses – Losses – Classification of Costs – Natural Classification of Costs – Cost Behaviour (in Relation to Changes in Output or Activity or Volume) – Degree of Traceability to the Product – Association with the Product – Functional Classification of Costs – Cost of Control – Other Costs – Cost Statement or Cost Sheet – Tender and Quotation – Job Cost Sheet.	CO2	10 Hrs	Read on cost classifications and its application in business decisions from study material.	Lectures, Discussions, Power Point Presentation and Problem Solving.	Solve extra problems from the work sheet/ Question & Answer/ Test	T6
Module 3: Material Control and Material Costing Materials – Concepts and Objectives of Material Control – Organization for Material Control – Purchasing and Receiving Procedure – Some Issues in Materials	CO3	10 Hrs	Read on material control & costing and its application in business decisions from the study material.	Lectures, Discussions, and Problem Solving.	Solve extra problems from the work sheet/ Question & Answer/ Test	T6

Procurement – Stores Organization. Costing Material Received – Costing Material Issues (FIFO, LIFO, Simple and Weighted Average Methods Only).						
Module – 4: Labour Costs - Accounting and Control Introduction – Direct Labour and Indirect Labour – Organization for Labour Control – Wage Systems – Incentives Wage Plans – Labour Turnover – Treatment of Labour Cost Related Items – Methods of Remunerating Labour – Time and Piece Rate System – Halsey and Rowan Premium Systems – Taylor and Merrick's Differential Piece Rate System.	CO4	10 Hrs	Read on labour costs & accounting and its application in business decisions from the internet/study material.	Lectures, Discussions, and Problem Solving.	Solve extra problems from the work sheet/ Question & Answer/ Test	T4
Module 5: Overheads Distribution Concept – Classification of Overheads – Factory Overhead – Fixed, Semi-Variable, and Variable – Factory Overheads – Accounting and Distribution – Allocation and Apportionment of Factory Overheads – Apportionment of Service Departments Overheads to	CO5	12 Hrs	Read on overhead distribution and its application in decision-making from study material/internet.	Lectures, Discussions, and Problem Solving.	Solve extra problems from the work sheet/ Question & Answer/ Test	T4

Producing Departments (Repeated and Simultaneous Equation Method) – Absorption of Factory Overhead (Machine Hour Rate).						
Module 6: Reconciliation of Cost and Financial Accounts Need for Reconciliation – Reasons for Differences in Profits – Method or Procedure of Reconciliation – Problems on Reconciliation of Cost and Financial Accounts.	CO6	10 Hrs	Read on reconciliation of cost and financial accounts concepts from study material.	Lectures, Discussions, and Problem Solving.	Solve extra problems from the work sheet/ Question & Answer/ Test	T4

Continuous Internal Assessment:

- February 1st – 6th: Assignment/ Online Test MCQs – 10 Marks
- April 5th – 10th: Class Notes Completion/ Test MCQs – 10 Marks

Books for Reference:

- ❖ Arora M. N., Cost Accounting: Principles and Practice, 12th Edition, Noida, Vikas Publishing house.
- ❖ Drury Colin, Management and Cost Accounting, 8th Edition, Delhi , Cengage Learning India Pvt. Ltd.
- ❖ Jain S. P. & Narang K. L., Cost and Management Accounting.,5th Edition, New Delhi, Kalyani Publishers.
- ❖ Kishore M Ravi, Cost and Management Accounting, 6th Edition, New Delhi, Taxmann.
- ❖ Prof. Lal Jawahar & Dr Srivastava Seema, Cost Accounting, 5th Edition, Delhi, McGraw Hill HED.
- ❖ Lall Nigam, Sharma G.L., Theory and Techniques of Cost Accounting, 1st Edition, New Delhi, Himalaya Publishing House.
- ❖ Dr. Maheshwari S. N. & Mittal, Elements of Cost Accounting, 5th Edition, Delhi, Mahavir Publications.

Approved by:

OBE based Teaching Lesson Plan 2021-22 (EVEN Semester)

Program: BBA

Course Name: ENTREPRENEURSHIP DEVELOPMENT

Course Code: M120MC403

Semester: IV

Lecture hours: 60

Faculty in-charge: MS. RINI STEVEN and DR. SHUBHRA RAHUL

Course Outcome No.	Course Outcomes	T level Indicator
CO 1	Illustrate the evolution of the concept of entrepreneur and entrepreneurship and competencies of a successful Entrepreneur	T1
CO 2	Evaluate the Changing Role of the Entrepreneur in the context of New Business Opportunities and guidelines of start-up.	T3
CO 3	Plan for the procedure involved in entrepreneurial process right from identification of opportunities to development of new venture.	T3
CO 4	Compare and contrast the applicability and implications on each type of ownership structure and corresponding legal issues	T3
CO 5	Develop a viable Business Plan incorporating Finance, Marketing, HR, Legal, Social and Technical Aspects of new business venture	T4
CO6	Evaluate the Financial and Non- Financial Assistance by State and Central Government available for Entrepreneurs and global Business opportunities.	T4

Module No. Topics Covered	Course Outcome No.	No. of Lecture Hours	Pre- Class Activity	Instructional techniques	Assessment	T level
Module 1: Introduction to Entrepreneurship: Evolution of the concept of entrepreneur- Growth of entrepreneurship in India-Role of entrepreneurship in economic development- Types of entrepreneurs – Knowledge & Social entrepreneur - Women entrepreneur (Profile and problems) -Recent trends and development Entrepreneurial competencies.	01	07	Case study, Videos	Virtual teaching, Lecturing, Discussions	Q & A, Online assessment , Group activity.	T1
Module 2: Start-up Opportunities Start-up – Opportunities - Types of start-up – Challenges. Evaluating New Business Opportunities - The Changing Role of the Entrepreneur- Launch Stage Dilemmas -Team Building- Research & Analysis – Guidelines for startups.	02	8	Videos. Flip class,	PPT, Hands on Learning, Story Telling,	Q & A, Online assessment , Group activity.	T3

Module 3 : Establishment of an enterprise - Identification and selection of Business Opportunities-- Venture Development Stages -Procedures and Formalities for Starting up a venture -Location - Clearances and permits required - Formalities - Licensing and registration procedures- Market Survey and Research, Feasibility Assessment - Preparation of Preliminary Project Reports - Project Appraisal - reasons for failure of new ventures.	03	13	Videos, Flip class, Case study	PPT, Visual clues, Role plays	Q & A, Online assessment , Group activity.	T3
Module 4 : Ownership Structure and Legal Issues Ownership Structures: Sole proprietorship- Partnership- Limited Liability Partnership-One Man Company - Joint venture- Corporations - Franchising- Hindu Undivided Family- Family owned businesses- challenges faced by ownership structures-	04	8	Videos, Flip class, Case study	PPT, Lecturing, Instructional conversations	Q & A, Online assessment , Group activity.	T3

Issues	Legal Concerning						
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New Ventures: Patents –Copyrights – Trademarks Bankruptcy- Exit strategy.						
Module 5:Preparing the Business Plan Business model - types and purpose- Importance and Scope of a Business Plan-Preparation of business plan. Financial Aspects: Sources of Capital – Personal fund –Debt v/s Equity –Bank Loan – Seed Capital -Venture Capital – Angel investing – Private Equity – Public Funding- Business Valuation (concepts only). Marketing aspect – HR aspect -Social and Technical aspect-Evaluation by potential lenders and investors .	05	15	Videos, Flip class, Case study	PPT, Word games, Text cards,	Q & A, Online assessment , Group activity.	T4
Module 6: Assistance for entrepreneurs & Global Opportunities 9 hours Government assistance for start-ups: facilities-training- Schemes Government support - various schemes- Sources of financial assistances, SIDBI, KSIDC, KSSIC, IFCI, IDBI- Sources of non-financial assistance for	06	09	Videos, Flip class, Case study	PPT, Mind mapping, Context based learning,	Q & A, Online assessment , Group activity.	T4

entrepreneurs DIC, SISI, EDI, SIDO,						
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AWAKE, TCO, KVIC– Financial incentives and Tax concessions. – Initiatives of NITI Ayog- Assessment ofGlobal opportunities- International Environment – Methods of going international – Entering international market place – Types of documents required for Export oriented business.						
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Continuous Internal Assessment

The tentative date to complete all the CIA's is April, 2022. The evaluation scheme is based on the comprehensive and analytical skills of students for the below criteria.

1. Business Activity
2. Quiz
3. Role play, case study
4. FLIP classes
5. Assignments on practical application at different levels.
6. MCQs
7. Group presentations.

Books for Reference:

Book for Reference:

- ✓ Colin Coulson Thomas, The Knowledge Entrepreneur, Illustrated Edition, New York, KoganPage Publications, 2003.
- ✓ Donald F. Kuratko & Richard M. Hodgetts, Entrepreneurship Theory, Process and Practice, 6th Edition, U.S.A, Thomson South Western Publications, 2013.
- ✓ Government of India: Report of the Committee on Development of Small and Medium Entrepreneurs, New Delhi, Indian Investment Centre, 1975.
- ✓ Jain P. C., Handbook for Entrepreneurs, Entrepreneurship Development of India, 1st Edition, New Delhi, Oxford Publications, 1998.
- ✓ Khanka S. S., Entrepreneurship Development, 2nd Edition, New Delhi, S. Chand Publications, 2006.
- ✓ Mark. J. Dollinger, Entrepreneurship, Strategies and Resources, 2nd Edition, Illinois, Irwin Professional Publishing, 2002
- ✓ Robert D. Hisrich, Michael P. Peters & Dean A. Shepherd,

Entrepreneurship, 10th Edition, Delhi, Tata McGraw Hill Publications, 2016 ✓ Sudhir Sharma, Balraj Singh & Sandeep Singhal, Entrepreneurship Development, 1st Edition, New Delhi, Wisdom Publications, 2005.

Extra Reading:

Books for reading on Entrepreneurial Challenges, successes and failures:

- ✓ Experiences of Venture Capitalists
- ✓ From Zero to One by Peter Thiel
- ✓ The Hard Thing about Hard Things by Ben Horowitz
- ✓ The Upstarts by Brad Stone
- ✓ Elon Musk: How the Billionaire CEO of SpaceX and Tesla is shaping our future
- ✓ Shoe Dog by Phil Knight
- ✓ Alibaba – The house that Jack Ma Built by Duncan Clark
- ✓ The Everything Store (Amazon) – Brad Stone
- ✓ Hit Refresh by Satya Nadella
- ✓ Steve Jobs by Walter Isaacson.

Approved by: BOS

OBE BASED TEACHING LESSON PLAN 2021-22

Program: BBA

Course Name: EL 15 BK 605

Course Code: ENTREPRENEURSHIP DEVELOPMENT

Semester: IV

Lecture hours: 60

Faculty in-charge: Joswin Rodrigues

Subject Coordinator:

Course Outcome No.	Course Outcomes	T level Indicator
CO1.	Illustrate the evolution of the concept of entrepreneur and entrepreneurship and competencies of a successful Entrepreneur	T2
CO2.	Evaluate the Changing Role of the Entrepreneur in the context of New Business Opportunities and guidelines of start up	T5
CO3.	Plan for the procedure involved in entrepreneurial process right from identification of opportunities to development of new venture	T3,T4
CO4.	Compare and contrast the applicability and implications on each type of ownership structure and corresponding legal issues	T2
CO5.	Develop a viable Business Plan incorporating Finance, Marketing, HR, Legal, Social and Technical Aspects of new business venture	T6
CO6.	Evaluate the Financial and Non- Financial Assistance by State and Central Government available for Entrepreneurs and global Business opportunities.	T5

Module No. & Topics Covered	No. of Lecture Hours	Pre-Class Activity	Instructional techniques	Assessment
Module 1: Introduction to Entrepreneurship 7 hours Evolution of the concept of entrepreneur-Growth of entrepreneurship in India-Role of entrepreneurship in economic development-Types of entrepreneurs – Knowledge & Social entrepreneur - Recent trends and development-Entrepreneurial competencies – Woman Entrepreneur (Profile and Challenges)	7	Case study/Research Articles/Documents/News articles	Lecture, Interaction, Flip Class and Role Plays	Discussion and quiz
Module 2: Startup Opportunities 8 hours Startup – Opportunities - Types of start-up – Challenges. Evaluating New Business Opportunities - The Changing Role of the EntrepreneurLaunch Stage Dilemmas -Team Building- Research & Analysis – Guidelines for startups	8	Case study/Research Articles/Documents/News articles	Lecture, Interaction, Flip Class and Role Plays	Case Study Analysis
Module 3: Establishment of an enterprise 13 hours Identification and selection of Business Opportunities- -Venture Development Stages -Procedures and Formalities for Starting up a venture –Location – Clearances and permits required –Formalities – Licensing and registration procedures– Market Survey and Research, Feasibility Assessment – Preparation of Preliminary Project Reports - Project	13	Case study/Research Articles/Documents/News articles/Annual reports	Lecture, Interaction, Flip Class and Role Plays	Case study analysis And group discussion

Appraisal - reasons for failure of new ventures.				
Module 4: Ownership Structure and Legal Issues 8 hours Ownership Structures: Sole proprietorship– Partnership- Limited Liability Partnership– One Man Company -Joint venture – Corporations – Franchising- Hindu Undivided Family- Family owned businesses- challenges faced by ownership structures- Legal Issues Concerning New Ventures: Patents – Copyrights – Trademarks Bankruptcy- Exit strategy.	8	Case study/Research Articles/Documents/News articles/Annual reports	Lecture, Interaction, Flip Class and Role Plays	Presentation
Module 5: Business Plan Development 15 hours Business model - types and purpose- Importance and Scope of a Business Plan-Preparation of business plan. Financial Aspects: Sources of Capital –Personal fund – Debt v/s Equity –Bank Loan – Seed Capital - Venture Capital –Angel investing – Private Equity – Public Funding Business Valuation (concepts only). Marketing aspect – HR aspect - Social and Technical aspect- Evaluation by potential lenders and investors	15	Case study/Research Articles/Documents/News articles	Lecture, Interaction, Flip Class and Role Plays	Case study and Presentation
Module 6: Entrepreneurial Support and Global Opportunities 9 hours Government assistance for startups: facilities-training- Schemes Government support - various schemes- Sources of financial assistance SFC, SIDBI,	9	Case study/Research Articles/Documents/News articles	Lecture, Interaction, Flip Class and Role Plays	Quiz / discussion

KSIDC, KSSIC, IFCI, IDBI- Sources of non-financial assistance for entrepreneurs DIC, SISI, EDI, SIDO, TCO, KVIC— Government Recognised NGOs- Financial incentives and Tax concessions. – Initiatives of NITI Ayog- Assessment of Global opportunities- International Environment – Methods of going international – Entering international market place – Types of documents required for Export oriented business.				
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Continuous Internal Assessment –

- ☐ Complete a project on the risk management technology adopted by 5 different banks of your choice.
- ☐ Explain 10 latest trends in bank technology management
- ☐ MCQ

Books for Reference:

- ☐ Colin Coulson Thomas, The Knowledge Entrepreneur, Illustrated Edition, New York, Kogan Page Publications, 2003.
- ☐ Donald F. Kuratko & Richard M. Hodgetts, Entrepreneurship Theory, Process and Practice, 6th Edition, U.S.A, Thomson South Western Publications, 2013.
- ☐ Government of India: Report of the Committee on Development of Small and Medium Entrepreneurs, New Delhi, Indian Investment Centre, 1975
- ☐ Jain P. C., Handbook for Entrepreneurs, Entrepreneurship Development of India, 1st Edition, New Delhi, Oxford Publications, 1998.
- ☐ Khanka S. S., Entrepreneurship Development, 2nd Edition, New Delhi, S. Chand Publications, 2006. ☐ Mark. J. Dollinger, Entrepreneurship, Strategies and Resources, 2nd Edition, Illinois, Irwin Professional Publishing, 2002
- ☐ Robert D. Hisrich, Michael P. Peters & Dean A. Shepherd, Entrepreneurship, 10th Edition, Delhi, Tata McGraw Hill Publications, 2016
- ☐ Sudhir Sharma, Balraj Singh & Sandeep Singhal, Entrepreneurship Development, 1st Edition, New Delhi, Wisdom Publications, 2005.

OBE Based Teaching Lesson Plan 2021-22

Program: BBA Regular

Course Name: PRODUCTION & OPERATIONS MANAGEMENT

Course Code: M1 21 DC 402

Semester: SEMESTER IV

Lecture hours: 60

Faculty in-charge: Ms. Rini Steven

Course Outcom eNo.	Course Outcomes	T level Indicator
1.	Describe the different types of Production and responsibilities of production manager.	T2
2.	Evaluate the principles and techniques of plant location and lay out and its implications.	T5
3.	Select appropriate technique of material control, method of purchase and selection of supplier.	T3
4.	Apply the process of production planning and control and statistical process control in the organization.	T3
5.	Use the concept of standard time and the technique of motion study.	T3
6.	Illustrate the types of maintenance and importance of waste management.	T3

Module No. & Topics Covered	Course Outcome No.	No. of Lecture Hours	Pre-Class Activity	Instructional techniques	Assessment	T level
Module 1 - Introduction Meaning, Scope, & Functions- Historical development — Functions &responsibilities of a production manager-relationship o f production with other functions & problems- Systems or types of Production	C1	8 Hrs	Case Study, newspaper articles and videos	Lecturing, discussions, presentations videos	Discussion on industry examples, MCQs	T2
Module 2 – Plant Location & Layout Factors affectin g location, theory - plant layout principles - types of layouts - advantages and disadvantages of plant layouts - techniques of plant layout, organization of physical facilities - Building, lighting, safety etc. - protection measures and importance.	C2	10 Hrs	Case Study, newspaper articles and videos	Lecturing, discussions, presentations videos	Case study, examples through videos, presentations and discussions	T3

Module 3 - Materials Management Meaning, Objectives, Material Control –Types, concept ofEOQ, systems and techniques, purchasing –Objectives, Categories of purchasing needs,	C3	12 Hrs	Case Study, newspaper articles and videos	Lecturing, discussions, presentations videos	Industry examples, discussion- based assessment	T3
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<p>advantages and disadvantages of centralized and decentralized buying, selection of suppliers, purchasing policies, vendor rating techniques, Value analysis-value engineering, Stores layout system ,material handling.</p>						
<p>Module 4 - Production Planning & Control</p> <p><u>Production planning:</u> Estimating, Routing, Scheduling & Loading</p> <p><u>Production Control:</u> Dispatching, Follow-up, Inspection & Evaluating & corrective action</p> <p><u>Quality Control:</u> Objectives, Statistical Quality Control (SQC), Statistical Process Control (SPC), Total Quality Management (TQM), Quality Control (QC), Six sigma-Meaning and significance, Lean Management.</p>	C4	16 Hrs	Case Study, newspaper articles and videos	Lecturing, discussions, presentations videos	MCQs, Quiz and case study	T3
<p>Module 5 – Time & Motion Study</p> <p>Concepts of standard time, method study, work study, time & motion study, charts, diagrams, work measurements.</p>	C5	8 Hrs	Case Study, newspaper articles and videos	Lecturing, discussions, presentations videos	Classroom project	T2

Module 6 - C6 Maintenance Management & Waste Management Types of maintenance – merits & demerits, maintenance scheduling, procedure & tools, scrap & surplus disposal, Automation – meaning, considerations, advantages & forms of automation.			6 Hrs	Case Study, newspaper articles and videos	Lecturing, discussions, presentations videos	MCQs, discussion through examples	T5
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Continuous Internal Assessment –

- ☐ MCQ Test
- ☐ Case study analysis
- ☐ Assignment
- ☐ Presentations
- ☐ Class tests

Books for Reference:

- ❖ Aswathappa K., Sudarsana G. Reddy & Krishna Reddy M., Production and Operations Management, 1st Edition, Mumbai, Himalaya Publishers, 2013.
- ❖ Elwood S. Buffa & Rakesh K. Sarin, Modern Production and Operations Management, 8th Edition, New Delhi, Wiley Publishing, 2017.
- ❖ Murthy C.S.V., Production and Operations Management, 2nd Edition, Mumbai, Himalaya Publishers, 2012.
- ❖ Sontakki K.N, Production and Operations Management, New Delhi, Kalyani Publishing, 2016.

OBE based Teaching Lesson Plan 2021-2022

Program: BBA A

Course Name: Project Management

Course Code: M1 15 MC 404

Semester: 4

Lecture hours: 60

Faculty in-charge: Mr. Merwin Abraham Mathew

Subject Coordinator: Dr. Deepika Joshi

Course Outcome No.	Course Outcomes	T level Indicator
CO 1	Explain the nature and content of Project Management in order to choose an appropriate Project Management Structure.	T2
CO 2	Describe the use of project feasibility studies and its implications in the selection of best available project.	T2
CO 3	Evaluate the projects of both Commercial and National profitability by using appropriate capital budgeting Technique both under certainty and uncertainty situations.	T5
CO 4	Develop a project Plan and schedule by using Project Networking technique	T6
CO 5	Compare and contrast the Project financing options of Venture Capital and Private equity and Investment Banking and associated risks.	T5
CO 6	Identify desirable characteristics of effective project managers and issues pertaining to managing and leading a Project and its team and stakeholders	T1

Sl. No	UNITS	Course Outcomes	No. of Lecture Hours	Pre-Class Activity	Methodology/Instructional techniques	Evaluation/learning confirmation	Level
UNIT I	<u>Module - 1: Nature & Content of Project Management</u>		10 Hrs				2
	Project – Classification – Importance of Project Management – An Integrated Approach – Project Portfolio Management System – The Need – Choosing the appropriate Project Management Structure: Organizational considerations and project considerations – steps in defining the project – Project Rollup – Process breakdown structure- Responsibility Matrices – External causes of delay and internal constraints.		10		PPT	Q & A, Assignments	
UNIT II	<u>Module –2: Project Identification, Feasibility & Formulation</u>		8 Hrs				2
	Project feasibility studies - Opportunity studies, General opportunity studies, specific opportunity studies, pre-feasibility studies, functional studies or support studies, feasibility study – components of project feasibility studies – Managing Project resources flow- project planning to project completion: Preinvestment phase, Investment Phase and operational phase – Project Life Cycle – Project constraints.		8		PPT Case Studies	Q & A, Assignments	
UNIT III	<u>Module - 3 Project Evaluation</u>		12 Hrs				5

	Project Evaluation under certainty - Net Present Value (Problems - Case Study), Benefit Cost Ratio, Internal Rate of Return, Urgency, Payback Period, ARR – Project Evaluation under uncertainty – Methodology for project evaluation – Commercial vs. National Profitability – Social Cost Benefit Analysis, Commercial or National Profitability, social or national profitability.		12		PPT, Notes	Case Studies	
Unit - IV	<u>Module - 4 Developing a Project Plan</u>		12 Hrs				6
	Developing a Project Plan - Developing the Project Network – Constructing a Project Network– PERT – CPM –(Problems) Crashing of Project Network (Concept only) – Resource Leveling and Resource Allocation – how to avoid cost and time overruns? – Steps in Project Appraisal Process – Project Control Process – Control Issues – Project Audits – the Project Audit Process – project closure – team, team member and project manager evaluations.		12		PPT, Notes	Q & A, Case Study	
Unit - V	<u>Module 5: Project Financing</u>		8 Hrs				5
	Project Financing-Financing of Projects-Financing of Infrastructure Projects - Venture Capital and Private Equity - Investment Banking		8		PPT, Notes	Q & A	
Unit - VI	<u>Module - 6 Project Management</u>		10 Hrs				1
	Managing versus leading a project - managing project stakeholders - social network building (Including management by wandering around)-qualities of an effective project manager-		10		PPT, Notes	Case Study	

	managing project teams – Five Stage Team Development Model – Situational factors affecting team development – project team pitfalls.						
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CIA:

1. Presentation – February
2. Case Study – March
3. Test - April

Books for Reference:

1. Arun Kanda, Project Management, 1st Edition, Delhi, PHI Learning, 2011.
2. Harold R. Kerzner: Project Management – Case studies, 5th Edition, Delhi, Wiley publication, 2016.
3. Kamaraju Ramakrishna, Essentials of Project Management, 1st Edition, Delhi, PHI Learning, 2010.
4. Kim Heldman: Project Management Jump start, 3rd Edition, Delhi, Wiley Publications, 2017
5. Kirandeep Kaur, Project Management, 1st Edition Delhi, Kalyani Publishers, 2016.
6. Larry Richman: Improving your Project Management Skills, 2nd Edition, Amacom, 2011.
7. Nagarajan K., Project Management, 8th Edition, Delhi, New age international publishers, 2017.
8. Panneerselvam P. & Senthilkumar R., Project Management, 1st Edition, Delhi, PHI Learning, 2019.
9. Prasanna Chandra, Planning, Analysis, Selection, Implementation and Review, 9th Edition, Delhi, Tata McGraw Hill Publications, 2019.
10. Sontakki V.C., Project Management, 1st Edition, Delhi, Himalaya Publishing house, 2015.

OBE based Teaching Lesson Plan 2021-22

Program: BBA REGULAR

Course Name: RESEARCH METHODOLOGY

Course Code: M115AR405

Semester: IV

Lecture hours: 60

Faculty in-charge: Benila Susan Jacob

Course Outcome No.	Course Outcomes	T level Indicator
CO 1	Describe the scope and stages involved in research process.	T1
CO 2	Select appropriate Sampling Technique for a proposed title of research	T1
CO 3	Use appropriate method of collecting primary data and sources of secondary data	T3
CO 4	Arrange data for analysis by editing, coding, classifying and tabulating both primary and secondary data	T4
CO 5	Choose the appropriate Test of Hypothesis and Tool of Analysis in accordance with the merit of the case by using SPSS and Excel.	T3
CO 6	Draft a format of Report writing of a research article	T5

Module No. Topics Covered	Course				Assessment	
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	Out com e No.	No. of Lecture Hours	Pre-Class Activity	Instructional techniques		T level
Module 1 – Introduction to Research Meaning - Purpose and Scope of research - Steps in Research Identifying research problem – concepts, constructs and theoretical framework - Types and Methods of research. Review of Literature: Need – Sources to collect review - How to write review of literature? – Literature survey using Internet.	CO1	15	Concept reading	Lecture Interaction PPT	Q&A Group discussion	T3
Module 2 - Sampling and Sampling Techniques Introduction – Census Vs. Sampling – Characteristics of Good Sample – Advantages and Limitations of Sampling – Sampling Techniques or Methods (Probability and Non-Probability) – Sample Design – Sampling Frame – Criteria for Selecting	CO2	10	Concept reading	Discussion/ Presentation/ Activity	Q &A	T3

Sampling Techniques.						
Module 3 – Collection of Data Data Meaning – Types of Data- Sources of Data – Primary Data - Secondary Data – Data Collection Instruments - Questionnaire – Interview Schedule Preparation Model- Pilot study	CO3	10	Concept reading	Discussion/ Presentation/ Activity	Tests	T2
Module 4 - Processing of Data Processing of data: Editing, Coding, Classification of data-Tabulation of data	CO4	10	Concept reading	Discussion/ Presentation/ Activity	Q &A/Tests	T2
Module 5 – Data Presentation and Analysis Hypothesis Testing - Concept-Need - Characteristics of Hypothesis Types of Hypothesis - Procedure for Hypothesis- Various Hypothesis Tests- T-Test, Z-Test, Chi-Square Test – ANOVA(Theory Only)– Introduction to SPSS. Diagrams and Graphs: Utilities - Limitations – Types (using Excel Sheet) .	CO5	10	Concept reading	Discussion/ Presentation/ Activity	Tests/QnA	T4

Module 6 – Report Writing Report Writing- Introduction – Types – Format - principles of writing report – Documentation: Footnotes and Endnotes - Bibliography – Citation Model - APA Model - Guidelines for writing references.	CO6	5	Concept reading	Discussion/ Presentation/ Activity	Tests/QnA	T2
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Books for Reference:

Book for Reference:

- ✓ Beri G.C., Marketing Research, 5th Edition, Delhi, Tata McGraw Hill Publishing Company, 2019.
- ✓ Chikkodi C.M. & Satya Prasad B.G., Business Statistics, 2nd Edition, Delhi, Himalaya Publications, 2018.
- ✓ Churchill Gilbert A., Lacobucci Dawn & Israel D., Marketing Research: A South Asian Perspective, India Edition, New Delhi, Cengage Learning India Pvt. Ltd, 2010
- ✓ Gupta C. B., Fundamentals of Statistics, 2nd Edition, Delhi, Himalaya Publications, 2019.
- ✓ Gupta S.P., Statistical Methods, 3rd Edition, Delhi, Sultan Chand, 2019.
- ✓ Israel D., Data Analysis in Business Research: A Step-by-step Nonparametric Approach, 1st Edition, New Delhi, Sage Publications, 2008.
- ✓ Kothari C.R., Research Methodology Methods and Techniques, 4th Edition, Delhi, New Age International Publishers, 2019.
- ✓ Dr Krishnawsami O.R. & Dr. Ranganathan M., Methodology of Research in Social Sciences, 1st Edition, Delhi, Himalaya Publications, 2011.
- ✓ Dr.Priti R. Majhi & Dr.Prafull K. Khatua., Business Research Methods, 3rd Edition, Delhi, Himalaya Publications, 2017.
- ✓ Sekaran Uma & Bougie Roger, Research Methods for Business, 8th Edition, New Jersey, Wiley Publications, 2015.

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OBE based Teaching Lesson Plan 2021-22 (Even Semester)

Program: B.COM /BBA

Course Name: SERVICE MANAGEMENT

Course Code: UG15AO014

Semester: IV

Lecture hours: 60

Faculty in-charge: Dr.Veenu Joy

Course Outcome No.	Course Outcomes	T level Indicator
CO 1	Compare and contrast between goods and services and its implication on classification of Serviceindustry.	T2
CO 2	Apply the concept of marketing mix while designing marketing activities of Service Industry.	T3
CO 3	Analyse the consumer behaviour in accordance with Segmentation, targeting and positioning in service industry that focus on competitive advantage.	T4
CO 4	Evaluate the customer relationship and loyalty and its relevance with measurement of productivity of service.	T5
CO 5	Justify the application of the marketing mix on components Hotel management system of the hospitality industry.	T5
CO6	Examine the emerging career in the wake of recent trends in entertainment industry, tourism industry and fitness industry.	T3

Module No. Topics Covered	Course Outcome	No. of Lecture Hours	Pre- Class Activity	Instructional techniques	Assessment	T level
Unit 1 – Introduction Meaning of services – Reasons for growth in services sector – Difference between goods and services – Features of services – Classification of services.	CO1	08	Journals for qualitative reading,	PPT, Case study, Role Play	Q&A, Online assessment	T2
Unit 2 - Service Marketing Mix Product: Service as a Product – Service Product - Core Service and Peripherals. Price: Pricing of Services – Objectives – Factors influencing Pricing Decisions – Reasons for Price Variations in Service. Place: Place of Buyer and Seller interaction - Location of Premises – Look of Premises and Channels of Distribution Used. Customers’ Role in Service Delivery. Promotion: Promotion Techniques – Objectives of Promotion – Word of mouth communication - People contact and support personnel – Developing	CO2	14	Journals for qualitative reading, Videos and Debate	Creative Teaching, AV Tools, Case study	Q&A, Online assessment	T3

customer Conscious employees – Empowering People – appraisal and rewarding systems. Process: Designing the service process – Blue Printing – Automation – Customization – Service Production and Consumption Process. Physical Evidence: Essential and Peripheral Evidence – Physical Facilities – Appearance of Personnel.						
Unit 3 - Consumer Behaviour Consumer involvement in service setting- Purchase process for service – Difficulty of consumer in evaluation of service process. Segmenting, Targeting and positioning services effectively: Focus on competitive advantage.	CO3	10	Videos, Sharing of News articles, Reading of research articles.	Real-time learning, Creative Intelligence Learning.	Q&A, Online assessment	T4
Unit 4 - Relationship Management and Service Loyalty Relationship marketing- Building customer loyalty – Effect of selecting profitable customers using 80/20 customer pyramid and extended customer	CO4	16	Video, Qualitative reading	Storytelling, Case study, Brain storming, Role Play,	Q&A, Online assessment	T5

pyramid. Enhancing Service Value using SERVQUAL – Measuring Service Productivity – Gaps in service design and delivery. Managing Customer's Reservations and Waiting Lists. Managing demand and supply.						
Unit 5 - Hotel Industry Classification of Hotels – Hotel Facilities – Guest Cycle – Marketing Mix of Hospitality Industry – Hotel Management System.	CO5	06	Videos	PPT, Story board Teaching, Business games	Q&A, Online assessment, Group discussion	T5
Unit 6 - Recent Trends The rise of Entertainment Industry – Movie and Television Business – Event Management – Theme based entertainment – Concept of Business and Knowledge Process Outsourcing – Tourism industry- Consultancy Services & Fitness industry.	CO6	06	Videos, Outside classroom activity	PPT, Simulation Teaching, Group discussion	Q&A, Online assessment, Presentations, Group activity	T3

Continuous Internal Assessment

The evaluation scheme is based on the comprehensive and analytical skills of students for the below criteria.

1. Business Activity
2. Online Quiz
3. Group activity (Research)
4. Role play
5. Assignments on practical application (research).

Books for Reference:

- Balachandran: Excellence in Services – Focus on people, Marketing, Quality, Business Book Publishing House, Mumbai.
- Christian Gonroos: Services Management and marketing, Macmillan international, New York.
- Christopher Lovelock & Joechen Wirtz: Services Marketing – People Technology and Strategy, 5th edition, Pearson education.
- Jha S.M: Services Marketing, Himalaya Publishing House, Mumbai.
- Rust, Zahorik & reiningham: Services Marketing, Addison Wesley Publication.
- Valerie Zelthamel & Mary Jo Bitner: Services marketing – Integrating Customer Focus Across the firm, McGraw Hill, New York.

OBE based Teaching Lesson Plan 2021-22

Program: BBA (CIMA)

Course Name: PRODUCTION AND OPERATIONS MANAGEMENT

Course Code: M4 21 MC 601

Semester: VI

Lecture hours: 60

Faculty in-charge: Ms. Ireen Vincent

Course Outcome No.	Course Outcomes	T level Indicator
CO1.	Describe the different types of production and responsibilities of production manager.	T2
CO2.	Evaluate the principles and techniques of plant location and lay out and its implications.	T4
CO3.	Choose appropriate technique of material control, method of purchase and selection of supplier.	T4
CO4.	Calibrate the process of production planning and control and statistical process control in the organization.	T4
CO5.	Use the concept of standard time and the technique of motion study.	T3
CO6.	Illustrate the types of maintenance and importance of waste management.	T3

Module No. & Topics Covered	Course Outcome No.	No. of Lecture Hours	Pre-Class Activity	Instructional techniques	Assessment	T level
Module 1: Introduction Meaning, scope and functions. Historical development Functions & responsibilities of a Production Manager, Relationship of production with other functions, Systems or types of production	CO1	08	Brief Introduction and Historical developments to be read	Lecture using PPTs and discussions	Assessing the ability to discuss with industry examples, Q&A	T2
Module 2: Plant layout and location Plant location – steps, factors affecting location Plant layout – theory, plant layout principles Types of layout- advantages and disadvantages Techniques of plant layout Organisation of physical facilities- building, lighting, safety etc – protection measures and importance	CO2	10	Identifying feasible plant location for a business idea taking an example	Lecture using PPTs and discussion	Case based assessments, examples through videos and presentations	T4

Module 3 : Materials Management - meaning, objectives, scope Material control- concept, types, concept of EOQ, systems and techniques Purchasing – objectives, categories of purchasing needs, advantages and disadvantages of centralized and decentralized buying Selection of suppliers, purchasing policies, vendor rating techniques, Value analysis – value engineering, stores layout system, material handling	CO3	12	Video links shared to be watched and get familiar with material Control techniques	Lecture using PPTs, videos and examples	Industry examples, discussion based assessment	T4
Module 4 : Production planning & control Production planning: concept, scope & significance and functions – estimating, routing, scheduling and loading – Production control: dispatching, follow up, inspection & evaluating & corrective action Quality control - Meaning, objectives Statistical Quality Control (SQC) , Statistical Process Control (SPC), Total Quality Management (TQM), Quality Control (QC) Six Sigma – Meaning	CO4	16	Quality control tools used by major companies have to be identified	Lecture and discussions using videos and power point	case study	T4

and significance Lean management						
Module 5: Concepts of standardtime, method study, work study, time & motion study, charts,diagrams, work measurements.	CO5	8	Video links shared to be watched	Lecture through PPTs, charts, explanation using chalk and board	Assessments through Q&A,	T3
Module 6 Maintenance Management & Waste Management Maintenance Management – meaning , types of maintenance-merits & demerits, Maintenance scheduling, procedure and tools Scrap & surplus disposal, Automation – meaning, considerations, advantages & forms of automation	CO6	06	General understanding on maintenance management must be read	Lecture through discussions and power point	discussion through examples and Q&A	T3

Continuous Internal Assessment –

- Visiting a Production or a Service organization to understand various production andoperation functions
- Report on the visit

Books for Reference:

- Aswathappa K., Sudarsana G. Reddy & Krishna Reddy M., Production and Operations Management, 1st Edition, Mumbai, Himalaya Publishers, 2013.
- Elwood S. Buffa & Rakesh K. Sarin, Modern Production and Operations Management, 8th Edition, New Delhi, Wiley Publishing, 2017.
- Murthy C.S.V., Production and Operations Management, 2nd Edition, □ Mumbai, Himalaya Publishers, 2012.
- Sontakki K.N, Production and Operations Management, New Delhi, Kalyani Publishing, 2016.

OBE based Teaching Lesson Plan 2021-22

Program: BBA (CIMA)

Course Name: Quantitative Techniques

Course Code: M417MC604

Semester: VI

Lecture hours: 60

Faculty in-charge: Mr. Vinay Pradeep C

Course Outcome No.	Course Outcomes	T level Indicator
CO1	Describe the nature and scope of OR Models and its applications for Business decision making.	T2
CO2	Develop a Linear Programming model and maximization or minimization of objective function by using graphical method.	T6
CO3	Solve a Linear Programming problem by using simplex or Big-M method for business decision making.	T3
CO4	Solve a Transportation problem for business decision making using various methods	T3
CO5	Solve an assignment problem for business decision making by using Hungarian method	T3
CO6	Develop a project network diagram and analysis by Pert or CPM method for project management.	T6

Module No. & Topics Covered	Course Outcome No.	No. of Lecture Hours	Pre-Class Activity	Instructional techniques	Assessment	T level
Module 1: Introduction to OR	CO1	4	YouTube video (NPTEL)	<ul style="list-style-type: none"> • Online Videos • Lecture • Discussion 	Evaluation by asking questions during class hour and a test	T2
Module 2: Introduction to Linear Programming	CO2	12	YouTube video (Khan Academy)	<ul style="list-style-type: none"> • Lecture • Case Study • Discussion • Problem solving 	Evaluation through tests and asking questions in class	T6
Module 3: Simplex Method	CO3	12		<ul style="list-style-type: none"> • Lecture • Discussion • Problem solving 	Evaluation through tests and asking questions in class	T3
Module 4: Transportation Problem	CO4	10		<ul style="list-style-type: none"> • Lecture • Case Study • Discussion • Problem solving 	Evaluation through tests and asking questions in class	T3
Module 5: Assignment Problem	CO5	10		<ul style="list-style-type: none"> • Lecture • Discussion • Case study • Problem solving 	Evaluation through tests and asking questions in class	T3

Module 6: Network Analysis	CO6	12		<ul style="list-style-type: none"> • Lecture • Discussion • Problem solving • Case Study 	Evaluation through tests and asking questions in class	T6
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Continuous Internal Assessment

- Class test 1: February
- Assignment: March
- Class test 2: April

Extra CIA marks (Optional)* – Every time the first person who answers the challenging question asked during the class hour will be awarded an Extra CIA mark, these extra CIA marks will be added to the student's final CIA marks Component at the end of the semester.

Books for Reference:

- *Taha, Hamdy A: Operations Research, Prentice Hall, India.*
- *S Kalavathy: Operations Research*
- *Hiller/Lieberman: Introduction to Operations Research, Tata McGraw Hill.*
- *Sharma S D: Operations Research, Kedarnath Ramnath & Co.*
- *Anderson Sweeney Williams: An Introduction to Management Science Quantitative Approaches to Decision, Thomson.*

Approved by:

LESSON PLAN
ODD SEMESTER
BBA Income tax –1

PREPARED BY:
Dr. Ruqsana Anjum

LESSON PLAN

Subject Name: INCOME

TAX-1 Lecture hours: 60

Objective: To expose students to various important provisions of Income Tax Act relating to computation of Income of individual assessee only.

Sl. No	UNIT & OBJECTIVES	No. of Lecture Hours	Methodology/Instructional techniques	Evaluation/learning confirmation
UNIT I	Introduction to Income Tax	6		
1.	Brief history of Income Tax – Legal Framework – Canons of Taxation – Finance Bill – Scheme of Income Tax	2	Lecture	Question and Answer
2.	Income Tax Authorities, Income tax officer and powers and functions, CBDT- powers and functions, Commissioner of Income Tax- powers and functions	2	Lecture	Question and Answer
3.	Types of assessment and rectification of mistakes, Recovery of tax and refunds. ICDS- An Overview	2	Lecture	Question and Answer
UNIT II	Important Definitions	10		
1	Definition: Assessee, Person, Assessment Year, and Previous Year	3	Lecture and Illustrations	NA
2	Definition of Income – Gross Total Income – Total Income, Exempted Incomes	3	Lecture and Illustrations	NA
3	Agricultural Income (Including Integration of Agricultural Income with Non-Agricultural Income).	4	Lecture and Illustrations	Problem to be solved
UNIT III	Revenue and Capital items	2		

1.	Revenue and capital items- significance of identification- Revenue and capital receipts	1	Lecture	NA
2.	Revenue and capital expenditure, Revenue and capital losses	1	Illustrations	NA

UNIT IV	Residential Status and Incidence of Tax- to learn the criterion for classifying an assessee as resident or non- resident and to learn the impact of residential status on taxability of income	8		
1.	Residential status of an Individual- ordinary and not ordinary-non- resident- theory and problems	3	Lecture and problems	Problem to be solved
2.	Incidence of tax	3	Problems	NA
3.	Residential status of HUF and Company	1	Illustrations	NA
4.	CIA (First Component)- 5 Marks	1	Test	
UNIT V	Income from Salary	22		
1.	Income from Salary – Features of Salary Income	1	Lecture and illustrations	Question and Answer
2.	Basic Salary and Allowances	5	Lecture and problems	Problem to be solved
3.	Perquisites	8	Lecture and problems	Problem to be solved
4.	Retirement Benefits	4	Problems	Problem to be solved
5.	Income from Salary Problems	3	Lecture	Problem to be solved
4.	CIA (Second Component) – 5 marks	1	Test	
UNIT VI	INCOME FROM HOUSE PROPERTY-	12		
1.	Introduction, Annual value computation under different situations	2	Lecture and illustrations	Problem to be solved
2.	Problems on self-occupied –let out-partly self-occupied partly let out- portion wise and time wise	3	Problems to be solved	Problem to be solved

3.	Deduction u/s 24	3	Lecture and	Problem s to be
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			illustrations	solved
4.	Overall problems on income from House property	4	Problems to be solved	Problem to be solved

BOOKS FOR REFERENCE:

- ✓ Bhagwati Prasad, Direct Taxes: Law and Practice, 34th Edition, New Delhi, Wishwa Prakashan Publishers, 2000.
- ✓ Dinakar Pagare, Law and Practice of Income Tax, 27th Edition, New Delhi, Sultan Chand & Sons, 2004.
- ✓ Dr. Girish Ahuja & Dr. Ravi Gupta, Systematic Approach to Taxation, 42nd Edition, New Delhi, Wolters Kluwer India Pvt. Ltd, 2019.
- ✓ Lal B.B. & Vashisht N., Direct Taxes: Income Tax, Wealth Tax and Tax Planning, 30th Edition, Delhi, Konark Publisher Ltd., 2012.
- ✓ Dr. Mehrotra H.C. & Dr. Goyal S.P., Income Tax Law and Accounts, 60th Edition, Agra, Sahitya Bhavan Publication, 2019.
- ✓ Narang D.B., Gaur V.P., Income Tax Law and Practice, 47th Edition, New Delhi, Kalyani Publications, 2017.
- ✓ Dr. Vinod K. Singhania, Direct Taxes, 43rd Edition, Mumbai, Taxmann Publication, 2019.

OBE based Teaching Lesson Plan 2021-22

Program: BBA Entrepreneurship

Course Name: COSTING FOR BUSINESS DECISIONS

Course Code: M3 15 MC 501

Semester: V

Lecture hours: 60

Faculty in-charge: Christina Aroojis

Course Outcome No.	Course Outcomes	T level Indicator
CO 1	Employ the process of budgetary control by using Cash and Flexible Budgets	T3
CO 2	Generate decisions on Cost, Volume and Profit by using Marginal Costing Technique.	T2
CO 3	Utilize the tactical decision making parameters in the context of Make or Buy, Utilizing spare capacity, Product mix, Adding or Dropping a product and Plant shut down decisions	T3
CO 4	Use the Standard costing technique to analyze and control variance.	T3
CO 5	Apply Relevant costing in accordance with the merit of the Case	T3
CO 6	Justify usage of appropriate costing for decision making such as Activity based costing, Life Cycle costing, Target costing, Kaizen costing and Balance Score card in the present context.	T5

Module No. Topics Covered	Cou rse Out	No. of Lecture	Pre-Class	Instructional	Assessment	T
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	com e No.	Hours	Activity	techniques		level
Module 1: Meaning – Budget – Budgetary control and Budgeting – Need– Objectives and Functions – Advantages and Limitations – Requirements of a good Budgeting system - Process involved in Preliminaries for operation of Budgetary Control - Classification – Preparation of cash and flexible budget only	CO1	10	Discussio ns	Lecture Interaction PPT	Q&A Group discussion	T3
Module 2: Meaning of Marginal Cost – Meaning of Marginal Costing – Distinction between Absorption Costing and Marginal Costing– Cost Volume Profit Analysis – Break even Analysis – Break even Chart – Profit Volume Ratio - Margin of Safety – Limiting Factor.	CO2	10	Discussio ns	PPT/Chalk & Talk Solving on the board	Test and Q&A	T2
Module 3: Short term and Long term Decision Making – Parameters in Decision Making – Quantitative and Qualitative Factors	CO3	15	Discussio ns	PPT/Chalk & Talk Solving on the board	Test and Q&A	T3

to be considered – Fixation of selling price – Make or Buy Decision – Utilizing spare capacity – Product Mix Decision- Adding or Dropping a Product Line – Plant Shut Down Decisions. .						
Module 4: Meaning of Standard Costing – Advantages of Standard Costing – Steps involved in Standard Costing – Analysis of Variances – Material Variances – Labour Variances (Simple problems)– Overhead Variances (Concept only).	CO4	10	Discussions	PPT/Chalk & Talk Solving on the board	Test and Q&A	T3
Module 5: Relevant Costing - Analysis of Relevant Costs with other concepts – simple problems.	CO5	7	Discussions	Chalk & Talk Solving on the board	Test and Q&A	T3
Module 6: Activity Based Costing – Cost object – Cost Driver – Steps in Activity based Costing – Uses and Criticisms of Activity Based	CO6	8	Discussions & Case studies	Chalk & Talk Solving on the board	Test and Q&A	T5

<p>Costing- Emerging costing standards – Average revenue per user, cost per footfall, cost per cubic feet/sq meter, gross tonne per km, and industry wise applicability - Life Cycle Costing – Product Life Cycle Life cycle costs – Benefits of Life cycle Costing Target Costing – Meaning – Process involved in Target Costing – Value engineering Review in Target Costing Kaizen Costing - Meaning – Relevance, Balance Score Card – Perspectives involved in Balance Score Card.</p>						
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Continuous Internal Assessment

- Presentation
- Class test
- Q&A sessions

Books for Reference:

- Khan & Jain, Management Accounting, Mc. Graw Hill.
- M.N. Arora, Management Accounting, Himalaya Publishers.
- I.M Pandey, Management Accounting, Vikas Publishers.
- Homgren, Sundem, Stratton, Introduction to Management Accounting, Pearson Education.
- S.N. Maheshwari, Management Accounting, Sulthan Chand & Sons.

Prepared by:
Ms. Christina Aroojis

OBE based Teaching Lesson Plan 2022

Program: BBA (Entrep)

Course Name: PRODUCTION AND OPERATIONS MANAGEMENT

Course Code: M4 21 MC 601

Semester: VI

Lecture hours: 60

Faculty in-charge: Ms. Ireen Vincent

Course Outcome No.	Course Outcomes	T level Indicator
CO1.	Describe the different types of production and responsibilities of production manager.	T2
CO2.	Evaluate the principles and techniques of plant location and lay out and its implications.	T4
CO3.	Choose appropriate technique of material control, method of purchase and selection of supplier.	T4
CO4.	Calibrate the process of production planning and control and statistical process control in the organization.	T4
CO5.	Use the concept of standard time and the technique of motion study.	T3
CO6.	Illustrate the types of maintenance and importance of waste management.	T3

Module No. & Topics Covered	Course Outcome No.	No. of Lecture Hours	Pre-Class Activity	Instructional techniques	Assessment	T level
Module 1: Introduction Meaning, scope and functions. Historical development Functions & responsibilities of a Production Manager, Relationship of production with other functions, Systems or types of production	CO1	08	Brief Introduction and Historical developments to be read	Lecture using PPTs and discussions	Assessing the ability to discuss with industry examples, Q&A	T2
Module 2: Plant layout and location Plant location – steps, factors affecting location Plant layout – theory, plant layout principles Types of layout- advantages and disadvantages Techniques of plant layout Organisation of physical facilities- building, lighting, safety etc – protection measures and importance	CO2	10	Identifying feasible plant location for a business idea taking an example	Lecture using PPTs and discussion	Case based assessments, examples through videos and presentations	T4

Module 3 : Materials Management - meaning, objectives, scope Material control- concept, types, concept of EOQ, systems and techniques Purchasing – objectives, categories of purchasing needs, advantages and disadvantages of centralized and decentralized buying Selection of suppliers, purchasing policies, vendor rating techniques, Value analysis – value engineering, stores layout system, material handling	CO3	12	Video links shared to be watched and get familiar with material Control techniques	Lecture using PPTs, videos and examples	Industry examples, discussion based assessment	T4
Module 4 : Production planning & control Production planning: concept, scope & significance and functions – estimating, routing, scheduling and loading – Production control: dispatching, follow up, inspection & evaluating & corrective action Quality control - Meaning, objectives Statistical Quality Control (SQC) , Statistical Process Control (SPC), Total Quality Management (TQM), Quality Control (QC) Six Sigma – Meaning	CO4	16	Quality control tools used by major companies have to be identified	Lecture and discussions using videos and power point	case study	T4

and significance Lean management						
Module 5: Concepts of standardtime, method study, work study, time & motion study, charts,diagrams, work measurements.	CO5	8	Video links shared to be watched	Lecture through PPTs, charts, explanation using chalk and board	Assessments through Q&A,	T3
Module 6 Maintenance Management & Waste Management Maintenance Management – meaning , types of maintenance-merits & demerits, Maintenance scheduling, procedure and tools Scrap & surplus disposal, Automation – meaning, considerations, advantages & forms of automation	CO6	06	General understanding on maintenance management must be read	Lecture through discussions and power point	discussion through examples and Q&A	T3

Continuous Internal Assessment –

- Visiting a Production or a Service organization to understand various production andoperation functions
- Report on the visit

Books for Reference:

- Aswathappa K., Sudarsana G. Reddy & Krishna Reddy M., Production and Operations Management, 1st Edition, Mumbai, Himalaya Publishers, 2013.
- Elwood S. Buffa & Rakesh K. Sarin, Modern Production and Operations Management, 8th Edition, New Delhi, Wiley Publishing, 2017.
- Murthy C.S.V., Production and Operations Management, 2nd Edition, □ Mumbai, Himalaya Publishers, 2012.
- Sontakki K.N, Production and Operations Management, New Delhi, Kalyani Publishing, 2016.

OBE based Teaching Lesson Plan 2021-

22

Program: BBA ENTREPRENEURSHIP

Course Name: BUSINESS STRATEGY & COMPETITIVE ADVANTAGE

Course Code: M321MC603

Semester: VI

Lecture hours:

60

Subject Coordinator: Ms.Ireen Vincent

Course Outcome No.	Course Outcomes	T level Indicator
CO 1	Formulate a policy and strategy in alignment with the Vision and Mission statement of Organization of hypothetical organisation of a client	T3
CO 2	Justify the Strategic Intent that matches with drawn conclusions of Environmental Appraisal	T4
CO 3	Design a Strategy for building Competitive Advantage that commensurate with corporate level and Business level Strategy	T3
CO 4	Conduct strategic Analysis to generate strategic choices that fulfill the requirements of strategic Gap Analysis	T6
CO 5	Develop implementation strategic plans by setting Performance Standards and using appropriate Evaluation techniques for strategic control to execute those strategies..	T6
CO 6	Relate Strategic evaluation of plan with control functions such as operational control, overview of management control and Corporate Social responsibilities in Triple bottom Line perspective.	T4

Module No. Topics Covered	Course Outcome No.	No. of Lecture Hours	Pre-Class Activity	Instructional techniques	Assessment	T level
MODULE 1: Introduction to Business Policy & Strategy: Business Policy: Definition and Importance of business policy, Purpose of business policy, objectives of business policy, Company's vision and mission: need for a mission statement, criteria for evaluating a mission statement- Goal, Process & Input formulation of the mission statement. Drucker's Performance Area, Bennis's Core Problem; formulation of mission statement. Meaning of Strategy – Need for strategic management, process of strategic management, Evolution of Strategic Planning – Strategy v/s. Policy – Role of Strategists Characteristics of corporate, Levels of Strategic Planning - business & functional level strategic management decisions ; Schools of Thought on Strategy Formulation & decision-making, Reasons for failure of strategic management:– Issues Faced in Strategic Planning.	CO1	10	Video/case study	Video /Lecture Interaction PPT	Q&A Group discussion	T3
MODULE 2: Strategic Intent and Environmental Appraisal : The concept of Strategic Intent-Fit-Environment appraisal: The concept of environment, The Company and its environment,	CO2	10	Case study video	Lecture ,Discussion / interactions /videos	Case Study/Quiz	T4

scanning the environment, relating opportunities and resources based on appraisal of the environment (situation analysis - opportunities and threats analysis). Sources and Techniques- External Analysis-Michael Porter's Five Force Industry Analysis – Value Chain Analysis Internal Analysis-Critical Success Factors (CSF): Key Factor Rating. Internal analysis: Importance of organisation's capabilities, competitive advantage and core competence, Michael E. Porter's Value Chain.						
Module 3 - Strategic Formulation-Building Competitive Advantage through Corporate and Business Level Strategies Approaches to Strategy formation; Strategic planning: Strategic planning process, strategic plan major strategy options – Corporate Level Strategies- Grand strategy - Stability, Growth- and Expansion-Merger & acquisitions - Types of renewal strategies – retrenchment and turnaround– Combination – Corporate Restructuring Strategies – McKinsey's 7S framework to analyses firm's organizational design Business level strategy-SBU (strategic business units), Formulation of competitive strategies: Michael E. Porter's Generic competitive strategies, cost leadership, - Strategic Advantage – decentralization; Stop-Light Strategy Model; Competitive Positioning and Business Level Strategy, Strategic Group Analysis. Business Level Strategy and Game Theory	CO3	12	Case study video	Videos Lecture/Discussion / case studies	Q&A,	T3

MODULE4 : Strategic Analysis and Choice Strategic gap analyses -Process of Strategic Choice – focusing in strategic alternatives -horizontal, vertical diversification - active and passive alternatives- Contingency Strategies. Selection Factors-Subjective Factors of Influencing Choice – Corporate portfolio analysis – BCG Matrix –Limitations of BCG Matrix –GE Nine cell matrix –Product market evolution matrix, experience curve, directional policy matrix, life cycle portfolio matrix, grand strategy selection matrix-SWOT analysis. Behavioural considerations affecting choice of strategy; Culture and Strategic Leadership:	CO4	12	Case study	Lecture/PPT	Activity /Q&A	T6
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Implementing & operationalizing strategic choice, Impact of structure, culture & leadership, functional strategies & their link with business level strategies, Balanced Score Card.						
MODULE 5: Strategic Implementation and Evaluation Activating Strategy – Strategic Organization Structure – Functional – SBU – Project Organization – Matrix Organization – New Design Option – Leadership Style and Cultural Change – Managing Resistance to Change – Managing Conflict – Linking Performance and Pay To Strategies – Evaluation Criteria for Strategies .Process of evaluation – Setting Performance standards – Evaluation techniques for strategic control.	CO5	8	Case study/reading material	Lecture/PPT	Q&A	T6
MODULE 6: Strategic Control & Corporate Social Responsibility: Strategy Control: Meaning, Importance, Scope: Strategic surveillance -Relationship between Strategic evaluation and control, operational control, overview of management control, Types of strategic Control – focus on KRA (Key Result Areas) Social responsibilities: The Company and its social responsibilities, Social responsibility for economic growth and sustainability -Triple bottom Line-Social Audit. Ethics and Strategy--Meaning, scope and limitation	CO6	8	Videos	PPT lecture	Case study	T4

Continuous Internal Assessment

1. The students will make a report on the various topic allotted to them

Books for Reference:

- Budhiraja S & Athreya M, Cases in Strategic Management, 1st Edition, New Delhi, Tata McGraw Hill Publications, 2012.
- Francis Cherunilam, Strategic Management, 1st Edition, Bombay, Himalaya Publishing House, 2018.
- Kazmi Azhar, Strategic Management and Business Policy, 3rd Edition, New Delhi Tata McGraw Hill Publication, 2008.
- Kourdi Jeremy, Business Strategy (A Guide to Effective Decision Making), 3rd Edition, New Delhi, theEconomist, 2015.
- Pearce II A. John & Robinson Jr B Richard, Strategic Management – Strategy Formulation, Implementation and Control, 12th edition, New Delhi, McGraw Hill Education, 2012.
- Rao V. S. P. & Krishna Hari V., Strategic Management – Text and Cases, 1st Edition, New Delhi, ExcelBooks Publication, 2004.
- Sadler M Philip, Strategic Management, 2nd Edition, New Delhi, Kogan Page India Pvt. Ltd., 2005

OBE based Teaching Lesson Plan 2022

Program: BBA Entrepreneurship

Course Name: COSTING FOR BUSINESS DECISIONS

Course Code: M3 15 MC 501

Semester: V

Lecture hours: 60

Faculty in-charge: Dr. Christina Aroojis

Course Outcome No.	Course Outcomes	T level Indicator
CO 1	Employ the process of budgetary control by using Cash and Flexible Budgets	T3
CO 2	Generate decisions on Cost, Volume and Profit by using Marginal Costing Technique.	T6
CO 3	Utilize the tactical decision making parameters in the context of Make or Buy, Utilizing spare capacity, Product mix, Adding or Dropping a product and Plant shut down decisions	T3
CO 4	Use the Standard costing technique to analyze and control variance.	T3
CO 5	Apply Relevant costing in accordance with the merit of the Case	T3
CO 6	Justify usage of appropriate costing for decision making such as Activity based costing, Life Cycle costing, Target costing, Kaizen costing and Balance Score card in the present context.	T5

Module No. Topics Covered	Course Outcome No.	No. of Lecture Hours	Pre-Class Activity	Instructional techniques	Assessment	T level
Module 1: Meaning – Budget – Budgetary control and Budgeting – Need– Objectives and Functions – Advantages and Limitations – Requirements of a good Budgeting system - Process involved in Preliminaries for operation of Budgetary Control - Classification – Preparation of cash and flexible budget only	CO1	10	Discussio ns	Lecture Interaction PPT	Q&A Group discussion	T3
Module 2: Meaning of Marginal Cost – Meaning of Marginal Costing – Distinction between	CO2	10	Discussio ns	PPT/Chalk & Talk Solving on the board	Test and Q&A	T6

Absorption Costing and Marginal Costing– Cost Volume Profit Analysis – Break even Analysis – Break even Chart – Profit Volume Ratio - Margin of Safety – Limiting Factor.						
Module 3: Short term and Long term Decision Making – Parameters in Decision Making – Quantitative and Qualitative Factors to be considered – Fixation of selling price – Make or Buy Decision – Utilizing spare capacity – Product Mix Decision- Adding or Dropping a Product Line – Plant Shut Down Decisions.	CO3	15	Discussions	PPT/Chalk & Talk Solving on the board	Test and Q&A	T3
Module 4: Meaning of Standard Costing – Advantages of Standard Costing – Steps involved in Standard Costing – Analysis of Variances – Material Variances – Labour Variances (Simple problems)– Overhead Variances (Concept only).	CO4	10	Discussions	PPT/Chalk & Talk Solving on the board	Test and Q&A	T3

Module 5: Relevant Costing - Analysis of Relevant Costs with other concepts – simple problems.	CO5	7	Discussions	Chalk & Talk Solving on the board	Test and Q&A	T3
Module 6: Activity Based Costing – Cost object – Cost Driver – Steps in Activity based Costing – Uses and Criticisms of Activity Based Costing- Emerging costing standards – Average revenue per user, cost per footfall, cost per cubic feet/sq meter, gross tonne per km, and industry wise applicability - Life Cycle Costing – Product Life Cycle Life cycle costs – Benefits of Life cycle Costing Target Costing – Meaning – Process involved in Target Costing – Value engineering Review in Target Costing Kaizen Costing - Meaning – Relevance, Balance Score Card – Perspectives involved in Balance Score Card.	CO6	8	Discussions & Case studies	Chalk & Talk Solving on the board	Test and Q&A	T5

Continuous Internal Assessment

- ☐ September 6th – 10th : class test

- ☐ October 10th – 31st Presentations on the given topic.

Books for Reference:

- ☐ Khan & Jain, Management Accounting, Mc. Graw Hill.
- ☐ M.N. Arora, Management Accounting, Himalaya Publishers.
- ☐ I.M Pandey, Management Accounting, Vikas Publishers.
- ☐ Homgren, Sundem, Stratton, Introduction to Management Accounting, Pearson Education.
- ☐ S.N. Maheshwari, Management Accounting, Sulthan Chand & Sons.

Prepared by:
Dr. Christina Aroojis

OBE based Teaching Lesson Plan 2021-22

Program: Elective-vii: International Accounting& Finance

Course Name: Advanced Financial Management - i

Course Code: EL19 AF 505

Semester: 5th

Lecture hours: 60 hrs

Faculty in-charge: Ms. Nischitha. K

Course Outcome No.	Course Outcomes	T level Indicator					
1	Describe the role of financial advisor in the context of management of the financial resources and financial risks of a firm.	T3					
2	Develop an ethical financial policy incorporating the reporting and governance of sustainability practices as per the expectations of stakeholders.	T4					
3	Analyse the implications of recent developments in international financial environment while designing the financial planning framework for multi - national business organizations.	T3					
4	Examine the implications of financial restructure options on firm's value.	T3					
5	Justify the options of business reorganization plans and its implications on Firm's value.	T4					
6	Examine the options of cross border Mergers and Acquisitions for Business expansion and its implications on value of firm.	T4					
Module No. & Topics Covered	Course Outcome No.	No. of Lecture Hours	Pre-Class Activity	Instructional techniques	Assessment	T level	
Module 1: The Role & Responsibility of Financial Manager	1	11	Pre reading material	Lecture & Discussion	Quiz	T2	

Key role of finance manager-Behavioural Finance-Treasury- Money market instruments, treasury management function-Corporate Governance-Introduction to risk management						
Module 2: Advanced Investment Appraisal NPV modelling including inflation, taxation and working capital Single period and multiperiod capital rationing- Discounted payback period -Project duration and measure of risk-IRR v MIRR-Value at risk-Impact of corporate reporting on investment appraisal	2	12	Pre reading material	Lecture, Discussion & Problem solving	Case studies	T3
Module3: International Investment & Financing Decisions Effects of exchange rate assumption on project values-Calculation of international NPV using Purchasing power parity and interest rate parity- Transfer Pricing- Transaction, translation & economic risk Issues in choosing finance for overseas investment.	3	12	Pre reading material	Lecture, Discussion & problem solving	Quiz	T4
Module 4: Financing Investment Decisions Sources of finance -Cost of capital (K_e , K_d , K_p) - CAPM (Beta valuation) and WACC-Theories of capital structure (M&M with tax without tax, static	4	13	Pre reading material	Lecture & Discussion	Case Studies	T3

trade off theory, pecking order theory, traditional view, agency theory)-Islamic Finance-Credit risk						
Module 5: Dividend Decisions Dividend policy and types- Dividend capacity (Introduction to FCFE)	5	6	Pre reading material	Lecture & Problem solving	Test	T3
Module 6: Risk Adjusted WACC & Adjusted Present Value APV -CAPM v APV	6	6	Pre-reading material	Lecture & Problem solving	Test	T4

Continuous Internal Assessment

- Power point presentation in class on the given topic.
- Case study analysis
- Class test
- Assignments on Technical topics

Books for Reference:

- ACCA APPROVED STUDY MATERIAL OF KAPLAN, BPP and BECKERS.
- Dr. R P Rustagi: Financial Management, Taxmann
- Jonathan Berk& Peter DeMarzo: Pearson Education
- Bhabatosh Banerjee: Fundamental of Financial Management, PHI
- Dr. S N Maheshwari: Fundamental of Financial Management, Sultan Chand & Sons
- Prasanna Chandra: Theory & Practice, Tata McGraw Hill.

Prepared By: Nischitha.K

Approved:

OBE based Teaching Lesson Plan 2021-22

Program: FINANCE ELECTIVE

Course Name: ADVANCED FINANCIAL MANAGEMENT

Course Code: EL 15 FN

504Semester:

SEMESTER V Lecture

hours: 60

Faculty in-charge: Ms. Rini Steven

Course OutcomeNo.	Course Outcomes	T level Indicator
1.	Describe the role of financial manager and time value of money in maximization of shareholders' wealth.	T2
2.	Develop an optimum capital structure by using EBIT – EPS analysis and implications of theories of capital structure	T5
3.	Select an investment option by using capital budgeting techniques.	T6
4.	Select an investment option under risk and uncertainty by using right from probability approach to Decision tree approach.	T6
5.	Examine the range of dividend theories and models and their implications on dividend decisions of a firm	T6
6.	Describe the concept of working capital and financing options in the short run and its trade-off between profitability and liquidity.	T2

Module No. & Topics Covered	Course Outcome No.	No. of Lecture Hours	Pre-Class Activity	Instructional techniques	Assessment	T level
Module-1 : Finance Function Overview of Financial Management- Nature and importance, goals of Financial Management - financial environment, changing role of Financial Management Time Value of Money- discounting & compounding of a rupee&annuity (simple problems)	C1	4 Hrs	Referring articles and relevant videos Additional problems	Lecturing Illustrations and discussions	Q &A Assignments	T2
Module 2 - Financing Decision- Capital Structure Capital Structure- Equity & Debt in capital structure, leverage, effects of leverage, EBIT-EPS analysis, factors determining capital structure, optimum capital structure. Capital Structure theories – Net Income Approach, Net Operating Income approach, WACC Approach (Traditional view) & MM Approach (Modern view).	C2	12 Hrs	Referring books and relevant videos Additional problems	Lecturing Illustrations and discussions	Q &A Assignments	T5
Module-3 Investment Decisions- Appraisal Techniques Investment Decisions & its importance; Estimating Cash Flows in an Investment	C3	12 Hrs	Referring books and relevant videos Additional problems	Lecturing Illustrations and discussions	Q &A Assignments	T6

decision, techniques of investment						
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appraisal -NPV, IRR, Probability Index ,Multiple IRR, effect of inflation and taxation in computing cash flows and in Investment decisions.						
Module –4 - InvestmentDecisions - Risk analysis Risk analysis –meaning of risk and uncertainty- Measuring risk- Probability Approach, Standard Deviation of Cash Flows, Certainty Equivalent Approach, Risk Adjusted Discount rate, Sensitivity Analysis,Decision tree analysis.	C4	12 Hrs.	Referring books and relevant videos Additional problems	Lecturing Illustrations and discussions	Q &A Assignments	T6
Module -5 - Dividend Decision Dividend policy- Meaning, need, approaches to dividends,establishing a dividend policy. Dividend theories- Relevance Theory- Walter’s Valuation model, Gordon’s Growth model. Irrelevance Theory – Modigliani and Miller’s model. Other Theories - tax differential theory, Residual theory, Gordon & Linter’s theory.	C5	10 Hrs.	Referring books and relevant videos Additional problems	Lecturing Illustrations and discussions	Q &A Assignments	T6

Module-6 - WorkingCapital Decision Working capital financing-trade credit, working capital from banks-Cash credit, Overdraft, Discounting. Security for short-term financing-pledge of Accounts receivables, charge on inventory. Working capital Estimation - OperatingCycle Method, Regression Analysis Method, Concept of Working Capital Leverage.	C6	10 Hrs	Referring books and relevant videos Additional problems	Lecturing Illustrations and discussions	Q &A Assignments	T2
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Continuous Internal Assessments

1. Class Tests
2. Case study analysis
3. Assignments
4. Presentations
5. MCQ

Books for Reference:

- Gitman: Principles Of Managerial Finance
- I.M.Pandey: Financial Management.
- James & Van Horne: Financial Management.
- Khan& Jain Financial Management.
- Kovvry: Cost and Management Accounting.
- M.Y.Khan & P.K.Jain: Cost and management Accounting
- M.Y.Khan & P.K.Jain: Management Accounting and Financial Analysis.
- Prasanna Chandra: Financial Management.
- S.N.Maheshwari: Financial Management Principles and Practices.
- Sharma & Sharshi Gupta: Financial Management.
- V.Pattabhi Ram & S.D.Bala: Management Accounting and Financial Analysis.

OBE based Teaching Lesson Plan 2021-22

Program: B.Com/BBA

Course Name: Consumer Behaviour

Course Code: EL 15 MK 504

Semester: V Semester

Lecture hours: 60 Hours

Faculty in-charge: Dr. Veenu Joy

Course Outcome No.	Course Outcomes	T level Indicator
CO1	Explain the need for study of consumer behavior by Big data analysis and its application in marketing	T2
CO2	Identify the external factors that influence consumer behavior	T1
CO3	Apply the theories of consumer behavior in predicting the behavior of consumer.	T3
CO4	Describe the components and process of consumer learning, its implication attitude formation and change of consumer behavior	T2
CO5	Illustrate the stages in consumer decision making process and post purchase behavior of consumer	T3
CO6	Initiate the concept of consumer satisfaction and consumerism in consumer behaviour	T6

Module No. & Topics Covered	Course Outcome No.	No. of Lecture Hours	Pre-Class Activity	Instructional techniques	Assessment	T level
Module – 1: Introduction Definition and scope – Consumer and customer – Disciplines involved in the study of consumer behaviour – Scope of Consumer	CO1	10 Hrs	Reading of recommended material/ watching videos on selected topics	Lecture, illustrations, discussions	Discussion, Questions & Answers	T2

Behaviour - Necessity of studying consumer behaviour – Consumer behaviour application in marketing – Trends in consumer behaviour – Market segmentation and consumer behaviour – VALS psychographic segmentation – (Case Study approach) - Meaning and Use of Big Data in Consumer behaviour Studies - Changing paradigm of Market Segmentation - Gaining Consumer Insights through Behavioral Insights on Big Data – Data Security and Privacy (Basics only)						
Module – 2: The External Environment Factors influencing consumer behaviour – Consumer & cultural influences – Sub-cultural and cross cultural influences– Social class influences and consumer behaviour – Group dynamics and consumer reference groups – Household decision making and family influences – Opinion Leadership.	CO2	10 Hrs	Reading of recommended material/ watching videos on selected topics	Lecture, illustrations, discussions	Case study analysis and discussion	T4
Module – 3: Theories of Consumer Behaviour	CO3	08 Hrs	Reading of recommended material/ watching videos on	Lecture, illustrations, discussions	Assignment and Presentation	T3

Needs – Goals and motives of consumers – Other Theories of Motivation i.e. ,Marshallian's – Freud's – Herzberg's – Maslow's hierarchy of needs – Personality and self-concept – Self-concept theory – Psycho analytic theory – Neo Freudian theory – Trait theory of personality.			selected topics			
Module – 4: Individual Determinants of Consumer Behaviour Perception: Factors and process – Components of consumer learning – Mechanisms of learning – Consumer memory – Consumer information processing – Nature of consumer attitudes – Components of attitudes – Hierarchy of effects – Attitude formation and change.	CO4	10Hrs	Reading of recommended material/ watching videos on selected topics	Lecture, illustrations, discussions	Assignment and Presentation	T4
Module – 5: Consumer Decision Making Process Stages in consumer decision process – Types of decision making – Post purchase behaviour – Personal influence and opinion leadership – Diffusion of innovations – Adoption process. (Case Study approach)	CO5	10 Hrs	Reading of recommended material/ watching videos on selected topics	Lecture, illustrations, discussions	Assignment	T4
Module – 6: Consumer Satisfaction And Consumerism	CO6	12 Hrs	Debate/Reading of recommended	Lecture, illustrations, discussions	Online quiz and case study	T2

Concept of consumer satisfaction: Working towards enhancing consumer satisfaction – Sources of consumer dissatisfaction – Dealing with consumer complaint – Concept of consumerism – Consumerism in India – Reasons for growth of consumerism in India – Consumer Protection Act 1986 –Cases from Indian Consumer Court.			d material/ watching videos on selected topics			
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Probable mode of Continuous Internal Assessment –

- Power point presentation in class on the given topic.
- Case study analysis
- Role play
- Class test
- Research Study
- Meta Study

Books for Reference:

- Assael Henry: Consumer Behaviour and Marketing Action; Asian Books (P) Ltd, Thomson Learning, 6th Edition; 2001.
- Blackwell: Consumer Behaviour, 2nd Edition.
- David L. Loudon & Albert J.Bitta: Consumer Behaviour; 4th Edition, Mcgraw Hill Inc., New Delhi,1993.
- Jay D. Lindquist & M. Joseph Sirgy: Shopper, Buyer and Consumer Behaviour, 2003.
- Leon. G. Schiffman&LeslveLazerKanuk: Consumer Behaviour; 6th Edition;Phi, New Delhi, 2000.
- Satish K Batra& SHH Kazmi: Consumer Behaviour, Text and Cases. TMTMSchiffman: Consumer Behaviour.
- Sontakki: Consumer Behaviour, 2nd Edition.
- Suja R. Nair: Consumer Behaviour in Indian Perspective First Edition, Himalaya Publishing House, Mumbai, 2003.
- Colin Strong. Humanizing Big Data: Marketing at the Meeting of Data, Social Science and Consumer Insight. Colin Strong Kogan Page Publishers (2015)
- Steve Lohr. Data-ism: The Revolution Transforming Decision Making, Consumer Behavior, and Almost Everything Else. Harper Collins

Lesson Plan Ibcom /BBA

Course- Open Elective Contemporary Indian Economics

Subject Code - EL 15 FN 605

Semester: VI

Lecture hours: 45 Hours

Name of the Teacher-Dr Sheela A.M.

Subject Coordinator – Dr Sheela A.M.

Course Outcome No.	Course Outcomes	T level Indicator
CO1.	1. Understand the current problems of Indian Economy	T3
CO2.	2. Identify the factors contributing to the recent growth of the Indian economy	T2
CO3.	3. Analyze the sector specific policies adopted for achieving the aspirational goals	T3
CO4.	4. Review various economic policies adopted	T2

Module No. & Topics Covered	Course Outcome No.	No. of Lecture Hours	Pre-Class Activity	Instructional	Assessment	T level

				techniques		
LPG Policies, Economic Reforms and Agriculture	1	15	Provide notes on LPG Policies and Agriculture	PPT	Evaluation	T5
Recent Issues: Genesis and features of LPG-2000-Demographic Dividend, meaning- India's human development in globalisation and governance. Urbanization and Smart City Mission			India's population policy of Liberalisation-1. Interactive discussion with		through presentation	
LPG Policies, Economic Reforms and Agriculture			illustrations		s and testing- Informal	
Recent Issues: Genesis and features of LPG-Under concepts through live demo			Class presentation through you tube	PPT & Interactive discussion with Live demonstration	Evaluation through presentation s and test	T3
Module-2: Module 2: Industry, Business & Fiscal Policy 15 Hours Industrial Policy: New Industrial Policy 1991- Public Sector Reforms Privatisation and Disinvestment – Competition Policy Business Policy: Performance of MSMEs, Role of MNCs in Industrial Development- Concepts of economic and social infrastructure Fiscal Policy: Tax Expenditure, Budgetary Deficits- Public debt management –VAT and GST (concepts) –Finance	2	15	Ppt presentation			
Commission and its role – Fiscal Federalism Monetary Policy, Foreign Trade and Investment 15 Hours Monetary Policy – RBI- Monetary	3	15	Discussion and Evaluate the concept .explanation of the	PPT, Lecture & Interactive discussion	Test	T4

policy (Qualitative and Quantitative methods) - Narasimhan Committee report Money and Capital Markets Difference between the money and capital market- Components of India's Money market- Role of SEBI Foreign Trade and Investment- India's foreign trade- volume, direction and composition (latest trends)- India's Balance of payment since 1991- FDI – Meaning, Trends and Patterns- New EXIM policy			monetary and fiscal policy Comparative analysis of ADR/GDR and importance on currency trading			
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Continuous Internal Assessment – (Best of 3 from 4 CIA for 10 marks each)

- Group Class presentation on individual topic
- Assignment

Books for Reference:

- Bardhan, P.K. (9th Edition) (1999), The Political Economy of Development in India, Oxford University Press, New Delhi.
- Byres Terence J. (ed.), (1998), The State, Development Planning and Liberalisation 'in India, Delhi,
- Dutt Ruddar and K.P.M Sundaram (2001): Indian Economy, S Chand & Co. Ltd. New Delhi
- Frankel Francine R., (2004), India's Political Economy, Delhi. Jenkins Rob, 2000, Economic Reform in India, Cambridge,
- Jalan, B. (1996), India's Economic Policy- Preparing for the Twenty First Century, Viking, New Delhi.
- Joshi Vijaya and L.M.D. Little, (1998), India's Economic Reform 1991-2001, Delhi, OUP.

- Kapila Uma: Indian Economy: Policies and Performances, AcademicFoundation
- Mishra S.K & V.K Puri (2001) “Indian Economy and –Its development experience”, Himalaya Publishing House.
- Mukharji Rahul (ed.) (2007), India’s Economic Transition: The Politics of Reforms, edited by Rahul Mukherji, Oxford University Press, New Delhi.

OBE based Teaching Lesson Plan 21-22

Program: Elective – BCom & BBA

Course Name: Digital Marketing

Course Code: EL 15 MK 606

Semester: VI

Lecture hours: 60

Faculty in-charge: Dr. Ritty Francis

Course Outcome No.	Course Outcomes	T level Indicator
CO1.	Compare and contrast the different Digital marketing channels, media options and marketing process of Digital Marketing and Traditional Marketing.	T4
CO2.	Use a Digital marketing Research to evaluate the buying behavior of consumers online.	T3
CO3.	Plan for search engines optimization techniques in digital marketing for a wide accessibility of vast consumers.	T6
CO4.	Utilize a set tools of Digital Media Advertising for digital marketing of different platforms of both online and offline Business.	T3
CO5.	Use the different types of electronic platforms to build relationship with stakeholders of hypothetical organization online.	T3
CO6.	Adopt the practices of digital marketing within the code of practices prescribed by regulatory.	T3

Module No. & Topics Covered	Course Outcome No.	No. of Lecture Hours	Pre-Class Activity	Instructional techniques	Assessment	T level

1.Introduction to Digital Marketing Introduction to marketing in the digital environment- types of web presence- common ecommerce business models(B2B, B2C, C2C, B2G) – History of digital marketing - Digital marketing channels and classifications - Understanding Marketing Process - Digital Marketing Vs traditional Marketing. - Understanding Digital Marketing Process- Digital media options-online-fulfilment options. Introduction to payment gateways- (Case Study of PayPal, SecurePay and Payroo)	CO1	10	Read – Evolution of Digital Marketing	Presentation , lecture and discussion	Quiz	T4
2. Digital Marketing Research Audience profiling and segmentation- Internet usage patterns -Post Internet consumer behaviour and	CO2	10	Read – Buyer behaviour	Presentation , lecture and discussion	Case study	T3

understanding buyer behavior online-pillars of direct marketing- Online research and behaviour tracking methods- Introduction to behavioural targeting. Online surveys- blog mining- data mining- Building customer profiles using navigation and sales data- Competitor analysis online- Integrating online and offline strategies						
3. Search Engine Optimization and Marketing Meaning and Intro - keywords - Different types of keywords - Google keyword planner tool - Keywords research process - Understanding keywords mix. Email campaign creation and management- Google Adwords- search and display on search engines- pricing models online- Introduction to page rankings- Google Adwords analytics- Search Engine	CO3	10	Read – SEO and SEM	Presentation , lecture and discussion	Case study	T6

<p>Optimization- Process and methodology- Long tail in SEO-Link building- Key word analysis- process and optimization. Search Engine Marketing - Paid versus natural Search- SEM landscape- Landing pages and their importance in conversion analysis- Google vs. Bing vs. Yahoo. Search Methodology.</p>						
<p>4. Tools of Digital Marketing Email Advertising: Introduction – Creating Marketing Message - Challenges faced in sending bulk emails - Types of email marketing- Opt-in & bulk emailing. Online Display Advertising- Mobile and Web Marketing-Social Media Marketing Types of Online Advertising - Display Advertising - Contextual advertising - Top</p>	CO4	15	Read – Types of Online advertisin g	Presentation , lecture and discussion	Quiz and Case study	T3

<p>ecommerce websites around the world & it's scenario in India</p> <p>PPC (Pay per Click) Adverting- Google AdWords and Google Analytics</p> <p>Understanding inorganic search results -</p> <p>Introduction to Google AdWords& PPC advertising - Intro to SM Advertising</p> <p>– Creating a Page</p> <p>- Increasing fans on fan page - marketing on fan page</p> <p>Fan engagement -</p> <p>Types on Facebook- Twitter- Instagram- LinkedIn and Video advertising</p> <p>– Measuring Results. Digital Marketing</p> <p>Understanding Mobile Devices - Mobile Marketing and Social Media - Mobile Marketing Measurement and Analytics - Advertising on mobile (App & Web) - Mobile marketing mix - SMS marketing</p>						
<p>5. E-Public Relations</p> <p>Introduction to online reputation</p>	CO5	10	Discussion on Viral campaign	Presentation , lecture and discussion	Case study	T3

<p>management, Importance of managing online reputation for a business, strategies and tools of online reputation management, handling negative comments.</p> <p>How to use blogs-forums and discussion boards- Blogs, forums and communities- Viral campaigns and the social graph. Building relationships with different stakeholders online</p>			and examples			
<p>6. Code of Practices in Digital Marketing</p> <p>Localization of content and advertising. Evolution of Indian banking industry – journey from brick and mortar to mobile banking, Consumer engagement – meaning and methods. Regulations and Code of Practice in Digital</p>	CO6	5	Read – Regulation & code of practice in Digital Marketing in India	Presentation , lecture and discussion	Quiz	T3

Marketing in India.						
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Continuous Internal Assessment –

- Website creation
- Test – through ERP
- Case study on the given topic

Books for Reference:

- Deepak Bansal , A Complete Guide To Search Engine Optimization, B.R Publishing Corporation, Ist Edition, 2009
- Grienstein and Feinman- E-commerce –Security, Risk Management and Control (TMH,The Consumer Decision Journey, McKinsey Quarterly, No3, 2009
- Strauss.J and Frost . R , “E- Marketing”, Pearson Education, 5th Edition, 2009
- Ramsey , Seven Guidelines for Achieving ROI from Social Media, eMarketer , 2010
- Godfrey Parkin , Digital Marketing: Strategies for Online Success, New Holland Publishers Ltd, 2009
- Damian Ryan , Understanding Digital Marketing : Marketing Strategies for Engaging the Digital Generation, Kogan Page, 3rd Edition, 2014
- Jonah Berger , Contagious Why Things Catch On , Simon & Schuster, 2013

OBE based Teaching Lesson Plan 2023

Program: B.com and BBA (Elective Marketing Management- SHIFT

1&2)

Course Name: INTEGRATED MARKETING COMMUNICATION & MEDIA

MANAGEMENT Course Code: EL 15 MK 605

Semester: VI

Lecture hours: 60

Faculty in-charge:

Ms.Ireen.V Subject

Coordinator: Ms.Ireen

Course OutcomeNo.	Course Outcomes	T level Indicator
C O 1	Explain the pros and cons of various components of promotional mix that form a part of Integrated Marketing communication.	T2
C O 2	Design the role of Advertising tools and its effectiveness in realizing the full potentiality of Integrated Marketing communication process.	T3
C O 3	Devise the role of Media tools and its effectiveness in realizing the full potentiality of Integrated Marketing communication process	T5
C O 4	Develop the role of promotional tools and its effectiveness in realizing the full potentiality of Integrated Marketing communication process.	T2
C O 5	Devise the role of Public relations and publicity tools and its effectiveness in realizing the full potentiality of Integrated Marketing communication process.	T2
C O 6	Evaluate the effectiveness of Integrated Marketing communication programme within the dimensions all aspects of ethical practices	T5

Module No. Topics Covered	Cou rse Outc ome No.	No. of Lectur e Hours	Pre- Class Activity	Instruction al techniques	Assessment	T level
Module – 1: Concept and Process of Integrated Marketing Communicatio ns(IMC) Introduction to IMC and the Communication Process: Evolution Of IMC and reasons for its growth IMC Planning Process Role of IMC in Marketing Process Elements of IMC - Advertising, Sales Promotion -Types, relationship between advertising and sales promotion, Publicity - Types and relationship between advertising and publicity Personal selling, Direct Marketing, Event Management, E- Commerce, Public Relations, Interactive		10 Hrs	Case study Video s	PPT Video sQuiz	MCQ Question andanswer Case study/researc h articles review	T2

Marketing – Push Advertising – New Trends in IMC – India & International Perspective.						
Module – 2: Integrated Marketing Communications -Advertising Tools Advertising Definitions, Concepts, Role & Functions Role of Advertising Agencies Role & Functions – Selection of Ad Agency Advertising Budget Planning Process & Importance Approaches to Setting Budgets with calculations DAGMAR Approach Creativity in Advertising Creative Brief, Process & Strategies The art of copywriting; Advertising Copy Testing; Creative Strategy Implementation & Evaluation		15 Hrs	Case study	PPT Video sQuiz	Question and answer Case study/research articles review	T3
Module – 3: Integrated Marketing Communications – Media Tools		12 Hrs		PPT Videos	Question and answer Case study/research articles review	T5

Media Planning & Strategy Media Channels and Channel Factors Comparison of various Media Media Selection Media Mix Media Buying, Strategies and Execution; Interactive Marketing Online Advertising Social Media Networks Media Spiralling Alternate Marketing and Media Venues.						
Module – 4: Integrated Marketing Communications – Promotional Tools Promotional Tools in IMC Comparison and Suitability of various Promotional Tools Direct Response Marketing Database Marketing Marketing Management;		8 Hrs	Case study	PPT Videos	Question and answer Case study/research articles review	T2

Personal Selling Role and Functions & Process of Personal Selling; Sales Promotion Importance and Types Sales Promotion Strategies Trade Promotion Strategies						
Module – 5: Integrated Marketing Communications – Public Relations & Publicity Tools Public Relations and Publicity Identifying Stakeholders in PR Role of and PR Functions Tools of PR and suitability Forms of Publicity; Sponsorship Objectives and Forms Event Marketing Objectives Event Promotion Cross Promotions		8 Hrs	Video	PPT Videos	Question and answer Case study/research articles review	T2

Module – 6: Integrated Marketing Communications– Evaluation & Ethics Evaluating Marketing Communication Programme Measuring Effectiveness of the Promotional Program & Evaluating Social, Ethical and Economic Aspects; Advertising and Promotion Ethics; Advertising and Children; Social and Cultural consequences of advertising, criticism of advertising Stereotypes.		7 Hrs	Case study	PPT Videos	Question and answer Case study/research articles review	T5
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Continuous Internal Assessment

1. The students make an advertisement for a given product and make a report

Books for Reference:

- ❖ Don E. Schultz, Stanley I. Tannenbaum, Robert F. Lauterborn; The New Marketing Paradigm: Integrated Marketing Communications; McGraw Hill Professional, 1994
- ❖ Kenneth Blown& Donald Baack, Integrated Marketing Communications PHI, 2002

- ❖ Belch & Belch, Advertising and Promotions - Tata McGraw Hill 2001
- ❖ Duncon, Integrated Marketing Communications –TMH
- ❖ Bowee, Hill, Dowell, Wood: Advertising Excellence.
- ❖ Chunawalla & K. C. Sethia: Foundations of Advertising, Theory and Practice, Himalaya Publishing House

OBE based Teaching Lesson Plan 2021-22

Program: B.com and BBA

Course Name: FINANCIAL INSTITUTIONS AND MARKET

Course Code: – EL 15 FN 505:

Semester: V

Lecture hours: 60

Faculty in-charge: Dr. CHRISTINA AROOJIS

Course Outcome No.	Course Outcomes	T level Indicator
CO1.	Describe the evolution, function and sub system of Indian financial System as influenced by regulatory regimes and degrees of international openness.	T2
CO2.	Outline the structure of financial institutions system, RBI and SEBI and its functions in the wake of globalized economic era.	T2
CO3.	Illustrate the structure of financial Markets system in India and its functions and integration with global financial system.	T3
CO4.	Examine the operational Mechanism of Primary Market and its methods of issue as warranted by differing needs of issuing companies, regulatory regimes and degrees of international openness.	T4
CO5.	Evaluate the operational Mechanism of Secondary Market as influenced by regulatory regimes and degrees of international openness.	T5
CO6.	Evaluate the operational Mechanism of Money Market and the type of instruments as warranted by differing needs of issuing companies and investing public, regulatory regimes and degrees of international openness.	T5

Module No. & Topics Covered	Course Outcome No.	No. of Lecture Hours	Pre-Class Activity	Instructional techniques	Assessment	T level
Module – 1: Indian Financial System Evolution of Indian Financial System-Structure(sub-systems) of Indian Financial System: Introduction to: Markets, Instruments, and Institutions& Services.	CO1	04	Reading on Components of Financial systems	Lecture through Power point presentation and discussions	Assessment through Q&A, class test	T2
Module – 2: Financial Institutions Overview of Financial Institutions- Nature & Role: Banks: Commercial Banks, Regional Rural Banks, Development Banks, Co-operative Banks, EXIM, Investment Banks & Merchant Banks; NBFCs& Mutual Funds – Role of Regulatory Bodies: SEBI: Objectives & Functions; RBI, DCA & Stock Exchanges	CO2	8	Video link to be watched for basic concepts	Lecture through Power point presentation and discussions	Q&A, assessment through case studies	T2

Module – 3: Financial Market Role and Importance & Classification of Financial Markets – Linkages between Economy and Financial Markets –Factors affecting financial markets Integration of Indian Market with Global Markets.	CO3	6	Factors affecting financial markets have to be identified	Lecture	Class test, on the spot presentation on the topics given	T3
Module – 4: Primary Market Role and Importance - Public Issue through Prospectus, Green Shoe Option, Offer for Sale, Private Placements, Rights Issue, On-Line IPO, Book Building of Shares, Employees Stock Options, Preferential Issue of Shares, Venture Capital, Private Equity - Performance of Primary Market in India - Corporate Listings: Listing Requirements &	CO4	14	Case study analysis and discussion	Lecture using ppt	Q&A, Class test	T4

Process - Delisting of Corporate Stocks.						
Module – 5: Secondary Market Regional and Modern Stock Exchanges - International Stock Exchanges - Indian Stock Indices and their Construction - Free Float vs. FullFloat Methodology (concept only). Stock Markets Instruments: Equity Shares, Debentures, And Bonds & Derivatives: Equity, Commodities, Currency & Indices. Trading & Settlement: Trading & DEMAT Accounts - Types of Orders - Margin Trading, VaR Margin- Settlement Mechanism.	CO5	18	Case study analysis and discussion	Lecture using PPT and graphs	Q&A	T5

Module – 6: Money Market Role and Participants in Money Markets- Segments of Money Markets: Call Money Markets, Repos and Reverse Repo Concepts, Treasury Bill Markets, Market for Commercial Paper, Commercial Bills and Certificate of Deposit Role of STCI and DFHI in Money Market.	CO6	10	Case study analysis and discussion	Lecture using ppt	Q&A and discussions	T5
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Continuous Internal Assessment

- ☐ September 6th – 10th : class test
- ☐ October 10th – 31st: Presentations on the given topic.

Books for Reference

- Khan, M Y. (2010). Financial Markets and Institutions, McGraw Hill Higher Education
- LM Bhole, Financial Institutions and Markets
- Shahani, Rakesh(2011). Financial Markets in India: A Research Initiative. Anamica Publications
- Venkatesh T R: Indian Financial Market an Introduction
- Saunders, Anthony & Cornett, Marcia Million (2007). Financial Markets and Institutions (3rd ed.). Tata McGraw Hill

Prepared by:

Dr. Christina Aroojis

OBE based Teaching Lesson Plan 2021-22

Program: Finance Elective

Course Name: International Finance

Course Code: EL 15 FN 605

Semester: 6

Lecture hours: 60

Faculty in-charge: Ms.Maria Sanjana.S

Course Outcome No.	Course Outcomes	T level Indicator
CO1.	Illustrate the mechanism of Foreign exchange flow and its implications on current account deficit.	T4
CO2.	Evaluate the characteristics of International money market instruments and International Bond Market instruments.	T5
CO3.	Analyze characteristics of different avenues of foreign equity finance and Foreign Trade finance.	T4
CO4.	Design a strategy in currency derivatives to minimize foreign exchange risk.	T6
CO5.	Evaluate the different types of risk and its strategies to minimize the risks.	T5
CO6.	Evaluate the profitability of International investment and cost of capital of optimum international capital structure especially cross border acquisitions.	T5

Module No. & Topics Covered	Course Outcome No.	No. of Lecture Hours	Pre-Class Activity	Instructional techniques	Assessment	T level
Module – 1: Introduction to International Finance Meaning & Issues 2Involved — Domestic	1	10	Newspaper articles	Lecture with ppt	Question and answer	T4

<p>Currency and foreign Currency – Euro Currency - Exchange Rate, fundamental factors affecting exchange rates – direct quote –Indirect Quote –American Term and European Term – Bid and Ask – Two Way Quote : Cross Rate- Spot Rate – Forward Rate – Appreciation and Depreciation – Swap Point- Balance of Payments, the Current Account Deficit and Surplus and Capital Account Convertibility.</p>						
<p>Module – 2: International Financial Markets- (Money market & Bond Market) What money markets do?- money market funds – money market instruments – Commercial paper, Bankers acceptance, Treasury bills, notes, inter-bank loans, international</p>	2	6	Videos	Lecture with ppt	Question and answer	T5

agency paper, repo/ reverse repo – Bond Market – types of bonds						
Module – 3: International Financial Markets – (Equity & Trade Finance) 10 Hrs FII – Regulations governing FII in India, FDI- Meaning, Advantages & Disadvantages – securitized financing (Euro note) & Equity financing (ADR & GDR) - Foreign Trade Finance.	3		Videos	Lecture with ppt		T4
Module – 4: Currency Derivatives Meaning of currency derivative- currency future – currency forward – currency option – currency swaps – Need for currency Derivative Market – Pricing of Futures – Opting for Options – Take off to Strategies – Strategy and option Valuation.	4	10	Cases	Lecture with ppt	Question and answer	T6

Module – 5: International risk Management Political – commercial –exchange control restrictions on remittance - different tax systems – exchange rate fluctuations – risk of non payment – managing risk – relationship among inflation, interest rate & exchange rate - parity concept (PPP,IRP) - hedging , speculation& arbitrage process - international portfolio - currency basket.	5	12	Articles and cases	Lecture with ppt	Question and answer	T5
Module – 6: Investment Appraisal and Funding Overseas investment appraisal and funding – computing NPV – Evaluation from Projects point of view and investor–parent point of view – Considerations governing financing - International capital structure	6	12	Videos	Lecture with ppt	Question and answer	T5

and cross –border acquisitions.						
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Continuous Internal Assessment –

- ☐ Power point presentation in class on the given topic.
- ☐ Class test

Books for Reference:

- ☐ Balachandran: Foreign Exchange.
- ☐ Chowdery: Finance of Foreign Exchange.
- ☐ Chowdery: Finance of Foreign trade and Foreign Exchange.
- ☐ K.V.Venkataraman: Finance of Foreign Trade & Foreign Exchange.
- ☐ Kovvry: Cost and management Accounting.
- ☐ M.Y.Khan&P.K.Jain: Cost Accounting and Financial Management.
- ☐ M.Y.Khan & P.K.Jain: management Accounting and financial Analysis.
- ☐ Mittal: International Rate foreign exchange Tariff Policy.
- ☐ Srivastava: International Finance.
- ☐ Moorad Choudhry: Bond and Money Markets : Strategy, Trading, Analysis
- ☐ V.Pattabhi Ram & S.D. Bala: Management Accounting and Financial Analysis.

Approved by:

OBE based Teaching Lesson Plan 2021-22

Program: B.Com / BBA ELECTIVE

Course Name: BANK TECHNOLOGY MANAGEMENT

Course Code: EL 15 BK

606Semester : VI

Lecture hours : 60

Faculty in-charge: Ms.Asha Joseph

Course OutcomeNo.	Course Outcomes	T level Indicator
CO 1	Illustrate the Technological impact, opportunities, challenges and implementation of Technology in Banking operations	T3
CO 2	Evaluate the pros and cons of different Delivery Channels in Banking Operations and Use the various modes of Inter Bank Payment System.	T5
CO 3	Examine the various components of Bank Back Office Management in the context of Treasury management, Risk management, Net working, MIS and CRM.	T4
CO 4	Examine the areas of IT Infrastructure and its Management focuses on the IT governance.	T4
CO 5	Evaluate the confluence of emerging technologies and its innovations in overcoming issues in Banking Techniques.	T5
CO 6	Justify the implications and applicability of digital technologies in the sphere of banking.	T5

Module No. Topics Covered	Course Outcome No.	No. of Lecture Hours	Pre-Class Activity	Instructional techniques	Assessment	T level
MODULE 1: BRANCH OPERATION AND CORE BANKING Introduction and Evolution of Bank Management – Technological Impact in Banking Operations – Total Branch Computerization – Concept of Opportunities – Centralized Banking – Concept, Opportunities, Challenges & Implementation, Sustainability in Banking operations.	CO1	8	Videos and reference books	Lecture and Interaction	Discussion, Questions & Answers	T 3
MODULE 2: Delivery Channels : Overview of delivery channels – Automated Teller Machine (ATM)– Phone Banking – Call centers – Internet Banking – Mobile Banking (USSD, UPI, IMPS, QRcode, BHIM) – Payment Gateways (latest)– Card technologies (smart card, virtual card)– MICR electronic clearing. Inter Bank Payment System: Interface with Payment system Network – Electronic Fund transfer – RTGS, – Electronic Money–E Cheques - – SWIFT – Electronic clearing system (debit and credit clearing)	CO2	12	Books and Articles	Lecture and Interaction	Assignment	T 5
MODULE 3: Back Office Operations: Bank back office management – Inter branch reconciliation – Treasury Management (Investment management)– FOREX Operations : concepts on quotations, settlements-	CO3	12	Videos and reference books	Lecture and Interaction	Discussion, Questions & Answers	T 4

value today, forward, spot– Risk Management – Knowledge Management (MIS/DSS/EIS) – Customer Relationships Management (CRM) Lending Operations - Trade Operations – User Acceptance Testing- Payment operations (inward, outward, NOSTRO and VOSTROaccounts concept)						
MODULE4 : IT infrastructure Management for Banks IT service Management- practices, service strategic principles, service design processes, implementation	CO4	12	Books and Article s	Lecture, Discussio n and perform real time net transaction s	Assignmen t	T 4
MODULE 5: Contemporary Issues in Banking Techniques : Banking Softwares (Major Softwares), Bit Coin, E-Wallet, Crypto Currency – Advantages and Disadvantages- Case Studies	CO5	8	Cas e stud y	Discussio ns, and case studies	Assignment	T 4
Module - 6: Recent Trends in Banking Technology Automations, STP- straight through processing, manual touch points, overview of latest digitization - big data, artificial intelligence and machine learning in banking	CO6	8	Vide os and articl es	Discussio ns, and case studies	Assignment	T 5

Continuous Internal Assessment

- ☐ Case study
- ☐ Presentation on banking topics

Books for Reference:

- Banking Technology – Indian Institute of Bankers Publication, 2010
- EMC, Information Storage Management: —Storing,
- Managing and Protecting Digital Information, Wiley, 2009
- Server Management, Best Practices Series – Gilbert Held, Aurebach Publications, 2000

- Information Life Cycle Management, Stephan R. Kass, Woodhead Publishing, 2006
- Network management - Alexander Clemm, Fundamentals, Cisco Press, 2012
- Financial Services Information Systems Jessica Keyes Auerbach publication; 2012
- Kaptan SS & Choubey NS., E-Indian Banking In Electronic Era, Sarup & Sons, New Delhi, 2013
- Vasudeva E-Banking, Common Wealth Publishers, New Delhi, 2010
- Turban Rainer Potter, Information Technology, John Wiley & Sons Inc, 2012

Approved by: Ms.Asha Joseph

OBE BASED TEACHING LESSON PLAN 2021-22

Program: BBA/BCOM – V Semester elective

Course Name: SAP CRM

Course Code: SB 15 MK 506

Lecture hours: 60

Faculty in-charge: Asha Joseph

Course Outcome No.	Course Outcomes	T level Indicator
1	Illustrate how the functionality of ERP and SAP CRM architecture works and customization of screens and managing partnering relationships with customers and suppliers	T3
2	Show how to maintain organizational management right from business partner to Territory management in ERP – SAP CRM.	T3
3	Explain the various functions of SAP CRM modules and multilevel categorization	T2
4	Describe the key capabilities or processes and scenarios of SAP CRM Sales and service	T2
5	Show how to integrate the internet customer self-service for B2B and B2C channels	T6
6	Show how to run CRM analytics through embedded competitors' analysis in opportunity management	T4

Module No. & Topics Covered	Course Outcome No.	No. of Lecture Hours	Pre-Class Activity	Instructional techniques	Assessment	T level
Module – 1: Introduction to SAP Overview of ERP and SAP, Login Process, Customization of screens, user creation, sending messages, technical and functional, logout process, SAP Services, Cooperative business scenarios, CRM Architecture, Component Integration.	1	10		Lecture and videos	Reading on Open SAP and assessment test	T1
Module – 2: Master Data Organizational Management, Business Partner, and Product catalogues, Warranty Management, Solution Database, Territory Management.	2	15	Self study on Master Data and Business Partner	Case Study and Videos	Reading on Open SAP and assessment test	T4
Module – 3: CRM-Functions Transactions, Date Management, Text Management, Pricing, credit management, multilevel categorization, funds management and claims management, Account Planning, Activity Management.	3	1	Study on Account Planning and Opportunity Management	Cloud based CRM	Reading on Open SAP	T3
Module – 4: CRM Sales and Service Opportunity Management, Quotation and Order Management, Taxes and Rebate processing, Contract Management, Product Service letters, Web requests	4	10	Study on Web channel through B2B and B2C	Practical website through cloud based software	Case study	T3

Module – 5: Marketing Channelization and Scenarios: Web channel through B2B and B2C 10 Hrs ICSS Service- Internet Customer Self Service, Campaign Management, Segmentation, Lead to cash, Email work list, Template designer, Survey tool.	5	10	Analytics and creating a Dash Board	Practically shown in the cloud CRM Software	MCQ	T4
Module – 6: CRM Analytics Embedded Competitor Analysis in Opportunity Management, Dash board on Home page, Applications and Case Studies regarding analytics	6	10		Practical website through cloud based software		

Continuous Internal Assessment

- ☐ Power point presentation in class on the given topic.
- ☐ Case study analysis
- ☐ Class test

Books for Reference:

SAP CRM: Technical Principles and Programming– 2010 by Stephen Johannes

SAP CRM: Business Processes and Configuration by 2015 - Chandrakant Agarwal

OBE based Teaching Lesson Plan 2021-22

Program: III B.Com/BBA

Course Name: SECURITY ANALYSIS & PORTFOLIO MANAGEMENT

Course Code: EL 15 FN 606

Semester: VI

Lecture hours: 60

Faculty in-charge: Theresa Rathi Rani

Course Outcome No.	Course Outcomes	T level Indicator
CO1.	Describe the meaning of Investment and steps involved in investment management process.	T2
CO2.	Evaluate the characteristics of various avenues of investment.	T5
CO3.	Decide whether to buy or sell or hold by using Fundamental Analysis.	T5
CO4.	Predict price movement of individual stock and market by using appropriate tool of Technical Analysis.	T6
CO5.	Construct optimum portfolio by using Markowitz's and Sharpe Model	T6
CO6.	Evaluate the portfolios by using Sharpe's, treynor's and Jensen performance indices	T5

Module No. & Topics Covered	Course Outcome No.	No. of Lecture Hours	Pre-Class Activity	Instructional techniques	Assessment	T level
Module – 1: Introduction – Portfolio Mgt. Meaning and Significance of Savings and Investment – Financial and	1	6	-	PPT & Interactive discussion with illustrations	Evaluation through presentations and test	T2

Economic Meaning of Investment – Investment vs. Speculation and Gambling – Hedging – Arbitrage – Portfolio Management Process						
Module-2: Introduction - Security Analysis Characteristics of Investments – Factors affecting Investment Decisions – Various Investment Avenues (spl. reference to tax benefits, returns & risk) – Security Analysis - Selection of Securities using Life Cycle Approach	2	8	Details on Nifty & Sensex Stocks Credit Rating Trading Mechanism	PPT & Interactive discussion with illustrations	Evaluation through presentatio ns and test	T5
Module-3: Fundamental Analysis and Security Valuation Fundamental Analysis – Return and Risk analysis using Mean, Standard Deviation, Coefficient of Variation and Beta – Factors influencing	3	14		PPT, Lecture & Interactive discussion with illustration s Work-out problems	Test	T5

Valuation of Securities – Pricing of Stock – Yield Calculations of Fixed Income Securities						
Module-4: Technical Analysis and Related Theories Technical Analysis – Dow Theory – Elliot Wave Theory – Technical Indicators - Efficient Market Hypothesis – Random Walk Theory	4	12	Videos on Technical Analysis	PPT, Lecture & Interactive discussion with illustrations	Evaluation through presentations and test	T6
Module-5: Portfolio Construction CAPM, APT, Construction of Portfolio using Markowitz and Sharpe's Model	5	12	-	Lecture with illustrations Work-out problems	Evaluation through presentations and test	T6
Module-6: Portfolio Evaluation & Revision Meaning of Portfolio Evaluation – Sharpe's, Treynor's & Jensen's Performance Indices – Meaning & Need for Portfolio Revision – Revision	6	8	-	Lecture with illustrations Work-out problems	Evaluation through presentations and test	T5

Strategies						
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Continuous Internal Assessment –

- ☐ Writing Article Review
- ☐ Power point presentations on the given topic.
- ☐ Fundamental Analysis on the given stocks
- ☐ MCQs

Books for Reference:

- ☐ Avadhani: Security Analysis & Portfolio Management
- ☐ Bhalla : Security Analysis & Portfolio Management
- ☐ Fisher & Jordan : Security Analysis & Portfolio Management
- ☐ Prasanna Chandra : Managing Investments
- ☐ Punithavathy Pandian: Security Analysis & Portfolio Management

Approved by:

OBE based Teaching Lesson Plan 2021-22

Program: BBA Regular

Course Name: Costing for Business Decisions

Course Code: M1 15 MC 501

Semester: V

Lecture hours: 60 Hours

Faculty in-charge: Dr. Preemal D'Souza

Course Outcome No.	Course Outcomes	T level Indicator
CO1	Employ the process of budgetary control by using Cash and Flexible Budgets	T3
CO2	Generate decisions on Cost, Volume and Profit by using Marginal Costing Technique	T6
CO3	Utilize the tactical decision making parameters in the context of Make or Buy, Utilizing spare capacity, Product mix, Adding or Dropping a product and Plant shut down decisions	T3
CO4	Use the Standard costing technique to analyze and control variance	T3
CO5	Apply Relevant costing in accordance with the merit of the Case	T3
CO6	Justify usage of appropriate costing for decision making such as Activity based costing, Life Cycle costing, Target costing, Kaizen costing and Balance Score card in the present context	T5

Module No. & Topics Covered	Course Outcome No.	No. of Lecture Hours	Pre-Class Activity	Instructional techniques	Assessment	T level
Module 1 - Budgetary control <i>Meaning – Budget – Budgetary control and Budgeting – Need–</i>	CO1	10	Budgets of Companies in India	Lecture and Illustrations	Question and Answer	T3

<i>Objectives and Functions – Advantages and Limitations – Requirements of a good Budgeting system - Process involved in Preliminaries for operation of Budgetary Control - Classification – Preparation of cash and flexible budget only.</i>						
Module 2 - Marginal Costing <i>Meaning of Marginal Cost – Meaning of Marginal Costing – Distinction between Absorption Costing and Marginal Costing– Cost Volume Profit Analysis – Break even Analysis – Break even Chart – Profit Volume Ratio - Margin of Safety – Limiting Factor.</i>	CO2	10	CVP Analysis Case Importance Manuscript from Text Books and Online sources	Lecture and Illustrations	Question and Answer	T6
Module 3 - Tactical Decision Making <i>Short term and Long term Decision Making – Parameters in Decision Making – Quantitative and Qualitative Factors to be considered – Fixation of selling price – Make or Buy Decision – Utilizing spare capacity – Product Mix Decision- Adding or Dropping a</i>	CO3	15	Case Study of Companies making tactical decisions	Lecture and Illustrations	Question and Answer	T3

<i>Product Line – Plant Shut Down Decisions</i>						
Module 4 - Standard Costing <i>Meaning of Standard Costing – Advantages of Standard Costing</i> <i>- Steps involved in Standard Costing – Analysis of Variances</i> <i>- Material Variances</i> <i>- Labour Variances (Simple problems)– Overhead Variances</i>	CO4	10	Formulae Sheet of Standard Costing	Lecture and Illustrations	Question and Answer	T3
Module 5 - RELEVANT COSTING: <i>Relevant Costing - Analysis of Relevant Costs with other concepts – simple problems.</i>	CO5	7	Case Study	Lecture and Illustrations	Question and Answer	T3
Module 6 - NEO CONCEPTS IN DECISION MAKING: <i>Activity Based Costing – Cost object – Cost Driver – Steps in Activity based Costing – Uses and Criticisms of Activity Based Costing- Emerging costing standards – Average revenue per user, cost per footfall, cost per cubic feet/sq meter, gross tonne per km, and industry wise applicability - Life Cycle Costing – Product Life Cycle - Life cycle costs – Benefits of Life cycle Costing, Target Costing – Meaning – Process involved in</i>	CO6	8	Case Studies	Presentations and Discussions	Debate and Presentations	T5

Target Costing – Value engineering Review in Target Costing Kaizen Costing - Meaning – Relevance, Balance Score Card – Perspectives involved in Balance Score Card						
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Continuous Internal Assessment – (Examples)

- ☐ Online Power point presentation on the given topic.
- ☐ Case study analysis
- ☐ Online Class test

Probable dates for CIA

Sl. No.	Component of CIA	Probable Date	Marks	Nature of CIA
1	CIA - I	5 th – 10 th Sept 2022	5/10	MCQ online
2	CIA - II	19 th – 22 nd Sept 2022	20/30	MSE
3	CIA - III	10 th - 15 th Nov 2022	5/10	Presentation and Case Study

Books for Reference:

- ☐ R.K. Sharma and Shashi K Guptha, Accounting for Managerial Decisions
- ☐ Khan & Jain, Management Accounting, Mc. Graw Hill.
- ☐ M.N. Arora, Management Accounting, Himalaya Publishers.
- ☐ I.M Pandey, Management Accounting, Vikas Publishers.
- ☐ Homgren, Sundem, Stratton, Introduction to Management Accounting, Pearson Education.
- ☐ S.N. Maheshwari, Management Accounting, Sulthan Chand & Sons.

Approved by:

OBE Compliant Teaching Lesson Plan 2021-22

Program: BBA (Regular)

Course Name: Quantitative Techniques

Course Code: M115MC503

Semester: V

Lecture Hours: 60

Faculty In-charge: Dr. Poornima Vijaykumar

Course Outcome No.	Course Outcomes	T level Indicator
CO1	Describe the nature and scope of OR Models and its applications for Business decision-making.	T2
CO2	Develop a Linear Programming model and maximization or minimization of objective function by using graphical method.	T6
CO3	Solve a Linear Programming problem by using Simplex or Big-M Method for Business Decision-Making.	T3
CO4	Solve a Transportation problem for business decision-making using various methods.	T3
CO5	Solve an assignment problem for business decision-making by using Hungarian method.	T3
CO6	Develop a project network diagram and analysis by PERT or CPM method for project management.	T6

Module No. & Topics Covered	Course Outcome No.	No. of Lecture Hours	Pre-Class Activity	Instructional techniques	Assessment	T level
Module 1 – Introduction to Operations Research Definitions – Scope – OR Models – Nature – Limitations – Applications.	CO1	4	Read on Introduction to OR from study material or internet.	Interactive Lectures, Discussion, Presentation, and Problem Solving.	Question & Answer/ Quiz	T2

Module 2 – Introduction to Linear Programming Basic Concepts, Construction of Linear Programme Model, Problems on Formulations, Graphical Solutions, Solution of Maximization and Minimization Problems (Simple Problems).	CO2	12	Online videos/ Read on Linear Programming from study material or internet.	Interactive Lectures, Discussion, Presentation, Case Study, and Problem Solving.	Solve extra problems from the work sheet/ Question & Answer/ Quiz	T6
Module 3 – Simplex Method Introduction, Simplex Method, Maximization and Minimization Problems, Slack, Surplus and Artificial Variables, Big M Method, Duality.	CO3	12	Online videos/ Read on simplex method and variables from study material or internet.	Interactive Lectures, Discussion, Presentation, Case Study, and Problem Solving.	Solve extra problems from the work sheet/ Question & Answer/ Quiz	T3
Module 4 – Transportation Problem Introduction to Transportation Model, Methods of Finding Out Initial Solution – NWCR, LCM, Vogel's Approximation Method, Test for	CO4	10	Online videos/ Read on transportation model from study material or internet.	Interactive Lectures, Discussion, Presentation, Case Study, and Problem Solving.	Solve extra problems from the work sheet/ Question & Answer/ Quiz	T3

Optimality- MODI method.						
Module 5 – Assignment Problem Introduction, Methods of solving Assignment, Simplex and Transportation (theoretical) Hungarian Method in detail.	CO5	10	Online videos/ Read on assignment model and methods from study material or internet.	Interactive Lectures, Discussion, Presentation, Case Study, and Problem Solving.	Solve extra problems from the work sheet/ Question & Answer/ Quiz	T3
Module 6 – Network Analysis Introduction – Network Analysis – Guidelines for construction of network diagram – Deterministic Time Estimates – Developing a Project Network – Project Duration & Critical Path - Forward Pass– Backward Pass – Float – Probabilistic Time Estimates – Difference between PERT & CPM.	CO6	12	Online videos/ Read on network analysis – CPM & PERT from study material or internet.	Interactive Lectures, Discussion, Presentation, Case Study, and Problem Solving.	Solve extra problems from the work sheet/ Question & Answer/ Quiz	T6

Continuous Internal Assessment:

- ❖ September 1st to 10th: Assignment/ Project Work/ Class Test – Online/ Offline (Quiz/ MCQs/Descriptive) – 5 Marks/ 10 Marks
- ❖ November 1st to 15th: Presentations/ Video Presentations (Individual/Group) – 5 Marks/ 10 Marks.

Books for Reference:

- ❖ Anderson Sweeney Williams: An Introduction to Management Science Quantitative Approaches to Decision, Thomson.
- ❖ Chacko, George K: Applied Operations Research/Systems Analysis in Hierarchical Decision Making, North Holland Publishing Co.
- ❖ Taha, Hamdy A: Operations Research, Prentice Hall, India.
- ❖ Hiller/Lieberman: Introduction to Operations Research, Tata McGraw Hill.
- ❖ Sharma S D: Operations Research, Kedarnath Ramnath & Co.

Approved by:

OBE-based Teaching Lesson Plan
EVEN SEM 2021-22

Program: BBA

Course Name: BUSINESS ETHICS

Course Code: M1 15 MC 603

Semester: VIth (sixth semester)

Lecture hours: 60 Hours

Course OutcomeNo.	Course Outcomes	T level Indicator
CO1.	Illustrate the role of code of conduct and consequences on ethicalBusiness and corporate governance level	T3
CO2.	Enumerate the role of ethical theories in building Business ethics	T2
CO3.	Illustrate the ethical decision making models and its application in the functional areas of business.	T3
CO4.	Identify the Contributions of major literary and cinematic work in analyzing the ethical and unethical practices in public and personal lives.	T1
CO5.	Evaluate the evolution and benefits of corporate Socialresponsibilities in India and its compliances as per provisions of Indian companies Act.	T5
CO6.	Examine the Corporate Governance practices in India and its influence as per guidelines of World Bank on corporate Governance ethics.	T3

	Course Outcome No.	No. of Lecture Hours	Pre-Class Activity	Instructional techniques	Assessment	T level
Module – 1: Prologue to Ethics- Meaning and scope – principles of personal ethics – principles of professional ethics – business ethics – code of conduct and ethics for managers – values and ethics – roots of unethical behaviour – need for business ethics – corporate governance ethics	1	5 Hrs	Article reading	lecturing, discussions, ppts	online assessment, group activity	T3
Module – 2: Ethical Theories and Models - Ethical relativism and absolutism – role of ethical theory in business – classification of ethical theories: 1) Consequentiality or Teleological theories – Utilitarianism – Egoism. 2) Non-consequentialist or Deontological theories – Kantian theories. 3) Other normative	2	8 Hrs	Case study	lecturing, discussions, ppts	online assessment, group activity	T2

theories: stockholder, stakeholder, social contract, and trusteeship theories.						
Module – 3: Ethical Decision Making - Implications of unethical issues in different functional areas of business-like finance, HR and marketing – Economic ideologies: Capitalism, Socialism and Communism - Economics and	3	7 Hrs	Article reading, case study	lecturing, discussions, ppts	quiz, online assessment, group activity	T3

Business Ethics – Global Business Practices – Consumerism, Human Rights, Health care and Labour–Sustainable Development. Ethical models – Tucker’s 5 question model – American Accounting Association model – Ethical Decision-Making Process.						
Module – 4: Ethics and Literature Exploring ethical and moral dilemmas as through literary and cinematic works. A discussion of the following literary and cinematic works will explore ethical dilemmas that occur in various contexts in public and personal lives. 1. Antigone and Oedipus Rex: Politics and Governance. 2. Hamlet and Dr. Faustus: Duty, Responsibility and Temptation. 3. Crime and Punishment and A Short Film About Killing: Life and Death. 4. Three Colours: Blue, White & Red: Relationships.	4	20 Hrs	Discussion in articles, Article reading, case study	lecturing, discussions, ppts	test, online assessment, group activity	T1

Module – 5: Corporate Social Responsibility (CSR) Concept of CSR, Corporate Philanthropy, Strategic Planning and Corporate Social Responsibility; Relationship of CSR with Corporate Sustainability; CSR and Business Ethics, CSR and Corporate Governance–Ethics in functional areas of Business–insider trading, whistle blowing	5	10 Hrs	Article reading, case study	lecturing, discussion s, ppts, comparative analysis	test online assessment , group activity	T5
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etc. CSR provisions under the Companies Act 2013; CSR Committee; CS R Models, Codes, and Standards on CSR – Case studies.						
Module – 6: Corporate Governance Conceptual framework of Corporate Governance: Theories & Models, Broad Committees; Corporate Governance Reforms. Major Corporate Scandals in India and Abroad: Common Governance Problems Noticed in various Corporate Failures. Codes & Standards on Corporate Governance - World Bank's guidelines (basics only) – OECD principles (basics) – Sarbanes-Oxley Act 2002 (important clause s only).	6	10 Hrs	Article reading, case study	lecture, discussion s, ppts, comparative analysis	test online assessment , group activity	T3

Continuous Internal Assessment :

The tentative date to complete all the CIAs is 29th March, 2023. The evaluation scheme is based on the comprehensive and analytical skills of students. Below are the CIAs details for the semester

1. Case study
2. Mini project

Book for Reference:

- Fernando. A.C., Business Ethics, an Indian Perspective, New Delhi, 7th Edition, Pearson, 2013.
- Jennings M., Business Ethics, 7th Edition, California, SouthWestern College/West, 2011.
- Laura Hartman, Business Ethics, 4th Edition, Pennsylvania, McGraw-Hill Education, 2017.
- Routledge Ethics, A Contemporary Introduction (Routledge Contemporary Introductions toPhilosophy), 2nd Edition, Oxfordshire, Routledge publisher, 2011.
- Velasquez Manuel G., Business Ethics Concepts and Cases, 6th Edition, New Delhi, Prentice Hall IndiaLearning Private Limited, 2006

Approved by: Asha Joseph

OBE based Teaching Lesson Plan 2021-22 (Even Semester)

Program: 3 BBA - A

Course Name: BUSINESS

ETHICS Course Code:

M115MC603 Semester: VI th

Semester

Lecture hours: 60 Hours

Faculty in-charge: DR SHUBHRA RAHUL

Course Outcome No.	Course Outcomes	T level Indicator
CO 1	Illustrate the role of code of conduct and consequences on ethical Business and corporate governance level .	T1
CO 2	Enumerate the role of ethical theories in building Business ethics.	T2
CO 3	Illustrate the ethical decision-making models and its application in the functional areas of business.	T3
CO 4	Identify the Contributions of major literary and cinematic work in analyzing the ethical and unethical practices in public and personal lives.	T3
CO 5	Evaluate the evolution and benefits of corporate Social responsibilities in India and its compliances as per provisions of Indian companies Act.	T4,T5
CO6	Examine the Corporate Governance practices in India and its influence as per guidelines of World Bank on corporate Governance ethics.	T4

Module No. Topics Covered	Cour se					
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	Outcome No.	No. of Lecture Hours	Pre-Class Activity	Instructional techniques	Assessment	T level
Module 1 - Prologue to Ethics. Meaning and scope – principles of personal ethics – principles of professional ethics – business ethics – code of conduct and ethics for managers – values and ethics – roots of unethical behaviour – need for business ethics – corporate governance ethics	01	5 Hours	Case study, Videos	Virtual teaching, Lecturing, Discussions	Q & A, Online assessment, Group activity.	T1
Module 2 - Ethical Theories and Models 8 Hours Ethical relativism and absolutism – role of ethical theory in business – Classification of ethical theories: 1) Consequentiality or Teleological theories – Utilitarianism – Egoism 2) Nonconsequentialist or Deontological theories – Kantian theories 3) Other normative theories: stockholder, stakeholder, social contract, and trusteeship theories.	02	8 Hrs	Videos. Flip class,	PPT, Hands on Learning, Story Telling,	Q & A, Online assessment, Group activity.	T2
Module 3 - Ethical Decision Making Implications of unethical issues in	03	7 Hours				T3

different functional areas of business like finance, HR and marketing – Economic ideologies: Capitalism, Socialism and Communism – Economics and Business Ethics – Global Business Practices – Consumerism, Human Rights ,Healthcare and Labour – Sustainable Development. Ethical models – Tucker’s 5 question model - American Accounting Association model – Ethical Decision Making Process.			Videos, Flip class, Case study	PPT, Visual clues, Role plays	Q & A, Online assessment , Group activity.	
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<p>Module 4 - Ethics and Literature</p> <p>Exploring ethical and moral dilemmas through literary and cinematic works a discussion of the following literary and cinematic works will explore ethical dilemmas that occur in various contexts in public and personal lives. 1. Antigone and Oedipus Rex: Politics and Governance. 2. Hamlet and Dr. Faustus: Duty, Responsibility and Temptation. 3. Crime and Punishment and a Short Film about Killing: Life and Death. 4. Three</p>	04	20 Hours	Videos, Flip class, Case study	PPT, Lecturing, Instructional conversations	Q & A, Online assessment, Group activity.	T3
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Colours: Blue, White & Red: Relationships.						
<p>Module 5 - Corporate Social Responsibility (CSR) -Concept of CSR, Corporate Philanthropy, Strategic Planning and Corporate Social Responsibility; Relationship of CSR with Corporate Sustainability; CSR and Business Ethics, CSR and Corporate Governance – Ethics in functional areas of Business – insider trading, whistle blowing etc. CSR provisions under the Companies Act 2013; CSR Committee; CSR Models, Codes, and Standards on CSR –Case studies.</p>	05	10 Hours	Videos, Flip class, Case study	PPT, Word games, Text cards,	Q & A, Online assessment , Group activity.	T4,T5
<p>Module 6 - Corporate Governance. Conceptual framework of Corporate Governance: Theories & Models, Broad Committees; Corporate Governance Reforms. Major Corporate Scandals in India and Abroad: Common Governance Problems Noticed in various Corporate Failures. Codes &</p>	06	10 Hours	Videos, Flip class, Case study	PPT, Mind mapping, Context based learning,	Q & A, Online assessment , Group activity.	T4

Standards on Corporate Governance - WorldBank's guidelines (basics only)– OECD principles (basics) – Sarbanes-Oxley Act 2002 (important clauses.						
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Continuous Internal Assessment

The tentative date to complete all the CIA's is April 2022. The evaluation scheme is based on the comprehensive and analytical skills of students for the below criteria.

1. Business Activity
2. Quiz
3. Role play, case study
4. FLIP classes
5. Assignments on practical application at different levels.
6. MCQs
7. Group presentations.

Skill Development: (These activities are only indicative, the Faculty member can innovate)

- i. Grounding in philosophy of ethics and various debates on ethical practice and judgement.
- ii. ii. Understanding ethical challenges through the lens of literature and cinema and applying them to real world situations.
- iii. iii. Students are expected to study any five CSR initiatives by Indian organizations and submit a report for the same.
- iv. iv. Conduct a group assignment on "The relationship between Business houses and Society in Indian Context and associate the same with respect to the various ethical models studied"
- v. v. Mini Project: Collect details of unethical practices by businesses in today's context in the areas of Production, Marketing, HRM, and Financial services and make a report.
- vi. vi. Conduct Role plays and discuss Case studies related to ethical issues in business with respect to India.

Compulsory Reading:

1. Antigone and Oedipus Rex by Sophocles
2. Hamlet by Shakespeare

3. Dr. Faustus by Christopher Marlowe

4. Crime and Punishment by Fyodor

Dostoevsky Compulsory Viewing:

1. A Short Film About Killing - Krzysztof Kieślowski

2. Three Colours: Blue, White & Red- Krzysztof Kieślowski

Book for Reference:

✓ Fernando. A.C., Business Ethics, an Indian Perspective, New Delhi, 7th Edition, Pearson, 2013.

✓ Jennings M., Business Ethics, 7th Edition, California, SouthWestern College/West, 2011.

✓ Laura Hartman, Business Ethics, 4th Edition, Pennsylvania, McGraw-Hill Education, 2017.

✓ Routledge Ethics, A Contemporary Introduction (Routledge Contemporary Introductions to Philosophy), 2nd Edition, Oxfordshire, Routledge publisher, 2011.

✓ Velasquez Manuel G., Business Ethics Concepts and Cases, 6th Edition, New Delhi, Prentice Hall India Learning Private Limited, 2006.

Approved by: BOS

OBE based Teaching Lesson Plan - 2021-22

Program: B.Com. & BBA (Skill Based Paper)

Course Name: - FINANCIAL MODELING

Course Code: SB 15 FN 506

Semester: VI

Lecture hours: 60

Faculty in charge: Giridhar Naidu B

Course Outcome No.	Course Outcomes	T level Indicator
CO1	Explain the meaning and purpose for which Financial Modeling is built and the use of basic and advanced features of excel in the context of financial modeling applications	T3
CO2	Apply Advanced Excel functions to present behaviour of sensitivities to the projected financial metrics of a firm	T3
CO3	Develop a Financial Modeling for forecasting of Financial Statements with Analysis and interpretation of financial statements by using excel	T3
CO4	Construct models in different areas of finance including investments, corporate finance, Project finance and derivatives in Identifying the Revenue Drivers and Cost Drivers	T6
CO5	Develop a Financial Modeling for equity valuation by using discounted cash Flow (DCF) Model.	T6
CO6	Apply advanced Financial Modeling technique forecasting of three financial Statements with linking necessary schedules.	T5

Module No. & Topics Covered	Course Outcome No.	No. of Lecture Hours	Pre-Class Activity	Instructional techniques	Assessment	Level
Module 1: : Financial Modeling – concepts and application Meaning of Financial modeling, reasons for using Excel for financial modeling, steps for building a financial model, who builds financial models, hallmarks of a good financial model, Objective of building financial modeling, types of financial models Introduction to Understanding the Basic Features of Excel Introduction to Excel, Understanding Advanced Features of Excel. Sum function, Sum-if/s function, Average, Average-if/s function, Count function, Count blank, Counta, Countif/s, Cell Referencing, Absolute Cell Referencing, Relative Cell Referencing, Mixed Cell referencing, Match function,	CO1	10	Basic concept on Financial Modeling and Basic Excel Features	Lecture through PPT and Excel Demonstration of basic functions and formulae with Excel	MCQs	T3

Index function, PMT, PV, FV, If and AND functions. Correcting of common Excel Errors						
Module 2: Advanced Excel Functions. What if analysis, Sensitivity Analysis, One way Data Table, Two Way Data Table, Goal Seek function, Scenario manager and Solver functions, Monte Carlo simulation Simulation using Excel Generating Random Numbers that follow a particular distribution- Simulation Building Models in Finance using Simulation.	CO2	10	Financial Management Concepts	Illustration of advanced functions and formulae with Excel Lecture through Excel	MCQs and Assignment	T3
Module 3: Preparation of Forecasted Financial Statements Preparing comparative financial statement, Common - sized financial statement, Trend Analysis, Ratio Analysis, Du Pont Analysis using Excel Spreadsheet Model. Venture capital financing eligibility – Case	CO3	10	Accounting Financial Statements Common size, income statement, Comparative analysis Forecasting problem Trend analysis	Lecture through Excel Illustration of Financial Modeling for Forecasting of financial statements of the firm with Excel	MCQs and Test through Excel	T3

study, Forecasting of financial Statements - Case Study						
Module 4: Financial Modeling for Project and Franchise Financial Modeling for Project Appraisal, Identify the Revenue Drivers and Cost Drivers of Project Business model and Franchise Business model, Use of Functions like Payback Period, Discounted Payback Period, Net Present Value (NPV), and Internal Rate of Return (IRR). Franchise - Financial Modeling - Case study,	CO4	10	Advanced Financial Management Concepts	Lecture through Excel Illustration of Financial Modeling for Franchise Business Model with Excel	Questions, discussions and Test	T6
Module 5: Financial Modeling for company valuation Discounted cash Flow (DCF), DCF in the valuation of company, weighted average cost of capital (WACC), terminal value, Enterprise value and equity value, Discounted Cash Flow – Financial Modeling - Case study	CO5	4	Cash flow and WACC Calculation, Studying the various ratio	Lecture through Excel Illustration of Financial Modeling to evaluate the enterprise value using the DCF model	Questions, discussions and Test	T6

Module 6: Advanced Financial Models Designing Advanced Financial Models, Stock turnover ratio, Debtor turnover ratio, creditors turnover ratio, working capital schedule, Property and Plant equipment schedule, Debt schedule, Forecasting of three financial statements (Income statement, balance sheet and cash flow statement) linking with schedules – Case Study Pivot and Macros	CO6	6		Lecture through Excel Demonstration of Financial Modeling for Project Finance Model with Excel	Questions, discussions and Test	T5
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Approved by:

ST. JOSEPH'S COLLEGE OF COMMERCE
(AUTONOMOUS)



LESSON PLAN
ODD SEMESTER
BBA
Income tax –1

PREPARED BY:
Dr. Ruqsana Anjum

LESSON PLAN

Subject Name: INCOME

TAX-1 Lecture hours: 60

Objective: To expose students to various important provisions of Income Tax Act relating to computation of Income of individual assessee only.

Sl. No	UNIT & OBJECTIVES	No. of Lecture Hours	Methodology/Instructional techniques	Evaluation/learning confirmation
UNIT I	Introduction to Income Tax	6		
1.	Brief history of Income Tax – Legal Framework – Canons of Taxation – Finance Bill – Scheme of Income Tax	2	Lecture	Question and Answer
2.	Income Tax Authorities, Income tax officer and powers and functions, CBDT- powers and functions, Commissioner of Income Tax- powers and functions	2	Lecture	Question and Answer
3.	Types of assessment and rectification of mistakes, Recovery of tax and refunds. ICDS- An Overview	2	Lecture	Question and Answer
UNIT II	Important Definitions	10		
1	Definition: Assessee, Person, Assessment Year, and Previous Year	3	Lecture and Illustrations	NA
2	Definition of Income – Gross Total Income – Total Income, Exempted Incomes	3	Lecture and Illustrations	NA
3	Agricultural Income (Including Integration of Agricultural Income with Non-Agricultural Income).	4	Lecture and Illustrations	Problem to be solved
UNIT III	Revenue and Capital items	2		

1.	Revenue and capital items- significance of identification- Revenue and capital receipts	1	Lecture	NA
2.	Revenue and capital expenditure, Revenue and capital losses	1	Illustrations	NA

UNIT IV	Residential Status and Incidence of Tax- to learn the criterion for classifying an assessee as resident or non- resident and to learn the impact of residential status on taxability of income	8		
1.	Residential status of an Individual- ordinary and not ordinary-non- resident- theory and problems	3	Lecture and problems	Problem to be solved
2.	Incidence of tax	3	Problems	NA
3.	Residential status of HUF and Company	1	Illustrations	NA
4.	CIA (First Component)- 5 Marks	1	Test	
UNIT V	Income from Salary	22		
1.	Income from Salary – Features of Salary Income	1	Lecture and illustrations	Question and Answers
2.	Basic Salary and Allowances	5	Lecture and problems	Problem to be solved
3.	Perquisites	8	Lecture and problems	Problem to be solved
4.	Retirement Benefits	4	Problems	Problem to be solved
5.	Income from Salary Problems	3	Lecture	Problem to be solved
4.	CIA (Second Component) – 5 marks	1	Test	
UNIT VI	INCOME FROM HOUSE PROPERTY-	12		
1.	Introduction, Annual value computation under different situations	2	Lecture and illustrations	Problem to be solved
2.	Problems on self-occupied –let out-partly self-occupied partly let out- portion wise and time wise	3	Problems to be solved	Problem to be solved

3.	Deduction u/s 24	3	Lecture and	Problem s to be
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			illustrations	solved
4.	Overall problems on income from House property	4	Problems to be solved	Problem to be solved

BOOKS FOR REFERENCE:

- ✓ Bhagwati Prasad, Direct Taxes: Law and Practice, 34th Edition, New Delhi, Wishwa Prakashan Publishers, 2000.
- ✓ Dinakar Pagare, Law and Practice of Income Tax, 27th Edition, New Delhi, Sultan Chand & Sons, 2004.
- ✓ Dr. Girish Ahuja & Dr. Ravi Gupta, Systematic Approach to Taxation, 42nd Edition, New Delhi, Wolters Kluwer India Pvt. Ltd, 2019.
- ✓ Lal B.B. & Vashisht N., Direct Taxes: Income Tax, Wealth Tax and Tax Planning, 30th Edition, Delhi, Konark Publisher Ltd., 2012.
- ✓ Dr. Mehrotra H.C. & Dr. Goyal S.P., Income Tax Law and Accounts, 60th Edition, Agra, Sahitya Bhavan Publication, 2019.
- ✓ Narang D.B., Gaur V.P., Income Tax Law and Practice, 47th Edition, New Delhi, Kalyani Publications, 2017.
- ✓ Dr. Vinod K. Singhania, Direct Taxes, 43rd Edition, Mumbai, Taxmann Publication, 2019.

OBE based Teaching Lesson Plan 2021-22 even

Program: B.Com (ANALYTICS) , B.COM G & BBA regular

Course Name: Income Tax -II

Course Code: C5 18MC 601

Semester: VI

Lecture hours: 60

Faculty in-charge: Ms. Muktha

Course Outcome No.	Course Outcomes	T level Indicator
CO1.	Describe the concepts and features of assessment of profits and gains of individual proprietorship, Doctor, Advocate and Chartered Accountant as individual assessee.	T2
CO2.	Assess short term and long term capital gains of an Individual assessee who is involved in Business and Profession.	T5
CO3.	Assess taxable income from other sources of an Individual assessee after taking into account deduction u/s 57 and amounts disallowed u/s 58	T5
CO4.	Evaluate gross total income of an Individual assessee after taking into account deduction u/s 80.	T5
CO5.	Describe the mechanism of carry forward and set off of an Individual assessee.	T2
CO6.	Compute total taxable income and tax liability of an Individual assessee.	T4

Module No. & Topics Covered	Course Outcome No.	No. of Lecture Hours	Pre-Class Activity	Instructional techniques	Assessment	T level
Module 1: Profits & Gains of Business or Profession	CO1	16	Problem Handouts, Theory Notes	Solving Problems from the handout	Question and Answers, Problems	T2

<p>Meaning of business Profession – Profits of business or profession – Features of assessment of profits and gains – Rules for adjustment of profit and loss account – Depreciation u/s 32. Problems on business relating to sole trader only and problems on profession relating to Doctor, Advocate and Chartered Accountant.</p>					from the handout, Case Studies	
<p>Module 2: Capital Gains Meaning and kinds of capital asset – Transfer – Transactions not regarded as transfer – Full value of consideration – Cost of acquisition – Cost of improvement – Capital gains exempt from tax exemptions from capital gains u/s 54. Problems on computation of short term and</p>	CO2	12 Hrs	Problem Handouts, Theory Notes	Solving Problems from the handout	Question and Answers, Problems from the handout, Case Studies	T5

long term capital gains.						
Module 3: Income from Other Source General income – Specific incomes – Treatment of specific incomes – Deduction of tax at source with respect to interests, winnings, prizes etc. Problems on computation of taxable income from other sources and deduction u/s 57 and amounts expressly disallowed u/s 58.	CO3	12 Hrs	Problem Handouts, Theory Notes	Solving Problems from the handout	Question and Answers, Problems from the handout, Case Studies	T5
Module 4: Deductions from Gross Total Income (Provisions relating to individuals only) u/s 80- Deduction in respect of certain payments and deduction in respect of certain incomes.	CO4	8 Hrs	Problem Handouts, Theory Notes	Solving Problems from the handout	Question and Answers, Problems from the handout, Case Studies	T5
Module 5: Carry forward and set off of Losses	CO5	2 hrs	Theory Notes, PPT	Lecture Method, PPT	Question and Answer	T2

Carry forward and set off of Losses						
Module 6: Tax Liability of Individuals Computation of total taxable income and tax liability of an individual.	CO6	10 Hrs	Problem Handouts, Theory Notes	Solving Problems from the handout	Question and Answers, Problems from the handout, Case Studies	T4

Continuous Internal Assessment –

- Class tests and Assignments
- BUDGET ANALYSIS

Books for Reference:

- B. Lal: Direct Taxes, Konark Publisher (P) Ltd.
- Bhagwathi Prasad: Direct Taxes – Law and Practice, Wishwa Prakashana.
- Dinakar Pagare: Law and Practice of Income Tax, Sultan Chand and Sons.
- Dr. Girish Ahuja & Dr. Ravi Gupta: Income Tax
- Dr. Mehrotra & Dr. Goyal: Direct Taxes – Law and Practice, Sahitya Bhavan Publication.
- Dr. Vinod K. Singhania: Direct Taxes – Law and Practice, Taxmann Publication.
- Gaur & Narang: Income Tax.

Approved by:

**ST. JOSEPH'S COLLEGE OF
COMMERCE**

(AUTONOMOUS)



LESSON

PLAN2021-22

EVEN

SEMESTERBBA

Income tax -II

PREPARED BY:

Ms. Ruqsana Anjum

LECTURE HOURS: 60

Sl. No	UNIT & OBJECTIVES	No. of Lecture Hours	Methodology/ Instructional techniques
MODU LE1	Profits & Gains of Business or Profession	16	
1.	Meaning of business – Profession – Profits of business or profession– Features of assessment of profits and gains – Rules for adjustment of profit and loss account – Depreciation u/s 32.	05	Problems & solutions
2.	Computation of professional income relating to Doctor, Advocate and Chartered Accountant.	05	Problems & solutions CIA
3.	Computation of business income relating to sole trader only	06	Problems & solutions
MODU LE2	Capital Gains	12	
1.	Meaning and kinds of capital asset – Transfer – Transactions not regarded as transfer – Full value of consideration	3	Problems & solutions
2.	Cost of acquisition – Cost of improvement Capital gains exempt from tax	2	Problems & solutions
3.	Exemptions from capital gains u/s 54, 54B, 54D, 54EC, 54F, 54G, 54GA, 54GB. Problems on computation of short term and long term capital gains	7	Problems & solutions

MODULE 3	Income from Other Sources	12	
1.	General income – Specific incomes – Treatment of	02	lecture

	specific incomes		
2.	Deduction of tax at source with respect to interests, winnings, prizes etc.	01	Problems and solutions
3.	Problems on computation of taxable income from other sources and deduction u/s 57 and amounts expressly disallowed u/s 58.	09	Problems & solutions
MODULE 4	Deductions from Gross Total Income	08	
1.	(Provisions relating to individuals only) u/s 80- Deduction in respect of certain payments and deduction in respect of certain incomes.		Problems and solutions CIA 2- simple tax planning problemsbased test
MODULE 5	Carry forward and Set off of Losses (Theory only)	02	Lecture
MODULE 6	. Tax Liability of Individuals Computation of total taxable income and tax liability of an individual.	10	Problems and solutions

BOOKS FOR REFERENCE:

- ❖ *B. Lal: Direct Taxes, Konark Publisher (P) Ltd.*
- ❖ *Bhagwathi Prasad: Direct Taxes – Law and Practice, Wishwa Prakashana.*
- ❖ *Dinakar Pagare: Law and Practice of Income Tax, Sultan Chand and Sons. Dr. Girish Ahuja & Dr. Ravi Gupta: Income Tax*
- ❖ *Dr. Mehrotra & Dr. Goyal: Direct Taxes – Law and Practice, Sahitya Bhavan Publication.*
- ❖ *Dr. Vinod K. Singhania: Direct Taxes – Law and Practice, Taxmann Publication.*
- ❖ *Gaur & Narang: Income Tax.*

OBE based Teaching Lesson Plan 2021-22

Program: BBA REGULAR

Course Name: MANAGEMENT ACCOUNTING

Course Code: M1 15MC 601

Semester: VI

Lecture hours: 60Hrs

Faculty in-charge: Dr. Preemal

Course Outcome No.	Course Outcomes	T level Indicator
CO1.	Illustrate the role of a Management Accountant in the present scenario.	T3
CO2.	Evaluate the Financial Statement Analysis for strategic decision making of a firm with live financials.	T5
CO3.	Examine the solvency, turnover/performance and Liquidity of a business by using live data.	T3
CO4.	Evaluate the magnitude and pattern of Sources and Application of fund under different heads of account.	T5
CO5.	Evaluate the magnitude and pattern of Inflow and Outflow of cash within the IND AS 7.	T5
CO6.	Justify the viability of different methods of Management Reporting	T5

Module No. & Topics Covered	Course Outcome No.	No. of Lecture Hours	Pre-Class Activity	Instructional techniques	Assessment	T level
Module 1 - Introduction 5 Hrs Meaning —	CO 1	5 Hrs	Videos	Lecture and Discussion	Question and Answers	T3

Objectives – Nature and Scope of Management Accounting– Role of Management Accountant – Relationship between Financial Accounting – Cost Accounting and Management Accounting.						
Module 2 - Financial Statement Analysis 10 Hrs Meaning and Concept o f Financial Analysis - Importance - – Types of Financial Analysis – Methods o f Financial Analysis - Problems on Comparative Statements – Common Size Statements – Trend Analysis.	CO2	10Hrs	Collection of Company Existing Financial Statements	Problem Solving	Case study analysis	T5

Module 3 - Ratio Analysis 15 Hrs Meaning – Importance –Utility of Ratios – Classification of Ratios– Calculation and Interpretation of Ratios – Preparation o f Income Statement and Balance Sheet with Ratios.	CO3	15Hrs	Study material to be read	Problem Solving	Case study analysis	T3
Module 4 - Fund Flow Analysis 13 Hrs Meaning – Concept of Fund and Funds Flow Statement – Uses and Significance of Funds Flow	CO4	13 Hrs	Identification of transaction that lead to flow of Funds	Problem Solving	Case study analysis	T5

Statement – Procedure for Preparing FFS – Schedule of Changes in Working Capital – Statement of Sources and Application of Funds						
Module 5 - Cash Flow Analysis 12 Hrs Cash Flow Analysis - Meaning and Concept – Comparison between Funds Flow and CashFlow Statements – Uses and Significance of CFS - Preparation of Cash Flow Statement as Per Accounting Standards.(Ind AS7).	CO5	12 Hrs	Identificati on of Inflows and Outflows of existing Company statements	Problem Solving	Case study analysis	T5
Module 6 - Management Reporting 5 Hrs Methods of Reporting – Requirements of A Good Report – Kinds of Reports – Principles of Good Reporting System – Drafting of	CO6	5 Hrs	Collection of Managem ent Reports	Lecture and PPT presentation	Case study analysis	T5

Reports Under Different Situations.						
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Continuous Internal Assessment –

- Power point presentation in class on the given topic.
- Class test

Probable dates for CIA

Sl. No.	Component of CIA	Probable Date	Marks	Nature of CIA
1	CIA - I	1 st to 6 th February, 2022	5/10	Written Test

2	CIA - II	_____March, 2022	20/30	MSE
3	CIA - III	5 th to 10 th April, 2022	5/10	Presentation and Case Study

Books for Reference:

- . Dr. S .N. Goyal&Manmohan: *Management Accounting*.
- ② Dr. S. N. Maheswari: *Management Accounting*.
- ② Foster: *Financial Statement Analysis – Pearson*.
- ② J. Batty: *Management Accounting*.
- ② Made Gowda: *Management Accounting*.
- ② P. N. Reddy &Appanaiah: *Essentials of Management Accounting*.
- ② R. S .N. Pillai&Bagavathi: *Management Accounting*.
- ② Saxena: *Management Accounting*.
- ② Sharma & Gupta: *Management Accounting*

OBE based Teaching Lesson Plan 2022-2023

Program: BBA REGULAR

Course Name: MANAGEMENT ACCOUNTING

Course Code: M3 17 MC 601

Semester: VI

Lecture hours: 60Hrs

Faculty in-charge: Dr. Christina Aroojis

Course Outcome No.	Course Outcomes	T level Indicator
CO1.	Illustrate the role of a Management Accountant in the present scenario.	T3
CO2.	Evaluate the Financial Statement Analysis for strategic decision making of a firm with live financials.	T5
CO3.	Examine the solvency, turnover/performance and Liquidity of a business by using live data.	T3
CO4.	Evaluate the magnitude and pattern of Sources and Application of fund under different heads of account.	T5
CO5.	Evaluate the magnitude and pattern of Inflow and Outflow of cash within the IND AS 7.	T5
CO6.	Justify the viability of different methods of Management Reporting	T5

Module No. & Topics Covered	Course Outcome No.	No. of Lecture Hours	Pre-Class Activity	Instructional techniques	Assessment	T level
Module 1 - Introduction 5 Hrs Meaning —	CO 1	5 Hrs	Videos	Lecture and Discussion	Question and Answers	T3

Objectives – Nature and Scope of Management Accounting– Role of Management Accountant – Relationship between Financial Accounting – Cost Accounting and Management Accounting.						
Module 2 - Financial Statement Analysis 10 Hrs Meaning and Concept of Financial Analysis - Importance - – Types of Financial Analysis – Methods of Financial Analysis - Problems on Comparative Statements – Common Size Statements – Trend Analysis.	CO2	10Hrs	Collection of Company Existing Financial Statement s	Problem Solving	Case study analysis	T5

Module 3 - Ratio Analysis 15 Hrs Meaning – Importance –Utility of Ratios – Classification of Ratios– Calculation and Interpretation of Ratios – Preparation o f Income Statement and Balance Sheet with Ratios.	CO3	15Hrs	Study material to be read	Problem Solving	Case study analysis	T3
Module 4 - Fund Flow Analysis 13 Hrs Meaning – Concept of Fund and Funds Flow Statement – Uses and Significance of Funds Flow	CO4	13 Hrs	Identificati on of transaction that lead to flow of Funds	Problem Solving	Case study analysis	T5

Statement – Procedure for Preparing FFS – Schedule of Changes in Working Capital – Statement of Sources and Application of Funds						
Module 5 - Cash Flow Analysis 12 Hrs Cash Flow Analysis - Meaning and Concept – Comparison between Funds Flow and Cash Flow Statements – Uses and Significance of CFS - Preparation of Cash Flow Statement as Per Accounting Standards.(Ind AS7).	CO5	12 Hrs	Identificati on of Inflows and Outflows of existing Company statements	Problem Solving	Case study analysis	T5
Module 6 - Management Reporting 5 Hrs Methods of Reporting – Requirements of A Good Report – Kinds of Reports – Principles of Good Reporting System – Drafting of Reports Under	CO6	5 Hrs	Collection of Managem ent Reports	Lecture and PPT presentation	Case study analysis	T5

Different Situations.						
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Continuous Internal Assessment –

- Power point presentation in class on the given topic.
- Class test

Books for Reference:

. Dr. S .N. Goyal&Manmohan: *Management Accounting*.

② Dr. S. N. Maheswari: *Management Accounting*.

- ② *Foster: Financial Statement Analysis – Pearson.*
- ② *J. Batty: Management Accounting.*
- ② *Made Gowda: Management Accounting.*
- ② *P. N. Reddy & Appanaiah: Essentials of Management Accounting.*
- ② *R. S .N. Pillai & Bagavathi: Management Accounting.*
- ② *Saxena: Management Accounting.*
- ② *Sharma & Gupta: Management Accounting*

OBE based Teaching Lesson Plan 2022-23

Program: BBA REGULAR

Course Name: MANAGEMENT ACCOUNTING

Course Code: M1 15MC 601

Semester: VI

Lecture hours: 60Hrs

Faculty in-charge: Dr. Preemal D'Souza

Course Outcome No.	Course Outcomes	T level Indicator
CO1.	Illustrate the role of a Management Accountant in the present scenario.	T3
CO2.	Evaluate the Financial Statement Analysis for strategic decision making of a firm with live financials.	T5
CO3.	Examine the solvency, turnover/performance and Liquidity of a business by using live data.	T3
CO4.	Evaluate the magnitude and pattern of Sources and Application of fund under different heads of account.	T5
CO5.	Evaluate the magnitude and pattern of Inflow and Outflow of cash within the IND AS 7.	T5
CO6.	Justify the viability of different methods of Management Reporting	T5

Module No. & Topics Covered	Course Outcome No.	No. of Lecture Hours	Pre-Class Activity	Instructional techniques	Assessment	T level
Module 1 - Introduction 5 Hrs Meaning —	CO 1	5 Hrs	Videos	Lecture and Discussion	Question and Answers	T3

Objectives – Nature and Scope of Management Accounting– Role of Management Accountant – Relationship between Financial Accounting – Cost Accounting and Management Accounting.						
Module 2 - Financial Statement Analysis 10 Hrs Meaning and Concept of Financial Analysis - Importance - - Types of Financial Analysis - Methods of Financial Analysis - Problems on Comparative Statements - Common Size Statements – Trend Analysis.	CO2	10Hrs	Collection of Company Existing Financial Statements	Problem Solving	Case study analysis	T5

Module 3 - Ratio Analysis 15 Hrs Meaning – Importance –Utility of Ratios – Classification of Ratios– Calculation and Interpretation of Ratios – Preparation o f Income Statement and Balance Sheet with Ratios.	CO3	15Hrs	Study material to be read	Problem Solving	Case study analysis	T3
Module 4 - Fund Flow Analysis 13 Hrs Meaning – Concept of Fund and Funds Flow Statement – Uses and Significance of Funds Flow	CO4	13 Hrs	Identification of transaction that lead to flow of Funds	Problem Solving	Case study analysis	T5

Statement – Procedure for Preparing FFS – Schedule of Changes in Working Capital – Statement of Sources and Application of Funds						
Module 5 - Cash Flow Analysis 12 Hrs Cash Flow Analysis - Meaning and Concept – Comparison between Funds Flow and CashFlow Statements – Uses and Significance of CFS - Preparation of Cash Flow Statement as Per Accounting Standards.(Ind AS7).	CO5	12 Hrs	Identificati on of Inflows and Outflows of existing Company statements	Problem Solving	Case study analysis	T5
Module 6 - Management Reporting 5 Hrs Methods of Reporting – Requirements of A Good Report – Kinds of Reports – Principles of Good Reporting System – Drafting of	CO6	5 Hrs	Collection of Managem ent Reports	Lecture and PPT presentation	Case study analysis	T5

Reports Under Different Situations.						
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Continuous Internal Assessment –

- Power point presentation in class on the given topic.
- Class test

Probable dates for CIA

Sl. No.	Component of CIA	Probable Date	Marks	Nature of CIA
1	CIA - I	1 st to 6 th February, 2022	5/10	Written Test

2	CIA - II	13 th to 16 th March, 2022	20/30	MSE
3	CIA - III	5 th to 10 th April, 2022	5/10	Presentation and Case Study

Books for Reference:

- . Dr. S .N. Goyal&Manmohan: *Management Accounting*.
- ② Dr. S. N. Maheswari: *Management Accounting*.
- ② Foster: *Financial Statement Analysis – Pearson*.
- ② J. Batty: *Management Accounting*.
- ② Made Gowda: *Management Accounting*.
- ② P. N. Reddy &Appanaiah: *Essentials of Management Accounting*.
- ② R. S .N. Pillai&Bagavathi: *Management Accounting*.
- ② Saxena: *Management Accounting*.
- ② Sharma & Gupta: *Management Accounting*

OBE based Teaching Lesson Plan 2021-22

Program: BBA REGULAR

Course Name: MANAGEMENT ACCOUNTING

Course Code: M3 17 MC 601

Semester: VI

Lecture hours: 60Hrs

Faculty in-charge: Dr. Preemal

Course Outcome No.	Course Outcomes	T level Indicator
CO1.	Illustrate the role of a Management Accountant in the present scenario.	T3
CO2.	Evaluate the Financial Statement Analysis for strategic decision making of a firm with live financials.	T5
CO3.	Examine the solvency, turnover/performance and Liquidity of a business by using live data.	T3
CO4.	Evaluate the magnitude and pattern of Sources and Application of fund under different heads of account.	T5
CO5.	Evaluate the magnitude and pattern of Inflow and Outflow of cash within the IND AS 7.	T5
CO6.	Justify the viability of different methods of Management Reporting	T5

Module No. & Topics Covered	Course Outcome No.	No. of Lecture Hours	Pre-Class Activity	Instructional techniques	Assessment	T level
Module 1 - Introduction 5 Hrs Meaning —	CO 1	5 Hrs	Videos	Lecture and Discussion	Question and Answers	T3

Objectives – Nature and Scope of Management Accounting– Role of Management Accountant – Relationship between Financial Accounting – Cost Accounting and Management Accounting.						
Module 2 - Financial Statement Analysis 10 Hrs Meaning and Concept o f Financial Analysis - Importance - – Types of Financial Analysis – Methods o f Financial Analysis - Problems on Comparative Statements – Common Size Statements – Trend Analysis.	CO2	10Hrs	Collection of Company Existing Financial Statements	Problem Solving	Case study analysis	T5

Module 3 - Ratio Analysis 15 Hrs Meaning – Importance –Utility of Ratios – Classification of Ratios– Calculation and Interpretation of Ratios – Preparation o f Income Statement and Balance Sheet with Ratios.	CO3	15Hrs	Study material to be read	Problem Solving	Case study analysis	T3
Module 4 - Fund Flow Analysis 13 Hrs Meaning – Concept of Fund and Funds Flow Statement – Uses and Significance of Funds Flow	CO4	13 Hrs	Identification of transaction that lead to flow of Funds	Problem Solving	Case study analysis	T5

Statement – Procedure for Preparing FFS – Schedule of Changes in Working Capital – Statement of Sources and Application of Funds						
Module 5 - Cash Flow Analysis 12 Hrs Cash Flow Analysis - Meaning and Concept – Comparison between Funds Flow and CashFlow Statements – Uses and Significance of CFS - Preparation of Cash Flow Statement as Per Accounting Standards.(Ind AS7).	CO5	12 Hrs	Identificati on of Inflows and Outflows of existing Company statements	Problem Solving	Case study analysis	T5
Module 6 - Management Reporting 5 Hrs Methods of Reporting – Requirements of A Good Report – Kinds of Reports – Principles of Good Reporting System – Drafting of	CO6	5 Hrs	Collection of Managem ent Reports	Lecture and PPT presentation	Case study analysis	T5

Reports Under Different Situations.						
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Continuous Internal Assessment –

- Power point presentation in class on the given topic.
- Class test

Probable dates for CIA

Sl. No.	Component of CIA	Probable Date	Marks	Nature of CIA
1	CIA - I	1 st to 6 th February, 2022	5/10	Written Test

2	CIA - II	_____ March, 2022	20/30	MSE
3	CIA - III	5 th to 10 th April, 2022	5/10	Presentation and Case Study

Books for Reference:

. Dr. S .N. Goyal & Manmohan: *Management Accounting*.

② Dr. S. N. Maheswari: *Management Accounting*.

② Foster: *Financial Statement Analysis – Pearson*.

② J. Batty: *Management Accounting*.

② Made Gowda: *Management Accounting*.

② P. N. Reddy & Appanaiah: *Essentials of Management Accounting*.

② R. S .N. Pillai & Bagavathi: *Management Accounting*.

② Saxena: *Management Accounting*.

② Sharma & Gupta: *Management Accounting*

OBE based Teaching Lesson Plan 2021-22

Program: BBA (Regular)

Course Name: Management Accounting

Course Code: M1 15 MC 601

Semester: VI

Lecture hours: 60Hrs

Faculty in-charge: Dr. Poornima Vijaykumar

Course Outcome No.	Course Outcomes	T level Indicator
CO1	Illustrate the role of a Management Accountant in the present scenario.	T3
CO2	Evaluate the Financial Statement Analysis for strategic decision making of a firm with live financials.	T5
CO3	Examine the solvency, turnover/performance and Liquidity of a business by using live data.	T3
CO4	Evaluate the magnitude and pattern of Sources and Application of fund under different heads of account.	T5
CO5	Evaluate the magnitude and pattern of Inflow and Outflow of cash within the IND AS 7.	T5
CO6	Justify the viability of different methods of Management Reporting.	T5

Module No. & Topics Covered	Course Outcome No.	No. of Lecture Hours	Pre-Class Activity	Instructional techniques	Assessment	T level
Module 1 – Introduction 5 Hrs Meaning – Objectives – Nature and Scope of Management Accounting – Role of Management Accountant – Relationship between Financial Accounting – Cost Accounting	CO1	5 Hrs.	Videos and Reference Materials	Lecture using Power Point Presentation and Discussion	Question and Answers/ MCQs	T3

and Management Accounting.						
Module 2 - Financial Statement Analysis 10 Hrs Meaning and Concept of Financial Analysis – Importance – Types of Financial Analysis – Methods of Financial Analysis – Problems on Comparative Statements – Common Size Statements – Trend Analysis.	CO2	10 Hrs.	Collection of Company Existing Financial Statements	Problem Solving	Case study analysis	T5
Module 3 - Ratio Analysis 15 Hrs Meaning – Importance – Utility of Ratios – Classification of Ratios – Calculation and Interpretation of Ratios – Preparation of Income Statement and Balance Sheet with Ratios.	CO3	15 Hrs.	Study Material to be Read	Problem Solving	Case study analysis	T3
Module 4 - Fund Flow Analysis 13 Hrs Meaning – Concept of Fund and Funds Flow Statement – Uses and Significance of Funds Flow Statement – Procedure for Preparing FFS – Schedule of Changes in	CO4	13 Hrs.	Identification of transaction that lead to flow of Funds	Problem Solving	Case study analysis	T5

Working Capital – Statement of Sources and Application of Funds						
Module 5 - Cash Flow Analysis 12 Hrs Cash Flow Analysis – Meaning and Concept – Comparison between Funds Flow and Cash Flow Statements – Uses and Significance of CFS – Preparation of Cash Flow Statement as Per Accounting Standards.(Ind AS 7).	CO5	12 Hrs.	Identification of Inflows and Outflows of existing Company statements	Problem Solving	Case study analysis	T5
Module 6 - Management Reporting 5 Hrs Methods of Reporting – Requirements of A Good Report – Kinds of Reports – Principles of Good Reporting System – Drafting of Reports Under Different Situations.	CO6	5 Hrs	Collection of Management Reports	Lecture and PPT presentation	Case study analysis	T5

Continuous Internal Assessment:

Sl. No.	Component of CIA	Probable Date	Marks	Nature of CIA
1	CIA - I	1 st to 6 th February, 2022	5/10	Written Test
2	CIA - II	April, 2022	20/30	Mid-Term Test
3	CIA - III	5 th to 10 th May, 2022	5/10	Assignment/ Presentation/ Case Study/ Notes Completion

Books for Reference:

- ❖ Dr. S .N. Goyal & Manmohan: Management Accounting.
- ❖ Dr. S. N. Maheshwari: Management Accounting.
- ❖ Foster: Financial Statement Analysis – Pearson.
- ❖ J. Batty: Management Accounting.
- ❖ Made Gowda: Management Accounting.
- ❖ P. N. Reddy & Appanaiah: Essentials of Management Accounting.
- ❖ R. S .N. Pillai & Bagavathi: Management Accounting.
- ❖ Saxena: Management Accounting.
- ❖ Sharma & Gupta: Management Accounting

Approved by:

OBE Based Teaching Lesson Plan 2021-22

Program: **B. Com (BPM)**

Course Name: **Business Mathematics and Statistics**

Course Code: **C3 22 DC 202**

Semester: **II**

Lecture hours: **45**

Name of the Faculty: **Mr. Vinay Pradeep C**

Subject Coordinator: **Mr. Vinay Pradeep C**

Course Outcome No.	Course Outcomes	T level Indicator
CO1	Justify the suitability and applicability of the basic concepts such as theory of equations, ratios, proportions, profit and loss, and their applications in managerial decision making.	T3
CO2	Apply the concept of Interest and Annuity for computing the present and future value of single and series of cash outflows and inflows.	T3
CO3	Illustrate the significance of statistics in analyzing business problems.	T2
CO4	Use the concept of measures of central tendency and dispersion for decision making.	T3
CO5	Apply the concept of Correlation and Regression to analyze the data.	T3
CO6	Analyze the time series data using moving averages and least square methods.	T4

Module No. & Topics Covered	Course Outcome No.	No. of Lecture Hours	Pre-Class Activity	Instructional techniques	Assessment	T-level
Module – 1: Basic Mathematical Concepts	CO1	8	Lecture videos links available in the college website and khan Academy videos to learn basic Maths	Explain with illustration problems.	Giving Problems to solve and asking questions on concepts in class.	T3
Module-2: Interest and Annuities	CO2	10		Explain with illustration problems	Giving Problems to solve and asking questions on concepts in class.	T3
Module-3: Introduction to Statistics	CO3	5		<ul style="list-style-type: none"> Lecture with illustrations Discussion 	Giving Problems to solve and asking questions on concepts in class.	T2
Module-4: Measures of Central Tendency and Dispersion	CO4	10		<ul style="list-style-type: none"> Lecture Solving Problems Discussion 	Giving Problems to solve and asking questions on concepts in class.	T3
Module-5: Correlation & Regression	CO5	8		<ul style="list-style-type: none"> Lecture Solving Problems Discussion 	Giving Problems to solve and asking questions on concepts in	T3

					class.	
Module-6: Times Series	CO6	4		<ul style="list-style-type: none"> • Lecture • Solving Problems • Discussion 	Giving Problems to solve and asking questions on concepts in class.	T4

Continuous Internal Assessment

- Class test 1: February
- Assignment: March
- Class test 2: April
- **Extra CIA marks (Optional)*** – Every time the first person who answers the challenging question asked during the class hour will be awarded an Extra CIA mark, these extra CIA marks will be added to the student's final CIA marks Component at the end of the semester.

Books for Reference:

- *Akhilesh K B and Balasubrahmanyam S: Mathematics and statistics for Management.*
- *Chikkodi & BG Satya Prasad: Business Statistics, Himalaya Publications.*
- *Dorai Raj: Business Mathematics.*
- *Dr. A K Arte & R V Prabhakar: A Textbook of Business Mathematics.*
- *Dr. Asthana: Elements of Statistics, Chaitanya.*
- *Dr. B N Gupta: Statistics (Sahitya Bhavan), Agra*
- *Goel Ajay and Goel Alka: Mathematics and Statistics.*
- *S P Gupta: Statistical Methods, Sultan*
- *S. C. Gupta Fundamentals of Statistics, Himalaya Publishing House.*
- *Saha: Mathematics for Cost Accountants.*
- *Sanchethi & Kapoor: Business Mathematics.*
- *Soni: Business Mathematics.*
- *Zamirudding Khanna: Business Mathematics.*

Approved by:

OBE based Teaching Lesson Plan 2021-22

Program: Bachelor of Commerce- Honours (BPM - Industry Integrated)

Course Name: Finance and Accounting for BPS

Course Code: C3 21 DC 203

Semester: II

Lecture hours: 60

Faculty in-charge: Sharon P V

Subject Coordinator: Sharon P V

Course Outcome No.	Course Outcomes	T level Indicator
CO 1	Explain the importance and types of Business Process services.	T2
CO 2	Show the maintenance of accounts payable and accounts receivable incorporating all credit transactions of Suppliers and customers.	T3
CO 3	Generate Final Accounts and statutory reports of Business Process services.	T6
CO 4	Examine the emerging trends in Finance & Accounting technology and the basic accounting standards in the context of Business Process services.	T4
CO 5	Examine the various Control and compliances in BPS industry.	T4
CO 6	Evaluate the overall operating model of Business Process Services in the context of transaction flows, process documents and Governance model.	T5

Module No. Topics Covered	Course Outcome No.	No. of Lecture Hours	Pre-Class Activity	Instructional techniques	Assessment	T level
Module - 1: Basics of Businesses, Outsourcing Need and its Current Trend Types of Business Organizations; Business Partnerships, Types of BPSs, Merits and De- Merits on various BPS options Accounting Business Process Cycle, Evolving of Outsourcing, Need for outsourcing Horizontal Services, Current Trend in F&A Outsourcing.	1	4 Hrs	Videos	PPT Videos Quiz	MCQ Question and answer Case study	T2
Module - 2: Accounts Receivable and Accounts Payable Accounts payable Various Activities in Accounts	2	16 Hrs	Pre- reading	PPT Videos Quiz	Question and answer	T3

<p>Payable and Accounting Impact, Types of Invoice Matching and resolving issues, Payment, Procedures and Mode of payment</p> <p>Employee Payment (T&E and Various Cards), Debit Balance, Write back, Discount adjustments and various actions</p> <p>Help desk and support Activities, Vendor Account Reconciliation, Latest developments (Vendor Portal, EDI, E-Invoicing, Tools etc.,)</p> <p>Accounts receivables</p> <p>Various Activities in Accounts Receivable and Accounting Impact, Background check for Customers (D&B Report, Credit Rating) Credit Limit, Customer</p>						
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<p>Contract / Order Management)</p> <p>Mode of receiving Payment, Actions for non-receipt, Netting off, Revenue Recognition, Collection, Cash Applications, Adjustment of Discounts, Rebate, QPS discount Write off etc., Disputes Handling procedures</p> <p>Customer Help desk and support Activities, Customer Account Reconciliation, Latest Developments (Customer Portal, E-Invoicing, Tools etc.,) Effective management of AR leads to working Capital improvement.</p>						
<p>Module - 3:</p> <p>General Ledger</p> <p>Activities in General Ledger, Subsidiary and Control Accounts, Chart</p>	3	10 Hrs	Pre-reading	PPT Videos	Question and answer	T6

of Accounts and maintenance, Cost Centre, Profit Centre, Cost Allocation etc. Adjustment journals, Bank Reconciliation, Fixed Asset Maintenance, Inter Company - Accounting and Reconciliation, Tax Accounting - Transactional Element, Generation of Final Accounts, Various Reports (Statutory Reports, Schedules, Variance Analysis).						
Module - 4: Emerging trend in F&A Technology and Accounting Standards Modules and usage of ERPs, Basic Screens required to be understood for F&A process, Report generation, XBRL, Platform, Counting, Data Privacy Law etc.,	4	10 Hrs	Reading	PPT Videos	Question and answer Case study	T4

Basics of Accounting Standard and Differences between various GAAPs (US, UK, Indian and IFRS), Role of BPS in Accounting Standard Compliance.						
Module - 5: Controls and Compliance COSO, Internal Controls & Audit, ISO Standards (applicable to BPS) / CMMI Certification etc., PCI Data Security Standard / Security Audit / Data Privacy and Protection, SOX Compliance / SSAE 16 / ISAE 3402, SOD, Access, Incident Management, BCP etc.	5	10 Hrs	Pre-reading	PPT Videos	Question and answer	T4
Module - 6: Operating model of Business Process services Understanding Transaction flows, BPS	6	10 Hrs	Pre-reading	PPT Videos	Question and answer Case study	T5

Terminologies, Importance of Process Documents, Service Level Measurements, Contractual elements, Governance model, Internal Reporting, Delivery Excellence, Integration of support functions, Future Challenges.						
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Continuous Internal Assessment

1. MCQ test
2. Group Assignment

Books for Reference:

- *TCS reference Manual for Accounting and Finance for BPS*

OBE based Teaching Lesson Plan 2021=22

Program: Bachelor of Commerce (Regular)

Course Name: Corporate Accounting

Course Code: C1 21 DC 201

Semester: II

Lecture hours: 60

Faculty in-charge: Fr Praveen Kiran Martis

Subject Coordinator: Ms. Sharon P V

Course Outcome No.	Course Outcomes	T level Indicator
CO 1	Construct the financial statements of company within the frame work of Ind AS	T3
CO 2	Devise a plan for Redemption of Preference shares	T3
CO 3	Reconstruct the capital structure of financial statement of Joint stock company ltd. after making necessary in connection with internal reconstruction.	T5
CO 4	Construct the Balance sheet after making necessary adjustments in connection with Amalgamation.	T3
CO 5	Construct the Balance sheet after making necessary adjustments in connection with Absorption and external re construction.	T3

Module No. Topics Covered	Course Outcome No.	No. of Lecture Hours	Pre-Class Activity	Instructional techniques	Assessment	T level
Module - 1: Preparation and Presentation of Financial Statements Preparation and Presentation of Financial Statements as per Ind AS Schedule III (Excluding Consolidated Financial Statement) Overall Comprehensive Income, Changes in Equity, Cash Flow, Profit & Loss Statement, Balance Sheet . Treatment of Special Items – Depreciation calculated as per Schedule II, Interest on Debentures, Provision for Tax,	1	20 Hrs	Examination of financial statements of companies and Reading	PPT, chalk and talk method, MS Excel	MCQ Question and answer, Problems Assignment Checking class notes	T3

Dividends-Interim dividend, final dividend, Unclaimed Dividend, Corporate Dividend Tax.						
Module - 2: Redemption of preference shares Meaning, Legal provisions as per section 55 of Companies Act 2013, Treatment of Premium received on issue of shares Section 52, Creation of Capital Redemption Reserve, Fresh issue shares Arranging for cash balance for the purpose of redemption (Use of Equation for finding out minimum or sufficient number of shares to be issued to the public at the time of redemption of preference shares) Minimum number of shares to be issued for redemption	2	10 Hrs	Q& A, Reading	PPT, Chalk & Talk	Question and answer Assignment Checking class notes	T3

Issue of Bonus shares by using CRR account ,Basics of Buy Back of Shares.						
Module - 3: Internal Reconstruction or Capital Reduction Meaning, Objective, Procedure, Form of Reduction, Reorganisation through surrender of Shares, Subdivision and consolidation of shares, Materialisation of Contingent Liability Accounting arrangements, Journal entries, Balance Sheet after Reconstruction.	3	10 Hrs	Pre-reading material , case study discussion	PPT, Chalk & Talk, MS Excel,	Question and answer Assignment, Checking class notes,	T5
Module - 4: Amalgamation Meaning of Amalgamation, Types of Amalgamation, Merger and Purchase, Calculation of	4	10 Hrs	Q&A, Pre-reading material , case study discussion	PPT, Chalk & Talk, Excel	Homework problems, checking class notes,	T3

<p>Purchase Consideration</p> <p>Accounting entries in the books of Selling or Vendor Company, Ledger accounts in the books of Selling Company, Journal entries in the books of Buying company and Preparation of Opening Balance sheet of the Amalgamated Company,</p> <p>Calculation of Goodwill or Capital Reserve.</p> <p>Treatment of Intercompany debts, Intercompany Owings, Unrealised Profits</p> <p>Discharge of Debentures, Discharge of debenture holders to get same amount of interest in spite of change in rate of interest, Issue of new shares to raise additional capital.</p>						
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Module - 5: Absorption and External Reconstruction Absorption and Reconstruction According to Ind AS 103 & 110. Forms of Purchase consideration – Deferred and Contingent consideration. Accounting Entries in the Books of Selling or Vendor Company, Ledger accounts in the books of Selling company, Journal entries in the books of Buying Company and preparation of Balance Sheet of the buying company , Calculation of Goodwill or Capital Reserve , Treatment of – Intercompany debts, Intercompany Owings, Unrealised Profits	5	10 Hrs	Pre- reading material	PPT, Chalk & Talk, Excel	Question and answer, Problem solving, checking the notes	T3
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Discharge of debentures, Discharge of debenture holders to get same amount of interest in spite of change in rate of interest , Issue of new shares to raise additional capital.						
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Continuous Internal Assessment

1. MCQ test
2. Group Assignment
3. Individual assignment on current issues in the corporate environment.

Books for Reference:

- S.N.Maheshwari , Advanced Corporate Accounting
- S P Jain and K. L. Narang, Advanced Accounts, Kalyani Publications
- Sehgal and D. Sehgal, Advanced accounting, Taxmann's
- Sanjeev Singhal & R. Shankaraiah, Manual of Financial accounting and reporting
- Shukla, Gupta and Grewal, Advanced Accountancy , Sultan Chand

OBE based Teaching Lesson Plan 2021-22

Program: B.Com Regular

Course Name: PRINCIPLES OF MANAGEMENT

Course Code: C122DC202

Semester: II

Lecture hours: 60 Hrs

Faculty in-charge: Ankitha Antony

Course Outcome No.	Course Outcomes	T level Indicator
CO1	Explain the principles of Management and role and skills of a manager	T2
CO2	Integrate the planning, forecasting with decision making process of a given organization.	T6
CO3	Relate the function of organizing with staffing in consideration of their effort on individual actions.	T4
CO4	Identify the range of leadership theories, Directing and controlling tools available in the management	T1
CO5	Illustrate the range of motivation theories and methods of coordination available for the management practices.	T3
CO6	Describe the factors affecting ethical practices in Business and social responsibilities of management towards all the stakeholders and identify the recent trends in the application of technology in Management.	T2

Module No. & Topics Covered	Course Outcome No.	No. of Lecture Hours	Pre-Class Activity	Instructional techniques	Assessment	T level
Module 1 - Introduction to Management and History of Management Thought Introduction: Meaning – Nature and Characteristics of Management Scope and Functional Areas of Management – Management as an Art, Science or Profession – Management and Administration – Principles of Management - Roles and skills of managers. Evolution of Management Thought: Pre-scientific Management (introduction) – Taylor’s Scientific Management – Fayol’s modern management - Lillian and Gilberth Human Relations – Elton Mayo	CO1	15 Hrs	Reading real time cases to understand the importance and relevance of Management	Lecture/ discussions/ case studies/ examples	Question and Answers / Quiz	T2

Module 2: Planning Forecasting and Decision Making Planning: Nature – Planning Process – Objectives – Types of plans – MBO (Peter Drucker) & MBE Forecasting: Meaning and purpose of forecasting – Techniques of forecasting - Qualitative and quantitative. Decision Making: Meaning – Types of decisions – Personal phases of Decision Making - Steps in decision making - Delegation and Principles of delegation	CO2	10 Hrs	Web Based learning	Lecture/ discussions/ case studies/ examples	Question and Answers / Quiz	T6

Module 3: Organizing and Staffing Organizing: Nature and Purpose of Organization – Principles of Organization – Organization structure and types – Departmentation – Committees – Centralization vs. Decentralization of Authority – Span of Control – Meaning - Factors affecting span. Staffing: Nature and Process of Staffing	CO3	10 Hrs	Reading materials	Lecture/ discussions/ case studies/ examples	Question and Answers / Quiz	T4
Module 4: Leadership, Directing and Controlling Leadership: Meaning – Leadership styles – Theories of leadership. Directing: Meaning – Principles and techniques of directing. Controlling: Meaning and definition – Features – Steps in controlling and methods of establishing control. Techniques of controlling – Budgetary and non-budgetary	CO4	10 Hrs	Reading materials	Lecture/ discussions/ case studies/ examples	Question and Answers / Quiz	T1

Module 5: Co-Ordination and Motivation Co-ordination: Meaning – steps and methods of co-ordination. Motivation: Meaning - Theories of motivation – Carrot & Stick approach – Maslow’s – McGregor’s – Herzberg’s – ERG – McClelland’s –	CO5	12 Hrs	Reading materials / Examples of companies applying different motivation theories	Lecture/ discussions/case studies/ examples	Question and Answers / Quiz	
						T3

Vroom's Expectancy – William Ouchi's theory Z						
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Module 6: Business Ethics & Recent Trends in Management Meaning – Need and importance - Principles of ethics -profits and ethics – Factors affecting ethical practices in Business Social Responsibilities of Management – Meaning, Social responsibilities of business towards various groups. Recent Trends in Management – Continuing digitization in the business world, Artificial Intelligence in various functions of management, importance of data and analytics in management	CO6	6 Hrs	Watch Videos on CSR practices of top business concerns/ Newspaper articles on recent trends in management	Lecture/ discussions/ case studies/ examples	Question and Answers / Quiz	T2

Continuous Internal Assessment –

- Case study analysis
- Quizzes
- Class test
- Analysis of existing retail organizations to understand reasons for success/failure

Books for Reference:

1. L. M Prasad: Principles of Management.
2. Koontz & O'Donnell, Management- McGraw-Hill New York
3. Dr. C.B. Gupta, Business Management

Teaching Lesson Plan2022 (Based on OBE)

Program: B.Com/ BBA/ B.Sc/ BA

Course Name: SUSTAINABLE DEVELOPMENT GOALS

Course Code: UG 21 OE 006

Semester: I

Lecture hours: 45

Faculty in-charge: Ankitha Antony

Course Outcome No.	Course Outcomes	T level Indicator
CO1.	Explain the basic concept of Sustainable Development (SD) in the context of the environmental, social and economic dimensions	T4
CO2.	Illustrate the targets and indicators of Sustainable Development Goals	T3
CO3.	Relate the issues and conflicts in the implementation and attainment of SD goals on the national and global scale.	T3

Module No. & Topics Covered	Course Outcome	No. of Lecture Hours	Pre-Class Activity	Instructional techniques	Assessment	T level
Module 1: Environment, Development and Pollution- Meaning Characteristics of Environmental Goods and	CO1	15	Reading e-resource materials	Lecture/ Case Studies/ Group Discussion	Quiz/ Class test	T4

Services Relationship between Environment and Development- Environmental Kuznets Curve – Meaning Resource Use and Management -Resource Taxonomy – Renewable and nonrenewable resources- Economic Theory of Depletable Resources- Optimal Use of Renewable Resources- Resource Scarcity and Economic Growth – Limits to Growth Model- Market failures- Tragedy of Commons and common property Resources- Resource Conservation Sustainable Development - Sustainable Development – Definitions, Objectives and Principles-Processes and Indicators of Sustainable Development- Approaches – strong and weak and Strategies for Sustainable Development- Environmental accounting Measures						
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Module 2: Sustainable Development Goals- Introduction and History Brundtland Committee Recommendations- Rio Summit and Agenda 21- SDGs: Goals, Targets and Indicators Government and the SDGs SDG Policy Instruments- Planning- Localizing the SDGs- Industrial Policies and the SDGs Financing the SDGs New financing mechanisms and global funds	15	CO2	Lecture/ Case Studies/ Group Discussion	Presentations/ Quiz/ Class Test	T3
Module 3: Issues in Implementing SDGs- Means to Realizing the SDGs Degrowth and circular economy – concepts- Sustainable production and consumption Sustainable cities and transportation- Sustainable designs, technology, digital revolution and innovation- Renewable energy Implementing SDGs India's framework for sustainable development Other Issues Sustainable business- Development Assistance- Cross-Border Cooperation	15	CO3	Lecture/ Case Studies/ Group Discussion	Presentations/ Quiz/ Class Test	T3

Continuous Internal Assessment –

- Power point presentation in class on the given topic.
- Case Study Analysis

Books for Reference:

- Baumol, W.J. and W.E. Oates (1988): The Theory of Environmental Policy (2e), CUP, Cambridge.
- Bhattacharya, R.N. (Ed): Environmental Economics: An Indian Perspective, OUP, New Delhi.
- Dalby, Simon, et al. Achieving the Sustainable Development Goals: Global Governance Challenges. Routledge, 2019.
- Day, G.S., and P.J.H. Schoemaker (2011), Innovating in uncertain markets: 10 lessons for green technologies, MIT Sloan Management Review, 52.4: 37-45.
- Elliott, Jennifer. An introduction to sustainable development. Routledge, 2012.
- Gagnon, B., Leduc, R., and Savard, L., Sustainable development in engineering: a review of principles and definition of a conceptual framework. Working Paper 08-18, 2008.
- Hanley, Shogren and White (1997): Environmental Economics in Theory and Practice, Macmillan.
- Kolstad, C.D. (1999): Environmental Economics, OUP, ND.
- Pearce, D.W. and R. Turner (1991): Economics of Natural Resource Use and Environment, John Hopkins Press, Baltimore.
- Sachs, Jeffrey D. The age of sustainable development. Columbia University Press, 2015
- Tietenberg, T. (1994): Environmental Economics and Policy, Harper Collins, NY.
- NITI AYOOG Sustainable development reports.

OBE BASED TEACHING LESSON PLAN – 2021-22

Open electives Shift 2

Subject Name: BASICS OF DATA SCIENCE

Subject code: UG 21 OE 002

Semester: II

Lecture hours: 45

Faculty in-charge: Mr. Vinay Pradeep C

Course Outcome No.	Course Outcomes	T level Indicator
CO1	Explain the fundamental concepts of data.	T2
CO2	Illustrate the steps involved in the fundamental concepts of data science process.	T3
CO3	Apply the Machine Learning in Data Science process.	T3
CO4	Develop Dashboard development tools in the context of large data & Data Visualization.	T6
CO5	Evaluate the implement of the case study function in the context of Data Science structure.	T5

Module No. & Topics Covered	Course Outcome No.	No. of Lecture Hours	Pre-Class Activity	Instructional techniques	Assessment	T level
Module 1: Preparing and Gathering Data and Knowledge	CO1	9		<ul style="list-style-type: none">• Lecture• Discussion	Evaluation through tests and asking questions in class	T2
Module 2: The Data Science Process	CO2	9	Youtube video	<ul style="list-style-type: none">• Online Videos• Lecture• Case Study• Discussion	Evaluation through tests and asking questions in class	T3

Module 3: Machine Learning	CO3	9		<ul style="list-style-type: none"> • Lecture • Discussion • Lab - Practicals 	Evaluation through Practical Test in Lab and asking questions in class	T3
Module 4: Visualization	CO4	9		<ul style="list-style-type: none"> • Lecture • Discussion • Lab - Practicals • Problem solving 	Evaluation through Practical Test in Lab and asking questions in class	T6
Module 5: Case Studies	CO5	9		<ul style="list-style-type: none"> • Lecture • Discussion • Problem solving 	Evaluation through Practical Test in Lab and asking questions in class	T5

Continuous Internal Assessment

- Class test 1: Last week of February
- Assignment: 1st week of April
- Class test 2: 1st week of May

Books for Reference:

1. *Introducing Data Science*, Davy Cielen, Arno D. B. Meysman and Mohamed Ali, Manning Publications, 2016.
2. *Think Like a Data Scientist*, Brian Godsey, Manning Publications, 2017.
3. *Doing Data Science, Straight Talk from the Frontline*, Cathy O'Neil, Rachel Schutt, O' Reilly, 1st edition, 2013.
4. *Mining of Massive Datasets*, Jure Leskovec, Anand Rajaraman, Jeffrey David Ullman, Cambridge University Press, 2nd edition, 2014.
5. *An Introduction to Statistical Learning: with Applications in R*, Gareth James, Daniela Witten, Trevor Hastie, Robert Tibshirani, Springer, 1st edition, 2013.

Approved by:

Department of Commerce

Vision

To produce globally competitive and socially sensitive professionals in the areas of Commerce and Management by imparting value-based education, research and innovative pedagogy to lead economic, social and environmental development of today and tomorrow.

Mission

- Develop a unique competency directed and industry relevant curriculum with outcome-oriented teaching learning process facilitated by world class infrastructure.
- Facilitate student centric academic environment through co-curricular and extra-curricular activities with a view to enhance students' cognitive, research, analytical, ethical and behavioral competencies to groom and develop future ready business professionals' and entrepreneurs.
- Design a transparent evaluation system for objective assessment of the programme learning.
- Align meaningful interactions with the academia, industry and community to facilitate value driven holistic development of the students.
- Develop ethical and socially responsible entrepreneurial attitude for harnessing the environmental opportunities through creativity and innovation for a vibrant and sustainable society

Outcome Based Education (OBE) B.Com (Regular)

Program Educational Objectives (PEO)

Our B.Com (Regular) program will produce graduates who will:

1. Be competent, creative and highly valued professionals in industry, academia, or government.
2. Adapt to a rapidly changing environment with newly learnt and applied skills and competencies, become socially responsible and value driven citizens, committed to sustainable development
3. Act with conscience of global, ethical, societal, ecological and commercial awareness with sustainable values as is expected of professionals contributing to the country.
4. Able to continue their professional development by obtaining advanced degrees in Accounting and other professional fields

Programme Outcomes (PO):

P01: Disciplinary and Inter-Disciplinary Knowledge

Demonstrate the understanding of relevant business, management and organization knowledge, both academic and professional, in line with industry standards.

P02: Decision Making Skill

Apply underlying concepts, principles, and techniques of analysis, both within and outside the discipline to generate possible solutions.

P03: Integrated Problem-Solving and Research Skill

Analyze complex systems and discipline specific problems through various research techniques to generate feasible solutions.

P04 Critical Thinking Competency

Evaluate evidence, arguments, claims and beliefs by using right type of reasoning appropriate to produce outcomes for complex systems

P05 Creative Thinking Competency

Develop, implement and communicate new and effectual ideas using both incremental and radical concepts to make useful contribution to a given situation

P06: Usage of Modern Technology and Tools

Use tools and technologies of digital nature, communication/networking tools and social networks appropriately to access, manage, integrate, evaluate and create information to successfully function in a knowledge economy.

P07 Leadership and Team Work

Develop a vision, translate that vision into shared goals, and effectively work with others to achieve these goals.

P08 Ethical Conduct & Sustainability Practices

Act responsibly and instil sustainable practices in professional and business environment.

P09 Collaboration & Networking Competencies

Work collaboratively and develop networking competencies among diverse groups at the local, national and international levels.

P010 Self-Directed and Life-Long Learning

Create goals and monitor the progress by developing an awareness of the personal, environmental and task-specific factors that affect attainment of the goals.

Programme Specific Outcomes (PSOs)

B.Com (Regular)

PS011 Integrative Experience and Experiential Learning

Develop significant and experimental components that focus on the critical assessment of specific phenomena in the sphere of Commerce.

PS012 Global Perspectives in Multicultural Environment

Create an environment to facilitate effective communication and team work with people of different nationalities and cultures, demonstrating respect for social, cultural and linguistic diversity.

B.Com (Travel & Tourism)

P011 - Design/Develop Solutions: Design solutions for complex tourism related problems and develop processes that meet the requirements of the changing Travel & Tourism Industry.

P012 - Developing Industry Related Expertise: Develop and enhance the discipline specific, particularly entrepreneurial skills required to establish a successful career in the fields of travel, tourism and hospitality.

B.Com (BPM - Industry Integrated)

P011- Comprehensive knowledge of Business Process Management:

Develop adequate acumen in concepts and processes of diverse functional areas in the ITES industry.

P012- Business Process Management as a Career Option:

Apply the competencies and creativity required to undertake Business Process Management as a desirable and feasible career option.

B.Com (Professional - International Accounting and Finance)

P011 - Emerging trend of International Accounting practices:

Apply specialized knowledge and professional skills in international accounting and finance, auditing techniques and their applicability in all fields of business.

P012 - Financial Analytics for Corporate Financial Planning:

Demonstrate high ethical standards, integrity, expertise and efficiency in executing key financial plans and policies and explore potential outcomes.

B.Com (Analytics)

P011 - Developing analytical model:

Develop models to identify and evaluate complex business challenges by analysing data using analytical techniques and visualising tools.

P012 - Application of analytical model:

Incorporate appropriate analytical methods into the core business operations and to leverage data to cultivate and nourish informed decision-making.

B.Com (Professional - Strategic Finance)

P011 - Formulation of strategic financial goals: Apply the principles of developing a strategic financial goals and objectives, establishing key performance indicators and evaluate the financial performance by using appropriate financial tools.

P012 - Exploring Alternate Solutions: Explore alternate solutions for financial issues and develop systems and processes that meet the specified needs of business with appropriate consideration for social, cultural, economic and financial issues.

OBE BASED TEACHING LESSON PLAN 2022

Program: B.Com- Honours (Professional- Strategic Finance)

Course Name: C6 21 DC 402

Course Code: HUMAN RESOURCE MANAGEMENT

Semester: IV

Lecture hours: 60

Faculty in-charge: Sharon P V

Subject Coordinator: Sharon P V

Course Outcome No.	Course Outcomes	T level Indicator
CO1	Illustrate the role and functions of Human Resource Manager in the capacity of practicing manager.	T3
CO2	Illustrate the process of HR planning, Recruitment, selection and Induction of a hypothetical organization.	T3
CO3	Compare and contrast the Training methods and techniques adopted by any two organizations and evaluation of training programme.	T4
CO4	Relate the implications of Performance appraisal system, Career Planning and Development and succession planning on Employees Engagement and attrition.	T4
CO5	Justify the Design of Compensation and rewards in alignment with Job Evaluation. Develop a process of HR Audit and generate Audit Report.	T5
CO6	Design an innovative business model or process integrated with emerging trends in HRM.	T6

Module No. & Topics Covered	No. of Lecture Hours	Pre-Class Activity	Instructional techniques	Assessment	T Level
Module - 1: Brief Introduction to Human Resources Management (HRM) HRM - Meaning, Importance, Objectives, Functions and Process, Structure of the HR department. HRM Governance.	4	Case study on HR planning	Lecture, Interaction & Flip Class	Discussion and quiz	3
Module - 2: HR Planning, Recruitment, Selection & Induction, Training & Development HRP: Objectives, and Benefits, Process of HRP, Challenges in HRP. Recruitment: Definition, Objectives, factors affecting recruitment, sources of Recruitment and techniques of recruitment. Selection: Meaning and definition, significance, selection procedures, Placement: Meaning	12	Collect information on training practices of companies	Lecture, Interaction, & Game based Learning	Case study analysis and discussion/ Mock Interviews	3

<p>and definition</p> <p>Induction: Meaning, definition, process and importance.</p> <p>Training & Development: Meaning, Importance, Benefits, Need, Training Methods & Techniques, Evaluation of Training Programmes, Training Management Systems & Processes. Difference between training & development.</p>					
<p>Module 3 - Performance Appraisals and Career Management</p> <p>Performance Appraisal: Meaning, objectives, Importance. Process, methods (Traditional and Modern methods), essentials of a sound appraisal system -, problems of performance appraisal.</p> <p>Career Planning & Development: Definition, importance, career stages, process of career planning and development. Establishing a career development system - actions and pre-requisites.</p> <p>Succession planning: Meaning and</p>	16	Case study / collect information about the performance appraisal practices in the corporate	Lecture and Interaction/ Video	Case study analysis And group discussion	4

<p>importance, Differences in HRP and Succession Planning.</p> <p>Employee Engagement: Meaning, Definition, Importance and strategies to improve employee engagement. Difference between employee engagement and employee satisfaction.</p> <p>Attrition: Meaning and reasons for Attrition, Merits and De-merits of Attrition.</p>					
<p>Module 4 - Compensation and Reward Management</p> <p>Job Evaluation: Meaning, Importance and Techniques.</p> <p>Compensation: Meaning, definition, concepts and objectives, Importance of an ideal compensation plan, Principles and methods of compensation fixation.</p> <p>Rewards: Meaning and Importance, Types of Rewards- monetary and non- monetary rewards.</p>	8	Case Study	Lecture and Interaction/ Video , Game based learning	Quiz , analysis of various performance appraisal techniques through discussion	4
<p>Module 5 - Human Resource Accounting & Auditing</p> <p>Human Resource</p>		Case Study	Lecture and Interaction, video	Quiz & discussion	5

<p>Accounting: Meaning, Objectives, Methods - Cost Based Approach- Value Based Approach (Concepts Only) - Limitations.</p> <p>Human Resource Auditing: Meaning, benefits, process, approaches to HRAudit, phases involved in HR Audit, Audit Reports.</p>	8				
<p>Module 6 - Contemporary Human Resource Practices.</p> <p>Recent Trends in Human Resource Management: Recruitment & Selection (Predictive analysis, Social media recruiting, and Candidate experience). Training & Development (Virtual mentorship, Experiential Learning, Learner centred E - Learning), Compensation & Rewards Management (Pay Equity, Quality of Work- Life Rewards & Digital rewards)</p> <p>Remote working & Gig Economy: Benefits & Challenges</p> <p>Digitalization in Human Resource Management: Gamification, Artificial Intelligence and</p>	12	Articles to read	Lecture and Interaction/ Flip Class	Quiz / discussion	6

<p>Augmented Reality, Virtual reality (concepts only)</p> <p>Human Resource Analytics: Meaning, benefits, application of HR Analytics, tools for</p> <p>HR Analytics (Concepts only)</p> <p>Ethics in Human Resource Management: Code of employee conduct, , Green HRM, Effect of Green HRM policies and practices</p>					
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Continuous Internal Assessment -

- Class test
- Group Assignment

Books for Reference:

- *K. Aswathappa: Human Resource & Personnel Management.*
- *C. B. Memoria: Personnel Management.*
- *David Bell: Personnel Management.*
- *David R Hampton: Modern Management issues and Ideas.*
- *Deepak Kumar Bhattacharya: Human Research Management.*
- *K. K. Aheja: Personnel Management.*
- *Michael Porter: HRM and Human Relations.*
- *T. N. Chhabra & K. K. Aheja: Managing People at Work.*
- *Amandeep Kaur, Punam Agarwal – Industrial Relations.*
- *A. M. Sarma – Aspects of labour welfare and social security.*

OBE based Teaching Lesson Plan 2021-22

Program: B.Com Analytics

Course Name: Financial Management

Course Code: C5 18 MC 302

Semester: III

Lecture hours: 60

Faculty in-charge: Ms. Christina Aroojis

Course Outcome No.	Course Outcomes	T level Indicator
1	Describe both theoretical and practical role of financial manager in business corporations.	T2
2	Compare the cost of capital of specific sources of capital and the overall cost of capital.	T4
3	Design an optimum capital structure for a hypothetical firm.	T6
4	Estimate the required return on projects of differing risk and evaluate the same with different investment techniques.	T5
5	Explain the various types of policies in dividend.	T2
6	Evaluate the importance of working capital management and its role in meeting firm's strategic objectives and its impact in value creation.	T5

Module No. & Topics Covered	Course Outcome No.	No. of Lecture Hours	Pre-Class Activity	Instructional techniques	Assessment	T level
Module 1-Financial Management Finance Function – Aims of Finance Function – Financial Management - Goals of Financial Management – Financial Decisions	C01	4	Referring books and videos	Lecture through ppt and cases	Assessment through Q and A sessions, Quiz and class test	T2
Module 2: Financing Decisions: Cost of Capital Meaning – Computation of Cost of Capital – Cost of Equity – Preference – Debt - Cost of Retained Earnings – Weighted Average Cost of Capital and Marginal Cost of Capital.	C02	12	Referring books and videos. Providing extra problems based on the concepts taught in class	Lecture through Illustrations and discussions.	Assessment through Q and A sessions, Quiz and class test	T4
Module 3: Financing Decisions: Capital Structure Meaning of Capital Structure – Optimum Capital Structure – Factors determining Capital structure – Leverages - Operating leverage – Financial leverage and combined leverage – Problems - Point of Indifference.	C03	10	Referring books and videos. Providing extra problems based on the concepts taught in class	Lecture through Illustrations and discussions.	Assessment through Q and A sessions, Quiz and class test	T6

Module - 4: Investment Decisions Capital Budgeting – Meaning – Significance – Capital Budgeting process – Payback period – ARR – Net present values – IRR Method – Profitability Index and Capital Rationing (Concept only).	C04	16	Referring books and videos. Providing extra problems based on the concepts taught in class	Lecture through Illustrations and discussions.	Assessment through Q and A sessions, Quiz and class test	T5
Module-5: Dividend Decision Meaning – Types of dividend policies – Factors influencing dividend policy – Forms of dividends. Dividend relevance theories – Walter’s Model and Gordon’s Model. Dividend irrelevance theories – Modigliani Miller Model.	C05	8	Referring books and videos. Providing extra problems based on the concepts taught in class	Lecture through Illustrations and discussions.	Assessment through Q and A sessions, Quiz and class test	T2
Module-6 : Working capital management Working capital: Meaning – Concepts of working capital – Factors influencing Working Capital requirement – Components of working capital – Profitability/Liquidity tradeoff. Cash Management: Meaning – Importance – Factors affecting cash balances– Motives of holding cash – Objectives of cash management– Difficulties and Means of cash management. Receivables	C06	10	Referring books and videos. Providing extra problems based on the concepts taught in class	Lecture through Illustrations and discussions.	Assessment through Q and A sessions, Quiz and class test	T5

Management: Meaning – Purpose – Determinants – Tools for receivables management – Ageing schedule. Inventory Management: Meaning and Importance – Cost of holding inventory– Tools – EOQ – Fixing different inventory levels – ABC analysis – FSN – VED – JIT – Periodic inventory valuation – Perpetual inventory valuation (concepts only).						
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Continuous Internal Assessment

- Power point presentation in class on the given topic.
- Case study analysis
- Class test

Books for Reference:

- M. Pandey: Financial Management, Vikas Publishers, New Delhi.
- James C. Vanhorne: Financial Management.
- Khan & Jain: Financial Management, Tata Mcgraw Hill, New Delhi.
- P. N. Reddy & Appanaiah: Financial Management, Himalaya Publishers, Bombay.
- Prasanna Chandra: Financial Management, Tata McGraw Hill, New Delhi.
- S. N. Dorai Raj: Financial Management, Kalyani Publishers, New Delhi.
- S. N. Maheswari: Financial Management, Sulchand & Co., New Delhi.
- Sharma & Sashi Gupta: Financial Management

Prepared By:

Ms. Christina Aroojis

OBE-BASED TEACHING LESSON PLAN 2021-22

Program: B.Com Regular

Course Name: THEORY AND PRACTICE OF BANKING

Course Code: C121DC402

Semester: IV

Lecture hours: 60

Faculty in charge: Mary Steffy

Subject Coordinator: Dr. Sheela

Course Outcome No.	Course Outcomes	T level Indicator
CO 1	Explain the nature and functions of commercial banks and disclosure of information about customers	T2
CO 2	Illustrate the structure and system of banking in India	T3
CO 3	Use negotiable instruments and cheques in accordance with the merit of the case.	T2
CO 4	Examine the role of a paying and collecting banker on different situations	T4
CO 5	Apply risk management techniques in accordance with the type of the lending	T6
CO 6	Examine the implications of recent trends in banking	T4

Module No. Topics Covered	Course Outcome No.	No. of Lecture Hours	Pre-Class Activity	Instructional techniques	Assessment	T level
MODULE 1: Nature of Banking and Functions of a Banker Functions of Commercial banks, Sources and employment of commercial bank funds, earning assets of a bank, Creation of credit by banks, Theories of Liquidity and profitability. Obligations and rights of a banker, Garnishee Order, Disclosure of information about customers account as required by law (KYC), Law of limitation. Corporate Governance in Banking Sector.	CO1	12	KYC documents handout	Lecture Interaction PPT Videos	Q&A Group discussion	T2
MODULE 2: Commercial Banks and Central Bank Types of Banks: Scheduled and Non-Scheduled Banks, Regional Rural Banks, and Development Banks: IFCI, SFC, SIDC, ICICI, IDBI, and NABARD. Types of Banking systems- Branch, Unit, Investment (Development), Universal (Mixed) Banking. Understand the basic purpose and functions of: Retail banking – Investment banking (securities/trading) – Corporate Banking – Private banking – Co-operative banks. Micro Credit-Meaning and Importance, Islamic financing-Meaning and Five Basic Principles Regulatory Authority-RBI Quantitative and qualitative credit control measures (in detail).	CO2	8		Lecture Interaction PPT Videos	Q &A	T3
MODULE 3: Negotiable Instruments Essential Characteristics of Negotiable Instruments, Promissory note, Bills of Exchange, Cheque - (meaning and features), Bearer cheques, Crossed cheques, Types of Crossing and Opening of Crossing, Demand draft, Parties to a Negotiable Instrument.	CO3	10	Samples of Negotiable Instruments	Lecture Interaction PPT Videos	MCQ Group activity	T2
MODULE 4 :	CO4	10		Lecture	Q &A	T6

Paying and Collecting Banker Precautions to be taken by a Paying banker, Protection to Paying banker in case of Order cheques, Suitable replies to dishonored cheques. Conversion by Collecting banker, Duties of Collecting banker				Interaction PPT Videos		
MODULE 5: Principles of Bank Lending and Managing Risk Principles of sound lending, Credit worthiness of borrowers, Non-Performing Assets, Modes of creating charge (Lien, Pledge, Hypothecation, Mortgage and its types, Assignment) Different types of risks – Basel norms and its global impact with special emphasis on its implementation in India	CO5	12	Case study	Lecture Interaction PPT Videos	Q&A	T5
MODULE 6: Latest Trends in Banking Phone banking- call centers- Internet banking-mobile banking- payment gateways-card technologies-MICR electronic clearing- Total branch computerization-centralized banking-electronic fund transfer-RTGS-NEFTElectronic money-E-cheques. Green and Sustainable Banking	CO6	8		Lecture Interaction PPT Videos	Q&A	T1

Continuous Internal Assessment

- Case study analysis
- Group presentations
- Individual Activity

Books for Reference:

- Sundaram & Varshney, Theory & Practice of Banking
- De Kock: Central Banking
- Dr. K. N. Prasad & T. Chandradass: Banking and Financial System
- Maheswari & Paul. R. R: Banking Theory and Law and Practice.
- Rudder Datt & K. P. M. Sundara: Indian Economy
- S. M. Jha: Services Marketing
- Shekar & Shekar: Theory and Practice of Banking

OBE based Teaching Lesson Plan 2021-22

Program: BCOM BPM

Course Name: MANAGEMENT ACCOUNTING

Course Code: C3 21 DC 401

Semester: IV

Lecture hours: 60Hrs

Faculty in-charge: Dr. Preemal D'Souza

Course Outcome No.	Course Outcomes	T level Indicator
CO1.	Illustrate the role of a Management Accountant in the present scenario.	T3
CO2.	Evaluate the Financial Statement Analysis for strategic decision making of a firm with live financials.	T5
CO3.	Examine the solvency, turnover/performance and Liquidity of a business by using live data.	T3
CO4.	Evaluate the magnitude and pattern of Sources and Application of fund under different heads of account.	T5
CO5.	Evaluate the magnitude and pattern of Inflow and Outflow of cash within the IND AS 7.	T5
CO6.	Justify the viability of different methods of Management Reporting	T5

Module No. & Topics Covered	Course Outcome No.	No. of Lecture Hours	Pre-Class Activity	Instructional techniques	Assessment	T level
Module 1 - Introduction 5 Hrs Meaning -	CO 1	5 Hrs	Videos	Lecture and Discussion	Question and Answers	T3

Objectives - Nature and Scope of Management Accounting- Role of Management Accountant - Relationship between Financial Accounting - Cost Accounting and Management Accounting.						
Module 2 - Financial Statement Analysis 10 Hrs Meaning and Concept of Financial Analysis - Importance - Types of Financial Analysis - Methods of Financial Analysis - Problems on Comparative Statements - Common Size Statements - Trend Analysis.	CO2	10Hrs	Collection of Company Existing Financial Statements	Problem Solving	Case study analysis	T5
Module 3 - Ratio Analysis 15 Hrs Meaning - Importance - Utility of Ratios - Classification of Ratios- Calculation and Interpretation of Ratios - Preparation of Income Statement and Balance Sheet with Ratios.	CO3	15Hrs	Study material to be read	Problem Solving	Case study analysis	T3
Module 4 - Fund Flow Analysis 13 Hrs Meaning - Concept of Fund and Funds Flow Statement - Uses and Significance of Funds Flow	CO4	13 Hrs	Identification of transaction that lead to flow of Funds	Problem Solving	Case study analysis	T5

Statement - Procedure for Preparing FFS- Schedule of Changes in Working Capital - Statement of Sources and Application of Funds						
Module 5 - Cash Flow Analysis 12 Hrs Cash Flow Analysis - Meaning and Concept - Comparison between Funds Flow and Cash Flow Statements - Uses and Significance of CFS - Preparation of Cash Flow Statement as Per Accounting Standards.(Ind AS 7).	CO5	12 Hrs	Identificati on of Inflows and Outflows of existing Company statements	Problem Solving	Case study analysis	T5
Module 6 - Management Reporting 5 Hrs Methods of Reporting - Requirements of A Good Report - Kinds of Reports - Principles of Good Reporting System - Drafting of Reports Under Different Situations.	CO6	5 Hrs	Collection of Managem ent Reports	Lecture and PPT presentation	Case study analysis	T5

Continuous Internal Assessment –

- Power point presentation in class on the given topic.
- Class test

Probable dates for CIA

Sl. No.	Component of CIA	Probable Date	Marks	Nature of CIA
1	CIA - I	1 st to 6 th February, 2022	10/10	Written Test

2	CIA - II	13 th to 16 th March, 2022	20/30	MSE
3	CIA - III	5 th to 10 th April, 2022	10/10	Presentation and Case Study

Books for Reference:

- . Dr. S .N. Goyal&Manmohan: *Management Accounting*.
- ② Dr. S. N. Maheswari: *Management Accounting*.
- ② Foster: *Financial Statement Analysis - Pearson*.
- ② J. Batty: *Management Accounting*.
- ② Made Gowda: *Management Accounting*.
- ② P. N. Reddy & Appanaiah: *Essentials of Management Accounting*.
- ② R. S .N. Pillai&Bagavathi: *Management Accounting*.
- ② Saxena: *Management Accounting*.
- ② Sharma & Gupta: *Management Accounting*

Teaching Lesson Plan 2021-22 Based on OBE)

Program: BCom (Regular)

Course Name: Human Resource Management

Course Code: C1 21 DC 302

Semester: III

Lecture hours: 60

Faculty in-charge: Ankitha Antony

Course Outcome No.	Course Outcomes	T level Indicator
CO1.	Illustrate the role and functions of Human Resource Manager in the capacity of practicing manager.	
CO2.	Illustrate the process of HR planning, Recruitment, selection and Induction of a hypothetical organization.	
CO3.	Compare and contrast the Training methods and techniques adopted by any two organization and evaluation of training programme.	
CO4.	Relate the implications of Performance appraisal system, Career Planning and Development and succession planning on Employees Engagement and attrition.	
CO5.	Justify the Design of Compensation and rewards in alignment with Job Evaluation. Develop a process of HR Audit and generate Audit Report	
CO6.	Design an innovative business model or process integrated with emerging trends in HRM	

Module No. & Topics Covered	Course Outcomes	No. of Lecture Hours	Pre-Class Activity	Instructional techniques	Assessment	T level
Module - 1: Brief Introduction to Human Resources Management (HRM) HRM – Meaning, Importance, Objectives, Functions and Process, Structure of the HR	CO1	08				

department – HRM Governance						
Module – 2: HR Planning, Recruitment, Selection & Induction, Training & Development HRP: Objectives, and Benefits, Process of HRP, Challenges in HRP. Recruitment: Definition, Objectives, factors affecting recruitment, sources of Recruitment and techniques of recruitment. Selection: Meaning and definition, significance, selection procedures, Placement: Meaning and definition Induction: Meaning, definition, process and importance. Training & Development: Meaning, Importance, Benefits, Need, Training Methods & Techniques, Evaluation of Training Programmes, Training Management Systems & Processes. Difference between training & development.	CO2	14				
Module – 3: Performance Appraisals and Career Management Performance Appraisal: Meaning, objectives, Importance. Process, methods (Traditional and Modern methods), essentials of a sound appraisal system -, problems of performance appraisal. Career Planning & Development: Definition, importance, career stages, process of career planning and development. Establishing a career development system – actions and pre- requisites. Succession planning: Meaning and importance,	CO3	10				

Differences in HRP and Succession Planning. Employee Engagement: Meaning, Definition, Importance and strategies to improve employee engagement. Difference between employee engagement and employee satisfaction. Attrition: Meaning and reasons for Attrition, Merits and Demerits of Attrition.						
Module – 4: Compensation and Reward Management Job Evaluation: Meaning, Importance and Techniques. Compensation: Meaning, definition, concepts and objectives, Importance of an ideal compensation plan, Principles and methods of compensation fixation. Rewards: Meaning and Importance, Types of Rewards– monetary and non-monetary rewards.	CO4	08				
Module – 5: Human Resource Accounting & Auditing Human Resource Accounting: Meaning, Objectives, Methods – Cost Based Approach Value Based Approach (Concepts Only) – Limitations. Human Resource Auditing: Meaning, benefits, process, approaches to HR Audit, phases involved in HR Audit, Audit Reports.	CO5	08				
Module 6 – Contemporary Human Resource Practices. Recent Trends in Human Resource Management: Recruitment & Selection (Predictive analysis, Social media recruiting, and Candidate experience). Training & Development (Virtual mentorship, Experiential Learning,	CO6	12				

Learner centred E – Learning), Compensation & Rewards Management (Pay Equity, Quality of Work- Life Rewards & Digital rewards) Remote working & Gig Economy: Benefits & Challenges Digitalization in Human Resource Management: Gamification, Artificial Intelligence and Augmented Reality, Virtual reality (concepts only) Human Resource Analytics: Meaning, benefits, application of HR Analytics, tools for HR Analytics (Concepts only) Human Resource Value Chain (Concept only) Ethics in Human Resource Management: Code of Employee Conduct, Green HRM – Effect of Green HRM policies and practices.						
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Continuous Internal Assessment –

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Books for Reference:

- C. B. Memoria: Personnel Management.
- David Bell: Personnel Management.
- David R Hampton: Modern Management issues and Ideas.
- Deepak Kumar Bhattacharya: Human Research Management
- K. Aswathappa: Human Resource & Personnel Management.
- K. K. Aheja: Personnel Management.
- Michael Porter: HRM and Human Relations.
- T. N. Chhabra& K. K. Aheja: Managing People at Work.

OBE based Teaching Lesson Plan 2021-22

Program: B COM (Regular)

Course Name: Principles and Practices of Auditing

Course Code: C1 21 DC 403

Semester: IV

Lecture hours: 60

Faculty in-charge: Ms. Ankitha Antony

Course Outcome No.	Course Outcomes	T level Indicator
CO1.	Describe the meaning, objectives, types of Audit, EDP Audit, XBRL and practices as per the Auditing and Assurance Standard Board prescribed by ICAI.	T2
CO2.	Devise an Audit plan to carry out process of Auditing for an organization as per the Standards of Auditing.	T6
CO3.	Examine the existing Internal Control system and communication of internal control weaknesses	T4
CO4.	Illustrate the roles and responsibilities of a Company Auditor in accordance with Companies Act 2013.	T3
CO5.	Develop an Audit Report that is in conformity with SA 700 – 799	T6
CO6.	Analyze Forensic Auditing, the role of Audit committees and its investigation in the context of Corporate Governance.	T4

Module No. & Topics Covered	Course Outcome No.	No. of Lecture Hours	Pre-Class Activity	Instructional techniques	Assessment	T level
Module – 1: Introduction to Auditing: (Standards of Auditing SA200-299) Auditing- meaning, definition. Objectives of an audit - primary & secondary objective. Case Laws on Audit Objectives. Types of Audit – Statutory & Independent Audit. Meaning of errors, Classification of errors, its detection by an auditor. Frauds – meaning, intention, classification & detection by auditor. Window dressing of financial statements. An overview of Auditing and Assurance Standards issued by ICAI.-EDP audit-Extended Business Reporting Language.	CO1	8	Video link shared to be watched on relevance and importance of audit, news articles on cases of Frauds in companies	Lecture through PPT, discussions and examples,	Q&A, Presentation of the news articles	T2

Module – 2: Audit Planning: (Standards of Auditing SA200-599) Commencing an Audit – Audit Engagement letter, Commencement procedures- (SA 210) Documentation – Documentation as under SA 230-Audit working papers, Audit files: Permanent and current audit files, Ownership and custody of working papers, materiality (SA 320), audit evidence (SA 500) and documentation. Formulating an Audit Programme, drawing up the Audit Process. Audit Procedures Compliance procedures & tests of Detail. Auditing Techniques. Statistical Sampling (SA530) in Auditing. Vouching & verification.	CO2	12	Web search examples of Engagement letters and describe its contents	Lecture through PPT, casestudies, examples and discussions	Present the examples after lecture, Q&A, Quizzes	T6
Module – 3: Internal Control: (SA 265) Concept of Internal Control, Internal check & Internal Audit, objectives. Features of a good Internal Control System. Methods of recording existing	CO3	12	Read general procedure of Internal audit followed in companies	Lecture through case study, video and PPT	Q&A, Presenting the information sought on companies and their internal checks	T4

<p>Internal Control Systems followed by an auditor – Questionnaire, Check list & flow chart methods. Role of the management. Internal control in specific areas – Sales & debtors, Purchases & creditors, Cash & bank balance/receipts/payments, Fixed Assets, Investments. Review & evaluation of Internal Control Systems, Risk assessment. Reporting to clients on Internal Control weaknesses. (SA 265)</p>						
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Module 4: The Company Auditor – Appointment of Auditor, Remuneration, Functions, Duties of an Auditor. Professional of Ethics of an auditor, Rights & Liabilities of an Auditor as per Companies Act 2013.	CO4	10	Read provisions of Companies Act 2013, cases of violation of ethical code of conduct	Lecture through case study, video and PPTs Case Study analysis taking the companies in violation of ethical code of conduct	Q&A, Presenting the information sought on companies	T3
Module 5: Audit Report (SA700-799) Auditors Opinion, nature of an Auditors Opinion. Basics of An Audit Report – True & fair view, Audit examination, Information & explanations from the management, Statement of facts Vs. Expression of opinion, date of report & signing. Types of Audit Report. Qualifications in the Auditors Report..	CO5	8	Read Audit reports of existing companies	Lecture through discussions and PPTs	Q&A, Presentation of existing audit reports	T6

Module – 6: Corporate Governance and investigation Audit Committees and Corporate Governance, Investigation including Due Diligence. Forensic Audit: Introduction and Meaning - Needs and Objectives - Frauds and Forensic Audits - Forensic Audit Laws and Regulations - Cyber Forensics.	CO6	10	Current news on companies caught in forensic audit fraud	Lecture through discussions and PPTs	Q&A, Presentations	T4
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Continuous Internal Assessment

- CIA 1 - Assignment on formulating an Audit programme for an existing company- First week of February
- CIA 2 - Case study analysis – Last week of March

Books for Reference:

- B. N. Tandon, S. Sudharsanam & S. Sundharabahu: A Handbook of Practical Auditing, S. Chand & Co. Delhi.
- B. N. Tandon: Auditing, S. Chandra & co. Ltd., Delhi.
- D. P. Jain: Auditing, Konark Publishers Pvt. Ltd., Delhi.
- Dinakar Pagare: Practice of Auditing
- Dr. T. R. Sharma: Auditing, Sahitya Bhavan, Agra.
- Jagadeesh Prakash: Auditing.
- Kamal Gupta & Ashok Arora: Fundamentals of Auditing, Tata McGraw Hill.
- C.A Institute study material for Inter and final examinations

OBE based Teaching Lesson Plan 2021-2022

Program: B.Com (Regular)

Course Name: Cost Accounting

Course Code: C1 15MC401

Semester: IV

Lecture hours: 60

Faculty in-charge: Dr. Poornima Vijaykumar

Course Outcome No.	Course Outcomes	T level Indicator
CO1	Explain the Concepts, Methods and Techniques of Cost accounting.	T2
CO2	Prepare a Cost statement/Cost sheet in accordance with cost behaviour (changes in output or activity or volume).	T3
CO3	Prepare store ledger using FIFO, LIFO, Simple and weighted average method as tool of material control.	T3
CO4	Compute cost of labour using Time and Piece rate system – Halsey and Rowan premium system – Taylor and Merricks’ differential piece rate system as tool of Labour control.	T6
CO5	Compute statement showing allocation and apportionment of overheads of service department to Producing Departments by using Repeated and simultaneous equation Methods.	T6
CO6	Compute statement showing the reconciliation of cost and financial accounts.	T6

Module No. & Topics Covered	Course Outcome No.	No. of Lecture Hours	Pre-Class Activity	Instructional techniques	Assessment	T level
Module 1: Basic Cost Concepts and Classification Meaning – Cost accounting – Cost	CO1	5 Hrs	Read on Costing techniques and its applicatio	Lecture, Discussion, Presentation and Problem Solving	Assignment	T2

accountancy – Costing – Cost accounting and management – Objectives of Cost Accounting – Cost accounting v/s Financial Accounting – Cost Accounting v/s Management Accounting – Advantages of cost accounting – Methods of costing – Techniques (types) of costing – – Cost centres (Meaning and purpose) – Cost units (Meaning and importance) – Cost accounting departments –Brief note on Cost Audit Records and Report Rules.			n in business			
Module 2: Cost Concepts and Classification Meaning - Cost – Expenses – Losses – Classification of costs - Cost statement or cost sheet – Tender and quotation - Job and Batch Costing.	CO2	12 Hrs	Read on Costing techniques and its applicatio n in business decisions	Lecture, Discussion, Presentation and Problem Solving	Solve extra problems from the work sheet/ Question & Answer/ Test	T3
Module 3: Material Control and Material Costing Materials – Concepts and objectives of material control – Organization for	CO3	10 Hrs	Read on Material Control & Costing and its applicatio n in business decisions	Lecture, Discussion, Presentation and Problem Solving	Solve extra problems from the work sheet/ Question & Answer/ Test	T3

material control – Purchasing and receiving procedure – Some issues in materials procurement – stores organization – Inventory system – Inventory shortages (losses) and overages – Inventory control. Calculations of Stock levels and EOQ with or without discount. Costing material received – Costing material issues (FIFO, LIFO, simple and weighted average method only) – Pricing of materials returned to vendor – Pricing of materials returned to storeroom – Selection of a material pricing method.						
Module – 4: Labour Costs - Accounting and Control Introduction – Direct labour and indirect labour – Organization for labour control – Wage systems – Incentives wage plans – Work study – Job evaluation and merit rating – Time and motion study – Labour turnover –	CO4	10 Hrs	Read on Labour costs & accounting and its applicatio n in business decisions	Lecture, Discussion, Presentation and Problem Solving	Solve extra problems from the work sheet/ Question & Answer/ Test	T6

Treatment of labour cost related items – Methods of remunerating labour – Time and piece rate system – Halsey and Rowan premium systems – Taylor and Merrick's differential piece rate system.						
Module 5: Overhead Distribution Concept – Classification of overheads – Factory overhead - Fixed – Semi variable and variable – Factory overheads - Accounting and distribution – Collection and codification of factory overheads – Allocation and apportionment of factory overheads – Apportionment of service departments overheads to producing departments (repeated and simultaneous equation method) – Absorption of factory overhead (Machine hour rate) – Selecting an absorption rate.	CO5	15 Hrs	Read on Overhead distribution and its application in decision-making	Lecture, Discussion, Presentation and Problem Solving	Solve extra problems from the work sheet/ Question & Answer/ Test	T6
Module 6: Reconciliation of Cost and Financial Accounts	CO6	8 Hrs	Read on Reconciliation of cost and financial	Lecture, Discussion, Presentation and Problem Solving	Solve extra problems from the work sheet/ Question &	T6

Need for reconciliation – Reasons for differences in profits – Problem on preparation of reconciliation statement and memorandum reconciliation accounts.			accounts and its application in decision-making		Answer/ Test	
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Continuous Internal Assessment:

- February 1st – 6th: Assignment/ Online Test MCQs – 5/ 10 marks
- May 5th – 10th: Class (Offline) Test / Online Test – 5/ 10 marks

Books for Reference:

- Colin Drury: Management and Cost Accounting.
- Nigam: Theory and Techniques of Cost Accounting.
- S. P. Jain & K L Narang: Cost and Management Accounting.
- Dr. S. N. Maheshwari: Cost Accounting.
- Jawahar Lal: Cost Accounting.
- M. N. Arora: Cost Accounting

Approved by:

ST. JOSEPH'S COLLEGE OF COMMERCE (AUTONOMOUS)

OBE Based Teaching Lesson Plan

2022

C5 18MC 503: PRINCIPLES & PRACTICE OF AUDITING

Program: III B.Com (Strategic finance)

Course Name: PRINCIPLES & PRACTICE OF AUDITING

Course Code: C5 18MC 503

Semester: V

Lecture hours: 60 hours

Faculty in-charge: Ms.Ireen V

Course outcome No.	Course outcomes	T-level indicator
CO1	Describe the meaning, objectives, types of Audit, EDP Audit, XBRL and practices as per the Auditing and Assurance Standard Board prescribed by ICAI.	T2
CO2	Devise an Audit plan to carry out process of Auditing for an organization as per the Standards of Auditing.	T5
CO3	Examine the existing Internal Control system and communication of internal control weaknesses.	T5
CO4	Illustrate the roles and responsibilities of a Company Auditor in accordance with Companies Act 2013.	T3
CO5	Develop an Audit Report that is in conformity with SA 700 - 799.	T6
CO6	Analyse Forensic Auditing, the role of Audit committees and its investigation in the context of Corporate Governance.	T4

Module No. & Topics Covered	Course outcome No:	No. of Lecture Hours	Pre-class Activity	Methodology /Instructional techniques	Evaluation/ Assessment	T-level
Module – 1: Introduction to Auditing:(Standards of Auditing SA200-299) Auditing- meaning, definition. Objectives of an audit - primary &secondary objective. Case Laws on Audit Objectives. Types of	CO1	8 Hrs.	Read Annual Report of any listed company	Online Lecture and discussion PPT Case study	Q &A sessions MCQ TEST	T2

<p>Audit – Statutory & Independent Audit. Meaning of errors, Classification of errors, its detection by an auditor. Frauds –meaning, intention, classification & detection by auditor. Window dressing of financial statements. An overview of Auditing and Assurance Standards issued by ICAI.-EDP audit-Extended Business Reporting Language.</p>						
<p>Module – 2: Audit Planning: (Standards of Auditing SA200-599)</p> <p>Commencing an Audit - Audit Engagement letter, Commencement procedures - (SA 210)</p> <p>Documentation – Documentation as under SA 230-Audit working papers, Audit files: Permanent and current audit files, Ownership and custody of working papers, materiality (SA 320), audit evidence (SA 500) and documentation.</p> <p>Formulating an Audit Programme, drawing up the Audit Process. Audit Procedures- Compliance procedures & tests of Detail. Auditing Techniques. Statistical</p>	CO2	12 Hrs.	Standards of Auditing reading	<p>Online Lecture and discussion</p> <p>PPT</p> <p>Case study</p>	<p>Q &A sessions</p> <p>MCQ TEST</p>	T5

Sampling (SA530) in Auditing. Vouching & verification.						
Module – 3: Internal Control: (SA 265) Concept of Internal Control, Internal check & Internal Audit, objectives. Features of a good Internal Control System. Methods of recording existing Internal Control Systems followed by an auditor – Questionnaire, Check list & flow chart methods. Role of the management. Internal control in specific areas – Sales & debtors, Purchases & creditors, Cash & bank balance/receipts/ payments, Fixed Assets, Investments. Review & evaluation of Internal Control Systems, Risk assessment. Reporting to clients on Internal Control weaknesses. (SA 265)	CO3	12 Hrs.	Reading on Internal Control	Online Lecture and discussion PPT Case study	Q &A sessions	T5
Module – 4: The Company Auditor Appointment of Auditor, Remuneration, Functions, Duties of an Auditor. Rights & Liabilities of an Auditor as per Companies Act, 2013.	CO4	10 Hrs.		Online Lecture and discussion PPT Case study	Q &A sessions	T3

Module - 5: Audit Report (SA700-799) Auditors Opinion, nature of an Auditors Opinion. Basics of An Audit Report - True & fair view, Audit examination, Information & explanations from the management, Statement of facts Vs. Expression of opinion, date of report & signing. Types of Audit Report. Qualifications in the Auditors Report.	CO5	8 Hrs.		Online Lecture and discussion PPT Case study	Q &A sessions	T6
Module – 6: Corporate Governance and investigation Audit Committees and Corporate Governance, Investigation including Due Diligence. Forensic Audit: Introduction and Meaning - Needs and Objectives - Frauds and Forensic Audits - Forensic Audit Laws and Regulations - Cyber Forensics	CO6	10 Hrs.		Online Lecture and discussion PPT Case study	Question and answer session Assignment	T4

Continuous internal assessments

1. The students were asked to research about any auditing scam and make a video enacting the same and make a report of the finding

Books for Reference:

- *B. N. Tandon, S. Sudharsanam & S. Sundharabahu: A Handbook of Practical Auditing, S. Chand & Co. Delhi.*
- *B. N. Tandon: Auditing, S. Chandra & co. Ltd., Delhi.*
- *D. P. Jain: Auditing, Konark Publishers Pvt. Ltd., Delhi.*
- *Dinakar Pagare: Practice of Auditing*
- *Dr. T. R. Sharma: Auditing, Sahitya Bhavan, Agra.*
- *Jagadeesh Prakash: Auditing.*
- *Kamal Gupta & Ashok Arora: Fundamentals of Auditing, Tata Mc. Graw Hill.*
- *C.A Institute study material for Inter and final examinations*

OBE based Teaching Lesson Plan 2021-22

Program: Elective-vii: International Accounting& Finance

Course Name: Advanced Financial Management - i

Course Code: EL19 AF 505

Semester: 5th

Lecture hours: 60 hrs

Faculty in-charge: Ms. Nischitha. K

Course Outcome No.	Course Outcomes	T level Indicator					
1	Describe the role of financial advisor in the context of management of the financial resources and financial risks of a firm.	T3					
2	Develop an ethical financial policy incorporating the reporting and governance of sustainability practices as per the expectations of stakeholders.	T4					
3	Analyse the implications of recent developments in international financial environment while designing the financial planning framework for multi - national business organizations.	T3					
4	Examine the implications of financial restructure options on firm's value.	T3					
5	Justify the options of business reorganization plans and its implications on Firm's value.	T4					
6	Examine the options of cross border Mergers and Acquisitions for Business expansion and its implications on value of firm.	T4					
Module No. & Topics Covered		Course Outcome No.	No. of Lecture Hours	Pre-Class Activity	Instructional techniques	Assessment	T level
Module 1: The Role & Responsibility of Financial Manager		1	11	Pre reading material	Lecture & Discussion	Quiz	T2

Key role of finance manager-Behavioural Finance-Treasury- Money market instruments, treasury management function-Corporate Governance-Introduction to risk management						
Module 2: Advanced Investment Appraisal NPV modelling including inflation, taxation and working capital Single period and multiperiod capital rationing- Discounted payback period -Project duration and measure of risk-IRR v MIRR-Value at risk-Impact of corporate reporting on investment appraisal	2	12	Pre reading material	Lecture, Discussion & Problem solving	Case studies	T3
Module3: International Investment & Financing Decisions Effects of exchange rate assumption on project values-Calculation of international NPV using Purchasing power parity and interest rate parity-Transfer Pricing-Transaction, translation & economic risk Issues in choosing finance for overseas investment.	3	12	Pre reading material	Lecture, Discussion & problem solving	Quiz	T4
Module 4: Financing Investment Decisions Sources of finance -Cost of capital (K_e , K_d , K_p) - CAPM (Beta valuation) and WACC-Theories of capital structure (M&M with tax without tax, static	4	13	Pre reading material	Lecture & Discussion	Case Studies	T3

trade off theory, pecking order theory, traditional view, agency theory)-Islamic Finance-Credit risk						
Module 5: Dividend Decisions Dividend policy and types- Dividend capacity (Introduction to FCFE)	5	6	Pre reading material	Lecture & Problem solving	Test	T3
Module 6: Risk Adjusted WACC & Adjusted Present Value APV -CAPM v APV	6	6	Pre-reading material	Lecture & Problem solving	Test	T4

Continuous Internal Assessment

- Power point presentation in class on the given topic.
- Case study analysis
- Class test
- Assignments on Technical topics

Books for Reference:

- ACCA APPROVED STUDY MATERIAL OF KAPLAN, BPP and BECKERS.
- Dr. R P Rustagi: Financial Management, Taxmann
- Jonathan Berk& Peter DeMarzo: Pearson Education
- Bhabatosh Banerjee: Fundamental of Financial Management, PHI
- Dr. S N Maheshwari: Fundamental of Financial Management, Sultan Chand & Sons
- Prasanna Chandra: Theory & Practice, Tata McGraw Hill.

Prepared By: Nischitha.K

Approved:

OBE BASED TEACHING LESSON PLAN 2022-2023
Program: B. Com (International Accounting and Finance)

Course name: Advanced Financial Management II

Course code: EL 15 AF 605

Semester: VI

Lecture hours: 60

Faculty name: Nischitha. K

COURSE OUTCOME NUMBER	COURSE OUTCOME	T LEVEL INDICATO R
CO1	To examine a range of possible outcomes and then make a choice based on this broad set of alternatives concerning business investment opportunities.	T4
CO2	To understand different strategies adopted by companies to eliminate or reduce currency exchange risk resulting from transactions in foreign currencies.	T4
CO3	To understand different strategies adopted by companies to eliminate or reduce interest rate risk resulting from change in asset value.	T4
CO4	To understand synergy benefits, defences against hostile takeovers, potential failures and different sources to finance acquisitions.	T1
CO5	To evaluate a potential strategic buy by using various valuation techniques.	T5
CO6	To evaluate the most benefiting unbundling strategy and additional sources of finance to maximise the shareholder wealth.	T5

COURSE OUTCOMES NO.	UNIT & CONTENT	NO.OF LECTURE HOURS	INSTRUCTIONAL TECHNIQUES	PRE-CLASS ACTIVITY	EVALUATION/LEARNING CONFIRMATION
CO1	OPTION PRICING -Application of BSOP model to value option to expand , delay, withdraw and redeploy	10 hours	Lectures, Mind maps, Case studies and Illustrations	Technical articles and case studies	Questions & Answers MCQs Problem solving Case studies
CO2	HEDGING FOREIGN EXCHANGE RISK -Types for FOREX risks -Forward contract -Money market hedging -Futures contracts -Currency options -Currency swaps	15 hours	Lectures, Mind maps, Case studies and Illustrations	Technical articles and case studies	Questions & Answers MCQs Problem solving Case studies
CO3	HEDGING INTEREST RATE RISK -Forward rate agreement -Interest rate Guarantees Interest rate futures -Interest rate options – caps, floors and collars -Interest rate swaps	11 hours	Lectures, Mind maps, Case studies and Illustrations	Technical articles and case studies	Questions & Answers MCQs Problem solving Case studies
CO4	MERGERS & ACQUISITION I -Types of M&A -Synergy	5 hours	Lectures, Mind maps, Case studies	Discussion non recent Company	Questions & Answers MCQs Problem solving Student

	-Defences against hostile takeover bids -Methods of financing M&A and forms of consideration -Regulation of takeovers		and Illustrations	mergers, articles	presentation Case studies
CO5	MERGERS & ACQUISITION II -Principals of business valuation -Asset based models -Market based models -Cash based models -Valuation of high growth startups	10 hours	Lectures, Mind maps, Case studies and Illustrations	Technical articles and case studies	Questions & Answers MCQs Problem solving Student presentation Case studies
CO6	CORPORATE FAILURE & RESTRUCTURING -Ratio analysis	9 hours	Lectures, Mind maps, Case studies and Illustrations	Discussion non recent Company restructuring	Questions & Answers MCQs Problem solving

Continuous internal assessment-

- Video presentation on Mergers, Acquisition and Restructuring (Picking up real life scenarios and analysing the decision)
- Case study assignment MCQ Test
- Class test

Books for Reference

- BBP
- Kaplan Schweser Notes

ST. JOSEPH'S COLLEGE OF COMMERCE (AUTONOMOUS)

OBE Based Teaching Lesson Plan

2022-

C5 18MC 503: PRINCIPLES & PRACTICE OF AUDITING

Program: III B.Com (Analytics)

Course Name: PRINCIPLES & PRACTICE OF AUDITING

Course Code: C5 18MC 503

Semester: V

Lecture hours: 60 hours

Faculty in-charge: Ms.Ireen V

Course outcome No.	Course outcomes	T-level indicator
CO1	Describe the meaning, objectives, types of Audit, EDP Audit, XBRL and practices as per the Auditing and Assurance Standard Board prescribed by ICAI.	T2
CO2	Devise an Audit plan to carry out process of Auditing for an organization as per the Standards of Auditing.	T5
CO3	Examine the existing Internal Control system and communication of internal control weaknesses.	T5
CO4	Illustrate the roles and responsibilities of a Company Auditor in accordance with Companies Act 2013.	T3
CO5	Develop an Audit Report that is in conformity with SA 700 - 799.	T6
CO6	Analyse Forensic Auditing, the role of Audit committees and its investigation in the context of Corporate Governance.	T4

Module No. & Topics Covered	Course outcome No:	No. of Lecture Hours	Pre-class Activity	Methodology /Instructional techniques	Evaluation/ Assessment	T-level
Module – 1: Introduction to Auditing:(Standards of Auditing SA200-299) Auditing- meaning, definition. Objectives of an audit - primary &secondary objective. Case Laws on Audit Objectives. Types of	CO1	8 Hrs.	Read Annual Report of any listed company	Online Lecture and discussion PPT Case study	Q &A sessions MCQ TEST	T2

<p>Audit – Statutory & Independent Audit. Meaning of errors, Classification of errors, its detection by an auditor. Frauds –meaning, intention, classification & detection by auditor. Window dressing of financial statements. An overview of Auditing and Assurance Standards issued by ICAI.-EDP audit-Extended Business Reporting Language.</p>						
<p>Module – 2: Audit Planning: (Standards of Auditing SA200-599)</p> <p>Commencing an Audit - Audit Engagement letter, Commencement procedures - (SA 210)</p> <p>Documentation – Documentation as under SA 230-Audit working papers, Audit files: Permanent and current audit files, Ownership and custody of working papers, materiality (SA 320), audit evidence (SA 500) and documentation.</p> <p>Formulating an Audit Programme, drawing up the Audit Process. Audit Procedures- Compliance procedures & tests of Detail. Auditing Techniques. Statistical</p>	CO2	12 Hrs.	Standards of Auditing reading	<p>Online Lecture and discussion</p> <p>PPT</p> <p>Case study</p>	<p>Q &A sessions</p> <p>MCQ TEST</p>	T5

Sampling (SA530) in Auditing. Vouching & verification.						
Module – 3: Internal Control: (SA 265) Concept of Internal Control, Internal check & Internal Audit, objectives. Features of a good Internal Control System. Methods of recording existing Internal Control Systems followed by an auditor – Questionnaire, Check list & flow chart methods. Role of the management. Internal control in specific areas – Sales & debtors, Purchases & creditors, Cash & bank balance/receipts/ payments, Fixed Assets, Investments. Review & evaluation of Internal Control Systems, Risk assessment. Reporting to clients on Internal Control weaknesses. (SA 265)	CO3	12 Hrs.	Reading on Internal Control	Online Lecture and discussion PPT Case study	Q &A sessions	T5
Module – 4: The Company Auditor Appointment of Auditor, Remuneration, Functions, Duties of an Auditor. Rights & Liabilities of an Auditor as per Companies Act, 2013.	CO4	10 Hrs.		Online Lecture and discussion PPT Case study	Q &A sessions	T3

Module - 5: Audit Report (SA700-799) Auditors Opinion, nature of an Auditors Opinion. Basics of An Audit Report - True & fair view, Audit examination, Information & explanations from the management, Statement of facts Vs. Expression of opinion, date of report & signing. Types of Audit Report. Qualifications in the Auditors Report.	CO5	8 Hrs.		Online Lecture and discussion PPT Case study	Q &A sessions	T6
Module – 6: Corporate Governance and investigation Audit Committees and Corporate Governance, Investigation including Due Diligence. Forensic Audit: Introduction and Meaning - Needs and Objectives - Frauds and Forensic Audits - Forensic Audit Laws and Regulations - Cyber Forensics	CO6	10 Hrs.		Online Lecture and discussion PPT Case study	Question and answer session Assignment	T4

Continuous internal assessments

1. The students were asked to research about any auditing scam and make a video enacting the same and make a report of the finding

Books for Reference:

- *B. N. Tandon, S. Sudharsanam & S. Sundharabahu: A Handbook of Practical Auditing, S. Chand & Co. Delhi.*
- *B. N. Tandon: Auditing, S. Chandra & co. Ltd., Delhi.*
- *D. P. Jain: Auditing, Konark Publishers Pvt. Ltd., Delhi.*
- *Dinakar Pagare: Practice of Auditing*
- *Dr. T. R. Sharma: Auditing, Sahitya Bhavan, Agra.*
- *Jagadeesh Prakash: Auditing.*
- *Kamal Gupta & Ashok Arora: Fundamentals of Auditing, Tata Mc. Graw Hill.*
- *C.A Institute study material for Inter and final examinations*

OBE based Teaching Lesson Plan 2021-2022

Program: B.COM (ANALYTICS)

Course Name: HUMAN RESOURCE MANAGEMENT

Course Code: C5 21 MC 401

Semester: VI

Lecture hours: 60 HOURS

Faculty in-charge: Ms. Sanjana. S. I

Course Outcome No.	Course Outcomes	T level Indicator
CO1.	Illustrate the role and functions of Human Resource Manager in the capacity of practicing manager	T3
CO2.	Illustrate the process of HR planning, Recruitment, selection and Induction of a hypothetical organization.	T3
CO3.	Compare and contrast the Training methods and techniques adopted by any two organization and evaluation of training programme.	T5
CO4.	Relate the implications of Performance appraisal system, Career Planning and Development and succession planning on Employees Engagement and attrition.	T4
CO5.	Justify the Design of Compensation and rewards in alignment with Job Evaluation. Develop a process of HR Audit and generate Audit Report	T5
CO6.	Design an innovative business model or process integrated with emerging trends in HRM.	T6

Module No. & Topics Covered	Course Outcome No.	No. of Lecture Hours	Pre-Class Activity	Instructional techniques	Assessment	Level
Module - 1: Brief Introduction to Human Resources Management (HRM) HRM - Meaning, Importance, Objectives, Functions and Process, Structure of the HR department.	CO1	8 Hrs	Read the given caselet and highlight the importance of HRM	Lectures through power point presentation and interactive discussions	Case let Q &A	T3
Module - 2: HR Planning, Recruitment, Selection & Induction, Training & Development HRP: Objectives, and Benefits, Process of HRP, Challenges in HRP. Recruitment: Definition, Objectives, factors affecting recruitment, sources of Recruitment and techniques of recruitment. Selection: Meaning and definition, significance, selection procedures, Placement: Meaning and definition Induction: Meaning, definition, process and importance. Training & Development: Meaning, Importance, Benefits, Need, Training Methods & Techniques, Evaluation of Training	CO2	14 Hrs	Have a conversation with someone and share the interview process and experience Read the changing methodologies and current training strategies adopted by the companies during the pandemic	Lectures through power point presentation and interactive discussions	Q &A Assignment Case Study Analysis Role play	T3

Programmes, Training Management Systems & Processes. Difference between training & development.						
Module - 3: Performance Appraisals and Career Management Performance Appraisal: Meaning, objectives, Importance. Process, methods (Traditional and Modern methods), essentials of a sound appraisal system -, problems of performance appraisal. Career Planning & Development: Definition, importance, career stages, process of career planning and development. Establishing a career development system - actions and pre-requisites. Succession planning: Meaning and importance, Differences in HRP and Succession Planning. Employee Engagement: Meaning, Definition, Importance and strategies to improve employee engagement. Difference between employee engagement	CO3	10 Hrs	Read the shared cases and articles pertaining to the topics in the module. Talk to friends or others regarding career planning and development options in their companies.	Lectures through power point presentation and interactive discussions	Group discussion Q &A Presentation Case Study Analysis	T5

and employee satisfaction. Attrition: Meaning and reasons for Attrition, Merits and De-merits of Attrition.						
Module - 4: Compensation and Reward Management Job Evaluation: Meaning, Importance and Techniques. Compensation: Meaning, definition, concepts and objectives, Importance of an ideal compensation plan, Principles and methods of compensation fixation. Rewards: Meaning and Importance, Types of Rewards- monetary and nonmonetary rewards.	CO4	8 Hrs	Read the shared cases and articles pertaining to the topics in the module.	Lectures through power point presentation and interactive discussions	Q &A Assignment Case Study Analysis	T4
Module - 5: Human Resource Accounting & Auditing Human Resource Accounting: Meaning, Objectives, Methods - Cost Based Approach- Value Based Approach (Concepts Only) - Limitations. Human Resource Auditing: Meaning, benefits, process, approaches to HR Audit, phases involved in HR Audit, Audit Reports.	CO5	8 Hrs	Read the shared cases and articles pertaining to the topics in the module.	Lectures through power point presentation and interactive discussions	Quiz Q &A Discussion	T5
Module 6 - Contemporary Human Resource Practices.	CO6	12 Hrs	Read the shared cases and articles	Lectures through power point presentation	Quiz Q &A	T6

Recent Trends in Human Resource Management: Recruitment & Selection (Predictive analysis, Social media recruiting, and Candidate experience). Training & Development (Virtual mentorship, Experiential Learning, Learner centred E - Learning), Compensation & Rewards Management (Pay Equity, Quality of Work-Life Rewards & Digital rewards) Remote working & Gig Economy: Benefits & Challenges Digitalization in Human Resource Management: Gamification, Artificial Intelligence and Augmented Reality, Virtual reality (concepts only) Human Resource Analytics: Meaning, benefits, application of HR Analytics, tools for HR Analytics (Concepts only) Ethics in Human Resource Management: Code of employee conduct.			pertainin g to the topics in the module.	and interactive discussions	Case Study Analysis	
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Continuous Internal Assessment

- Power point presentation - with special reference to contemporary changes and challenges in HRM during the pandemic

- MCQ Test before the final exam.

Books for Reference

- ❖ **C. B. Memoria: Personnel Management.**
- ❖ **David Bell: Personnel Management.**
- ❖ **David R Hampton: Modern Management issues and Ideas.**
- ❖ **Deepak Kumar Bhattacharya: Human Research Management**
- ❖ **K. Aswathappa: Human Resource & Personnel Management.**
- ❖ **K. K. Aheja: Personnel Management.**
- ❖ **Michael Porter: HRM and Human Relations.**
- ❖ **T. N. Chhabra& K. K. Aheja: Managing People at Work.**
- ❖ **AmandeepKaur, Punam Agarwal - Industrial Relations**
- ❖ **A. M. Sarma - Aspects of labour welfare and social security.**

OBE based Teaching Lesson Plan 2021-22

Program: B.Com (ANALYTICS) , B.COM G & BBA regular

Course Name: Income Tax -II

Course Code: C5 18MC 601

Semester: VI

Lecture hours: 60

Faculty in-charge: Ms. Muktha

Course Outcome No.	Course Outcomes	T level Indicator
CO1.	Describe the concepts and features of assessment of profits and gains of individual proprietorship, Doctor, Advocate and Chartered Accountant as individual assessee.	T2
CO2.	Assess short term and long term capital gains of an Individual assessee who is involved in Business and Profession.	T5
CO3.	Assess taxable income from other sources of an Individual assessee after taking into account deduction u/s 57 and amounts disallowed u/s 58	T5
CO4.	Evaluate gross total income of an Individual assessee after taking into account deduction u/s 80.	T5
CO5.	Describe the mechanism of carry forward and set off of an Individual assessee.	T2
CO6.	Compute total taxable income and tax liability of an Individual assessee.	T4

Module No. & Topics Covered	Course Outcome No.	No. of Lecture Hours	Pre-Class Activity	Instructional techniques	Assessment	T level
Module 1: Profits & Gains of Business or Profession	CO1	16	Problem Handouts, Theory Notes	Solving Problems from the handout	Question and Answers, Problems	T2

Meaning of business - Profession - Profits of business or profession- Features of assessment of profits and gains - Rules for adjustment of profit and loss account - Depreciation u/s 32.Problems on business relating to sole trader only and problems on profession relating to Doctor, Advocate and Chartered Accountant.					from the handout, Case Studies	
Module 2: Capital Gains Meaning and kinds of capital asset - Transfer - Transactions not regarded as transfer - Full value of consideration - Cost of acquisition - Cost of improvement - Capital gains exempt from tax exemptions from capital gains u/s 54. Problems on computation of short term and	CO2	12 Hrs	Problem Handouts, Theory Notes	Solving Problems from the handout	Question and Answers, Problems from the handout, Case Studies	T5

long term capital gains.						
Module 3: Income from Other Source General income - Specific incomes - Treatment of specific incomes - Deduction of tax at source with respect to interests, winnings, prizes etc. Problems on computation of taxable income from other sources and deduction u/s 57 and amounts expressly disallowed u/s 58.	CO3	12 Hrs	Problem Handouts, Theory Notes	Solving Problems from the handout	Question and Answers, Problems from the handout, Case Studies	T5
Module 4: Deductions from Gross Total Income (Provisions relating to individuals only) u/s 80- Deduction in respect of certain payments and deduction in respect of certain incomes.	CO4	8 Hrs	Problem Handouts, Theory Notes	Solving Problems from the handout	Question and Answers, Problems from the handout, Case Studies	T5
Module 5: Carry forward and set off of Losses	CO5	2 hrs	Theory Notes, PPT	Lecture Method, PPT	Question and Answer	T2

Carry forward and set off of Losses						
Module 6: Tax Liability of Individuals Computation of total taxable income and tax liability of an individual.	CO6	10 Hrs	Problem Handouts, Theory Notes	Solving Problems from the handout	Question and Answers, Problems from the handout, Case Studies	T4

Continuous Internal Assessment –

- Class tests and Assignments
- BUDGET ANALYSIS

Books for Reference:

- B. Lal: Direct Taxes, Konark Publisher (P) Ltd.
- Bhagwathi Prasad: Direct Taxes - Law and Practice, Wishwa Prakashana.
- Dinakar Pagare: Law and Practice of Income Tax, Sultan Chand and Sons.
- Dr. Girish Ahuja & Dr. Ravi Gupta: Income Tax
- Dr. Mehrotra & Dr. Goyal: Direct Taxes - Law and Practice, Sahitya Bhavan Publication.
- Dr. Vinod K. Singhania: Direct Taxes - Law and Practice, Taxmann Publication.
- Gaur & Narang: Income Tax.

Approved by:

OBE BASED TEACHING LESSON PLAN 2021-2022

Program: B COM (INDUSTRY INTEGRATED)

Course Name: RETAIL, CPG AND MARKET RESEARCH

Course Code: C3 20MC402

Semester: VI

Lecture hours: 60

Faculty in-charge: Ms. SANJANA.S. I

Course Outcome No.	Course Outcomes	T level Indicator
CO1.	Select an appropriate type of marketing research in accordance with the demand of a specific product of CPG industry in the context of 4Ps of Marketing.	T3
CO2.	Integrate retailing research in every aspect of retailing	T6
CO3.	Devise a plan for consumer research and consumer marketing research for designing a product mix and new product development.	T6
CO4.	Generate media research report in the context of Advertisement Intelligence and Digital Advertisements.	T6
CO5.	Use metrics to evaluate Service Level Agreement of Marketing research	T3

Module No. & Topics Covered	Course Outcome No.	No. of Lecture Hours	Pre-Class Activity	Instructional techniques	Assessment	Level
Module 1: Introduction to Market Research Market - Research - Market Research - Need for Market Research – Types of Market Research - Primary Research – Secondary Research – Custom Study – Syndicated Study – Quantitative Research Methodology – Qualitative Research Methodology – Research Types – introduction to 4 Ps of Marketing with reference to Market Research - Type of goods - CPG - Why CPG industry is different? - Global CPG Manufacturers - Consumer Behaviour – Influencers.	CO1	15	Video link shared to be watched Read the articles and materials shared in class.	Lecture through PPT, discussions and examples, Articles related to Market research and CPG industry	Q&A, Presentation of the hypothetical case	T3
Module 2: Retailing and Retail Research Characteristics of Retailing - Retail formats - Overview to Retail functions - Global Retailers - Segmentation -	CO2	15	Read the different formats of retail. Read the shared articles.	Lecture through, case studies, examples and discussions	Give the examples after lecture, Q&A	T6

Need for segmentation criteria - Types of Segmentation - Need for Retail Research - Retail data - Importance of Retail Data Validation - Retail Research reports. – Product Coding – Product Characteristics& Features – Product Customization – Reports and Database for Manufactures – Consumer Panel - Importance of Consumer Panel - Customer Panel Services - Consumer Data - Panel Research reports.						
Module 3: Consumer Research Consumer Research and Consumer Marketing Research – Need for Consumer Research – Key Consumer Research Methodologies – Types of Survey and Survey Questions – Product Research - New Product Development and Product Research – Product Promotion and Product Survey.	CO3	15	Read the reading material shared.	Lecture through case study, video and PPT	Q&A, Analysing articles related to consumer research studies	T6

Module 4: Media Research Media and Media Research - Importance of Media research - Media Data - Importance of Media Data Validation - Media Research reports – Audience Measurement Services – Advertisement Intelligence – Digital Advertisements.	CO4	8	Read how media research reports are useful. Read about digital advertisements	Lecture through case study, video and PPTs	Q&A, analysing articles related to the topic.	T6
Module 5: Metrics – Need for Metrics – Service Level Agreement – Quality Monitoring and Management – SLA's Used in Market Research – Impact of Adherence to SLA's.	CO5	7	Read the reading material shared. Read basic concepts from the material	Lecture through discussions and PPTs	Q&A and discussion.	T3

Continuous Internal Assessment

- 1. Group presentations based on the contemporary topics and case studies in the field of Retail, CPG and Market research.**
- 2. MCQ Test will be conducted before the ESE.**

Books for Reference:

TCS reference Material for Retail and market research

Approved by:

OBE based Teaching Lesson Plan 2021-22 even

Program: B.Com (ANALYTICS) , B.COM G & BBA regular

Course Name: Income Tax -II

Course Code: C5 18MC 601

Semester: VI

Lecture hours: 60

Faculty in-charge: Ms. Muktha

Course Outcome No.	Course Outcomes	T level Indicator
CO1.	Describe the concepts and features of assessment of profits and gains of individual proprietorship, Doctor, Advocate and Chartered Accountant as individual assessee.	T2
CO2.	Assess short term and long term capital gains of an Individual assessee who is involved in Business and Profession.	T5
CO3.	Assess taxable income from other sources of an Individual assessee after taking into account deduction u/s 57 and amounts disallowed u/s 58	T5
CO4.	Evaluate gross total income of an Individual assessee after taking into account deduction u/s 80.	T5
CO5.	Describe the mechanism of carry forward and set off of an Individual assessee.	T2
CO6.	Compute total taxable income and tax liability of an Individual assessee.	T4

Module No. & Topics Covered	Course Outcome No.	No. of Lecture Hours	Pre-Class Activity	Instructional techniques	Assessment	T level
Module 1: Profits & Gains of Business or Profession	CO1	16	Problem Handouts, Theory Notes	Solving Problems from the handout	Question and Answers, Problems	T2

Meaning of business - Profession - Profits of business or profession- Features of assessment of profits and gains - Rules for adjustment of profit and loss account - Depreciation u/s 32.Problems on business relating to sole trader only and problems on profession relating to Doctor, Advocate and Chartered Accountant.					from the handout, Case Studies	
Module 2: Capital Gains Meaning and kinds of capital asset - Transfer - Transactions not regarded as transfer - Full value of consideration - Cost of acquisition - Cost of improvement - Capital gains exempt from tax exemptions from capital gains u/s 54. Problems on computation of short term and	CO2	12 Hrs	Problem Handouts, Theory Notes	Solving Problems from the handout	Question and Answers, Problems from the handout, Case Studies	T5

long term capital gains.						
Module 3: Income from Other Source General income - Specific incomes - Treatment of specific incomes - Deduction of tax at source with respect to interests, winnings, prizes etc. Problems on computation of taxable income from other sources and deduction u/s 57 and amounts expressly disallowed u/s 58.	CO3	12 Hrs	Problem Handouts, Theory Notes	Solving Problems from the handout	Question and Answers, Problems from the handout, Case Studies	T5
Module 4: Deductions from Gross Total Income (Provisions relating to individuals only) u/s 80- Deduction in respect of certain payments and deduction in respect of certain incomes.	CO4	8 Hrs	Problem Handouts, Theory Notes	Solving Problems from the handout	Question and Answers, Problems from the handout, Case Studies	T5
Module 5: Carry forward and set off of Losses	CO5	2 hrs	Theory Notes, PPT	Lecture Method, PPT	Question and Answer	T2

Carry forward and set off of Losses						
Module 6: Tax Liability of Individuals Computation of total taxable income and tax liability of an individual.	CO6	10 Hrs	Problem Handouts, Theory Notes	Solving Problems from the handout	Question and Answers, Problems from the handout, Case Studies	T4

Continuous Internal Assessment –

- Class tests and Assignments
- BUDGET ANALYSIS

Books for Reference:

- B. Lal: Direct Taxes, Konark Publisher (P) Ltd.
- Bhagwathi Prasad: Direct Taxes - Law and Practice, Wishwa Prakashana.
- Dinakar Pagare: Law and Practice of Income Tax, Sultan Chand and Sons.
- Dr. Girish Ahuja & Dr. Ravi Gupta: Income Tax
- Dr. Mehrotra & Dr. Goyal: Direct Taxes - Law and Practice, Sahitya Bhavan Publication.
- Dr. Vinod K. Singhania: Direct Taxes - Law and Practice, Taxmann Publication.
- Gaur & Narang: Income Tax.

Approved by:

OBE based Teaching Lesson Plan 2021-2022

Program: Bcom G

Course Name: COMPANY LAW AND SECRETARIAL PRACTICE

Course Code: C1 15 MC 604

Semester: 6

Lecture hours: 60

Faculty in-charge: Mr. Merwin Abraham Mathew

Subject Coordinator: Ms. Veenu Joy

Course Outcome No.	Course Outcomes	T level Indicator
CO 1	Describe the role of Company secretary as per secretarial standard 1 and 2 under the companies act of 2013.	T2
CO 2	Explain the various stages involved in the formation of company right from promotion to commencement of business stage.	T2
CO 3	Explain the procedure involved in raising capital by way of issue of Shares and Debentures	T2
CO 4	Plan for convening the company meetings as per the compliance to manage the internal and external affairs of company.	T6
CO 5	Describe the duties and responsibilities of director as per compliances under companies act of 2013.	T2
CO 6	Explain the role of official Liquidator and the procedure involved in different modes of liquidation.	T2

Sl. No	UNITS	Course Outcomes	No. of Lecture Hours	Pre-Class Activity	Methodology/Instructional techniques	Evaluation/learning confirmation	T level
UNIT I	<u>Module-1: Over View of Companies Act, 2013</u>		6 Hrs				2
	Overview of Company (History, types of companies) – Authorities related to company law board – Registrar of companies and SEBI (in brief) – Importance and functions (in brief) – Company Secretary: Qualification, appointment and terminations - Secretarial Standard 1 and 2 - Secretarial Audit – Compliance with law - Related Party Transactions –Who are they? Types and Requirements of law.		6		PPT	Q & A, Assignments	
UNIT II	<u>Module-2: Company Formation</u>		16 Hrs				2
	<p>a) Promotion: Functions and Position of Promoters, steps in promotion, Pre- incorporation contracts and Provisional contract, Law with regard to start ups</p> <p>b) Documents to Commence Business:</p> <ul style="list-style-type: none"> • Memorandum of Association: Meaning and Definition, contents, Doctrine of ultra– vires and Alteration of Memorandum • Articles of Association: Meaning, contents, alteration constructive notice and indoor management • Prospectus: Meaning, definition, importance, contents, Prospectus by implication, Shelf 		16		PPT Case Studies	Q & A, Assignments	

	Prospectus, Red Herring Prospectus, Liability for misstatements and statement in lieu of prospects. • Certificate for commencement of business						
UNIT III	<u>Module – 3: Shares</u>		16 Hrs				2
	Allotment – IPO (book building process, only guidelines) – Legal provisions on allotment – Underwriting Agreements – Underwriting Commissions – Buyback of shares – Depository system (D-MAT, RE-MAT) – Transmission of Shares. Members and Shareholders: Meaning of Member – Acquisition of Membership – Termination of Membership – Register of Members.		8		PPT, Notes	Case Studies	
	Share Capital: Meaning of Share and Stock – ESOP, Sweat equity, and Shareholders agreement - Differential voting rights – Reduction of Share Capital. Borrowing and Debenture: Borrowing powers – Effects of Ultra Vires borrowings – Mortgage and charge – Debentures – Kinds of Debentures – Debenture Trust Deed. MCA 21 guidelines.		8		PPT, Notes	Case Studies	
Unit - IV	<u>Module – 4: Company Meetings</u>		10 Hrs				6
	Importance of meetings – Types of meetings – Annual General Meeting and Extraordinary General Meeting – Requisites of a valid meeting – Quorum – Chairman – Adjourned Meetings – Proxies – Voting – Different types of Resolutions - Drafting of Minutes – Requirements as per Secretarial Standard No. 1 and 2.		10		PPT, Notes	Q & A, Case Study	
Unit - V	<u>Module-5: Directors</u>		6 Hrs				2

	Need for Directors – Position of Directors – Their appointment – Retirement and removal - Powers of the Board of Directors and Shareholders - Types of Directors: Alternate, Woman, Independent Director - Duties and Responsibilities of a Director.		6		PPT, Notes	Q & A	
Unit - VI	<u>Module –6: Winding Up</u>		6 Hrs				2
	Modes of Winding up – Consequences of winding up – Official Liquidator – Defunct Company		6		PPT, Notes	Case Study	

CIA:

1. Presentation – February
2. Case Study – March
3. Test - April

Books for Reference:

- K. Majumdar & G. K. Kapoor: Company Law & Practice.
- Avtar Singh: Principles of Company Law.
- Dr. P. N. Reddy & H. R. Appanaiah: Essentials of Company Law & Secretarial Practice.
- K. C. Garg & Vijay Gupta: Company Law & Secretarial Practice.
- M. C. Bhandari: Guide to Company Law Procedure.
- M. C. Kuchchal: Secretarial Practice.
- M. C. Shukla & Gulshan: Principles of Company Law.
- N. D. Kapoor: Company Law & Secretarial Practice.
- S. C. Kuchchal: Company Law & Secretarial Practice.
- Taxman: Company Law.
- Tuteja: Company Administration and Meeting

OBE BASED TEACHING LESSON PLAN 2021-2022

Program: B COM (INDUSTRY INTEGRATED)

Course Name: MANAGING BUSINESS PROCESS II

Course Code: C3 15MC 602

Semester: VI

Lecture hours: 60

Faculty in-charge: MS. SANJANA.S. I

Course Outcome No.	Course Outcomes	T level Indicator
CO1.	Illustrate the process solving steps by using 5 whys technique.	T3
CO2.	Compare and contrast the utility of each of the 7 Quality control tools with other	T5
CO3.	Justify the adoption of Six sigma project methodology as quality control	T5
CO4.	Evaluate the applicability and implication of Lean tools in pull and push system for process improvements	T5
CO5.	Devise a plan for risk management of Business process and Business continuity plan.	T6

Module No. & Topics Covered	Course Outcome No.	No. of Lecture Hours	Pre-Class Activity	Instructional techniques	Assessment	T level
Module 1: Problem Solving Techniques 10 Hrs Process solving steps –Why analysis – Benefits – Significance -Steps to complete the 5 whys – Failure mode and effects analysis.	CO1	10	Video link shared to be watched, choose a hypothetical case to apply process solving steps throughout the module	Lecture through PPT, discussions and examples, Caselet – to learn the process solving steps	Q&A, Presentation of the hypothetical case	T3
Module 2: Tools for Problem Solving 10 Hrs 7QC Tools for simple problem solving – Histograms- Cause and Effect diagram - Check sheets - Pareto diagrams – Graphs- Control charts – Scatter diagram.	CO2	10	Prepare an example for each tool based on the explanation given in class	Lecture through, case studies, examples and discussions	Present the examples after lecture, Draw the graphs applying the learning from the examples	T5
Module 3: Process Improvements - Six Sigma Six sigma methodology overview – Six sigma organization - Six sigma project methodology.	CO3	15	Read history of six sigma and Motorola case study Choose a hypothetical case to apply six sigma methodology	Lecture through case study, video and PPT	Q&A, analysing six sigma organisation and presenting the hypothetical case	T5

Module 4: Process Improvements - Lean Introduction to lean – Lean evolution – Principles – 8 Types of waste (TIMWOODS) – Kaizen - Lean tools – Value stream mapping – Poke yoke – Difference between pull system and push system – 5S principles.	CO4	15	Read history of lean management and related case study	Lecture through case study, video and PPTs Case Study analysis taking the lean companies	Q&A, analysing lean organisation s	T5
Module 5: Risk Management Introduction to quality management – Risk factors – Information security awareness – Fraud management – Password and identity management – Business continuity plan.	CO5	10	Read basic concepts from the material Come up with possible risks in the BPM Industry	Lecture through discussions and PPTs	Q&A, presentation	T6

Continuous Internal Assessment

- CIA 1 - Assignment on Process Solving steps and FMEA – taking a hypothetical case applying the concepts learnt to the case and make a power point presentation– 3rd Week of JANUARY
- CIA 2 - MCQ test before ESE.

Books for Reference:

- Craig Gygi, Bruce Williams, “Six Sigma for Dummies”, John Wley and Sons, NewDelhi.
- Khanna R.B, “Production and Operation Management”, PHI Learning PvtLTd, NewDelhi. Mahadevan.B, “Operation Management Theory and Practice”, Pearson Education, NewDelhi. Mukherjee P.N and KachwalaT.T, “Operation Management and Production Techniques”, PHI Learning PvtLTd, NewDelhi
- Hand book on Operations Management - Part II for Business Process Services

Approved by:

OBE BASED TEACHING LESSON PLAN 2021 -22

Program: B.Com G

Course Name: C3 21 DC 403

Course Code: BANKING FOR BUSINESS PROCESS SERVICES

Semester: VI

Lecture hours: 60

Faculty in-charge: Joswin Rodrigues

Subject Coordinator: Mr Joswin Rodrigues

Course Outcome No.	Course Outcomes	T level Indicator
CO1.	Illustrate the function and the type of product and services offered by banks in the context of business process services	T1,T2
CO2.	Evaluate the functions and services offered by commercial banks in the context of retail banking	T5
CO3.	Relate the role of credit, debit and ATM cards with retail banking business in the context of business process services.	T3
CO4.	Compare and contrast the process of lending mode of consumer loans and mortgages in the context of business process services.	T4
CO5.	Examine the implications of the cash management services and KYC in the context of business process services.	T5
CO6.	Evaluate implications of each mode of trade financing option and its process in the context of BPS	T5

Module No. & Topics Covered	No. of Lecture Hours	Pre-Class Activity	Instructional techniques	Assessment
<p>Module – 1: Overview of Banking 12 Hrs Bank and Banking – Functions of Bank - Principles and Banking – Legal Aspects of Banking – Banks Obligations and Rights, Banks Dealing with Special Customers, Specific Customer Instruction – Risks and Controls – Types of Risk – Credit Risk, Market Risk, Reputational Risk and Operational Risk – Risk Management Regulations. Banking operations for business sustainability</p> <p>Customer Service - Customer Service Methods and Channels – Basic Principles – Customer Handling and Dispute Management – Customer Complaints, Customer Service Voice, Specific Customer Service Directives – Pricing Methodologies – Objectives of Pricing Deciding or Controlling Factors of Pricing – Pricing Methods – Pricing Strategies – Anti-money Laundering (AML) – Money Laundering, Stages of Money Laundering- AML Regulations – Know Your Customer (KYC) – Information Security – Principles of Information Security – Components of</p>	12	Case study/Research Articles/Documentaries/News articles	Lecture, Interaction, Flip Class and Role Plays	Discussion and quiz

Information Security and Risk, Banking operations for business sustainability				
Module – 2: Retail Banking 12 Hrs Account Originations – Customer Types, Accounts Types – Account Servicing – Record Maintenance, Account Closures, Signature Maintenance, Cheque Issuance and Payment, Statement of Accounts/Passbook, Debit Card/Pin Issuance, Internet Banking, Mobile Banking, Customer Correspondence – ATM Management – Services Available, The Business of Managing ATMs, Challenges of ATM Management, RBI Mandate on Customer Service Enhancements, Roles and Responsibilities of various stakeholders in the WLA model as advised by RBI3, WLA – INDICASH – Payments - Payment Instruments or Products, Special Purpose Payment Instruments, Payment Communication Networks, Messaging & Settlement – Wealth Management - Investment Objectives, Investment Avenues, Mutual Funds, Equity/Share/Stock, Index Markets, Bonds, Structured Notes, Corporate Actions.	12	Case study/Research Articles/Documentaries/News articles	Lecture, Interaction, Flip Class and Role Plays	Case Study Analysis
Module – 3: Credit, Debit and ATM Cards 10 Hrs Basics of cards - Types of cards – Credit Card –	10	Case study/Research Articles/Documentaries/News	Lecture, Interaction, Flip Class	Case study analysis And group discussion

Types of Cards, Parties Involved in card Transaction, Card Features and Associated Equipment's– Card Transactions – Settlement – Payment Processing – Card Operations Module – Charge Back/Dispute Resolution – Customer Service – Fraud Management – Card Collection. Digital Money – Consumption, Advantage and Precautions, Sustainable credit cards and biodegradable debit cards		articles/Annual reports	and Role Plays	
Module – 4: Consumer loans and Mortgages 9 Hrs Mortgages - Loan Types – Unsecured and Secured - Purpose of Mortgage Loan - Green and sustainable loans-US Mortgage - Brief History - Federal Regulations on Borrower's Rights - Mortgage Products - Mortgage Schemes or Programmes - Major Parties in the Mortgage Industry - Domain Learning and Development - Mortgage Loan Cycle - Mortgage Insurance - Mortgage Frauds - Recent Developments in the Mortgage Industry – Case Study.	9	Case study/Research Articles/Documentaries/News articles/Annual reports	Lecture, Interaction, Flip Class and Role Plays	Presentation
Module – 5: Cash Management 7 Hrs Cash Management Services – Account Services – Know Your Customer (KYC) – Account Maintenance – Electronic Banking – Types	7	Case study/Research Articles/Documentaries/News articles	Lecture, Interaction, Flip Class and Role Plays	Case study and Presentaton

of Facilities Offered – Financial Messaging – Clearing Systems – Fund Transfer – Control and Compliance – AntiMoney Laundering – Call Backs – Investigation – Risks and Liquidity Issue				
Module -6: Trade Finance 10 Hrs Introduction to Trade - Parties in International Trade - Risks in International Trade and mitigants – Methods of Trade Payments - Reimbursement – Authorization, Claim / Payment, Clean Payment, Irrevocable Undertaking Reimbursements - Guarantees & SBLC - Loans & Finances - Syndicated Loans, Corporate Advances, Receivable Finance, Supplier Finance, Commodity Finance, Channel Finance & Bill Finance / Discounting - Value Added Services - Customer Service (Voice / Non-voice), Trade Compliance, Trade Advisory, Customer Owner - Importance of Trade Finance Professionals in Banking Services - Synopsis on specialized training course for CDCS certification – Case Study	10	Case study/Research Articles/Docum entaries/News articles	Lecture, Interaction, Flip Class and Role Plays	Quiz / discussion

Continuous Internal Assessment –

- Various products offered by the banks must be practically examined to understand the documentation process like in loan, Deposits, etc. Explain 10 latest trends in bank technology management
- Research study as a group activity in the areas of front, middle and back-office operations in context to digital innovations.
- MCQ

Books for Reference:

- TCS reference material for Banking for BPS
- Sundaram & Varshney: Theory & Practice of Banking
- Shekar & Shekar, Theory and Practice of Banking
- Dr. K. N. Prasad & T. Chandradass, Banking and Financial System

OBE based Teaching Lesson Plan 2021-22

Program: B COM (INDUSTRY INTEGRATED)

Course Name: MANAGING BUSINESS PROCESS II

Course Code: C3 15MC 602

Semester: VI

Lecture hours: 60

Faculty in-charge: Ms. Ankitha Antony

Course Outcome No.	Course Outcomes	T level Indicator
CO1.	Illustrate the process solving steps by using 5 whys technique.	T3
CO2.	Compare and contrast the utility of each of the 7 Quality control tools with other	T5
CO3.	Justify the adoption of Six sigma project methodology as quality control	T5
CO4.	Evaluate the applicability and implication of Lean tools in pull and push system for process improvements	T5
CO5.	Devise a plan for risk management of Business process and Business continuity plan.	T6

Module No. & Topics Covered	Course Outcome No.	No. of Lecture Hours	Pre-Class Activity	Instructional techniques	Assessment	T level
Module 1: Problem Solving Techniques Process solving steps –Why analysis – Benefits – Significance -Steps to complete the 5 whys – Failure mode and effects analysis.	CO1	10	Video link shared to be watched, choose a hypothetical case to apply process solving steps throughout the module	Lecture through PPT, discussions and examples, Case Study – to learn the process solving steps	Q&A, Presentation of the hypothetical case	T3
Module 2: Tools for Problem Solving 7QC Tools for simple problem solving – Histograms- Cause and Effect diagram - Check sheets - Pareto diagrams – Graphs- Control charts – Scatter diagram.	CO2	10	Prepare an example for each tool based on the explanation given in class	Lecture through, case studies, examples and discussions	Present the examples after lecture, Draw the graphs applying the learning from the examples	T5
Module 3: Process Improvements - Six Sigma Six sigma methodology overview – Six	CO3	15	Read history of six sigma and Motorola case study Choose a hypothetical case to apply six sigma methodology	Lecture through case study, video and PPT	Q&A, analyzing six sigma organisation and presenting the hypothetical case	T5

sigma organization - Six sigma project methodology.						
Module 4: Process Improvements - Lean Introduction to lean – Lean evolution – Principles – 8 Types of waste (TIMWOODS) – Kaizen - Lean tools – Value stream mapping – Poke yoke – Difference between pull system and push system – 5S principles.	CO4	15	Read history of lean management and related case study	Lecture through case study, video and PPTs Case Study analysis taking the lean companies	Q&A, analysing lean organisation s	T5
Module 5: Risk Management Introduction to quality management – Risk factors – Information security awareness – Fraud management – Password and identity management – Business continuity plan.	CO5	10	Read basic concepts from the material Come up with possible risks in the BPM Industry	Lecture through discussions and PPTs	Q&A, presentation	T6

Continuous Internal Assessment

- CIA 1 - Assignment on Process Solving steps – taking a hypothetical case applying the concepts learnt to the case and make a power point presentation (presentation only if time permits) – 3rd Week of JANUARY
- CIA 2 - Case study analysis – Six sigma / Lean Organisations – Last Week of February
- CIA 3 - MCQ test – Last week of March

Books for Reference:

- Craig Gygi, Bruce Williams, “Six Sigma for Dummies”, John Wley and Sons, NewDelhi.
- Khanna R.B, “Production and Operation Management”, PHI Learning PvtLTd, NewDelhi. Mahadevan.B, “Operation Management Theory and Practice”, Pearson Education, NewDelhi. Mukherjee P.N and KachwalaT.T, “Operation Management and Production Techniques”, PHI Learning PvtLTd, NewDelhi
- Hand book on Operations Management - Part II for Business Process Services

OBE based Teaching Lesson Plan 2021-22

Program: BCOM (REGULAR)

Course Name: Advanced Corporate Accounting I

Course Code: EL 15 AC 504

Semester: V

Lecture hours: 60hrs

Faculty in-charge: Nischitha K

Course Outcome No.	Course Outcomes	T level Indicator
1	Explain the process of consolidation of group accounting such as Subsidiaries, Associates, Joint operations and Joint ventures within the framework of financial reporting of IFRS.	T2
2	Compute the valuation of goodwill and minority interest by using Proportion Method and Fair value method for consolidating the group accounting as per IFRS.	T3
3	Show the treatment of Intra group transactions such as purchases and sales, transfer of non-current assets, bills receivable and payable, Dividend declaration and payment and Loans and interest as per IFRS.	
4	Develop consolidated Balance Sheet for simple group consisting of one/two subsidiary/Associates as per IFRS framework.	T6
5	Develop consolidated Statement of Profit or Loss for simple group consisting of one/two subsidiary/Associates as per IFRS framework.	T6
6	Develop consolidated changes in equity for simple group consisting of one/two subsidiary/Associates as per IFRS framework.	T6

Module No. & Topics Covered	Course Outcome No.	No. of Lecture Hours	Pre-Class Activity	Instructional techniques	Assessment	T level
1. Concept of Group Accounting: Concepts of simple & complex groups, Associate, Concept of Joint operation, Joint venture, Associate Company. Process of Consolidation, Consolidation of subsidiaries, associates, joint operations and Joint ventures. Cases on above	1	10	Technical articles on standards	Lecture, presentations , class hand-outs	Quiz Problem solving in class	T2
2. Computation of Goodwill and Controlling Interest of Subsidiary Companies: Computation of purchase consideration, Valuation of goodwill on date of acquisition, Negative goodwill, Methods of valuing Non-Controlling, Methods of valuing Non-Controlling Interest Proportionate method and Fair value method Interest Proportionate method and Fair value method, Computation of Problems	2	12	Ifrsbox video link	Lecture, presentations , class hand-outs	Quiz Problem solving in class	T3
3. Treatment of Intra Group Transactions: Purchase and Sale of goods and services, Unrealized profits,	3	10	Ifrsbox video link	Lecture, presentations , class hand-outs	Quiz Problem solving in class	T4

Transfer of non-current assets and Depreciation, Bills receivable and Bills payable – Treatment, Dividend declaration and Payments - Treatment						
4. Consolidated Statement of Financial Position: Preparation of Consolidated balance sheet (simple group only – one/two subsidiary, one associate), Cases and Problems on above	4	10	Ifsbox video link	Lecture, presentations , class hand-outs	Quiz Problem solving in class	T6
5. Consolidated Statement of Profit or Loss: Preparation of above statements, Problems and Cases	5	8	Ifsbox video link	Lecture, presentations , class hand-outs	Quiz Problem solving in class	T6
6. Consolidated changes in Equity: Preparation of above statements, Problems and Cases	6	10	Ifsbox video link	Lecture, presentations , class hand-outs	Quiz Problem solving in class	T6

Continuous Internal Assessment:

- Case study analysis
- Class test
- Quiz
- Assignments

Books for Reference:

- Jain & Narang – Kalyani Publications- Advanced Accounts
- S.N. Maheshwari- Advanced Corporate Accounting
- Ashok Sehgal, Deepak Sehgal, Taxmann's- Advanced accounting, Corporate accounting
- Sanjeev Singhal & R. Shankaraiah- Manual of Financial accounting and reporting
- Sariha Gosain and Rajeeh Gosain- Practical approach to IND AS implementation, illustrations, summary & comparisons
- CA Anand Banka- Comprehensive guide to IND AS implementation-
- CA Praveen Kumar- Consolidation under IND AS- IFRS converged standard

Prepared By: Nischitha K

Approved by:

ST. JOSEPH'S COLLEGE OF COMMERCE
OBE Based Teaching Lesson Plan

2022

C5 18MC 503: PRINCIPLES & PRACTICE OF AUDITING

Program: III B.Com (Regular)

Course Name: PRINCIPLES & PRACTICE OF AUDITING

Course Code: C5 18MC 503

Semester: V

Lecture hours: 60 hours

Faculty in-charge: Ms.Ireen V

Course outcome No.	Course outcomes	T-level indicator
CO1	Describe the meaning, objectives, types of Audit, EDP Audit, XBRL and practices as per the Auditing and Assurance Standard Board prescribed by ICAI.	T2
CO2	Devise an Audit plan to carry out process of Auditing for an organization as per the Standards of Auditing.	T5
CO3	Examine the existing Internal Control system and communication of internal control weaknesses.	T5
CO4	Illustrate the roles and responsibilities of a Company Auditor in accordance with Companies Act 2013.	T3
CO5	Develop an Audit Report that is in conformity with SA 700 - 799.	T6
CO6	Analyse Forensic Auditing, the role of Audit committees and its investigation in the context of Corporate Governance.	T4

Module No. & Topics Covered	Course outcome No:	No. of Lecture Hours	Pre-class Activity	Methodology /Instructional techniques	Evaluation/ Assessment	T-level
Module – 1: Introduction to Auditing:(Standards of Auditing SA200-299) Auditing- meaning, definition. Objectives of an audit - primary & secondary objective. Case Laws on Audit Objectives. Types of	CO1	8 Hrs.	Read Annual Report of any listed company	Online Lecture and discussion PPT Case study	Q &A sessions MCQ TEST	T2

<p>Audit – Statutory & Independent Audit. Meaning of errors, Classification of errors, its detection by an auditor. Frauds –meaning, intention, classification & detection by auditor. Window dressing of financial statements. An overview of Auditing and Assurance Standards issued by ICAI.-EDP audit-Extended Business Reporting Language.</p>						
<p>Module – 2: Audit Planning: (Standards of Auditing SA200-599)</p> <p>Commencing an Audit - Audit Engagement letter, Commencement procedures - (SA 210)</p> <p>Documentation – Documentation as under SA 230-Audit working papers, Audit files: Permanent and current audit files, Ownership and custody of working papers, materiality (SA 320), audit evidence (SA 500) and documentation.</p> <p>Formulating an Audit Programme, drawing up the Audit Process. Audit Procedures- Compliance procedures & tests of Detail. Auditing Techniques. Statistical</p>	CO2	12 Hrs.	Standards of Auditing reading	<p>Online Lecture and discussion</p> <p>PPT</p> <p>Case study</p>	<p>Q &A sessions</p> <p>MCQ TEST</p>	T5

Sampling (SA530) in Auditing. Vouching & verification.						
Module – 3: Internal Control: (SA 265) Concept of Internal Control, Internal check & Internal Audit, objectives. Features of a good Internal Control System. Methods of recording existing Internal Control Systems followed by an auditor – Questionnaire, Check list & flow chart methods. Role of the management. Internal control in specific areas – Sales & debtors, Purchases & creditors, Cash & bank balance/receipts/ payments, Fixed Assets, Investments. Review & evaluation of Internal Control Systems, Risk assessment. Reporting to clients on Internal Control weaknesses. (SA 265)	CO3	12 Hrs.	Reading on Internal Control	Online Lecture and discussion PPT Case study	Q &A sessions	T5
Module – 4: The Company Auditor Appointment of Auditor, Remuneration, Functions, Duties of an Auditor. Rights & Liabilities of an Auditor as per Companies Act, 2013.	CO4	10 Hrs.		Online Lecture and discussion PPT Case study	Q &A sessions	T3

Module - 5: Audit Report (SA700-799) Auditors Opinion, nature of an Auditors Opinion. Basics of An Audit Report - True & fair view, Audit examination, Information & explanations from the management, Statement of facts Vs. Expression of opinion, date of report & signing. Types of Audit Report. Qualifications in the Auditors Report.	CO5	8 Hrs.		Online Lecture and discussion PPT Case study	Q &A sessions	T6
Module – 6: Corporate Governance and investigation Audit Committees and Corporate Governance, Investigation including Due Diligence. Forensic Audit: Introduction and Meaning - Needs and Objectives - Frauds and Forensic Audits - Forensic Audit Laws and Regulations - Cyber Forensics	CO6	10 Hrs.		Online Lecture and discussion PPT Case study	Question and answer session Assignment	T4

Continuous internal assessments

1. The students were asked to research about any auditing scam and make a video enacting the same and make a report of the finding

Books for Reference:

- *B. N. Tandon, S. Sudharsanam & S. Sundharabahu: A Handbook of Practical Auditing, S. Chand & Co. Delhi.*
- *B. N. Tandon: Auditing, S. Chandra & co. Ltd., Delhi.*
- *D. P. Jain: Auditing, Konark Publishers Pvt. Ltd., Delhi.*
- *Dinakar Pagare: Practice of Auditing*
- *Dr. T. R. Sharma: Auditing, Sahitya Bhavan, Agra.*
- *Jagadeesh Prakash: Auditing.*
- *Kamal Gupta & Ashok Arora: Fundamentals of Auditing, Tata Mc. Graw Hill.*
- *C.A Institute study material for Inter and final examinations*

OBE BASED TEACHING LESSON PLAN 2021-22

Program: B.Com F

Course Name: C1 15 MC 603

Course Code: ENTREPRENEURSHIP DEVELOPMENT

Semester: VI

Lecture hours: 60

Faculty in-charge: Joswin Prince Rodrigues

Subject Coordinator: Ms. Ireen

Course Outcome No.	Course Outcomes	T level Indicator
CO1.	Identify the requisite competency for Entrepreneurship to be successful in competitive market	T1,T2
CO2.	Describe the procedure involved in entrepreneurial process right from identification of opportunities to development of new venture.	T2
CO3.	Evaluate varied business models and its viability in the context of Financial, Marketing, HR, Legal, Social and Technical Aspects of new business venture	T4,T5
CO4.	Create an entrepreneurial plan taking into consideration of all Legal issues that integrates Financial, Marketing and Organizational Plan.	T4,T6
CO5.	Examine the use of necessary financial and Nonfinancial assistance by institutions both at state and central, Subsidies and incentives and concessions by Govt for starting new venture	T3
CO6.	Design a business Model in the context of changing international environment and global trends.	T6

Module No. & Topics Covered	No. of Lecture Hours	Pre-Class Activity	Instructional techniques	Assessment
Module 1: Introduction to Entrepreneurship 8 Hrs Evolution of Entrepreneurship – introduction to the concept of entrepreneurs, entrepreneurship and enterprise- Reasons for growth of Entrepreneurship - Characteristics and classification of Entrepreneurs Intrapreneurs- Women Entrepreneurs- problems and challenges- Competency requirement for entrepreneurs	8	Case study/Research Articles/Documents/News articles	Lecture, Interaction, Flip Class and Role Plays	Discussion and quiz
Module 2: Commencement of a business enterprise 12 Hrs Entrepreneurial Process- Identification and selection of Business Opportunities- Sources of Business idea Procedures and Formalities for starting up a venture Location- Clearances and permits required Formalities- Licensing and registration procedures Types of startups- Challenges and pitfalls for a new Start up- Why new Ventures fail- Exit Strategy for business- Venture Development stages.	12	Case study/Research Articles/Documents/News articles	Lecture, Interaction, Flip Class and Role Plays	Case Study Analysis
Module 3: Business Model and Business Plan (BP) 10 Hrs Business Models- Meaning, Types and purpose of business models- Need for a BP- Nuances of a BP (Financial	10	Case study/Research Articles/Documents/News articles/Annual reports	Lecture, Interaction, Flip Class and Role Plays	Case study analysis And group discussion

,Marketing , HR, Legal, Social and Technical aspects)- Why some BP fail- Evaluation of the plan by potential lenders and Investors.				
Module 4: Elements of Entrepreneurial plan 12 Hrs Financial Plan- Meaning- Sources of Capital – Personal Fund- Bank Loan-Venture Capital- Angel Investing – Crowd Funding- Capital cost estimates of Operating Income statement- Break even AnalysisBusiness valuation techniques - Use of software packages Marketing Plan- Market research for new venture- Competitive Analysis- Marketing StrategiesMarketing plan- Marketing Mix- Contingency plans Organizational Plan- Legal Forms of business- Single ownership firms- Partnership firms- Joint Stock Company- Co-operative Enterprises— Public sector Enterprises- expansion and diversification strategiesMergers and acquisitions- Franchising. Legal Issues considerations- Intellectual Property- PatentsCopyrights- Trademarks, Licensing the projectProject operational cost estimates- Methods of cost estimations- Projected income statement	12	Case study/Research Articles/Documentaries/News articles/Annual reports	Lecture, Interaction, Flip Class and Role Plays	Presentation
Module 5: Assistance for Entrepreneurs in India 12 Hrs Role of		Case study/Research Articles/Docum	Lecture, Interaction, Flip Class	Case study and Presentaton

Entrepreneurship for Economic Development - Need and Importance of support functions- Financial and Non-financial support-NSIC, SIDC, SFC'S, SIDBI, IFCI, SISI, DIC. Government Incentives, subsidies and Policies and various Tax Concession	12	entaries/News articles	and Role Plays	
Module – 6: Global Opportunities 6 Hrs International environment- Methods of going International- Problems in International tradeProtectionism- Trade blocks- How WTO helps in entrepreneurship- Changing international environment- Global trends - Carbon trading, Carbon footprint and Carbon credits in India and its impact on SDG-9 (Industry, Innovation and Infrastructure). Green initiatives undertaken by Indian companies across the globe. Green Entrepreneurship	6	Case study/Research Articles/Documentaries/News articles	Lecture, Interaction, Flip Class and Role Plays	Quiz / discussion

Continuous Internal Assessment –

- Prepare a business plan and carefully evaluate the possible business opportunities
- Analyze the various success stories of start ups during the pandemic Group presentation
- Book Summary
- MCQ

Books for Reference:

- C. C. Thomas, The Knowledge Entrepreneur, Kogan Page Publications.
- D. F. Kuratko & R. M. Hodgetts, Entrepreneurship Theory Process and Practice, Sixth Edition, Thomas South Western Publications.
- Dr.S. Sharma, B.Singh & S.Singhal, Entrepreneurship Development, Wisdom Publications
- M. J. Dollinger, Entrepreneurship, Strategies and Resources, Pearson Edition.

- Scarborough, N.M.(2011), “ Essentials of Entrepreneurship and Small Business Management’, 6th Edition. New Jersey:Prentice Hall.
- Allen, K.R.(2011),”Launching New Ventures: An Entrepreneurial Approach”, 6th Edition.Mason, Ohio: South-Western Cengage Learning.
- Verstraete,T. and Jouioson-Laffitte,E. (2012), “A Business Model for Entrepreneurship’,Cheltenham: Edward Elgar Publishing Ltd.

OBE-BASED TEACHING LESSON PLAN 2021-22

Program: B.Com Regular

Course Name: Entrepreneurship Development

Course Code: C1 15 MC 603

Semester: VI

Lecture hours: 60

Faculty in charge: Mary Steffy

Subject Coordinator: Ms. Ireen

Course Outcome No.	Course Outcomes	T level Indicator
CO 1	Illustrate the procedure involved in entrepreneurial process right from identification of opportunities to development of new venture.	T1
CO 2	Identify the requisite competency for Entrepreneurship to be successful in competitive market	T3
CO 3	Develop a viable Business model in terms of Financial, Marketing, HR, Legal, Social and Technical Aspects of new business venture	T6
CO 4	Design an entrepreneurial plan considering of all Legal issues that integrates Financial, Marketing and Organizational Plan	T6
CO 5	Utilize financial and Non-financial assistance by institutions both at state and central level, Subsidies and incentives and concessions by Government for starting new venture from time to time	T3
CO 6	Develop a business Model of international in nature in the context of changing international environment and global trends.	T6

Module No. Topics Covered	Course Outcome No.	No. of Lecture Hours	Pre-Class Activity	Instructional techniques	Assessment	T level
MODULE 1: Introduction to Entrepreneurship Evolution of Entrepreneurship – introduction to the concept of entrepreneurs, entrepreneurship and enterprise- Reasons for growth of Entrepreneurship - Characteristics and classification of Entrepreneurs Intrapreneurs- Women Entrepreneurs- problems and challenges-Competency requirement for entrepreneurs	CO1	8	Articles	Lecture Interaction PPT Videos	Q&A Group discussion	T1
MODULE 2: Commencement of a business enterprise Entrepreneurial Process- Identification and selection of Business Opportunities- Sources of Business idea Procedures and Formalities for starting up a venture Location- Clearances and permits required Formalities- Licensing and registration procedures Types of startups- Challenges and pitfalls for a new Start up- Why new Ventures fail- Exit Strategy for business-Venture Development stages	CO2	12		Lecture Interaction PPT Videos	Q &A	T3
MODULE 3: Business Model and Business Plan Business Models- Meaning, Types and purpose of business models- Need for a BP-nuances of a BP(Financial ,Marketing , HR, Legal, Social and Technical aspects)- Why some BP fail- Evaluation of the	CO3	10		Lecture Interaction PPT Videos	MCQ Group activity	T6

plan by potential lenders and Investors.						
MODULE 4 : Elements of Entrepreneurial plan Financial Plan- Meaning- Sources of Capital – Personal Fund- Bank Loan-Venture Capital- Angel Investing – Crowd Funding- Capital cost estimates of Operating Income statement- Break even AnalysisBusiness valuation techniques - Use of software packages Marketing Plan- Market research for new venture- Competitive Analysis- Marketing StrategiesMarketing plan- Marketing Mix- Contingency plans Organizational Plan- Legal Forms of business- Single ownership firms- Partnership firms- Joint Stock Company- Co-operative Enterprises—Public sector Enterprises- expansion and diversification strategiesMergers and acquisitions- Franchising. Legal Issues considerations- Intellectual Property- PatentsCopyrights- Trademarks, Licensing the projectProject operational cost estimates- Methods of cost estimations- Projected income statement	CO4	12		Lecture Interaction PPT Videos	Q &A	T6
MODULE 5: Assistance for Entrepreneurs in India Role of Entrepreneurship for Economic Development -Need and Importance of support functions- Financial and Non-financial support-NSIC, SIDC, SFC'S, SIDBI, IFCI, SISI, DIC. Government Incentives,	CO5	12		Lecture Interaction PPT Videos	Q&A	T3

subsidies and Policies and various Tax Concession						
MODULE 6: Global Opportunities International environment- Methods of going International- Problems in International tradeProtectionism- Trade blocks- How WTO helps in entrepreneurship- Changing international environment- Global trends - Carbon trading, Carbon footprint and Carbon credits in India and its impact on SDG-9 (Industry, Innovation and Infrastructure). Green initiatives undertaken by Indian companies across the globe. Green Entrepreneurship.	CO6	6		Lecture Interaction PPT Videos	Q&A	T6

Continuous Internal Assessment

- Case study analysis
- Group presentations
- Individual Activity

Books for Reference:

- C. C. Thomas, The Knowledge Entrepreneur, Kogan Page Publications.
- D. F. Kuratko & R. M. Hodgetts, Entrepreneurship Theory Process and Practice, Sixth Edition, Thomas South Western Publications.
- Dr.S. Sharma, B.Singh & S.Singhal, Entrepreneurship Development, Wisdom Publications
- M. J. Dollinger, Entrepreneurship, Strategies and Resources, Pearson Edition.
- Scarborough, N.M.(2011), “ Essentials of Entrepreneurship and Small Business Management’, 6th Edition. New Jersey:Prentice Hall.
- Allen, K.R.(2011),”Launching New Ventures: An Entrepreneurial Approach”, 6th Edition.Mason, Ohio: South-Western Cengage Learning.
- Verstraete,T. and Jouioson-Laffitte,E. (2012), “A Business Model for Entrepreneurship’,Cheltenham: Edward Elgar Publishing Ltd

OBE based Teaching Lesson Plan 2021-22

Program: B.COM REGULAR

Course Name: MANAGEMENT ACCOUNTING

Course Code: C1 15 MC 602:

Semester: VI

Lecture hours: 60Hrs

Faculty in-charge: Dr. Christina Aroojis

Course Outcome No.	Course Outcomes	T level Indicator
CO1.	Illustrate the role of a Management Accountant in the present scenario.	T3
CO2.	Evaluate the Financial Statement Analysis for strategic decision making of a firm with live financials.	T5
CO3.	Examine the solvency, turnover/performance and Liquidity of a business by using live data.	T3
CO4.	Evaluate the magnitude and pattern of Sources and Application of fund under different heads of account.	T5
CO5.	Evaluate the magnitude and pattern of Inflow and Outflow of cash within the IND AS 7.	T5
CO6.	Examine the contemporary concepts in Costing and its appropriateness in usage in the present state of affairs.	T3

Module No. & Topics Covered	Course Outcome No.	No. of Lecture Hours	Pre-Class Activity	Instructional techniques	Assessment	T level

Module 1 - Introduction 5 Hrs Meaning - Objectives - Nature and Scope of Management Accounting- Role of Management Accountant - Relationship between Financial Accounting - Cost Accounting and Management Accounting.	CO 1	2 Hrs	Videos	Lecture and Discussion	Question and Answers	T3
Module 2 - Financial Statement Analysis 10 Hrs Meaning and Concept of Financial Analysis - Importance - Types of Financial Analysis - Methods of Financial Analysis - Problems on Comparative Statements - Common Size Statements - Trend Analysis.	CO2	8 Hrs	Collection of Company Existing Financial Statements	Problem Solving	Case study analysis	T5
Module 3 - Ratio Analysis 15 Hrs Meaning - Importance - Utility of Ratios - Classification of Ratios- Calculation and Interpretation of Ratios - Preparation of Income Statement and Balance Sheet with Ratios.	CO3	10Hrs	Study material to be read	Problem Solving	Case study analysis	T3
Module 4 - Fund Flow Analysis 13 Hrs Meaning - Concept	CO4	12 Hrs	Identification of transaction that lead	Problem Solving	Case study analysis	T5

of Fund and Funds Flow Statement - Uses and Significance of Funds Flow Statement - Procedure for Preparing FFS- Schedule of Changes in Working Capital - Statement of Sources and Application of Funds			to flow of Funds			
Module 5 - Cash Flow Analysis 12 Hrs Cash Flow Analysis - Meaning and Concept - Comparison between Funds Flow and Cash Flow Statements - Uses and Significance of CFS - Preparation of Cash Flow Statement as Per Accounting Standards.(Ind AS 7).	CO5	10 Hrs	Identificati on of Inflows and Outflows of existing Company statements	Problem Solving	Case study analysis	T5
Module -6: - Contemporary concepts Activity Based Costing; Life Cycle Costing; Target Costing; Kaizen Costing; Balanced Score Card (including problems).	CO6	18 Hrs	Study Material on the Theory of Contempo rary concepts	Problem Solving	Case study analysis	T3

Continuous Internal Assessment –

- Power point presentation in class on the given topic.
- Class test

Books for Reference:

. Dr. S .N. Goyal&Manmohan: Management Accounting.

② Dr. S. N. Maheswari: Management Accounting.

- ② *Foster: Financial Statement Analysis - Pearson.*
- ② *J. Batty: Management Accounting.*
- ② *Made Gowda: Management Accounting.*
- ② *P. N. Reddy & Appanaiah: Essentials of Management Accounting.*
- ② *R. S. N. Pillai & Bagavathi: Management Accounting.*
- ② *Saxena: Management Accounting.*
- ② *Sharma & Gupta: Management Accounting*

OBE based Teaching Lesson Plan 2021-22

Program: BCom Travel and Tourism

Course Name: MANAGEMENT ACCOUNTING

Course Code: C2 15MC 502

Semester: V

Lecture hours: 60Hrs

Faculty in-charge: Dr. Preemal D'Souza

Course Outcome No.	Course Outcomes	T level Indicator
CO1.	Illustrate the role of a Management Accountant in the present scenario.	T3
CO2.	Evaluate the Financial Statement Analysis for strategic decision making of a firm with live financials.	T5
CO3.	Examine the solvency, turnover/performance and Liquidity of a business by using live data.	T3
CO4.	Evaluate the magnitude and pattern of Sources and Application of fund under different heads of account.	T5
CO5.	Evaluate the magnitude and pattern of Inflow and Outflow of cash within the IND AS 7.	T5
CO6.	Justify the viability of different methods of Management Reporting	T5

Module No. & Topics Covered	Course Outcome No.	No. of Lecture Hours	Pre-Class Activity	Instructional techniques	Assessment	T level
Module 1 - Introduction 5 Hrs Meaning -	CO 1	5 Hrs	Videos	Lecture and Discussion	Question and Answers	T3

Objectives - Nature and Scope of Management Accounting- Role of Management Accountant - Relationship between Financial Accounting - Cost Accounting and Management Accounting.						
Module 2 - Financial Statement Analysis 10 Hrs Meaning and Concept of Financial Analysis - Importance - Types of Financial Analysis - Methods of Financial Analysis - Problems on Comparative Statements - Common Size Statements - Trend Analysis.	CO2	10Hrs	Collection of Company Existing Financial Statements	Problem Solving	Case study analysis	T5
Module 3 - Ratio Analysis 15 Hrs Meaning - Importance - Utility of Ratios - Classification of Ratios- Calculation and Interpretation of Ratios - Preparation of Income Statement and Balance Sheet with Ratios.	CO3	15Hrs	Study material to be read	Problem Solving	Case study analysis	T3
Module 4 - Fund Flow Analysis 13 Hrs Meaning - Concept of Fund and Funds Flow Statement - Uses and Significance of Funds Flow	CO4	13 Hrs	Identification of transaction that lead to flow of Funds	Problem Solving	Case study analysis	T5

Statement - Procedure for Preparing FFS- Schedule of Changes in Working Capital - Statement of Sources and Application of Funds						
Module 5 - Cash Flow Analysis 12 Hrs Cash Flow Analysis - Meaning and Concept - Comparison between Funds Flow and Cash Flow Statements - Uses and Significance of CFS - Preparation of Cash Flow Statement as Per Accounting Standards.(Ind AS 7).	CO5	12 Hrs	Identificati on of Inflows and Outflows of existing Company statements	Problem Solving	Case study analysis	T5
Module 6 - Management Reporting 5 Hrs Methods of Reporting - Requirements of A Good Report - Kinds of Reports - Principles of Good Reporting System - Drafting of Reports Under Different Situations.	CO6	5 Hrs	Collection of Managem ent Reports	Lecture and PPT presentation	Case study analysis	T5

Continuous Internal Assessment –

- Power point presentation in class on the given topic.
- Class test

Probable dates for CIA

Sl. No.	Component of CIA	Probable Date	Marks	Nature of CIA
1	CIA - I	1 st to 6 th February, 2022	5/10	Written Test

2	CIA - II	_____ March, 2022	20/30	MSE
3	CIA - III	5 th to 10 th April, 2022	5/10	Presentation and Case Study

Books for Reference:

- . Dr. S .N. Goyal&Manmohan: *Management Accounting*.
- ② Dr. S. N. Maheswari: *Management Accounting*.
- ② Foster: *Financial Statement Analysis - Pearson*.
- ② J. Batty: *Management Accounting*.
- ② Made Gowda: *Management Accounting*.
- ② P. N. Reddy & Appanaiah: *Essentials of Management Accounting*.
- ② R. S .N. Pillai&Bagavathi: *Management Accounting*.
- ② Saxena: *Management Accounting*.
- ② Sharma & Gupta: *Management Accounting*

OBE based Teaching Lesson Plan 2021-22

Program: FINANCE ELECTIVE

Course Name: ADVANCED FINANCIAL MANAGEMENT

Course Code: EL 15 FN 504

Semester: SEMESTER V

Lecture hours: 60

Faculty in-charge: Ms. Rini Steven

Course Outcome No.	Course Outcomes	T level Indicator
1.	Describe the role of financial manager and time value of money in maximization of shareholders' wealth.	T2
2.	Develop an optimum capital structure by using EBIT – EPS analysis and implications of theories of capital structure	T5
3.	Select an investment option by using capital budgeting techniques.	T6
4.	Select an investment option under risk and uncertainty by using right from probability approach to Decision tree approach.	T6
5.	Examine the range of dividend theories and models and their implications on dividend decisions of a firm	T6
6.	Describe the concept of working capital and financing options in the short run and its trade-off between profitability and liquidity.	T2

Module No. & Topics Covered	Course Outcome No.	No. of Lecture Hours	Pre-Class Activity	Instructional techniques	Assessment	T level
Module-1 : Finance Function Overview of Financial Management- Nature and importance, goals of Financial Management - financial environment, changing role of Financial Management Time Value of Money- discounting & compounding of a rupee & annuity (simple problems)	C1	4 Hrs	Referring articles and relevant videos Additional problems	Lecturing Illustrations and discussions	Q &A Assignments	T2
Module 2 - Financing Decision-Capital Structure Capital Structure- Equity & Debt in capital structure, leverage, effects of leverage, EBIT- EPS analysis, factors determining capital structure, optimum capital structure. Capital Structure theories – Net Income Approach, Net Operating Income approach, WACC Approach (Traditional view) & MM Approach (Modern view).	C2	12 Hrs	Referring books and relevant videos Additional problems	Lecturing Illustrations and discussions	Q &A Assignments	T5
Module-3 Investment Decisions-Appraisal Techniques Investment Decisions & its importance; Estimating Cash Flows in an Investment decision, techniques of investment	C3	12 Hrs	Referring books and relevant videos Additional problems	Lecturing Illustrations and discussions	Q &A Assignments	T6

appraisal -NPV, IRR, Probability Index, Multiple IRR, effect of inflation and taxation in computing cash flows and in Investment decisions.						
Module -4 -Investment Decisions - Risk analysis Risk analysis –meaning of risk and uncertainty- Measuring risk- Probability Approach, Standard Deviation of Cash Flows, Certainty Equivalent Approach, Risk Adjusted Discount rate, Sensitivity Analysis, Decision tree analysis.	C4	12 Hrs.	Referring books and relevant videos Additional problems	Lecturing Illustrations and discussions	Q &A Assignments	T6
Module -5 - Dividend Decision Dividend policy- Meaning, need, approaches to dividends, establishing a dividend policy. Dividend theories- Relevance Theory-Walter’s Valuation model, Gordon’s Growth model. Irrelevance Theory – Modigliani and Miller’s model. Other Theories - tax differential theory, Residual theory, Gordon & Linter’s theory.	C5	10 Hrs.	Referring books and relevant videos Additional problems	Lecturing Illustrations and discussions	Q &A Assignments	T6

Module-6 -Working Capital Decision Working capital financing-trade credit, working capital from banks-Cash credit, Overdraft, Discounting. Security for short-term financing-pledge of Accounts receivables, charge on inventory. Working capital Estimation - Operating Cycle Method, Regression Analysis Method, Concept of Working Capital Leverage.	C6	10 Hrs	Referring books and relevant videos Additional problems	Lecturing Illustrations and discussions	Q &A Assignments	T2
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Continuous Internal Assessments

1. Class Tests
2. Case study analysis
3. Assignments
4. Presentations
5. MCQ

Books for Reference:

- Gitman: Principles Of Managerial Finance
- I.M.Pandey: Financial Management.
- James & Van Horne: Financial Management.
- Khan& Jain Financial Management.
- Kovvry: Cost and Management Accounting.
- M.Y.Khan & P.K.Jain: Cost and management Accounting
- M.Y.Khan & P.K.Jain: Management Accounting and Financial Analysis.
- Prasanna Chandra: Financial Management.
- S.N.Maheshwari: Financial Management Principles and Practices.
- Sharma & Sharshi Gupta: Financial Management.
- V.Pattabhi Ram & S.D.Bala: Management Accounting and Financial Analysis.

OBE based Teaching Lesson Plan 2021-22

Program: B.Com/BBA

Course Name: Consumer Behaviour

Course Code: EL 15 MK 504

Semester: V Semester

Lecture hours: 60 Hours

Faculty in-charge: Dr. Veenu Joy

Course Outcome No.	Course Outcomes	T level Indicator
CO1	Explain the need for study of consumer behavior by Big data analysis and its application in marketing	T2
CO2	Identify the external factors that influence consumer behavior	T1
CO3	Apply the theories of consumer behavior in predicting the behavior of consumer.	T3
CO4	Describe the components and process of consumer learning, its implication attitude formation and change of consumer behavior	T2
CO5	Illustrate the stages in consumer decision making process and post purchase behavior of consumer	T3
CO6	Initiate the concept of consumer satisfaction and consumerism in consumer behaviour	T6

Module No. & Topics Covered	Course Outcome No.	No. of Lecture Hours	Pre-Class Activity	Instructional techniques	Assessment	T level
Module - 1: Introduction Definition and scope – Consumer and customer – Disciplines involved in the study of consumer behaviour – Scope of Consumer	CO1	10 Hrs	Reading of recommended material/ watching videos on selected topics	Lecture, illustrations, discussions	Discussion, Questions & Answers	T2

Behaviour - Necessity of studying consumer behaviour – Consumer behaviour application in marketing – Trends in consumer behaviour – Market segmentation and consumer behaviour – VALS psychographic segmentation – (Case Study approach) - Meaning and Use of Big Data in Consumer behaviour Studies - Changing paradigm of Market Segmentation - Gaining Consumer Insights through Behavioral Insights on Big Data – Data Security and Privacy (Basics only)						
Module - 2: The External Environment Factors influencing consumer behaviour – Consumer & cultural influences – Sub-cultural and cross cultural influences – Social class influences and consumer behaviour – Group dynamics and consumer reference groups – Household decision making and family influences – Opinion Leadership.	CO2	10 Hrs	Reading of recommended material/ watching videos on selected topics	Lecture, illustrations, discussions	Case study analysis and discussion	T4
Module - 3: Theories of Consumer Behaviour	CO3	08 Hrs	Reading of recommended material/ watching videos on	Lecture, illustrations, discussions	Assignment and Presentation	T3

Needs – Goals and motives of consumers – Other Theories of Motivation i.e., Marshallian's – Freud's – Herzberg's – Maslow's hierarchy of needs – Personality and self-concept – Self-concept theory – Psycho analytic theory – Neo Freudian theory – Trait theory of personality.			selected topics			
Module - 4: Individual Determinants of Consumer Behaviour Perception: Factors and process – Components of consumer learning– Mechanisms of learning – Consumer memory – Consumer information processing – Nature of consumer attitudes – Components of attitudes – Hierarchy of effects – Attitude formation and change.	CO4	10Hrs	Reading of recommended material/ watching videos on selected topics	Lecture, illustrations, discussions	Assignment and Presentation	T4
Module - 5: Consumer Decision Making Process Stages in consumer decision process – Types of decision making – Post purchase behaviour – Personal influence and opinion leadership– Diffusion of innovations – Adoption process. (Case Study approach)	CO5	10 Hrs	Reading of recommended material/ watching videos on selected topics	Lecture, illustrations, discussions	Assignment	T4
Module - 6: Consumer Satisfaction And Consumerism	CO6	12 Hrs	Debate/Reading of recommended	Lecture, illustrations, discussions	Online quiz and case study	T2

Concept of consumer satisfaction: Working towards enhancing consumer satisfaction – Sources of consumer dissatisfaction – Dealing with consumer complaint – Concept of consumerism – Consumerism in India – Reasons for growth of consumerism in India – Consumer Protection Act 1986 – Cases from Indian Consumer Court.			d material/ watching videos on selected topics			
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Probable mode of Continuous Internal Assessment –

- Power point presentation in class on the given topic.
- Case study analysis
- Role play
- Class test
- Research Study
- Meta Study

Books for Reference:

- Assael Henry: Consumer Behaviour and Marketing Action; Asian Books (P) Ltd, Thomson Learning, 6th Edition; 2001.
- Blackwell: Consumer Behaviour, 2nd Edition.
- David L. Loudon & Albert J. Bitta: Consumer Behaviour; 4th Edition, Mcgraw Hill Inc., New Delhi, 1993.
- Jay D. Lindquist & M. Joseph Sirgy: Shopper, Buyer and Consumer Behaviour, 2003.
- Leon. G. Schiffman & Leslve Lazer Kanuk: Consumer Behaviour; 6th Edition; Phi, New Delhi, 2000.
- Satish K Batra & SHH Kazmi: Consumer Behaviour, Text and Cases. TMTM Schiffman: Consumer Behaviour.
- Sontakki: Consumer Behaviour, 2nd Edition.
- Suja R. Nair: Consumer Behaviour in Indian Perspective First Edition, Himalaya Publishing House, Mumbai, 2003.
- Colin Strong. Humanizing Big Data: Marketing at the Meeting of Data, Social Science and Consumer Insight. Colin Strong Kogan Page Publishers (2015)
- Steve Lohr. Data-ism: The Revolution Transforming Decision Making, Consumer Behavior, and Almost Everything Else. Harper Collins

Lesson plan 2021-22

Program: Elective – BCom & BBA

Course Name: Digital Marketing

Course Code: EL 15 MK 606

Semester: VI

Lecture hours: 60

Faculty in-charge: Dr. Ritty Francis

Course Outcome No.	Course Outcomes	T level Indicator
CO1.	Compare and contrast the different Digital marketing channels, media options and marketing process of Digital Marketing and Traditional Marketing.	T4
CO2.	Use a Digital marketing Research to evaluate the buying behavior of consumers online.	T3
CO3.	Plan for search engines optimization techniques in digital marketing for a wide accessibility of vast consumers.	T6
CO4.	Utilize a set tools of Digital Media Advertising for digital marketing of different platforms of both online and offline Business.	T3
CO5.	Use the different types of electronic platforms to build relationship with stakeholders of hypothetical organization online.	T3
CO6.	Adopt the practices of digital marketing within the code of practices prescribed by regulatory.	T3

Module No. & Topics Covered	Course Outcome No.	No. of Lecture Hours	Pre-Class Activity	Instructional techniques	Assessment	T level

1.Introduction to Digital Marketing Introduction to marketing in the digital environment- types of web presence- common ecommerce business models(B2B, B2C, C2C, B2G) – History of digital marketing - Digital marketing channels and classifications - Understanding Marketing Process - Digital Marketing Vs traditional Marketing. - Understanding Digital Marketing Process- Digital media options-online-fulfilment options. Introduction to payment gateways- (Case Study of PayPal, SecurePay and Payroo)	CO1	10	Read – Evolution of Digital Marketing	Presentation , lecture and discussion	Quiz	T4
2. Digital Marketing Research Audience profiling and segmentation- Internet usage patterns -Post Internet consumer behaviour and	CO2	10	Read – Buyer behaviour	Presentation , lecture and discussion	Case study	T3

understanding buyer behavior online-pillars of direct marketing- Online research and behaviour tracking methods- Introduction to behavioural targeting. Online surveys- blog mining- data mining- Building customer profiles using navigation and sales data- Competitor analysis online- Integrating online and offline strategies						
3. Search Engine Optimization and Marketing Meaning and Intro - keywords - Different types of keywords - Google keyword planner tool - Keywords research process - Understanding keywords mix. Email campaign creation and management- Google Adwords- search and display on search engines- pricing models online- Introduction to page rankings- Google Adwords analytics- Search Engine	CO3	10	Read – SEO and SEM	Presentation , lecture and discussion	Case study	T6

<p>Optimization- Process and methodology- Long tail in SEO- Link building- Key word analysis- process and optimization. Search Engine Marketing - Paid versus natural Search- SEM landscape- Landing pages and their importance in conversion analysis- Google vs. Bing vs. Yahoo. Search Methodology.</p>						
<p>4. Tools of Digital Marketing Email Advertising: Introduction – Creating Marketing Message - Challenges faced in sending bulk emails - Types of email marketing- Opt-in & bulk emailing. Online Display Advertising- Mobile and Web Marketing-Social Media Marketing Types of Online Advertising - Display Advertising - Contextual advertising - Top</p>	CO4	15	Read – Types of Online advertising	Presentation , lecture and discussion	Quiz and Case study	T3

<p>ecommerce websites around the world & it's scenario in India</p> <p>PPC (Payper Click) Advertizing- Google AdWords and Google Analytics</p> <p>Understanding inorganic search results -</p> <p>Introduction to Google AdWords& PPC advertising - Intro to SM Advertising</p> <p>- Creating a Page</p> <p>- Increasing fans on fan page - marketing on fan page</p> <p>Fan engagement -</p> <p>Types on Facebook- Twitter- Instagram- LinkedIn and Video advertising</p> <p>- Measuring Results. Digital Marketing</p> <p>Understanding Mobile Devices - Mobile Marketing and Social Media - Mobile Marketing Measurement and Analytics - Advertising on mobile (App & Web) - Mobile marketing mix - SMS marketing</p>						
<p>5. E-Public Relations</p> <p>Introduction to online reputation</p>	CO5	10	Discussion on Viral campaign	Presentation , lecture and discussion	Case study	T3

<p>management, Importance of managing online reputation for a business, strategies and tools of online reputation management, handling negative comments.</p> <p>How to use blogs-forums and discussion boards- Blogs, forums and communities- Viral campaigns and the social graph. Building relationships with different stakeholders online</p>			and examples			
<p>6. Code of Practices in Digital Marketing</p> <p>Localization of content and advertising. Evolution of Indian banking industry – journey from brick and mortar to mobile banking, Consumer engagement – meaning and methods. Regulations and Code of Practice in Digital</p>	CO6	5	Read – Regulation & code of practice in Digital Marketing in India	Presentation , lecture and discussion	Quiz	T3

Marketing in India.						
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Continuous Internal Assessment –

- Website creation
- Test – through ERP
- Case study on the given topic

Books for Reference:

- Deepak Bansal , A Complete Guide To Search Engine Optimization, B.R Publishing Corporation, Ist Edition, 2009
- Grienstein and Feinman- E-commerce –Security, Risk Management and Control (TMH,The Consumer Decision Journey, McKinsey Quarterly, No3, 2009
- Strauss.J and Frost . R , “E- Marketing”, Pearson Education, 5th Edition, 2009
- Ramsey , Seven Guidelines for Achieving ROI from Social Media, eMarketer , 2010
- Godfrey Parkin , Digital Marketing: Strategies for Online Success, New Holland Publishers Ltd, 2009
- Damian Ryan , Understanding Digital Marketing : Marketing Strategies for Engaging the Digital Generation, Kogan Page, 3rd Edition, 2014
- Jonah Berger , Contagious Why Things Catch On , Simon & Schuster, 2013

OBE based Teaching Lesson Plan
2021-22

Program: B.com and BBA (Elective Marketing Management- SHIFT 1&2)

Course Name: INTEGRATED MARKETING COMMUNICATION & MEDIA MANAGEMENT
Course Code: EL 15 MK 605

Semester: VI

Lecture hours: 60

Faculty in-charge:

Ms.Ireen.V Subject

Coordinator: Ms.Ireen

Course Outcome No.	Course Outcomes	T level Indicator
CO 1	Explain the pros and cons of various components of promotional mix that form a part of Integrated Marketing communication.	T2
CO 2	Design the role of Advertising tools and its effectiveness in realizing the full potentiality of Integrated Marketing communication process.	T3
CO 3	Devise the role of Media tools and its effectiveness in realizing the full potentiality of Integrated Marketing communication process	T5
CO 4	Develop the role of promotional tools and its effectiveness in realizing the full potentiality of Integrated Marketing communication process.	T2
CO 5	Devise the role of Public relations and publicity tools and its effectiveness in realizing the full potentiality of Integrated Marketing communication process.	T2
CO 6	Evaluate the effectiveness of Integrated Marketing communication programme within the dimensions all aspects of ethical practices	T5

Module No. Topics Covered	Course Outcome No.	No. of Lecture Hours	Pre-Class Activity	Instructional techniques	Assessment	T level
Module – 1: Concept and Process of Integrated Marketing Communications(IMC) Introduction to IMC and the Communication Process: Evolution Of IMC and reasons for its growth IMC Planning Process Role of IMC in Marketing Process Elements of IMC - Advertising, Sales Promotion -Types, relationship between advertising and sales promotion, Publicity - Types and relationship between advertising and publicity Personal selling, Direct Marketing, Event Management, E-Commerce, Public Relations, Interactive		10 Hrs	Case study Videos	PPT Video sQuiz	MCQ Question and answer Case study/research articles review	T2

Marketing – Push Advertising – New Trends in IMC – India & International Perspective.						
Module – 2: Integrated Marketing Communications -Advertising Tools Advertising Definitions, Concepts, Role & Functions Role of Advertising Agencies Role & Functions – Selection of Ad Agency Advertising Budget Planning Process & Importance Approaches to Setting Budgets with calculations DAGMAR Approach Creativity in Advertising Creative Brief, Process & Strategies The art of copywriting; Advertising Copy Testing; Creative Strategy Implementation & Evaluation		15 Hrs	Case study	PPT Video sQuiz	Question and answer Case study/research articles review	T3
Module – 3: Integrated Marketing Communications – Media Tools		12 Hrs		PPT Videos	Question and answer Case study/research articles review	T5

Media Planning & Strategy Media Channels and Channel Factors Comparison of various Media Media Selection Media Mix Media Buying, Strategies and Execution; Interactive Marketing Online Advertising Social Media Networks Media Spiralling Alternate Marketing and Media Venues.						
Module – 4: Integrated Marketing Communications – Promotional Tools Promotional Tools in IMC Comparison and Suitability of various Promotional Tools Direct Response Marketing Database Marketing Marketing Management;		8 Hrs	Case study	PPT Videos	Question and answer Case study/research articles review	T2

Personal Selling Role and Functions & Process of Personal Selling; Sales Promotion Importance and Types Sales Promotion Strategies Trade Promotion Strategies						
Module – 5: Integrated Marketing Communications – Public Relations & Publicity Tools Public Relations and Publicity Identifying Stakeholders in PR Role of and PR Functions Tools of PR and suitability Forms of Publicity; Sponsorship Objectives and Forms Event Marketing Objectives Event Promotion Cross Promotions		8 Hrs	Video	PPT Videos	Question and answer Case study/research articles review	T2

Module – 6: Integrated Marketing Communications– Evaluation & Ethics Evaluating Marketing Communication Programme Measuring Effectiveness of the Promotional Program & Evaluating Social, Ethical and Economic Aspects; Advertising and Promotion Ethics; Advertising and Children; Social and Cultural consequences of advertising, criticism of advertising Stereotypes.		7 Hrs	Case study	PPT Videos	Question and answer Case study/research articles review	T5
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Continuous Internal Assessment

1. The students make an advertisement for a given product and make a report

Books for Reference:

- ❖ Don E. Schultz, Stanley I. Tannenbaum, Robert F. Lauterborn; The New Marketing Paradigm: Integrated Marketing Communications; McGraw Hill Professional, 1994
- ❖ Kenneth Blown& Donald Baack, Integrated Marketing Communications PHI, 2002

- ❖ Belch & Belch, Advertising and Promotions - Tata McGraw Hill 2001
- ❖ Duncon, Integrated Marketing Communications –TMH
- ❖ Bowee, Hill, Dowell, Wood: Advertising Excellence.
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