

# VIVEKANANDHA COLLEGE OF ARTS & SCIENCES FOR WOMEN

(Autonomous)  
ELAYAMPALAYAM, TIRUCHENGODE

## M.COM - REGULATIONS

(Candidates admitted from 2018-2019 onwards)

### I. SCOPE OF THE COURSE

**M.Com.** is a high profile postgraduate program aimed to create enhanced competence of career positioning tied up with opportunity to become a global accounting and management professional. The program expects a serious commitment of the student to take up challenging study schedules and assignments. The course involves a blend of theoretical education and practical training which run concurrently for a period of two years and equips a student with knowledge, ability, skills and other qualities required for a professional accountant, Teaching professional, Auditors, Financial Advisor etc.,

The uniqueness of the program is its content and topic coverage, the teaching methodology and the faculty. The syllabus has been designed at a level equal to that of professional courses. The teaching methodologies include classroom lectures, industrial visits, orientation, internship, case study and research work. Focus is also on developing soft skills of the students. For Core subjects, Outsource Guest Lectures by Industrialists and Professional Men will be arranged to enable the students to get wider exposure. Students joining in this program can also enroll for any one of the professional courses offered like M.Phil., Ph.D., CA, CMA, CS etc.

### II. SALIENT FEATURES

- ✓ Course is specially designed for a higher level Career Placement.
- ✓ Special Guest lectures from Industrialists, Bankers, Company Secretaries and Auditors will be arranged.
- ✓ Exclusively caters to students interested in pursuing professional courses like M.Phil., Ph.D., CA, CMA, CS, etc.

- ✓ Special Industry Orientations and Training are parts of the Degree Course.
- ✓ Project work is included in the syllabus to enhance conceptual, analytical & Deductive skills.

### **III. OBJECTIVES OF THE COURSE**

- ❖ To enable the students to acquire professional knowledge over Commerce and other related subjects.
- ❖ To impart knowledge in advanced concepts and applications in various fields of commerce.
- ❖ To embed practical knowledge in the minds of students through industrial visits and various training programmes.
- ❖ To enable the students to gain knowledge over the recent developments in the various areas of commerce.
- ❖ To orient the students in the applied aspects of different advanced business practices.
- ❖ To equip the students to occupy important positions in Business, Industries and related organizations.
- ❖ To inspire the students to apply their knowledge gained for the development of society in general.

### **PROGRAMME OUTCOME**

**PO – 1:** After completing three years of Master of Commerce (M.Com) program, students would gain a thorough grounding in the fundamentals of Commerce and Finance.

**PO – 2:** The commerce focused curriculum offers a number of specializations and practical exposures which would equip the student to face the modern-day

challenges in commerce and business.

**PO -3** : The all-inclusive view of the course offer a number of value based and job oriented skills ensures that students will be trained into up-to-date. In advanced accounting courses beyond the introductory level, effective development will also progress to the valuing and organization levels.

### **PROGRAM SPECIFIC OUTCOME (PSO)**

**PSO – 1** Students will be able to demonstrate progressive learning of various accounting methods related to business. Students will be able to demonstrate knowledge in setting up a computerized set of accounting books

**PSO – 2** Students will demonstrate progressive affective domain development of values, the role of accounting in society and business.

**PSO – 3** Students will learn relevant financial accounting skills for preparing financial statements in various business organizations.

**PSO – 4** Students will learn relevant accounting skills, applying both quantitative and qualitative knowledge to their future careers in business.

**PSO – 5** Learners will gain thorough systematic and subject skills within various disciplines of accounting.

**PSO – 6** Learners will be able to recognize features and roles of businessmen, entrepreneur, managers, consultant, which will help learners to possess knowledge and other soft skills and to react aptly when confronted with critical decision making.

**PSO – 7** Learners will be able to prove proficiency with the ability to engage in competitive exams like CA, CS, ICWA and other courses.

**PSO – 8** Learners will acquire the skills like effective communication, decision making, problem solving in day to day business affaires

**PSO – 9** Learners will involve in various co-curricular activities to demonstrate relevancy of foundational and theoretical knowledge of their academic major and to gain practical exposure.

**PSO – 10** Learners can also acquire practical skills to work as tax consultant, audit assistant and other financial supporting services.

**PSO - 11** Learners will be able to do higher education and advance research in the field of commerce and finance

#### **IV. ELIGIBILITY FOR ADMISSION**

Candidates seeking admission to the first year Degree course

**(M.Com.)** shall be required to have passed

- a) B.Com. / B.Com(CA) (or)
- b) Any other degree with one paper in Accountancy.

#### **V. DURATION OF THE COURSE**

- The course shall extend over a period of two academic years consisting of four semesters. Each academic year will be divided into two semesters. The First semester will consist of the period from June to November and the Second semester from December to May.
- The subjects of the study shall be in accordance with the syllabus prescribed from time to time by the Board of Studies of Vivekanandha College of Arts and Sciences for Women with the approval of Periyar University.
- Each subject will have six hours of lecture per week apart from practical training at the end of each semester.

#### **REGULATIONS**

#### **V. TRANSITORY PROVISIONS**

Candidates who have undergone the PG Course of study before 2018-19 shall be permitted to appear for the examinations under the same regulations for a period of three years i.e., upto and inclusive of the examination of April/May 2020-21. Thereafter, they will be permitted to appear for the examination only

under the regulations then in force. Supplementary examinations will be conducted within a month. In case of failure she has to complete within 5 years.

### **Choice Based Credit System**

Choice Based Credit System is a flexible system of learning. It allows different weightages in different courses based on the utility in the overall structure of curriculum. It permits the students to

- i. Choose electives from wide range of elective courses.
- ii. Undergo additional courses and acquire more than the required number of credits.
- iii. Adopt an inter–disciplinary approach in learning.

### **Eligibility for Award of Degree**

A student is eligible for the award of the degree only if she has undergone the prescribed course of study in the college for a period of two academic years (PG) and passed the examinations of all the semesters prescribed earning 90 credits for P.G.

### **Duration**

The total period of study for PG programme is as below

P.G. Two years                      - 4 semesters

Each academic year is divided into two semesters. The total number of working days is 90 days for each semester

### **The medium of instruction and Examinations**

The medium of instruction and examinations, for the papers under part I shall be in the language of English.

### **Evaluation of the students**

The evaluation of the students in a particular course is based on their performance in (i) the Continuous Internal Assessment (CIA) and (2) the End Semester Examinations. (ESE)

For each theory paper the maximum marks for Continuous Internal Assessment and End Semester Examinations are 25 and 75 respectively and for **practical paper** the corresponding marks are 40 and 60 in both U.G. and P.G. courses.

### **Continuous Internal Assessment (CIA)**

For theory papers two CIA tests with duration of **One hour** each and one Model Examination with **Three hours** duration will be conducted every semester. **For practical it is as decided by the respective Board of Studies.** CIA test and Model Examinations will be conducted as per End semester Examination pattern.

Schedule of Internal Assessment Tests and Model Examinations are decided in advance by the Principal in consultation with the Controller of Examinations and Heads of the departments and is given in the Hand book.

Every candidate is required to get prior permission ( before the test model examination is conducted) from the Head of the Department and the Principal to write the test at a later date on valid reasons/ medical grounds. Where no such permission obtained, the decision of the Head of the Department and the Principal, to hold or not to hold separate examination for any such candidate shall be final.

The valued answer script of CIA tests (1&2) and Model Examination shall be given to the candidates within 5 days after completion of the tests and examination for their personal verification during the class hours and collected back with the signature. The tests marks should be submitted to the office of the Controller of the Examinations immediately after getting the signature from the students.

## **Continuous Internal Assessment**

The weightage assigned to various components of the Continuous Internal Assessment is as follows.

### **VI. CONTINUOUS INTERNAL ASSESSMENT**

The performance of the students will be assessed continuously and the Internal Assessment Marks will be as under:

1. Average of two Tests - 5 Marks
2. Model - 5 Marks
3. Seminar - 5 Marks
4. Assignment - 5 Marks
5. Attendance - 5 Marks

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**Total = 25 Marks**

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### **DISTRIBUTION OF MARKS FOR ATTENDANCE**

<b>Attendance Percentage</b>	<b>Marks</b>
75% - 80%	1
81% - 85%	2
86% - 90%	3
91% - 95%	4
96% - 100%	5

### **PASSING MINIMUM EXTERNAL MARKS**

In the University Examinations, the passing minimum shall be 50 % out of 75 Marks (38 Marks).

CIA marks are calculated by the teacher concerned, entered in the register, signed by the candidates and approved by the Heads of Departments and the Principal.

The hard copy and the soft copy (through email) of the CIA marks are submitted to the office of the Controller of Examinations before the last working day of every semester.

### **End Semester Examinations**

End Semester Examinations will be conducted for both **theory** and **practical papers** at the end of each semester (in the month of November for odd semester and April – May for the even semester).

### **End Semester Examinations Schedule**

The schedule for End Semester Examinations is fixed by the Controller of Examinations in consultation with the Principal and Heads of the Departments and is displayed on the notice board and also is circulated to the staff and students through College website ([www.vicas.org](http://www.vicas.org)).

### **Attendance**

The guidelines of attendance requirement issued by the Periyar University are adopted by the college.

<b>S.No</b>	<b>Percentage of Attendance</b>	<b>Remarks</b>
1	Secured not less than 75% of attendance of the 90 working days during the semester. (67.5 days)	Students are permitted to take the End Semester Examinations of any semester
2	Secured attendance between 74% and 65%	Students can write the exam after paying the condo



		nation fee.
3	Secured attendance between 64% and 50%	Compensate the storage in attendance in the subsequent semester and appear for both semester papers together at the end of the latter semester with condo nation fee.
4	Secured below 50% attendance	Not eligible to the write the End semester examinations and she has to rejoin the same semester

### **Question Paper**

Question Papers for the End Semester Examinations theory papers are set by the external question paper setters and are scrutinized by a team of external experts in the discipline concerned.

For End Semester Practical examinations, setting of question paper, conduct of examinations and valuations are done by both internal and external examiners.

### **Hall Tickets and Instructions**

Hall Ticket which contains Subject code, title, Date, Session, Block name, Hall number & seat number for the End Semester Examinations will be issued to eligible students on time before the End Semester Examinations. Students must bring the Hall Ticket and the college ID Card to every session of the End Semester Examinations for verification.

No student enters the Examination Hall after ½ hour from the commencement of the Examination.

Students can bring to the examination hall only ordinary scientific calculator. They can use the mathematical, statistical or any other table (if required) provided by the college during the End Semester Examinations.

Students are not allowed to bring programmable calculators / Mobile phones or any other unwanted materials inside the Exam Hall.

### **Malpractice**

Any kind of malpractice during the End Semester Examinations / Practical Examinations is strictly prohibited. If it is found she will be debarred from writing that particular paper in that semester or all the papers in that semester based on the nature of the malpractice.

A Complaint regarding the End Semester Examinations Question Papers must be brought to the Controller of Examinations on the same day of the examination by the HOD concerned or the class teacher concerned.

### **Valuation**

After giving dummy numbers the answer scripts are valued by 100% external examiners. The End Semester Examinations results are published in the college website within 10 – 15 days from the date of last examination and it is also put up on the notice board.

### **Revaluation and Transparency**

Provision is available for Improvement / Retotalling / Revaluation /obtaining photo copy of the valued answer scripts for current semester papers.

Students can apply for obtaining photo copy of valued answer scripts to the Controller of Examinations through the Principal in the prescribed format along with the prescribed fee within five working days from the date of publication of results.

After scrutinizing the paper they can apply for revaluation within **three days** (after obtaining the photo copy)

If the marks scored in the revaluation are less than the original marks, original marks will be considered. If the mark scored in the revaluation is higher than the original marks the marks obtained in the revaluation shall stand.

If the difference in marks in the original valuation and the revaluation is more than 10, a third valuation will be done and the average of the nearest two marks shall be the final marks awarded.

### **Passing Minimum**

There is no minimum pass marks for CIA

The minimum mark to obtain a pass in PG Programme is 50% in ESE and 50% in the aggregate of CIA+ESE.

### **Moderation**

A maximum of 8 marks shall be awarded as moderation to each candidate/per semester in the ESE Theory Papers as well as revaluation papers, subject to the following limits:

For a maximum of 100 marks - Not exceeding 5 marks/paper

For a maximum of 75 marks – Not exceeding 4 marks/paper

For a maximum of 50&55 marks – Not exceeding 3 marks/paper

### **Improvement**

A student who obtains a pass mark in a paper in the first attempt can appear for the same paper only in the immediate next semester. Reappearance for improvement is allowed only in theory papers. The highest marks whether the original or improvement will be considered as the final mark. However the improvement marks will be considered only for classification and not for ranking. When there is no improvement there will not be any change in the original mark, already awarded.

## **Supplementary Examinations**

In order to provide an opportunity to the failed final U.G. and P.G. students to complete the programme in the same year without any loss of time supplementary examinations are conducted within 20 days from the date of publication of even semester results of the final year.

1. Student who has cleared all the papers of earlier semesters First to Third Semester P.G. but has failed in one or two papers written in the final semester will be allowed.
2. Student who has cleared all the papers except only one paper in all the semesters can also apply to the supplementary examinations.
3. Student can apply for Supplementary Examinations to the Controller of Examinations through the Principal in the prescribed format along with prescribed fee within seven working days from the date of publication of results.

## **Reappearance of failed Students**

A student failed in the End Semester Examinations can appear for the papers in the subsequent End Semester Examinations.

Failure in any paper / papers in the ESE or absence from the ESE shall not cause detention of the candidate in that semester. All the registered candidates shall be promoted to the next semester.

## **VII. ELIGIBILITY FOR EXAMINATION**

A candidate will be permitted to appear for the University Examination only on earning 75 % of attendance and only when his / her conduct has been satisfactory. It shall be open to grant exemption to a candidate for valid reasons subject to conditions prescribed.

## **VIII. CLASSIFICATION OF SUCCESSFUL CANDIDATES**

Successful candidates passing the examination of Core Courses (main and allied subjects) and securing marks

- a) 75 % and above shall be declared to have passed the examination in first class with Distinction provided they pass all the examinations prescribed for the course at first appearance itself.
- b) 90% and above but below 75 % shall be declared to have passed the examinations in first class without Distinction.
- c) 50% and above but below 90% shall be declared to have passed the examinations in second class.
- d) Candidates who pass all the examinations prescribed for the course at the first appearance itself and within a period of two consecutive academic years from the year of admission only will be eligible for University rank.

## **IX. ELIGIBILITY FOR AWARD OF THE DEGREE**

A candidate shall be eligible for the award of the degree only if she has undergone the above degree for a period of not less than two academic years comprising of four semesters and passed the examinations prescribed and fulfilled such conditions have been prescribed therefore.

## **X. PROCEDURE IN THE EVENT OF FAILURE**

If a candidate fails in a particular subject, she may reappear for the end semester examination in the concerned subject in subsequent semesters and shall pass the examination.

## **XI. COMMENCEMENT OF THESE REGULATIONS**

These regulations shall take effect from the academic year 2018-19 (i.e.,) for the students who are to be admitted to the first year of the course during the academic year 2018-19 and thereafter.

## **XII. TRANSITORY PROVISIONS**

Candidates who were admitted to the UG programme of study before 2018-2019 shall be permitted to appear for the examinations under those regulations for a period of three years i.e., up to and inclusive of the examinations of April/May 2020-2021. Thereafter, they will be permitted to appear for the examinations only under the regulations then in force.

### **Credit for P.G. Course**

<b>Particulars</b>	<b>Credit</b>
Core, Elective and Project	90
Human Rights	1
<b>Total</b>	<b>91</b>

The only credit earned for Part V Extension Activities of a successful student shall not be taken into consideration for classification / Ranking / Distinction.

### **Mark Statement**

Mark Statement Issued at the end of each semester will indicate the credits and marks / grades obtained in each course.

### **Classification, Grade, Grade Point, GPA & CGPA**

The grades are given on the basis of the percentage of marks scored by the students as shown below:

<b>CGPA</b>	<b>Grade</b>	<b>Classification of Final Result</b>
9.5 – 10.0	O+	First Class – Exemplary *
9.0 and above but below 9.5	O	
8.5 and above but below 9.0	D++	First Class – Distinction *
8.0 and above but below 8.5	D+	
7.5 and above but below 8.0	D	
7.0 and above but below 7.5	A++	First Class
6.5 and above but below 7.0	A+	
6.0 and above but below 6.5	A	
5.5 and above but below 6.0	B+	Second Class
5.0 and above but below 5.5	B	
4.5 and above but below 5.0	C+	Third Class
4.0 and above but below 4.5	C	
0.0 and above but below 4.0	U	Re - appear

The candidates who have passed in the first appearance and within the prescribed semester of the P.G. Programme Major, Allied and Elective courses are eligible.

In the consolidated mark sheet issued, the class in which the candidate has passed will be given separately Part I (Including only core & allied courses) as well as for all the components of the curriculum separately for PG programme based on all the subjects studied by the student.

The Grade Point Average (GPA) will be calculated as follows at the end of the Programme.

$C_i$  = Credits earned for course  $i$  in any semester

$G_i$  = Grade Point obtained for course  $i$  in any semester

$n$  refers to the semester in which such courses were credited

***For a Semester :***

$$\text{GRADE POINT AVERAGE [GPA]} = \frac{\sum C_i G_i}{\sum C_i}$$

$$\text{GPA} = \frac{\text{Sum of the Multiplication of grade points by the credits of the courses}}{\text{Sum of the credits of the courses in a semester}}$$

***For the entire programme :***

$$\text{CUMULATIVE GRADE POINT AVERAGE [CGPA]} = \frac{\sum_n \sum_i C_{ni} G_{ni}}{\sum_n \sum_i C_{ni}}$$

$$\text{CGPA} = \frac{\text{Sum of the multiplication of grade points by the credits of the entire programme}}{\text{Sum of the credits of the courses of the entire programme}}$$

### **Criteria for Rank**

1. Marks secured in all the papers are considered for P.G. programmes and marks secured in core and allied a course .
2. Student must have passed all papers in the first attempt in the respective semesters.
3. Student should have completed the courses with the minimum period prescribed for the course of study.
4. Improvement marks will not be considered for ranking but will be considered for classification.



### **Transfer of Students**

Students seeking a transfer to the P.G. degree course in VICAS have to fulfill the following conditions.

1. Seats must be available in the department concerned
2. The students should not have any arrear paper if they are coming from non Autonomous Colleges.
3. The student must write the papers which are offered in our college, if those papers are not included in the syllabus of the previous college.

**M.Com**  
**Programme Educational Objectives**

- 1.To equip the students to undertake research initiatives in the field of commerce
- 2.To inculcate the entrepreneurial attitude that motivates the students to start their own business enterprises
- 3.To make the students as professional practitioner in taxation and accounting by providing guidance on passing professional examinations

**Programme Specific Outcome**

S.No.	PSO	Knowledge level
1	Industry ready commerce graduates with hands-on experience	K6
2	Graduates with updated knowledge on industry practices	K3
3	Ability to lead people towards the established objectives	K6

**PO and Knowledge level**

PO	Programme Outcome	Knowledge Level
1	<b>Disciplinary knowledge:</b> Capable of demonstrating comprehensive knowledge and understanding of one or more disciplines that form a part of an undergraduate programme of study.	K2
2	<b>Communication Skills:</b> Ability to express thoughts and ideas effectively in writing and orally; Communicate with others using appropriate media; confidently share ones views and express herself/himself; demonstrate the ability to listen carefully, read and write analytically, and present complex information in a clear and concise manner to different groups.	K1
3	<b>Critical thinking:</b> Capability to apply analytic thought to a body of knowledge; analyse and evaluate evidence, arguments, claims, beliefs on the basis of empirical evidence; identify relevant assumptions or implications; formulate coherent arguments; critically evaluate practices, policies and theories by following scientific approach to knowledge development.	K4
4	<b>Problem solving:</b> Capacity to extrapolate from what one has learned and apply their competencies to solve different kinds of non-familiar problems, rather than replicate curriculum content knowledge; and apply ones learning to real life situations.	K3
5	<b>Analytical reasoning:</b> Ability to evaluate the reliability and relevance of evidence; identify logical flaws and holes in the arguments of others; analyse and synthesise data from a variety of sources; draw valid conclusions and support them with evidence and examples, and addressing opposing viewpoints.	K5
6	<b>Research-related skills:</b> A sense of inquiry and capability for asking relevant/appropriate questions, problematising, synthesizing and articulating; Ability to recognise cause-and-effect relationships, define problems, formulate hypotheses, test hypotheses, analyse, interpret and draw conclusions from data, establish hypotheses, predict cause-and-effect relationships; ability to plan, execute and report the results of an experiment or investigation.	K6

7	<b>Cooperation/Team work:</b> Ability to work effectively and respectfully with diverse teams; facilitate cooperative or coordinated effort on the part of a group, and act together as a group or a team in the interests of a common cause and work efficiently as a member of a team.	K6
8	<b>Scientific reasoning:</b> Ability to analyse, interpret and draw conclusions from quantitative/qualitative data; and critically evaluate ideas, evidence and experiences from an open-minded and reasoned perspective.	K4
9	<b>Reflective thinking:</b> Critical sensibility to lived experiences, with self awareness and reflexivity of both self and society.	K2
10	<b>Information/digital literacy:</b> Capability to use ICT in a variety of learning situations, demonstrate ability to access, evaluate, and use a variety of relevant information sources; and use appropriate software for analysis of data.	K3
11	<b>Self-directed learning:</b> Ability to work independently, identify appropriate resources required for a project, and manage a project through to completion.	K6
12	<b>Multicultural competence:</b> Possess knowledge of the values and beliefs of multiple cultures and a global perspective; and capability to effectively engage in a multicultural society and interact respectfully with diverse groups.	K5
13	<b>Moral and ethical awareness/reasoning:</b> Ability to embrace moral/ethical values in conducting one's life, formulate a position/argument about an ethical issue from multiple perspectives, and use ethical practices in all work. Capable of Demonstrating the ability to identify ethical issues related to one's work, avoid unethical behaviour such as fabrication, falsification or misrepresentation of data or committing plagiarism, not adhering to intellectual property rights; appreciating environmental and sustainability issues; and adopting objective, unbiased and truthful actions in all aspects of work.	K3
14	<b>Leadership readiness/qualities:</b> Capability for mapping out the tasks of a team or an organization, and setting direction, formulating an inspiring vision, building a team who can help achieve the vision, motivating and inspiring team members to engage with that vision, and using management skills to guide people to the right destination, in a smooth and efficient way.	K6
15	<b>Lifelong learning:</b> Ability to acquire knowledge and skills, including „learning how to learn“, that are necessary for participating in learning activities throughout life, through self-paced and self-directed learning aimed at personal development, meeting economic, social and cultural objectives, and adapting to changing trades and demands of work place through knowledge/skill development/reskilling.	K6

## XIII COURSE PATTERN - M.COM

Sem	Subject Code	Course	Subject Title	Hrs /Week	Credits	Int. Mks	Ext. Mks	Total Mark
I	18P1CM01	Core – 1	1.Marketing Management	6	5	25	75	100
	18P1CM02	Core – 2	2.Accounting for Managerial Decision	6	5	25	75	100
	18P1CM03	Core – 3	3. Banking Theory	6	5	25	75	100
	18P1CM04	Core – 4	4.Business Statistical Analysis	6	4	25	75	100
	18P1CME01	Elective – I		6	5	25	75	100
				<i>Total</i>	30	24	125	375
II	18P2CM05	Core – 5	1.Advanced Cost Accounting	6	5	25	75	100
	18P2CM06	Core –6	2.Security Analysis & Portfolio Management	6	5	25	75	100
	18P2CM07	Core – 7	3.Human Resource Management	6	5	25	75	100
	18P2CM08	Core –8	4.E- Commerce	6	4	25	75	100
	18P2CME03	Elective - II		6	5	25	75	100
				<i>Total</i>	30	24	125	375
III	18P3CM09	Core – 9	1.Business Research Methodology	5	4	25	75	100
	18P3CM10	Core – 10	2.Advanced Corporate Accounting	6	5	25	75	100
	18P3CM11	Core – 11	3.Direct Taxes	6	4	25	75	100
	18P3CM12	Core – 12	4.Financial Institution & Services	4	3	25	75	100
	18P3CME05	Elective – III		4	3	25	75	100
	18P3CMED1	EDC	6.Fundamentals of Computer and Networking	3	2	25	75	100
	18P3HR01		7.Human Rights	2	1	25	75	100
				<i>Total</i>	30	22	175	525
IV	18P4CM13	Core – 13	1.Indirect Taxes	6	5	25	75	100
	18P4CM14	Core – 14	2.Financial Management	6	4	25	75	100
	18P4CM15	Core – 15	3.Entrepreneurship Theory and Practice	6	4	25	75	100
	18P4CME07	Elective- IV		6	4	25	75	100
	18P4CMPR01		5.Project Work	6	4	25	75	100
				<i>Total</i>	30	21	125	375
			<b>GRAND TOTAL</b>	120	91	550	1650	2200

## M.Com

### Elective -I

- |                             |           |
|-----------------------------|-----------|
| 1. Organizational Behaviour | 18P1CME01 |
| 2. Company Law 2013         | 18P1CME02 |

### Elective — II

- |                                   |           |
|-----------------------------------|-----------|
| 1. Resource Management Techniques | 18P2CME03 |
| 2. Global Business Management     | 18P2CME04 |

### Elective — III

- |                       |           |
|-----------------------|-----------|
| 1. Retail Marketing   | 18P3CME05 |
| 2. Services Marketing | 18P3CME06 |

### Elective — IV

- |                                  |           |
|----------------------------------|-----------|
| 1. Insurance and Risk Management | 18P4CME07 |
| 2. Strategic Management          | 18P4CME08 |

**MARKETING MANAGEMENT****Objectives**

1. To identify core concepts of marketing and the role of marketing in business and society.
2. Ability to develop marketing strategies based on product, price, place and promotion objectives.
3. Ability to communicate the unique marketing mixes and selling propositions for specific product offerings

**Learning Outcome**

This course addresses the management challenge of designing and implementing the best combination of marketing actions to carry out a firm's strategy in its target markets. Specifically, this course seeks to develop the students' skills in applying the analytic perspectives, decision tools, and concepts of marketing to decisions involving segmentation, targeting and positioning; product offering; pricing; distribution channels and marketing communications.

<b>CO NUMBER</b>	<b>CO STATEMENT</b>	<b>KNOWLEDGE LEVEL</b>
<b>CO1</b>	To familiarize the students with the Knowledge of social, legal, ethical and technological forces on marketing decision-making.	K1 to K5
<b>CO2</b>	To discuss and make the students understand the concepts of product design, new product development, product life cycle for various products & services	K1 to K5
<b>CO3</b>	Ability to formulate marketing strategies that incorporate psychological and sociological factors which influence consumers	K1 to K5
<b>CO4</b>	To stimulate them to observe the nuances and complexities involved in pricing decisions and to demonstrate the importance and implications of distribution & channel decisions in marketing while sensitising them towards the ethical issues & concerns relating to distribution decisions.	K1 to K5
<b>CO5</b>	Ability to create an integrated marketing communications plan which includes promotional strategies and measures of effectiveness.	K1 to K5

PSO CO	PSO1	PSO2	PSO3	PSO4	PSO5
<b>C01</b>	✓	✓	✓	✓	✓
<b>C02</b>	✓	✓	✓	✓	✓
<b>C03</b>	✓	✓	✓	✓	✓
<b>C04</b>	✓	✓	✓	✓	✓
<b>C05</b>	✓	✓	✓	✓	✓

### UNIT-I

**Introduction :** Definition and Meaning of Marketing — Marketing Management — Marketing Concepts - Nature and Importance of Marketing Management - Problems of Marketing Management - Marketing Process – Classifications of Marketing - Marketing Mix — Market Planning — Marketing Environment - Difference between Sales Management and Marketing Management - Functions of Marketing Management – Principles of Marketing Management - Organization Structure of Marketing.

*(18 Hours)*

### UNIT—II

**Product Decisions :** Product Planning and Policy — Product Development – New Product Planning and Development – Steps in New Product Development – Management of Product Life Cycle – Product Line and Product Mix Strategies - Grading — Branding - Standardization — Packaging.

*(18Hours )*

### UNIT-III

**Buying Decisions :** Consumer Behaviour — Meaning — Nature — Factors Influencing Consumer Behaviour — Buyer Behaviour Theories- Marshallin Model- Psychological Theories- Psychoanalytic Theories- Social psychological Theories- Buying Decision Process - Market Segmentation- Requirements for Successful Segmentation- Bases for Market Segmentation.

*(18Hours)*

### UNIT-IV

**Pricing Decisions :** Factors affecting Price Determination — Pricing Polices and Strategies — Nature — Functions, Channel of Distribution — Meaning - Types of Channels — Intermediaries – Basic channels of distribution - Selection of a suitable channel - Factors Influencing Selection of a channel- Middlemen in distribution - Kinds – Functions - Elimination of Middlemen - Arguments in favor of and against.

*(18Hours)*

## **UNIT-V**

**Promotional Decisions :** Promotional Mix — Communication Process - Sales promotion - Objectives and Importance of Sales Promotion - Types of Sales Promotion - Salesmanship and Personal Selling - Steps in selling - Essentials of Salesmanship - Importance of Salesmanship - Qualities of a good salesman – Advertising and Publicity - Objectives of Advertising – Functions Advertisement copy - Qualities of a good copy - Elements of an Advertising copy - Media of Advertisement - Factors governing the selection of the Media-Advertising Agencies - Benefits and Services of an Advertising Agency - Recent trends in Marketing – E. Marketing – Green Marketing – Retailing – Marketing Research and Information.

*(18Hours)*

### **Topics beyond the syllabus**

1. Direct Marketing.
2. Target Market.
3. Push & Pull Promotion Strategy

### **Text Books**

1. **R.S.Pillai & Bagavathi** - Modern Marketing - S.Chand and Sons 2016
2. **C.B. Gupta & Rajan Nair**—Marketing Management- Sultan Chand & Sons, New Delhi.2016

### **References**

1. **Phillip Kotler** — Principles of Marketing — Prentice — Hall India Pvt Ltd. 2016
2. **Sherlekar** — Marketing Management — Himalaya Publishing House Pvt Ltd.2015
3. **Rajan Saxena** — Marketing Management, Mc Graw Hill, Nodia, U.P.2014.

### **Websites**

1. <http://northcampus.uok.edu.in/downloads/20161102133904427.pdf>
2. [http://www.pondiuni.edu.in/storage/dde/downloads/mbaii\\_mm.pdf](http://www.pondiuni.edu.in/storage/dde/downloads/mbaii_mm.pdf)



## **ACCOUNTING FOR MANAGERIAL DECISIONS**

### **Objectives**

1. To give exposure to the students about accounting techniques
2. To motivate the students to identify the best alternative investment methods.

### **Learning Outcome**

1. Enable students to identify and apply appropriate Management Accounting Techniques for planning, control and decision making and in the generation of management accounting reports.
2. Enable students to comprehend and analyze the performance .

<b>CO NUMBER</b>	<b>CO STATEMENT</b>	<b>KNOWLEDGE LEVEL</b>
<b>CO1</b>	To understand the concept of management accounting and different methods of financial statement and its relationship with other branch of accounting and applicability in the business environment	K1 to K5
<b>CO2</b>	To understand the concept, applicability and uses of Activity Based Costing system in dynamic business environment.	K1 to K5
<b>CO3</b>	Enable the students to make good managerial decisions	K1 to K5
<b>CO4</b>	Every one is familiar with the idea of a budget as in private life to be able to differentiate between relevant and irrelevant information for decision making in a particular situation.	K1 to K5
<b>CO5</b>	To provide complete infrastructure and Systematic approach for cost control .	K1 to K5

PSO CO	PS01	PS02	PS03	PS04	PS05
<b>C01</b>	✓	✓	✓	✓	✓
<b>C02</b>	✓	✓	✓	✓	✓
<b>C03</b>	✓	✓	✓	✓	✓
<b>C04</b>	✓	✓	✓	✓	✓
<b>C05</b>	✓	✓	✓	✓	✓

## UNIT- I

**Introduction of Management Accounting:** Meaning and Concept of Management Accounting- Objectives and scope – Functions – Characteristics – Limitations Its relation with Cost Accounting and Financial Accounting – Merits and Demerits – Distinguish between Cost Accounting and Management Accounting - Distinguish between Financial Accounting and Management Accounting – Meaning of Financial Statement – importance – limitations – methods of financial statement analysis – Comparative, Common size and Trend Analysis – Process for Financial Statement Analysis. (18 Hours )

## UNIT- II

**Ratio Analysis:** Meaning - Definition – Advantages and Limitations – Financial Ratios/ Solvency Ratio – Profitability and Turnover Ratios – Significance of Ratio Analysis and preparation financial statement using ratios- *Funds flow statement Analysis* – Statement of financial changes in working capital – Funds from operations - Application of Funds and Sources of Funds - *Cash flow statement analysis*- Cash From Operations – inflow and Outflow of funds - Difference between Funds flow Analysis and Cash flow analysis (18Hours)

## UNIT III

**Marginal Costing :** Definition of Marginal Costing – salient features of Marginal Costing – Advantages of Marginal Costing – Limitations of Marginal Costing - Marginal Costing and Absorption costing – Cost Volume Profit Analysis : important terms and concepts in cost Volume Profit Analysis –Fixed cost – Variable cost – Contribution – Contribution to sales – Break Even Analysis and Break Even Point – Margin of Safety – Significance – Angle of incidence. (18Hours)

## UNIT IV

**Budgetary Control Analysis:** Meaning and Definition – objectives - Merits and limitations – Difference Forecasts and Budget – Budgetary Control – Preparation of Budgets - Types of budget – Production & Sales budget - Cash Budget – Fixed and Flexible Budget - Zero base budgeting - Capital Budgeting:Definition – Importance - Methods of Capital Budgeting - Payback period – ARR – IRR – NPV etc. (18Hours)

## UNIT –V

**Standard Costing and Variance analysis: Standard costing and budgetary control** - Types of Standards - Standard Costing and Estimated Costing – Advantages - Limitations - Setting of standard costing system - Analysis of different Methods of standard costing – Material Variances - Labour Variances - Overhead Variances and Sales Variances. (18 Hours)

**Note: Question Paper shall cover 20% Theory and 80% Problems**

**Topics beyond the syllabus**

1. Profitability index
2. Production Budget
3. BEP Chart

**Text Book**

1. **Reddy and Murthy** - Management Accounting Himalaya Publishing House Pvt Ltd.2016

**References**

1. **Sharma Sasi.k. Gupta** - Management Accounting Himalaya Publications 2015
2. **S.N.Maheswari** - Management Accounting Sultan Chand & Sons, New Delhi.2016
3. **Pillai & Bagavathy** - Management Accounting Himalaya Publishing House Pvt Ltd.2016

**Websites**

1. <http://www.ddegjust.ac.in/studymaterial/mcom/mc-105.pdf>
2. <https://www.saylor.org/site/textbooks/Managerial%20Accounting.pdf>

## BANKING THEORY

### Objectives

1. To give the knowledge about various banking functions and its regulations.
2. To expose the students to enrich their knowledge about banking transactions.

### Learning Outcome

1. To provide thorough knowledge of Banking Technology Management.
2. The course will make the students to understand in detail various operations of bank.

<b>CO NUMBER</b>	<b>CO STATEMENT</b>	<b>KNOWLEDGE LEVEL</b>
<b>CO1</b>	Students should develop an understanding the role of banking in an economy development of a country and structure of banks	K1to K5
<b>CO2</b>	Students learn about functioning of central bank ,development of the money	K1to K5
<b>CO3</b>	Students should be able to develop an understanding of the degree of innovative banking practice in current scenario	K1to K5
<b>CO4</b>	It gives knowledge about present banking system and fund transfer system with help of E Banking and Internet banking	K1to K5
<b>CO5</b>	To understand the financial assistance to the agriculture and other allied activities by the various Agri credit institution and their role	K1to K5

PSO CO	<b>PSO1</b>	<b>PSO2</b>	<b>PSO3</b>	<b>PSO4</b>	<b>PSO5</b>
<b>CO1</b>	✓	✓	✓	✓	✓
<b>CO2</b>	✓	✓	✓	✓	✓
<b>CO3</b>	✓	✓	✓	✓	✓
<b>CO4</b>	✓	✓	✓	✓	✓
<b>CO5</b>	✓	✓	✓	✓	✓

## UNIT-I

**Banking :** History of banking legislation-Definition of banking under banking regulation Act 1949 — Classification of banks-Additional business of banking companies-Meaning of Banking Company-Present Scenerio-Structure of Indian Banks. *(18 Hours )*

## UNIT-II

**Central Banking:**Meaning and Definition-Central Banks and Commercial Banks— Need and Principles of Central Banking — Functions of Central Bank-Central Bank and Developed Money Market - Central Bank and undeveloped Money Market –Origin of RBI and Act-Need for RBI-RBI function –Bank Rate-Open Market-Operation-Selective credit Control- RBI role in Economic Development — Monetary Policy of RBI. *(18 Hours )*

## UNIT-III

**E-Banking:** - Meaning and Definition- — Traditional Banking Vs E-Banking Banking — Services — -Core Banking-Online Banking-ATM Cards-Credit Cards-Personal Identification Number-Electronic Fund Transfer. *(18 Hours )*

## UNIT-IV

**Internet Banking:** — Services — Major Issues — Drawbacks — Indian Scenario — Concept of ATM — ATM features — Mechanism — functions and strategic importance. - NEFT-IMPS-Electronic Clearing System-CTS System-Benefits of E-Banking — Mobile Banking features and services-Drawbacks-MICR-IFSC-Code-E-Cheque-E-Money- Telephone Banking – Mechanism – Telephone Banking System – Call Centers. *(18 Hours )*

## UNIT-V

**Agricultural Banking:** Structure of Co-Op Banks in India- Co-Op Credits in India -DCCBs and Co-operative Credit Societies- NABARD Meaning –NABARD Origin-Services-Structure-Features-Functions Role of RRBs in NABARD-RBI Regulation in NABARD *(18 Hours )*

### Topics beyond the syllabus

1. MUDRA Bank.
2. Function of Payment bank.
3. Expansion of KYC.

**Text books**

1. Banking Theory Law & Practice - **KPM Sundram,**
2. 2.Banking Theory Law & Practice - **Gorden & Natarajan**

**Reference Books**

1. Banking Theory Law & Practice — **S.N Maheswari** Himalaya Publishing house 2016
2. Banking Law & Practice – **Radhasamy** S.Chand & Co Ltd.2015

**Websites**

**1.***[https://www.ideunom.ac.in/SYLAB\\_ICAIA.pdf](https://www.ideunom.ac.in/SYLAB_ICAIA.pdf)*

**2.***[www.ugr.es/~scarbo/BHATT.pdf](http://www.ugr.es/~scarbo/BHATT.pdf)*

**3.***[www.bu.edu/econ/files/2012/01/Fama1-Banking-in-the-theory-of-finance1.pdf](http://www.bu.edu/econ/files/2012/01/Fama1-Banking-in-the-theory-of-finance1.pdf)*

## **BUSINESS STATISTICAL ANALYSIS**

### **Objective**

1. To impart knowledge of basis statistical Tools & Techniques
2. To identify analytical ability among the students.

### **Learning Outcome**

1. Demonstrate various principles involved in solving mathematical problems and thereby reducing the time taken for performing job functions.
2. To provide a strong foundations in the principles of statistics

<b>CO NUMBER</b>	<b>CO STATEMENT</b>	<b>KNOWLEDGE LEVEL</b>
<b>CO1</b>	Students should understand the basic concepts of measurement of central tendency with the support of theorems and events	K1to K5
<b>CO2</b>	To develop an understanding of the theory of probability, rules of probability and probability distributions.	K1to K5
<b>CO3</b>	To become aware of the concepts in sampling, small sampling distributions and estimation.	K1to K5
<b>CO4</b>	To understand the meaning and process of hypothesis testing including F test, Chi square test.	K1to K5
<b>CO5</b>	To understand the meaning and importance of correlation and regression analysis including both simple and multiple correlation and regression. And aware about Basic definitions , factor analysis, cluster analysis and SPSS.	K1to K5

PSO CO	<b>PS01</b>	<b>PS02</b>	<b>PS03</b>	<b>PS04</b>	<b>PS05</b>
<b>CO1</b>	✓	✓	✓	✓	✓
<b>CO2</b>	✓	✓	✓	✓	✓
<b>CO3</b>	✓	✓	✓	✓	✓
<b>CO4</b>	✓	✓	✓	✓	✓
<b>CO5</b>	✓	✓	✓	✓	✓

### **UNIT- I**

Basic Statistics: Measures of Central tendency- Arithmetic Mean only- Measures of Dispersion- Standard Deviation only Probability: Basic Definitions – Random experiment- Sample space -Events – Mutually exclusive events-Mutually exhaustive events –Independent and dependent events- Permutation and Combination. Theorems on Probability – Addition and Multiplication theorems- Conditional probability (concept only)-Problems on Probability (simple problems only)

*(18 Hours )*

### **UNIT- II**

Probability distributions –Definition of probability distributions- Discrete distributions: Binomial distributions, Poisson distributions – Continues distribution: Normal distributions –Fitting of Binomial and Poisson distributions (simple problems only) - characteristics and applications.

*(18 Hours )*

### **UNIT - III**

Testing of Hypothesis – Procedure and Hypothesis- Types of hypotheses : Null and alternative hypothesis-Standard Error and Sampling Distribution – Critical region-Type I error and type II error – Large Sample Test- Single mean and Difference of Means-Small Samples test t-test- Single mean and Difference of Means.

*(18 Hours )*

### **UNIT - IV**

Testing of hypothesis – Concept of Power of the Test, Most powerful Test , Unbiased test, Uniformly Most Powerful Unbiased Test-Neyman-Pearson Lemma-Small sample test F- test (or) Variance ratio test–  $\chi^2$  test –Concept of Analysis of Variance -one way, two way classification.

*(18 Hours )*

### **UNIT- V**

Multiple correlation and Partial correlation – Formulas and related problems .Concept of Factor analysis, cluster analysis – Definition : Experimental Unit , Treatment , Randomization , Replication , Local Control -Introduction to SPSS.

*(18 Hours )*

**Note: Question Paper shall cover 20% Theory and 80% Problems.**



### **Topics beyond the Syllabus**

1. Measures of Central tendency- Arithmetic Mean
2. Measures of Dispersion-Standard Deviation
3. Introduction to SPSS

### **Text book**

**Gupta S.P** ,Statistical Methods ,S.Chand and company Ltd. 2016

### **Reference books**

1. **Pillai and Bagavathi**, Statistics, Sultan Chand and co New Delhi . 2015
2. **P. R. Vittal** ,Statistics ,Margham publications. 2014

### **Websites**

- 1.[www.slideshare.net/introductiontospss](http://www.slideshare.net/introductiontospss)
- 2.[www.statisticshowto.com](http://www.statisticshowto.com)
- 3.[www.statistics.com](http://www.statistics.com)

## ORGANIZATIONAL BEHAVIOUR

### Objectives

To acquaint the students with the basics of marketing to make them understand the consumer behaviour and buying motives

### Learning Outcomes

The course will focus on how managers can improve productivity, reduce absenteeism and turnover, and increase employee citizenship and job satisfaction. This knowledge of individuals' perceptions, motivational attitudes and behavior will enable students to not only understand themselves better, but also to adopt appropriate managerial policies and leadership styles to increase their effectiveness.

<b>CO NUMBER</b>	<b>CO STATEMENT</b>	<b>KNOWLEDGE LEVEL</b>
<b>CO1</b>	To understand the fundamental concept and role of Organizational Behaviour	K1to K5
<b>CO2</b>	Learning theories of Motivation and Organizational Effectiveness	K1to K5
<b>CO3</b>	To know about the principles of personality, attitude and values contribute to organizational behavior.	K1to K5
<b>CO4</b>	To develop students for different Leadership qualities, Manage Stress and Conflict in organization	K1to K5
<b>CO5</b>	Understanding of Organizational Culture and Organizational development and their changes of organizational approaches	K1to K5

PSO CO	<b>PSO1</b>	<b>PSO2</b>	<b>PSO3</b>	<b>PSO4</b>	<b>PSO5</b>
<b>CO1</b>	✓	✓	✓	✓	✓
<b>CO2</b>	✓	✓	✓	✓	✓
<b>CO3</b>	✓	✓	✓	✓	✓
<b>CO4</b>	✓	✓	✓	✓	✓
<b>CO5</b>	✓	✓	✓	✓	✓

### **UNIT-I**

Meaning and Definition of Organizational Behaviour, Nature and Scope of Organizational Behaviour – Goals – Elements of Organizational Behaviour – Concept of Organizational Behaviour – Contributing Disciplines to Organizational Behaviour – Role of Organizational Behaviour. Challenges and Opportunities, Limitations for Organizational Behaviour *(18 Hours)*

### **UNIT-II**

Perception-Meaning and Definition-Concept-Perceptual Process-Factors influencing perception-Meaning of Learning-Factors Affecting Learning-Theories of learning-Classical Conditioning, Operant Conditioning, and Social Learning. Meaning of Motivation-Theories of Motivation-Maslow Need Hierarchy, Herzberg's Theory, McClelland's theory, McGregor Theory X and Y) *(18 Hours)*

### **UNIT-III**

Meaning and Definition of personality –Concept of Personality- determinants of personality – Theories of Personality- Trait Theory-Psychoanalytic Theory-Social Learning Theory. The Personality development- Freudian Stages-Neo-Freudian Stages. Attitudes and behavior-Factors in attitude formation- methods of attitudes change-Values and its types-factors in value formation *(18 Hours)*

### **UNIT –IV**

Organisational Conflicts— Definition- Sources of conflict- Types of conflict – Conflicts Process- Outcomes of conflict resolution- -Stress Management -Causes of Stress- Effects of stress- Counselling-Functions of counseling-types of counseling. Leadership-Concept of leadership- difference between leadership and management- Leadership theories-Trait theory-Situational theory- Systems theory. *(18 Hours)*

### **UNIT-V**

Organizational Change —factors in organization change-Response to change- Factors in resistance to change-Overcoming resistance to change— Organization Culture — concept of organizational culture-impact of organizational culture- socio cultural features of India and their impact. Organizational development-concept of Organizational development- Organizational development intervention. *(18 Hours)*

### **Topic beyond Syllabus**

1. Employee Safety.
2. Employee Training.
3. Job Design

### **Text books**

1. **L.M.Prasad** — Organizational Behaviour, Sultan Chand & Sons, New Delhi. 2015
2. **K. Aswathappa** — Organizational Behaviour, Himalaya Publishing House, Mumbai.2016

### **References**

1. **Uma Sekaran** — Organizational Behaviour, Tata Mc Graw Hill. 2014
2. **Saiyadain** — Organizational Behaviour, Tata Mc Graw Hill. 2014
3. **M.N.Mishra** — Organizational Behaviour, Vikas Publishing House Pvt Ltd, New Delhi.2015

### **Websites**

1. [buc.edu.in/sde\\_book/msc\\_organ.pdf](http://buc.edu.in/sde_book/msc_organ.pdf)
2. [www.pondiuni.edu.in/](http://www.pondiuni.edu.in/)

**COMPANY LAW 2013**

**Objectives**

1. To know the legal formalities of formation of a company.
2. To develop the skill of investment decisions.

**Learning Outcome**

1. To create the knowledge of Legal perspective and its practices to improve the business.
2. Legal insight will be established in the business practices according to the situation of changing environment.

<b>CO NUMBER</b>	<b>CO STATEMENT</b>	<b>KNOWLE DGE LEVEL</b>
<b>CO1</b>	To study the evolution of company law in India and over the World; how the Indian Laws were formed and modified from time to time.	K1to K5
<b>CO2</b>	To understand how the companies are raise the fund from various securities and to understand the term "prospectus" and purpose of issuing a prospectus.	K1to K5
<b>CO3</b>	To study the various provisions related to Directors, Managers, Meeting under Companies Act 2013; How Directors and Managers are being appointed and how they are to be removed etc.	K1to K5
<b>CO4</b>	To study the various provisions related to winding up of business, to develop a skill for arranging a programme and decide to pass good resolution.	K1to K5
<b>CO5</b>	To understand the various provisions related to SEBI Act, 1992; The purpose for formation of SEBI, its functions; how the Government is able to avoid the issue of insider trading etc.	K1to K5

PSO CO	PS01	PS02	PS03	PS04	PS05
<b>C01</b>	✓	✓	✓	✓	✓
<b>C02</b>	✓	✓	✓	✓	✓
<b>C03</b>	✓	✓	✓	✓	✓
<b>C04</b>	✓	✓	✓	✓	✓
<b>C05</b>	✓	✓	✓	✓	✓

### **UNIT –I**

Companies Act 1956 - Definition - Features - Its contents- Kinds of companies-Memorandum of association and its contents- Article s of association and its contents.

*(18Hours)*

### **UNIT –II**

Prospectus – Contents- Statement in Lieu of prospectus- Misstatement in prospectus- its consequences- Share- Kinds- Debentures- Kinds- Allotments of shares-transfer of share- Differences between shares- Debenture and stock.

*(18Hours)*

### **UNIT- III**

Share capital and membership - Company Management - Appointment — Qualifications and Disqualifications of directors — Powers, Duties and liabilities of directors Secretary- Meaning — Appointment — Qualifications - Powers, Duties and responsibilities of directors.

*(18 Hours)*

### **UNIT –IV**

Meetings — Meaning – Kinds - Resolution — Meaning — Kinds. Winding up - Meaning — Modes of Winding up – Liquidator- Powers, Duties and Liabilities.

*(18 Hours)*

### **UNIT –V**

SEBI Act 1992 — Organization — Objectives — Powers — Functions — Role of SEBI in controlling Securities market - Investor protection

*(18 Hours)*

### **Topics beyond the Syllabus**

1. Procedure for Incorporation of a company.
2. Issue of shares at Premium.
3. Bonus issue under SEBI Guidelines

### **Text books**

1. **N.D.Kapoor** - Elements of Company Law — Sultan Chand & Sons, New Delhi 2016
2. **Avadhani** - SEBI Guidelines and listing 2017

### **References**

1. **N.D.Kapoor** - Elements of Industrial Law Himalaya Publishing House Pvt Ltd.2016
2. **S.A.Sherlekar** - Marketing Management Mc Graw Hill, Nodia, U.P.2015
3. **Dr.Gurusamy** - Essentials of Financial Services Sri Ram publications 2016

### **Websites**

- 1.<https://www.slideshare.net/>
- 2.<https://www.mca.gov.in/Ministry/pdf/CompaniesAct2013.pdf>
3. <https://www0.gsb.columbia.edu/faculty/pbolton/BBRLE.pdf>

**Subject code : 18P2CM05 Semester :II Credit : 5 Hours : 90**

## **ADVANCED COST ACCOUNTING**

### **Objectives**

1. To exposes the students to the basic concepts and the tools used in cost accounting.
2. To understand the methods of costing adapted by different types of industries

### **Learning Outcome**

1. Understand various tools and techniques of Advanced Cost Accounting and apply them in cost reduction and resource optimization leading to increase in profits of the organization..
2. It provides advanced knowledge of the techniques for analysis and interpretation of financial statements to assess organizational performance and the knowledge of costing techniques for cost control and the cost-benefit approach for decision making.

<b>CO NUMBER</b>	<b>CO STATEMENT</b>	<b>KNOWLEDGE LEVEL</b>
<b>CO1</b>	Explain the basic concept of cost and how costs are presented in financial statements.	K1to K5
<b>CO2</b>	Demonstrate how materials, labor and overhead costs are added to a product at each stage of the production cycle.	K1to K5
<b>CO3</b>	Summarize process cost accounting and prepare a process cost report.	K1to K5
<b>CO4</b>	Analyze the basic cost flow model and be able to assign costs in a job cost system.	K1to K5
<b>CO5</b>	Asses how Break Even Point are related and use CVP analysis as a planning and decision making aid.	K1to K5

PSO CO	<b>PSO1</b>	<b>PSO2</b>	<b>PSO3</b>	<b>PSO4</b>	<b>PSO5</b>
<b>CO1</b>	✓	✓	✓	✓	✓
<b>CO2</b>	✓	✓	✓	✓	✓
<b>CO3</b>	✓	✓	✓	✓	✓
<b>CO4</b>	✓	✓	✓	✓	✓
<b>CO5</b>	✓	✓	✓	✓	✓

### **UNIT-I**



**Cost accounting:** Concept, Importance and scope – Advantages and drawbacks - Comparison of Financial Accounting and Cost Accounting and Management Accounting — Elements of cost — Classification of costs —Preparation of Cost sheet — Tender.

*(18 Hours )*

#### **UNIT -II**

**Materials:** Methods of pricing: FIFO, LIFO and average cost methods — Cost control: importance Technique and Losses. **Labour:** Computation of Labor cost — Cost Control: Labor Turnover, idle Time and Over time, Wage payment and Incentive schemes. **Overhead:** Primary and Secondary Distribution of Overhead.

*(18 Hours )*

#### **UNIT –III**

Process Costing: Process Accounts — Benefits of process costing - Inter Process Profit — Equipment production—Joint Products and By Products.

*(18 Hours )*

#### **UNIT –IV**

Job Costing, Contract Costing Reconciliation of cost and financial profits — Integrated Accounts.

*(18Hours )*

#### **UNIT-V**

**Marginal Costing:** Concept, advantages and Limitations — Problems on Decision -- Making— Break-Even Analysis —Differential Costing - ABC Costing

*(18 Hours )*

**Note: 1. 80% and 20% of the Marks are problems and theory respectively**

**2. At least one question should be from each unit.**

#### **Topics beyond the Syllabus**

1. Absorption Costing
2. International Cost Control System
3. Types of Operating Costing.

#### **Text Books**

1. Cost Accounting — Principles & Practice by **Lall Nigarn, B.M.K.Jain.** 2015
2. Cost Accounting by **Iyengar.** Kalyani Publishers Kalyani Publishers 2016

#### **References**

1. Cost Accounting by **Prasad N.K Chatterjee** S.Chand & Co Ltd.2016
2. Principles of Cost Accounting by **Maheswari S.N.** S.Chand & Co Ltd.2016

## Websites

1. [www.unipune.ac.in/university\\_files/pdf/old\\_papers/oqp-april-2011/.../mcom.PDF](http://www.unipune.ac.in/university_files/pdf/old_papers/oqp-april-2011/.../mcom.PDF)

2. [www.finanssi.org/sites/default/files/2016-07/2015\\_04\\_28.pdf](http://www.finanssi.org/sites/default/files/2016-07/2015_04_28.pdf)

3. [https://www.ideunom.ac.in/SYLAB\\_ICAIA.pdf](https://www.ideunom.ac.in/SYLAB_ICAIA.pdf)

**Subject code : 18P2CM06      Semester : II      Credit : 5      Hours : 90**

## SECURITY ANALYSIS AND PORTFOLIO MANAGEMENT

### Objectives

1. This course aims at providing the students a comprehensive introduction to the areas of security analysis and portfolio management
2. Equipping them with advanced tools and techniques for making investment decisions.

### Learning Outcome

1. Familiar with different securities available to invest international market and domestically
2. Able to value fixed income securities like bond
3. Understand the Investment, Investment products and Risk Return Concepts

<b>CO NUMBER</b>	<b>CO STATEMENT</b>	<b>KNOWLEDGE LEVEL</b>
<b>CO1</b>	To acquaint the students in respect to the investment decisions related to financial assets, the risks and the returns	K1to K5
<b>CO2</b>	To understand the stock market operations	K1to K5
<b>CO3</b>	Equipping them with advanced tools and techniques for making economic decisions.	K1to K5
<b>CO4</b>	To understand the techniques involved in deciding upon purchase or sale of securities	K1to K5
<b>CO5</b>	To make aware about the theories and concepts involved in portfolio management	K1to K5

<b>PSO CO</b>	<b>PSO1</b>	<b>PSO2</b>	<b>PSO3</b>	<b>PSO4</b>	<b>PSO5</b>
<b>CO1</b>	✓	✓	✓	✓	✓
<b>CO2</b>	✓	✓	✓	✓	✓
<b>CO3</b>	✓	✓	✓	✓	✓
<b>CO4</b>	✓	✓	✓	✓	✓
<b>CO5</b>	✓	✓	✓	✓	✓

## UNIT I

### INVESTMENT SETTING

Financial and economic meaning of Investment- Characteristics and objectives of Investment - sources of investment information – constraints of investment - Types of Investment- Investment alternatives - Choice and Evaluation -Risk and return concepts – measurement of risk and return.

*(18 Hours )*

## **UNIT II**

### **SECURITIES MARKETS**

Financial Market - Segments Types - Participants in financial Market Regulatory Environment - Primary Market - Methods of floating new issues, Book building - Role of primary market - Regulation of primary market, Stock exchanges in India - BSE, OTCEI , NSE, ISE, and Regulations of stock exchanges - Trading system in stock exchanges - SEBI.

*(18 Hours )*

## **UNIT III**

### **FUNDAMENTAL ANALYSIS**

Economic Analysis - Economic forecasting and stock Investment Decisions - Forecasting techniques - Industry Analysis: Industry classification, Industry life cycle - Company Analysis Measuring Earnings - Forecasting Earnings - Applied Valuation Techniques -Graham and Dodds investor ratios.

*(18 Hours )*

## **UNIT IV**

### **TECHNICAL ANALYSIS**

Fundamental Analysis Vs Technical Analysis – concept - assumptions and tools of technical analysis – Price Indicators - Market Indicators – individual stock indicators – charting methods - Trend and Trend reversals – chart pattern - Moving Average analysis - Oscillators - Efficient Market theory.

*(18 Hours )*

## **UNIT V**

### **PORTFOLIO MANAGEMENT**

Meaning, importance, approaches and phases of portfolio management- Portfolio analysis – portfolio construction- Portfolio Selection - Capital Asset Pricing model - Portfolio Revision - Portfolio Evaluation - Mutual Funds – structure and advantages of mutual funds – measures of portfolio performance.

*(18 Hours )*

### **Topics beyond the Syllabus**

1. Futures and Options.

2. Indian Stock Exchanges
3. Derivatives Management

### **TEXT BOOKS**

1. Donald E.Fischer & Ronald J.Jordan, Security Analysis & Portfolio Management, PHI Learning., New Delhi, 8th edition, 2016.
2. Prasannachandra, Investment analysis and Portfolio Management, Tata McGraw Hill, 2017.
3. **V.K.Bhalla** : Investment Analysis Kalyani Publications 2016

### **REFERENCES**

1. **Reilly & Brown**, Investment Analysis and Portfolio Management, Cengage Learning, 9th edition, 2011.
2. S. Kevin , Securities Analysis and Portfolio Management , PHI Learning , 2012.
3. **Bodi, Kane**, Markus, Mohanty, Investments, 8th edition, Tata McGraw Hill, 2011.
4. **V.A.Avadhan**, Securities Analysis and Portfolio Management, Himalaya Publishing House,2011.
5. **K.R.Chandratre** :Capital issue, SEBI & Listing Tata M.C Grawhill 2015
6. **Clark, James, Francis**: Investment Analysis and Management. Excel Publications 2014
- 7.**Donal E Fisher and J.Jorden**: Security Analysis and portfolio Management Pearson Education India 2016

### **Websites**

- 1.[www.pondiuni.edu.in/storage/dde/downloads/finiv\\_sapm.pdf](http://www.pondiuni.edu.in/storage/dde/downloads/finiv_sapm.pdf)
- 2.[www.ddegjust.ac.in/studymaterial/mba/fm-304.pdf](http://www.ddegjust.ac.in/studymaterial/mba/fm-304.pdf)
- 3.[cde.annauniv.edu/mbaqp/pdf/Elective/DBA1723/MBA1723.pdf](http://cde.annauniv.edu/mbaqp/pdf/Elective/DBA1723/MBA1723.pdf)

**Subject code: 18P2CM07 Semester: II Credit: 5 Hours: 90**

## **HUMAN RESOURCE MANAGEMENT**

### **Objectives**

1. To Know the Human Resource Management Concept, Evolution and Growth
2. To Provide Knowledge to the student regarding HRP, Recruitment, Selection & Training.

### **Learning Outcomes**

1. To develop the Skill of managing Human Resource with Job Description & Specification.
2. To learn the Skill of Recruitment, Training & Development, Motivation, Performance Appraisal and Quality Work Life

<b>CO NUMBER</b>	<b>CO STATEMENT</b>	<b>KNOWLEDGE LEVEL</b>
<b>CO1</b>	To Know the Principles of HRM, Functions, Evolutions & Qualities	K1to K5
<b>CO2</b>	To Understand HRP, Features, Objectives and Importance	K1to K5
<b>CO3</b>	To Learn Recruitment, Selection Process	K1to K5
<b>CO4</b>	To Equip the Knowledge of Training & Development and Absenteeism	K1to K5
<b>CO5</b>	To Develop the Skill of Motivation and Performance Appraisal & Quality Work Life	K1to K5

<b>PSO</b> <b>CO</b>	<b>PSO1</b>	<b>PSO2</b>	<b>PSO3</b>	<b>PSO4</b>	<b>PSO5</b>
<b>CO1</b>	✓	✓	✓	✓	✓
<b>CO2</b>	✓	✓	✓	✓	✓
<b>CO3</b>	✓	✓	✓	✓	✓
<b>CO4</b>	✓	✓	✓	✓	✓
<b>CO5</b>	✓	✓	✓	✓	✓

### **UNIT I**

Human Resource Management- Meaning – Definition – Characteristics of HRM - Objectives of HRM – Importance of HRM - Functions of HRM - Evolution And Growth of Human Resource Management – HR Manager- Qualities of a Good HR Manager – Role of Human Resource Manager - Problems And Challenges of a Human Resource Manager.

(18Hours)

## **UNIT II**

Human Resource Planning – Meaning- Definition – Features of HR Planning– Objectives – Importance of Human Resource Planning and Process Human Resource Planning – Factors affecting HR Planning. Job analysis - Meaning – Job description – Job Specification. (18Hours)

## **UNIT III**

Recruitment – Meaning – Definition – Sources of Recruitment- Internal Sources, External Sources- Factors Affecting Recruitment – Recruitment Process. Selection - Meaning – Definition – Recruitment Vs Selection – Selection Process – Application Blanks – Interview – Types of Interview. (18Hours)

## **Unit IV**

Training and Development – Meaning – Definition – Need for Training - Importance of Training – Methods of Training - On the Job Training Methods – Off the Job Training Methods – Techniques of Training - Promotion – Transfer – Demotion – Retirement. Absenteeism – Causes of absenteeism – Absenteeism in India – Control over absenteeism. (18Hours)

## **Unit V**

Motivation- Meaning – Theories of Motivation. Grievances - Managing Grievances and Causes or Sources of Grievances. Performance Appraisal – Meaning – Performance Appraisal Process - Limitations – Methods of Performance Appraisal. 360 Degree Appraisal Technique - Management By Objectives (MBO) – Advantages - Disadvantages. Quality of Work Life (QWL) – Meaning – Criteria for Measuring QWL – Measures to improve QWL. (18Hours)

### **Topic beyond Syllabus**

1. Compensation
2. Organization Conflict
3. Human Resource Audit

### **Text books**

1. **L.M Prasad**, Human Resource Management, Sultan Chand & Sons, New Delhi

### **Reference Books**

1. **Pravindurai**, Human Resources Management, Pearson Education, New Delhi. 2015
2. **S.S. Khanka**, Human Resource Management, S.Chand, New Delhi.
3. **Dr.C.Gupta**, Human Resource Management, S.Chand, New Delhi.

### **Websites**

1. [www.saylor.org/site/textbooks/Human Resource Management.pdf](http://www.saylor.org/site/textbooks/Human Resource Management.pdf)  
 2. [corostrandberg.com/.../uploads/2009/12/csr-hr-management.pdf](http://corostrandberg.com/.../uploads/2009/12/csr-hr-management.pdf)  
 3. [icsc.un.org/resources/hrpd/hrm/ICSC\\_hrm\\_eng.pdf](http://icsc.un.org/resources/hrpd/hrm/ICSC_hrm_eng.pdf)

**Subject code : 18P2CM08 Semester :II Credit : 4 Hours : 90**

## **E-COMMERCE**

### **COURSE OBJECTIVE**

- On successful completion of the course the students came to learn the Concepts in business over internet.
- To promote and encourage use of computers.

### **Learning Outcome**

- 1. This helps them to understand the online trading practices..
- 2. Students should be able to appreciate and articulate the importance of E Business

### **COURSE OUTCOMES AND ITS COMPETENCY LEVEL**

CO1: Understand the basic concepts of Networking and Communication Media. (K2)

CO2: Understand the concept of Internet and EDI. (K3)

CO3: Learn about the Technologies. (K5)

CO4: Understand the concept of Security Concern. (K3)

CO5: Understand the concept of web server. (K5)

PSO CO	PS01	PS02	PS03	PS04	PS05
<b>CO1</b>	✓	✓	✓	✓	✓
<b>CO2</b>	✓	✓	✓	✓	✓
<b>CO3</b>	✓	✓	✓	✓	✓
<b>CO4</b>	✓	✓	✓	✓	✓
<b>CO5</b>	✓	✓	✓	✓	✓

Unit	Syllabus Contents	Number of Sessions
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<b>I</b>	Electronic commerce: Electronic Commerce – Electronic Data Interchange – Value Added Networks - Electronic Commerce over the internet – Internet Commerce Examples – Commerce Net. PCs and Networking: Networking – Communication Media. Electronic Mail: Computer communication system – ISO’s Open System Interconnection model – Electronic Mail – The X.400 message handling system – internet mail – Email security – X.500 directory services – Mail user agent.	<b>18</b>
<b>II</b>	The Internet: The Internet: A Brief Introduction- Internet Communication Protocols- Internet Services and Resources – Internet Mail – Internet Search – Concerns About The Internet – Browsers – Hypertext Markup Language – Java – The Java Electronic Commerce Framework – Internet 2. Intranets: Intranet – Intranet Services – Intranet Implementation – The Webmaster. Electronic Data Interchange: Electronic Data Interchange – Costs and Benefits – Components of EDI Systems – EDI Implementation Issues – Legal Aspects.	<b>18</b>
<b>III</b>	The UN/EDIFACT Standard: Introduction – An EDIFACT Message – Interchange structure – UN/EDIFACT Message Directories. The Internet and Extranets for Electronic Commerce: Ecommerce – Commerce over The Internet – Commerce Over Extranets. Identification and Tracking Tools for Electronic Commerce: The EAN System – EANCOM – Article Numbering – Bar Coding – The serial shipping container code and the EAN label – EAN Location Numbers – How It Works: Warehousing Example. Internet Bandwidth and Technology Issues: Bandwidth Issues – Technology Issue for the Internet/NII – NII Standard – NII services – Actors in the NII – NII Agenda – GII.	<b>18</b>
<b>IV</b>	Security Issues: Security Concerns – Security solutions – Electronic Cash over the Internet – Security and UN/EDIFACT Message – Internet Security – Guidelines for Cryptography Policy. Business Process Reengineering: Introduction – Approach to BPR – Strategic Alignment Model – BPR Methodology. Management of Change: Change Management – Change Management in Public Administration – The Implement Plan.	<b>18</b>
<b>V</b>	Legal Issues: Legal Issues – Risks: Paper Documents Versus Electronic Document – Technology for Authenticating an Electronic Document – Laws for E-Commerce – EDI Interchange Agreement – Legal Issues for Internet Commerce. E-Commerce in India: EDI in India. The Internet in India – Laws for E-Commerce in India. Getting Started: Getting Connected: what do you need? – Setting Up a Website – web Servers – Business – To- Business EC – Payment for Goods and Services – Bottlenecks.	<b>18</b>

### Topics beyond the Syllabus

1. E-Commerce Applications
2. E-banking
3. E-Payment systems

### Learning Resources



<b>Text Books</b>	1.“E-Commerce Strategy, Technologies and Applications” David Whiteley Tata Mc-Graw-Hill
<b>Reference Books</b>	1.”E-commerce An Indian Perspective”, P.T. Joseph, S.J., PHI, 3 rd Edition
<b>Website/Links</b>	<p>1. <a href="https://www.google.com/E-Commerce+Strategy">https://www.google.com/E-Commerce+Strategy</a>.</p> <p>2. <a href="https://www.google.com/search/E-Commerce+Technologies+and+Applications+website">https://www.google.com/search/E-Commerce+Technologies+and+Applications+website</a></p>

**Subject code : 18P2CME03      Semester :II      Credit : 5      Hours : 90**

## **RESOURCE MANAGEMENT TECHNIQUES**

### **Objectives**

1. To impart knowledge of mathematical and modeling skills that are the basis for operations research.
2. To apply those skills to the efficient design, analysis, operation and control of complex systems.

### **Learning Outcome**

1. Analyze the impact of technology on society, economy, and on individual plant.
2. To familiarize the students with different management techniques.

<b>CO NUMBER</b>	<b>CO STATEMENT</b>	<b>KNOWLEDGE LEVEL</b>
<b>CO1</b>	To gain the knowledge about various methods under LPP.	K1to K5
<b>CO2</b>	To understand the concept of Network Analysis and Game theory.	K1to K5
<b>CO3</b>	To analyze the impact of technology on society , economy , and on individual plant.	K1to K5
<b>CO4</b>	To familiarize the students with different management techniques.	K1to K5
<b>CO5</b>	To formulate the mathematical models and its advanced techniques in current.	K1to K5

PSO CO	<b>PS01</b>	<b>PS02</b>	<b>PS03</b>	<b>PS04</b>	<b>PS05</b>
<b>C01</b>	✓	✓	✓	✓	✓
<b>C02</b>	✓	✓	✓	✓	✓
<b>C03</b>	✓	✓	✓	✓	✓
<b>C04</b>	✓	✓	✓	✓	✓
<b>C05</b>	✓	✓	✓	✓	✓

**UNIT -I****(18Hours)**

Linear programming Problems – Assumptions – Formulation of Linear programming – Solving LPP – Graphical method – Simplex Method (Only slack variables).

**UNIT- II****(18Hours)**

Transportation problems – Finding an Initial Basic Feasible Solution (IBFS) – North-West corner rule – Least Cost Method – Vogel’s approximation method (VAM) – Finding the optimum solution-MODI method.

**UNIT- III****(18Hours)**

Assignment Problems- Mathematical Formulation- Hungarian Method -Balanced and Unbalanced Assignment Problems- Maximization case – Conditional case- Difference between Transportation Problems and Assignment Problems.

**UNIT -IV****(18Hours)**

Network Analysis – Construction of the Network – Critical Path Method (CPM) -Programme Evaluation and Review techniques (PERT) –Problems – Difference between CPM and PERT.

**UNIT- V****(18Hours)**

Game theory: Two person zero-sum game- Pure and Mixed strategy- Saddle point and value of the game- Solution of a game by saddle point method and mixed strategy method- Graphical method – 2 x n and m x 2 games.

**TOTAL:****90 Hours****Topic beyond Syllabus**

1. Difference between CPM and PERT.
2. Maximization case – Conditional case in Assignment Problems
3. Game theory

**Text Book**

“Resource Management Techniques”, **Sundaresan, Ganapathy Subramaniam, Ganesan** – A.R.Publications-2012

**Reference Books**

1. **PremKumar Gupta**,”Operation Research” – Sulon Chand & Co.2010
2. **P.K. Man mohan**, “Operation Research” – Sulon Chand & sons 2012

3. **Vittal .P.R** , “Introduction to Operation Research”, Margham Publication 2015
4. **Vohra. N.D**, “Quantitative techniques in Management”, Tata McGraw Hill 2012
5. **S. Kalavathy**, “Operation Research”, Vikas Publishing House. 2013

#### Websites

1. [www.informs.org](http://www.informs.org)>explore>operationsresearch
2. [www.pondiuni.edu.in](http://www.pondiuni.edu.in)
3. [web.itu.edu.tr](http://web.itu.edu.tr)
4. [www.vtuplanet.com](http://www.vtuplanet.com)

**Subject code : 18P2CME04 Semester : II Credit : 5 Hours : 90**

### GLOBAL BUSINESS MANAGEMENT

#### Objectives

1. To enrich the student about global business and its rules and regulation.
2. To understand the different countries tariff, culture, environment and procedure related to export & import etc.

#### Learning Outcomes

1. To enable the students learn nature, scope and structure of International Business.
2. To learn the pattern, and policy framework of India’s foreign trade

CO NUMBER	CO STATEMENT	KNOWLEDGE LEVEL
CO1	To understand Multinational companies and Barriers of Global business	K1to K5
CO2	To know about different business environment and major trading blocks	K1to K5
CO3	To learn foreign exchange market operations and currency exchange risk	K1to K5
CO4	To Understand international finance and investment policies	K1to K5
CO5	To learn about international export and import operations and various international pricing methods	K1to K5

PSO CO	PS01	PS02	PS03	PS04	PS05
CO1	✓	✓	✓	✓	✓
CO2	✓	✓	✓	✓	✓
CO3	✓	✓	✓	✓	✓
CO4	✓	✓	✓	✓	✓
CO5	✓	✓	✓	✓	✓

## **UNIT-I**

Global business — Meaning and Objectives — Evolution – Distinguish between Global Business and Domestic Business -- Reasons for Globalization —MNC - concept and role- Criticism of MNC- — Drivers and Restrainers of Globalization — Market Entry Strategies — Barriers of Global Business. *(18 Hours )*

## **UNIT-II**

Global Business Environment — Economic Socio-Cultural — Demographic — Political — Technological — Free trade v/s Protection — Trading Blocs — Regional Integration Agreements — World Trade Organization — GATTs — TRIMs — TRIPs. *(18 Hours )*

## **UNIT-III**

Foreign Exchange Market — Functions —Theories of Foreign Exchange Transactions in Foreign Exchange Market — Exchange Rate Systems — Fixed and Flexible — Currency Exchange risks and their management — Foreign Exchange Management Act (FEMA 1999). *(18Hours )*

## **UNIT-IV**

International Investment and Finance — Types of Foreign Private Investment — Limitations of Foreign Capital — Payment Terms in International Trade Financing Institutional Finance for Export — EXIM Bank - ECGC — INCOTERMS – E-business. *(18Hours )*

## **UNIT-V**

Export Promotion Council and Export Promotion Incentives — Export Procedure& Documentation — Import Procedure — International Pricing — Transfer Pricing — Dumping — Retrograde Pricing - Counter Trade – Ethics in Global Business. *(18 Hours )*

### **Topics beyond the Syllabus**

1. International Business Strategy
2. International Trade.
3. Hoarding

### **Text Book**

1. International Business - **Francis Cherunilam** Margham Pub 2016

### **Reference Books**

1. International Management - **Richard M. Hodgetts and Fred Luthans** M.C.Graw hill
2. International Business - **Justin Paul** Sultan Chand & Sons 2016

3. International Business Environment - **Anant K.Sundram &Stewans Black** SultanChand & Sons  
2016

### **Websites**

1. <https://hbswk.hbs.edu/item/the-new-global-business-manager>
2. [e2btek.com/docs/Epicor-Global-Business-Management-Suite-BR-ENS.pdf](https://e2btek.com/docs/Epicor-Global-Business-Management-Suite-BR-ENS.pdf)
3. <https://www.referenceforbusiness.com/encyclopedia/.../International-Management.html>

**Subject code : 18P3CM09 Semester :III Credit : 4 Hours : 75**

## **BUSINESS RESEARCH METHODOLOGY**

### **Objectives**

1. The aim of the subject is to give depth knowledge regarding how to fix the sample size
2. To expose the hypothesis formulation and tools used.

### **Learning Outcome**

1. To familiarize students with the techniques of data collection and development of scales.
2. To prepare the students to write journal articles.

<b>CO NUMBER</b>	<b>CO STATEMENT</b>	<b>KNOWLEDGE LEVEL</b>
<b>CO1</b>	To understand about basic concepts and types of research.	K1to K5
<b>CO2</b>	To get an insight about sampling techniques.	K1to K5
<b>CO3</b>	To acquire knowledge about various types of data collection.	K1to K5
<b>CO4</b>	To learn about tools for data analysis.	K1to K5
<b>CO5</b>	To familiarize about referencing styles and report writing.	K1to K5

PSO CO	PSO1	PSO2	PSO3	PSO4	PSO5
<b>CO1</b>	✓	✓	✓	✓	✓
<b>CO2</b>	✓	✓	✓	✓	✓
<b>CO3</b>	✓	✓	✓	✓	✓
<b>CO4</b>	✓	✓	✓	✓	✓
<b>CO5</b>	✓	✓	✓	✓	✓

### **UNIT-I**

Meaning of Business Research – Types of Research – Descriptive, Exploratory, Historical and Case Study – Research Design – Components of the Research Design. *(12 Hours )*

#### **UNIT-II**

Collection of Data – Primary and Secondary Data – Tools of Collection of Data – Questionnaire – Personal Interview – Interview Schedule – Observation, Pilot Study and Pre- testing. *(15 Hours)*

#### **UNIT-III**

Census – Sample - Sampling Techniques – Probability , Non Probability Sampling -Random and Non Random Sampling – Size of the Sample. *(15 Hours )*

#### **UNIT-IV**

Analysis and Interpretation of Data – Hypotheses – Characteristics of A Good Hypothesis – Formulation and Testing of Hypotheses – Methods of Testing Hypotheses – T – Test – F- Test, Chi square Test.( Simple Problems Only ) *(18Hours)*

#### **UNIT-V**

Types of Reference Styles – Plagiarism – Types of Plagiarism – Offence/Punishment – Importance - Research Report – Types of Reports – Steps in Drafting a Research Report. *(15 Hours )*

**Note: Distribution of marks 80% Theory and 20% Problems**

#### **Topics beyond the Syllabus**

1. Thesis Writing
2. Review of literature
3. Dependent and independent variable

#### **Text books**

1. Research Methodology – **Kothari C.R.** – Wiley Eastern Ltd, New Delhi. 2015
2. Research Methods in Commerce – **Amar Chand.D** – Emerald Publishers, Chennai. 2016

#### **Reference Books**

1. Research Methodology – **Thanulingum.N-** Himalaya Publishing House Pvt Ltd. 2016
2. Research Methodology & Statistical Tools – **Krishnaswamy & Obul Reddy** - Himalaya Publishing House Pvt Ltd. 2015

**Websites**

1.[http://www.crectirupati.com/sites/default/files/lecture\\_notes/BRM\\_notes.pdf](http://www.crectirupati.com/sites/default/files/lecture_notes/BRM_notes.pdf)

2.[http://gent.uab.cat/diego\\_prior/sites/gent.uab.cat.diego\\_prior/files/02\\_e\\_01\\_introduction-to-research-methods.pdf](http://gent.uab.cat/diego_prior/sites/gent.uab.cat.diego_prior/files/02_e_01_introduction-to-research-methods.pdf)

**Subject code: 18P3CM10      Semester :III      Credit : 5      Hours : 90**

**ADVANCED CORPORATE ACCOUNTING**

**Objectives**

1. Legal accounting requirements for the preparation of accounting records and financial statements of companies
2. Demonstrate a high level of understanding of accounting

**Learning Outcomes**

1. Critically evaluate reform of aspects in company accounting based on sound theoretical principles.
2. To engage in ethical issues relating to accounting and reporting.

<b>CO NUMBER</b>	<b>CO STATEMENT</b>	<b>KNOWLEDGE LEVEL</b>
<b>CO1</b>	Have a comprehensive knowledge about the latest provisions of the Companies Act.	K1to K5
<b>CO2</b>	Develop the skills in preparation of consolidated Balance Sheet of Holding company and Subsidiary company.	K1to K5
<b>CO3</b>	Understand the corporate practice in valuing shares and goodwill.	K1to K5
<b>CO4</b>	To know how to maintain the accounts of selected Service Companies.	K1to K5
<b>CO5</b>	Apply the latest provisions relating to Human Resource Accounting and Social Responsibility accounting	K1to K5

PSO CO	PSO1	PSO2	PSO3	PSO4	PSO5
<b>CO1</b>	✓	✓	✓	✓	✓
<b>CO2</b>	✓	✓	✓	✓	✓
<b>CO3</b>	✓	✓	✓	✓	✓
<b>CO4</b>	✓	✓	✓	✓	✓
<b>CO5</b>	✓	✓	✓	✓	✓

## **UNIT – I**

Preparation of Final Account as per Schedule VI of Companies Act, 2013 – Adjustment for Dividend and Taxation – Managerial Remuneration – Issue of bonus shares.

**18 hours**

## **UNIT – II**

Preparation of consolidated final statement of holding companies – AS21 – intercompany holdings and Owings – Bonus shares – Treatment of Dividend.

**18 Hours**

## **UNIT – III**

Meaning of Amalgamation and Reconstruction – Purchase Consideration – Accounting Entries for Amalgamation and Absorption – Problems on Reconstruction (Internal and External).

**18 Hours**

## **UNIT - IV**

Accounts of banking companies – legal provisions – Rebate on Bills discounted – Capital Adequacy Norms – Assets classification and provisioning – preparation of final account of banking companies as per new format – Statement for liquidation of companies.

**18 Hours**

## **UNIT – V**

Accounts of Insurance Company – IRDA Regulations – Final Accounts of Life Insurance company accounts and General Insurance Company as per new format. Corporate Social Responsibility – Social Responsibility accounting – Introduction to Inflation accounting – Need and Objectives – Various methods (Theory only)

**18 Hours**

**Note: Distribution of marks 20% Theory and 80% Problems**

### **Topics beyond the syllabus**

1. Fundamentals of Accounting Standards
2. Uses of Electricity Company accounts

### **Text book**

**1. Jain and Narang**, Advanced Accounting – Kalyani Publishers, New Delhi. 2014

### **Reference Books**

1. **Gupta and Radhasamy**, Advanced Accounts Vol II – Sultan Chand and Sons, New Delhi. 2012
2. **Maheswari SN**, Corporate Accounting – Vikas Publishing House, New Delhi. 2015



3. **Shukla Mc, Grewal TS & Gupta SC**, Advanced Accounts Volume I and II , S.Chand and Company Ltd, New Delhi. 2009

### **Websites**

1. <https://www.scribd.com/document/370962050/Advanced-Corporate-Accounting-pdf>
2. [www.universityofcalicut.info/.../advanced\\_corporate\\_accounting\\_on13April2016.pdf](http://www.universityofcalicut.info/.../advanced_corporate_accounting_on13April2016.pdf)
3. <https://edurev.in/...Advanced-Corporate-Accounting/>

**Subject code : 18P3CM11 Semester :III Credit : 4 Hours : 90**

## **DIRECT TAXES**

### **Objectives**

1. To provide thorough knowledge of laws and practices of Direct taxes.
2. To provide working knowledge of framework of taxation system in India.

### **Learning Outcomes**

1. Understand the basic principles underlying the Income Tax Act and Wealth Tax Act
2. Compute the taxable income of an assessee.

<b>CO NUMBER</b>	<b>CO STATEMENT</b>	<b>KNOWLEDGE LEVEL</b>
<b>CO1</b>	To understand about basic concepts about income and tax.	K1to K5
<b>CO2</b>	To get an insight about calculation of tax.	K1to K5
<b>CO3</b>	To acquire knowledge about various types of income and expenses.	K1to K5
<b>CO4</b>	To learn about income, tax and deductions.	K1to K5
<b>CO5</b>	To familiarize about income tax and its provisions.	K1to K5

PSO CO	PSO1	PSO2	PSO3	PSO4	PSO5
<b>CO1</b>	✓	✓	✓	✓	✓
<b>CO2</b>	✓	✓	✓	✓	✓
<b>CO3</b>	✓	✓	✓	✓	✓
<b>CO4</b>	✓	✓	✓	✓	✓
<b>CO5</b>	✓	✓	✓	✓	✓

### **UNIT-1**

Introduction to Income Tax Act – Definitions – Residential Status – Scope of Total Income – Exempted Incomes U / S 10. (16 Hours )

## **UNIT- II**

Computation of Salary Income – Salary items – Allowances – Perquisites – Savings eligible for deduction – Calculation of House property income – Annual value – Deductions - Exempted House property incomes. (20 Hours )

## **UNIT- III**

Income from Business – Expenses allowed – Expenses disallowed – Computation of Professional income – Calculation of Capital Gain – Meaning – Types – Exempted Capital Gain. (18 Hours )

## **UNIT-IV**

Computation of Income From Other Sources – incomes chargeable under other source – Deductions from other source income – set off and carry forward of losses. (18 Hours )

## **UNIT-V**

Deductions from Gross Total Income – Clubbing of income – Assessment of Individual – Assessment of Companies - Rates of Income Tax . (18Hours)

**Note: Distribution of marks 20% Theory and 80% Problems**

### **Topics beyond the Syllabus**

1. VAT
2. MODVAT
3. Agricultural Income

### **Text book**

1. Income Tax Law & Practice – **V.P. Gaur & D.B. Narang**, Kalayani Publishers. 2018
2. **Subramainyam**, Indirect tax , Taxman publication, New Delhi.2018

### **Reference Books**

1. Income Tax Law & Practice – **Hariharan**, McGraw-Hill Educations (INDIA) Ltd.2018
2. Income Tax Law & Practice – **T.S. Reddy & Y.S. Hari Prasad Reddy**, Margham Publications, Chennai. 2018
3. Income Tax Law & Practice – **Dr.Vinod K.Sighania**, Taxmann Publications,New Delhi. 2018

**Websites:**

1. <https://www.incometaxindia.gov.in/Pages/default.aspx>
2. <https://dor.gov.in/direct-tax>.
3. <https://www.taxmann.com/>

**Subject code : 18P3CM12    Semester :III    Credit : 3    Hours : 60**

### FINANCIAL INSTITUTION & SERVICES

**Objectives**

1. To provide thorough knowledge of Indian financial system.
2. To learn about the framework of financial services.

**Learning Outcomes**

1. Compare and contrast the instruments used for saving.
2. Analyze a savings strategy in terms of its liquidity and risk.

<b>CO NUMBER</b>	<b>CO STATEMENT</b>	<b>KNOWLEDGE LEVEL</b>
<b>CO1</b>	To understand the fundamental concepts about financial services.	K1to K5
<b>CO2</b>	To learn about factoring and its guidelines.	K1to K5
<b>CO3</b>	To know about the principles of leasing and mutual fund.	K1to K5
<b>CO4</b>	To understand about commodity and derivatives market.	K1to K5
<b>CO5</b>	To get insight into credit rating and stock market.	K1to K5

PSO CO	PSO1	PSO2	PSO3	PSO4	PSO5
<b>CO1</b>	✓	✓	✓	✓	✓
<b>CO2</b>	✓	✓	✓	✓	✓
<b>CO3</b>	✓	✓	✓	✓	✓
<b>CO4</b>	✓	✓	✓	✓	✓

CO5	✓	✓	✓	✓	✓
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### **UNIT – 1**

Indian Financial System an Overview - Financial Services - Features and Functions - Constituents of Financial Services - Evolution and Environment - Regulating Authorities of Financial Services.

*(10 Hours )*

### **UNIT – II**

Factoring Meaning and Mechanism - Types of Factoring - Evaluation of Factoring business in India - Forfeiting Meaning and Characteristics - Factoring Vs Forfeiting - Venture Capital Financing Meaning and Types - SEBI Guidelines.

*(13 Hours )*

### **UNIT – III**

Commercial banking fund based and non - fund based financial services - Leasing - Hire purchase financing - Salient features – guidelines - unctions- Mutual funds - Type of Mutual funds and their rules and regulations

*(12 Hours )*

### **UNIT – IV**

Commodity Market – Financial instruments – Derivations – Forwarded Marketing – Financial Options - Call Options - Put Options.

*(12 Hours )*

### **UNIT – V**

Credit Rating – Purpose and Process – Credit Rating Services in India – National Depository System – Stock Markets - OTCEI – NSE – BSE - Share Market Indices – Differentiate between Primary Market and Secondary Market.

*(13 Hours )*

### **Topic beyond Syllabus**

1. Commercial banks.
2. Insurance Companies

### 3. Credit Rating Agencies

#### Text book

1. **Joseph Anbarasu et.al**, Financial Services, Sultan Chand and Sons, New Delhi. 2012

#### Reference Book

1. **Khan M.Y.** Financial Services, Tata McGraw Hill Company Ltd, New Delhi. 2013

#### Websites:

1. <https://www.investopedia.com/terms/f/financialinstitution.asp>
2. [https://en.wikipedia.org/wiki/Financial\\_institution](https://en.wikipedia.org/wiki/Financial_institution).
3. <https://financialservices.gov.in/banking-divisions/Financial-Institutions-and-others>.
4. <http://www.fiscdp.com/>.

**Subject code : 18P3CME05    Semester :III    Credit : 3    Hours : 60**

### RETAIL MARKETING

#### Objectives:

1. To enrich the knowledge in present and future prospective of retailing in India.
2. To understand the environment for Retail Marketing

#### Learning Outcomes

1. To understand the meaning of marketing to business executives
2. To identify the ways that retailers use marketing tools and techniques to interact with their customers.

<b>CO NUMBER</b>	<b>CO STATEMENT</b>	<b>KNOWLEDGE LEVEL</b>
<b>CO1</b>	To gain the knowledge about basics of retailing and recent trends.	K1to K5
<b>CO2</b>	To understand the factors in retail environment.	K1to K5
<b>CO3</b>	To familiarize the students with different types of retail formats.	K1to K5
<b>CO4</b>	To know the different pricing strategies and merchandising plan.	K1to K5
<b>CO5</b>	To get insight into retail advertising and promotional plans.	K1to K5

PSO CO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	✓	✓	✓	✓	✓
CO2	✓	✓	✓	✓	✓
CO3	✓	✓	✓	✓	✓
CO4	✓	✓	✓	✓	✓
CO5	✓	✓	✓	✓	✓

### UNIT I

Retail marketing – Introduction, definition and significance –Characteristics of retailing – Traditional and Non-traditional retailing – Global trends in retailing – Retailing in Indian scenario – New trends in Indian retailing – Future prospective of retailing in India.

*(12 Hours)*

### UNIT II

Retail Environment - Micro and Macro environmental influences – Changing retail environment in India – Retail consumers – retail consumer buying process , factors affecting consumer decision process.

*(12 Hours)*

### UNIT III

Retail Formats – different types of retail stores – ownership based, store based, non-store based, web based. Retail location – choice of location , store layout and designs – Positioning of retail shops, retail store image – retail service quality management.

*(12 Hours)*

### UNIT IV

Retail Pricing – factors influencing retail pricing – retail pricing policies. Retail Merchandising – phases in developing a merchandise plan – Key areas in merchandise management – Service Retailing vs Product Retailing – Retail Branding and strategies – Retail Marketing Mix.

*(12 Hours)*

### UNIT V

Retail Channel Management – Retail sales promotion techniques – Retail advertising – e-retailing in India – role of information technology in retailing.

*(12 Hours)*

### Topic beyond Syllabus

1. Visual merchandising
2. Shopping malls
3. E- Tailing

### TEXT BOOK

1. Swapna Pradhan, Retail Management -Text and Cases, Tata McGraw Hill, 4th Edition, 2015
2. Patrick M. Dunne and Robert F Lusch, Retailing, Cengage, 8th edition, 2016.
3. Chetan Bajaj, Rajnish Tow and Nidhi V. Srivatsava, Retail Management, Oxford University Press, 3rd Edition 2016

#### REFERENCE BOOK

1. Retail Marketing : **A. Hustafa**, Himalaya Publishing House, Mumbai.
2. **Andrew J. Navman** and Peter Cullon : Thomson & Organisation Retailing Environment
3. Retailing **David Gilbrath** Retail Marketing Management. Prentice Hall

#### Websites:

1. <https://cultbranding.com/ceo/what-is-retail-marketing/>
2. <https://en.wikipedia.org/wiki/Retail>.
3. [http://www.pondiuni.edu.in/storage/dde/downloads/markiii\\_rm.pdf](http://www.pondiuni.edu.in/storage/dde/downloads/markiii_rm.pdf)

**Subject code : 18P3CME06 Semester :III Credit : 3 Hours : 60**

### SERVICES MARKETING

#### Objectives

1. To provide the students with an appreciation of concepts, functions, and techniques of the craft of Service marketing.
2. Identify critical issues in service design including the nature of service products & markets, building the service model, and creating customer value.

#### Learning Outcomes

1. The students will be able to provide a theoretical and practical basis for assessing service performance using company examples
2. The students will be able to explain service blueprinting, the integration of new technologies, and other key issues facing today's customer service providers and service managers.

<b>CO NUMBER</b>	<b>CO STATEMENT</b>	<b>KNOWLEDGE LEVEL</b>
<b>CO1</b>	To understand the fundamental concepts about services marketing.	K1to K5
<b>CO2</b>	To learn about financial services.	K1to K5
<b>CO3</b>	To know about the principles of transport marketing.	K1to K5
<b>CO4</b>	To understand about tourism marketing.	K1to K5
<b>CO5</b>	To get insight into courier and	K1to K5

	telecommunication services.	
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PSO CO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	✓	✓	✓	✓	✓
CO2	✓	✓	✓	✓	✓
CO3	✓	✓	✓	✓	✓
CO4	✓	✓	✓	✓	✓
CO5	✓	✓	✓	✓	✓

#### UNIT I

Services – the concept – Salient features of Marketing Services – Significance of services marketing – emerging key services - Benefits and Limitations of marketing of services – Service Mix.

*(12 Hours)*

#### UNIT II

Financial Services – Financial Regulators in India – Financial sector reforms including financial inclusion - Merchant Banking, D-mat services – Securitisation Practices.

*(12 Hours)*

#### UNIT III

Transport marketing – concept – marketing management of Rail Transport – Road Transport - AIR Transport – Water Transport – Product Planning and Development – Marketing mix for Transportation.

*(12 Hours)*

#### UNIT IV

Tourism marketing – The concept – Users of Tourism services – Product planning and Development – Marketing mix for Tourism Marketing – Merits and Demerits of Tourism Marketing.

*(12 Hours)*

#### UNIT V

Courier Service Marketing – Conceptual Frame work – Rationale Behind Courier Service – Marketing mix for courier service – Telecommunication service marketing – concept – Importance – marketing mix for Telecommunication service.

*(12 Hours)*

#### REFERENCES :

1. Services marketing : **Nargundkar**, Text & Cases, McGraw-Hill (India) Pvt. Ltd.
2. Services marketing (SIE) : **Zeithaml**, McGraw-Hill (India) Pvt. Ltd.
3. Marketing of **Services: Hoffman, K.D. & Bateson, J.E.G**, Cengage Learning, New Delhi, 2015.
4. Services Marketing: Text & Cases: **Verma, Harsh, V**, Pearson Education, New Delhi, 2016



### Topic beyond Syllabus

1. Gaps Model of Service Quality
2. Service process blueprinting
3. Integrated services strategy

### Text books

1. Services marketing : **S. M. Jha**, Himalaya Publishing House, Mumbai -2013
2. Services Marketing and Management : **Dr. B. Balaji**, S. Chand & Co. Ltd, New Delhi-2012.
3. Services Marketing : **Vasanthi Venugopal & Raghu, V.N.** , Himalaya Publishing House, Mumbai - 2015.
4. Services Marketing concepts, Practices & cases : **Dr. S. Shajahan** -, Himalaya- 2010.

### Websites:

1. [https://en.wikipedia.org/wiki/Services\\_marketing](https://en.wikipedia.org/wiki/Services_marketing).
2. <http://www.businessdictionary.com/definition/service-marketing.html>.
3. <https://www.marketingteacher.com/introduction-to-services-marketing/>.

**Subject code : 18P3CMED1 Semester :III Credit : 2 Hours : 45**

## EDC- FUNDAMENTALS OF COMPUTER AND NETWORKING

### Objectives

1. To know about basic usage of computer
2. To give practical skill of transmission of information through Networking.

### Learning Outcomes

- 1.To provide with an overview of the concepts and fundamentals of data communication and computer networks.

CO NUMBER	CO STATEMENT	KNOWLEDGE LEVEL
CO1	To gain awareness about introduction to information technology.	K1to K5
CO2	To know about basic concepts on software and hardware.	K1to K5
CO3	To get insight into information & communication.	K1to K5
CO4	To learn the techniques behind computer networking.	K1to K5
CO5	To know about internet and its applications.	K1to K5

PSO	PSO1	PSO2	PSO3	PSO4	PSO5
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CO					
CO1	✓	✓	✓	✓	✓
CO2	✓	✓	✓	✓	✓
CO3	✓	✓	✓	✓	✓
CO4	✓	✓	✓	✓	✓
CO5	✓	✓	✓	✓	✓

### UNIT - I

**Introduction to Information Technology:** Information Technology – Understanding the Digital Domain – Representing Numbers and text in Binary- binary codes.

(9 Hours )

### UNIT - II

**Fundamentals of Computers:** Computer Hardware – Software – system software- application software- Translators- Computer languages.

(9 Hours )

### UNIT - III

**Transmission of Information:** Fundamentals of Communications – Fiber Optics – Wireless Communications –ISDN.

(9 Hours )

### UNIT - IV

**Computer Networking:** Goals – Topologies - Local Area Networks – Wide Area Networks – Communication Protocols.

(9 Hours )

### UNIT - V

**Internet:** Internet Architecture — Types-Network Security-Internet applications- Internet address-domain name- E-mail.

(9 Hours )

### CONTENT BEYOND THE SYLLABUS:

1. Number System
2. Wireless Networking
3. Pure P2P architecture

### **Text book**

Introduction to Information Technology **Pelin Aksoy, Laura DeNardis**, Cengage Learning India Private Limited, First Indian Reprint 2008

### **Reference Books**

1. **S.K Sinha** Fundamental of Computers, Sixth Edition, BPB Publications. 2015
2. **Anita Goel** Computer Fundamentals, Pearson 2016

### **Websites**

1. <http://www.cs.ccsu.edu/~stan/classes/cs490/slides/networks4-ch2-1.pdf>
2. [http://faculty.kfupm.edu.sa/COE/ashraf/RichFilesTeaching/COE112\\_540/](http://faculty.kfupm.edu.sa/COE/ashraf/RichFilesTeaching/COE112_540/)

**Subject code: 18P3HR01 Semester: III Credit: 1 Hours: 30**

## **HUMAN RIGHTS**

### **Objectives**

1. To know the basic knowledge about human rights.
2. To create the awareness about the women's rights and various councils .

### **Learning Outcomes**

1. To explain how individual differences in personality, perception and attitude contribute to organizational behavior.
2. To develop group dynamic and team skills.

<b>CO NUMBER</b>	<b>CO STATEMENT</b>	<b>KNOWLEDGE LEVEL</b>
<b>CO1</b>	To understand about basic concepts about Human rights.	K1to K5
<b>CO2</b>	To get an insight into legal provisions related to human rights.	K1to K5
<b>CO3</b>	To acquire knowledge about National Human Rights Commission.	K1to K5

<b>CO4</b>	To learn about constitutional provisions and enactments.	K1to K5
<b>CO5</b>	To familiarize about rights for children.	K1to K5

PSO CO	PSO1	PSO2	PSO3	PSO4	PSO5
<b>CO1</b>	✓	✓	✓	✓	✓
<b>CO2</b>	✓	✓	✓	✓	✓
<b>CO3</b>	✓	✓	✓	✓	✓
<b>CO4</b>	✓	✓	✓	✓	✓
<b>CO5</b>	✓	✓	✓	✓	✓

### UNIT-1

Definition- characteristics- Principles-Theories: Theory of natural rights, social welfare theory, legal theory, classification-international instruments of human rights universal declaration of FIR – International covenant on civil, economic, social and cultural and political rights. **(6 Hours)**

### UNIT-II

Fundamental rights part iii of the constitution- directive principles part IV of the constitution- the criminal procedure code 1973-protection of civil rights 1955-the schedule caste and scheduled tribe act 1989- optional protocol to international covenant on civil and political rights. **(6Hours)**

### UNIT- III

National HR commission- state human rights commission- national commission for women 1990- national commission for minorities- national commission for scheduled caste and scheduled tribe- their powers and functions. **(6 Hours )**

### UNIT-IV

Constitutional provisions: Articles 17,15,15(3),16,39(a),39(b),39(c) and 42 of the constitution- legal provisions the employees state insurance act 1948, family court act 1954, the special marriage act 1954, the Hindu marriage act 1955, the maternity benefit act, 1901(amended in 1955), dowry prohibition act 1961, the equal remuneration act 1976, prohibition of child marriage act 2006, the factories act 1947. The protection of women from domestic violence act 2005.

(6 Hours )

## UNIT-V

Instruments on the rights of children- refugees and HR- certain incidents that pose a threat to hr- educational rights- rights to employment- right to information act 2005. (6 Hours )

### Topics beyond the Syllabus

1. Human trafficking.
2. Emotional abuse.
3. Dating violence.

### Text Book

1. Eric Berne The Psychology of Human Relationships 2015
2. Peter Joseph -The New Human Rights Movement 2016

### Reference book

1. Jack Donnelly-Universal Human Rights in Theory and Practice, Eight Edition 2016

### Websites

1. <http://blog.amnestyusa.org/africa/top-10-summer-reading-list-for-human-rights-advocates/>
2. <http://www.ohchr.org/Documents/Events/WHRD/WomenRightsAreHR.pdf>

**Subject code : 18P4CM13 Semester :IV Credit : 5 Hours : 90**

## INDIRECT TAXES

### Objectives

1. To gain an understanding of the core concepts of law of Taxation
2. To provide practical experience in tax measurement.

### Learning Outcomes

1. To explain how to understand the basic tax.
2. To make advice to the company, how to pay tax.

CO NUMBER	CO STATEMENT	KNOWLEDGE LEVEL
CO1	To gain the knowledge about basics of strategy.	K1 to K5
CO2	To understand the importance of strategic management.	K1 to K5
CO3	To familiarize the students with concepts of environmental scanning and appraisal.	K1 to K5

<b>CO4</b>	To know the stages of strategy formulation and implementation	K1to K5
<b>CO5</b>	To get insight into strategic evaluation and control.	K1to K5

PSO CO	PSO1	PSO2	PSO3	PSO4	PSO5
<b>CO1</b>	✓	✓	✓	✓	✓
<b>CO2</b>	✓	✓	✓	✓	✓
<b>CO3</b>	✓	✓	✓	✓	✓
<b>CO4</b>	✓	✓	✓	✓	✓
<b>CO5</b>	✓	✓	✓	✓	✓

### **UNIT – I**

Principles of Taxation – Federal finance system – Indirect Taxes merits and demerits – Direct taxes advantages and disadvantages – Difference between direct tax and indirect tax. **(18 Hours )**

### **UNIT –II**

Central Excise Act – objectives – Important definitions – Levy if excise duty – Duty drawback – MODVAT – CENVAT – Distinction between excise duty and sales tax - Value added tax – objectives – important definitions – Merits and demerits – Registration of dealers - Exempted goods under VAT. **(18 Hours )**

### **UNIT – III**

Customs Act – objectives – types – important definitions – Exemptions – Powers to prohibit import and export of goods – prohibited items of exports and imports.  
.  
**(18 Hours )**

### **UNIT – IV**

Central sales Tax Act – objectives – important definitions – Interstate trade of Commerce – Difference between interstate and infra state trade – procedure for levy and collection.  
**(18 Hours )**

### **UNIT – V**

GST – meaning – process of preparation – Justification for introduction of GST – Advantages – Short comings at the state level – Applicability – apportionment of GST between central and states.  
**(18 Hours )**

### **Topics beyond the Syllabus**

1.. SEZ

2.. National Calamity Contingent Duty

### 3.. Tariff Value

#### **Text book**

1. **Dr.V. Balachandran**- Indirect Taxation (Sultan Chands & Sons, New Delhi)
2. **Subramainyam**, Indirect tax , Taxman publication, New Delhi.2018

#### **Reference Book**

1. **T.S. Reddy & Y.S.Hari Prasad Reddy** (Marghan Publications, Chennai).
2. **Datey . V.S.** Indirect Taxes – Taxman Publication PvtLtd, New Delhi. 2018

#### **Websites**

1. [http://icmai.in/upload/Students/Syllabus-2012/Study\\_Material\\_New/Inter-Paper11-New.pdf](http://icmai.in/upload/Students/Syllabus-2012/Study_Material_New/Inter-Paper11-New.pdf)
2. <http://www.icaiknowledgegateway.org/littledms/folder1/basic-concepts-of-indirect-taxes.pdf>

**Subject code : 18P4CM14 Semester :IV Credit : 4 Hours : 90**

## **FINANCIAL MANAGEMENT**

#### **Objectives**

1. To facilitate understanding of the conceptual framework of Business finances .
2. Comprehend the technique of making decisions related to finance function

#### **Learning Outcomes**

1. To explain how to manage the fund in the big organization

<b>CO NUMBER</b>	<b>CO STATEMENT</b>	<b>KNOWLEDGE LEVEL</b>
<b>CO1</b>	To understand about basic concepts about Human rights.	K1to K5
<b>CO2</b>	To get an insight into legal provisions related to human rights.	K1to K5
<b>CO3</b>	To acquire knowledge about National Human Rights Commission.	K1to K5
<b>CO4</b>	To learn about constitutional provisions and enactments.	K1to K5
<b>CO5</b>	To familiarize about rights for children.	K1to K5

PSO CO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	✓	✓	✓	✓	✓
CO2	✓	✓	✓	✓	✓
CO3	✓	✓	✓	✓	✓
CO4	✓	✓	✓	✓	✓
CO5	✓	✓	✓	✓	✓

### UNIT -1

Financial Management- finance function – aims of finance function – financial planning – objectives and principles of sound financial planning Goals of financial management – financial decisions — long term and short term financial plan – factors affecting financial plan. **(18 Hours )**

### UNIT –II

Financing Decisions – capital structure – factors influencing capital structure – EBIT – EBT- EPS – analysis - leverage – problems – Cost of Capital. **(18 Hours )**

### UNIT –III

Investment Decisions – capital budgeting – significance – techniques of evaluation of investment proposals- payback method – return on investment method, net present value method. **(18 Hours )**

### UNIT –IV

Dividend Decisions – dividend policy – Dividend Theory- Determinants of dividend policy – types of dividend policy – forms of dividend. **(18 Hours )**

### UNIT-V

Working Capital Management – meaning – importance of adequate working capital- excess or inadequate working capital – determinants of working capital requirement – cash management, receivable management and inventory management – sources of working capital. **(18 Hours )**

**Note: Distribution of marks 60% Theory and 40% Problems**

### Topics beyond the Syllabus

1. International financial management



2. International working capital management

### **Text books**

1. **S N Maheshwari**, Financial Management. Margham Publications, Chennai. 2012
2. **Khan and Jain**, Financial Management. Sultan Chan & Sons, New Delhi. 2015
3. **I M Pandey**, Financial Management. Tata McGraw Hill Company Ltd, New Delhi. 2016

### **Reference Books**

1. **Sharma and Sashi Gupta**, Financial Management. Himalaya Publication, Bombay. 2012
2. **James C Vanhorne**, Financial Management. Himalaya Publication, Bombay. 2011
3. **Prasanna Chandra**, Financial Management. Sultan Chan & Sons, New Delhi. 2013
4. **PN Reddy & Appanaiah**, Financial Management. Margham Publications, Chennai. 2012

### **Websites**

1. [http://qu.edu.iq/ade/wp-content/uploads/2016/02/financial\\_management\\_www.accfile.com\\_.pdf](http://qu.edu.iq/ade/wp-content/uploads/2016/02/financial_management_www.accfile.com_.pdf)
2. <http://www.ddegjust.ac.in/studymaterial/mcom/mc-204.pdf>

**Subject code : 18P4CM15 Semester :IV Credit : 4 Hours : 90**

## ***ENTREPRENEURSHIP THEORY AND PRACTICE***

### **Objectives:**

- To familiarize students with the requisites needed for being a successful entrepreneur.
- To identify the stages involved in the setting up of a small business unit and to motivate the students to start self-employment.

### **. Learning Outcomes**

- To develop and strengthen entrepreneurial quality and motivation in students and to impart basic entrepreneurial skills and understanding to run a business efficiently and effectively
- To make awareness about the Financial support like loan, subsidies and incentives

<b>CO NUMBER</b>	<b>CO STATEMENT</b>	<b>KNOWLEDGE LEVEL</b>
<b>CO1</b>	To understand the basic concepts of Entrepreneur.	K1to K5
<b>CO2</b>	To know the categories of Intellectual Property Rights.	K1to K5

<b>CO3</b>	To generate an idea to create an innovative business plan.	K1to K5
<b>CO4</b>	To be aware of the incentives and subsidies available to an Entrepreneur	K1to K5
<b>CO5</b>	To develop various creative Entrepreneurial Skills.	K1to K5

PSO CO	PSO1	PSO2	PSO3	PSO4	PSO5
<b>CO1</b>	✓	✓	✓	✓	✓
<b>CO2</b>	✓	✓	✓	✓	✓
<b>CO3</b>	✓	✓	✓	✓	✓
<b>CO4</b>	✓	✓	✓	✓	✓
<b>CO5</b>	✓	✓	✓	✓	✓

### UNIT I

Entrepreneur and Entrepreneurship – Evolution – Characteristics of successful entrepreneurs – Functions of entrepreneurs – Types of Entrepreneurs – Social entrepreneur – Women Entrepreneur – Problems of Women Entrepreneur – Difference between Entrepreneur and Intrapreneur – Role of entrepreneur in Economic Growth – Factors Affecting Entrepreneurial Growth – Success stories of few Indian entrepreneurs. **(18 Hours)**

### UNIT II

Motivation: Meaning – Process – Theories – Factors. Entrepreneurship Development Programs – Need, Objectives, Phases. Intellectual property rights: Patent – Types, Process. Copy rights – Objectives. Trademark – Functions, Categories. **(18Hours)**

### UNIT III

Idea generation – Opportunity/Product identification – Opportunity selection – Business opportunities in various sectors. Business plan – Meaning – Contents, Formulation. Steps in starting a small business enterprise – project appraisal – Project Report. **(18 Hours)**

### UNIT IV

Seed capital assistance – Mudra Scheme – Taxation benefit to SSI. Sickness in small Business – Business Incubators – Government Policy for Small Scale Enterprises – Growth Strategies in small industry – Expansion, Diversification, Joint Venture, Merger and Sub Contracting.

**(18 Hours)**

#### **UNIT V**

**Institutional service & finance to entrepreneurs:** DIC, NSIC, MSMEDI, ITCOT, KVIC, IFCI, IDBI, TIIC, SIPCOT, Commercial bank.- **Entrepreneurial skills :** Making of Doll, Jute bags, Artificial jewels, flowers, Soap oil, Phenoyl, Washing powder, Vessel cleaning powder, Craft works, Embroidery, Tailoring, Candle making, Coir products, Processed food products like Pickles, Soft drinks, Masala products, Herbal products like Facial cream, Tooth powder etc.,

**(18 Hours)**

#### **Topics beyond syllabus:**

- Tourism Entrepreneurship
- Business cases
- Online business

#### **TEXT BOOKS :**

1. Dynamics of Entrepreneurial Development by **Vasant Desai** – Himalaya Publications
2. Entrepreneurial Development by **C.B. Gupta and N.P. Srinivasan**
3. Fundamentals of Entrepreneurship and Small Business by **Renu Arora & S.KI.Sood**
4. Entrepreneurial Development by **Dr. P. Saravanavel**, Learntech Press Trichy.

#### **REFERENCES:**

- **Hisrich R D, Peters M P**, “Entrepreneurship” 8th Edition, Tata McGraw-Hill, 2015.
- **Mathew J Manimala**, “Enterprenuership theory at cross roads: paradigms and praxis” 2nd Edition Dream tech, 2016.
- **Rajeev Roy**, ‘Entrepreneurship’ 2nd Edition, Oxford University Press, 2016.

#### **Web sources**

- <https://www.inc.com/drew-hendricks/50-best-websites-for-entrepreneurs.html>

- <https://www.entrepreneur.com/article/219967>
- <http://libguides.usc.edu/entrepreneur>
- <https://www.umassd.edu/innovate/incubatorspace/resources/>
- <https://library.bridgew.edu/c.php?g=339204&p=4664369>

**Subject code : 18P4CME07      Semester : IV      Credit : 4      Hours : 90**

### **INSURANCE AND RISK MANAGEMENT**

#### **Objectives**

1.To help you develop a critical appreciation of both the opportunities and challenges associated with the increasing globalization of markets.

2. To impact of foreign political and economic factors on companies, the influence of international competition.

#### **Learning Outcomes**

1. To explain how individual differences in perception and attitude contribute to buying behavior.

2. Develop skills to facilitate insurance product cost and pricing, marketing, and distribution.

<b>CO NUMBER</b>	<b>CO STATEMENT</b>	<b>KNOWLEDGE LEVEL</b>
<b>CO1</b>	To understand the basic and fundamental concepts of Insurance.	K1to K5
<b>CO2</b>	To enhance the knowledge about recent regulations of IRDA.	K1to K5
<b>CO3</b>	Students understand the way to manage the risk.	K1to K5
<b>CO4</b>	To know the concepts of Tourism Marketing.	K1to K5
<b>CO5</b>	How to apply the tools to control the risk.	K1to K5

PSO CO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	✓	✓	✓	✓	✓
CO2	✓	✓	✓	✓	✓
CO3	✓	✓	✓	✓	✓
CO4	✓	✓	✓	✓	✓
CO5	✓	✓	✓	✓	✓

### UNIT I

Introduction to Insurance: Role of Insurance – Characteristics of an Insurable Risk– Principles of Insurance – Reinsurance – Double Insurance – IT in Insurance. *(18 Hours)*

### UNIT II

Indian Insurance Industry – Reforms – Private Players to Indian Insurance Market– IRDA Regulations: For Licensing of Insurance Agents – For Protection of Policy Holders" Interest. Actuary – Meaning – SOA.

*(18 Hours)*

### UNIT III

Introduction to Risk Management – Concept of Risk – Types of Risk – Principles of Risk Management – Risk Management process – Objectives of Risk Management

*(18 Hours)*

### UNIT IV

Tourism marketing – The concept – Users of Tourism services – Product planning and Development – Marketing mix for Tourism Marketing – Merits and Demerits of Tourism Marketing

*(18 Hours)*

### UNIT V

Risk management and control – Methods of Risk management – Risk management by individuals and corporations – Tools for Controlling Risk

*(18 Hours)*

### TOPICS BEYOND SYLLABUS

1.Cyber risk    2.Mortgage Insurance    3.Catastrophe insurance

### TEXT BOOKS

1. Insurance and Risk Management : **Dr. P.K.Gupta**, Himalaya Publishing House, Mumbai.
2. Principles of Insurance and Risk Management : **Alka Mittal and S.L Gupta**, S.Chand & Sons Publisher, NewDelhi.
3. Insurance – Theory and Practice : **Nalini Prava Tripathy and Prabir Pai**, Prentice Hall Pvt Ltd, New Delhi

**REFERENCES BOOKS:**

1. Introduction to Risk Management and Insurance : **Mark S. Dorfman**, , Prentice Hall Pvt Ltd, New Delhi
2. Fundamentals of Insurance : **P.Periyasamy**, Vijay Nicole Publication, Chennai.House, Mumbai - 2014.

**Websites**

1. <https://bepp.wharton.upenn.edu>
- 2.<https://www.actuaries.org>
- 3.<https://opentextbc.ca>

**Subject code : 18P4CME08    Semester :IV    Credit : 4    Hours : 90**

**STRATEGIC MANAGEMENT**

**Objectives:**

- 1.To facilitate understanding the conceptual framework Strategic Management.
- 2.To enable the students to learn about the decision related to strategy.

**Learning Outcomes**

1. Students will able to know about the strategic management and decision making process.
2. They are able to analyze the environment and they will make good strategy.

<b>CO NUMBER</b>	<b>CO STATEMENT</b>	<b>KNOWLEDGE LEVEL</b>
<b>CO1</b>	To gain the knowledge about basics of strategy.	K1to K5
<b>CO2</b>	To understand the importance of strategic management.	K1to K5
<b>CO3</b>	To familiarize the students with concepts of environmental scanning and appraisal.	K1to K5
<b>CO4</b>	To know the stages of strategy formulation and implementation	K1to K5
<b>CO5</b>	To get insight into strategic evaluation and	K1to K5

	control.	
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PSO CO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	✓	✓	✓	✓	✓
CO2	✓	✓	✓	✓	✓
CO3	✓	✓	✓	✓	✓
CO4	✓	✓	✓	✓	✓
CO5	✓	✓	✓	✓	✓

### **UNIT I**

**Introduction to Strategies:** Introduction, Fundamentals of Strategy, Conceptual Evolution of Strategy, Scope and Importance of Strategies, Purpose of Business, Difference between Goals and Objectives of Business, Strategic Intent through Vision and Mission Statements, Core Competencies of Business. **(18 hours)**

### **UNIT II**

**Strategic Management:** Introduction, Strategic Management, Need, scope, key features and importance of strategic management, Role of Strategists in Decision Making, strategists at various management levels, Types of Strategies, Limitations of Strategic Management **(18 Hours)**

### **UNIT III**

**Strategy Analysis:** Introduction, Strategy Analysis and its Importance, Environmental Appraisal and Scanning Techniques, Organizational Position and Strategic Advantage Profile, Strategic Management Model **(18 Hours)**

### **UNIT IV**

**Strategy Formulation and Implementation:** Introduction, Strategy Formulation, Process in Strategy Formulation, Strategy Implementation and its Stages, Reasons for Strategy Failure and Methods to Overcome, Strategy Leadership and Strategy Implementation, Strategic Business Units (SBUs) **(18Hours)**

### **UNIT V**

**Strategic Control and Evaluation:** Introduction, Strategy Evaluation, Strategic Control, Difference Between Strategic Control and Operational Control, Concept of Synergy and its Meaning, Key Stakeholder's Expectations **(18 Hours)**

## Content beyond the Syllabus

1. SBU
2. Corporate Governance
3. Corporate Responsibility

## Text books:

1. **John A Pearce, Richard IIB. Robinson, Jr, Amita Mital**-Strategic Management- 2013
2. **Charles W.L.Hill, Gareth R.Jones**-Strategic Management-An Integrated Approach-Cengage Learning India Private Limited 2013

## Reference Book:

1. **Michael A.Hitt**, Texas A&M University,
2. **Fred.R.Devid**- Strategic Management-Concept and cases-Pearson Edition-2017
3. Strategic Management-R.Srinivasan Phi learning-2015

## Websites

1. <https://www.studocu.com>
2. <https://nptel.ac.in>
3. <https://www.kau.edu.sa>

**Subject code : 18P4CMPR01 Semester :IV Credit : 4 Hours : 90**

## PROJECT WORK

## Marks Allotted

Dissertation	:	50
Viva Voce	:	25
<b>Total</b>	<b>:</b>	<b>75</b>

## Guidelines for Project Work:

### (a) Topic :

The topic of the project work shall be assigned to the candidate before the end of second semester.

### (b) No. of copies of the Project Report :



The students should prepare two copies of the project report and submit the same for the evaluation by Examiners. After evaluation one copy is to be retained in the library and one copy can be returned to the student.

**(c) Format to be followed :**

The format/ certificate for the report to be submitted by the students are given below:

Format for the preparation of project report:

- (a) Title page
- (b) Bonafide Certificate
- (c) Acknowledgement
- (d) Table of contents
- (e) Text of the project
- (f) Bibliography
- (g) Appendix

**Format of the title page:**

**TITLE OF THE PROJECT REPORT**

Project Report Submitted in part fulfillment of the requirement for the award of the Degree of Master of Commerce To Periyar University, Salem- 639011.

By

Name of the Students :  
Register number :  
Name of the Supervisor :  
College / University Department :  
Year :

**Format of the Certificate:**

**CERTIFICATE**

This is to certify that the project Report entitled

\_\_\_\_\_ submitted in part of fulfillment of the requirement for the award of the degree of Master of Commerce to the award of the degree of Master of Commerce to the Periyar University , Salem is a record of bonafide project work carried out by

\_\_\_\_\_ under my supervision and guidance that no part of the project report work has been submitted for the award of any degree ,diploma, fellowship or other similar titles or prizes and that the work has not been published in part or full in any scientific or popular journals or magazines.

Date :

Place :

Signature of the supervisor

Signature of the Head of the Department

## **Question Paper Pattern**

(For Theory and Problem Oriented Subjects)

Time: 3 Hours

Max. Marks: 75

Section A (20\*1=20)

Answer All The Questions (Objective type)

Section B (5\*5=25)

Answer All The Questions (Either or Type)

Section C (3\*10=30)  
Answer any Three Questions (3 out of 5)