



UNIVERSITY OF KERALA

Senate House Campus, Palayam
Thiruvananthapuram 34, Kerala, India

കേരള സർവകലാശാല

സെനറ്റ് ഹൗസ് കാമ്പസ്, പാളയം
തിരുവനന്തപുരം 34, കേരളം, ഇന്ത്യ



<https://keralauniversity.ac.in>

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 under CSS)



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

Eligibility for admission to M.Com -Rural Management

1. B.Com / BBA- 80% of the total seats would be reserved for candidate with B.Com
2. Minimum Marks for Admission- Existing rules and regulations of the CSS of University of Kerala is applicable.
3. Internal and external examinations- Existing rules and regulations of the CSS of University of Kerala is applicable.
4. Internal management- Existing rules and regulations of the Department of Commerce, University of Kerala is applicable

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
I	RM -CC-411	Research Methodology	+				4
	RM-CC-412	Legal Framework for Business	+				4
	RM-CC-413	Advanced Corporate Accounting and Reporting		+			4
	RM -DSE-414	Quantitative Methods and Econometrics	+				4
	RM-CC-415	Rural Development Policies and Strategies	+				4
II	RM-CC-421	Management of Human Resources	+				4
	RM-CC-422	Management of Financial resources	+				4
	RM-CC-423	Marketing Management	+				4
	RM-CC-424	Micro, Small and Medium Enterprises	+				4
III	RM-CC-431	Income Tax Planning and GST credits	+				4
	RM-CC-432	Rural Project Planning, Monitoring and Evaluation	+				4
	RM-CC-433	Strategic Cost and Management Accounting	+				4
	RM-CC-434	Technology Management for Rural Industries	+				4
	RM-CC-435	Internship	+				4

IV	RM-CC-441	Strategic Management	+				4
	RM-CC-442	Investment Management	+				4
	RM-DSE-443	Management Optimization Techniques		+			4
	RM-CC-444	Accounting Information: Analysis and Interpretation	+				4
	RM-CC-445	Dissertation	+				4
Any semester (I-IV)	RM-GC-4A1	Stock Market Operations			+		2
	RM-GC-4A2	Corporate Social Responsibility and Business Ethics			+		2
Any semester (I-IV)	RM-SEE-4B1	Business Analytics Services				+	2
	RM-SEE-4B2	Tax Consultancy Services				+	2
	RM-SEE-4B3	Entrepreneurship Development Programmes				+	2
	RM-SEE-4B4	Financial Market Services				+	2

M.Com Rural Management Syllabus (Proposed from 2020)					
Semester-I					
Course Code	Name of the Course		CA	ESA	Total
RM-CC-411	Paper-I	Research Methodology	40	60	100
RM-CC-412	Paper-II	Legal Framework for Business	40	60	100
RM-CC-413	Paper-III	Advanced Corporate Accounting and Reporting	40	60	100
RM-DSE-414	Paper-IV	Quantitative Methods and Econometrics	40	60	100
RM-CC-415	Paper-V	Rural Development Policies and Strategies	40	60	100
		Total for Semester-I	200	300	500

Semester-II					
Course Code	Name of the Course		CA	ESA	Total
RM-CC-421	Paper-I	Management of Human Resources	40	60	100
RM-CC-422	Paper-II	Management of Financial resources	40	60	100
RM-CC-423	Paper-III	Marketing Management	40	60	100
RM-CC-424	Paper-IV	Micro, Small and Medium Enterprises	40	60	100
		Total for Semester-II	160	240	400

Semester-III					
Course Code	Name of the Course		CA	ESA	Total
RM-CC-431	Paper-I	Income Tax Planning and GST credits	40	60	100
RM-CC-432	Paper-II	Rural Project Planning, Monitoring and Evaluation	40	60	100
RM-CC-433	Paper-III	Strategic Cost and Management Accounting	40	60	100
RM-CC-434	Paper-IV	Technology Management for Rural Industries	40	60	100
RM-CC-435	Paper-V	Internship		100	100
		Total for Semester-III	160	340	500

Semester-IV					
Course Code	Name of the Course		CA	ESA	Total
RM-CC-441	Paper-I	Strategic Management	40	60	100
RM-CC-442	Paper-II	Investment Management	40	60	100
RM-DSE-443	Paper-III	Management Optimization Techniques	40	60	100
RM-CC-444	Paper-IV	Accounting Information: Analysis and Interpretation	40	60	100
RM-CC-445	Paper-V	Dissertation		60	60
RM-CC-446		Comprehensive Viva Voce		40	40
		Total for Semester-IV	160	340	500
		Total for all Semesters	680		2000

Semester : I
Course Code : RM-CC-411
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

MODULE IV

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.

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

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

Cognitive Processes and Knowledge Category Matrix

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

Semester : I
Course Code : RM-CC-412
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

COURSE CONTENT

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.

MODULE IV

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 – Udyog Aadhar.

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.

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

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 business.	Analyse
CO4: Analyze Economic laws and its implications	Analyse
CO5: Understand industrial and labour laws	Understand
CO6: Evaluate the possibilities of international cooperation	Evaluate

Cognitive Processes and Knowledge Category Matrix

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

Semester : I
Course Code : RM-CC-413
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 apply accounting 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.

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

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 apply accounting for liquidation of companies	Understand

Cognitive Processes and Knowledge Category Matrix

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

Semester : I
Course Code : RM-DSE-414
Course Title : Quantitative Methods and Econometrics
Credits : 4

PSO relevant to this course

PSO 3: Knowledge of statistical concepts of probability theory, probability distributions, sampling, statistical inference and hypothesis testing and Knowledge of econometric concepts of serial correlation, non stationarity and cointegration

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
- CO6: Understand the basic concepts of Econometrics for Time Series analysis

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.

MODULE IV

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.

MODULE VI

Econometric analysis: meaning and definition of econometrics – application of econometric tools for Time Series Analysis –Serial correlation and non-stationarity in time series – co integration of two related time series

REFERENCES

- D.N. Elhance, Veena Elhance, & 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 To Statistics*. New York: Macmillan Inc.
- Ya-lun Chou. (1975). *Statistical Analysis: With Business and Economic Applications*. New York: Holt, Rinehart & Winston.

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

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
CO6: Understand the basic concepts of Econometrics for Time Series analysis	Understand

Cognitive Processes and Knowledge Category Matrix

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

Semester : I
Course Code : RM-CC-415
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.

MODULE IV

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.

Ruddar Datt 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.

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

Course Outcome	Level of Learning
CO1: Understand and get knowledge on the rural development in India	Understand
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 prices and markets	Understand

Cognitive Processes and Knowledge Category Matrix

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

Semester : II
Course Code : RM-CC-421
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

MODULE IV

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

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

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

Cognitive Processes and Knowledge Category Matrix

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

Semester : II
Course Code : RM-CC-422
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

MODULE I

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.

MODULE IV

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.

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

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

Cognitive Processes and Knowledge Category Matrix

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

Semester : II
Course Code : RM-CC-423
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

MODULE IV

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 Hall India, 2009
- K S Chandrasekar (2019)., *Marketing-Text and Cases*, 2nd Edition, Vijay Nicole publications.
- Ramasamy & Namakumari, *Marketing Management* (2015). 5th Edition, McGraw Hill Education
- Adrian Palmer (2007)., *Introduction to Marketing*, 3rd Edition, Oxford university press
- Arunkumar and N Meenakshi (2009)., *Marketing Management*, Vikas Publishing House Pvt. Ltd
- Micheal R. Czinkota & Masaaki Kotabe (2012)., *Marketing Management*, Thomson Learning.

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

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 development	Understand
CO4: Evaluate the various aspects related to channel management	Evaluate
CO5: Understand the industrial and individual buyer behavior	Understand
CO6: Understand the different aspects of Marketing Information System	Understand

Cognitive Processes and Knowledge Category Matrix

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

Semester : II
Course Code : RM-CC-424
Course Title : Micro, Small and Medium Enterprises
Credits : 4

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.

MODULE IV

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*, Kalpaz Publications, New Delhi

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

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

Cognitive Processes and Knowledge Category Matrix

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

Semester : III
Course Code : RM-CC-431
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*, Sahitya Bhavan 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 Kapil Singhania (2019)., *Direct taxes – Law and Practice With reference top Tax planning*,Taxman Publications Pvt. Ltd

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Finance Act- respective years Income tax Act
1961

ITR forms Ministry of finance Govt. of India.

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

Course Outcome	Level of Learning
CO1: Understand and apply computation of total income and tax liability	Understand
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 Supply in GST	Understand

Cognitive Processes and Knowledge Category Matrix

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

Semester : III
Course Code : RM-CC-432
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 process

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 .

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

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 Evaluation	Apply
CO6: Understand project audit process	Understand

Cognitive Processes and Knowledge Category Matrix

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

Semester : III
Course Code : RM-CC-433
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

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

Course Outcome	Level of Learning
CO1: Understand the basic concepts of cost analysis for management decision making	Understand
CO2: Understand and analyse the concepts and techniques of cost control and cost reduction	Analyse
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 evaluation	Understand
CO6: Understand , apply and analyse the concepts of Management Accounting	Apply

Cognitive Processes and Knowledge Category Matrix

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

Semester : III
Course Code : RM-CC-434
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 with emerging technologies

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

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

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

Cognitive Processes and Knowledge Category Matrix

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

Semester : III
Course Code : RM-CC-435
Course Title : Internship
Credits : 4

Semester : IV
Course Code : RM-CC-441
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- Mintzberg'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) - Organizational 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

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

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

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

Cognitive Processes and Knowledge Category Matrix

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

Semester : IV
Course Code : RM-CC-442
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

COURSE CONTENT

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.

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. (Practical)

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

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

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

Cognitive Processes and Knowledge Category Matrix

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

Semester : IV
Course Code : RM-DSE-443
Course Title : Management Optimization Techniques
Credits : 4

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.

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

Course Outcome	Level of Learning
CO1:Understand the evolution and concepts of Operations Research	Understand
CO2:Understand the formulation of Linear Programming Problems	Understand
CO3: Understand the methods of decision making under uncertainty	Understand
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 techniques	Understand

Cognitive Processes and Knowledge Category Matrix

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

Semester : IV
Course Code : RM-CC-444
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/profits—Distress 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 subsidiaries—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
- Chandan SenGupta (2009)., *Financial Analysis 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.

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

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

Cognitive Processes and Knowledge Category Matrix

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

Semester : IV
Course Code : RM-CC-445
Course Title : Dissertation
Credits : 4

Semester : I to IV
Course Code : RM -GC-4A1
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- Green shoe-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

Cognitive Processes and Knowledge Category Matrix

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-4A2
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

REFERENCES

- 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.
- Chakraborty 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
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- 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.