



**H.H. THE RAJAH'S COLLEGE (AUTONOMOUS)**  
**PUDUKKOTTAI- 622 001**

**PG AND RESEARCH DEPARTMENT OF**  
**COMMERCE**

## **Curriculum and Syllabus**

**Learning Outcomes-based Curriculum Framework (LOCF)**

**under CBCS Pattern**

**2021 – 2022 onwards**

**M.Com.**

**DEPARTMENT OF COMMERCE  
BOARD OF STUDIES 2021-22**

The Meeting of the Board of Studies was conducted on 11.08.2021. The proposed new syllabi were presented before the Board.

The presentations of the proposals are enclosed.

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

**H.H. THE RAJAH'S COLLEGE (AUTONOMOUS)  
PUDUKKOTTAI -622 001  
DEPARTMENT OF COMMERCE  
BOARD OF STUDIES 2021-2022**

<b>S.NO</b>	<b>NAME &amp; DESIGNATION</b>	
1	Dr. M. KALAISELVI Associate Professor & Head, Department of Commerce, H. H. The Rajah's College (Auto), Pudukkottai-622 001.	<b>CHAIRMAN</b>
2	Dr. D. JANET RAJAKUMARI Associate Professor & Head, Department of Commerce, Urumu Dhanalakshmi College, Trichy.	<b>UNIVERSITY NOMINEE AND SUBJECT EXPERT</b>
3	Dr. G. NEDUMARAN, Professor, Department of Commerce, Faculty of Management, Alagappa University, Karaikudi.	<b>SUBJECT EXPERT ( External )</b>
4	Dr. S. M. ALAGAPPAN, Associate Professor, Department of Commerce, Arumugam Pillai Seethai Ammal College, Thirupathur.	<b>SUBJECT EXPERT ( External )</b>

5	Dr. C. JEEVANANDAM, Assistant Professor, Department of Commerce, H. H. The Rajah's College (Auto), Pudukkottai-622 001.	SUBJECT EXPERT
6	Dr. M. MOHAMED RAHAMATHULLAH, Assistant Professor, Department of Commerce, H. H. The Rajah's College (Auto), Pudukkottai-622 001.	SUBJECT EXPERT
7	Dr. R. SATHURU SANKARA VELSAMY, Assistant Professor, Department of Commerce, H. H. The Rajah's College (Auto), Pudukkottai-622 001	SUBJECT EXPERT
8	Mr. B. SENTHIL KUMAR, M/s. Shanmuga Polysacks Pvt.Ltd., Pudukkottai.	PROFESSIONAL EXPERT
9	Dr. S. ABDUL HAKKIM, Department of Commerce, H. H. The Rajah's College (Auto), Pudukkottai.	ALUMNI MEMBER

## **REVISION OF SYLLABI FOR B.COM BRIEF**

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

<b>Program</b>	<b>Total No. of Papers</b>	<b>Total Max. Marks</b>	<b>Total Credits</b>
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 – 1 for M.Com.
- ❖ The question paper pattern for M.Com.is shown in Annexure – 2.
- ❖ The syllabi for M.Com.is given in Annexure – 3.

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 given by the University and Tamil Nadu 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** Conduct business, accounting and auditing practices, play a role in regulatory bodies of Corporate and Financial sectors.
- PO-2** Provide in-depth understanding of all core areas of Commerce specifically Accounting, Statistics, Management, Economics, Insurance, Organisational Behaviour, Security Market Operations, Research Methodology and Indirect Tax. And also well versed in National as well as International trends.
- PO-3** Develop advanced theoretical knowledge and research capabilities in their preparation for academic and research related career opportunities.
- PO-4** Familiarize with the fundamentals in financial sectors and enable them to make investment decisions.
- PO-5** Develop the attitude of entrepreneurship and to create professionals.

### **Programme Specific Outcomes (PSO)**

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

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

**ANNEXURE – I**  
**H.H. THE RAJAH'S COLLEGE (AUTONOMOUS) PUDUKKOTTAI- 622 001**  
**C.B.C.S PATTERN FOR M.COM**

S.NO	SEM	PAPER	SUB. CODE	SUBJECT TITLE	HOURS/ WEEK	CREDIT	EXAM HOURS	MARKS		
								INTERNAL	EXTERNAL	TOTAL
1	I	CC – I	21PCO1	ENTREPRENEURIAL DEVELOPMENT AND SMALL BUSINESS	7	5	3	25	75	100
2	I	CC – II	21PCO2	ADVANCED COST TECHNIQUES	7	5	3	25	75	100
3	I	CC – III	21PCO3	MANAGERIAL ECONOMICS	7	5	3	25	75	100
4	I	EC – I	21PCOE1A	INSURANCE AND RISK MANAGEMENT	7	5	3	25	75	100
			21PCOE1B	BRAND MANAGEMENT	7	5	3	25	75	100
			21PCOE1C	STRATEGIC BUSINESS MANAGEMENT	7	5	3	25	75	100
5	II	CC – IV	21PCO4	ADVANCED FINANCIAL MANAGEMENT	6	5	3	25	75	100
6	II	CC – V	21PCO5	ADVANCED BUSINESS STATISTICS	6	5	3	25	75	100
7	II	CC – VI	21PCO6	ENTERPRISE RESOURCE PLANNING– THEORY	3	5	3	15	45	60
	II	CC – VIP	21PCO6P	ENTERPRISE RESOURCE PLANNING – PRACTICAL	3		3	10	30	40
8	II	EC – II	21PCOE2A	GREEN BUSINESS MANAGEMENT	6	5	3	25	75	100
			21PCOE2B	CONSUMER RIGHTS AND EDUCATION	6	5	3	25	75	100
			21PCOE2C	BANK MANAGEMENT	6	5	3	25	75	100
9	II	EDC – I	21PCOED1	GENERAL STUDIES FOR COMPETITIVE EXAMINATIONS	5	5	3	15	45	60
10	III	CC – VII	21PCO7	INVESTMENT MANAGEMENT	6	5	3	25	75	100
11	III	CC – VIII	21PCO8	RESEARCH METHODOLOGY	6	5	3	25	75	100
12	III	CC – IX	21PCO9	ORGANISATIONAL BEHAVIOUR	6	5	3	25	75	100
13	III	CC – X	21PCO10	INTERNET & E – COMMERCE – THEORY	3	5	3	15	45	60
	III	CC – XP	21PCO10P	INTERNET & E – COMMERCE – PRACTICAL	3		3	10	30	40
14	III	EC – III	21PCOE3A	LOGISTICS MANAGEMENT	5	5	3	25	75	100
			21PCOE3B	MANAGEMENT INFORMATION SYSTEM	5	5	3	25	75	100
			21PCOE3C	ENVIRONMENT FOR BUSINESS	5	5	3	25	75	100
15	IV	CC – XI	21PCO11	GOODS AND SERVICES TAX	6	5	3	25	75	100
16	IV	CC – XII	21PCO12	INTERNATIONAL BUSINESS	6	5	3	25	75	100
17	IV	CC – XIII	21PCO13	FINANCIAL ANALYSIS AND INTERPRETATION	6	5	3	25	75	100
18	IV	PW – I	21PCO14	PROJECT WORK	12	5	3	25	75	100

## **Annexure – II**

**M.Com Degree (2021 – 2022 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 - III**

# **SEMESTER – I**

## SEMESTER – I

### CC – I ENTREPRENEURSHIP DEVELOPMENT AND SMALL BUSINESS

#### SUB.CODE:21PCO1

**Objectives:** To offer the students a conceptual and applied knowledge about entrepreneurship and small business management

**Course Objectives:**

**The Learner will be able to**

CO No.	Course Objectives
CO-1	Understand the concept of entrepreneurship and the functions of an entrepreneur.
CO-2	Understand the functions of institutional agencies in entrepreneurship development.
CO-3	Identify the various schemes for the feasibility of starting a small business.
CO-4	Identify the various opportunities for a small business.
CO-5	Acquire knowledge about women entrepreneurs.

#### UNIT – I

**Concept of Entrepreneurship:** Meaning – Types – Qualities of an Entrepreneur – Functions – Role of Entrepreneurs in Economic Development – Factors influencing Entrepreneurship – Barriers to entrepreneurship.

#### UNIT – II

**Functions of Institutional agencies in Entrepreneurship Development:** National Institute of Entrepreneurship and Small Business Development (NIESBUD) - Entrepreneurship Development Institute of India (EDII) - National Institute for Micro, Small and Medium Enterprises (NIMSME)- Small Industries Development Organization- Role of TIIC -SIPCOT-SIDCO- ITCOT- TIDCO- DIC- National Entrepreneurship Network (NEN).

#### UNIT – III

**Government Schemes for Entrepreneurship:** Trade Related Entrepreneurship Assistance and Development (TREAD), Micro & Small Enterprises Cluster Development Program- (MSE-CDP), Credit Guarantee Fund Scheme For Micro and Small Enterprises, Support For Entrepreneurial and Managerial Development and Societal Programs of The Department of Science and Technology- Special Schemes: Differential Rate of Interest (DRI) scheme - Khadi and Village Industries Commission (KVIC) schemes – Tamil Nadu Adi Dravidar Housing and Development Corporation (THADCO) schemes – Tamil Nadu Backward Classes & Minorities Economic Development Corporation Limited (TABCEDCO) scheme.

## UNIT – IV

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

### Text Book

1. Anil Kumar, S., et.al., *Entrepreneurship Development*, New Age, International Publishers, New Delhi, 2011.

### BOOKS FOR REFERENCE:

1. Arya Kumar, *Entrepreneurship*, Pearson, Delhi, 2012.
2. Poornima M.CH, *Entrepreneurship Development –Small Business Enterprises*, Pearson, Delhi, 2009.
3. Michael H. Morris, et.al., *Entrepreneurship and Innovation*, Cengage Learning, New Delhi, 2011.

### Course Outcomes:

#### The learners

CO No.	Course Outcomes	PO1	PO2	PO3	PO4	PO5
CO-1	Recognize the concept of entrepreneurship and the functions of an entrepreneur	0	1	0	0	9
CO-2	Examine the scope and types of small business	9	0	0	0	3
CO-3	Appraise the feasibility of starting a small business with the help of Government schemes	3	0	0	0	9
CO-4	Discover the various business strategies for a small business	3	1	0	0	9
CO-5	Acquire knowledge about practical difficulties faced by the women entrepreneurs	1	1	0	0	9
Total		16	3	0	0	39
Weightage		<b>4.43</b>	<b>0.53</b>	<b>0.00</b>	<b>0.00</b>	<b>12.70</b>

**SEMESTER – I**  
**CC – II ADVANCED COST TECHNIQUES**  
**SUB.CODE:21PCO2**

**Objectives:** To enable the students to understand 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**

<b>CO No.</b>	<b>Course Objectives</b>
CO-1	Gain thorough knowledge on Activity Based Costing system and its concepts in making decisions.
CO-2	Able to access and prepare Process Costing and understand the concepts of equivalent production, Joint product and By Products.
CO-3	To gain knowledge about the Integral system and budgetary control in the companies.
CO-4	To 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 – Reconciliation between cost and financial accounts – various types of Budgets – Cash and Flexible budgets – Zero Base Budgeting (ZBB).

**UNIT – IV**

**Standard Costing:** Concepts and uses- Setting of standard cost-Accounting methods-computation of simple variances relating to Materials, Labour, Overheads and Sales.

## UNIT – V

**Marginal costing:** Basic Concepts-Marginal and Absorption costing-CVP Analysis-BE analysis and charts-Limitation and application-Differential cost analysis-Relevant cost analysis-Applications for management decision making.

### Text Books

1. T.S Reddy and Hari Prasad Reddy, *Cost Accounting*, Margham Publications, Chennai, 2019.
2. Jain S.P. and Narang, K.L., *Cost Accounting Principles and Practices*, Kalyani Publishers, New Delhi, 2017.

### Books for Reference

1. Maheshwari.S.N & Mittal. S.N, *Cost Accounting*, Mahavir Publication, Delhi, 2015.
2. Saxena.V.K and Vashist. C.D, *Cost Accounting-Problems and Solutions*, S Chand, Delhi, 2012.
3. R.S.N. Pillai and V. Bhagavathi, *Cost Accounting*, S. Chand and company ltd., New Delhi, 2004.

### Pattern:

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

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

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

### Course Outcomes:

#### The learners

CO No.	Course Outcomes	PO1	PO2	PO3	PO4	PO5
CO-1	Develop knowledge and understanding of the operation of Activity Based Costing system.	3	9	0	1	1
CO-2	Assess the relevance, strengths and weaknesses of process costing system.	3	9	0	0	1
CO-3	Cherish the importance of planning, evaluation and control in the management process by way of understanding the control techniques.	3	9	3	1	3
CO-4	Make written and oral presentations based on standard costing analysis.	9	9	1	3	1
CO-5	Understand the basic concepts of marginal costing in decision making.	9	9	9	9	9
Total		27	45	13	14	15
Weightage		7.48	7.98	5.63	6.45	4.89

**SEMESTER – I**  
**CC – III MANAGERIAL ECONOMICS**  
**SUB.CODE:21PCO3**

**Objective:** To enable the students to understand the principles of Economics relating to business and to apply the economic theories and models in managerial decision making.

**Course Objectives:**

**The Learner will be able to**

<b>CO No.</b>	<b>Course Objectives</b>
CO-1	Understand the scope and application of managerial economics and demand analysis
CO-2	Apply production function analysis and supply analysis in the firm
CO-3	Identify and apply the different pricing methods and price forecasting
CO-4	Understand the price and output decisions under different market structures
CO-5	Understand the nature of profit and compare accounting profit with economic profit

**UNIT– I**

Introduction: Managerial Economics: Scope and application - Role of managerial economist - Demand analysis - Demand forecasting - Methods of demand forecasting.

**UNIT– II**

**Production Analysis:** Production function - Short run and Long run production function – Managerial uses – Supply analysis – Law of supply – Elasticity of supply.

**UNIT– III**

**Pricing Methods:** Pricing Methods - Cost Plus and Target Pricing - Marginal Cost Pricing - Growth rate Pricing - Customary Pricing - Dual Pricing - Export Pricing - Statutory Price Fixation in India - Tariff Commission - Special Committees - Fixation of Prices of Essential Commodities - Price discounts and Price differentials – Price forecasting.

**UNIT– IV**

**Market Structures:** Price and output decisions under different market structures- Perfect competition, Imperfect competition, Monopoly and Monopsony, Monopolistic, Duopoly, Oligopoly and Oligopsony.

**UNIT – V**

**Profit Management:** Profit forecasting - Nature of Profit - Profit Theories - Functions of Profit - Accounting and Economic Profit - Measuring Economic Profit - Measuring accounting profit - Profit Planning and Profit forecasting.

### Text Books

1. Varshney, R.L. &Maheswari, K.L. *Managerial Economics*, Sultan Chand and Sons, New Delhi, 2009.
2. Sundaram KPM & Sundaram EN, *Business Economics*, Sultan Chand and Sons, New Delhi, 2000.

### Books for References

1. Ravilochanan.P, *Business Economics*, ESS PEE KAY Publishing House, Chennai 1992.
2. Drivedi DN, *Managerial Economics*, Vikas Publishing House (P) Ltd, New Delhi, 2002.

### Course outcomes

#### The Learners

CO No.	Course Outcomes	PO1	PO2	PO3	PO4	PO5
CO-1	Relate and rephrase the scope and application of managerial economics and demand analysis	1	9	0	0	0
CO-2	Apply production function analysis and supply analysis in the firm	1	9	1	1	3
CO-3	Apply the different pricing methods and price forecasting in a firm	9	3	1	1	3
CO-4	Evaluate the price and output decisions under different market structures	3	9	0	3	3
CO-5	Discuss the nature of profit and compare accounting profit with economic profit	9	3	3	3	3
Total		23	33	5	8	12
Weightage		<b>6.37</b>	<b>5.85</b>	<b>2.16</b>	<b>3.69</b>	<b>3.91</b>

**SEMESTER – I**  
**EC – I (A) INSURANCE AND RISK MANAGEMENT**  
**SUB.CODE:21PCOE1A**

**Objective:** To know the concept of risk and techniques of identifying, measuring and managing insurance policies.

**Course Objectives:**

**The Learner will be able to**

<b>CO No.</b>	<b>Course Objectives</b>
CO-1	Understand the concepts and significance of insurance, methods of handling risk, principles and kinds of insurance, impact of LPG on Insurance Industry in India and IRDA regulations for insurance business.
CO-2	Acquaint with life insurance and procedure followed for issuing life insurance policies, nomination, assignment, and revival and surrender value and claim settlement procedure for life insurance policies.
CO-3	Learn the concepts and significance of non-life insurance policies such as fire insurance policy, consequential loss policy, health insurance, marine insurance, motor insurance, project and engineering insurance.
CO-4	Knowledgeable about financial risk measures such as standard deviation, Beta and risk management strategies.
CO-5	Understand the concept of derivatives and their applications for dealing with financial risks

**UNIT – I**

**Insurance:** Concept and Significance of Insurance- Elements of insurable risk- Risk and Uncertainty: Meaning and Types- Methods of Handling Risk: Avoidance, Assumption, Retention, Transfer and Control- Principles of Insurance- Kinds of Insurance- Life and Nonlife insurances- Indian scenario of Insurance- Impact of LPG on Insurance Industry in India- Role and Functions of Insurance Regulatory Authority of India (IRDA).

**UNIT – II**

**Life Insurance:** Meaning – Life insurance as a means of economic protection of the assured or dependents- Planning for life cover – Factors and Criteria- Procedure for issuing a life insurance policy- Issue of duplicate policy- Nomination- Assignment- Revival- Surrender value- Claim settlement- Rural and Social Insurance: Meaning, Need and features.



### UNIT – III

**General or Non-life insurance:** Different policies- Rating procedures- Claim settlement- Under-insurance and Average clause- Standard fire policy- standard coverage- Special coverage- Reinstatement value policies- Consequential loss policy- Principles of Marine and Motor insurances- Health insurance- Schemes- Role of Private Insurance Companies- Project and Engineering Insurance- Risk associated with new projects- Insuring the risk- Evaluation- Basic and Additional covers- Trend in Premia for non-life policies.

### UNIT – IV

**Financial Risk Measures:** Std. deviation, Beta, Value at risk, Drawdown and cumulated loss-Risk Management strategies for financial risk: Debt-Equity Balancing- Asset/Liability/Project Diversification- Choice of Exposures- Managing Credit and liquidity Risks- Risk insurance.

### UNIT – V

**Derivatives:** Concept of Derivatives- Derivatives for dealing with Financial Risks- Options-Futures- Swaps- Arbitrage- Forwards- Optimal hedging strategies: Static hedging- Delta hedging.

#### Text Books

1. Alex Krutov., *Investing in Insurance Risk.*, Risk Books, 2010.
2. Anand, Agarwal and Goyal., *Emerging Trends in Banking, Finance and Insurance Industry*, Himalaya Publishing House, Mumbai, 2010
3. Janakiramana., *Derivatives and Management.*, Pearson Education Limited, 2011

#### Books for References

1. John C Hull., *Options, Futures and Other Derivatives.*, Pearson Education; Tenth edition, 2018
2. P.K. Gupta., *Insurance and Risk Management*, Himalaya Publishing House, 2011.
3. Taxmann, *Insurance Law Manual with IRDA Guidelines*, Taxmann Publication, 2002.

**Course Outcomes:****The learners**

<b>CO No.</b>	<b>Course Outcomes</b>	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>
CO-1	Understand the contemporary developments in insurance sector in terms of life and non-life insurance schemes, participation of foreign companies in Indian insurance business and IRDA regulations.	3	9	0	1	1
CO-2	Read and explain insurance documents and insurance products and become insurance advisors to salaried and businessmen.	9	9	1	3	3
CO-3	Comprehend derivatives and their use in managing financial risks.	1	3	0	9	1
CO-4	Identify appropriate measures for financial risks and their applications.	1	3	1	9	3
CO-5	Understated the growth of insurance business for public and private sector insurance companies and employment opportunities in insurance sector.	9	3	1	1	3
Total		23	27	3	23	11
Weightage		6.37	4.79	1.30	10.60	3.58

**SEMESTER – I**  
**EC-I (B) BRAND MANAGEMENT**  
**SUB.CODE:21PCOE1B**

**Objective:** The main aim of the course is to explain the concept and purpose of branding.

**Course Objectives:**

**The Learner will be able to**

<b>CO No.</b>	<b>Course Objectives</b>
CO-1	Understand the basic concepts of branding
CO-2	Compare and analyze brand positioning and brand image building
CO-3	Analyze the impact of brand on customer behaviour
CO-4	Familiarize with brand rejuvenation and monitoring
CO-5	Provide insight on essential branding strategies

**UNIT – I**

Introduction- Basic understanding of brands – concepts and process – significance of a brand – brand mark and trade mark – different types of brands – family brand, individual brand, private brand – selecting a brand name – functions of a brand – branding decisions – influencing factors.

**UNIT – II**

Brand Associations: Brand vision – brand ambassadors – brand as a personality, as trading asset, Brand extension – brand positioning – brand image building

**UNIT – III**

Brand Impact: Branding impact on buyers – competitors, Brand loyalty – loyalty programmes – brand equity – role of brand manager – Relationship with manufacturing - marketing- finance - purchase and R & D – brand audit.

**UNIT – IV**

Brand Rejuvenation: Brand rejuvenation and re-launch, brand development through acquisition takes over and merger – Monitoring brand performance over the product life cycle. Co-branding.

**UNIT – V**

Brand Strategies: Designing and implementing branding strategies – Case studies.

### Text Books

1. Kevin Lane Keller, *Strategic brand Management*, Person Education, New Delhi, 2003.
2. Lan Batey, *Asian Branding – “A great way to fly”*, Prentice Hall of India, Singapore 2002
3. Jagdeep Kapoor, *Brandex*, Biztantra, New Delhi, 2005

### Books for References

1. Jean Noel, Kapferer, *Strategic brand Management*, The Free Press, New York, 1992.
2. Paul Tmeporal, *Branding in Asia*, John Wiley & sons (P) Ltd., New York, 2000.
3. S.Ramesh Kumar, *Managing Indian Brands*, Vikas publishing House (P) Ltd., New Delhi, 2002.

### Course Outcomes:

#### The learners

CO No.	Course Outcomes	PO1	PO2	PO3	PO4	PO5
CO-1	Recall the basic concepts of branding and related terms	3	9	0	1	1
CO-2	Compare brand image building and brand positioning strategies	9	9	1	3	3
CO-3	Analyze the impact of brand, brand loyalty and brand audit	1	3	0	9	1
CO-4	Explain the brand rejuvenation and brand monitoring process	1	3	1	9	3
CO-5	Apply various strategies for brand building and monitoring	9	3	1	1	3
Total		23	27	3	23	11
Weightage		6.37	4.79	1.30	10.60	3.58

**SEMESTER – I**  
**EC-I (C) STRATEGIC BUSINESS MANAGEMENT**  
**SUB.CODE: 21PCOE1C**

**Objective:** To understand the concepts of strategic management and its nature in competitive and institutional landscape.

**Course Objectives:**

**The Learner will be able to**

<b>CO No.</b>	<b>Course Objectives</b>
CO-1	Understand the process of strategies planning, formulation and implementation
CO-2	Acquaint with Michael porter’s generic strategy, BCG Matrix, Blue Ocean strategy and balanced scorecard approach
CO-3	Learn significance of international joint ventures, strategic alliances, mergers and acquisitions in the global market
CO-4	Observe the quality and competitive supremacies
CO-5	Understand the organizational strategies for strategic advantage in global market

**UNIT – I**

**Concepts of Strategic Orientation:** Strategic Management and Environmental Nexus- SWOT Analysis and Organization’s Response to External environment - Components of Strategies: Scope, Goals, Resource, Leverage & Synergy- Strategy Hierarchy: Corporate, Business and Functional- The General Electric (GE) Strategic Model- Geo-, Regio-, Poly- and Ethno-centric approaches- 6-S stages for Growth- Sinews, Strategy, Staging, Synchronizing, Securing and Sustenance- Overview of Strategic Planning, Formulation and Implementation: Need and Process- Environmental Scanning and Scenario Forecasting and Mapping – SWOC Analysis.

**UNIT – II**

**Strategic Thinkers and Strategic Growth: Henry Mintzberg’s 5P Strategic Thinking:** Plan, Ploy, Pattern, Position & Perspective- Strategy as Growth Propeller: Contributions of **Ansoff and Greiners- McKinsey’s ‘Growth Pyramid’ model - Michael Porter’s Generic Strategies:** Differentiation, Cost Leadership and Focus- **‘Miles and Snow’** Strategic alternatives: Prospector, Defender, Analyzer and Reactor Strategies -**BCG’s Product Portfolio Matrix Strategy-** Related & Un-related Diversification strategies- **W. Chan Kim and Renée**

**Mauborgne:** Blue Ocean Strategy - **Robert Kaplan and David Norton:** Balanced Scorecard Approach.

### **UNIT – III**

**Ownership Strategy for Strategic Growth:** International Joint Ventures and Strategic Alliances: Concept, Issues and Scenario- Strategic Divorces for Growth- Foreign subsidiary as strategic growth model: Types and Issues – Organizational aspects of Integration of subsidiaries- Mergers and Acquisition as Growth Strategy-Gains and Problems- Recent trends- Disinvestment, Re-organization and Reengineering as Strategic pursuits- Business Process Outsourcing.

### **UNIT – IV**

**Quality and Competitive Supremacies for Strategic Advantage:** Strategic Advantage: Meaning and Means- Contributions of **Edwards Deming, Joseph Juran, Philip Crosby and G.Taguchi** to Quality Enhancements & Zero Defect Strategy – Motorola's 6- Sigma: DMAIC & DMADV- Competitive Strategy: Contributions of **C.K. Prahalad & Gary Gamel:** Planning for Competitive Advantage, Core Competence and Market Leadership.

### **UNIT – V**

**Organizational Strategies for Strategic Advantage:** Strategic Business Units-Organic Structures – Organization Niche features like Climate, Culture and Dynamism as Sinews of Strategic Advantage- Corporate Governance for Strategic Advantage – Ethics and Corporate Social Responsibility for Strategic Advantage- Strategic Adaptation to Local Conditions Ethically and Sustainably.

### **Text Books**

1. Ramaswamy, V. S., & Namakumari, S, *Strategic planning for corporate success*, Macmillan India, New Delhi, 1998.
2. Mullins, Walker, Jr. Boyd, Jean- Larreche, *Marketing Management: Strategic Decision-Making Approach.*, McGraw-Hill/Irwin; 5<sup>th</sup> edition, 2004.

### **Books for Reference**

1. Ricky W Griffin., *Management*, Cengage Learning; 11<sup>th</sup> edition, 2012.
2. Budhiraja, S. B., & Athreya, M. B., *Cases in strategic management*. New Delhi: Tata McGraw-Hill, 1996.
3. John A Pearce II & Richard B Robinson., *Strategic Management*, McGraw-Hill/Irwin, 2003.

**Course Outcomes:****The learners**

<b>CO No.</b>	<b>Course Outcomes</b>	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>
CO-1	Plan and implement corporate level, business level and functional level strategies for competing in the global market.	3	9	0	1	1
CO-2	Learn the uses of BCG matrix, Michael porter's generic strategies in framing business strategies	9	9	1	3	3
CO-3	Realize the contentious of strategic alliances and joint ventures for the business development of domestic and multinational enterprises	1	3	0	9	1
CO-4	Learn the need for competitive advantage, core competency	1	3	1	9	3
CO-5	Gain knowledge about organization strategies for retaining market share in the domestic and global market	9	3	1	1	3
Total		23	27	3	23	11
Weightage		6.37	4.79	1.30	10.60	3.58

# **SEMESTER – II**



**SEMESTER – II**  
**CC – IV ADVANCED FINANCIAL MANAGEMENT**  
**SUB.CODE: 21PCO4**

**Objective:** To provide an insight into financial decision-making procedures and their application in complex situations.

**Course Objectives:**

**The Learner will be able to**

<b>CO No.</b>	<b>Course Objectives</b>
CO-1	Understand the basic concepts of financial management and apply the valuation of securities and cost of capital.
CO-2	Understand the various types of leverages and sources of long term finance.
CO-3	Understand and apply the different techniques of capital budgeting and capital structure theories.
CO-4	Adhere and apply the different models of dividend policy and bonus shares.
CO-5	Inculcate and apply the knowledge of cash, receivables and inventory management

**UNIT – I**

**Introduction:** Financial Management - Meaning, nature and scope of finance; financial goal - Profit VS. Wealth maximization – Risk return trade off Finance Functions; Time value of Money; Cost of Capital: Meaning and Significance of Cost of Capital; Calculation of Cost of debt, preference Capital, equity Capital and retained earnings; Combined Cost of Capital – CAPM.

**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**

**Capital Budgeting Decision:** Basics of capital budgeting decisions – Risk analysis in capital budgeting (theory only) – **Capital Structure:** Meaning– Factors affecting capital structure – Features of an optimal capital structure – Capital structure theories – Traditional approach– M.M. Approach.

## UNIT – IV

**Dividend Policies:** Issues in dividend decisions, Walter's model - Gordon's mode, M-M hypothesis, dividend and uncertainty, relevance of dividend; Dividend Policy in Practice - Corporate dividend behavior - Bonus Shares and Stock Splits.

## UNIT – V

**Cash, Receivables and Inventory Management:** Motives for Holding Cash; Objectives of Cash Management; Factors Determining Cash Needs; Basic Strategies of Cash Management – Receivables Management: Objectives – Credit Policies – Credit Terms – Collection Policies - Inventory management – Meaning – Types of inventory – Purpose of holding inventory – Excess or inadequate inventory – EOQ – Levels of stock: reorder level, minimum level and maximum level.

### Text Book

1. M.Y.Khan and P.K.Jain, Financial Management, Tata McGraw Hill, New Delhi, (Latest Edition).

### Books for References

1. V.K. Saxena and C.D. Vashis, Essentials of Financial Management, Sultan Chand and Sons, New Delhi, (Latest Edition).
2. Brealey and Myers, Principles of Corporate Finance, Tata McGraw Hill, New Delhi, (Latest Edition).
3. Prasanna Chandra, *Financial Management Theory and Practice* - Tata McGraw Hill, New Delhi, (Latest Edition).
4. T.S. Reddy & Y. Hari Prasad & Reddy, *Financial Management*, Margham Publications, Chennai, (Latest Edition).

### Pattern:

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

**Part – B** Two Theory Questions (Either or type) from First and second units only + 3 problems (Either or type) from other 3 units.

**Part – C** One theory question from first unit and 4 problems from other four units (4 Problems)

**Course Outcomes:**

<b>CO No.</b>	<b>Course Outcomes</b>	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>
CO-1	Identifies the basic sources of finance and its conventions	3	9	0	1	1
CO-2	Classify and compute various leverages	1	9	3	1	1
CO-3	Summarize and compute the different techniques of capital budgeting and capital structure	3	9	1	3	1
CO-4	Exemplify and compute the different models of dividend policy and bonus shares.	3	9	1	1	3
CO-5	Infer and compute the cash, receivables and inventory requirements.	9	9	3	1	3
Total		19	45	8	7	9
Weightage		5.26	7.98	3.46	3.23	2.93

**SEMESTER – II**  
**CC – V ADVANCED BUSINESS STATISTICS**  
**SUB.CODE:21PCO5**

**Objective:** The objective of this paper is to equip students with some of the important statistical techniques for managerial decision making and to provide ground for learning advanced analytical tools used in research.

**Course Objectives:**

**The Learner will be able to**

<b>CO No.</b>	<b>Course Objectives</b>
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 and Index Numbers
CO-3	Develop an understanding of the theory of probability, rules of probability and probability distributions. To 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**

**Analysis of Time Series and Index Numbers:** Methods of Least square, moving average, Semi-average –Index numbers – Meaning and uses- Methods of construction- Fixed base and chain base Indices.

**UNIT – III**

**Probability** – Mathematical expectation – Theoretical Distributions, Binomial, Poisson and Normal Distribution, Statistical Decision theory – Limitations of Decision theory.

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

## UNIT – IV

**Testing of Hypothesis:** Procedure – Limitations and Hypothesis testing –Association of Attributes and Chi-Square test.

## UNIT– V

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

### Text Books

1. S.P. Gupta, *Statistical Method*, 33<sup>rd</sup> revised edition, Sultan Chand & Sons, New Delhi, 2005.
2. Vora ND, *Quantitative Techniques in Management*, Tata McGraw-Hill India Ltd., New Delhi, 2006

### Books for References

1. Vijaya Krishnan and Sivathanu Pillai, *Statistics for Beginners*, Atlantic Books, 2011.

### Pattern:

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

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

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

### Course Outcomes:

#### The learners

CO No.	Course Outcomes	PO1	PO2	PO3	PO4	PO5
CO-1	Understanding and applying correlation and regression analysis.	1	1	9	0	3
CO-2	Learned to apply the analysis of Time Series and calculation of Index numbers.	0	9	1	1	0
CO-3	Developing an understanding and application of theory of probability and probability distributions. Also deriving sampling distributions and application of estimation process.	0	9	3	0	0
CO-4	Conducting hypothesis testing for different types of situations and appreciating the importance of concepts involved in such testing	1	3	9	1	0
CO-5	Learned to conduct ANOVA and understand the application of non-parametric testing	0	9	9	1	0
Total		2	31	31	3	3
Weightage		0.55	5.50	13.42	1.38	0.98

**SEMESTER – II**  
**CC – VI ENTERPRISES RESOURCES PLANNING– THEORY**  
**SUB.CODE: 21PCO6**

**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**

<b>CO No.</b>	<b>Course Objectives</b>
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.

### Text Book:

1. Dr. P.RizwanAhamed, *Enterprise Resource Planning*, 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*, 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.

### Course Outcomes:

#### The learners

CO No.	Course Outcomes	PO1	PO2	PO3	PO4	PO5
CO-1	Adhere knowledge about the basics of ERP	9	9	1	0	1
CO-2	Understand the key implementation issues of ERP	3	9	0	0	1
CO-3	Design the business modules of ERP	3	9	1	0	1
CO-4	Aware about Supply chain management and Business Process Re-engineering	9	3	1	0	1
CO-5	Analyse the current and future trends in ERP	3	9	0	0	0
Total		27	39	3	0	4
Weightage		7.48	6.91	1.30	0.00	1.30

**SEMESTER –II**  
**CC – VI-P ENTERPRISES RESOURCES PLANNING –PRACTICAL**  
**SUB.CODE:21PCO6P**

**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**

<b>CO No.</b>	<b>Course Objectives</b>
CO-1	Focus on a strong emphasis upon practice of theory in Applications and Practical oriented 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 defined Accounting 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



**Text Book:**

1. Dr. P.RizwanAhamed, *Enterprise Resource Planning*, 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*, 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.

**THEORY:**

INTERNAL – 15MARKS

EXTERNAL – 45MARKS

**PRACTICAL:**

RECORD NOTE – 10 MARKSEXTERNAL– 30MARKS

**Course Outcomes:**

**The learners**

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

**SEMESTER –II**  
**EC – II (A) GREEN BUSINESS MANAGEMENT**  
**SUB.CODE: 21PCOE2A**

**Objective:** The objective of the course is to impart students in understanding of green business, its advantages, issues and opportunities and to provide knowledge over the strategies for building eco-business.

**Course Objectives:**

**The Learner will be able to**

<b>CO No.</b>	<b>Course Objectives</b>
CO-1	Acquire knowledge about Green Management Concept.
CO-2	Enhance environmental quality
CO-3	Know the importance about Ecological issues.
CO-4	Learn the Environmental Standards to safeguard the eco-system.
CO-5	Familiarize with the Green techniques and methods.

**UNIT – I**

**Introduction of Green Management:** The concept of green management; evolution; Nature, scope, importance and types; developing a theory; green management in India; Relevance in twenty first century.

**UNIT – II**

**Organizational Environment;** Internal and External environment; Indian corporate Structure and environment; how to go green; spreading the concept in organization; Environmental and sustainability issues for the production of high-tech components and Materials, life cycle analysis of materials, sustainable production and its role in Corporate Social Responsibility (CSR) and Corporate Environmental Responsibility (CER).

**UNIT – III**

**Approaches from Ecological Economics;** Indicators of sustainability; Ecosystem services and their sustainable use; Bio-diversity; Indian perspective; Alternate theories.

**UNIT – IV**

**Environmental Reporting and ISO 14001;** Climate change business and ISO 14064; Green financing; Financial initiative by UNEP; Green energy management; Green product management

## UNIT – V

**Green Techniques and Methods;** Green tax incentives and rebates (to green projects and companies); Green project management in action; Business redesign; Eco-commerce models.

### Text Books

1. Jazmin SeijasNogarida, *Green Management and Green Technologies: Exploring the Causal Relationship*, ZEW Publications.
2. Leo A. Meyer, *The Green Energy Management Book*, LAMA books.

### Books for References

1. John F. Whaik, *Green Marketing and Management: A global Perspective*, Qbase Technologies.
2. Richard Maltzman And David Shiden, *Green Project Management*, CRC Press Books.
3. Andrew S. Winston B, *Green and World*, Yale Press.

### Course Outcomes:

#### The learners

CO No.	Course Outcomes	PO1	PO2	PO3	PO4	PO5
CO-1	Understanding the concept of Green Business Management and its role in India	3	9	0	0	1
CO-2	List Internal and external environment, Corporate Social Responsibility and Corporate Environment Responsibility	3	9	0	0	3
CO-3	Awareness on Ecological issues	3	3	3	1	1
CO-4	Familiarity with Environmental Reporting and ISO 14001	3	9	1	1	3
CO-5	Infer knowledge about Green Techniques and Methods	3	3	3	1	1
Total		15	33	7	3	9
Weightage		4.16	5.85	3.03	1.38	2.93

**SEMESTER –II**  
**EC – II (B) CONSUMER RIGHTS AND EDUCATION**  
**SUB.CODE: 21PCOE2B**

**Objective:** To enable the students to act as discriminating consumers, capable of making an informed choice of goods and services and conscious of their rights and responsibilities.

**Course Objectives:**

**The Learner will be able to**

<b>CO No.</b>	<b>Course Objectives</b>
CO-1	Understand the terms Consumers, Consumerism, Consumer movement
CO-2	understand the provisions of the Consumer Protection Act, 2019
CO-3	Know the methods of creating awareness and education
CO-4	Familiarizes on various aspects of consumer related Legislations and Organizations
CO-5	Aware about the rights and responsibilities of consumers

**UNIT – I**

**Consumer Movement in India-** Definition of Consumer- Types of Consumer –Problems of Consumer – Consumerism- Emerging concepts in consumerism: Green Consumerism, Cyber Consumerism- effects of consumerism.

**UNIT – II**

**Right of Consumers-** Responsibilities of Consumers —unfair trade practices-Caveat Emptor and Caveat Venditor- Enforcement of Consumer rights through Public Interest Litigation.

**UNIT – III**

**Consumer Protection Act 2019** – Main Provisions –Redressal forums –District Level – State Level and National Level –Powers and Functions –Filing of Complaints Procedure Regulatory Authorities and Ombudsman.

**UNIT – IV**

**Consumer related Legislations and Organizations:** Prevention of Food Adulteration Act, 1954- Standards of Weights and Measures Act, 1976- The Drugs and Magic Remedies (Objectionable Advertisement) Act 1954 - Consumer pressure groups-voluntary consumer organizations-Consumer Protection Councils - Remedy and Redressal of Grievances

## UNIT – V

**Consumer awareness and Education in India:** Lack of awareness- Lack of access to information-Methods of creating awareness and promotion of Consumer rights and duties- E-Commerce and Consumer Rights- Role of media in consumer education

### Text Books

1. Singh Avtar, *Law of consumer protection (Principles and Practice)*, Eastern Book Company, Luck now, 2010.
2. Aggarwal V.K, *Consumer Protection Law and practice*, Bharat Law House Pvt Ltd. New Delhi, 2006.

### Books for References

1. Majaumdar P K, *Law of Consumer Protection in India*, Orient Publishing Company, New Delhi, 2009.
2. Balakrishna Eradi, *Consumer protection–Jurisprudence*, Lexis Nexis Butter worth publishing, 2009.
3. Bangia R.K., *A Handbook of Consumer Protection Laws and Procedure*, Allahabad Law Agency, 2004.

### Course Outcomes:

#### The learners

CO No.	Course Outcomes	PO1	PO2	PO3	PO4	PO5
CO-1	Understand the various terms related to Consumers	3	9	0	0	1
CO-2	Know the Consumers rights and duties and how to enforce their rights	3	9	0	0	3
CO-3	Gain knowledge of the provisions and procedures under Consumer Protection Act, 2019	3	3	3	1	1
CO-4	Familiar with Consumer related Legislations and Organizations	3	9	1	1	3
CO-5	Know the methods of creating awareness and education	3	3	3	1	1
Total		15	33	7	3	9
Weightage		4.16	5.85	3.03	1.38	2.93

**SEMESTER –II**  
**EC – II (C) BANK MANAGEMENT**  
**SUB.CODE: 21PCOE2C**

**Objective:** To facilitate the understanding of the origin and growth of the Indian Banking System and to understand the modern day developments in Indian banking sector.

**Course Objectives:**

**The Learner will be able to**

<b>CO No.</b>	<b>Course Objectives</b>
CO-1	Understand the basic functions of commercial bank and financial sector reforms.
CO-2	Learn the process of deposit mobilization by commercial banks.
CO-3	Acquire knowledge about different types of bank customers.
CO-4	Develop understanding about different types of securities.
CO-5	Learn the various micro finance institution.

**UNIT – I**

**Banking-Definition** - Function of Commercial Banks – Types of Commercial Banking systems –Indian Commercial Banking Structure –Nationalization of Banks in India: Reasons, Achievements and Critical Evaluation – Financial Sector Reforms – Consolidation and Competition in the Indian Banking Industry.

**UNIT – II**

**Deposit Mobilization by Commercial Banks** – Deposit Mix – Different Types of Deposits – Factors Affecting Deposit Levels – Lending of Money by Banks – Principles of Sound Lending –Various Forms of Advances: Cash Credit, Overdrafts, Loans and Purchasing and Discounting of Bills – Retail Lending by Banks –Housing Loans and Personal Loans: Problems and Prospects – EMI: Concepts and Computation – Subsidiary Services of Banks: Traditional Services – Contemporary Services Including Cash Management –RTGS &NEFT.

**UNIT – III**

**Different Types of Customers:** Individuals, Joint Account Holders, Trustees, Executors and Administrators, Joint Hindu Family, Partnership Firm, Joint Stock Companies, Clubs and Societies, and Local Authorities –Points to be considered by the Banker while opening and maintaining Accounts in the Names of Such Customers.

## UNIT – IV

**Different Types of Securities** – Goods – Document of Title to Goods –Life Insurance Policies – Corporate Securities – Government Securities – Real Estate – Fixed Deposit Receipts – Bullions – Policy, Procedure and Practices of Lending Against these Securities.

## UNIT – V

**Micro Financial Institutions** – SHGs – lending – recovery – social, economic and entrepreneurial empowerment – MUDRA Yojana scheme – importance in rural development.

### Text Books:

1. Singh Avtar, *Law of Consumer Protection (Principles and Practice)*, Eastern Book Company, Luck now, 2010.
2. Majaumdar P K., *Law of Consumer Protection in India*, Orient Publishing Company, New Delhi, 2009.

### Books for References

1. Balakrishna Eradi, *Consumer protection–Jurisprudence*, Lexis Nexis Butter worth publishing, 2009.
2. Bangia R.K., *A Handbook of Consumer Protection Laws and Procedure*, Allahabad Law Agency, 2004.

### Course Outcomes:

#### The learners

CO No.	Course Outcomes	PO1	PO2	PO3	PO4	PO5
CO-1	Avail various services of commercial banks.	3	9	0	0	1
CO-2	Understand the process of opening deposit accounts in commercial banks and understand the process of borrowing from banks.	3	9	0	0	3
CO-3	Understand the various types of bank customer.	3	3	3	1	1
CO-4	Understand the importance of securities.	3	9	1	1	3
CO-5	Know the various schemes and lending policy of Micro Financial Institutions	3	3	3	1	1
Total		15	33	7	3	9
Weightage		4.16	5.85	3.03	1.38	2.93

**SEMESTER – II**  
**EDC – I GENERAL STUDIES FOR COMPETITIVE EXAMINATIONS**  
**(On-line Examination)**  
**SUB.CODE:21PCOED1**

**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**

<b>CO No.</b>	<b>Course Objectives</b>
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.

### Text Books

1. Aggarwal R.S., *Quantitative Aptitude for Competitive Examinations*, S.Chand Publishing, New Delhi, Revised Edition, 2017.
2. Aggarwal R.S., *A Modern Approach to Verbal and Non-Verbal Reasoning*, S.Chand Publishing, New Delhi, Revised Edition, 2018.

### Books for References

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 Publication
5. UGC NET/JRF/SET, R.Gupta.

### Course Outcomes:

#### The learners

CO No.	Course Outcomes	PO1	PO2	PO3	PO4	PO5
CO-1	Able to attend the teacher recruitment examinations.	3	0	9	9	0
CO-2	Able to express their thoughts very skillfully in interviews and group discussions.	3	0	9	9	3
CO-3	Expose their skills in competitive examinations	3	0	9	9	3
CO-4	Can apply the data interpretation techniques and ICT tools	9	9	9	3	9
CO-5	Develop practical knowledge about pollution free country and understand the importance of the higher education system.	9	9	3	9	9
Total		27	18	39	39	24
Weightage		7.48	3.19	16.88	17.97	7.82

# **SEMESTER – III**

**SEMESTER – III**  
**CC – VI – INVESTMENTMANAGEMENT**  
**SUB.CODE:21PCO7**

**Objectives:** To enable the students to learn the various concepts of Investments and Evaluate the Securities that is traded in the Stock Market to Create an Efficient Portfolio

**Course Objectives:**

**The Learner will be able to**

<b>CO No.</b>	<b>Course Objectives</b>
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 and Compare the Intrinsic value of shares with that of its Market value on the basis of Fundamental analysis
CO-4	Identify and Evaluate the Market value of Shares by applying various Technical tools
CO-5	Understand, evaluate and create an Efficient Portfolios by applying various principles of Portfolio Management and apply the various Portfolio Management Models in the construction of an efficient Portfolio

**UNIT – I**

**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 – II**

**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 – III

**Fundamental Analysis:** Approaches to Security Analysis – Fundamental Analysis - Economic analysis – Industry analysis - Company analysis – Company financial statements – Ratio analysis - Advantages & Limitation of Ratio Analysis - Book value – Market value of shares – Growth shares, Income shares – Analysis of management – Fundamental valuation models.

### UNIT – IV

**Technical Analysis:** Basic Assumptions of Technical Analysis – Differences between Technical Analysis and Fundamental analysis – Theories, Techniques and Methods of Movements of Stock Prices – Dow Theory – Minor Trends – Chartist Method – Charts – Line Chart – Bar Chart - Japanese Candlestick Charts – Points and Figures Chart – Limitation of Points and Figures Chart – Important Chart patterns adopted in Technical Analysis – Head and Shoulders – Moving Averages Method – Oscillator – Triangles – Elliot Wave Theory – Short Selling – Odd Lot Trading.

### UNIT – V

**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.

#### Text Books

1. Natarajan L, *Investment Management*, Margham Publications, Chennai, 2016.
2. Avadhani VA, *Investment and Securities Market in India*, Himalaya Publishing House, Mumbai, 2014.

#### Books for References

1. Punithavathi Pandian, *Security Analysis and Portfolio Management*, Vikas Publishing House Pvt. Ltd, New Delhi, 2013.
2. Bhalla VK, *Security Analysis and Portfolio Management*, S.Chand and Company Ltd, New Delhi, 2014.

**Course Outcomes:****The learners**

<b>CO No.</b>	<b>Course Outcomes</b>	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>
CO-1	Create investment awareness among the young generation.	1	3	1	9	3
CO-2	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	1	1	1	9	1
CO-3	Analyse and Compare the intrinsic value of shares with that of the Market value of shares on the basis of Fundamental analysis	1	1	3	9	3
CO-4	Apply the technical tools and find out the movement of share prices in BSE and NSE	1	3	9	9	1
CO-5	Evaluate and analyse the principles of portfolio management	1	9	3	9	1
Total		5	17	17	45	9
Weightage		1.39	3.01	7.36	20.74	2.93

**SEMESTER – III**  
**CC – VIII RESEARCH METHODOLOGY**  
**SUB.CODE:21PCO8**

**Objective:** To introduce the students to the various methods and principles of research in social science so that they would be able to take research work as per the accepted norms and scientific practices.

**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 problem formulation
CO-3	Develop a hypothesis for a research problem and identify the source and tools of data collection
CO-4	Explain sampling methods, decide the sample size and classify primary data and interpret them. Assess the primary data using statistical tools and interpret the results
CO-5	Understand the steps, layout and mechanics in writing research report.

**UNIT – I**

**Introduction to Research:** Meaning and Definition of Social Research – Objectives of Research –Types of Research - Research process – Criteria of Good Research – Maintaining Objectivity in Research – Problems Encountered by Researchers.

**UNIT – II**

**Problem Formulation:** Problem Formulation – Identifying Research Problem – Sources of Research Problem – Techniques Involved in Defining a Research Problem – Research Design: Meaning and Importance; Types of Research Designs – Exploratory – Descriptive – Case Study Design.

**UNIT – III**

**Data Collection:** Methods of Data Collection –Observation – Questionnaire & Interviewing – Guidelines for Constructing Questionnaire and Interview Schedule - Sample Design: Defining Universe and Sampling Unit – Determining Sampling Frame – Probability and Non-Probability Sampling Methods – Sample Size Determination – Sampling and Non-sampling Errors – Scaling Methods – Hypothesis; Hypothesis Formulation and Hypothesis Testing.

## UNIT – IV

**Data analysis and Interpretation using SPSS:** Descriptive statistics – Factor Analysis – Reliability test – Parametric Analysis – T-test – ANOVA – Correlation – Regression – Non-Parametric Analysis – Chi-square – Sign Test – Wilcoxon – McNemar – Kolmogorou Smirnov test – Mann-Whitney U test – Kruskal Wallis H test.

## UNIT – V

**Report Writing:** Report Writing – Kinds of Research Reports – Steps in Report Writing – Layout of Research Report – Mechanics in Writing a Research Report – Precautions in Writing a Research Report.

### Text Books

1. Kothari, C.R, and Gaurav Garg, *Research Methodology Methods and Techniques*, New Age International (P) Limited Publishers, New Delhi, 2015.
2. Bhome Sharadha, *Research Methodology*, Himalaya Publication House Pvt.Ltd, New Delhi, 2014

### Books for References

1. Devendra Thakur, *Research Methodology in Social Sciences*, Deep and Deep, New Delhi, (Latest Edition).
2. Suchdeva, *Business Research Methodology*, Himalaya Publishing House, Mumbai, 2010.
3. Donald R Cooper, Pamela S Schindler, J K Sharma, *Business Research Methods*, McGraw Hill Education (India) New Delhi, 2012.

### Pattern

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

**Part – B** Theory Question from Unit – I, II and V (Either or type) + Problems from Unit III and IV (Either or type).

**Part – C** Theory Question from Unit – I, II and V + Problems from Unit III and IV.



**Course Outcomes:****The learners**

<b>CO No.</b>	<b>Course Outcomes</b>	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>
CO-1	Perceive the nature and scope of research and classify the various types of research	1	9	9	0	0
CO-2	Construct hypothesis for a research problem and choose the source and tools of data collection	0	9	9	1	0
CO-3	Determine sampling methods, decide the sample size and classify primary data and interpret them	0	9	9	1	0
CO-4	Evaluate the primary data using statistical tools and interpret the results	0	3	9	0	0
CO-5	Present the research report in the order of presentation	0	9	9	3	0
Total		1	39	45	5	0
Weightage		0.28	6.91	19.48	2.30	0.00

**SEMESTER – III**  
**CC – IX ORGANISATIONAL BEHAVIOUR**  
**SUB.CODE: 21PCO9**

**Objective:** To help the students to develop cognizance and importance of human behaviour and to describe how people behave under different conditions and understand why people behave as they do.

**Course Objectives:**

**The Learner will be able to**

<b>CO No.</b>	<b>Course Objectives</b>
CO-1	Know the organizational theories that would enlighten the understanding of human behavior at work
CO-2	Learn the behaviour determinants and motivational theories
CO-3	Understand the need for behavior modifications
CO-4	Aware the issues arising from individual and collective organizational behavior
CO-5	Understand the importance of Organisational Change

**UNIT – I**

**Basic Behavioural Concept:** Organisational Behaviour – Concept, meaning, objectives, approaches, S-O-B-C Models, Models of OB. Historical development of OB – Hawthorne Experiments. Organisational Climate – Meaning, importance, determinants, and measurements.

**UNIT – II**

**Behaviour Determinants:** Personality – concept, meaning, determinants. Perception – meaning, factors, process, Difference between perception and sensation, Learning – meaning, Difference between Learning and Maturation. Motivational Theories: Content, Contextual and Contemporary theories.

**UNIT – III**

**Behaviour Modification:** Concept, meaning, application and importance. Stress: Sources and Causes, Stress Management, Work place emotions. Conflict: meaning, types, Models and Resolution Strategy.

**UNIT – IV**

**Organisational Team Dynamics:** Team: Types, designs, development, norms, roles and cohesiveness – Team building: Process, types, managing team process – Team resource, Roles and Responsibilities – Self Identity Team skills

## UNIT – V

**Organisational Change:** Challenges of change – Pressures for change, types of change, approaches –Resistance to change – individual, group and organizational – Overcoming Resistance – Promoting change – interpersonal, team and organizational methods.

### Text Books

1. Davis & Newstrom, *Organisational Behaviour*, McGraw Hill Publishers, New Delhi, 1985.
2. Fred Luthans, *Organisational Behaviour*, McGraw Hill Publishers, New Delhi, 1985.
3. Prasad L.M. *Organisational Behaviour*, Sultan Chand & Sons, New Delhi, 2000.
4. Steven Mcshane, Mary Ann Von Glinow, Radha R Sharma, *Organisational Behaviour: Emerging Knowledge and Practice for the Real World*, Tata McGraw Hill, New Delhi, 2001.

### Books for References

1. Pravin Durai, *Human Resource Management* (2<sup>nd</sup> Ed), Pearson Education Books, New Delhi, 2010.
2. VSP Rao, *Human Resource Management: Text & Cases*, Excel Books, New Delhi, 2002.
3. Edwin Flippo, *Personnel Management*, Tata McGraw Hill, New Delhi, 1984.

### Course Outcomes:

#### The learners

CO No.	Course Outcomes	PO1	PO2	PO3	PO4	PO5
CO-1	Grasp the organizational theories that would enlighten the understanding of human behavior at work	1	9	1	0	3
CO-2	Understand the behaviour determinants and motivational theories	1	9	3	0	3
CO-3	Familiarize with the need for behavior modifications in the changing work environment	9	9	1	0	3
CO-4	Understand team/group processes and able to address issues arising from individual and collective organizational behavior	1	9	9	0	3
CO-5	Know the importance of change in the competitive work environment	3	3	3	0	9
Total		15	39	17	0	21
Weightage		4.16	6.91	7.36	0.00	6.84

**SEMESTER – III**  
**CC – X/CC – XP INTERNET AND E –COMMERCE**  
**THEORY – (SUB.CODE:21PCO10)**  
**PRACTICAL– (SUB.CODE:21PCO10P)**

**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**

<b>CO No.</b>	<b>Course Objectives</b>
CO-1	Impart knowledge about the relevance of Internet and E-Commerce in current competitive environment.
CO-2	Acquire practical knowledge to create webpage using simple HTML tags.
CO-3	Understand about the EDI system and Aware the common legal, ethical and tax issues involved in e-commerce.
CO-4	Develop understanding of the working of online shopping and e-payment.
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 – I**

Introduction to Internet – Internet Evolution – World Wide Web – Advantages and Disadvantages – Internet vs. Intranet – Purpose and functions of Internet Service Provider – Connectivity – Dialup – Internet Services – Applications – Protocols – Internet Addressing.

**UNIT – II**

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

**UNIT – III**

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 – IV**

E-Commerce – Models – Based on the relationship of transaction parties - Based on the relationship of transaction types - 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 – V**

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.

#### **LABWORK:**

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

#### **Text Books**

1. Joseph PT., *E-Commerce: An Indian Perspective*, Prentice hall of India Pvt Ltd. New Delhi, 2015.
2. Bhasker, B., *Electronic Commerce Framework, Technologies and Applications*, McGraw Hill Educations, New Delhi, 2017.

#### **Books for References**

1. David Whitely, *E-commerce, Strategy, technologies and Applications*, Tata McGraw-Hill Publishing Company Limited, New Delhi, 2010.
2. K.Abirami Devi & Dr. M. Alagammai (2009), *E-Commerce*, 1<sup>st</sup> Edition, Margham Publications, Chennai, 2009.
3. Kalakota, R., & Whinston, A. B., *Frontiers of Electronic Commerce*, Pearson Education India, New Delhi, 2002.

#### **QUESTION PATTERN**

Theory – 60 ; Practical – 40 Marks

Theory: External – 45 Marks; Internal – 15 Marks

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

**Course Outcomes:****The learners**

<b>CO No.</b>	<b>Course Outcomes</b>	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>
CO-1	Logically observed and experienced the main activities of E-Commerce	3	9	1	1	3
CO-2	Are able to start up and create e-commerce website	9	3	3	0	1
CO-3	Clearly understand the working of EDI.	9	9	3	3	9
CO-4	Familiarized with online payment services and different cyber laws.	9	3	1	0	9
CO-5	Acquired knowledge of E-marketing tools and E-mail applications	3	9	1	1	3
Total		33	33	9	5	25
Weightage		9.14	5.85	3.90	2.30	8.14

**SEMESTER– III**  
**EC – III (A) LOGISTICS MANAGEMENT**  
**SUB.CODE:21PCOE3A**

**Objective:** Introduce the concept and impact of Logistics and Supply Chain Management, with a competitive strategy overview and develop an understanding among the students about the role of logistics in a market-oriented society.

**Course Objectives:**

**The Learner will be able to**

<b>CO No.</b>	<b>Course Objectives</b>
CO-1	Describe the concepts, aims, progress and current trends about logistics management.
CO-2	Discuss the contents about integrated logistics.
CO-3	Elaborate the concepts of SCM, planning sourcing and information technology in SCM
CO-4	Understand the procurement, inventory warehouse and material handling in logistics
CO-5	Discuss the contents of transportation and Logistic Packaging

**UNIT – I**

**Concept of Logistics:** Introduction – Evolution – Objectives – Concept – Objectives – Types – Role of Logistics in Economy – Difference between Logistics and Supply Chain Management.

**UNIT– II**

**Integrated Logistics:** Introduction – Objectives – Concept of Integrated Logistics – Inventory flow – Information flow – Operational objectives of Integrated Logistics – Barriers to Integration – Organisation Structure – Logistics performance cycle.

**UNIT– III**

**Supply Chain Management:** Introduction – Objectives – Defining Value Chain – Organisation Level – Concept of Supply Chain – Role of Government in controlling international trade and its impact on Logistics and Supply Chain.

**UNIT– IV**

**Material Handling:** Introduction – Objectives – Concept – Principles – Equipment used for material handling – Points to be considered while handling materials – Role of Material Handling in Logistics.

## UNIT– V

**Transportation:** Introduction – Objectives – Transport system – Different modes of transport – transportation network – containerization. **Logistics Packaging:** Introduction – Objectives – Concept of Logistics packaging – Design consideration in packaging – Types of Packaging material - Packaging cost.

### Text Books

1. Agarwall D.K., *A text Book of Logistics and supply chain management*, Macmillan Education India, Noida, 2003.
2. Usha Kiran Rai, *Export – Import and Logistics Management*, PHI learning Pvt Ltd, New Delhi, 2010.

### Books for References

1. L. Natarajan, *Logistics & Supply Chain management*, Margham Publications, Chennai, 2013.
2. Christopher, M., *Logistics and Supply Chain Management*. Prentice Hall Learning Pvt. Ltd., New Delhi, 2011.

### Course Outcomes:

#### The learners

CO No.	Course Outcomes	PO1	PO2	PO3	PO4	PO5
CO-1	Understand the concepts, aims, and progress and current trends about logistics management status	3	9	1	0	1
CO-2	Develop Knowledge about Integrated Logistics	1	9	0	0	3
CO-3	Recall the concepts of SCM, planning sourcing and information technology in SCM	3	9	1	0	1
CO-4	Summarize the procurement, inventory warehouse and global logistics	3	9	0	0	3
CO-5	Develop the skill of efficient usage of transportation and Logistic Packaging	3	3	0	0	9
Total		13	39	2	0	17
Weightage		3.60	6.91	0.87	0.00	5.54



**SEMESTER– III**  
**EC – III (B) MANAGEMENT INFORMATION SYSTEM**  
**SUB.CODE:21PCOE3B**

**Objective:** To provide the knowledge of contemporary issues related to the field of managing information system, develop knowledge and skills required to work effectively in profession, enhance self confidence, ability to take proper decision and effective communication.

**Course Objectives:**

**The Learner will be able to**

<b>CO No.</b>	<b>Course Objectives</b>
CO-1	Acquire knowledge on information systems in business and their management
CO-2	Understand the objectives and components of data base management systems
CO-3	Understand the approaches involved in developing MIS
CO-4	Enrich knowledge through transaction processing and Support system
CO-5	Understand the knowledge on functional Information systems

**UNIT – I**

**Management Information System** – Concept, Need, Strategic role – Evolution of Management Information System – Components of Management Information System – Information flow

**UNIT– II**

**Data base management systems** – Objectives and Components – Database design – Creation and control – Recent trends in database

**UNIT– III**

**Developing information system** – Planning, Designing and redesigning – Approaches for system development – System analysis and Design – system Implementation and Maintenance

**UNIT– IV**

**Transaction processing and Support system** – Transaction processing system – Office automation systems – Decision support systems – Executive information systems – Artificial intelligence and Expert systems

## UNIT– V

**Functional Information systems** – Production, Finance, Human resource and Marketing – Managing information resources – Information Security – Control & Audit of Information Systems.

### Text Books

1. Azam M, *Management Information Systems*, Vijay Nicole Imprints, Chennai, 2012.
2. Davis, *Management Information Systems*, McGraw Hill, New Delhi, 2013.

### Books for References

3. Eff Oz, *Management Information Systems*, Vikas Publishing house Pvt. Ltd, Chennai, 2001.
4. Goyal D P, *Management Information Systems – Managerial Perspectives*, Mac Millan India Ltd, 2010.
5. James A O’ Brain, *Management Information Systems*, Tata McGraw Hill, New Delhi, 2014.

### Course Outcomes:

#### The learners

CO No.	Course Outcomes	PO1	PO2	PO3	PO4	PO5
CO-1	Gain in-depth knowledge on information systems in business and their management	3	9	1	0	1
CO-2	Learned the objectives and components of data base management systems	1	9	0	0	3
CO-3	Know the approaches involved in developing MIS	3	9	1	0	1
CO-4	Know the transaction processing and Support system	3	9	0	0	3
CO-5	Gain knowledge on functional Information systems	3	3	0	0	9
Total		13	39	2	0	17
Weightage		3.60	6.91	0.87	0.00	5.54

**SEMESTER– III**  
**EC – III (C) ENVIRONMENT FOR BUSINESS**  
**SUB.CODE:21PCOE3C**

**Objective:** This course aims to develop ability to understand and scan business environment in order to analyse the opportunities and take decisions under the uncertainty.

**Course Objectives:**

**The Learner will be able to**

<b>CO No.</b>	<b>Course Objectives</b>
CO-1	Provide an overview of Business Environment in India.
CO-2	Analyse and appreciate the importance of political environment.
CO-3	Understand the impact of environmental factors on economic system.
CO-4	Understand the concepts of Social and cultural environment.
CO-5	Acquire knowledge about financial environment.

**UNIT – I**

**Business Environment:** It's Nature & Significance - Types - Micro & Macro Environment - Environmental Analysis & Strategic Management process- Importance & limitations-Approaches to Environmental Analysis

**UNIT– II**

**Political Environment:** Constitutional Environment - Features - Fundamental Rights & Duties- Government and business relationship in India – Provision of Constitution Pertaining to Business

**UNIT– III**

**Economic Environment:** Features and Functions of Economic System - Types of Economic System – Economic System and their Impact of Business – Plan Investment – Union Budget – Fiscal deficit and revenue deficit – Previous five-year plans and Niti Aayog

**UNIT– IV**

**Social & Cultural Environment:** Social Attitudes – Impact of foreign culture on business – Types of social organization - Business Ethics - Social Responsibilities of business towards different groups

## UNIT– V

**Financial Environment:** Financial System – Financial Institutions – RBI Stock Exchange – IDBI – Non-Banking Financial Companies (NBFCs)

### Text Book

1. Gupta C.B, *Business Environment*, Sultan & Chand Publications, New Delhi, 2014.

### Books for References

1. Francis Cherunilam, *Business Environment*, Himalaya Publishing House, Mumbai, 2014.
2. Dr. N. Premavathy, *Business Environment*, Sri Vishnu Publications, Chennai, 2005
3. Sankaran, *Business Environment*, Margham Publications, Chennai, 2008.

### Course Outcomes:

#### The learners

CO No.	Course Outcomes	PO1	PO2	PO3	PO4	PO5
CO-1	Have an overview of business Environment in India	3	9	1	0	1
CO-2	Understand the present situation in political environment	1	9	0	0	3
CO-3	Analyse the recent developments in the economic, fiscal and monetary policies of the government	3	9	1	0	1
CO-4	Know the social and cultural environment and the impact of foreign culture over Indian Business	3	9	0	0	3
CO-5	Understand the constituents of Financial System and environment	3	3	0	0	9
Total		13	39	2	0	17
Weightage		3.60	6.91	0.87	0.00	5.54

# **SEMESTER – IV**

**SEMESTER –IV**  
**CC – XI GOODS AND SERVICES TAX**  
**SUB.CODE:21PCO11**

**Objective:** To know the general understandings of the GST in the country and provides an insight into the aspects of GST and equip the students in filing GST.

**Course Objectives:**

**The Learner will be able to**

<b>CO No.</b>	<b>Course Objectives</b>
CO-1	Understand and apply the concept of GST
CO-2	Understand and apply taxable, composite, mixed supply
CO-3	Understand and analyse levy and collection of GST
CO-4	Understand and apply inclusion and exclusion of taxation value
CO-5	Understand the Audit under GST

**UNIT – I**

Evolution of GST – Supply – Goods and Services – Types of Supply – Exempted Supply – Nil Rated Supply – Non GST Supply - Rate of GST – Role of GST Council – Benefits of GST in India.

**UNIT – II**

Inter State supply – Intra State Supply – CGST, SGST, IGST Act – Definitions – Input Service Distributor – Input Tax Credit – Reverse Charge Mechanism – Time and value of supply – Time of supply of goods – Time of supply of services.

**UNIT – III**

Levy and Collection of Tax – Exemption from tax – Apportionment of credit and blocked credit – Recovery of input tax credit –Registration – Amendment –Cancellation – Return – Annual return and final return.

**UNIT – IV**

Payment of tax, interest, penalty and other amount – Tax deduction at source – transfer of input tax credit – Refund of Tax – Accounts and tax – Collection of tax at source –Assessment – Provisional assessment.

## UNIT – V

Audit under GST - Power of Inspection – Officers of CGST and SGST – Appointment of Officers – Powers of officers search and seizure – power of test – offences and penalty – Appeal and Revision.

### Text Books

1. Dr.V.Balachandran., *GST Law &Practice*, Sultan Chand & Sons, New Delhi July 2017.
2. Dr.Awdhesh Singh, *GST Made Simple*, Centax Publications, July 2017

### Books for References

1. R. K. Jha P. K. Singh, *Goods and Services Tax*, Asia Law House, Hyderabad, 3<sup>rd</sup> Expert Edition, 2017.
2. Ghanashyam Upadhyay, *Goods and Services Tax*, Asia Law House, Hyderabad, 2021.

### Course Outcomes:

#### The learners

CO No.	Course Outcomes	PO1	PO2	PO3	PO4	PO5
CO-1	Analyse and apply the concept of GST	9	9	1	1	9
CO-2	Apprehend and apply taxable, composite, mixed supply	9	9	1	1	9
CO-3	Analyse levy and collection of GST	9	3	1	0	9
CO-4	Apply inclusion and exclusion of taxation value	9	9	1	1	9
CO-5	Gain knowledge about Audit under GST	9	9	1	3	9
Total		45	39	5	6	45
Weightage		12.47	6.91	2.16	2.76	14.66

**SEMESTER– IV**  
**CC – XII INTERNATIONAL BUSINESS**  
**SUB.CODE:21PCO12**

**Objective:** The objective of this course is to acquaint the students with the nature and scope of international business operations and familiarize them with trends and developments in international business environment.

**Course Objectives:**

**The Learner will be able to**

<b>CO No.</b>	<b>Course Objectives</b>
CO-1	learn about the growth of International trade and International Monetary system
CO-2	Understand the theoretical foundations of international trade and investment along with the realities and rationale of trade and investment policies.
CO-3	Develop knowledge towards Foreign Direct Investment
CO-4	Create understanding about International Business Operations
CO-5	Analyse the developments and Issues in International Business

**Unit –I**

Growth of International Trade – Globalisation and its consequences – Multinational Companies –merits and demerits. International Financial System – International monetary system- the Gold Standard, the Bretton Woods system of exchange rates, current exchange rate regimes. International Monetary Fund, its resources and lending facilities.

**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.

### **Text Books**

1. Roger Bennett, *International Business*, Pearson Education, New Delhi, 2011.
2. John D. Daniels & Lee H Radebough, *International Business*, Wesley Publishing Company, New Delhi, 2009.

### **Books for References**

1. Francis Cherunilam, *International Business Text and Cases*, Eastern Economy Edition, New Delhi, 2015.
2. Anant K, Sundaram J, Steward Black, *The International Business Environment – Text And Cases*, Prentice Hall of India Private Limited, New Delhi, 2010.

**Course Outcomes:****The learners**

<b>CO No.</b>	<b>Course Outcomes</b>	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>
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.	3	9	0	1	9
CO-2	Analyse the changing dimensions of international trade and appreciate the role of trade theories in explaining trade patterns in different industries	9	9	1	0	9
CO-3	Assess the realities of Foreign Direct Investments in World Economy	9	9	1	3	9
CO-4	Analyse the role of international business operations	9	9	3	9	9
CO-5	Understand the developments and issues in International business	1	9	1	1	9
Total		31	45	6	14	45
Weightage		8.59	7.98	2.60	6.45	14.66

**SEMESTER –IV**  
**CC – XIII FINANCIAL ANALYSIS AND INTERPRETATION**  
**SUB.CODE:21PCO13**

**Objective:** To enable the students to understand the basic accounting principles and final accounts and to provide an insight into financial decision making procedures and their applications in complex financial management.

**Course Objectives:**

**The Learner will be able to**

<b>CO No.</b>	<b>Course Objectives</b>
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 – Meaning – Classification – Liquidity, solvency, turnover and profitability ratios – Interpretation of Ratios.

**UNIT – III**

Fund flow statement – Meaning – Preparation – Schedule of changes in working capital – Funds from operation – Sources and applications – Cash flow statement – Meaning – Difference between fund flow statement and cash flow statement – Preparation of cash flow statement as per AS3.

**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.

### **Text Books**

1. Dr. S.N. Maheswari., *Principles of Management Accounting*, Mahavir Publications; Seventh Edition, 2017.
2. Khan M. Y. and Jain P. K., *Management Accounting*, Tata McGraw Hill Company Ltd., New Delhi, 2013.
3. M.Y.Khan and P.K.Jain, *Financial Management*, Tata McGraw Hill, New Delhi, (Latest Edition).

### **Books for References**

1. Pillai.R. S. N. and Bagavathi V (2010), *Management Accounting*, Sultan Chand Company Ltd., New Delhi,
2. Shashi K. Gupta, Sharma R.K, (2005), *Management Accounting Principles and Practices*, New Delhi.
3. T.S. Reddy & Y. Hari Prasad Reddy, *Management Accounting*, Margham Publications, Chennai (Latest edition).
4. T.S. Reddy & Y. Hari Prasad & Reddy, *Financial Management*, Margham Publications, Chennai, (Latest Edition).

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

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

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

**Course Outcomes:****The learners**

<b>CO No.</b>	<b>Course Outcomes</b>	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>
CO-1	Recognize the analysis of Financial Statements and its interpretation.	9	9	3	9	3
CO-2	Recognize the classification and calculation of ratios	9	3	3	9	1
CO-3	Develop practical knowledge towards the preparation of Funds flow and cash flow statements.	9	9	3	9	3
CO-4	Understand the importance of Responsibility Accounting	3	9	3	9	3
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.	9	9	9	9	9
Total		39	39	21	45	19
Weightage		10.80	6.91	9.09	20.74	6.19

**SEMESTER – IV**  
**PW – I PROJECT WORK**  
**SUB.CODE:21PCO14**

**Course Objective**

In the fourth semester, the students are given major emphasis to pursue research work on a chosen research problem.

**Learning Outcome**

Students are prepared to take up research.