

H.H. THE RAJAH'S COLLEGE (AUTONOMOUS)

(Accredited with B+ by NAAC)

PUDUKKOTTAI – 622 001

M.Com

DEPARTMENT OF COMMERCE

BOARD OF STUDIES 2018 – 19

(Under Common CBCS Pattern)

**DEPARTMENT OF COMMERCE
BOARD OF STUDIES 2018 – 19**

The Meeting of the Board of Studies was conducted on 28 – 06 – 2018. The proposed new syllabi were presented before the Board.

The presentations of the proposals are enclosed.

1. Brief
2. Distribution of hours, marks and credits for M.Com (Annexure – I)
3. Title of the courses proposed for M.Com (Annexure – II)
4. Question paper pattern M.Com (Annexure – III)
5. Syllabi for M.Com – (Annexure – IV)

**H.H. THE RAJAH'S COLLEGE (AUTONOMOUS)
PUDUKKOTTAI – 622 001
DEPARTMENT OF COMMERCE
BOARD OF STUDIES 2018 – 2019**

S.NO	NAME & DESIGNATION	
1	Dr. C. THIRUCHELVAM Head & Associate Professor, Department of Commerce, H.H.The Rajah's College (Auto), Pudukkottai – 622 001.	CHAIRMAN
2	Dr. M. HEMA NALLINI, Associate Professor, Department of Commerce, E.V.R. College(Auto), Trichy.	UNIVERSITY NOMINEE AND SUBJECT EXPERT
3	Dr. M. RAGUPATHY, Head & Assistant Professor, Department of Commerce, Govt.Arts and Science College, Komarapalayam.	SUBJECT EXPERT (External)
4	Dr. R. ESWARAN, AssistantProfessor, Department of Commerce, Thiruvalluvar Govt. ArtsCollege, Rasipuram.	SUBJECT EXPERT (External)

5	Dr. B. NARAYANAN, Associate Professor, Department of Commerce, H.H. The Rajah's College (Auto), Pudukkottai – 622 001.	SUBJECT EXPERT
6	Dr. M. KALAI SELVI, Associate Professor, Department of Commerce, H.H. The Rajah's College (Auto), Pudukkottai – 622 001.	SUBJECT EXPERT
7	Prof. C. JEEVANANDAM, Assistant Professor, Department of Commerce, H.H.The Rajah's College (Auto), Pudukkottai – 622 001.	SUBJECT EXPERT
8	Dr. M. MOHAMED RAHAMATHULLAH, Assistant Professor, Department of Commerce, H.H.The Rajah's College (Auto), Pudukkottai – 622 001.	SUBJECT EXPERT
9	Dr. R. SATHURUSANKARA VELSAMY, Assistant Professor, Department of Commerce, H.H.The Rajah's College (Auto), Pudukkottai – 622 001	SUBJECT EXPERT
10	Mr. T. THENAPPAN, M/S.Ganesh Timbers , Pudukkottai.	PROFESSIONAL EXPERT
11	S.ABDUL HAKKIM, Department of Commerce, H.H.The Rajah's College (Auto), Pudukkottai.	ALUMNI MEMBER

REVISION OF SYLLABI FOR M.COM

BRIEF

- As per the instruction from the Director of Collegiate Education, Chennai and from the Registrar, Bharathidasan University, Trichy, it has been decided to have a uniform pattern for all subjects as detailed below.

Program	Total No.ofPapers	Total Max. Marks	Total Credits
M.Com	18	1800	90

- ❖ For M.Com Degree Course– distributing the available 30 hours / week for various papers as shown in Annexure – 1
- ❖ Title of courses proposed for new syllabi is shown in Annexure – 2 for M.Com
- ❖ The question paper pattern for M.Com is shown in Annexure – 3
- ❖ The syllabi for I year and II year courses for M.Com is given in Annexure – 4

Whenever there is an urge for change and up gradation for syllabi, the revisions are made and the proposed new syllabi and copy of the old syllabi are submitted herewith.

Skill based and value based courses are included as per the suggestions by the University and TamilNadu Government.

PG and Research Department of Commerce
Programme: M.Com.

Programme Educational Objectives (PEO)

The program is expected to enable the students to

- PEO-1** Graduates after successful completion of the programme will be able to take up career in Public, Private and Government organisation.
- PEO-2** Graduates after successful completion of the programme will be professional in Finance, Accounting, Taxation and Insurance domain.
- PEO-3** Graduates will be able to incorporate social, ethical and moral principles in professional and personal life.

Programme Outcomes (PO)

At the end of the Programme, graduate will be able to

- PO-1** To acquaint a student with conventional as well as contemporary areas in the discipline of Commerce.
- PO-2** To facilitate the students for conducting business, accounting and auditing practices, role of regulatory bodies in corporate and financial sectors nature of various financial instruments.
- PO-3** To create awareness in application oriented research through research for business decisions.
- PO-4** To enable a student well versed in national as well as international trends.
- PO-5** To enhance the computer literacy and its applicability in business through latest version on tally and e-commerce principles.

Programme Specific Outcomes (PSO)

After the completion of the M. Com Course, the student would be

- PO-1** Pursuing research in their chosen areas.
- PO-2** Teaching in Schools and Colleges after qualifying requisite tests.
- PO-3** Working as a professional with ERP Knowledge.
- PO-4** Working as an investment consultant after a brief internship in suitable organizations absorbed in Banking and Insurance sector as executives
- PO-5** Pursuing entrepreneurial skills.

ANNEXURE – I

DEPARTMENT OF COMMERCE

M.Com.

S.NO	SEM	PAPER	SUB.CODE	HOURS/WEEK	CREDIT	EXAM HOURS	MARKS		
							INTERNAL	EXTERNAL	TOTAL
1	I	CC – I	18PCO1	7	5	3	25	75	100
2	I	CC – II	18PCO2	7	5	3	25	75	100
3	I	CC – III	18PCO3	7	5	3	25	75	100
4	I	EC – I	18PCOE1	7	5	3	25	75	100
5	II	CC – IV	18PCO4	6	5	3	25	75	100
6	II	CC – V	18PCO5	6	5	3	25	75	100
7	II	CC – VI	18PCO6	3	5	3	15	45	60
	II	CP – VI	18PCO6P	3		3	10	30	40
8	II	EC – II	18PCOE2	6	5	3	25	75	100
9	II	EDC – I	18PCOED1 OBJECTIVE TYPE	5	5	3	25	75	100
10	III	CC – VII	18PCO7	6	5	3	25	75	100
11	III	CC – VIII	18PCO8	6	5	3	25	75	100
12	III	CC – IX	18PCO9	6	5	3	25	75	100
13	III	CC – X	18PCO10	6	5	3	25	75	100
14	III	EC – III	18PCOE3	5	5	3	25	75	100
15	IV	CC – XI	18PCO11	6	5	3	25	75	100
16	IV	CC – XII	18PCO12	6	5	3	25	75	100
17	IV	CC – XIII	18PCO13	6	5	3	25	75	100
18	IV	PW – I	18PCO14	12	5	3	25	75	100

ANNEXURE – II

H.H.THE RAJAH'S COLLEGE (AUTONOMOUS)

COURSE STRUCTURE FOR M.COM DEGREE FROM 2018 – 2019 ONWARDS

DEPARTMENT OF COMMERCE

M.Com

S.NO	SEM	PAPER	SUB. CODE	SUBJECT TITLE	HOURS/ WEEK	CREDIT	EXAM HOURS	MARKS		
								INTERNAL	EXTERNAL	TOTAL
1	I	CC – I	18PCO1	ENTREPRENEURIAL DEVELOPMENT	7	5	3	25	75	100
2	I	CC – II	18PCO2	ADVANCED COST TECHNIQUES	7	5	3	25	75	100
3	I	CC – III	18PCO3	RETAIL MANAGEMENT	7	5	3	25	75	100
4	I	EC – I	18PCOE1	SERVICES MARKETING	7	5	3	25	75	100
5	II	CC – IV	18PCO4	FINANCIAL MANAGEMENT	6	5	3	25	75	100
6	II	CC – V	18PCO5	ADVANCED BUSINESS STATISTICS	6	5	3	25	75	100
7	II	CC – VI	18PCO6	BUSINESS RELATION PRACTICES	6	5	3	15	45	60
8	II	EC – II	18PCOE2	ENTERPRISES RESOURCES PLANNING– THEORY	3	5	3	25	75	100
	II	EC – IIP	18PCOE2P	ENTERPRISE RESOURCE PLANNING – PRACTICAL	3		3	10	30	40
9	II	EDC – I	18PCOED1	GENERAL STUDIES FOR COMPETITIVE EXAMINATIONS	5	5	3	15	45	60
10	III	CC – VII	18PCO7	INVESTMENT MANAGEMENT	6	5	3	25	75	100
11	III	CC – VIII	18PCO8	RESEARCH METHODOLOGY	6	5	3	25	75	100
12	III	CC – IX	18PCO9	HUMAN RESOURCE MANAGEMENT	6	5	3	25	75	100
13	III	CC – X	18PCO10	INTERNET & E – COMMERCE – THEORY	3	5	3	15	45	60
	III	CC – XP	18PCO10P	INTERNET & E – COMMERCE – PRACTICAL	3			10	30	40
14	III	EC – III	18PCOE3	LOGISTIC MANAGEMENT	5	5	3	25	75	100
15	IV	CC – XI	18PCO11	INDIRECT TAXES	6	5	3	25	75	100
16	IV	CC – XII	18PCO12	INTERNATIONAL BUSINESS	6	5	3	25	75	100
17	IV	CC – XIII	18PCO13	FINANCIAL ANALYSIS AND INTERPRETATION	6	5	3	25	75	100
18	IV	PW – I	18PCO14	PROJECT WORK	12	5	3	25	75	100

ANNEXURE – III

M.Com Degree (2018 – 19 Onwards)

Question Pattern

Time : 3hrs

Marks : 75

Section – A (10×2= 20 Marks)

(1 to 10) Answer All Questions

Section – B (5×5= 25 Marks)

11 to 15(Either or Type)

Answer All Questions

Section – C (3×10=30 Marks)

(16 to 20) Answer any THREE Questions

Passing Minimum

Internal Assessment – 50%

External – 50%

Aggregate – 50%

Annexure – IV
(Syllabus)

SEMESTER – I

SEMESTER – I
CC – I ENTREPRENEURIAL DEVELOPMENT
SUB.CODE:18PCO1

Objective: To develop the entrepreneurial knowledge and skill through understanding of the concepts in entrepreneurial development.

Course Objectives:

The Learner will be able to

CO No.	Course Objectives
CO-1	Understand the concept of entrepreneurship functions and role of an entrepreneur
CO-2	Know about the Entrepreneur Development Agencies
CO-3	Understand the feasibility of starting a business
CO-4	Identify the various Entrepreneur Development Programme
CO-5	Understand the role of women entrepreneurs and sickness in Small Scale Industries

UNIT – I

Concept of Entrepreneurship: Meaning – Types – Qualities of an Entrepreneurs – Functions – Role Entrepreneurs in Economic Development – Factors influencing Entrepreneurship.

UNIT – II

Entrepreneurial Development Agencies: Commercial Banks – District Industries Centre – National Small Industries Corporation – Small Industries Development Organization – All India Financial Institutions – IDBI – IFCI – ICICI – IRBI.

UNIT – III

Business Idea Generation Techniques: Identification of Business Opportunities – Feasibility Study – Marketing, Finance, Technology & Legal formalities – preparation of project report – project appraisal.

UNIT – IV

Entrepreneurial Development Programmes (EDP): Role – Relevance – Achievement – Role of Government in organizing EDP's Critical Evaluation.

UNIT – V

Women Entrepreneurs: Concept – Functions – Qualities – Problems of Women Entrepreneurs – TREAD – Sickness in Small Scale Industries – Definition – Causes – Kinds of Sickness – Consequences and remedial measures.

Course Outcomes:

The learners

CO No.	Course Outcomes	PSOs Addressed	Cognitive Level
CO-1	Recognize the concept of entrepreneurship and the functions of an entrepreneur	2	U
CO-2	Examine the various Entrepreneur Development Agencies	3	U
CO-3	Appraise the feasibility of starting a business	2	An
CO-4	Discover the role of Entrepreneur Development programme	5	An
CO-5	Explain the importance of women entrepreneurs and resolve the problems of sickness in Small Scale Industries	3	U

Cognitive Level: R- Remember; U- Understand; Ap – Apply; An – Analyse; E- Evaluate; C – Create

Text Books

1. **C.B.Gupta, N.P.Srinivasan**, Entrepreneurial Development – Sultan& Chand.
2. **VasantDesai**, Dynamics of Entrepreneurial Development and Management – Himalaya PublishingHouse.

REFERENCE BOOKS:

1. **Dr. P. Vijayshree& Dr. M. Alagammai**, Entrepreneurship and Small Business Management
2. **P.Saravanavel**, Entrepreneurial Development.

Websites and e – learning sources

1. <http://books.google.co.in> – Google e – books – Entrepreneurship Development – Sangeeta Sharma – PHI Learning Pvt. Ltd.
2. <http://books.google.co.in> – Google e – books – Entrepreneurial Development – Dr. S.S. Khanka – S.Chand& Company Ltd.

3. http://www.tutorialspoint.com/entrepreneurship_development/entrepreneurship_development_introduction.htm

	PO1	PO2	PO3	P04	PO5
CO1	9	9	3	3	0
CO2	3	9	1	3	1
CO3	9	9	1	9	0
CO4	9	9	3	3	0
CO5	9	9	3	3	0
Total	39	45	11	21	1
Weightage	6.40	7.18	2.35	3.84	0.53

SEMESTER – I
CC – II ADVANCED COST TECHNIQUES
SUB.CODE:18PCO2

Objective: To enable the studentstounderstand the advanced concepts of cost accounting and gain knowledge of cost accounting and to apply under different practical situations.

Course Objectives:

The Learner will be able to

CO No.	Course Objectives
CO-1	Gain thorough knowledge on Activity Based Costing system and its concepts in making decisions.
CO-2	access and prepare Process Costing and understand the concepts of equivalent production, Joint product and By Products.
CO-3	gain knowledge about the Integral system and budgetary control in the companies.
CO-4	familiarize with effective controlling system by way of understanding the concept of Standard Costing and Variances.
CO-5	Thrive expertise in Marginal Costing and apply it in profit planning.

UNIT – I

Activities Based Costing (ABC): Definition – Model – Aims – Prevalence – Historical Development – Methodology – Application in routine business – Steps in implement of ABC system – Limitations – Public Sector usage of ABC.

UNIT – II

Process Costing:Process Costing (including equivalent production, joint product and By Product) – Inter process – Transfer Pricing.

UNIT – III

Cost control accounts:Integral system and non – integral system – Reconciliationbetween cost and financial accounts – various types of budgets – Cash and Flexible budgets – Zero Base Budgeting (ZBB).

UNIT – IV

Standard Costing: Variance analysis – Material, Labour, Overhead and Sales and Profit.

UNIT – V

Absorption and Marginal Costing:CVP analysis – Profit planning – Applications of Marginal costing.

Course Outcomes:

The learners

CO No.	Course Outcomes	PSOs Addressed	Cognitive Level
CO-1	Develop knowledge and understanding of the operation and maintenance of accounting systems for the capture, measurement and reporting of cost-based information.	1	U
CO-2	Assess the relevance, strengths and weaknesses of different costing systems.	1	U
CO-3	Cherish the importance of planning, evaluation and control in the management process by way of understanding different Cost techniques.	2	R
CO-4	Make written and oral presentations based on different costing method.	2	U
CO-5	Become a Cost Accountant/ Cost & Accounts Executive or Manager/ Senior Accountant/Associate and Deputy Manager/ Finance Analyst/ Compliance Officer.	4	Ap

Cognitive Level: R- Remember; U- Understand; Ap – Apply; An – Analyse; E- Evaluate; C – Create

Text Books

1. Cost Accounting By **S.N. Maheswari**
2. Cost Accounting problem & solutions by **V.K. Saxena and C.D.Vashist.**
3. Cost Accounting by S.P. Jain and K.L. Narang.

REFERENCE BOOKS

1. Cost Accounting by **T.S. Reddy**
2. Management Accounting by **T.S. Reddy & Hari Prasad Reddy**

Pattern:

Part – A 10 Theory Questions (2 Questions from each unit)

Part – B One Theory Question (Either or type) in any one unit only + 4 problems from (Either or type) from any other 4 units.

Part – C One problem from each unit (5 Problems)

Websites and e – learning sources

1. [www.mdudde.net.mcom.mcom – f.pdf](http://www.mdudde.net.mcom.mcom-f.pdf)
2. [http://icmai.in.students.inter.paper – 8 – new.pdf](http://icmai.in.students.inter.paper-8-new.pdf)
3. <http://library.ku.ac.ke.2011/08.Bookboon.pdf>

	PO1	PO2	PO3	P04	PO5
CO1	9	9	3	3	0
CO2	9	3	3	9	0
CO3	9	9	9	9	0
CO4	3	9	3	9	0
CO5	9	9	9	9	9
Total	39	39	27	39	9
Weightage	6.40	6.22	5.76	7.13	4.74

SEMESTER – I
CC – III RETAIL MANAGEMENT
SUB.CODE:18PCO3

Objective: To develop knowledge of contemporary retail management issues at the strategic level and to describe and analyze the way retailing works, specifically the key activities and relationships.

Course Objectives:

The Learner will be able to

CO No.	Course Objectives
CO-1	know about retailing and other basic things about retailing.
CO-2	understand the retail model and theories of Retailing.
CO-3	reveal the entire strategies related with retail marketing.
CO-4	evaluate the retail in India
CO-5	highlight the global retail market

UNIT– I

Retailing: Meaning – Characteristics and Functions – Retail Management – Marketing concepts applied to Retailing – Retailing as career –Trends in retailing.

UNIT– II

Retail Model and Theories of Structural Changes in Retailing: Classification of retailers and retail markets – Life cycle and phase in growth of retail markets – Methods of customer interaction.

UNIT– III

Retail Location Strategy: Importance of location decision – Types of location decision and its determining factors – Site selection analysis – Selection of shopping centre or market – Retail location theories – Location assessment procedures.

UNIT– IV

Retail in India: Evaluation and Size of retail in India – Drivers of retail change in India – Foreign Direct Investment in retail – Challenges to retail developments in India.

UNIT – V

Global Retail Market: Strategic planning process for global retailing – Challenges of global retailers – Challenges and threats in global retailing – Factors affecting the success of a global retailing strategy.

Course Outcomes:

The Learners

CO No.	Course Outcomes	PSOs Addressed	Cognitive Level
CO-1	Gain knowledge of retailing and other basic thing	2	U
CO-2	Understand the theories of retailing	3	U
CO-3	Reveal their understanding of the entire strategies related with retail marketing.	2	Ap
CO-4	Know various forms of retailing business techniques in India.	4	An
CO-5	Acquire in depth knowledge of global retail market.	2	U

Cognitive Level: R- Remember; U- Understand; Ap – Apply; An – Analyse; E- Evaluate; C – Create

TEXT BOOK:

1. Retail Management–Chetanbajaj, RahnishTuli and NidhiV.Srivastava – OxfordUniversity Press, New Delhi.

REFERENCE BOOKS:

1. Modern Retail Management – Principles and Techniques, J.N.Jain and P.P.Singh, Regal Publications, New Delhi – 27.
2. Retailing Management – Text and Cases, SwapnaPradhan, Tata McGraw Hill, 2nd Edition 2004.
3. Retail Management, S.L.Gupta, Wisdom Publications, Delhi.
4. Retail Management – Barry Berman & Joel R. Evans, Prentice Hall of India, New Delhi.

Websites and e – learning sources

1. [www.universityofcalicut.info.SDE.VIsem.BBA – MarketSpecialisation–Retail Management.pdf](http://www.universityofcalicut.info/SDE.VIsem.BBA – MarketSpecialisation–Retail Management.pdf)

2. <http://www.researchgate.net>
3. <http://Bear.warrington.ufl.edu.IRET.slides.pdf>

	PO1	PO2	PO3	PO4	PO5
CO1	9	9	3	3	0
CO2	9	3	3	9	0
CO3	9	9	3	3	0
CO4	3	9	3	9	0
CO5	9	9	9	9	0
Total	39	39	21	33	0
Weightage	6.40	6.22	4.48	6.03	0.00

SEMESTER – I
EC – I SERVICES MARKETING
SUB.CODE:18PCOE1

Objective: To enable students to gain expert knowledge on marketing of various services.

Course Objectives:

The Learner will be able to

CO No.	Course Objectives
CO-1	Remember and understand the marketing concepts, classify the services and distinguish between goods and services.
CO-2	Remember and understand the service marketing concepts, functions and the basic approaches to services marketing.
CO-3	Recall the 4 P's of Product and understand the components of services marketing mix.
CO-4	Analyses and evaluate the marketing practices of banking, insurance, tourism and hotel industries.
CO-5	Understand the marketing of financial services

UNIT – I

Introduction: Meaning and importance of Services – Features of services – Growth of services – Types of service – Comparative Analysis between services and goods.

UNIT – II

Services Marketing concept: Services Marketing – Social Concept – Buyer Behaviour – Factors influencing Buyer Behaviour.

UNIT – III

Services Marketing Mix: Services Marketing Mix – Product Strategy – Pricing Techniques – Distributed system.

UNIT – IV

Types of Services Marketing: Bank Marketing – Insurance marketing – Tourism Marketing – Educational Marketing – Hospital Marketing – Hotel Marketing.

UNIT – V

Financial services: Meaning – Marketing of Financial Services – Fund based Services – Factoring – Housing Financed – Merchant Banking – Non Fund Based Credit rating – Stock Broking.

Course Outcomes:

The learners

CO No.	Course Outcomes	PSOs Addressed	Cognitive Level
CO-1	Define the services marketing and list out the reasons for its growth and explain its role in an economy.	1	R
CO-2	Should have better exposure about the evolution and growth of service marketing sector	2	U
CO-3	Explain the role of People, process and physical evidence in services marketing.	2	An
CO-4	Discuss the marketing mix if various services like banking, tourism and hotels.	2	An
CO-5	Students are more inclined to tackle challenges and opportunities in banking and financial service sector	2	Ap

Cognitive Level: R- Remember; U- Understand; Ap – Apply; An – Analyse; E- Evaluate; C – Create

Text Books

1. **S.M.JHA** Services Marketing, Himalaya publishing House
2. **P.M. Reddy**– Services Marketing, Himalaya publishing House

REFERENCE BOOKS:

1. **Dr.V.Balu** – Services Marketing, Sri Venkateswara Publication, Chennai
2. **Dr.L. Natarajan** – Services Marketing

Websites and e – learning sources

1. www.pondiuni.edu.in/dde/markiv_sm
2. www.ddegjust.ac.in/studymaterial/mba/pdf
3. www.himpub.com/chapter905/pdf

	PO1	PO2	PO3	P04	PO5
CO1	9	3	3	9	0
CO2	9	3	3	9	0
CO3	3	9	1	3	0
CO4	9	9	3	3	0
CO5	1	9	9	9	0
Total	31	33	19	33	0
Weightage	5.09	5.26	4.05	6.03	0.00

SEMESTER – II

SEMESTER – II
CC – IV FINANCIAL MANAGEMENT
SUB.CODE: 18PCO4

Objective: To enable the students to know the principles and practices of managing finance.

Course Objectives:

The Learner will be able to

CO No.	Course Objectives
CO-1	Understand the basic concepts of financial management and apply the valuation of securities and cost of capital.
CO-2	Understand the concept of leverages and sources of Long Term Finance.
CO-3	Understand the cost of capital and system of weighing.
CO-4	Understand and apply various capital structure theories.
CO-5	Adhere and apply the different models of dividend policy.

UNIT – I

Introduction to Financial Management: Objectives, functions scope, Evolution, inter face of financial management with other area – Environment of Corporate finance.

Time value of money: Future value of single cash flow, Multiple cash flow – Annuity sinking fund factor – Present value of single cash flow– Multiple cash flow – Annuity Dues perpetuities comparison of rates.

UNIT – II

Leverages and Sources of long term finance:Leverages – Types – Equity, Preference capital debentures, term loans and deferred credit – Government subsidies, sales tax deferments and exemptions and hire purchase.

UNIT – III

Cost of Capital: Cost of debenture – Term loans – Equity and retained earning – Weighted Average cost of capital – System of Weighting.

UNIT – IV

Capital Structure: Meaning– Factors affecting capital structure – Features of an optimal capital structure – Capital structure theories – Traditional approach– M.M. Approach.

UNIT – V

Dividend Policy – Traditional approach – Walter model – Gordon Model – M.M.Approach Rational Expectations Model.

Course Outcomes:

CO No.	Course Outcomes	PSOs Addressed	Cognitive Level
CO-1	Identifies the basic concepts of financial Management	1	P
CO-2	Classify and compute various leverages and identify the sources of Long Term Finance.	1	Ap
CO-3	Summarize and compute the cost of capital of the firm.	3	Ap
CO-4	Classify and compute various Capital Structure Theories	4	Ap
CO-5	Exemplify and compute the different models of dividend policy.	4	Ap

Cognitive Level: R- Remember; U- Understand; Ap – Apply; An – Analyse; E- Evaluate; C – Create

Text Books

Financial Management by **S.N. Maheswari**

Financial Management by **A. Murthy**

REFERENCE BOOKS:

1. **Prasanna Chandra**, Financial Management Theory and Practice, 5th editions
2. Financial Management by **Ramachandran&Srinivasan**.

Pattern:

Theory – 40 Marks

Problems – 35 Marks

Websites and e – learning sources

1. <http://efinancemanagement.com>
2. www.fao.org/docrep
3. <http://www.crectirupati.com/sites/files>

	PO1	PO2	PO3	P04	PO5
CO1	9	9	0	3	0
CO2	9	9	3	3	0
CO3	3	9	1	3	0
CO4	3	9	3	3	0
CO5	9	9	3	3	0
Total	33	45	10	15	0
Weightage	5.42	7.18	2.13	2.74	0.00

SEMESTER – II
CC – V ADVANCED BUSINESS STATISTICS
SUB.CODE:18PCO5

Objective: To enable the students to know the importance of advanced statistical tools and its applications in research.

Course Objectives:

The Learner will be able to

CO No.	Course Objectives
CO-1	Apply correlation and regression analysis including both simple and multiple correlation and regression in the real-life case situations
CO-2	Understand the analysis of Time Series, the theory of probability, rules of probability and probability distribution.
CO-3	Become aware of the concepts in sampling, sampling distributions and estimation.
CO-4	Understand the meaning and process of hypothesis and to appreciate the importance and application of non-parametric tests in hypothesis testing.
CO-5	Comprehend the decision-making process using ANOVA through one-way and Two-way Classifications.

UNIT – I

Introduction to Business Statistics: Meaning – Statistical Methods – Limitations – Collection of data – Primary and Secondary data – Correlation analysis – Karl Pearson concept – Multiple Correlation, Partial Correlation – Simple Regression Analysis.

UNIT – II

Time Series and Probability: Analysis of Time Series – Probability – Mathematical expectation – Theoretical Distributions, Binomial, Poisson and Normal Distribution, Statistical Decision theory – Limitations of Decision theory.

UNIT – III

Sampling: Business Forecasting – Sampling Techniques – Sampling and Non –Sampling errors (Type I & Type II) – Concept of Standard errors – Z – test.

UNIT – VI

Testing of Hypothesis: Procedure – Limitations and Hypothesis testing – Chi – Square test.

UNIT– V

Analysis of variance (ANOVA): Setting up of ANOVA table – oneway and two way Classifications.

Course Outcomes:

The learners

CO No.	Course Outcomes	PSOs Addressed	Cognitive Level
CO-1	Understanding and applying correlation and regression analysis.	2	R, U
CO-2	Learned to apply the analysis of Time Series, application of theory of probability and probability distributions.	2	U
CO-3	Also deriving sampling distributions and application of estimation process.	3	An
CO-4	Conducting hypothesis testing for different types of situations and appreciating the importance of concepts involved in such testing	4	U, C
CO-5	Learned to conduct ANOVA and understand the application of nonparametric testing	2	U

Cognitive Level: R- Remember; U- Understand; Ap – Apply; An – Analyse; E- Evaluate; C – Create

Text Books

1. Quantitative Techniques, **C.R.Kothari**.
2. Statistical Methods by **S.P.Gupta**.

REFERENCE BOOKS:

Business Statistics and Operation by **Dr. P.R.Vittal**

Business Statistics and Operation by **K. Raajhavelu**

Pattern:

Part – A 10 Theory Questions (2 Questions from each unit)

Part – B One Theory Question (Either or type) in any one unit only + 4 problems from (Either or type) from any other 4 units.

Part – C One problem from each unit (5 Problems)

Websites and e – learning sources

1. www.ddegjust.ac.in/mcom
2. <http://www.mv.helsinki.fi/jmisotal/BoS>
3. <http://books.google.co.in> – Google e – books – Business Statistics – J.K. Sharma – Pearson Education.

	PO1	PO2	PO3	P04	PO5
CO1	3	9	9	9	3
CO2	3	9	9	9	3
CO3	3	9	9	9	3
CO4	3	9	9	9	3
CO5	3	9	9	9	3
Total	15	45	45	45	15
Weightage	2.46	7.18	9.59	8.23	7.89

SEMESTER –II
CC – VI BUSINESS RELATION PRACTICES
SUB.CODE: 18PCO6

Objective: The primary objective of this course is to introduce the students to understand the basic knowledge of contemporary concepts and techniques of Public Relations (PR).

Course Objectives:

The Learner will be able to

CO No.	Course Objectives
CO-1	Apply basic concepts of public relation and principles to practice.
CO-2	Understand the Public Relation Officers role and responsibilities..
CO-3	Understand the training of Public Relation Officer..
CO-4	Confidence and experience to build good publications in India
CO-5	Create and conduct ethically sound and socially responsible exhibition and trade fairs

UNIT – I

Public Relations: Definition – Essentials of Good Public Relations – Public Relations for Commercial Organization.

UNIT – II

Public Relations officer's (PRO's) Role: Responsibilities – Press relation – Preparation of material for the media – News and News Reporting – Editorial Reviews – Articles – Public Relations Department.

UNIT – III

Training of Public Relations Officers: PR society of India – Indian Institute of Mass Communication – Indian press – Trade fair authority of India.

UNIT – IV

Book Publications in India: Role of Publishers, distributors and booksellers – Electronic Media – Radio – Television – House Journals – documentary films – mobile film shows – film censorship – guidelines.

UNIT – V

Exhibition and Trade Fair– Consumer and Marketing Fair – Photography – Folk Dance – Sponsorship Programme – Music Festivals.

Course Outcomes:

The learners

CO No.	Course Outcomes	PSOs Addressed	Cognitive Level
CO-1	Understand the essentials of good public relations and public relations for commercial organisation.	2	R, U
CO-2	Recognize the ethical component involved in responsible public relations practices.	2	U
CO-3	Utilize persuasion and communication theories when formulating public relations tactics.	3	An
CO-4	Identify the primary strategic functions of book seller, journal, media, etc.	4	U, C
CO-5	Create a consumer and marketing fair	2	U

Cognitive Level: R- Remember; U- Understand; Ap – Apply; An – Analyse; E- Evaluate; C – Create

TEXT BOOK

1. Management of Public relations – S. Senguptha, VikasPublishing House.

REFERENCE BOOKS

1. Lecture on Applied Public Relations – Prof.K.R. Balan, Sulthan Chand& Sons, Delhi.
2. Public relations problems and prospects with case studies – Anil baby, Space age publications, New Delhi.
3. Hand book of PR in India – D.S. Menta, allied publisher (p) Ltd New Delhi.
4. The practice of public relations – FrasonP. Seital,Charler E Merial Publishing Company.

Websites and e – learning sources

1. [www.icra – edu.org/file.php](http://www.icra-edu.org/file.php)
2. www.persmin.gov.in/undp_modules/public_relations.pdf
3. [www.ddegjust.ac.in/pgdapr – 104](http://www.ddegjust.ac.in/pgdapr-104)

	PO1	PO2	PO3	P04	PO5
CO1	9	9	1	3	0
CO2	1	9	3	9	0
CO3	3	9	3	3	0
CO4	3	9	3	3	0
CO5	1	9	3	1	0
Total	17	45	13	19	0
Weightage	2.79	7.18	2.77	3.47	0.00

SEMESTER – II

EC – II ENTERPRISES RESOURCES PLANNING– THEORY

SUB.CODE: 18PCOE2

Objective:The course aims to provide students a basic understanding in the planning and implementation of enterprise – wide information systems and practical knowledge in accounting packages.

Course Objectives:

The Learner will be able to

CO No.	Course Objectives
CO-1	Provide a contemporary and forward-looking on the theory and practice of Enterprise Resource Planning Technology
CO-2	Focus on a strong emphasis upon the ERP Systems and Software
CO-3	Acquire knowledge about the Business Process Re-engineering theory in Applications and Practical oriented approach.
CO-4	Train on Supply Chain Management.
CO-5	Develop the basic understanding of how ERP enriches the business organizations in achieving a multidimensional growth.

UNIT – I

Introduction to ERP: Meaning and Definition of ERP– History and Evolution of ERP– Components of ERP – Need– Functions –Role of ERP – Characteristics– Importance – Features – Benefits of ERP.

UNIT – II

ERP Systems and Software: Meaning – Benefits of ERP Software – ERP Software Selection Criteria– Players in the ERP Market– Procurement Process for ERP package.

UNIT – III

Business Process Re – engineering: Introduction to BPR – Objectives – Elements– Challenges– Success and failure factors in BPR.

UNIT – IV

Supply Chain Management: Meaning – Objectives – Process – Challenges – Benefits – Difference between ERP and SCM.

UNIT – V

ERP Implementation Life Cycle & Functional Modules: Introduction – Objectives – Different Phases of ERP Implementation – Functional Modules of ERP Software.

Course Outcomes:

The learners

CO No.	Course Outcomes	PSOs Addressed	Cognitive Level
CO-1	Adhere knowledge about the basics of ERP	2	U
CO-2	Understand the key implementation issues of ERP	3	U
CO-3	Design the business modules of ERP	2	R
CO-4	Aware about Supply chain management and Business Process Re-engineering	1	E
CO-5	Analyse the current and future trends in ERP	4	An

Cognitive Level: R- Remember; U- Understand; Ap – Apply; An – Analyse; E- Evaluate; C – Create

Text Book:

Dr. P.RizwanAhamed – Margham Publications, 2016.

Reference Books:

1. Alexis Leon, ERP Demystified, Tata McGraw Hill, New Delhi, 2006
2. Vinod Kumar Garg and Venkata Krishnan N.K, Enterprise Resource Planning– Concepts and Practice by PHI, New Delhi, 2003.
3. Mary Sumner, Enterprise Resource Planning, Pearson Education, New Delhi, 2006.
4. Jagan Nathan Vaman, ERP in Practice, Tata McGraw Hill, New Delhi, 2007.
5. Tally, ERP 9– Fire Wall Publications, New Delhi, 2012.

Websites and e – learning sources

1. <http://www.cio.com/article/erp>
2. <http://www.computerweekly.com>
3. <http://www.epicer.com/resc>

	PO1	PO2	PO3	P04	PO5
CO1	9	9	9	9	9
CO2	9	9	9	9	9
CO3	9	9	9	9	9
CO4	9	9	9	9	9
CO5	9	9	9	9	9
Total	45	45	45	45	45
Weightage	7.39	7.18	9.59	8.23	23.68

SEMESTER –II

EC – II-P ENTERPRISES RESOURCES PLANNING –PRACTICAL

SUB.CODE:18PCOE2P

Objective:

The course aims to provide students the basic understanding and planning and implementations of enterprise – wide Information System and practical knowledge in accounting packages.

Course Objectives:

The Learner will be able to

CO No.	Course Objectives
CO-1	Focus on a strong emphasis upon practice of theory in Applications and Practicaloriented approach.
CO-2	Develop the basic understanding of how ERP enriches the business organizations in achieving a multidimensional growth.
CO-3	Prepare technological competitiveness and ready to self-upgrade with the higher technical skill

1. Creation, Alteration and Deletion of companies Predefined and user definedAccounting Groups
2. Creation, Alteration and Deletion of ledgers
3. Financial accounts and Balance sheet preparations
4. Voucher entries: Double entry mode & Single entry mode
5. Voucher entries using Cost Centre and Cost Categories
6. Creation and Alteration of Budgets.
7. Voucher entries Applying VAT, TDS and TCS
8. Accounting Voucher entries using Stock Category, Group and Item
9. Accounting Voucher entries using Purchase and Sales Orders
10. Creation, Alteration and Deletion of inventory masters
11. Order processing – inventory vouchers
12. Payroll preparation and applying TDS and TCS
13. Voucher entries using bill wise details

- 14. Interest Calculation and Multiple Currencies
- 15. Generation of Accounting and Inventory Reports

Course Outcomes:

The learners

CO No.	Course Outcomes	PSOs Addressed	Cognitive Level
CO-1	Make basic use of Enterprise software and its role in integrating business functions.	2	U, R
CO-2	Analyze the strategic options for ERP identification and adoption.	4	An
CO-3	Design the ERP implementation strategies.	2	C
CO-4	Create reengineered business processes for successful ERP implementation.	3	C

Cognitive Level: R- Remember; U- Understand; Ap – Apply; An – Analyse; E- Evaluate; C – Create

Text Book:

Tally ERP 9 – Palanivel

Reference Books:

1. Vinod Kumar Garg and Venkata Krishnan N.K, Enterprise Resource Planning – Concepts and Practice by PHI, New Delhi, 2003.
2. Mary Sumner, Enterprise Resource Planning, Pearson education, New Delhi, 2006.
3. Jagan Nathan Vaman, ERP in Practice, Tata McGraw Hill, New Delhi , 2007.
4. Tally.ERP 9– FireWall Media Publications, New Delhi, 2012.

THEORY:

INTERNAL – 15MARKSEXTERNAL – 45MARKS

PRACTICAL:

RECORD NOTE – 10 MARKSEXTERNAL– 30MARKS

SEMESTER – II
EDC – I GENERAL STUDIES FOR COMPETITIVE EXAMINATIONS
(On-line Examination)
SUB.CODE:18PCOED1

Objective

To help the students to face competitive examinations, National Eligibility Test and State Level Eligibility Test.

Course Objectives:

The Learner will be able to

CO No.	Course Objectives
CO-1	Acquire the aptitude of teaching and research.
CO-2	Develop the skill of reading comprehension easily and skill of communication by practice
CO-3	Understand the reasoning and the logical reasoning.
CO-4	Understand the concept of data interpretation and the importance of ICT.
CO-5	Know the environmental conditions and higher education system.

UNIT – I

Teaching Aptitude: Teaching – Nature – Objectives – Characteristics and basic requirements – Learner’s Characteristics – Factors affecting teaching – Methods of teaching – Teaching aids – Evaluation systems.

Research Aptitude: Research – Meaning – Characteristics and types – Steps of Research – Methods of Research – Research Ethics – Paper, article, workshop, seminar, conference and Symposium – Thesis writing – Characteristics – Format.

UNIT – II

Reading Comprehension: A passage to be set with questions to be answered.

Communication: Nature – Characteristics – Types – Barriers – Effective Classroom Communication.

UNIT – III

Reasoning (Including Mathematical): Number series – letter series – Codes – Relationships – Classification.

Logical Reasoning: Understanding the structure of arguments – Evaluating and distinguishing deductive and inductive reasoning. **Verbal analogies:** word analogy – Applied analogy – verbal classification.

Reasoning Logical Diagrams: Simple diagrammatic relationship, multi diagrammatic relationship – Venn diagram – analytical Reasoning.

UNIT – IV

Data Interpretation: Sources, acquisition and interpretation of data – Quantitative and qualitative data – Graphical representation and mapping of data.

Information and Communication Technology (ICT): ICT: Meaning, advantages, disadvantages and uses – General abbreviations and terminology – Basics of internet and e – mailing.

UNIT – V

People and Environment: people and environment interaction – Sources of pollution – Pollutants and their impact on human life, exploitation of natural and energy resources – Natural hazards and mitigation.

Higher Education System: Governance, Polity And Administration: Structure of the institutions for higher learning and Research in India – formal and distance education – professional/technical and general education – value education: Governance, Polity and Administration – concept, institutions and their interactions.

Course Outcomes:

The learners

CO No.	Course Outcomes	PSOs Addressed	Cognitive Level
CO-1	Able to attend the teacher recruitment examinations.	1	U
CO-2	Able to express their thoughts very skilfully in interviews and group discussions.	1	C
CO-3	Expose their skills in competitive examinations	2	Ap
CO-4	Can apply the data interpretation techniques and ICT tools	4	An
CO-5	Develop practical knowledge about pollution free country and understand the importance of the higher education system.	1,3	R

Cognitive Level: R- Remember; U- Understand; Ap – Apply; An – Analyse; E- Evaluate; C – Create

Referencebooks

1. Trueman's Publication, M.Gagan,Sajitkumar
2. CBSE UGC Net/set/Jrf– paper1:Teaching and Research Aptitude, KVS.Madaan
- 3.CBSE UGC Net/set/Jrf– paper1: Teaching and Research Aptitude.Arihant Experts
- 4.CBSE UGC NET/JRF/SET – Upkar's
5. UGC NET/JRF/SET, R.Gupta

Websites and e – learning sources

1. <https://www.examrace.com>
2. <https://www.examsbook.com>
3. <https://www.gktoday.in>

	PO1	PO2	PO3	P04	PO5
CO1	3	0	9	9	0
CO2	3	0	9	9	3
CO3	3	0	9	9	3
CO4	9	9	9	3	9
CO5	9	9	3	9	9
Total	27	18	39	39	24
Weightage	4.43	2.87	8.32	7.13	12.63

SEMESTER – III

SEMESTER – III
CC – VI – INVESTMENTMANAGEMENT
SUB.CODE:18PCO7

Objective: To make the student to understand the investment opportunities, portfolio selection and portfolio management.

Course Objectives:

The Learner will be able to

CO No.	Course Objectives
CO-1	Remember, Understand and evaluate the various investment alternatives for selecting the best investment proposals and acquire thorough knowledge about Financial markets.
CO-2	Acquire knowledge about Indian Capital Market.
CO-3	Understand the concept and types of Mutual Funds.
CO-4	Understand and compare the intrinsic value of share with that of its market value on the basis of fundamental analysis and applying various technical analysis to know the value of shares.
CO-5	Understand, evaluate and create an Efficient Portfolios by applying various principles of Portfolio Managementand apply the various Portfolio Management Models in the construction of an efficient Portfolio

UNIT – 1

Introduction: Investment – Investment and speculation – Factors of sound investment – Financial systems – Functions – Components – Financial markets – Financial intermediaries – Financial investment – Risk and Return – Measurement of return – Concept of Risk – Sources of risks – Types of risk – Measurement of risk

UNIT – 2

Indian Capital Market– Primary and Secondary Markets – SEBI –OTCEI – NSE – Depositories – Merchant Banker – Investors Protection – SEBI Guidelines – Investors Grievances – Unfair Trade Practices – Investors Education

UNIT – 3

Mutual Funds: Meaning – Features – Benefits – Mutual Fund Schemes – Mutual Fund in Indian Capital Market – Mutual fund investment and investors protection in India

UNIT – 4

Fundamental and Technical Analysis: Security Analysis – Dow Theory – Valuation of Equity Shares – Gordon’s Model – Walters Model – Price Earning Ratio – Required Rate of Return, Risk and Equity valuation.

UNIT – 5

Portfolio Selection and Management: Portfolio Theory – Markowitz model – Capital market theory – Capital Asset Pricing model – Yield and valuation – Valuation Principle and Types of Valuation – Credit rating – Credit rating in India.

Course Outcomes:

The learners

CO No.	Course Outcomes	PSOs Addressed	Cognitive Level
CO-1	Create investment awareness among the young generation and Understand the objectives of Investment, Analyse the various investment alternatives that are available for an investor and evaluate the criteria for selecting the best investment proposals	2	C
CO-2	Analyse the various aspects of Capital Market in India.	1	U
CO-3	Explain the importance of Mutual Funds and Mutual Fund investors’ protection in India.	4	An
CO-4	Analyse and Compare the intrinsic value of shares with that of the Market value of shares on the basis of Fundamental analysis and apply the technical tools and find out the movement of share prices in Stock Exchanges.	4	An
CO-5	Evaluate and analyse the principles of portfolio management, portfolio models, cultivates the habit of investing in securities and helps in managing portfolio in a profitable manner	4	E

Cognitive Level: R- Remember; U- Understand; Ap – Apply; An – Analyse; E- Evaluate; C – Create

Text Books

Investment Management by **R.P.Rustagi**

Investment Management by **Dr. L. Natarajan**

Reference:

1. Investment Management by **M. Sulochana**
2. Investment Management by **Bhella**

Websites and e – learning sources

1. www.universityofcalicut.info/SDE/B.Com/finance/investment_management.pdf
2. www.himpub.com/chapter1893
3. http://www.bcci.bg/pdf/8_IAPM_final

	PO1	PO2	PO3	P04	PO5
CO1	9	9	9	3	3
CO2	9	9	3	3	0
CO3	9	9	3	3	0
CO4	3	3	9	9	3
CO5	3	3	9	9	3
Total	33	33	33	27	9
Weightage	5.42	5.26	7.04	4.94	4.74

SEMESTER – III
CC – VIII RESEARCH METHODOLOGY
SUB.CODE:18PCO8

Objective: To make the students to understand the research process and the methods of presenting report.

Course Objectives:

The Learner will be able to

CO No.	Course Objectives
CO-1	Explain the nature and scope of research and classify the various types of research
CO-2	Develop an idea about steps involved in research.
CO-3	Explain sampling methods, decide the sample size and classify primary data and interpret them.
CO-4	. Assess the primary data using statistical tools and interpret the results
CO-5	Present the research report in the order of presentation

UNIT – 1

Introduction: Research – Meaning – Objectives – Motivation –Application in Various fields of Commerce – Types of Research – Selection of Research Problem – Problems and Precautions to the Researcher.

UNIT – 2

Process of Research: Steps involved in Research Process, Research Design: Various Methods of Research Design.

UNIT – 3

Sampling: Meaning – Sample Size and Sampling Procedure – Various Types of Sampling Techniques – Determination and Selection of Sample – Types of Data: Primary and Secondary – Various Methods of Collection of Data – Preparation of Questionnaire and Schedule – Precautions in Preparation of Questionnaire and Collection of Data.

UNIT – 4

Analysis of Data: Coding, Editing and Tabulation of Data, Various Kinds of Charts and Diagrams Used in Data Analysis – Bar and Pie Diagrams and their Significance, Application and Analysis of Variance (ANOVA), T – Test, Z – Test – Use of SPSS in Data Analysis,

UNIT – 5

Report Writing: Types and Layout of Research Report – Precautions in Preparing the Research Report, Bibliography and Annexure in the Report – Significance – Drawing Conclusions – Suggestions and Recommendations.

Course Outcomes:

The learners

CO No.	Course Outcomes	PSOs Addressed	Cognitive Level
CO-1	Perceive the nature and scope of research and classify the various types of research	3	An
CO-2	Acquire knowledge about the steps involved in research process and various methods of research design.	5	E
CO-3	Determine sampling methods, decide the sample size and classify primary data and interpret them	2	An
CO-4	Evaluate the primary data using statistical tools and interpret the results	3	E
CO-5	Present the research report in the order of presentation	3	U

Cognitive Level: R- Remember; U- Understand; Ap – Apply; An – Analyse; E- Evaluate; C – Create

Text Books

1. Research Methodology Methods & Techniques by **Kothari C.R**
2. Research Methodology with Business Correspondence & Report by **Dr. P. Ravilochanan**

Reference:

1. Research Methodology by **C. Murthy**
2. Research Methodology by **Bhattacharya**.

Pattern:

- Part – A** 10 Theory Questions (Two Questions from each unit).
Part – B 11, 12, 13 and 15 are Theory Questions (Either or) 14 (a&b) Problem only.
Part – C 16, 17, 18 and 20 Theory Questions (19th Question Problem Only).

Websites and e – learning sources

1. www.modares.ac.ir/Agr.Oth.Lib.17.pdf
2. <http://www.researchgate.net/publication>
3. <http://groups.google.com/forum>

	PO1	PO2	PO3	P04	PO5
CO1	9	0	9	3	3
CO2	9	0	9	9	3
CO3	9	0	9	9	3
CO4	9	3	9	9	3
CO5	3	3	9	9	3
Total	39	6	45	39	15
Weightage	6.40	0.96	9.59	7.13	7.89

SEMESTER – III
CC – IX HUMAN RESOURCE MANAGEMENT
SUB.CODE: 18PCO9

Objective: To impart knowledge on the concepts and principles of HRM followed in different types of organization.

Course Objectives:

The Learner will be able to

CO No.	Course Objectives
CO-1	Understanding of Human Resource Management and it's essential role in contemporary organizations.
CO-2	Identify and explain Human resource development related issues
CO-3	Knowing job analysis for placing the suitable person at the suitable place.
CO-4	Knowing awarding and rewarding to the employees based on the performance Appraisal
CO-5	Understand the discipline and grievance procedures

UNIT – 1

Human Resource Management (HRM) : Meaning, Nature and Scope, Difference between HRM and Personnel Management, HRM Functions and objectives, Evolution of HRM Environment – External and Internal.

UNIT – 2

Human Resources Development in India: Evolution and principles of HRD, HRD vs Personnel Functions, Role of HR Managers. Strategic Human Resources Management: Nature of Strategies and Strategic Management, Strategic Management Process – Environment Scanning, Strategy Formulation, Implementation and evaluation. Human Resources Planning: Definition, Purposes and Limiting factors; Human Resources Information system (HRIS): HR accounting and audit.

UNIT – 3

Job Analysis – Job Description, Job Specification. The systematic approach to recruitment policy, recruitment procedures, recruitment methods and evaluation. The systematic approach to selection: the selection procedures, the design of application form, selection methods, the offer of

employment, and evaluation of process. Training and Development: Purpose, Methods and issues of training and management development programmes.

UNIT – 4

Performance Appraisal: Definition, Purpose of appraisal, Procedures and Techniques including 360 Degree Performance Appraisal, Job Evaluation, Compensation Administration: Nature and Objectives of compensation, components of pay structure in India, Wages policy in India – Minimum Wage and Living Wage. Incentive Payments: Meaning and Definition, Prerequisites for an effective incentive system, Types and scope of incentive scheme, Incentive Schemes in Indian Industries, Fringe Benefits.

UNIT – 5

Discipline and Grievance Procedures: Definition, Disciplinary Procedure, Grievance Handling Procedure. Industrial Relations: Nature, Importance and approaches of industrial Relations. Promotion, Transfer and Separation: Promotion – Purpose, Principles and types; Transfer – reason, principles and types; Separation – lay – out, resignation, dismissal, retrenchment, Voluntary Retirement Scheme.

Course Outcomes:

The learners

CO No.	Course Outcomes	PSOs Addressed	Cognitive Level
CO-1	Acquaint with the techniques and principles to manage human resource of an organisation.	2	U
CO-2	Gaining the benefits of human resource development to the employees of an organisation with a view to attaining goals of the organisation.	1	R
CO-3	Analyze the real time implications of the selection process.	1	R
CO-4	Identify the role of employee with measure of incentives	4	An
CO-5	Develop skills in efficient management of human resources in any organisation, handling the discipline and grievance procedures effectively.	3	Ap

Cognitive Level: R- Remember; U- Understand; Ap – Apply; An – Analyse; E- Evaluate; C – Create

Text Books

Human Resource Personnel Management by **Aswathappa**

Human Resource Management by **J. Jayasankar**.

REFERENCE BOOKS:

1. Human Resource Management by **Bhattacharya, Text and Cases (Excel Books)**
2. Human Resource Management by **Dessler**.

Websites and e – learning sources

1. www.waljob.net/download/hrbook
2. <http://openaccess.leidenuniv.nl/handle>
3. [www.p2014 – 26.palyazat.ektf.hu/uploads](http://www.p2014-26.palyazat.ektf.hu/uploads)

	PO1	PO2	PO3	P04	PO5
CO1	9	9	1	3	0
CO2	9	9	3	3	0
CO3	3	3	9	3	0
CO4	9	3	3	3	0
CO5	9	9	3	3	0
Total	39	33	19	15	0
Weightage	6.40	5.26	4.05	2.74	0.00

SEMESTER – III
CC – X/CC – XP INTERNET AND E –COMMERCE
THEORY – (SUB.CODE:18PCO10)
PRACTICAL– (SUB.CODE:18PCO10P)

Objective: To educate the students to understand the services of Internet and to acquire knowledge about e – commerce application.

Course Objectives:

The Learner will be able to

CO No.	Course Objectives
CO-1	Impart knowledge about the relevance of Internet and E-Commerce in current competitive environment
CO-2	Create web page with the use of HTML tags.
CO-3	Develop understanding of the application of E-commerce and E-payment methods.
CO-4	Understand about the EDI system and aware the common legal, ethical and tax issues involved in E-commerce
CO-5	Evaluate e-commerce websites using major e-commerce revenue models and to understand the usage of email and different e-marketing techniques

UNIT – 1

E– Business and E – Commerce: Introduction, Potential Benefits, Limitations, Classifications, Impact of E – Commerce on Business models. E – Commerce Applications: Entertainment, E – Marketing, E – Advertising, Search Engines, E – Banking, Mobile Commerce, Online Trading, E – Learning, E – Shopping.

UNIT – 2

Internet and HTML – Internet uses – resources of Internet – URL’s Schemes – HTML – Website Creation using HTML (Simple Tags) – Table Creation.

UNIT – 3

Consumer Oriented E – Commerce Application – Mercantile Process Model – Consumers Perspective and Merchant’s Perspective – Electronic Payment Systems – Advantages and Risks – Types of Payment System (Credit Cards, E – Cash, Smart – Cards) – Web Security Issues – Encryption Techniques – Symmetric and Asymmetric.

UNIT – 4

Electronic Data Interchange – Non EDI System – Partial EDI System – Fully Integrated EDI System – Prerequisites for EDI – Issues of EDI – Legal Issues – Security issues – Privacy Issues.

UNIT – 5

E – Marketing Techniques – Search Engines – Directories – Registrations – Solicited targeted E – mails – Interactive sites – Banners – Advertising – Spam Mails – E – mail – Chain Letters – Applications of 5p’s (Product, Price, Place, Promotion, People) – E – Advertising Techniques – Banners – Sponsorships – Portals – Online Coupons.

Course Outcomes:

The learners

CO No.	Course Outcomes	PSOs Addressed	Cognitive Level
CO-1	Logically observed and experienced the main activities of E-Commerce	2	U
CO-2	Are able to start up and create e-commerce website	2	R
CO-3	Familiarized with online payment services and different cyber laws	3	Ap
CO-4	Ability to understand the EDI system and web security issues.	1	C
CO-5	Acquired knowledge of E-marketing tools and E-mail applications	4	R

Cognitive Level: R- Remember; U- Understand; Ap – Apply; An – Analyse; E- Evaluate; C – Create

LABWORK:

Using Microsoft front – page editor and HTML in Designing a Static (simple) Website.

Text Books

Frontiers of Electronic Commerce: **Ravi Kalakota&A.B.Whinston**

E – Commerce by **Abirami Devi**

Reference:

1. E – Commerce: A Managerial Perspective: **Micheal Change, etc. A1**

2. Electronic Commerce – Security: **Greenstein&Feinman Risk Management & Control**

QUESTION PATTERN

Theory – 60 ; Practical – 40 Marks

Theory: External – 45 Marks; Internal – 15 Marks

Practical: External – 30 Marks; Practical Note – 10 Marks

Websites and e – learning sources

1. <http://www.en.m.wikibooks.org/wiki/e – commerce>
2. <http://www.tutorialspoint.com/e – commerce/pdf>
3. <http://www.gcekbpatnu.ac.in/lecture – notes/pdf>

	PO1	PO2	PO3	P04	PO5
CO1	9	9	9	9	9
CO2	9	9	9	9	9
CO3	9	9	9	9	9
CO4	9	9	9	9	9
CO5	9	9	9	9	9
Total	45	45	45	45	45
Weightage	7.39	7.18	9.59	8.23	23.68

SEMESTER– III
EC – III LOGISTICS MANAGEMENT
SUB.CODE:18PCOE3

Objective: Develop an understanding among the students about the role of logistics in a market – oriented society.

Course Objectives:

The Learner will be able to

CO No.	Course Objectives
CO-1	Describe the concepts, aims, progress and current trends about logistics management.
CO-2	Discuss the contents about transport functionality, principles and participants..
CO-3	Elaborate the concepts of SCM, planning sourcing and information technology in SCM
CO-4	Understand the international insurance and the elements of freight policy.
CO-5	Discuss the contents of transportation and Logistic Packaging

UNIT – I

The Logistics of Business – The Logistical Value Proposition – The Work of Logistics – Logistical Operating Arrangements – Flexible Structure – Supply Chain Synchronization.

UNIT– II

Transport Functionality, Principles and Participants – Transportation Service – Transportation Economics and Pricing – Transport Administration – Documentation.

UNIT– III

International Logistics and Supply Chain Management: Meaning and objectives, importance in global economy, Characteristics of global supply chains, Global Supply Chain Integration – Supply Chain Security – International Sourcing – Role of Government in controlling international trade and its impact on Logistics and Supply Chain.

UNIT– IV

International Insurance – Cargo movements – water damage – Theft – Privacy – pilferage – Other risk – perils with air shipments – Risk Retention – Risk Transfer – Marine Cargo Insurance – Coverage A,B,C classes – Elements of air freight Policy – Commercial Credit Insurance – Size of Vessels, Tonnage, Types of vessels – Container, Combination ships – Non vessel operating carriers.

UNIT– V

International Air transportation – Types of aircrafts – Air cargo Regulations –Truck and Rail Transportation – Inter model – pipe lines – Packaging objectives –TCL,LCC – Refrigerator – goods – customs duty – Non Traffic barriers – customs cleaning process – International logistics Infrastructure.

Course Outcomes:

The learners

CO No.	Course Outcomes	PSOs Addressed	Cognitive Level
CO-1	Understand the concepts, aims, and progress and current trends about logistics management status	2	U
CO-2	Develop Knowledge about transport functionalities.	2	U
CO-3	Recall the concepts of SCM, planning sourcing and information technology in SCM	3	U
CO-4	Develop knowledge about International Insurance	3	U
CO-5	Develop the skill of efficient usage of transportation and Logistic Packaging	5	AP

Cognitive Level: R- Remember; U- Understand; Ap – Apply; An – Analyse; E- Evaluate; C – Create

References:

1. Bowersox, Closs, Cooper, Supply Chain Logistics Management, McGraw Hill.
2. Burt, Dobbler, Starling, World Class Supply Management, TMH.
3. Donald J Bowersox, David J Closs, Logistical Management, TMH
4. Pierre David, “International Logistics”, Biztantra.
5. Sunil Chopra, Peter Meindl, Supply Chain Management ,Pearson Education, India.

Websites and e – learning sources

1. www.pondiuni.edu.in/dde/markiii_Im.pdf
2. <http://apps.who.int/medicinedocs/documents/s20211en.pdf>
3. http://wsl.com.pl/wydawnictow/publikacje/Logistics_Management – modern_development_trends_part1_chapter_1.pdf

	PO1	PO2	PO3	P04	PO5
CO1	9	9	3	9	0
CO2	9	9	3	9	0
CO3	9	9	3	3	0
CO4	9	9	3	9	0
CO5	9	9	9	9	0
Total	45	45	21	39	0
Weightage	7.39	7.18	4.48	7.13	0.00

SEMESTER – IV

SEMESTER –IV
CC – XI INDIRECT TAXES
SUB.CODE:18PCO11

Objective: To teach the various indirect taxes and make the students tounderstand the computation of taxable income for corporate and indirect tax in manufacturing and service organisations.

Course Objectives:

The Learner will be able to

CO No.	Course Objectives
CO-1	Understand and apply the concept of indirect taxes
CO-2	Understand the GST and its importance.
CO-3	Understand and analyse levy and collection of GST under the Integrated GST Act 2017
CO-4	Understand and apply inclusion and exclusion of taxation value
CO-5	Understand the Customers law in India

UNIT – I

Indirect taxes – Meaning and nature – Special features of Indirect Taxes– Contribution to government revenues – Taxation under the Constitution – Advantages and disadvantages of Indirect taxes.

UNIT – II

Goods and Services Tax Introduction– Meaning – Need for GST– Advantages of GST– Structure of GST in India – Dual concepts– SGST – CGST – UTGST – Types of Rates under GST– Taxes subsumed under State Goods and Services Tax Act 2017– Taxes subsumed under Central Goods and Services Tax Act 2017.

UNIT – III

Levy and Collections under TNGST/CGST Acts –Meaning of important terms : Goods, Services, Supplier, business, manufacture, casual taxable persons, aggregate turnover, input tax and output tax. Concept of supply– Composite and Mixed supplies– Composition Levy – Time of Supply of goods and services – Value of Taxable supply.

Input Tax credit – Eligibility and conditions for taking input credit– Reserve charge under the GST Registration procedure under GST– Filing of returns.

UNIT – IV

Levy and Collections under The Integrated Goods and Services Tax Act 2017– Meaning of important terms: Integrated tax, intermediary location of the recipient and supplier of services, output tax. Levy and Collections of Tax – Determination of nature of Supply – Inter – State supply and Intra – State supply– Place of Supply of Goods or Services – Zero– rated supply.

UNIT – V

Introduction to Customs Laws in India – The Customs Act 1962 – The Customs Tariff Act 1975– Levy and exemption from Custom duty – Taxable event – Charge of Custom duty– Exemptions from duty – Meaning of Classification of goods– Methods of valuation of imported goods– Abatement of duty in damaged or deteriorated goods – Remission on duty on lost, destroyed or abandoned goods– Customs duty drawback.

Course Outcomes:

The learners

CO No.	Course Outcomes	PSOs Addressed	Cognitive Level
CO-1	Acquire knowledge about special provisions relating to indirect taxes.	5	An
CO-2	Analyse and apply the concept of GST	5	Ap
CO-3	Analyse the levy and collection under TNGST/CGST Acts	4	An
CO-4	Analyse the levy and collections under the integrated GST Act 2017	4	Ap
CO-5	Gain knowledge about Customs law in India	2	E

Cognitive Level: R- Remember; U- Understand; Ap – Apply; An – Analyse; E- Evaluate; C – Create

BOOKS FOR REFERENCE:

1. Indirect taxes – V.S. Datey .Taxmann Publications (p) Ltd. New Delhi.
2. Indirect taxation – V.Balachandran. Sultan Chand & Co. New Delhi
3. Indirect tax – V.K.Gupta,
4. Indirect taxes: GST and Customs Laws – R. Parameswaran and P. Viswanathan
5. Relevant Bare Acts

Websites and e – learning sources

1. <http://icmai.in/inter – paper11 – new>
2. www.download.nos.org/L.No.40A – .pdf
3. www.nesto.in/2017/04/paper – 11

	PO1	PO2	PO3	P04	PO5
CO1	9	9	0	3	0
CO2	9	9	1	3	1
CO3	9	9	9	3	1
CO4	9	9	9	3	1
CO5	9	9	9	9	0
Total	45	45	28	21	3
Weightage	7.39	7.18	5.97	3.84	1.58

SEMESTER– IV
CC – XII INTERNATIONAL BUSINESS
SUB.CODE:18PCO12

Objective: To provide the students theoretical aspects of international business.

Course Objectives:

The Learner will be able to

CO No.	Course Objectives
CO-1	Learn about the Globalization and emergence of Global Institution.
CO-2	Understand the theoretical foundations of international trade and International organisation.
CO-3	Develop knowledge towards Foreign Direct Investment
CO-4	Create understanding about International Business Operations
CO-5	Understand the developments and Issues in International Business

Unit –I

Introduction: The globalization of the World Economy– Emergence of Global Institutions– Charging Nature of International Business– Managing in the Global Market Place

Unit –II

Theories of International Trade; Commercial Policy Instruments tariff and non – tariff measures; Balance of payment account and its components.WTO – Its objectives, principles, organizational structure and functioning, an overview of other organizations – UNCTAD, World Bank and IMF. Regional Economic Co – operation: Forms of regional groupings; Integration efforts among countries in Europe, North America and Asia

Unit –III

Foreign Direct Investment: Introduction– FDI in the World Economy– Horizontal and Vertical Foreign Direct Investment– Advantages of Host and Home Countries.

The Global Monetary System: An Introduction to Foreign Exchange Market– Functions of Foreign Exchange Market.

Unit –IV

International business operations: Key issues involved in making international production, finance, marketing and human resource decisions; International business negotiations.

Unit– V

Developments and Issues in International Business: Outsourcing and its potentials for India; Strategic alliances, mergers and acquisitions; Role of IT in international business; International business and ecological considerations.

Course Outcomes:

The learners

CO No.	Course Outcomes	PSOs Addressed	Cognitive Level
CO-1	Understand the importance and scope of international business and identify the main drivers of globalization that leads to the expansion of international business.	1	U
CO-2	Analyse the changing dimensions of international trade and appreciate the role of trade theories in explaining trade patterns in different industries	4	An
CO-3	Assess the realities of Foreign Direct Investments in World Economy	3	E
CO-4	Analyse the role of international business operations	4	An
CO-5	Understand the developments and issues in International business	2	U

Cognitive Level: R- Remember; U- Understand; Ap – Apply; An – Analyse; E- Evaluate; C – Create

Suggested Readings:

1. Charles W.L. Hill and Arun Kumar Jain, International Business. New Delhi: Tata McGraw – Hill.
2. Johnson, Derbe., and Colin Turner. International Business – Themes & Issues in the Modern Global Economy. London: Roulledge.
3. Cherunilam, Francis. International Business: Text and Cases. Prentice Hall of India Ltd.
4. Daniels John, D. Lee H. Radenbaugh and David P. Sullivan. International Business. Pearson Education
5. Justin, Paul. International Business. Prentice Hall of India Ltd.

6. Michael R. Czinkota. et al. International Business. Fortforth: The Dryden Press.
7. RBI. Report on Currency & Finance, various issues.

Websites and e – learning sources

1. <http://sol.u.ac.in/content>
2. www.icsi.in/electivesubjects/IBLP
3. <http://open.umn.edu/BookDetail>

	PO1	PO2	PO3	P04	PO5
CO1	9	9	3	9	0
CO2	9	3	3	9	0
CO3	9	3	3	9	0
CO4	9	3	3	9	0
CO5	9	9	3	9	0
Total	45	27	15	45	0
Weightage	7.39	4.31	3.20	8.23	0.00

SEMESTER –IV
CC – XIII FINANCIAL ANALYSIS AND INTERPRETATION
SUB.CODE:18PCO13

Objective: The main objective of this course is to create the fundamental knowledge about the tools of financial analysis and to acquire the analytical skill to draw interpretations from these analysis.

Course Objectives:

The Learner will be able to

CO No.	Course Objectives
CO-1	Understand the Financial Statement Analysis and Interpretation
CO-2	Analyse the profitability and financial status of a business based on ratios calculated
CO-3	Understand the nature and objective of Fund Flow and Cash flow Statements and the procedure for its preparation
CO-4	Analyse the importance of Responsibility Accounting
CO-5	Create knowledge towards the preparation of Trend analysis and estimation of working capital.

UNIT – I

Financial Statement Analysis and Interpretation– Meaning– Process– Objectives– Procedure– Types– Techniques – Limitations.

UNIT – II

Financial Analysis– Horizontal and Vertical Analysis– Ratio Analysis – Computation and Interpretation of Ratios.

UNIT – III

Cash flow Analysis and Fund flow Analysis.

UNIT – IV

Accounting Plan and Responsibility: Meaning and Significance of Responsibility Accounting; Responsibility Centre, Cost Centre, Profit Centre and Investment Centre; Problem in transfer Pricing; objective and determinants of responsibility centre.

UNIT – V

Trend Analysis and Working Capital Analysis – Forecasting the Working Capital Requirements – Percent of Sales Method– Operating Cycle Method – Estimation of Components of Working Capital Method.

Course Outcomes:

The learners

CO No.	Course Outcomes	PSOs Addressed	Cognitive Level
CO-1	Recognize the analysis of Financial Statements and its interpretation.	1	U
CO-2	Recognize the classification and calculation of ratios	1	Ap
CO-3	Develop practical knowledge towards the preparation of Funds flow and cash flow statements.	2	U
CO-4	Understand the importance of Responsibility Accounting	3	An
CO-5	Helps to analyse the organization's financial trend by way of preparing trend analysis and create the students to estimate the working capital requirements and take financial decisions based on that.	2	E

Cognitive Level: R- Remember; U- Understand; Ap – Apply; An – Analyse; E- Evaluate; C – Create

Text Books:

1. SN. Maheswari, Management Accounts 1987
2. Hansen, Don R, and Maryanne M. Moreen; Management Accounting, south– Western College Publishing Cincinnati Ohio. 2008

Reference Books

1. Anthony, Robert; Management accounting, Tarapore – warla, Cost Accounting Mumbai, 1981
2. Barfield, Jessie, Celly A. Raiborn and Michael R. Kenney: Traditions and Innovations South Western College Publishing, Cincinnati, Ohio. 2002.

Pattern:

Part – A 10 Theory Questions (2 Questions from each unit)

Part – B One Theory Question (Either or type) in any one unit only + 4 problems from (Either or type) from any other 4 units.

Part – C One problem from each unit (5 Problems)

Websites and e – learning sources

1. www.ncert.nic.in/ncerts/leac204
2. www.educ.jmc.edu/module2/fin – rat
3. <http://nscpolteksby.ac.id/Hospitality>

	PO1	PO2	PO3	PO4	PO5
CO1	9	9	3	9	3
CO2	9	9	3	3	9
CO3	9	9	9	3	3
CO4	3	3	9	3	0
CO5	3	9	9	9	9
Total	33	39	33	27	24
Weightage	5.42	6.22	7.04	4.94	12.63

SEMESTER – IV
PW – I PROJECT WORK
SUB.CODE:18PC014