Learning Outcomes-based Curriculum Framework (LOCF) for M.com Rural Management



Name of the Programme: M.com Rural Management (Syllabus effective from 2020 Admission onwards)



UNIVERSITY OF KERALA

Kerala University Study and Research Centre, Alappuzha

PREAMBLE

The role of higher education is vital in securing the gainful employment and providing further access to higher education comparable to the best available in the world-class institutions elsewhere. The improvement in the quality of higher education, therefore, deserves to be given top-most priority to enable the young generation of students to acquire skill, training and knowledge to enhance their thinking, comprehension and application abilities and prepare them to compete, succeed and excel globally. Sustained initiatives are required to reform the present higher education system for improving and upgrading the academic resources and learning environments by raising the quality of teaching and standards of achievements in learning outcomes across all undergraduate programs in science, humanities, commerce and professional streams of higher education.

One of the significant reforms in the undergraduate education is to introduce the Learning Outcomes-based Curriculum Framework (LOCF) which makes it student-centric, interactive and outcome-oriented with well-defined aims, objectives and goals to achieve. The University Grants Commission (UGC) took the initiative of implementing the LOCF in the Colleges and the Universities of the country. Accordingly, the University of Kerala has decided to implement the LOCF in all its departments under the auspices of Internal Quality Assurance Cell (IQAC). A series of teacher training workshops were organised by IQAC and the office of the Credit and Semester System (CSS), and the departments have revised the syllabus accordingly, through workshops and in consultation with academic experts in the field.

GRADUATE ATTRIBUTES (GAs)

The Graduate Attributes (GAs) reflect particular qualities and abilities of an individual learner including knowledge, application of knowledge, professional and life skills, attitudes and human values that are required to be acquired by the graduates of University of Kerala. The graduate attributes include capabilities to strengthen one's professional abilities for widening current knowledge and industry-ready skills, undertaking future studies for global and local application, performing creatively and professionally, in a chosen career and ultimately playing a constructive role as a socially responsible global citizen. The Graduate Attributes define the characteristics of learners and describe a set of competencies that are beyond the study of a particular area and programme.

The GAs of University of Kerala

- Continue life-long learning as an autonomous learner
- Continuously strive for excellence in education
- Apply and nurture critical and creative thinking
- Promote sustainable development practices
- Promote co-operation over competition
- Balance rights with responsibilities
- Understand and respect diversity & difference
- Not be prejudiced by gender, age, caste, religion, or nationality.
- Use education as a tool for emancipation and empowerment of humanity

CURRICULUM FOR M.Com. RURAL MANAGEMENT

Eligibility

Students who have pursued 10+2+3 scheme and obtained a bachelor's degree from the University of Kerala or a degree recognized as equivalent thereto, and who have secured the following, shall be eligible for admission to PG programmes:

- a) CGPA of 2 or above in a 4-point scale or
- b) 3.5 or above in a 7-point scale or
- c) 5 or above in a 10-point scale or
- d) 50% or above in the case of Bachelor Degrees which award marks
- 3.1.2 Relaxation for candidates from SC/ST category shall be as follows:
- a) CGPA of 1.8 or above in a 4-point scale
- b) 3.15 or above in a 7-point scale
- c) 4. 5 or above in a 10-point scale
- d) 45% or above in the case of Bachelor Degrees which award marks.

Applications

Candidates shall apply on-line and in the prescribed form and they shall also submit a statement of purpose for higher studies with the application.

Entrance Examination

There shall be an entrance examination for admission to each PG programme, and no candidate shall be admitted to a PG programme without taking the entrance examination; provided that the restrictions do not apply to SC/ST candidates admitted to vacant seats reserved for them, foreign candidates and sponsored candidates. However, entrance examinations can be cancelled based on the decision of the Syndicate decision in exigencies such as disasters and pandemics.

The nature of the entrance examinations for admission procedures shall be decided by the University from time to time. The entrance examination for admission shall follow the pattern of multiple-choice questions. The exams shall consist of 100 Multiple Choice Questions covering the subject at Bachelor's level or logical and numerical reasoning, for a maximum of 2 hours. However, the pattern of multiple questions for 60 marks and descriptive questions for 40 marks are also admissible for some programmes.

Credits

Credits are numbers attached to each course which define their weightage in the whole programme. One credit is defined as:

- a) Weightage of a taught course with 1 contact hour/week/semester or
- b) Weightage of a non-taught course with 2 contact hour/week/semester.

Course Credits

Every taught course shall have 2, 4 or more credits based on content and work involved. The discipline-specific electives, generic courses and other electives shall have 2 credits. For non-taught courses, the following guidelines are applicable: (a) seminars, term-papers, case studies, internship (of minimum3 weeks) and fieldwork shall have 2 credits each. (b) Laboratory courses shall have a maximum of 4 credits.

Projects in all streams may have credits from 6 to 18, and they will be part of the core course. Each dissertation should pass through the plagiarism check with appropriate software advocated by the University or wherever it is not practicable, the DC should ensure that the dissertation submitted by the student is free from plagiarism.

Programme Credits

For all the four-semester programmes, the minimum and maximum credits of core courses shall be 48 and 64 and for the electives 12 and 24 respectively. For such programmes, the total minimum and maximum credits for the programme shall be 72 and 84 respectively.

For all the two-semester programmes, the minimum and maximum credits of core courses shall be 24 and 30 and for the electives 6 and 12 respectively. For such programmes, the total minimum and maximum credits for the programme shall be 34 and 42 respectively.

ASSESSMENT AND EVALUATION

Grading of Student Performance

Performance of students in individual courses shall be evaluated and assigned grades to indicate the level of achievement of objectives. The grading scale shall be the same as the national pattern recommended by the UGC. Each grade shall be indicated by a letter as in the table below:

Grade	Grade Point
O (Outstanding)	10
A+ (Excellent)	9
A (Very good)	8.5
B+ (Good)	8
B (Above Average)	7
C (Average)	6
D (Pass)	5
F (Fail)	0
Ab (Absent)	0
CI (Course Incomplete)	0

Each grade shall have a corresponding grade point which serves as a means of aggregating letter grades and are not marks or scores.

Course-wise Grading

Conversion of Percentage of marks into grade points of a course is as follows:

Sl.	Weightage in	Grade	Grade
No.	Percentage	Point	
1	90 to 100	10	O (Outstanding)
2	85 to less than 90	9	A+ (Excellent)
3	80 to less than 85	8.5	A (Very good)
4	70 to less than 80	8	B+ (Good)
5	60 to less than 70	7	B (Above Average)
6	55 to less than 60	6	C (Average)
7	50 to less than 55	5	D (Pass)
8	Less than 50	0	F (Fail)
9	Absent	0	Ab (Absent)
10	Course Incomplete	0	CI (Incomplete)

Programme-wise Grading

The range of CGPA and Grade is as follows:

Sl. No.	CGPA	Grade
1	9 to 10	O (Outstanding)
2	8.5 to less than 9	A+ (Excellent)
3	8 to less than 8.5	A (Very good)
4	7 to less than 8	B+ (Good)
5	6 to less than 7	B (Above Average)
6	5.5 to less than 6	C (Average)
7	5 to less than 5.5	D (Pass)
8	Less than 5	F (Fail)
9	Absent	Ab (Absent)
10	Course Incomplete	CI (Incomplete)

Internship

There would a 1 month internship based on Industry work or filed work with 1 credit

Project work

Research based live projects in association with industry and professional associations would be part of the Programme.

Skill Enhancement Course

Students to opt for at least two skill-based programmes which can be in the online or offline mode.

CSS regulations

All other provisions of CSS regulations regarding examination, assessment and degree award would apply for this programme

UNIVERSITY OF KERALA

Syllabus for M.com Rural Management

	Programme Specific Outcomes (PSO) for M.com Rural Management				
PSO 1	Acquire Knowledge and Skill required carrying out research work				
PSO 2	Acquire knowledge about the regulatory framework for business.				
PSO 3	Understand and comprehend the corporate accounting methods and the means of financial reporting				
PSO 4	Comprehend the statistical concepts of probability theory, probability distributions, sampling, statistical inference and hypothesis testing and understand the econometric concept of time series analysis				
PSO 5	Acquire Knowledge of the evolution and growth of rural development in India				
PSO 6	Understand the principles and theories of managing human resources in an organization				
PSO 7	Understand and apply the concepts of managing financial resources in business				
PSO 8	Acquire knowledge about the concepts, theories and strategies of Marketing Management				
PSO 9	Understand and explain the growth and importance of MSME in India and the relevance to rural management				
PSO 10	Acquire knowledge and skills in computing income tax liability of various persons and basic understanding on GST				
PSO 11	Understanding the emerging concept in rural project management and its intricacies				
PSO 12	Acquire knowledge of basic concepts in strategic cost management and skill in using the techniques of strategic cost management				
PSO 13	Understand the importance of technology management in rural areas with emerging technologies				
PSO 14	Comprehend the business policies undertaken by organisation and the formulation, implementation and evaluation of various strategies				
PSO 15	Recognize the fundamental aspects of investment management, personal finance and behavioral finance				
PSO 16	Acquire knowledge and skill in using important quantitative tools for decision making in the business context				

PSO 17	Acquire Knowledge and skill in the analysis and interpretation of Financial
	Statements

Programme Structure of M.com Rural Management

Semester	Course Code	Name of the course	Core Courses (CC)	Discipline- Specific Elective (DSE)	Generic Course (GC)	Skill Enhancement Elective (SEE)	Credits
	RM-CC-511	Research Methodology	+				4
	RM-CC-512	Legal Framework for Business	+				4
I	RM-CC-513	Advanced Corporate Accounting and Reporting	+				4
	RM-CC-514	Rural Development Policies and Strategies	+				4
	RM-DSE- 515	Quantitative Methods		+			2
	RM-CC-521	Management of Human Resources	+				4
	RM-CC-522	Management of Financial resources	+				4
II	RM-CC-523	Marketing Management	+				4
	RM-DSE- 524	Micro, Small and Medium Enterprises		+			2
	RM-CC-531	Income Tax Planning and GST credits	+				4
III	RM-CC-532	Rural Project Planning, Monitoring and Evaluation	+				4
	RM-CC-533	Strategic Cost and Management Accounting	+				4
	RM-CC-534	Technology Management	+				4

		for Rural					
		Industries					
	RM-CC-535	Internship	+				1
IV	RM-CC-541	Strategic	+				4
		Management					
	RM-CC-542	Investment	+				4
		Management					
	RM-CC-543	Accounting	+				4
		Information:					
		Analysis and					
		Interpretation					
	RM-DSE-	Management		+			2
	544	Optimization					
		Techniques					
	RM-CC-545	Dissertation	+				6
<u> </u>	RM-GC-5A1	Stock Market			+		2
] .		Operations					
Any semester (I-IV)	RM-GC-5A2	Corporate			+		2
eme IV)		Social					
S S		Responsibility					
An		and Business					
	D) (CEE	Ethics					
	RM-SEE-	Business				+	2
	5B1	Analytics					
	DM CEE	Services				_	2
<u>N</u>	RM-SEE-	Tax				+	2
Ţ.	5B2	Consultancy					
Any semester (I-IV)	RM-SEE-	Services					2
mes	5B3	Entrepreneurs				+	2
sei	3B3	hip					
l my		Development Programmes					
▼	RM-SEE-	Financial				.1	2
	5B4	Market				+	
	JD4	Services					
		Set vices					

Semester : I

Course Code : RM-CC-511

Course Title: Research Methodology

Credits : 4

PSO relevant to this course

PSO 1:Knowledge and Skill required carrying out research work

COURSE OUTCOMES

On completion of the course, students should be able to:

CO1: Understand the concept and process of Research

CO2: Organize the Research process for the preparation of Research design

CO3: Explain the sampling design in research

CO4: Utilize appropriate tools for data collection

CO5: Utilize Statistical tools for data analysis and assess the results

CO6: Outline Report writing procedure

COURSE CONTENT

MODULE I

Introduction to Research: Concept of Research – Types of Research - Fundamental, Applied, Policy; Library, Case study, Survey, Experimental, Action and Evaluation – Research process

MODULE II

Research Plan: Literature Review – Research Gap - Selection and Formulation of Problem - Setting Objectives - Identification and Classification of Variables - Formulation of different types of Hypotheses - Concept of Research Design and Different Types of Research Designs - Operational Definitions

MODULE III

Sampling Design: Concepts of Population and Sample - Sample Size – Different Methods of Probability and Non-Probability Sampling - Sampling and Non Sampling Errors - Sample Size Determination

Data Collection: Data –Types – Secondary and Primary – Sources of Secondary Data - Methods of Collecting Primary Data - Observation, Mail Survey, Focus Group Discussion, Interview Schedule and Questionnaire - Measurement of Variables - Measurement Scales – Pilot Study - Pre – Testing - Reliability and Validity analysis

MODULE V

Data Analysis and Hypotheses Testing: Coding, Editing and Tabulation of Data – One Way Table, Two Way Table - Charts and Diagrams – Descriptive statistics - Tools for Statistical Analysis – Testing of Hypotheses – Parametric and Non-Parametric Tests - Type I Error and Type II Error - Fixation of level of significance – Interpretation of Test results

MODULE VI

Report Writing: Layout of Research Report – Types of Research Report - Contents of research report - Reference format - Annexures

REFERENCES

C. R. Kothari. (2004). *Research Methodology Methods and Techniques*. Bangalore, Karnataka: New Age International Pvt. Ltd.

Devendra Thakur. (2009). *Research Methodology in Social Sciences*. Daryaganj, New Delhi: Deep and Deep Publications Pvt. Ltd.

Reddy, C. R. (2008). *Research Methodology in Social Sciences*. Bengaluru, Karnataka: Kalyani Publications.

S. Kevin. (2019). *Research Methodology for Social Sciences*., New Delhi: ANE Books Pvt. Ltd. Santhosh Gupta. (2010). *Research Methodology And Statistical Techniques*. Daryaganj, New Delhi: Deep and Deep Publications Pvt. Ltd.

Wilkinson, T. S., & Bhandarkar, P. L. (2010). *Methodology and Techniques of Social Research*. Bengaluru, Karnataka: Himalaya Publishing House.

Course Outcome	Level of
	Learning
O1: Understand the concept and process of Research	Understand
CO2: Organize the Research process for the preparation of Research design	Apply
CO3: Explain the sampling design in research	Understand
CO4: Utilize appropriate tools for data collection	Apply
CO5: Utilize Statistical tools for data analysis and assess the results	Evaluate
CO6: Outline Report writing procedure	Understand

Knowledge	Factual	Conceptual	Procedural	Meta cognitive
Category				
Cognitive processes				
Remember				
Understand		CO1, CO3	CO6	
Apply			CO2, CO4	
Analyse				
Evaluate			CO5	
Create				

Semester : I

Course Code :RM-CC-512

Course Title: Legal Framework for Business

Credits : 4

PSO relevant to this course

PSO 2: Acquire knowledge about the regulatory framework for business.

COURSE OUTCOMES

On completion of the course, students should be able to:

CO1: Understand relevant areas of company law

CO2: Understand prevailing laws for business

CO3: Learned emerging trends in legal framework affecting business.

CO4: Analyze Economic laws and its implications

CO5: Understand industrial and labour laws

CO6: Evaluate the possibilities of international cooperation

MODULE I

Advanced Company Law: The Companies Act 2013: Formation and related procedures of various types of companies Procedure for inter-corporate loans, investments- guarantee and security – Registration modification and satisfaction of charge-Declaration and payment of dividend - Maintenance of Books of Accounts - statutory financial audit, cost audit and secretarial audit – Board meetings and procedures

MODULE II

Limited Liability Partnership Act, 2008: Concept, formation, membership, functioning and Dissolution - Conversion of LLPs into Private Limited Companies and vice versa.

MODULE III

The Insolvency and Bankruptcy Code, 2016: Insolvency Professionals - Liquidation Process – Insolvency and Bankruptcy Board of India.

Economic Laws: **a.** FDI Policy – Foreign Direct Investment in India and abroad – External Commercial Borrowing (ECB) Formalities – Establishment of Branch Office of a foreign entity in India. **b.** Foreign Trade Policy – Opportunities of commerce/finance professional in foreign trade – Procedure of import and export – Export promotion schemes and initiatives. **c.** Competition Commission of India – Compliance of competition law.

MODULE V

Industrial and Labour laws: Overview of Industrial Policy of Govt of India and Govt of Kerala – Regulatory Mechanism under IDRA – MSME Development Act – Advantages of MSMEs and their role and significance in economic development – Central and State Schemes for MSME Promotion – UdyogAadhar.

MODULE VI

Regional cooperation for Trade: India and WTO- SAARC- BRICS India and the European Union - Regional cooperation and world trade- India's demographic dividend – Cyber laws

REFERENCES

Abir Roy (2018). Competition Law in India, EBC Bookstore.

Agarwal V.K. (2016). Law of Consumer Protection, Bharat Publishing.

Anantharaman. K.S (2015). Lectures On Company Law: Covering The Companies Act, 2013 And Limited Liability Partnership Act, 2008, Lexis Nexis.

Chandha P.R (2016). Business law, Galgotia.

Kapoor. N.D (2013). Business law, Sulthan Chand and Sons.

www.india.gov.in

www.mca.gov.in

www.commerce.gov.in

www.dgft.gov.in

www.cci.gov.in

udyogaadhaar.gov.in

www.egroops.kerala.gov.in

www.cca.gov.in

Course Outcome	Level of
	Learning
CO1: Understand relevant areas of company law	Understand
CO2: Understand prevailing laws for business	Understand
CO3: Learned emerging trends in legal framework affecting	Analyse
business.	
CO4: Analyze Economic laws and its implications	Analyse
CO5: Understand industrial and labour laws	Understand
CO6: Evaluate the possibilities of international cooperation	Evaluate

Knowledge	Factual	Conceptual	Procedural	Meta cognitive
Category				
Cognitive processes				
Remember				
Understand		CO1, CO2		
Apply				
Analyse	CO3	CO4, CO5		
Evaluate	CO6			
Create				

Semester : I

Course Code : RM-CC-513

Course Title: Advanced Corporate Accounting and Reporting

Credits : 4

PSO relevant to this course

PSO 4: Understand and comprehend the corporate accounting methods and the means of financial reporting

COURSE OUTCOMES

On completion of the course, students should be able to:

CO1: Understand and analyse the accounting standards

CO2: Acquire knowledge and skills in the preparation of consolidated financial statements

CO3: Understand and apply segment reporting and accounting for leases

CO4: Understand and apply accounting for insurance claims for loss of stock and loss of profit.

CO5:Acquire knowledge and skills in the preparation of investment accounts

CO6: Understand and applyaccounting for liquidation of companies

COURSE CONTENT

MODULE I

Introduction to Accounting Standards--Accounting Bodies—International Accounting Standards Board—Institute of Chartered Accountants of India—Accounting Standards Boards—Procedure adopted by ASB in formulating Accounting Standards—Companies Act 2013 and Accounting Standards—Need for accounting standards—International Accounting Standards and IFRS—Convergence with IFRS

MODULE II

Consolidated Financial Statement (AS 21) – Holding Companies – Definition – Preparation of Consolidated Balance Sheet – Minority Interest – Pre-acquisition or Capital Profits – Cost of Control

or Goodwill – Inter- company Balance – Unrealised Inter-company profits – Revaluation of assets and liabilities – Bonus Shares – Treatment of Dividend. Cross Holding.

MODULE III

Segment Reporting and Accounting For Leases: Segment Reporting (AS 17) Business Segment—Geographical Segments—Reportable Segments—Identification Tests—Primary and Secondary Segments. Accounting for Leases (AS 19)—Finance Lease—Operating Lease—Minimum Lease Payments—Gross investment in leases—Interest rate implicit in leases—Accounting treatment in the books of lessee and lessor—Sub leases by lessee.

MODULE IV

Insurance Claims -- Loss of stock,-- Consequential Loss—Average Clause

MODULE V

Investment Accounts—Cum interest—Ex-interest— Ex - dividend and cum dividend—Columnar investment accounts.

MODULE VI

Accounting for Liquidation of Companies – Preparation of Statement of Affairs -

Deficiency/Surplus Account - Liquidator's Final Statement of Account - Receiver's Statement of Accounts.

REFERENCES

Gunasekaran, E.(2017). Accounting for Management, Lakshmi Publication

Khan. M.Y. and P.K. Jain (2017), Management Accounting, Tata McGraw Hill Pub.

Maheswari, S.N. (2013), Cost and Management Accounting, Sultan Chand & Sons., Publisher.

Pandikumar, M.P(2010), Management Accounting, Excel Books.

Narayanasamy.R(2017), Financial Accounting A Managerial Perspective, PHI learning Private Limited, Sixth Edition.

Gupta.R.L and Radhaswamy M (2017), Advanced Accounts, Vol I, Sultan Chand & Sons .

Jain .S.P. and K.L.Narang (2018), Advanced Accounts, Kalyani Publishers.

Course Outcome	Level of
	Learning
CO1:Understand and analyse the accounting standards	Understand
CO2:Acquire knowledge and skills in the preparation of consolidated financial statements	Analyse
CO3:Understand and apply segment reporting and accounting for leases	Understand
CO4: Understand and apply accounting for insurance claims for loss of stock and loss of profit.	Understand
CO5: Acquire knowledge and skills in the preparation of investment accounts	Analyse
CO6:Understand and applyaccounting for liquidation of companies	Understand

Knowledge	Factual	Conceptual	Procedural	Meta cognitive
Category				
Cognitive processes				
Remember				
Understand		CO1, CO3,	CO6	
		CO4		
Apply				
Analyse		CO2, CO5		
Evaluate				
Create				

Semester : I

Course Code : RM-CC-514

Course Title : Rural Development Policies and Strategies

Credits : 4

PSO relevant to this course

PSO 5: Acquire Knowledge of the evolution and growth of rural development in

India

COURSE OUTCOMES

On completion of the course, students should be able to:

CO1: Understand and get knowledge on the rural development in India

CO2: Acquire knowledge on sustainable development

CO3: Recognize the importance of rural industries

CO4: Understand in-depth about land reforms

CO5: Understand in-depth about rural development programmes

CO6: Understand different aspects of rural credit, agricultural prices and markets

COURSE CONTENT

MODULE I

Rural Development Strategy: Meaning and elements of rural development; Role of Agriculture in Indian Economy; New agricultural strategy; Green revolution; Recent trends in agricultural growth in India; Interregional variations in growth of output and productivity; Strategy of agricultural development and technological progress;

MODULE II

Sustainable development; Impact of globalization on agriculture. Diversification of Rural Economic Activities: Livestock economies - Livestock resources and their productivity; White revolution; Fishery and poultry development; Forestry; Horticulture and floriculture

MODULE III

Rural industries: introduction, growth, comparison with urban industries- Issues and problems in rural industrialization and development of agro-based industries; Rural non-farm sector.

Land Reforms: Land Reforms; Land ownership structure; Tenancy and crop sharing - Forms; Incidence and effects; Problems of marginal and small farmers; Interlocking of land; Labour and credit markets; Segmentation in labour markets; Rural-urban migration

MODULE V

Rural Development Programmes: Bharat Nirman; NREGP; NRHM; ICDS; MDM; SSA; SGSRY; Rural water supply; Sanitation housing programme.

MODULE VI

Rural Credit; Agricultural prices and Markets: Characteristics and sources of rural credit - Institutional and non-institutional; Reorganization of rural credit - Cooperatives; Commercial banks; Regional rural banks; Role of NABARD; Objectives of agricultural price policy; Food security system in India and public distribution; Agricultural marketing; Agricultural Insurance.

REFERENCES

Katar Singh (2009). Rural Development principles; policies and Management Second edition sage publications.

RuddarDatt and K.P.M.Sundharam (2004)., Indian Economy- S.Chand&Co.Ltd.

Misra and Puri(2010)., *Structure and Problems of Indian Economy*-Himalaya Publishing House. Journals of *Kurukshetra*; *Yojana*; *Planning Commission Reports* and *Economic Survey of India*.

Course Outcome	Level of
	Learning
CO1: Understand and get knowledge on the rural development in	Understand
India	
CO2:Acquire knowledge on sustainable development	Analyse
CO3:Recognize the importance of rural industries	Analyse
CO4: Understand in-depth about land reforms	Understand
CO5: Understand in-depth about rural development programmes	Understand
CO6: Understand different aspects of rural credit, agricultural	Understand
prices and markets	

Knowledge Category Cognitive processes	Factual	Conceptual	Procedural	Meta cognitive
Remember				
Understand		CO1,CO4,	CO6	
Apply				
Analyse		CO2, CO3		
Evaluate				
Create				

Semester : I

Course Code : RM-DSE-515

Course Title : Quantitative Methods

Credits : 2

PSO relevant to this course

PSO 3: Knowledge of statistical concepts of probability theory, probability distributions, sampling, statistical inference and hypothesis testing.

COURSE OUTCOMES

On completion of the course, students should be able to:

CO1: Understand the basic concepts of Probability Theory

CO2: Understand and Analyse the different Probability distributions

CO3: Understand and Apply Sampling Concepts and Procedures

CO4: Understand and Apply the Procedures of Statistical Inference

CO5: Apply Hypothesis Testing Procedure and Evaluate the outcome

COURSE CONTENT

MODULE I

Basic Probability Theory: Basic concepts- Different approaches to probability- Addition and Multiplication rules - Dependent and Independent events - Conditional probability - Theorem of total probability - Bayes' theorem.

MODULE II

Probability Distributions: Concept of random variable - discrete and continuous - probability distribution - mathematical expectation - binomial, Poisson and normal distributions.

MODULE III

Sampling: Need for sampling - sampling frame - probability and non-probability methods—Determination of sample size- sampling and non-sampling errors — sampling distributions — central limit theorem.

Statistical Inference I: Estimation - properties of a good estimator – point estimate – interval estimate-interval estimate of the mean, proportion, difference between two means, difference between two proportions.

MODULE V

Statistical Inference II: Testing of hypothesis – procedure – tests involving a single mean – single proportion – two means –ANOVA- Chi square test – small and large sample tests - type I and type II errors.

REFERENCES

D.N. Elhance, VeenaElhance, & B.M. Aggarwal. (2018). *Fundamentals of Statistics*. Daryaganj, New Delhi: Kitab Mahal Publication.

G. C. Beri. (2009). *Business Statistics*. West Patel Nagar, New Delhi: Tata Mcgraw-hill Publishing Co. Ltd.

Levin, R. I., & Rubin, D. S. (1997). *Statistics for Management*. Bengaluru, Karnataka: Pearson Education India.

Sancheti, D. C., & Kapoor, V. K. (2010). *Statistics – Theory, Methods & Application*. Daryaganj, New Delhi: Sulyan Chand & Sons Pvt. Ltd.

Walpole, R. E. (1982). Introduction Tt Statistics. New York: Macmillan Inc.

Rinehart & Winston.

Course Outcome	Level of
	Learning
CO1: Understand the basic concepts of Probability Theory	Understand
CO2: Understand and Analyse the different Probability distributions	Analyse
CO3: Understand and Apply Sampling Concepts and Procedures	Apply
CO4: Understand and Apply the Procedures of Statistical Inference	Apply
CO5: Apply Hypothesis Testing Procedure and Evaluate the outcome	Evaluate

Knowledge	Factual	Conceptual	Procedural	Meta cognitive
Category				
Cognitive processes				
Remember				
Understand		CO1		
Apply			CO3, CO4	
Analyse			CO2	
Evaluate			CO5	
Create				

Semester : II

Course Code : RM-CC-521

Course Title: Management of Human Resources

Credits : 4

PSO relevant to this course

PSO 6: Understand the principles and theories of managing human resources in an organization

COURSE OUTCOMES

On completion of the course, students should be able to:

CO1: Understand the basic concepts of Human Resource Management

CO2: Understand the importance of Human Resource Information System

CO3: Understand the training and development methods of organisations

CO4: Understand different aspects of career development

CO5: Evaluate the compensation issues, stress management and Quality of work life

CO6: Understand the importance of trade unions in an organisation

COURSE CONTENT

MODULE I

Introduction to Human Resources Management: Context and Concept of People Management in a Systems Perspective – Organization and Functions of the HR and Personnel Department – HR Structure and Strategy; Role of Government and Personnel Environment including that of MNCs.

MODULE II

Human Resource Information System (HRIS):Human resource Planning – Selection System including Induction –Performance and Potential Appraisal; Coaching and Mentoring; HRM issues and practices in the context of Outsourcing as a strategy and MNCs.

MODULE III

Training and Development: Methods, Design & Evaluation of T & D Programmes; Modern apprenticeships (MA), Investors in people

Career Development: Promotions and Transfers – Personnel Empowerment including Delegation – Retirement and Other Separation Processes.

MODULE V

Principal Compensation Issues & Management: Designing basic pay structures – Market tracking - Job Evaluation – Productivity, Employee Morale and Motivation; Flexible working practices, Stress Management and Quality of Work Life.

MODULE VI

Trade Unions: Managing Conflicts – Disciplinary Process- Collective Bargaining – Workers and Managerial Decision Making – A Discussion on Concept, Mechanics and Experience.

REFERENCES

Aswathappa, K.(2017)., *Human Resource Management*, Text &Cases,McGraw Hill Education. Durai. (2016)., *Human Resource Management*, Pearson Education India, Second edition

Dessler Gary (2017)., Fundamentals of Human Resource Management, Pearson Education, 2017.

Subba Rao, P (2013)., Essentials of HRM and Industrial Relation, Himalaya Publishing House Pvt.Ltd

Course Outcome	Level of
	Learning
CO1: Understand the basic concepts of Human Resource	Understand
Management	
CO2: Understand the importance of Human Resource Information	Understand
System	
CO3: Understand the training and development methods of	Understand
organisations	
CO4: Understand different aspects of career development	Understand
CO5: Evaluate the compensation issues, stress management and	Evaluate
Quality of work life	
CO6: Understand the importance of trade unions in an	Understand
organization	

Knowledge Category	Factual	Conceptual	Procedural	Meta cognitive
Cognitive processes				
Remember				
Understand		CO1, CO2,		
		C03, CO4, CO5		
Apply				
Analyse				
Evaluate		CO5		
Create				

Semester : II

Course Code : RM-CC-522

Course Title: Management of Financial resources

Credits : 4

PSO relevant to this course

PSO 7: Understand and apply the concepts of managing financial resources in

business

COURSE OUTCOMES

On completion of the course, students should be able to:

CO1: Understand the nature and scope of Financial Management

CO2: Understand the different aspects of long term investment decisions

CO3: Understand the different aspects of short term investment decisions

CO4: Recognise the different aspects of Financing Decisions in an organisation

CO5:Understand the different aspects of Leverage and Cost of Capital

CO6:Recognise the different aspects of Dividend Decisions in an organisation

COURSE CONTENT

MODULEI

Nature and Scope of Financial Management: Financial Decisions, Use of Financial Statements in Financial Decision making process (Ratio Analysis), Profit Maximization vs. Wealth Maximization, Risk and Return analysis. Indian Financial System-An overview.

MODULE II

Investment Decisions: Long term Investment Decisions – Capital Rationing, Capital Budgeting Decisions, Capital Budgeting with risk analysis

MODULE III

Short Term Investment Decisions: Working Capital Management – Gross and Net working capital, Working Capital Policies, Various approaches, factors affecting Working Capital, Management of Cash, Inventory and Receivables.

Financing Decisions: Various sources of Finance – Both Long term and Short term, Capital Structure, Various approaches to Capital Structure

MODULE V

Leverage and Cost of Capital: Types of leverage and their impact on the profit of the company, Cost of Capital, Cost of all components of cost and Weighted Average cost of Capital.

MODULE VI

Dividend Decisions: Dividend Policies, Dividend theories, Walter's Model, Gordon's Model, MM Approach to Dividend, Relevance of Dividends in the Indian Corporate with specific reference to Indian Capital Market. An Introduction to various Financial Services as an off shoot of Financial Management

REFERENCES

Prasanna Chandra (2005)., Financial Management, Tata McGraw Hill.

M. Pandey (2015)., Financial Management, Vikas Publishing House.

S N Maheswari (2019)., Financial Management, Sultan Chand Publications.

Shashi K. Gupta (2015)., Financial Management, Vikas Publications.

Jonathan Berk, Peter Demarzo (2020)., Financial Management, Pearson Publications.

Course Outcome	Level of
	Learning
CO1:Understand the nature and scope of Financial Management	Understand
CO2: Understand the different aspects of long term investment decisions	Understand
CO3: Understand the different aspects of short term investment decisions	Understand
CO4: Recognise the different aspects of Financing Decisions in an organisation	Analyse
CO5: Understand the different aspects of Leverage and Cost of Capital	Understand
CO6: Recognise the different aspects of Dividend Decisions in an organisation	Analyse

Knowledge	Factual	Conceptual	Procedural	Meta cognitive
Category				
Cognitive processes				
Remember				
Understand		CO1, CO2,		
		CO3, CO5		
Apply				
Analyse		CO4, CO6		
Evaluate				
Create				

Semester : II

Course Code : RM-CC-523

Course Title : Marketing Management

Credits : 4

PSO relevant to this course

PSO 8: Acquire knowledge about the concepts, theories and strategies of

Marketing Management

COURSE OUTCOMES

On completion of the course, students should be able to:

CO1: Understand the basic concepts of Marketing

CO2: Recognize the different aspects of consumer needs

CO3: Understand the different aspects of product planning and development

CO4: Evaluate the various aspects related to channel management

CO5:Understand the industrial and individual buyer behavior

CO6:Understand the different aspects of Marketing Information System

COURSE CONTENT

MODULE I

Marketing: Basic concepts -Evolution-Marketing management process-Marketing environment-Internal and External factors-Integrated marketing management - Marketing vs. Selling - Global Marketing -Issues and Challenges.

MODULE II

Analysing consumer needs: Identifying and selecting markets-segmentation-targeting-positioning-Marketing strategy formulations- Competitor analysis- Strategic Marketing Mix components.

MODULE III

Product planning and development : Product life cycle - New product Development and Management – Product line decisions – Product differentiation – Branding

Channel Management: Managing dealer network – Retailing – Promotional mix and its decisions - Pricing Objectives - Policies and methods

MODULE V

Understanding industrial and individual buyer behavior: Influencing factors – Buyer Behavior Models - Online buyer behavior - Building and measuring customer satisfaction - Customer relationships management - Customer acquisition – Retaining – Defection.

MODULE VI

Marketing Information System: Research Process - Concepts and applications - viral marketing – Green marketing – Trends in Retail - Customer driven organizations - Cause related marketing - Ethics in marketing - Online marketing trends

REFERENCES

Philip Kotler and Armstrong (2009)., Principles of marketing, 11th Edition, Prentice HallIndia, 2009

K S Chandrasekar (2019)., *Marketing-Text and Cases*, 2nd Edition, Vijaynicole publications.

Ramasamy&Namakumari, Marketing Management (2015). 5th Edition, McGraw HillEducation

Adrian Palmer (2007)., Introduction to Marketing, 3rdEdition, Oxford university press

Arunkumar and N Meenakshi (2009)., Marketing Management, Vikas Publishing House Pvt. Ltd

MichealR.Czinkota& Masaaki Kotabe (2012)., Marketing Management, ThomsonLearning.

Course Outcome	Level of
	Learning
CO1: Understand the basic concepts of Marketing	Understand
CO2: Recognize the different aspects of consumer needs	Analyse
CO3: Understand the different aspects of product planning and	Understand
development	
CO4: Evaluate the various aspects related to channel	Evaluate
management	
CO5: Understand the industrial and individual buyer behavior	Understand
CO6: Understand the different aspects of Marketing Information	Understand
System	

Knowledge	Factual	Conceptual	Procedural	Meta cognitive
Category				
Cognitive processes				
Remember				
Understand		CO1, CO3,	CO6	
		CO5		
Apply				
Analyse		CO2		
Evaluate		CO4		
Create				

Semester : II

Course Code : RM-DSE-524

Course Title : Micro, Small and Medium Enterprises

Credits : 2

PSO relevant to this course

PSO 9: Understand and explain the growth and importance of MSME in India and the relevance to rural management

COURSE OUTCOMES

On completion of the course, students should be able to:

CO1: Understand the basic concepts of rural enterprises

CO2: Recognise the importance of Micro Enterprises in rural area

CO3: Understand the different aspects related to rural small enterprises

CO4:Understand the different aspects related to rural medium enterprises

CO5: Recognise the importance of MSME in rural development

CO6: Understand the different aspects related to sustainable rural enterprises

COURSE CONTENT

MODULE I

Introduction to Rural Enterprises: Nature and Scope-characteristics- Advantages- Role of Rural Enterprises in Rural Development.

MODULE II

Micro Enterprises in Rural Area: Micro Enterprises in Rural Area—Size and Types—SHGs' Role-Micro-finance-Relevance-Self Employment.

MODULE III

Rural Small Enterprises in Rural Area: Procedures for Setting up of Rural Small Enterprises—Scope for Employment & Sustainable Livelihood Security—Factors of Location — Advantages, Government Support.

Rural Medium Enterprises: Rural Medium Enterprises- Scope- Production-NABARD— Role of DIC- Rural Industries- Farm based- Non-farm Sector Development.

MODULE V

MSME and Rural Development: Financial Institutions and Rural Enterprises – SIDBI– MSME – SBSGS – Subsidy

MODULE VI

Sustainable Rural Enterprises: Role of Regional Rural Banks- World Council for Sustainable Business (WCSB).

REFERENCES

Subratha Kumar, 2013, *Micro Enterprises and Rural Development in India*, Concept Publishers

Indian Institute of Banking and Finance, 2017, MS & M Enterprises in India

Anil Kumar. S, 2015, Entrepreneurship and Small Business, J.K International Private Ltd.

Paul Brans, 2015, Entrepreneurship and Small Business, Macmillan

Education, Palgrave Radhakrishnan, L., and P. Uma, 2010, Small and Medium Enterprises,

KalpazPublications, New Delhi

Course Outcome	Level of
	Learning
CO1:Understand the basic concepts of rural enterprises	Understand
CO2:Recognise the importance of Micro Enterprises in rural area	Analyse
CO3:Understand the different aspects related to rural small enterprises	Understand
CO4: Understand the different aspects related to rural medium enterprises	Understand
CO5: Recognise the importance of MSME in rural development	Analyse
CO6: Understand the different aspects related to sustainable rural enterprises	Understand

Knowledge	Factual	Conceptual	Procedural	Meta cognitive
Category				
Cognitive processes				
Remember				
Understand	CO6	CO1, C03,		
		CO4		
Apply				
Analyse		CO2, CO5		
Evaluate				
Create				

Semester : III

Course Code : RM-CC-531

Course Title: Income Tax Planning and GST credits

Credits : 4

PSO relevant to this course

PSO 10: Acquire knowledge and skills in computing income tax liability of various persons and basic understanding on GST

COURSE OUTCOMES

On completion of the course, students should be able to:

CO1: Understand and apply computation of total income and tax liability

CO2: Understand and apply Assessment of Individuals and firms

CO3: Understand and apply Assessment of companies

CO4: Understand the role of Income Tax Authorities in India

CO5: Understand the basic concepts of GST

CO6: Understand provisions relating to Place, Time and Value of Supply in GST

COURSE CONTENT

MODULE I

Computation of total income and tax liability – deduction under section 80 – rebate and relief under the Income Tax Act, Set off and carry forward of losses, Clubbing of Income

MODULE II

Assessment of Individuals, and firms, Filing of returns –different forms of Assessment- E filing - Tax Planning measures

MODULE III

Assessment of companies, Filing of returns –different forms of Assessment- E filing - Tax Planning measures

MODULE IV

Income Tax Authorities in India- Powers, duties and responsibilities

MODULE V

Goods And Service Tax (GST)- Basic Provisions: Introduction-Meaning- Features-Historical backdrop of Goods and Service Tax-Major Indirect Taxes merged in to Goods and Service Tax-Benefits of GST-Economy, Industry and trade, taxpayers-Types of GST-CGST-IGST-SGST-UTGST-Compensation(GST) Law-Definitions of important terms-Levy of Tax-Collection-Schedules-Rate of GST- Kerala GST Provisions

MODULE VI

Main Provisions: Provisions relating to Place, Time and Value of Supply-Different meaning of supply- Composite Supply-Mixed supply- Scope of Supply- Taxable Supply

REFERENCES

Ahuja G. K& Ravi Gupta (2019)., A Systematic Approach to Income Tax and Central Sales Tax, Wolters Kluwer (INDIA) Pvt Ltd

Datey V S (2016)., All About GST, Taxman Publications.

Mehrotra H C and Goyal S P (2019), *Income Tax Law and Practice –Wealth Tax and Tax planning*, SahityaBhavan Publications

Rakesh Garg & Sandeep Garg ., $Hand\ Book\ of\ GST\ in\ India\ Concepts\ and\ Procedures$

(2017Edition), Bloomsbury India Publications

Lakhotia .R. N(2006)., Corporate Tax Planning, Vision publishing.

Vinod Singhania And KapilSinghania (2019)., *Direct taxes – Law and Practice With reference top Tax planning*, Taxman Publications Pvt. Ltd

www.taxman.com

Finance Act- respective years Income tax Act

1961

ITR forms Ministry of finance Govt. of India.

Course Outcome	Level of
	Learning
CO1: Understand and apply computation of total income and tax	Understand
liability	
CO2:Understand and apply Assessment of Individuals and firms	Understand
CO3:Understand and apply Assessment of companies	Apply
CO4: Understand the role of Income Tax Authorities in India	Understand
CO5: Understand the basic concepts of GST	Understand
CO6: Understand provisions relating to Place, Time and Value of	Understand
Supply in GST	

Knowledge Category	Factual	Conceptual	Procedural	Meta cognitive
Cognitive processes				
Remember				
Understand	CO4,	CO1, CO2,		
	CO6	CO5		
Apply		CO3		
Analyse				
Evaluate				
Create				

Semester : III

Course Code : RM-CC-532

Course Title: Rural Project Planning, Monitoring and Evaluation

Credits : 4

PSO relevant to this course

PSO 11: Understanding the emerging concept in rural project management and its intricacies

COURSE OUTCOMES

On completion of the course, students should be able to:

CO1: Understand the basic concepts of project management

CO2: Recognize the importance of project planning

CO3: Understand and apply the concepts of network analysis

CO4: Understand the concepts of Project Information System

CO5: Understand and apply the concepts of Project Monitoring and Evaluation

CO6: Understand project audit processs

COURSE CONTENT

MODULE I

Project and Project Management: Meaning and Definitions of Project – Characteristics of Project – Types of Project – Life Cycle of Project – Concept of Project Management – Phases of Project Management.

MODULE II

Project Planning: Meaning, Definitions and Importance of Project Planning, Project Planning Techniques: Project Matrix-Gantt Chart - SWOT Analysis.

MODULE III

Network Analysis: Meaning, Objectives and Advantages of Network Analysis, Programme Evaluation and Review Technique (PERT) – Critical Path Method.

MODULE IV

Project Information System: Concept of Project Information System – Elements of Project Information
 System – Types of Information – Objectives of Project Information System – Characteristics of Successful
 Project Information System – Project Information Report.

MODULE V

Project Monitoring and Evaluation:Concept of Project Monitoring, Steps and areas in Project Monitoring – Concept of Project Evaluation – Purpose of Project Evaluation – Steps of Project Evaluation-Stages of Project Evaluation-Methods of Project Evaluation.

MODULE VI

Project Audit:Concept of Project Audit – In Process Project Audits – Post – Project Audits – Performance Appraisal: Team Evaluation, Techniques for evaluation of Performance of Team Members and Performance Review.

REFERENCES

Goel B.B (1987)., Project Management-a Development Perspective, Deep or Deep Publishers

Prasanna Chandra (2019)., *Projects: Planning, Analysis, Selection, Financing, Implementation and Review,* Mc Graw Hill.

Gary R. Heerkens (2013)., Project Management, Tata McGraw Hill .

Choudhury S (1983)., Project Scheduling and Monitoring in Practice, South Asian Publishers.

Mattu P.K (2008),. Project Formulation in Developing Countries, MacMillan

Little I.M.D. and Mirrless J.A. (1969) *Manual of Industrial Project Analysis*, Paris Organization for Economic Co-Operation and Development.

Course Outcome	Level of
	Learning
CO1: Understand the basic concepts of project management	Understand
CO2: Recognize the importance of project planning	Analyse
CO3: Understand and apply the concepts of network analysis	Apply
CO4: Understand the concepts of Project Information System	Understand
CO5: Understand and apply the concepts of Project Monitoring and	Apply
Evaluation	
CO6: Understand project audit process	Understand

Knowledge	Factual	Conceptual	Procedural	Meta cognitive
Category				
Cognitive processes				
Remember				
Understand		CO1	CO4, CO6	
Apply		CO3	CO5	
Analyse		CO2		
Evaluate				
Create				

Semester : III

Course Code : RM-CC-533

Course Title : Strategic Cost and Management Accounting

Credits : 4

PSO relevant to this course

PSO 12: Acquire knowledge of basic concepts in strategic cost management and skill in using the techniques of strategic cost management

COURSE OUTCOMES

On completion of the course, students should be able to:

CO1: Understand the basic concepts of cost analysis for management decision making

CO2: Understand and analyse the concepts and techniques of cost control and cost

reduction

CO3: Analyse and evaluate various cost management concepts

CO4: Understand the concepts of material requirement planning

CO5: Understand the concepts and techniques of performance evaluation

CO6: Understand, apply and analyse the concepts of Management Accounting

COURSE CONTENT

MODULE I

Relevant cost analysis and Management Decisions: Decision making process- Relevant costs and Revenues – relevant cost analysis – Differential cost analysis – marginal costing and decision making-Differential cost analysis – Applications of Differential cost analysis – Relevant cost analysis for decision making.

MODULE II

Cost control and cost Reduction: Meaning of cost control—Elements of cost control schemes — cost control Techniques — Essentials of success of cost control — Meaning of cost reduction — Essentials of cost reduction programmes

MODULE III

Cost Management: Concepts – Cost management system – Activity Based Costing – steps to develop ABC system – Target costing- Life Cycle Costing – Back Flush costing-

MODULE IV

Material Requirement planning: Value chain analysis-TQM-BPR-JIT.

MODULE V

Performance Evaluation: Responsibility accounting -Cost Centre – Profit Centre – Investment Centre – Techniques of Performance evaluation —Transfer prices-Budgetary control and reporting—Standard costing and Variance analysis – Contribution margin

MODULE VI

Management Accounting: Definition-Meaning –Scope and significance- relationship between Cost accounting, financial accounting and management accounting- Tools of analysis for management:Ratio Analysis- Fund Flow Statement- Cash Flow Statement and other tools

REFERENCES

Jain, K L Narang&SimmiAgrawa/ (2015)., Advanced Cost Accounting, Kalyani Publishers.

Maheswary (2014)., Management accounting and Financial Control, Sultan Chand & Sons

Ravi M. Kishore (2019)., Taxman's Cost & Management Accounting, Taxman.

Shasi K Gupta and R K Sharma (2017)., Management Accounting, Kalyani Publishers.

Horn Gren, Sundem, Schatzberg & Burgstahler (2009)., Introduction to Management Accounting,

Dorling Kindersley (India)Pvt. Ltd

Course Outcome	Level of
	Learning
CO1: Understand the basic concepts of cost analysis for	Understand
management decision making	
CO2: Understand and analyse the concepts and techniques of cost	Analyse
control and cost reduction	
CO3: Analyse and evaluate various cost management concepts	Evaluate
CO4: Understand the concepts of material requirement planning	Understand
CO5: Understand the concepts and techniques of performance	Understand
evaluation	
CO6: Understand, apply and analyse the concepts of	Apply
Management Accounting	

Knowledge	Factual	Conceptual	Procedural	Meta cognitive
Category				
Cognitive processes				
Remember				
Understand		CO1,	CO4, CO5	
Apply		CO6		
Analyse		CO2		
Evaluate		CO3		
Create				

Semester : III

Course Code : RM-CC-534

with emerging technologies

Course Title : Technology Management for Rural Industries

Credits : 4

PSO relevant to this course

PSO 13: Understand the importance of technology management in rural areas

COURSE OUTCOMES

On completion of the course, students should be able to:

CO1: Understand the basic concepts of Technology Management for Rural Industries

CO2: Recognize the methods and modes of Technology Forecasting

CO3: Analyse the process of Technology Absorption

CO4: Analyse the methods of Technology Assessment and Evaluation

CO5: Understand the importance and activities of Technology Diffusion

CO6: Understand various modes of financing science and technology projects

COURSE CONTENT

MODULE I

Technology Management: Meaning and Scope – Basic concepts – Factors influencing Technology Management process, Dimensions of Technology Management; Innovation and Invention.

MODULE II

Technology Forecasting: Methods – Generation and Development – process – Transfer of Technology – modes – Appropriate Technologies – Its relevance to Rural Industrial Projects

MODULE III

Technology Absorption:concepts, process and constraints; Benefits.

MODULE IV

Technology Assessment: methods and management; Technology Evaluation and its parameters

MODULE V

Technology Diffusion: meaning, Importance and activities- Science and Technology organizations in India – Their role and scope of Technology missions – consultancy organizations, Startup mission etc.- Incubation and Science and Technology parks in India

MODULE VI

Financing of S & T projects: Development Financing institutions; KVIC, NABARD, DST, CSIR, DBT, NRDC etc., "Central Silk Board, Textile Committee. Venture capital – working capital and capital markets. Evaluation methods of financial outlay – Science and Technology manpower – Need and scope – S & T training organizations in India and abroad.

REFERENCES

Tarek M. Khalil (2010)., Management of Technology, Mc Graw Hill.

Fredric Betz (2003)., Managing Technologies: Innovation and Concepts Research, Prentice Hall

Daniel L. Babcock and C.Morse (2006)., *Managing Engineering and Technologies*, Prentice Hall India Pvt. Ltd

Jam, Asok, S. Pruthi, K.C.Garg, S.Anab (1996)., *Indicators of India; Science & Technology segment Books*, Sage Publications

Course Outcome	Level of
	Learning
CO1: Understand the basic concepts of Technology Management	Understand
for Rural Industries	
CO2: Recognize the methods and modes of Technology	Analyse
Forecasting	
CO3: Analyse the process of Technology Absorption	Analyse
CO4: Analyse the methods of Technology Assessment and	Analyse
Evaluation	
CO5:Understand the importance and activities of Technology	Understand
Diffusion	
CO6: Understand various modes of financing science and	Understand
technology projects	

Knowledge	Factual	Conceptual	Procedural	Meta cognitive
Category				
Cognitive processes	_			
Remember				
Understand	CO6	CO1,	CO5	
Apply				
Analyse		CO2	CO3, CO4	
Evaluate				
Create				

Semester : III

Course Code : RM-CC-535

Course Title : Internship

Credits : 1

Semester : IV

Course Code : RM-CC-541

Course Title : Strategic Management

Credits : 4

PSO relevant to this course

PSO 14: Comprehend the business policies undertaken by organisation and the formulation, implementation and evaluation of various strategies

COURSE OUTCOMES

On completion of the course, students should be able to:

CO1: Understand the concepts of strategy and strategic management

CO2: Analyse the approaches and process of strategic decision making

CO3: Understand the approaches and methods of Environment analysis

CO4: Analyse different strategic alternatives and classification of strategies

CO5: Understand different approaches to strategy formulation

CO6: Understand the Implementation, Evaluation and Control of strategies

COURSE CONTENT

MODULE I

Concept of strategy: Meaning- Definition– Features of strategic management- process of strategic management- Levels of strategy –Corporate and SBU

MODULE II

Strategic decision making: Approaches to and process of strategic decision making- Mintzberb's modes of strategic decision making, Strategic Intent-Developing vision and mission- setting of objectives and goals.

MODULE III

Environment analysis: components of environment –environmental scanning- PESTEL analysis-Environmental Threat and Opportunity Profile (ETOP) - Organisational appraisal-SWOT analysis-Industry and Competitive Analysis-competitive intelligence - Michael Porters' industry analysis-competitive analysis-Strategic Advantage Profile--Comparative advantage and Core competence-TOWS matrix

MODULE IV

Strategic Alternatives- Criteria and process, Corporate level strategies- Grand strategies-Generic Strategies- integration, intensive, Stability, Defensive, and Expansion- Diversification - Retrenchment strategies: sub-classification of Strategies

MODULE V

Formulation of strategies: Approaches to strategy formulation-GAP analysis- BCG matrix-Synergy-Functional strategies- Production, Marketing, Finance and HR Strategies, - Strategic choice-process and policies.

MODULE VI

Implementation, Evaluation and Control- Implementation process and issues –Structural, functional and behavioral Aspects of implementation- Mc Kinsey Seven S Model – concept of blue ocean strategy,- Evaluation and control of strategies- Techniques. - Strategic audit.

REFERENCES

Subba Rao, P (2014)., Business Policy and Strategic Management, Himalaya Pub. House,

Cherunilam F (2015)., Business Policy and Strategic Management, Himalaya Pub. House

Azar Kazmi(2015)., Strategic Management, McGraw Hill Education

Vijay Pithadia (2016) Strategic Management and Business Policy (BIZTANTRA), DreamtechPress.

Elisha Stephens & Brice Martin (2018)., *Business Policy and Strategic Management*, EdTech Press.

Course Outcome	Level of
	Learning
CO1: Understand the concepts of strategy and strategic	Understand
management	
CO2: Analyse the approaches and process of strategic decision	Analyse
making	
CO3: Understand the approaches and methods of Environment	Understand
analysis	
CO4: Analyse different strategic alternatives and classification of	Analyse
strategies	
CO5: Understand different approaches to strategy formulation	Understand
CO6: Understand the Implementation, Evaluation and Control of	Understand
strategies	

Knowledge	Factual	Conceptual	Procedural	Meta cognitive
Category				
Cognitive processes				
Remember				
Understand		CO1, CO5	CO3, CO6	
Apply				
Analyse		CO2	CO4	
Evaluate				
Create				

Semester : IV

Course Code : RM-CC-542

Course Title: Investment Management

Credits : 4

PSO relevant to this course

PSO 15: Recognize the fundamental aspects of investment management, personal finance and behavioral finance

COURSE OUTCOMES

On completion of the course, students should be able to:

CO1: Understand the basic concepts and dimensions of investment

CO2: Understand and analyse the various investment avenues

CO3: Understand the Principles of Financial Markets and Interest Rates

CO4: Understand the components of personal finance and the concept of financial

literacy

CO5:Recognise the basic concepts of Behavioural Finance

CO6: Understand and apply Financial Modelling Using Spread sheet

MODULE I

Investment - Conceptual Background To Investment: Meaning & Definition Of Investment – Dimensions Of Investment – Economic, Physical & Financial Investment – Corporate Vs. Personal Investment – Investment Objectives – Process Of Investment –Factors Affecting Investment - Investment, Speculation & Gambling.

MODULE II

Investment Avenues: Security & Non-Security Form – Fixed Income Investment – Variable Income Investment – Direct & Indirect Investment – Mortgage – Reverse Mortgage – Securitisation Of Assets/Debts – Real Estate Investment – REI Valuation – Real Estate Investment Regulatory Authorities – SEBI Guidelines on REIT – Money Market Instruments(Repos & Tbs) – Capital Market Instruments (Equity, Debts & Hybrid) – Investment In Banks, Insurance Companies, Post Offices, Etc. - Investment in Gold: Physical gold - Gold ETFs - Sovereign Gold Bond - Relative advantages and limitations.

MODULE III

Principles of Financial Markets and Interest Rates: Principles of Financial Market – Online Trading – Depository System – Interest Rates – Nominal and Real Rates – Base Rate – LIBOR/LIBID etc. – Term Structure Theories – Interdependence of Markets and Interest Rates.

MODULE IV

Personal Finance: Meaning – Components of Personal Finance – Levels of Personal Finance (Basic, Advanced, & Application) – Financial Literacy – Personal Finance Principles – Personal Finance Planning – Essentials of Asset Planning – Insurance Planning – Investment Planning – Retirement Planning – Estate Planning – Tax Planning.

MODULE V

Behavioural Finance : Investment Deciding Cycle – Judgment Under Uncertainty – Utility

Preference – Expected Utility — Theory — Information Screening — Biases — Information

Processing –Bayesian Decision Making — Heuristic And Cognitive Biases — Forecasting Biases —

Group Behaviour — Conformism — Hedging — Cornering — Investment Styles And Behavioural

Pricing — Insider Trading — Circular Trading — Price Rigging. (20 hours)

MODULE VI

Financial Modelling Using Spread sheet: Introduction To Modelling – Introduction To Spread Sheet – Database Framing – Creating Charts – Understanding Finance Function In Spread Sheet – Creating Model – Valuation – DCF Techniques.(Practicals)

REFERENCES

Bhalla VK (2018)., *Investment Management*, S Chand & Co.

Bodie, Kane, Marcus, and Mohanty (2019)., *Investment*, TMH

Prasanna Chandra (2017)., *Investment Analysis and Portfolio Management*, TMH

Punithavathy Pandian (2012)., *Security Analysis and Portfolio Management*, Vikas Publications

Reghunathan (2006)., Investment Analysis and Portfolio Management, Pearson Education

Course Outcome	Level of
	Learning
CO1: Understand the basic concepts and dimensions of	Understand
investment	
CO2: Understand and analyse the various investment avenues	Analyse
CO3: Understand the Principles of Financial Markets and Interest	Understand
Rates	
CO4: Understand the components of personal finance and the	Understand
concept of financial literacy	
CO5: Recognise the basic concepts of Behavioural Finance	Analyse
CO6: Understand and apply Financial Modelling Using Spread	Apply
sheet	

Knowledge	Factual	Conceptual	Procedural	Meta cognitive
Category				
Cognitive processes				
Remember				
Understand		CO1, CO3,		
		CO4		
Apply		CO6		
Analyse		CO2, CO5		
Evaluate				
Create				

Semester : IV

Course Code : RM-CC-543

Course Title : Accounting Information: Analysis and Interpretation

Credits : 4

PSO relevant to this course

PSO 17: Acquire Knowledge and skill in the analysis and interpretation of

Financial Statements

COURSE OUTCOMES

On completion of the course, students should be able to:

CO1: Understand the concepts of Financial Reporting under Companies Act 2013

CO2:Understand and Analyse the Statement of Shareholders' Equity

CO3: Understand the Comparative Analysis and Distress Analysis

of Financial Statements

CO4: Understand and apply the preparation of Cash Flow Statement

CO5: Apply tools for Analysis of Profitability, Growth and Earning Sustainability

CO6: Understand the concepts and application of financial modelling

COURSE CONTENT

MODULE I

Introduction to Accounting Information: Highlights of Financial Reporting under Companies Act 2013-- balance sheet -- profit and loss account-- cash flow statement --statement of changes in equity-- explanatory note annexed thereof—Forms and Contents Schedule III—Annual Report-Board's Report -- Corporate Governance Report-- Management Discussion & Analysis --Business Responsibility Report -- Sustainability Report—Presentation of outcomes of analysis and the art of interpretation

MODULE II

Analysis of Statement of Shareholders' Equity: Elements of the Statement of Shareholders' Equity—Comprehensive income reporting-Liquidity—Long term solvency—Operating efficiency—Overall profitability- Turnover—Capital Structure—Coverage—Expense—ROI—Shareholders Ratios—Inter firm Comparison.

MODULE III

Comparative Analysis of Financial Statements and Distress Analysis: Common size statements— Trend Analysis—Measures of Income—Transaction approach to income measurement—Balance sheet approach to income measurement—Techniques for analysing changes in sales/income/profitsDistress Analysis—Corporate Sickness—Corporate Sickness—Ways of identification—Causes of distress—Indications of corporate distress—Distress prediction—Univariate and multivariate prediction models—Altman discriminant model--Beaver's Study on Univariate Analysis of Corporate Distress Prediction--L. C. Gupta's study for Distress Analysis--Impact of off balance sheet items—operating leases/Derivatives/Guarantees/Contingent liabilities—Bond analysis

MODULE IV

Analysis of Cash Flow Statement: Free Cash Flow—Cash flow from Operating, financing and Investment activities—Foreign currency Cash flows—Extra ordinary items—Taxation—Acquisition and disposal of subsidies—Non-cash transactions—Analysis of CFS—Quality of earnings and Cash flows.

MODULE V

Analysis of Profitability, Growth and Earning Sustainability: Operating/Financial activity—Effect on leverage—Drivers of operating profitability—Margin—Asset utilization-Drivers of profit margin-Drivers of asset utilization-Du Pont Analysis—Growth—Residual Income—Changes in ROE/RONA/ROTA—Core and unusual components of Return on Net Operating Assets—Issues in identifying sustainable earnings—Changes in financing and financing cost—Analysis of growth in shareholders' equity—Price to Book and Price to Earnings ratios—PE ratio and Sustainable Earnings.

MODULE VI

Financial Modelling: Financial Analysis—Meaning—Concept—Application— Financial Modeling-Types of Financial Models—Macroeconomic Financial Models, Industrial Financial Models—Corporate Financial Models—Deterministic—Simulation Based and Specialised Models—Attributes of good Financial Model—Structure of Financial Model—Application of Financial Model—Users of Financial Models—Analysis of revenue, cost of sales, administration and selling costs, financing charges, other income, taxation, working capital, fixed assets, debt, cash flows and changes in equity.

REFERENCES

M S Narasimhan (2016)., Financial Statements and Analysis, Cengage Learning

KR Subramnayam and John J Wild (2014)., Financial Statement Analysis, Mc Graw Hill

ChandanSenGupta (2009)., Financial Analyis and Modeling, Wiley

Institute of Cost and Management Accountants (2014) Financial Analysis and Business Valuation, Study Materials.

Lawrence Revsine, Daniel W. Collins, W. Bruce Johnson (2005)., Financial Reporting and Analysis, Prentice Hall

Krishna G. Palepu, Paul M. Healy, Victor L Bernard (2007)., *Business Analysis and Valuation : Using Financial Statements, Text and Cases*, South-Western College.

Course Outcome	Level of
	Learning
CO1: Understand the concepts of Financial Reporting under	Understand
Companies Act 2013	
CO2: Understand and Analyse the Statement of Shareholders'	Analyse
Equity	
CO3: Understand the Comparative Analysis and Distress	Analyse
Analysis of Financial Statements	
CO4:Understand and apply the preparation of Cash Flow	Apply
Statement	
CO5: Apply tools for Analysis of Profitability, Growth and	Apply
Earning Sustainability	
CO6: Understand the concepts and application of financial	Understand
modelling	

Knowledge	Factual	Conceptual	Procedural	Meta cognitive
Category				
Cognitive processes				
Remember				
Understand		CO1	CO6	
Apply		CO4	CO5	
Analyse		CO2	CO3	
Evaluate				
Create				

Semester : IV

Course Code : RM-DSE-544

Course Title : Management Optimization Techniques

Credits : 2

PSO relevant to this course

PSO 16: Acquire knowledge and skill in using important quantitative tools for decision making in the business context

COURSE OUTCOMES

On completion of the course, students should be able to:

CO1: Understand the evolution and concepts of Operations Research

CO2: Understand the formulation of Linear Programming Problems

CO3: Understand the methods of decision making under uncertainty

CO4: Understand, Analyse and apply the Game Theory

CO5: Understand and apply Project Scheduling Techniques

CO6: Understand the inventory models and inventory control techniques

COURSE CONTENT

MODULE I

Introduction to Operations Research- Evolution – definitions – features - role of models – limitations – applications

MODULE II

Linear Programming-Formulation of LPP – graphical solution method - Simplex method –Big M and two phase method – dual problem –Transportation model- Assignment model.

MODULE III

Decision Theory- Decision making under uncertainty – methods – decision making under risk – EMV, EOL, EVPI – decision trees – multi stage decision problems

MODULE IV

Game Theory – two person zero sum game – games containing saddle point – 2x2 games – principle of dominance – 2xn and mx2 games – larger sized games.

MODULE V

Project Scheduling Techniques- PERT and CPM – critical path computations – probability considerations in project scheduling – crashing – calculation of floats.

MODULE VI

Inventory Models-Definition of inventory problem - costs involved in inventory problems - EOQ and EPQ models - inventory models with price breaks - probability inventory models - newspaper boy problem - selective inventory control techniques

REFERENCES

S.R. Yadav, A.K. Malik (2014)., *Operations Research*, Oxford University Press

Srinivasan, G. (2017)., Operations Research: Principles And Applications, PHI.

Budnik, Frank S. Dennis MgKaney and Richard Mojena (1995)., *Principles of Operations Research*, All India Traveller Bookseller

Gould, F.C. etc. (1993)., Introduction to Management Science, Englewood Chiffs, Prentice Hall Inc

Kapoor, V.K. (2011), Operations Research, Sultan Chand & Sons.

Panneerselvam (2003)., Operations Research, Prentice Hall of India

Taha (2003), Operations Research – An Introduction, Prentice Hall of India.

Course Outcome	Level of
	Learning
CO1:Understand the evolution and concepts of Operations	Understand
Research	
CO2:Understand the formulation of Linear Programming	Understand
Problems	
CO3: Understand the methods of decision making under	Understand
uncertainty	
CO4: Understand, Analyse and apply the Game Theory	Analyse
CO5: Understand and apply Project Scheduling Techniques	Evaluate
CO6: Understand the inventory models and inventory control	Understand
techniques	

Knowledge	Factual	Conceptual	Procedural	Meta cognitive
Category				
Cognitive processes	_			
Remember				
Understand		CO1, CO2	CO3, CO6	
Apply				
Analyse		CO4		
Evaluate		CO5		
Create				

Semester : IV

Course Code : RM-CC-445

Course Title : Dissertation

Credits : 6

Semester : I to IV

Course Code : RM -GC-5A1

Course Title: Stock Market Operations

Credits : 2

Programme Specific Outcomes (PSO) relevant to this course

Acquire knowledge about the trading mechanism of both stock and derivative market and with this skill set the student will be equipped to trade and invest in the stock market as well as derivatives market

Course Outcomes (CO's)

On completion of this course, the students should be able to:

- CO1- Recognise the logic of investment in shares and other stock market products
- CO2- Identify the process of issue of shares to the public in the primary market
- CO3- Understand the process of trading through a Demat account with a broker
- CO4- Understand the clearing and settlement process in stock exchanges
- CO5- Evaluate the pros and cons of investing in the stock market
- CO5- Understand the types of derivatives and derivative trading operations in Indian stock market.

COURSE CONTENT

Module I- Investment Basics: Why should one invest? When to Start Investing? various options available for investment Stock Exchange- the concept of actual return and real return- time value of money concept- Equity share- Debentures- bonds-other debt instrument- Derivatives, Mutual funds, Index- Depository-Dematerialisation (basic concept Knowledge only)

Module II- Primary Market: Primary market- meaning- the issue of shares- methods of public issue of shares- Greenshoe-option-ASBA — Private placement- Role of intermediaries in the primary market -present scenario IPO- FPO- Book building process- prospectus- listing of shares- the role of underwriters, bankers, and brokers – SEBI's role in the primary market

Module III- Secondary Market: stock exchanges- functions of stock exchanges- stock exchange indices-SENSEX, NIFTY-stock trading- screen-based trading- depository- types of orders- place orders with the broker-Price quotes- contract note- precautions before investing in the stock market- do's and don'ts should an investor bear in mind when investing in the stock markets

Module IV- Clearing and settlement: Clearing and settlement – Rolling settlement – Investment Vs Speculation- types of speculators – Role of intermediaries in the secondary market - Role and functions of SEBI – regulatory functions – developmental functions – Investor protection fund

Module V- Derivative Market: Meaning - Types of derivatives - purposes of derivatives-derivatives Vs cash market- Commodity vs financial derivatives- Forwards - Futures - Options - SWAPS- Trading mechanism of derivatives

References

Warren Buffett: *The Intelligent Investor: A Magician of Stock Market* [A Book of Practical Counsel][eBook]

Khan M.Y. "Indian Financial System" Tata McGraw Hill Publishing Co. Ltd., New Delhi

Dr S Guruswamy, "Merchant Banking and Financial Services", Tata McGraw-Hill Publishing Co.Ltd.New Delhi.

PreethiSingh "Dynamics of Indian Financial System", Ane Books Pvt. Ltd., New Delhi.

Sojikumar.K and Alex Mathew "Indian Financial System and Markets", Tata McGraw-Hill Publishing Co.Ltd., New Delhi.

Kevin S "Security Analysis and Portfolio Management", PHI, New Delhi

Bharathi V. Pathak "Indian Financial System", Pearson Education, Noida.

Gupta S. L. "Financial derivatives Theory, Concepts and Problems", Prentice Hall of India Pvt.Ltd.

Additional Reference

Students can refer National Stock Exchange (NSE) Modules for the courses such as National Institute of Securities Markets (NISM), NSE's Certifications in Financial Markets (NCFM), Certified Equity Market Analyst (CEMA)

Mapping of Course Outcomes to Levels of Learning (As per Revised Bloom's Taxonomy for cognitive domain)

Course Outcome	Level of Learning
CO1: Recognise the logic of investment in shares and other stock market products	Recognise
CO2: Identify the process of issue of shares to the public in the primary market	Identify
CO3: Understand the process of trading through a Demat account with a broker	Understand
CO4: Understand the clearing and settlement process in stock exchanges	Understand
CO5: Evaluate the pros and cons of investing in the stock market	Evaluate
CO6: Understand the types of derivatives and derivative trading operations in Indian stock market.	Understand

Knowledge Category	Factual	Conceptual	Procedural	Metacognitive
Cognitive processes				
Identify			CO2	
Understand		CO3, CO4,		
		CO6		
Recognise		CO1		
Analyse				
Evaluate		CO5		
Create				

Semester : I to IV

Course Code : RM-GC-5A2

Course Title : Corporate Social Responsibility and Business Ethics

Credits : 2

PSO relevant to this course

Acquire knowledge about Corporate Social Responsibility of Business and Business Ethics. Understand linkage between Business and Society and its legal implications

Course Outcomes

On completion of this course, the students should be able to:

CO1: Understand the concept of CSR

CO2: Recognize the relevance of Business Ethics

CO3: Understand the legal implications of CSR

CO4: Identify the good practices under CSR from present business world.

Course Content

MODULE I

Corporate Governance: Importance – Objectives – Basic Ingredients of Corporate Governance – Principles - Theories – Phases of development of Corporate Governance in Global and Indian Perspectives – Code of Corporate Governance – Committees on Corporate Governance (Global and Indian)

MODULE II

Corporate Social Responsibility: CSR under Companies Act 2013 – Scope – Relevance – Importance – Areas of CSR – Arguments for and against CSR – Ackerman's model of CSR – SEBI – Clause 49 of listing agreement – Evaluation of Corporate Governance of a Company – Corporate Philanthropy – Corporate Citizenship

MODULE III

Corporate Image and Excellence: Corporate image – building corporate image – Importance – Corporate Excellence – importance – Measures to achieve corporate excellence – New initiatives on corporate excellence

MODULE IV

Organization Culture and CSR- Organization Culture- Features — Building and Maintaining Organization Culture — Organizational Socialization — Managing cultural Diversity — Work Ethics — Work Culture — Quality of Work Life — Organization culture and Societal linkage

MODULE V

Business Ethics and Ethical Practices: Ethics – Sources- Importance - factors influencing Business Ethics – Benchmarks on code of Ethics – Ethics Committees – Training Programmes – Ethical Decision Making – Ethics in Finance - Marketing and HRM

Refernces

Bajaj P.S, Dr. Raj Agarwal – Business Ethics an Indian Perspectives, Biztantr Baxi, Ajit Prasad Corporate Social Responsibility: Concepts and Cases: The Indian Blowfield, Michael, and Alan Murray, Corporate Responsibility, Oxford University Press.

Chakraborthy S.K., Ethics in Management Vedantic Perspectives, Oxford University Press Francesco Perrini, Stefano, and Antonio Tencati, Developing Corporate Social Responsibility-A European Perspective, Edward Elgar. University of Delhi.

George A Steiner and John F Steiner, Business , Government and Society, Mc Graw Hill International

Laura P Hartman, Perspectives in Business Ethics, McGraw Hill International Lelouche, Idowu and Filh- Innovative CSR

Mallin, Christine A., Corporate Governance (Indian Edition), Oxford University Press, New Delhi.

Mark S. Schwartz-Corporate Social Responsibility: An Ethical Approach

Muhammed Abu B. Siddiqu Growth, Sustainability, and India's Economic Reforms - Srinivasan

Quaddus M.A.- Handbook of Corporate Sustainability: Frameworks, Strategies and Tools

Subhash Sharma, Management in New Age: Western Windows – Eastern Doors, New Age International Publishing, New Delhi

Sampath K.R. Law of Corporate Governance: Principles and Perspective – 2006.

Wayne Visser and Nick Tolhurst- The World Guide to CSR

Sanjay K Agarwal - Corporate Social Responsibility in India

Additional References

Companies Act 2013

Handbook on Corporate Social Responsibility in India, CII.