DEPARTMENTAL ELECTIVES (COMMON)
FIVE YEAR INTEGRATED PROGRAMME

Curriculum-2019

Department of Commerce
## DEPARTMENTAL ELECTIVES

### Elective Courses

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<tr>
<th>S. No</th>
<th>Course Code</th>
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Learning Objectives:
LO1: Enlighten the students on fundamental principles governing insurance.
LO2: teach the process of buying life insurance, Fire and Marine Insurance policies and educate them on the process of lodging claims and settlement from insurance companies.
LO3: Sensitize the student to miscellaneous insurances and IRDA.

Unit I: Introduction to Insurance

Unit II: Life Insurance

Unit III: Fire Insurance

Unit IV: Marine Insurance

Unit V: Miscellaneous Insurance

Text books :

Supplementary Readings:
Course Outcomes:
After successful completion of the course, the students will be able to

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<tr>
<th>CO1</th>
<th>Understand the implications of each and every principle of insurance of various types.</th>
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<td>CO2</td>
<td>Gain knowledge of buying various insurance policies and acquainting themselves with the process of claiming the losses and arriving at settlement.</td>
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<td>CO3</td>
<td>Comprehending the availability of insurance cover for non-life segment and arranging to take cover.</td>
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<td>Appreciate the role of IRDA and know the recent developments in insurance Industry.</td>
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<td>CO5</td>
<td>Applying knowledge gained in insurance in dealing with insurance contracts.</td>
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Outcome Mapping

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Semester -2

19ICDE27.2 OFFICE MANAGEMENT AND SECRETARIAL PRACTICE

Credits: 3
Hours : 60

Learning Objectives:
LO1: Expose the students to mental functions of Modern Office.
LO2: Teach the students of space and office environment management and system and procedure of establishing modern office.
LO3: Enlighten the student on forms, records and stationery management and various secretarial practice in modern office environment.

Unit I : Fundamentals of Office Management

Unit II: Space and Environment Management

Unit III: Systems and Procedure, Departmentation and Office Equipment

Unit IV: Forms, Records and Stationery Management:

Unit V: Secretarial Practice:
Secretarial Practice – Qualification of Secretary – Types of Office Secretaries – Secretarial Services – Clerical Services – Reception Services – Functions of Office Secretary.

Text Books:

Supplementary Readings:
Course Outcomes:
After successful completion of the course, the students will able to

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<th>CO1</th>
<th>Clearly grasp the functions of Modern office and the role of office secretary</th>
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<td>Comprehend of establishing structure of office and managers space in the office.</td>
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<td>Make out the techniques of filling and indexing.</td>
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<td>Know the functional utility of various machinery used in Modern office.</td>
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<td>CO5</td>
<td>Appreciations the role of office secretary and applying secretarial skill.</td>
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SUGGESTED MOOC COURSE
Learning Objectives:

LO1: Instruct students of nature, significance and trend of international business.
LO2: Educate the student of Balance of Payment and Tariff and enlighten the various players and Regulations in international business environment.
LO3: Familiarize the students with measures to promote FDI on various mechanism available for financing Foreign Trade.

Unit I: Introduction to International Business

Introduction - Significance; Nature and Recent Trends; Features of International Business - International Business vs. Domestic business: Complexities of International Business; Modes of Entry into International Business.

Unit II: International Business Environment

National and Foreign Environments and Their Components - Economic, Cultural and Political-Legal Environments - International Legal Environment; Emerging Markets & Strategic Implications; Technological and Demographic Environment

Unit III: International Business Operation

Theories of International Trade – An Overview (Classical Theories, Product Life Cycle Theory, Theory of National Competitive Advantage); Commercial Policy Instruments - Tariff and Non- Tariff Measures – Difference in Impact on Trade, Types of Tariff And Non-Tariff Barriers (Subsidy, Quota and Embargo In Detail); Balance of Payment Account and Its Components.

International Organizations and Arrangements: WTO – Its Objectives, Principles, Organizational Structure and Functioning; An Overview of Other Organizations – UNCTAD.; Commodity and Other Trading Agreements (OPEC).

Unit IV: India in the Global Setting

Foreign Trade in India; Composition of Trade; Government Export Oriented Units (EOUS), ; Measures for Promoting Foreign Investments into and From India; Indian Joint Ventures and Acquisitions Abroad. Its Potentials For India; Role of IT in International Business; International Business and Ecological Considerations.

Unit V: Financing of Foreign Trade and Payment Terms

Sources of Trade Finance (Banks, Factoring, Forfeiting, Banker’s Acceptance And Corporate Guarantee) and Forms Of Payment (Cash in Advance, Letter of Credit, Documentary Collection, Open Account)

Introduction to International Monetary System & Foreign Exchange Market; Business Implications of Exchange Rate Movement; Foreign Exchange Management Act (FEMA); Internationalization of Stock Market.

Text Books:

Supplementary Readings:
2. Shajahan, 2016. International Business by Publisher: Macmillan India, New Delhi
5. Paul Justin 2017 International Business, Publisher: Prentice Hall of India, New Delhi

Course Outcomes:
After successful completion of the course, the students will be able to

| CO1 | Distinguish the domestic business and international business and realize the significances and trend of international business. |
| CO2 | Gain knowledge about tariffs BOP, BOT and various Regulatory bodies operating in international business environment. |
| CO3 | Understand the ways and means of promoting foreign investment into and outside India. |
| CO4 | Taping the sources of funds available for financing foreign trade and learning the payment terms. |
| CO5 | Applying knowledge of international business in practice. |

Outcome Mapping

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SUGGESTED MOOC COURSE:
1. *International Business I (Coursera)*, Created by: University of New Mexico, Delivered by: Coursera, Taught by: Doug E Thomas.
Learning Objectives:
LO1: Teach business ethics, its role and importance.
LO2: Instruct types of ethics, Internal and external ethics.
LO3: Impart knowledge about social responsibilities of Business and Indian Ethos.

Unit I : Introduction to Business Ethics, Role & Importance, Leadership
- Introduction – Role and importance of Business Ethics and Values in Business –
- Definition of Business Ethics - Impact on Business Policy and Business strategy – Leadership –
- Role of CEO - Impact on the Business culture.

Unit II : Types of Ethical Issues
- Types of Ethical Issues - Bribes - Coercion - Deception - Theft - Unfair Discrimination

Unit III : Internal Ethics, Discipline & Whistle Blowing
- Internal Ethics - Hiring - Employees - Promotions -Discipline -Wages - Job Description -
- Exploitation of employees – Whistle blowing

Unit IV : External, Advertising, Environmental Ethics
- External Ethics – Ethics of Competition and Fair Price – Advertising – Social Effects –

Unit V : Social Audit & Responsibility & Indian Ethos
- Social Responsibilities of Business towards Shareholders, Employees, Customers,
Dealers, Vendors, Government – Social Audit

Text Books:
1. Sundar K 2016 Business Ethics & Values, Vijay Nicole Imprints (P) Ltd, Chennai
2. Memoria & Menoria , 2016 Business Policy

Supplementary Readings:
5. Ken Smith and Phil Johnson , 2016 Business Ethics and Business Behavior
### Course Outcomes:
After successful completion of the course, the students will able to

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<th>CO1</th>
<th>Appreciate impact of ethics on business policies and strategies.</th>
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<td>Learn to whistle blow and take steps to prevent commission of ethical violation in business environment.</td>
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<td>CO3</td>
<td>Apply Indian ethos in business and apply ethical values in preparing advertisements and putting in Place measures to protect environment.</td>
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<td>CO4</td>
<td>Discharge social responsibilities as an employee or an entrepreneur</td>
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<td>CO5</td>
<td>Applying ethical values to the extent possible in practice.</td>
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Semester -4

19ICDE47.1 FINANCIAL MARKET SERVICES

Credits: 3
Hours : 60

Learning Objectives:

LO1: Create general awareness about various financial service products and challenges facing financial service sector.

LO2: Drive special knowledge about various aspects of Lease and Hire purchase financing on Mutual funds.

LO3: Teach the nuances of venture Capital funding and Factoring services

Unit I: Introduction to Financial Services


Unit II: Financial Market, Hire Purchase and Installment

Money Market – Capital Market – RBI – SEBI


Unit III: Mutual funds


Unit IV: Venture Capital


Unit V: Factoring


Text Books:

2. Dharmaraj E 2016 Financial Services S.Chand & Co., New Delhi
3. Gurusamy S 2017 Financial Services Vijay Nicole Imprints (P) Ltd, Chennai

Supplementary Readings:

2. Santhanam B Financial Services, 2017, Margham Publications, Chennai
3. Khan M.Y 2016 Financial Services, S.Chand & Sons, New Delhi
Course Outcomes:
After successful completion of the course, the students will be able to

| CO1 | Understand the range of financial service products in financial market. |
| CO2 | Know the implications of Lease, Hire purchase and Mutual fund products. |
| CO3 | Comprehend the methods of venture capital financing. |
| CO4 | Understand the modalities of Factoring Mechanism. |
| CO5 | Apply knowledge in utilizing financial services. |

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SUGGESTED MOOC COURSE:
Semester -4

Credits: 3
Hours : 60

19ICDE47.2 BUSINESS MATHEMATICS

Learning Objectives:
LO1: To train the students to gain essential knowledge on Set theory and calculation of compound interest
LO2: To create the awareness among the students in Basic Algebra and Matrix Algebra
LO3: To teach the students in the sequences and series

Unit I: Set Theory

Unit II: Logarithms and Compound Interest
Indices-operation with power function – logarithms – Laws of operations – operation with logarithms – Compound interest – Depreciation – Annuities

Unit III: Basic Algebra
Ratios – proportion – variations- permutations and combinations

Unit IV: Sequence and Series
Sequence and series – Sum of natural numbers – Arithmetic progression – Geometric progression – Harmonic progression

Unit V: Matrix Algebra

Text Books:
2. Sundaresan V & Jeyaseelan S.D., 2016 An Introduction to Business Mathematics, S.Chand Pub., Delhi,
3. S.Saha 2016, Business Mathematics, New Central Book Agency,

Supplementary Readings:
Semester - 5

19ICDE55.1 INVESTMENT MANAGEMENT

Credits: 3
Hours : 60

Learning Objectives:
LO1: Teach the types of various investments and the process of investing in various securities.
LO2: Educate students to analyse the various types of securities from the point of view Risk and Return.
LO3: Acquaint the student with the process of evaluating securities of various types.

Unit I: Nature and Scope of Investment Management

Unit II: Investment Decision

Unit III: Security Analysis

Unit IV: Risk Return Analysis

Unit V: Valuation of Security
Valuation of Equity Shares and Fixed Income Securities.

Text Books:

Supplementary Readings:
Course Outcomes:
After successful completion of the course, the students will able to

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<td>Acquire thorough knowledge of features of various securities for investment purpose.</td>
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<td>Enable the student to select the appropriate mix of securities for investment purpose.</td>
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<td>Analyse the securities by various analytical techniques.</td>
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<td>Assess the volume of risk and income earning potential in securities.</td>
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<td>Evaluate equity and fixed income securities.</td>
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SUGGESTED MOOC COURSE:
Semester -5

19ICDE55.2 ADVERTISEMENT AND SALESMANSHIP AND SALES FORCE MANAGEMENT

Credits: 3
Hours : 60

Learning Objectives:
LO1: Impart fundamental knowledge about conducting advertisement campaign and role of advertising agency.
LO2: Teach to prepare Advertisement Copy and select appropriate advertisement Media.
LO3: Educate the nuances of sales force management.

Unit I: Advertisement Campaign – Advertisement Agency

Unit II: Advertisement Copy and Media

Unit III: Advertisement Budget and Advertising Effectiveness of Measurement

Unit IV: Personal Selling and Salesmanship

Unit V: Sales Force Management:
Methods of Recruitment of Salesman – Types of Training of Sales force – Methods of Remunerating Sales Force – Supervision and Control of Sales Force Through Quota, Records, Reports, Territories – Evaluation of Sales Force.

Text Books:
1. Ramasamy, 2016 Marketing Salesmanship and Advertising, Prakshan, Mysore.

Supplementary Readings:
Course Outcomes:
After successful completion of the course, the students will be able to

| CO1 | Apply the modalities of conducting advertisement campaign in practice and take up advertisement agency venture. |
| CO2 | Learn to write advertisement copy and be able to select the appropriate media for advertisement. |
| CO3 | Prepare advertisement budget and be able to measure the effectiveness of advertisement. |
| CO4 | Groom the qualities required for salesmanship and choose selling profession carrier. |
| CO5 | Manage effectively sales force right from selection to control of sales person. |

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Learning Objectives:
LO1: Familiarize with structure, type, functions of central banking system and commercial banking.
LO2: Sensitize the students to electronic banking.
LO3: Teach the significance of financing weaker sections, priority sections and Micro, Small and Medium Enterprise.

Unit I: Banking – Theory of Commercial Banking
- Central Banking : Functions of Central Bank – Methods of Credit Control – Reserve Bank of India – Functions - Central Banking, functions, Regulations and Supervisory Functions and Development Functions - RBI - Departments of RBI - Credit Control - Quantitative and Qualitative Credit Control - Powers of RBI - To Control and Supervise - Banks in India - State Bank of India – Functions of SBI – Contemporary Services of SBI to agriculture, Banking Industry, NRI, and Export.

Unit II: Structure and Functions of Commercial Bank

Unit III: Electronic Banks

Unit IV: Financing of Agriculture and Other Priority Sector:

Unit V: Financing and Micro, Small and Medium Enterprise:
Text Books:

Supplementary Readings:
4. R.Parameswaran, 2016 Indian Banking, S.Chand, New Delhi.

Course Outcomes:
After successful completion of the course, the students will able to

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<th>Comprehend the structure of central Banking and Commercial banking and their respective functions.</th>
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<td>Grasp the ways and means of interacting with commercial banks in it electronic environment.</td>
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<td>Examine the financial assistance provided to priority sector lending.</td>
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<td>CO4</td>
<td>Appreciate the role of various institution like SIDBI, Credit Rating Agencies and Commercial banks in the sphere of MSME sector.</td>
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<td>CO5</td>
<td>Applying knowledge of banking practice in practice.</td>
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SUGGESTED MOOC COURSE:
Learning Objectives:
LO1: Sensitize the students to channels of Retail Distribution.
LO2: Instruct the students of retail market structure and retail market environment.
LO3: Acquaint the students with strategies of retail shop management.

Unit I: Distribution
Distribution – Selection of Channel of Distribution – The Role of Sales Executives in Identification of Channel Members - Wholesalers and retailers – their function and importance - Different between Agent and Merchant Intermediary – Transport – its role and importance in distribution network.

Unit II: Warehousing

Unit III: Retail Marketing:

Unit IV: Retailing Environment

Unit V: Retail Shop Management

Text Books:
1. Natarajan L 2016 Retail Marketing, Margham Publications, Chennai
2. Balaji C 2016 Retail Management, Oxford University Press, New Delhi

Supplementary Readings:
1. Gibson 2017 Retail Management, Pearson Publication, New Delhi
3. Sudarshan 2017 Seshanana and Raga Prasad Mcgraw-Hill Education, New Delhi
4. Nayak J.K and Prakash C.Dash 2016 Retail Management, Cegage India Private Ltd, New Delhi
# Course Outcomes:
After successful completion of the course, the students will be able to:

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<tr>
<th>CO1</th>
<th>Learn the channels of distribution in place in Retail Trade.</th>
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<td>CO2</td>
<td>Appreciate the dynamics of physical distribution of goods.</td>
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<td>CO3</td>
<td>Formulate strategies to operate successfully in retail market environment.</td>
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<td>CO4</td>
<td>Apply the concept of retail shop management in practice.</td>
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<td>CO5</td>
<td>Applying knowledge in framing Retail strategies.</td>
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## Outcome Mapping

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Learning Objectives:
LO1. To enable the students to understand the meaning and concept of Corporate Social responsibility
LO2. To enable the students to understand the preparation of Customer Relationship Reports
LO3. To impart the students to gain knowledge on principles and practice of CSR in Indian context

Unit I: Meaning of Corporate Social Responsibility (CSR)
- Meaning and Definition of CSR
- Principles of CSR
- CSR and Corporate Governance
- Drivers of CSR
- Concept of Charity
- Corporate Citizenship
- Corporate Philanthropy

Unit II: CSR Policy under Sec. 135 of the Companies Act 2013
- CSR Policy
- Constitution of CSR committee and its composition
- CSR Design
- CSR Budget
- Implementation of CSR
- CSR Process
- CSR Activities
- Provision of CSR in Companies Act, 2013

Unit III: CSR Activities
- Meeting of the CSR Committee
- Preparation of CSR Report
- Placing CSR Report in Board meeting
- Board’s responsibility towards CSR
- CSR project management approach
- Evaluation of CSR projects

Unit IV: Evaluation of CSR Activities
- Internal Monitoring and Evaluation of CSR Activities
- External Monitoring and Evaluation of CSR Activities
- CSR Committee and Board level review of CSR performance
- CSR Reporting

Unit V: Audit and Standards CSR
- CSR Audit; various issues relating to CSR Audit
- Sustainability of CSR Audit
- benefits of CSR audit
- CSR Ratings, CSR awards
- Social Accountability 8000 (SA8000)
- Indian Standard Organization (ISO-26000-2010)

Text Books
1. Sanjay K. Agarwal 2017, Corporate Social Responsibility in India
2. Nancy Lee and Philip Kotler 2017, Corporate Social Responsibility: Doing the most Good for your company
3. Wayne Visser 2018, CSR 2.0 Transforming Corporate Sustainability and Responsibility

Supplementary Readings:
1. Mia Mahmudur Rahim 2015, Legal Regulation of Corporate Sustainability and Responsibility
2. Christopher 2018, Sustainable Value: How the world’s leading companies doing well by doing good
Course Outcomes:

After the successful completion of the course, the students will be able to:

**CO1.** Gain all essential and fundamental knowledge on the principles and practices of CSR in India.

**CO2.** Enhance the skill of implementing the CSR in their own enterprises as and when

**CO3.** Augment the skill to bring up their start-ups.

**CO4.** Evaluate CSR activities

**CO5.** Tackle various issues relating to CSR audit

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Learning Objectives:
LO1. To enable the students to gain knowledge on international financial institutions and its Functions
LO2. To make the students to comprehend the foreign exchange dealings by commercial banks and RBI
LO3. To educate the students to understand and compute the exchange rates

Unit I Introduction
Significance and Importance of International Finance – Scope and Limitation – Foreign Aid – Indian Experience.

Unit II International Financial Institutions
Organisation, Functions, Objective and working of International Bank for Reconstruction and Development (IBRD) and International Monetary Fund (IMF).

Unit III Regional Financial Institutions

Unit IV Foreign Exchange
Foreign Exchange – Meaning and Definition – Foreign Exchange Market – Authorised Dealers – Money changers – Foreign Exchange Dealings by Commercial Bank and Reserve Bank of India

Unit V Rate of Exchange

Text Books:

Supplementary Readings:
1. Balagopal, T.A.S 2016, Export Management, Himalaya Pub., Mumbai,
5. Simha, SLN 2017, International Monetary Reforms, Vora & Co, Mumbai,

Note: Theory Questions Only
Course Outcomes:
After the successful completion of the course, students will be able to

CO1. Appraise the fundamental knowledge on working of international financial Institutions in India.

CO2. Gain knowledge of role of international financial institutions like BIS and ADB

CO3. Monitor foreign exchange market movement

CO4. Recall the foreign exchange dealings by commercial banks and RBI.

CO5. Calculate and compute foreign exchange rates.

Outcome Mapping

| CO/PO | PO1 | PO2 | PO3 | PO4 | PO5 | PO6 | PO7 | PO8 | PO9 | PO10 | PO11 | PO12 | PO1 | PO2 | PO3 | PO4 | PO5 | PO6 | PO7 | PO8 | PO9 | PO10 | PO11 | PO12 | PO1 | PO2 | PO3 | PO4 | PO5 | PO6 |
|-------|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|
| CO1   |     |     |     |     |     |     |     | ✓   | ✓   | ✓   |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |
| CO2   |     |     |     |     |     |     |     |     | ✓   | ✓   | ✓   | ✓   | ✓   |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |
| CO3   | ✓   | ✓   |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |
| CO4   |     |     |     |     |     |     |     | ✓   | ✓   | ✓   | ✓   | ✓   |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |
| CO5   | ✓   | ✓   |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |
Learning Objectives:
LO1. To acquaint the students with basic knowledge of business logistics
LO2. To make the students to develop awareness about ocean transportation
LO3. To enable the students to acquire knowledge on inventory management

Unit I: Introduction to Business Logistics and Supply Chain
Business logistics and Supply Chain - Meaning, Importance, objectives, and drivers. Strategy-Planning, selecting proper channel, Performance measurement, outsourcing, Make or Buy approach.

Unit II: Structure of shipping
Structure - Types of ships, Operating systems, Characteristics, liner and tramp operators, code of conduct for liner conferences, freight structure and practices, chartering principles.

Unit III: Developments in Ocean Transportation
Containerization: CFS and inland container depots, Multi-model transportation and CONCOR - Role of intermediaries including freight Agents, shipping agents, Container Agents.

Unit IV: Inventory and Warehousing
Inventory - Objectives, Bullwhip effect, control, Probabilistic inventory models - Risk pooling, Vendor managed inventory, Warehousing functions.

Unit V: Transportation and Packaging
Transportation - Drivers, modes, measures, strategies for transportation, 3PL and 4PL., Vehicle routing and scheduling, Packaging - Design consideration, material and cost-packing.

Text Books:

Supplementary Readings:

Course Outcomes:
After the successful completion of the course, the students will be able to:
CO1. Understand the knowledge about the fundamentals and basic concepts of business logistics and supply chain.
CO2. Enlighten with the knowledge freight structure and practices in shipping.
CO3. Master over the procedure and principles of ocean transportation.
CO4. Understand the applicability of inventory management and warehousing functions.
CO5. Apply the strategies for transportation and packaging.
## Outcome Mapping

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Learning Objectives:
LO1. To enable the students to understand the basic concept of indirect tax
LO2. To provide the students basic knowledge of provisions of GST
LO3. To educate the students with registration process, returns and payment procedure of GST

Unit I Introduction to Goods and Services Tax
Indirect Taxes – Problems of Indirect taxes – Need for introduction of GST – Commodities kept out the preview of GST – Other indirect Taxes

Unit II: Structure of GST

Unit III GST Registration Process
Registration process in GST – Types – Compulsory Registration - Cancellation

Unit IV: Input Tax Credit
Input Tax Credit – Adjustment of Debit Notes and Credit Notes – Problems in Input Tax Credit

Unit V Returns, Payments, Refund Process and Assessment
Process of Return Filing-Types of Returns - E-Ledger and E-Payment Process in GST-Assessment Methods – Refund under GST – Refund under Special Occasions - Authorities of GST

Text Books:
1. Balachandran V., 2018, Indirect Taxes, Sultan Chand & Sons, New Delhi

Supplementary Readings:
**Course Outcomes:**

After the successful completion of the course, the students will be able to:

**CO1.** Comprehend the fundamentals of indirect tax and need for GST

**CO2.** Understand the structure of GST and their schemes in practice

**CO3.** Disseminate various modes of registration of GST

**CO4.** Familiarize with the adjustment of debit and credit notes

**CO5.** Understand and apply the e-filling of GST in practice

**Outcome Mapping**

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Learning Objectives:
LO1. To acquaint the students with the concept and features of financial services.
LO2. To enable students to learn the concept of market segmentation and buyer behaviour.
LO3. To educate students with 7-Ps of services marketing mix.

Unit I : Marketing Concept in Financial Services
Services Marketing-Concept-Features of Services Marketing-Need for applying Marketing Concept in Financial Services -Customer Services in Financial Marketing.

Unit II : Market Segmentation and Buyer Behaviour

Unit III : Marketing Mix – Product and Place
Marketing Mix in Financial Services Markets-Product Development-Product Life Cycle-Branding related to Financial Services-Customer Loyalty-Place related issues in financial services

Unit IV :Marketing Mix – Price and Promotion
Pricing of financial services- Methods-Promotional Mix-Financial Advertising-Role of media-Corporate image-Publicity-Sales Promotion-SERVICE GUARANTEE AND ASSURANCE.

Unit V : Marketing Mix- People, Procedure and Physical Evidence
Internal Marketing-Personnel for Financial Services-TQM-Procedural issues in Financial Services- Role in Service Delivery-Physical evidence in Financial Services.

Text Books :

Supplementary Readings:
2.Roland T Rust 2016, Services Marketing Addison Wesley,New York

Course Outcomes:
After the successful completion of the course, the students will be able to:
CO1. Explain the concept and features of financial services
CO2. Gain knowledge on segmentation strategy of marketing
CO3. Understand the significance of customer loyalty and product life cycle
CO4. Explain price and promotion strategy and protection of corporate image.
CO5. Describe 3 -Ps of service marketing
## Outcome Mapping

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Learning Objectives:
LO1. To enable the students to understand the need for innovative projects.
LO2. To make the students to gain knowledge on Net Work Analysis of PERT and CPM methods.
LO3. To gain expert knowledge on monitoring of cost control and evaluate the project performance.

Unit I Project an Introduction

Unit II Project Feasibility Study
Project Feasibility Study – Market or Demand analysis –Technical and Financial Analysis of Projects.

Unit III Net Work Analysis

Unit IV Project Cost Control

Unit V Project performance

Text Books:

Supplementary Readings:

Course Outcomes:
After the successful completion of the course, the students will be able to:
CO1. Understand the role of project manager in establishing a New Project.
CO2. Evaluate the project feasibility study of new project in the market.
CO3. Gain the knowledge of Net Work Analysis of PERT and CPM methods.
CO4. Determine the cost control methods in project.
CO5. Conduct performance appraisal of project report.
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M.Com. (Five-Year) Programme
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Inter - Departmental Electives
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Semester -7

19ICIX75.1 MARKETING MANAGEMENT

Credits: 3
Hours : 60

Learning Objectives:
LO1. To inculcate the students to have a deep knowledge on nature and scope of marketing and marketing management
LO2. To educate the students to comprehend the dynamics of consumer behaviour and segmentation strategy followed
LO3. To impart the knowledge on various components of marketing mix

Unit I: Introduction to Marketing

Unit II: Consumer Behaviour

Unit III: Market Segmentation

Unit IV: Product Development
Product – Products and services – Brands – Brand equity – Marketing mix and services marketing mix new product development – Idea generation – Concept development and testing - Test Marketing – Product life cycle - Product life cycle stages

Unit V: Pricing and Challenges in Marketing

Text Books:

Supplementary Readings:
Course Outcomes:
After the successful completion of the course, students will be able to
CO1. Understand the knowledge over marketing concept and marketing strategies
CO2. Undertake marketing research by adopting different techniques.
CO3. Attain knowledge of Segmentation strategy of marketing
CO4. Have an idea of components of marketing mix
CO5. Comprehend the Consumer Behaviour and global marketing challenges
Learning Objectives:
LO1. To Develop effective business communication skills among the students
LO2. To provide exposure to the students to the written communication
LO3. To Develop awareness about company meeting preparation of reports

Unit I : Business Communication

Unit II : Written Communication

Unit III : Status enquiry and Reference letters
Bank’s opinion – Agency letters – Sole seeking agency – Circular letters – Specimen letters.

Unit IV : Meetings
Preparation of Agenda – Minutes writing- Methods and Procedures – Importance and Scope.

Unit V : Preparation of Report

Text Books:
2. Balasubramanian 2015 Business Communication, VikasPub., New Delhi,

Supplementary Readings:
1. Kapoor, A.N 2015 Business Letters for Different occasions, S.Chand Pub., New Delhi,
2. Pillai&Bhagawati 2016 Commercial Correspondence of Management, S. Chand Pub , New Delhi

Course Outcomes:
After the successful completion of the course, the students will be able to:
CO1. Disseminate knowledge about the structure and various modes of business communication
CO2. Gain the knowledge of significance of business communication and types of letter writing
CO3. Understand to write enquiry and reference letters of business transactions
CO4. Gain knowledge of preparatory works related to company meetings and proceedings
CO5. Enlightened with the preparation of business report

SUGGESTED MOOC COURSES:
2. Business Writing (Coursera) Created by: University of Colorado Boulder, United States, Delivered by: Coursera, Taught by: Dr. Quentin McAndrew
Semester -7

19ICIX75.3 DIGITAL BANKING

Learning Objectives:
LO1. To acquaint knowledge on the provisions of Banking Regulations in India
LO2. To educate the students with the changing scenario of banking operations with digitalization
LO3. To impart knowledge on innovative banking payment system in India

Unit I: Banking Legislations

Unit II: Changing Profile of Indian banking
Changing scenario of Indian Banking System- Shift from security to purpose orientation- Change from wholesale character to Retail Character- Financial Exclusion-Need for financial inclusion.

Unit III: Bank Deposits, Loans and advances
Customers accounts with the Banker-Deposits-Opening of bank accounts-Types of deposits accounts-NRI Deposits - General Rules of sound Lending-Forms of Advances

Unit IV: Demonetization and Remonetization

Unit V: Payment System & Digital banking

Text Books :
1. Gurusamy S 2017, Banking Theory Law & Practice, Vijay Nicole Imprints (P) Ltd,Chennai

Supplementary Readings:
4. Indian Institute of Banking and Finance, 2016 ,Principles& Practice of Banking, McMillan, Mumbai
5. Indian Institute of Banking and Finance, 2016 ,General Bank Management, McMillan, Mumbai

Websites: National Payment Corporation of India, CCIL.
Course Outcomes:
After the successful completion of the course, the students will be able to:

CO1: understand the Banking Legislations in India.
CO2: recall the significance of digitalization of banking operations
CO3: describe the various types of bank deposits and rules for sound lending.
CO4: familiarize the role of RBI in demonetization and remonetization.
CO5: explain innovative digital payment system offered by banks
Semester -8

19ICIX85.1 INCOME TAX AND GST ASSESSMENT METHODS

Credits: 3
Hours: 60

Learning Objectives:

LO1: To enable the students to gain practical knowledge on various Heads of Income

LO2: To enable the students to gain practical knowledge on elements GST

LO3: To enable the students to gain applied knowledge on I.T/GST e-filling

Unit I: Computation of Income under Income Tax Act

- Direct Taxation - Heads of Income - Salaries - Income from House Property - Income from Business and Profession - Income from Capital Gains - Income from other Sources.

Unit II: Assessment of Income Tax


Unit III: E-Filing and E-Payment of Income Tax

- Pre-requisites of E-Filing - Payment of Income Tax - Procedure for E-Filing and E-Payment of Income tax - Advantages of E-Filing and E-Payment

Unit IV: Goods and Services Tax (GST)

- Indirect Taxation-Goods and Service Tax 2017 - GST Principles and Concept - Benefit of GST - Registration Process in GST - GST Structured Rates - Input credit and Tax Invoices - Exemptions from GST for different types of Dealers

Unit V: E-filing and E-Payment of GST

- Process of Return Filing - Types of Returns - E-Ledger and E-Payment Process in GST - Assessment Methods - Refund under GST - Refund under Special Occasions - Authorities of GST

Text Books:
2. Balachandran V., 2018 Indirect Taxes, Sultan Chand & Sons, New Delhi

Supplementary Readings:
1. Prasad &Bhagavathi 2018 Income Tax Law and Practice Sultan Chand & Sons, New Delhi
5. Ilangoan D, 2017 GST in India, Directorate of Distance Education, Annamalai University, Annamalainagar.

Note: Question Paper will contain problems from Unit I and Unit II to be asked in Section B and others will be Theory Question. All units to be given equal weightage

Course Outcomes:

After the successful completion of the course, the students will be able to:

CO1. Understand different heads of Income

CO2. Recognize different methods of assessment

CO3. File the returns by following e-filing system

CO4. Compute GST and understand the different structure of indirect tax

CO5. Understand and apply the e-filling of GST in practice
Semester -8

19ICIX85.2: OFFICE MANAGEMENT

Credits: 3
Hours : 60

Learning Objectives:
LO1. To make the students gain expert knowledge in office management
LO2. To develop an awareness among students about the record maintenance system in an office
LO3. To enable the students to acquire knowledge in office administration

Unit I : Modern Office
Importance of Office – Scope -Office Management – Functions of Office Management –
Administrative Office Management – Objectives of Administrative Office Management –
Functions of Administrative Office Manager.

Unit II : Office Accommodation
in Office Layout –Furniture and Equipment upkeep and maintenance.

Unit III : Office Environment
Lighting – Types – Designing – Benefits – Interior Decoration – Sanitary
requirements – Cleanliness -Transport.

Unit IV : Records Management
Filling –Characteristics – Classification and arrangements of Files – methods of
filling Devices – Indexing –Types –Selection of suitable Indexing System – Office forms and
their control.

Unit V : Office Communications
Importance – Process –Medium –Channels – Barriers.

Text Books :
1. Nair, RK., Banerjee, AK &Agarwal, VK 2017, Office Management, Pragati Prakasam, Meerut
2. Pillai R.S.N and Bagavathi 2017, Office Management , S.Chand and Sons New Delhi

Supplementary Readings:
1. Ragunathan N.S 2016, Office Management Margham Publications Chennai
2. Chopra RK 2016, Office Management, Himalaya Publishing House, Mumbai

Course Outcomes:
After the successful completion of the course, the students will be able to:

CO1. Recognize the functions of office management
CO2. Identify the need of selection of location of office and their procedure
CO3. Understand the significance of office environment and their essentials
CO4. Apply the concept of filing and indexing system in office
CO5. Gain knowledge towards channels of office communication

SUGGESTED MOOC COURSES:
1. Understanding Modern Business &Organisation (Future Learn), Created by:
University of Strathclyde, Delivered by: Future Learn.
2. Foundation of Business Strategy, Created by: University of Virginia via Coursera,
Taught by: Michael J. Lenox.
Semester -8  

19ICIX85.3 STOCK MARKET INVESTING  

Credits: 3  

Hours : 60  

Learning Objectives:  
LO1. To acquaint the students with the basics of security analysis and portfolio management  
LO2. To provide the students an exposure to develop awareness about the stock exchanges and stock analysis  
LO3. To make the students to have knowledge about significance of investment in mutual funds.  

Unit I: Introduction  

Unit II: Stock Exchanges in India  
Stock Exchanges in India- BSE,NSE,MCX, Buying and Selling of stocks using brokerage and analysis recommendations-Use of limit order and Market order.  

Unit III: Stock Analysis  
Online trading of stocks- understanding stock quotations- Types and placing of order- Valuation and mitigation- Analysis of company- Financial characteristics- Comparative analysis of Companies.  

Unit IV: Stock Valuations  
Stock Valuations – PE ratio, PEG Ratio and Price Revenue Ratio- Using Historic prices- Simple and Moving Averages- Charts- Examining the shareholding pattern of the company- Pitfalls to avoid while investing.  

Unit V: Investing in Mutual Funds  
Background of Mutual funds-Needs and advantages of investing Mutual funds- Net Asset value- Types of Mutual funds – Open ended, closed ended, equity, debt, hybrid, money market Load Vs. No load funds-Factors affecting choice of Mutual funds, CRISIL- Mutual fund Ranking and its usage.  

Text Books :  

Supplementary Readings:  
Course Outcomes:
After the successful completion of the course, the students will be able to:

CO1. Understand different types of Investment in capital market
CO2. Recognize the role of stock exchange in capital markets
CO3. Have an access to online trading of stock
CO4. Comprehend stock valuation while investment in different portfolio
CO5. Evaluate the mutual funds investment
Semester -9

19ICIX95.1 ACCOUNTING FOR MANAGERIAL DECISIONS

Credits: 3
Hours : 60

Learning Objectives:
LO1. To acquaint students with evaluation of management accounting
LO2. To provide exposure to the students to prepare various budgets
LO3. To impart knowledge on marginal costing and breakeven analysis

Unit I : Introduction to Management Accounting
Management Accounting as an area of accounting; Objectives, nature, functions and scope of financial accounting, cost accounting and management accounting- Management accounting and Managerial decisions

Unit II: Analysis and Interpretation Financial Statements
Meaning and objectives-Devices used in analyzing financial statements – Comparative-Common size – Trend Analysis

Unit III: Ratio Analysis
Ratio Analysis-Nature-Significance-Limitations-Interpretation of Ratios-Classification-Liquidity-Solvency-Profitability-Turn over –Financial position ratios.

Unit IV: Budget and Budgetary Control
Budgeting- Types of Budgets-Functional Budget- Production budget - Production cost – Sales Budget and Cash Budget - Flexible Budget - Budgetary control

Unit V : Marginal costing and Break Even Analysis
Concept of Marginal cost-Cost volume profit analysis-Break Even analysis-Assumptions and practical applications of break-even analysis-Decisions regarding sales mix, make or buy decisions and discontinuation of a product line etc

Text Books:
3. A.Murthy and S.Gurusamy 2018 Management Accounting, Vijay Nicole Imprints Private Limited, Chennai

Supplementary Readings:
Course Outcomes:
After the successful completion of the course, the students will be able to:

CO1. Understand the background of evaluation of management accounting
CO2. Gain knowledge on application of various tools in analyzing financial statements
CO3. Apply different ratios and understand its significance
CO4. Expertise in preparing various budgets
CO5. Have assesses to decision making problem

SUGGESTED MOOC COURSES:

2. Accounting for Decision Making (Coursera), Created by: University of Michigan, Delivered by: Coursera, Taught by: Greg Miller.
Learning Objectives:
LO1.: To enable the students to gain applied knowledge on agripreneurship in Dairy and Poultry Farming
LO2.: To enable the students to gain applied knowledge on agripreneurship in Assola Farming
LO3.: To enable the students to gain applied knowledge on agripreneurship in Goat Rearing

Unit I: Dairy and Poultry Farm
Meaning- Concept- Need and Importance- Types of Dairy (Country /Traditional)-Marketing of Milk-Poultry Farm- Significance- Availability-Marketing Practices at different levels.

Unit II: Assola Farming and Marketing Practices

Unit III: Goat Rearing and Marketing Practices
Need and Importance of Goat Rearing – Types of Species -Various Breeds – Arrangement of Stall bed- Production of Fodder – Marketing Opportunities at various places.

Unit IV: Training and Development in Agripreneurship
Meaning and Definition – Significance-Training Methods-Levels of Training- Institutions-Rural Level, Urban Level, State and Central Level-Field Visit and Spot training in various Farms

Unit V: Institutional Support for Agricultural Finance
Need and Importance of Agricultural Finance – Financial assistance through World Bank Scheme, RBI Funding, NABARD Scheme, commercial Banks and Co-operative Institutions – EMI Assessment – Subsidy and Subsidiary Facilities.

Text Books:

Suggested Readings:
5. Eiri Board 2011 Handbook of Dairy Farming, Engineers Indian Research, New Delhi

Course Outcomes:
After the successful completion of the course, the students will be able to:
CO1. Have an applied knowledge on agripreneurship in Dairy and Poultry Farming
CO2. Apply knowledge on agripreneurship in Assola Farming
CO3. Understand the significance of goat rearing and market opportunities
CO4. Recognize different types of training methods in agripreneurship
CO5. Realize the institutional support for agricultural finance
Semester -9

19ICIX95.3 ADVERTISING MANAGEMENT

Credits: 3
Hours: 60

Learning Objectives:
LO1. To acquaint the students with the basics of advertising
LO2. To enable the students to learn the fundamentals of copyrighting and layout
LO3. To familiarize with innovative advertising campaign

Unit I: Introduction to Advertisement
   Advertising – Definition- Evolution and objectives-Approaches to Advertising-AIDAS-
   Social, Ethical and Legal issues in Advertising.

Unit II: Images and Symbols in Advertising
   Advertisement Communication-Persuasion-Attitude change-Headings-Functions of
   Headlines-Classification of Headlines-Characteristics of effective Headlines.

Unit III: Classification of Copy and Layouts
   Guidelines for copy writing –Body text creativity- Copy Production Copy testing-Layouts
   and story boards-Functions of layout-Types of Layout-Qualities of Layout- Small space layout-
   Television and story boards-Illustration-Colour.

Unit IV: Types of Advertising
   Types of Advertising-Industrial and Rural Advertising-Ethics in Advertising and social
   Responsibility – Advertising Research.

Unit V: Advertising Campaigns
   Planning and Managing Advertising Campaigns- Consumer Behaviour and advertising-
   Advertising and Sales Promotion-Role of Creative Strategies- Copy Strategy.

Text Books:

Supplementary Readings:
1. George E Belch and A. Belch 2017 Advertising and Promotion Tata McGraw Hill, New Delhi

Course Outcomes:
After the successful completion of the course, the students will be able to:
CO1. Disseminate knowledge of evaluation of advertisement and AIDAS formula
CO2. Evaluate the functions of Headlines and analyze the classification of headlines
CO3. Familiarize the copy righting of advertisement and preparation of layout
CO4. Understand the design and structure types of advertising
CO5. Work in planning and managing advertising campaigns
VALUE ADDED COURSES

Curriculum-2019

Department of Commerce
## Value Added Courses

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<thead>
<tr>
<th>Course Code</th>
<th>Course Title</th>
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<td>19ICVAC89</td>
<td>CRM in e-BANKING</td>
<td>3</td>
<td>0</td>
<td>25  75  100</td>
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<td>19CVAC99</td>
<td>Artificial Intelligence and its Applications in Business</td>
<td>3</td>
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Learning Objectives:
LO1: To develop an appreciation about the utility of E-Banking practices
LO2: To understand the quality services of E-banking and various tools of E-banking
LO3: To evaluate the challenges in CRM with E-Banking and security issues of online Banking

Unit I: Introduction to CRM
Definitions – Need and importance of CRM in present scenario – CRM as a strategic marketing tool.

Unit II: Significance of CRM in Banking today
Meaning and concept of E-Banking – Advantages customer information Database – objectives of E-Banking – Customer facilities through E-Banking tools.

Unit III: CRM Practices
Importance of CRM through E-Banking – internal facilities, costs, quality of service and cost of communication

Unit IV: E-Payment system

Unit V: Security Issues in CRM and E-Banking
Security and Privacy, Transactional difficulty, Technical issues and Level of Customer awareness.

Text books:

Supplementary Readings:

Course Outcomes:
After the successful completion of the course, the students will be able to:
CO1. Understand the important concepts in Customer Relationship Management
CO2. Master over e-banking and data base services day today
CO3. Attain knowledge in the e-banking practices
CO4. Have an idea of Understand e-payment system
CO5. Evaluate the security issues in CRM and e-banking
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Semester -9

VALUE ADDED COURSE

(Visit University Students Portal)

19ICVAC99 Artificial Intelligence and Its Applications in Business

Credits: 3

Hours:

Learning Objectives:

LO1: To introduce the concepts of Artificial Intelligence and its applications
LO2: To familiarise the concepts of Knowledge and Reasoning, Planning, Learning and Communication aspects of Artificial Intelligence
LO3: To impact applied knowledge on Artificial Intelligence in Business

Unit I: Introduction
Introduction - Intelligent Agents- Problem Solving

Unit II: Knowledge
Knowledge and Reasoning - Knowledge Representation- Knowledge Acquisition

Unit III: Planning
Planning – Planning and Acting in the Real World

Unit IV: Learning
Learning - Knowledge in Learning- Statistical Learning Methods - Reinforcement Learning

Unit V: Communication
Communication, Perceiving, and Acting - Natural Language Processing

Communication–Robotics.

Text Books:

Supplementary Readings:

Course Outcomes:

After the successful completion of the course, the students will be able to:

CO1: understand the concepts of Artificial Intelligence in relation to Business
CO2: gain the knowledge of reasoning and difference between the human intelligence and machine intelligence.
CO3: understand Learning and Communicating to get the applications of Natural Language Processing.
CO4: gain knowledge on Robotics and Nanotechnology.
CO5: understand Artificial Intelligence based applications to enhance business process.