

VIVEKANANDHA COLLEGE OF ARTS & SCIENCES FOR WOMEN

(Autonomous)

ELAYAMPALAYAM

M.COM - REGULATIONS

(Candidates admitted from 2022-2023 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 two 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 values 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) / B.Com(A&F) / B.Com(B&I) (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 (CIA I & II) - 5 Marks
2. Model - 5 Marks
3. Seminar - 5 Marks
4. Assignment - 5 Marks
5. Attendance - 5 Marks

DISTRIBUTION OF MARKS FOR ATTENDANCE

Attendance Percentage	Marks
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).

Attendance

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

S.N o	Percentage of Attendance	Remarks
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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 upto two papers written in the final semester will be allowed.
2. Student who has cleared all the papers except only one paper in any of 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

Particulars	Credit
Core, Elective and Project	90
Human Rights	1
Total	91

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:

CGPA	Grade	Classification of Final
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		Result
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:

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

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

For the entire programme:

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

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

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.

XIII COURSE PATTERN -M.COM

Se m	Subject Code	Course	Subject Title	Hrs /W eek	Cr ed its	Int. Mks	Ext. Mks	Total Mark
I	22P1CM01	Core – 1	Marketing Management	6	5	25	75	100

	22P1CM02	Core – 2	Accounting for Managerial Decision	6	5	25	75	100
	22P1CM03	Core – 3	Managerial Economics	6	5	25	75	100
	22P1CM04	Core – 4	Business Statistical Analysis	6	4	25	75	100
		Elective – I		6	5	25	75	100
			<i>Total</i>	<i>30</i>	<i>24</i>	<i>125</i>	<i>375</i>	<i>500</i>
II	22P2CM05	Core – 5	Advanced Cost Accounting	6	5	25	75	100
	22P2CM06	Core –6	Security Analysis & Portfolio Management	6	4	25	75	100
	22P2CM07	Core – 7	Human Resource Management	6	4	25	75	100
	22P2CM08	Core –8	E- Commerce	5	4	25	75	100
		Elective - II		4	3	25	75	100
	22P2CMPR01		In Plant	3	2	25	75	100
			<i>Total</i>	<i>30</i>	<i>22</i>	<i>165</i>	<i>435</i>	<i>600</i>
III	22P3CM09	Core – 9	Business Research Methodology	5	4	25	75	100
	22P3CM10	Core – 10	Advanced Corporate Accounting	6	5	25	75	100
	22P3CM11	Core – 11	Direct Taxes	6	4	25	75	100
	22P3CM12	Core – 12	Financial Institutions & Services	4	3	25	75	100

		Elective – III		4	3	25	75	100
	22P3CMED1	EDC	Fundamentals of Computer and Networking	3	2	25	75	100
	22P3HR01		Human Rights	2	1	25	75	100
			<i>Total</i>	<i>30</i>	<i>22</i>	<i>175</i>	<i>525</i>	<i>700</i>
IV	22P4CM13	Core – 13	Indirect Taxes	6	5	25	75	100
	22P4CM14	Core – 14	Financial Management	5	4	25	75	100
	22P4CM15	Core – 15	Entrepreneurship Theory and Practice	5	4	25	75	100
	22P4CM16	Core – 16	Banking Theory	5	4	25	75	100
		Elective-IV		4	3	25	75	100
	22P4CMPR02		Project Work	5	3	25	75	100
			<i>Total</i>	<i>30</i>	<i>23</i>	<i>165</i>	<i>435</i>	<i>600</i>
		<i>GRAND TOTAL</i>	<i>120</i>	<i>91</i>	<i>630</i>	<i>1770</i>	<i>2400</i>	

Elective -I

1. Organizational Behavior

22P1CME01

2. Business Environment

22P1CME02

3. Bank Management

22P1CME03

Elective — II

- | | |
|--|------------------|
| 1. Resource Management Techniques | 22P2CME04 |
| 2. Global Business Management | 22P2CME05 |
| 3. Credit Rating Practices | 22P2CME06 |

Elective — III

- | | |
|-------------------------------|------------------|
| 1. Retail Marketing | 22P3CME07 |
| 2. Services Marketing | 22P3CME08 |
| 3. Tourisms Management | 22P3CME09 |

Elective — IV

- | | |
|---|------------------|
| 1. Insurance and Risk Management | 22P4CME10 |
| 2. Strategic Management | 22P4CME11 |
| 3. Stress Management | 22P3CME12 |

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	Disciplinary knowledge: Capable of demonstrating comprehensive knowledge and understanding of one or more disciplines that form a part of an undergraduate programme of study.	K2
2	Communication Skills: 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	<p>Critical thinking: 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.</p>	K4
4	<p>Problem solving: 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.</p>	K3
5	<p>Analytical reasoning: 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.</p>	K5
6	<p>Research-related skills: 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.</p>	K6

7	Cooperation/Team work: 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	Scientific reasoning: 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	Reflective thinking: Critical sensibility to lived experiences, with self awareness and reflexivity of both self and society.	K2
10	Information/digital literacy: 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	Self-directed learning: Ability to work independently, identify appropriate resources required for a project, and manage a project through to completion.	K6
12	Multicultural competence: 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	Moral and ethical awareness/reasoning: Ability to embrace moral/ethical values in conducting one's life, formulates 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	K3

	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.	
14	Leadership readiness/qualities: 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	Lifelong learning: 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

Subject code: 22P1CM01

Semester: 1 Credit: 5

Hours: 90

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.

CO NUMBER	CO STATEMENT	KNOWLEDGE LEVEL
C01	Explain the basic concept of Marketing and its Functions of Marketing Management	K2
C02	Discuss and make the students understand the concepts of product design, new product development, product life cycle for various products & services	K3
C03	Explain the Buyer Behaviour Theories and Requirements for Successful Segmentation	K2

C04	Examine the quality of Pricing Policies and Strategies and Channel of Distribution	K4
C05	Explain Promotional Mix, Objectives and Importance of Sales Promotion and Objectives of Advertising for Promotional Decisions	K2

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. **(18 Hours)**

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 Policies 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

PO	PO	PO	PO	PO	PO	PO	PO	PO	PO	PO	PO	PO	PO	PO	PO
CO	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
CO1	✓	-	-	-	-	-	-	-	-	-	-	-	-	-	-
CO2	-	-	-	✓	-	-	-	-	-	✓	-	-	-	-	-
CO3	✓	-	-	-	-	-	-	✓	-	-	-	-	-	-	-

C04	-	-	✓	-	-	-	-	-	-	-	-	-	-	-	-
C05	✓	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Subject code: 22P1CM02 Semester: 1 Credit: 5 Hours: 90

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.

CO NUMBER	CO STATEMENT	KNOWLEDGE LEVEL
C01	Explain 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
C02	Preparation financial statement and Analyze the basic Ratios	K5
C03	To analyze and measurement of fund flow and cash flow statements	K2
C04	Demonstrate how Fixed cost – Variable cost – Contribution – Contribution to sales – Break Even Analysis and Break Even Point – Margin of Safety – are prepare Marginal Costing	K4
C05	Summarize process Budgetary Control and Preparation of Budgets	K5

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
(18

Hours)

UNIT- II

Financial Statement : Meaning - importance – limitations – methods of financial statement analysis – Comparative, Common size and Trend Analysis – Process for Financial Statement Analysis. **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
(18Hours)

UNIT III

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

(18 Hours)

UNIT IV

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.

UNIT -V

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)

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>

PQ CO	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10	PO 11	PO 12	PO 13	PO 14	PO 15
C01	-	✓	-	-	-	-	-	-	-	-	-	-	-	-	-
C02	-	-	-	-	✓	-	-	-	-	-	-	✓	-	-	-
C03	✓	-	-	-	-	-	-	-	-	-	-	-	-	-	-
C04	-	-	✓	-	-	-	-	✓	-	-	-	-	-	-	-
C05	-	-	-	-	✓	-	-	-	-	-	-	✓	-	-	-

Subject code: 22P1CM03 Semester: I Credit: 5 Hours: 90

MANAGERIAL ECONOMICS

Objectives

1. To introduce the economic concepts
2. To familiarize with the students the importance of economic approaches in managerial decision making

3. To understand the applications of economic theories in business decisions

Learning Outcome

1. Understand the key concepts, models, tools and techniques of managerial economics
2. Understand and appreciate the applications of various tools and techniques of managerial economics
3. Develop abilities of applying the tools, techniques and models in resolving real life business problems

CO NUMBER	CO STATEMENT	KNOWLEDGE LEVEL
C01	To understanding of economic way of thinking to business decision making problems	K1
C02	To develop students critical thinking and analytical abilities is resolving business problems by employing various tools and techniques of managerial economics	K5
C03	To analyze and measurement of fund flow and cash flow statements	K2
C04	Demonstrate how Fixed cost – Variable cost – Contribution – Contribution to sales – Break Even Analysis and Break Even Point – Margin of Safety – are prepare Marginal Costing	K4
C05	Summarize process Budgetary Control and Preparation of Budgets	K5

UNIT – I

General Foundations of Managerial Economics - Economic Approach - Circular Flow of Activity - Nature of the Firm - Objectives of Firms - Demand Analysis and Estimation - Individual, Market and Firm demand - Determinants of demand - Elasticity measures and Business Decision Making - Demand Forecasting. 18 hours

UNIT-II

Law of Variable Proportions - Theory of the Firm - Production Functions in the Short and Long Run - Cost Functions – Determinants of Costs – Cost Forecasting - Short Run and Long Run Costs –Type of Costs - Analysis of Risk and Uncertainty. 18 hours

UNIT-III

Product Markets -Determination Under Different Markets - Market Structure – Perfect Competition – Monopoly – Monopolistic Competition – Duopoly - Oligopoly - Pricing and Employment of Inputs Under Different Market Structures – Price Discrimination - Degrees of Price Discrimination. 18 hours

UNIT-IV

Introduction to National Income – National Income Concepts - Models of National Income Determination - Economic Indicators - Technology and Employment - Issues and Challenges – Business Cycles – Phases – Management of Cyclical Fluctuations - Fiscal and Monetary Policies.

UNIT – V

Macro Economic Environment - Economic Transition in India - A quick Review - Liberalization, Privatization and Globalization - Business and Government -

Public-Private Participation (PPP) - Industrial Finance - Foreign Direct Investment(FDIs).

References

1. Yogesh Maheswari, Managerial Economics, Phi Learning, Newdelhi, 2005

Gupta G.S.,

2. Managerial Economics, Tata Mcgraw-Hill, New Delhi Moyer&Harris,

3. Anagerial Economics, Cengage Learning, Newdelhi, 2005 Geetika, Ghosh & Choudhury, ,

4. Managerial Economics, Tata Mcgrawhill, Newdelhi, 2011

PO CO	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10	PO 11	PO 12	PO 13	PO 14	PO 15
C01	-	✓	-	-	-	-	-	-	-	-	-	-	-	-	-
C02	-	-	-	-	✓	-	-	-	-	-	-	✓	-	-	-
C03	✓	-	-	-	-	-	-	-	-	-	-	-	-	-	-
C04	-	-	✓	-	-	-	-	✓	-	-	-	-	-	-	-
C05	-	-	-	-	✓	-	-	-	-	-	-	✓	-	-	-

Subject code: 22P1CME01 Semester: I Credit: 5 Hours: 90

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.

CO NUMBER	CO STATEMENT	KNOWLEDGE LEVEL
C01	Explain the fundamental concept and role of Organizational Behaviour	K2
C02	Discuss the theories of Motivation and Organizational Effectiveness	K2
C03	Describe the principles of personality; attitude and values contribute to organizational behavior.	K1
C04	Develop students for different Leadership qualities, Manage Stress and Conflict in organization	K6
C05	Ability to explain the basic concept of organizational culture and impact of organizational culture	K2

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,VikasPublishing House Pvt Ltd, New Delhi.2015

Websites

1. buc.edu.in/sde_book/msc_organ.pdf
2. www.pondiuni.edu.in/

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C02	✓	-	-	-	-	-	-	-	-	-	-	-	-	-	-
C03	-	✓	-	-	-	-	-	-	-	-	-	-	-	-	-
C04	-	-	-	-	-	✓	✓	-	-	-	✓	-	-	✓	✓
C05	✓	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Subject code: 22P1CME02 Semester: I Credit: 5 Hours: 90

BUSINESS ENVIRONMENT

Objectives

1. To understand the theoretical framework of Business Environment – its concept, significance and changing dimensions.
2. Analyze the macro and micro environmental factors of business environment.

Learning Outcome

1. To apply the government policy on the economic environment and industry
2. To enhance how financial information is utilized in business

CO NUMBER	CO STATEMENT	KNOWLEDGE LEVEL
CO1	Explain the basic concepts of business environment.	K2
CO2	Ability to identify the provisions of industrial policy.	K4
CO3	Ability to apply the provisions of economic policy.	K3
CO4	Discuss the Financial Institution in India.	K2
CO5	Categorizing international finance and investment policies	K4

UNIT - I

Concept of Business Environment- Significance-Types of Environment-External and Internal - Inter - Relationship between economic and non-economic environment-Impact of environment on business and Strategic Decisions - Culture and business - Social Responsibilities of Business . **(18 Hours)**

Unit-II

Industrial Policies and Regulations - Industrial Policy 2013 - Public, Private, Joint and Co-operative Sectors - Privatization and Disinvestment - Ways of Privatization - Benefits and Arguments against Privatization - Privatization in India.

(18 Hours)

Unit-III

Economic Systems – Meaning – Characteristics -Types of economic systems Capitalism-Socialism-Mixed economy - Economic planning - Nature, Scope and Significance of Economic Planning in India - Achievements and Failures of Economic Planning.

(18 Hours)

Unit-IV

Technological environment - Factors - Governing - Technological Environment - Management of Technology - Patents and Trademarks - Financial Institution in India- IFCI-ICICI-IDBI-IIBI-SIDBI-SFC's.

(18 Hours)

Unit-V

Globalisation - Meaning and Dimensions - Features of Current Globalisation - Essential Conditions for Globalisation - Globalisation of Indian business - Foreign Direct Investment - Concept, Advantages, Disadvantages and Determinants. India's policy towards FDI - Multinational Corporation – Meaning - Merits and Demerits - Control over MNC's-MNC in India.

(18 Hours)

Topics beyond the Syllabus

1. Liberalization.

2. SWOT analysis.

3. SAP, Economic reforms

Text books

1. Business Environment - Francis Cherunilam, Himalaya Publishing House, Mumbai.

2. Business Environment - Dr.C.B.Gupta, Sultan Chand & Son, New Delhi

References

1. Multinational Corporations - Gupta.N.S, McGraw – hill Lnc, US.

2. Investment and Securities Markets in India - V.A.Avadhani, Himalaya Publishing House, Mumbai.

Websites

1. <https://global.oup.com>

2. www.northwestsbdc.org/online-resources

3. <https://www.mageplaza.com>

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C01	✓	-	-	-	-	-	-	-	-	-	-	-	-	-	-
C02	-	-	✓	-	-	-	-	✓	-	-	-	-	-	-	-
C03	-	-	-	✓	-	-	-	-	-	✓	-	-	✓	-	-
C04	✓	-	-	-	-	-	-	-	-	-	-	-	-	-	-
C05	-	-	✓	-	-	-	-	✓	-	-	-	-	-	-	-

Subject code: 22P1CME03 Semester: I Credit: 5 Hours: 90

BANK MANAGEMENT

Objectives

1. To understand the theoretical framework of Bank Management – its concept, significance and changing dimensions.
2. Analyze the Banking structure and E - Banking Transaction of Bank Management.

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.

CO NUMBER	CO STATEMENT	KNOWLEDGE LEVEL
C01	Acquaint the students should develop an understanding the banking functions and services and structure of banks	K2
C02	Explain the Principles of lending and financial adequacy assessing the borrower	K2
C03	Discuss the Management of NPAs and loan recovery tribunals	K3
C04	Discuss the Investment management, priorities in allocation of bank funds and profit planning	K2
C05	Explain the Major Issues involved in E-Banking Services and Complete Centralized Solution	K2

UNIT-I

Banking structure in India - banking functions and services - Foreign commercial banks - Private commercial banks - capital adequacy.

UNIT-II

Principles of lending - financial adequacy assessing the borrower - project appraisal - structural and Infrastructural analysis - legal formalities - follow up loans, asset management companies.

UNIT-III

Non Performing Assets (NPAs) - Early Warning Signals - Management of NPAs - Remedies Available - Recent Measures - loan recovery tribunals - Provisions of Revenue Recovery Act.

UNIT-IV

Investment management - priorities in allocation of bank funds - investment in government's securities - maturity and yield - quality and diversification, profitability management - profit planning

UNIT-V

Traditional Banking vs. E-Banking - facets of E-Banking - Internet Procurement - E - Banking Transaction - Electronic Delivery Channels - Truncated Cheque - Complete Centralized Solution - Features of CCS - Advances of E-Banking - Constraints in E-

Reference Books

1. Varshney, PN. Banking Law & Practice, Sultan Chand, New Delhi.
2. S.N.Maheswari, Banking Law & Practice, Ludiana, Kalyani Publications.
3. Vasant Desai, Principles of Bank Management, Mumbai, Himalaya Publications.
4. K.Subramanian, Banking Reforms in India, TMH, New Delhi.

5. Joseph Sinkey, Commercial Bank Financial Bank Financial Management, Pearson Education (Prentice Hall)

6. E.Gordon and Dr. K. Natarajan, Banking Theory Law and Practice – Himalaya Publishing House.

Websites

<https://global.oup.com>

1. www.northwestsbdc.org/online-resources
2. <https://www.mageplaza.com>

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C01	✓	-	-	-	-	-	-	-	-	-	-	-	-	-	-
C02	✓	-	-	-	-	-	-	-	-	-	-	-	-	-	-
C03	-	-	-	✓	-	-	-	-	-	✓	-	-	✓	-	-
C04	✓	-	-	-	-	-	-	-	-	-	-	-	-	-	-
C05	✓	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Subject code: 22P2CM05

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.

Course Outcome:

CO NUMBER	CO STATEMENT	KNOWLEDGE LEVEL
CO1	Explain the basic concept of cost and how costs are presented in financial statements.	K1
CO2	Demonstrate how materials, labor and overhead costs are added to a product at each stage of the production cycle.	K2
CO3	Summarize process cost accounting and prepare a process cost report.	K4

CO4	Analyze the basic cost flow model and be able to assign costs in a job cost system.	K5	UNIT-I
CO5	Asses how Material Variances - Labour Variances - Overhead Variances and Sales Variances are related and use Standard Costing and Variance analysis	K5	

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. **(18 Hours)**

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: 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

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C02	✓	-	-	-	-	-	-	-	✓	-	-	-	-	-	-
C03	-	-	✓	-	-	-	-	✓	-	-	-	-	-	-	-
C04	-	-	-	-	✓	-	-	-	-	-	-	✓	-	-	-
C05	-	-	-	-	✓	-	-	-	-	-	-	✓	-	-	-

Subject code: 22P2CM06

Semester: II

Credit: 4

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

Course Outcome:

CO NUMBER	CO STATEMENT	KNOWLEDGE LEVEL
CO1	Acquaint the students in respect to the investment decisions related to financial assets, the risks and the returns	K2
CO2	Explain the stock market operations	K2
CO3	Equipping them with advanced tools and techniques for making economic decisions.	K3

UNIT I

INVESTMENT SETTING:

C04	Discuss the techniques involved in deciding upon purchase or sale of securities	K2	Financial and economic meaning of
C05	Explain the theories and concepts involved in portfolio management	K2	

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- objectives- constitutions- functions.

(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

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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.

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1. www.pondiuni.edu.in/storage/dde/downloads/finiv_sapm.pdf
2. www.ddegjust.ac.in/studymaterial/mba/fm-304.pdf
3. cde.annauniv.edu/mbaqp/pdf/Elective/DBA1723/MBA1723.pdf

PQ	P	P	P	P	PO	P	P	P	P	PO	PO	P	P	P	PO
CO	0	0	0	0	5	0	0	0	0	10	11	0	0	0	15
	1	2	3	4		6	7	8	9			12	13	14	

C01	✓	-	-	-	-	-	-	-	✓	-	-	-	-	-	-
C02	✓	-	-	-	-	-	-	-	✓	-	-	-	-	-	-
C03	-	-	-	✓	-	-	-	-	-	✓	-	-	✓	-	-
C04	✓	-	-	-	-	-	-	-	✓	-	-	-	-	-	-
C05	✓	-	-	-	-	-	-	-	✓	-	-	-	-	-	-
C06	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Subject code: 22P2CM07 Semester: II Credit: 4 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

Course Outcome:

CO NUMBER	CO STATEMENT	KNOWLEDGE LEVEL
C01	Describe the Principles of HRM, Functions, Evolutions & Qualities	K1
C02	Explain HRP, Features, Objectives and Importance	K2
C03	Select Recruitment, Selection Process	K4
C04	Examine the quality of Training & Development and Absenteeism	K4
C05	Develop the Skill of Motivation and Performance Appraisal & Quality Work Life	K6

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 & Morale- 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
2. corostrandberg.com/.../uploads/2009/12/csr-hr-management.pdf
3. icsc.un.org/resources/hrpd/hrm/ICSC_hrm_eng.pdf.

PO	PO	PO	PO	PO	PO	PO	PO	PO	PO	PO	PO	PO	PO	PO	PO
CO	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
CO1	-	✓	-	-	-	-	-	-	-	-	-	-	-	-	-
CO2	✓	-	-	-	-	-	-	-	✓	-	-	-	-	-	-

C03	-	-	✓	-	-	-	-	✓	-	-	-	-	-	-	-
C04	-	-	✓	-	-	-	-	✓	-	-	-	-	-	-	-
C05	-	-	-	-	-	✓	✓	-	-	-	✓	-	-	✓	✓
C06	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

IN-PLANT TRAINING

☒ The students are expected to have a practical training in any business unit or undertaking to enable them to acquaint himself / herself with the procedure, practice and working of companies.

☒ Each student should undergo industrial training for a minimum period of two weeks during the first semester vacation.

☒ He / She shall undergo the above training in the institutions like banks, insurance companies, mutual funds, private and public

limited companies, industries and financial institutions covering the aspects of Secretarial Practices, Company Law and Practices, Auditing, Income tax filing and Accounting procedures.

☒ Students may make their own arrangements in fixing the companies for candidates should submit a report in not less than 25 type written pages.

☒ Candidates should submit the attendance certificate from the institution for having attended the training for 2 weeks.

☒ The training report shall be prepared by the students under the supervision of the faculty of the department.

☒ The industrial training report must contain the following:

- ☒ Cover page.
- ☒ Copy of training certificate.
- ☒ Profile of the business unit.
- ☒ Report about the work undertaken by them during the training period.
- ☒ Findings and Conclusions.

☒ Practical Viva Voce examination will be conducted with internal

& external examiners at the end of the second semester and the credits will be awarded.

Subject code: 22P2CME05 Semester: II Credit: 3 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

Course Outcome:

CO NUMBER	CO STATEMENT	KNOWLEDGE LEVEL
CO1	Compare Multinational companies and Barriers of Global business	K2
CO2	Identify about different business environment and major trading blocks	K1
CO3	Examine foreign exchange market operations and currency exchange risk	K4
CO4	Categorizing international finance and investment policies	K4
CO5	Classify international export and import operations and various international pricing methods	K3

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).

(18 Hours)

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 and Anti-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

3. <https://www.referenceforbusiness.com/encyclopedia/.../International-Management.html>

PO	PO	PO	PO	PO	PO	PO	PO	PO	PO	PO	PO	PO	PO	PO	PO
CO	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
CO1	✓	-	-	-	-	-	-	-	✓	-	-	-	-	-	-
CO2	-	✓	-	-	-	-	-	-	-	-	-	-	-	-	-
CO3	-	-	✓	-	-	-	-	✓	-	-	-	-	-	-	-
CO4	-	-	✓	-	-	-	-	✓	-	-	-	-	-	-	-

C05	-	-	-	✓	-	-	-	-	✓	-	-	-	✓	-	-
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Subject code: 22P2CME06

Semester: II

Credit: 3

Hours: 90

CREDIT RATING PRACTICES

Objectives

1. To enrich the student about credit rating and its rules and regulation.
2. To understand the different credit rating symbols, private agency and guidelines related to SEBI etc.

Learning Outcomes

1. To enable the students learn nature, scope and structure of International Credit Rating.
2. To learn the pattern and policy framework of India's foreign credit rating agency.

Course Outcome:

CO NUMBER	CO STATEMENT	KNOWLEDGE LEVEL
C01	Compare Evolution of Credit Rating in India, Impact of Ratings	K2
C02	Identify about different Steps in Credit Rating Process, SEBI Guidelines for Credit Rating	K1
C03	Examine Credit Rating Symbols, Methodologies and Rating.	K4
C04	Categorizing Economic Role of Credit Rating Agencies in India.	K4
C05	Classify Career Opportunities in Credit Rating firms.	K3

UNIT-I

Introduction –About Credit Rating – Origin- Growth - Evolution of Credit Rating in India – Impact of Ratings - Types - Features – Functions – Advantages – Limitations. **(18 Hours)**

UNIT-II

Regulatory framework – – Certificate Process – Registration Process – Steps in Credit Rating Process – SEBI Guidelines for Credit Rating.
(18 Hours)

UNIT-III

Credit Rating Process – Credit Rating Symbols – Methodologies and Rating – Definitions – Factors affecting Credit Rating in India.

(18 Hours)

UNIT-IV

Credit Rating Agencies in India – CRISIL – ICRA – CARE – SMERA – Economic Role of Credit Rating Agencies in India – Methods of Credit Rating Agencies.

(18 Hours)

UNIT-V

Global Credit Rating Organization – Standard and Poor's - Moody's Investors Service – Fitch group – Career Opportunities in Credit Rating firms.

(18 Hours)

Topics beyond the Syllabus

1. International Credit Rating Agency.
2. Global Credit.
3. Fitch Groups.

Text Book:

1. Credit Rating Agencies - Marwan Elkhoury, Publication – 2018.

Reference Books:

1. Guide to Credit Rating Essentials - Standard & Poor's Ratings Services, M.C.Graw Hill Financial.

Websites

1. <https://hbswk.hbs.edu/item/the-new-creit> rating
2. www.UnderstandingRatings.com

PO	PO	PO	PO	PO	PO	PO	PO	PO	PO	PO	PO	PO	PO	PO	PO
CO	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
C01	✓	-	-	-	-	-	-	-	✓	-	-	-	-	-	-
C02	-	✓	-	-	-	-	-	-	-	-	-	-	-	-	-
C03	-	-	✓	-	-	-	-	✓	-	-	-	-	-	-	-
C04	-	-	✓	-	-	-	-	✓	-	-	-	-	-	-	-
C05	-	-	-	✓	-	-	-	-	✓	-	-	-	✓	-	-

Subject code: 22P3CM09 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.

CO NUMBER	CO STATEMENT	KNOWLEDGE LEVEL
C01	Explain the basic concepts and types of research.	K2
C02	Ability to classify Collection of Data	K5
C03	Categorizing the Sampling Techniques and Size of the Sample	K4
C04	Asses how T – Test – F- Test, Chi square Test are related and Analysis and Interpretation of Data	K5
C05	Summarize process Plagiarism ad Steps in Drafting a Research Report	K4

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 note s.pdf](http://www.crectirupati.com/sites/default/files/lecture%20notes/BRM%20note%20s.pdf)

2.http://gent.uab.cat/diego_prior/sites/gent.uab.cat.diego_prior/files/02_e_01_introduction-to-research-methods.pdf

PO CO	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10	PO 11	PO 12	PO 13	PO 14	PO 15
C01	✓	-	-	-	-	-	-	-	-	-	-	-	-	-	-
C02	-	-	-	-	✓	-	-	-	-	-	-	✓	-	-	-
C03	-	-	✓	-	-	-	-	✓	-	-	-	-	-	-	-
C04	-	-	-	-	✓	-	-	-	-	-	-	✓	-	-	-
C05	-	-	✓	-	-	-	-	✓	-	-	-	-	-	-	-

Subject code: 22P3CM10 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.

CO NUMBER	CO STATEMENT	KNOWLEDGE LEVEL
C01	Summarize process Adjustment for Dividend and Taxation – Managerial Remuneration – Issue of bonus shares and Preparation of Final Account.	K4
C02	Demonstrate how Owings ,Bonus shares and Treatment of Dividend are add to prepare consolidated final statement of holding companies	K2
C03	Analyze the basic Amalgamation and Absorption and Preparation of Purchase Consideration	K5
C04	Ability to classify Bnking Assets and provisioning and preparation of final account of banking companies	K5
C05	Asses how Final Accounts of Life Insurance company accounts and General Insurance Company and use Social Responsibility accounting .	K5

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

3. <https://edurev.in/...Advanced-Corporate-Accounting/>

PO CO	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10	PO 11	PO 12	PO 13	PO 14	PO 15
C01	-	-	✓	-	-	-	-	✓	-	-	-	-	-	-	-
C02	✓	-	-	-	-	-	-	-	-	-	-	-	-	-	-
C03	-	-	-	-	✓	-	-	-	-	-	-	✓	-	-	-
C04	-	-	-	-	✓	-	-	-	-	-	-	✓	-	-	-
C05	-	-	-	-	✓	-	-	-	-	-	-	✓	-	-	-

Subject code : 22P3CM11 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. 2. Compute the taxable income of an assessee.

CO NUMBER	CO STATEMENT	KNOWLEDGE LEVEL
C01	Explain the Scope of Total Income	K2
C02	Ability to classify Salary items and Exempted House property incomes.	K5
C03	Ability to classify the various Exempted Capital Gain.	K2
C04	Explain incomes chargeable under other source..	K2
C05	Evaluating the Assessment of Individual, Assessment of Companies and Rates of Income Tax.	K5

UNIT-I 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/>

PO CO	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10	PO 11	PO 12	PO 13	PO 14	PO 15
C01	✓	-	-	-	-	-	-	-	-	-	-	-	-	-	-
C02	-	-	-	-	✓	-	-	-	-	-	-	✓	-	-	-
C03	✓	-	-	-	-	-	-	-	-	-	-	-	-	-	-
C04	✓	-	-	-	-	-	-	-	-	-	-	-	-	-	-
C05	-	-	-	-	✓	-	-	-	-	-	-	✓	-	-	-

Subject code : 22P3CM12 Semester :III Credit : 3 Hours : 60

FINANCIAL SYSTEMS & 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.

CO NUMBER	CO STATEMENT	KNOWLEDGE LEVEL
C01	Explain the concepts Indian Financial System.	K2
C02	Ability to write Types and Characteristics of Factoring and	K1
C03	Discuss the Commercial banking fund based and non - fund based financial services	K2
C04	Ability to identify the Financial instruments for Commodity Market	K1
C05	Ability to write the Differentiate between Primary Market and Secondary Market.	K2

UNIT – I 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 - Functions-
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.
3. <https://financialservices.gov.in/banking-divisions/Financial-Institutions-and-others>.
4. <http://www.fiscdp.com/>.

PO	PO	PO	PO	PO	PO	PO	PO	PO	PO	PO	PO	PO	PO	PO	PO
CO	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
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CO2	-	✓	-	-	-	-	-	-	-	-	-	-	-	-	-
CO3	✓	-	-	-	-	-	-	-	-	-	-	-	-	-	-
CO4	-	✓	-	-	-	-	-	-	-	-	-	-	-	-	-
CO5	✓	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Subject code : 22P3CME07 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.

CO NUMBER	CO STATEMENT	KNOWLEDGE LEVEL
C01	Explain the Retailing in Indian and Global trends in retailing	K2
C02	Discuss the Micro and Macro environmental influences of Retail Environment	K2
C03	Ability to identify the suitable Retail location - choice of location , store layout and designs	K3
C04	Ability to apply Retail Marketing Mix.	K3
C05	Develop the role of information technology in retailing	K6

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

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C01	✓	-	-	-	-	-	-	-	-	-	-	-	-	-	-
C02	✓	-	-	-	-	-	-	-	-	-	-	-	-	-	-
C03	-	-	-	✓	-	-	-	-	-	✓	-	-	✓	-	-
C04	-	-	-	✓	-	-	-	-	-	✓	-	-	✓	-	-
C05	-	-	-	-	-	✓	✓	-	-	-	✓	-	-	✓	✓

Subject code: 22P3CME08 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.

CO NUMBER	CO STATEMENT	KNOWLEDGE LEVEL
C01	Explain the fundamental concepts of services marketing.	K2
C02	Discuss the Financial Regulators in India	K2
C03	Classify the various types of transport marketing	K4
C04	Comparing the Merits and Demerits of Tourism Marketing	K4

C05	Ability to explain the basic and fundamental concepts of Courier Service Marketing	K2
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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.

2. <http://www.businessdictionary.com/definition/service-marketing.html>.

3. <https://www.marketingteacher.com/introduction-to-services-marketing/>.

PO	PO	PO	PO	PO	PO	PO	PO	PO	PO	PO	PO	PO	PO	PO	PO
CO	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
C01	✓	-	-	-	-	-	-	-	-	-	-	-	-	-	-
C02	✓	-	-	-	-	-	-	-	-	-	-	-	-	-	-
C03	-	-	✓	-	-	-	-	✓	-	-	-	-	-	-	-
C04	-	-	✓	-	-	-	-	✓	-	-	-	-	-	-	-
C05	✓	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Subject code: 22P3CME09 Semester: III Credit: 3 Hours: 60

TALLY WITH GST APPLICATIONS

Objectives

1. To enable the learners to gain an in-depth knowledge in Accounting Tally Software and its allied subjects.
2. To enable the learners to acquire necessary competencies by imparting
3. Knowledge of various concepts, methods and approaches to analyze complex business issues. To improve their competitive position through practical methods and

Learning Outcomes

1. To develop computer skills of recording financial transactions, preparation of annual accounts and reports using Tally.

CO NUMBER	CO STATEMENT	KNOWLEDGE LEVEL
C01	To develop the skills of recording financial transactions and preparation of reports for ascertaining the financial position of the various firms.	K2
C02	To provide an in-depth knowledge on the concepts and practice of managements accounting and generate required reports for managerial decision making	K2
C03	Ab To apply the knowledge of quantitative tools & techniques in the	K3

	interpretation of data for managerial decision – making.	
C04	To gain a broad understanding on the internal & external factors which have an impact in the business environment, institutions & the application of suitable strategies in modern business.	K3
C05	Up-date the changes in the subject areas.	K1

UNIT - I Tally Introduction - Accounts Information- Ledgers, Groups - Inventory Information- Stock Groups, Stock Items, Units of Measure.

UNIT - II Accounting Vouchers- Receipts Vouchers- Payment Vouchers-Purchase Vouchers -Sales Vouchers- Contra Vouchers-Journal Vouchers -Debit Note-Credit Note- Memorandum Vouchers.

UNIT - III Godowns - Date Management- More than one year company creation- Change Period - Payroll System- Discount Management- Cash Discount- Trade Discount- Vouchers Types- Back up- Restore.

UNIT - IV Display- Trial Balance, Day Book, Account books, Statement of Accounts, Inventory Books-Statements of Inventory- Cash/fund flow- Payroll Reports- List of Accounts-Exception Reports- Print Management.

UNIT – V Various Types of Company- Traders, Proccessional, Opening Balance with New Company-Other Options- GST- CGST, SGST, IGST - Printout Management - Others Options.

CONTENT BEYOND THE SYLLABUS:

1. CST feature in TALLY, payment entries, adjustment entries
2. Excise invoice printing
3. Fringe Benefit Tax

Text book

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

Reference Books

1. Nadhani, A.K. (2019), Implementing Tally. BPB Publications.
2. Rizwan Ahmed,P. (2019), Tally ERP 9, Margham Publications.
3. Nandhani, K.K.(2019), Computerized Accounting under Tally, Implementing Tally, BPB Publication. Deva Publications.
4. Namrata Agrawal(2008),Tally9, Dreamtech Publications.

Websites

1. <https://www.tallyofficialbooks.com/gst-using-tally-erp-9.html>
2. https://help.tallysolutions.com/article/Tally.ERP9/Tax India/gst/creating_gst_classification.html.

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C0	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
C01	✓	-	-	-	-	-	-	-	-	-	-	-	-	-	-
C02	✓	-	-	-	-	-	-	-	-	-	-	-	-	-	-
C03	-	-	-	✓	-	-	-	-	-	✓	-	-	✓	-	-
C04	-	-	-	✓	-	-	-	-	-	✓	-	-	✓	-	-
C05	-	✓	-	-	-	-	-	-	-	-	-	-	-	-	-

Subject code: 22P3CMED1 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
C01	Express the basic concepts of Information Technology and binary codes	K2
C02	Ability to write the Differentiate between Computer Hardware and Software	K2
C03	Ability to implementation various Communication techniques.	K3
C04	Classify various Computer Networking techniques.	K3
C05	Identify about the Internet Architecture	K1

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:

4. Number System
5. Wireless Networking
6. 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. <https://scert.kerala.gov.in/wp-content/uploads/2020/06/accounting%20and%20taxation.pdf>

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/

PO CO	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10	PO 11	PO 12	PO 13	PO 14	PO 15
C01	✓	-	-	-	-	-	-	-	-	-	-	-	-	-	-
C02	✓	-	-	-	-	-	-	-	-	-	-	-	-	-	-
C03	-	-	-	✓	-	-	-	-	-	✓	-	-	✓	-	-
C04	-	-	-	✓	-	-	-	-	-	✓	-	-	✓	-	-
C05	-	✓	-	-	-	-	-	-	-	-	-	-	-	-	-

Subject code: 22P3HR01 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.

CO NUMBER	CO STATEMENT	KNOWLEDGE LEVEL
C01	Explain the basic concepts about Human rights.	K2
C02	Discuss Fundamental rights	K2
C03	Classify National human rights commission and its function	K3
C04	Ability to write the Constitutional provisions of HR	K2

C05	Ability to apply Instruments on the rights of children	K3
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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 1995, 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 1986. 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>

PQ	PO	PO	PO	PO	PO	PO	PO	PO	PO	PO	PO	PO	PO	PO	PO
C0	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
C01	✓	-	-	-	-	-	-	-	-	-	-	-	-	-	-
C02	✓	-	-	-	-	-	-	-	-	-	-	-	-	-	-
C03	-	-	-	✓	-	-	-	-	-	✓	-	-	✓	-	-
C04	✓	-	-	-	-	-	-	-	-	-	-	-	-	-	-
C05	-	-	-	✓	-	-	-	-	-	✓	-	-	-	-	-

Subject code : 22P4CM13 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.

Course Outcome:

CO NUMBER	CO STATEMENT	KNOWLEDGE LEVEL
CO1	Ability to write the difference between Direct and Indirect Taxes	K1
CO2	Explain the Central Excise Duty and Customs duty	K3
CO3	Discuss the GST structure	K2
CO4	Analyze the Methods , Mechanism and Framework of GST	K6
CO5	Ability to classify SGST, CGST and IGST	K5

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 Central Excise Duty – Introduction to Customs Law: - Introduction – Constitutional basis for the Levy of Customs duty- Objectives – Scope of Customs law in India- Customs act 1962 – legal structure- Definition under Customs act - Prohibitions on Importation and Exportation of goods - Levy and Collection of Customs Duty -Taxable Event -Types of Customs Duties -Computation of Customs Duty- Classification and Valuation of Goods Under Customs Law: Classification of Goods - Customs Valuation - Difference between Central Excise Duty and Customs duty

(18 Hours)

UNIT III

Basics of Goods and Services Tax: Introduction –Object and Subject of GST Law – GST Levy –Features of GST -Taxes Subsumed under Goods and Services - Benefits of Goods and Services Tax -GST Rate Structure -Types of Supplies under GST in India . Levy and Collection of GST: Introduction – Taxable event under GST – Supply - Levy and Collection under GST - Composite and Mixed Supplies - Composition Levy-Reverse Charge Mechanism. **(18 Hours)**

UNIT IV

Input Tax Credit under GST: - Introduction -GST –Salient Features of GST-Methods - Mechanism -Framework under GST regime –Special Circumstance-Documents Required for Claiming -Utilization - Recovering Input Credit Distributed in Excess , Procedures under GST- Introduction - Registration under GST - Tax Invoice, Credit and Debit Notes Accounting and Records- Filling of Returns.

(18 Hours)

UNIT V

Central Goods and Service Tax (CGST), State Goods and Service Tax (SGST) and Integrated Goods and Services Tax (IGST): Introduction – Scope – Levy and Collection – Power to Grant Exemption – Determination of Nature of Supply – Inter State Supply – Intra State Supply – Place of Supply - Difference between CGST, SGST and IGST. **(18 Hours)**

Text book

1. **Dr.R.Parameswaran, & CA.P.Viswanathan** - Indirect Taxes GST and Customs Laws
(Kavin Publications 1st Edition 2018)
2. **Subramainyam**, Indirect tax , Taxman publication, New Delhi.2018

Reference Book

1. **T.S.Reddy & Y.S.Hari Prasad Reddy** (Marghan Publications, Chennai). 2018
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>
2. <http://www.icaiknowledgegateway.org/littledms/folder1/basic-concepts-of-indirect-taxes.pdf>

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C0	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
C01	-	✓	-	-	-	-	-	-	-	-	-	-	-	-	-
C02	-	-	-	✓	-	-	-	-	✓	-	-	-	✓		
C03	✓	-	-	-	-	-	-	-	✓	-	-	-	-	-	-
C04	-	-	-	-	-	✓	✓	-	-	-	-	✓	-	-	-
C05	-	-	-	-	✓	-	-	-	-	-	✓	-	-	✓	✓

Subject code : 22P4CM14 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

Course Outcome:

CO NUMBER	CO STATEMENT	KNOWLEDGE LEVEL
CO1	Ability to find the suitability of financial goals of business organization	K1
CO2	Skill on in interpreting the various factors that influence the capital structure of business organization	K2
CO3	Comparing the merits and demerits of various methods of evaluating the investment proposals	K4
CO4	Evaluating the appropriateness of dividend policy of business organization	K5
CO5	Solve the problems on working capital and inventory management	K3

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
2. <http://www.ddegjust.ac.in/studymaterial/mcom/mc-204.pdf>

PO CO	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10	PO 11	PO 12	PO 13	PO 14	PO 15
CO1	-	✓	-	-	-	-	-	-	-	-	-	-	-	-	-
CO2	✓	-	-	-	-	-	-	-	✓	-	-	-	-	-	-
CO3	-	-	✓	-	-	-	-	✓	-	-	-	-	-	-	-

C04	-	-	-	-	✓	-	-	-	-	-	-	✓	-	-	-
C05	-	-	-	✓	-	-	-	-	-	✓	-	-	✓	-	-

Subject code : 22P4CM15 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

Course Outcome:

CO NUMBER	CO STATEMENT	KNOWLEDGE LEVEL
CO1	Ability to identify the basic skill required for an Entrepreneur.	K1
CO2	Explain various categories of Intellectual Property Rights.	K2
CO3	Ability to generate an idea to create an innovate business plan.	K6
CO4	Estimating the incentives and subsidies available to an Entrepreneur	K5
CO5	Categorizing the creative Entrepreneurial Skills and its importance.	K4

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. Institutional service & finance to entrepreneurs: DIC, NSIC, MSMEDI, ITCOT, KVIC, IFCI, IDBI, TIIC, SIPCOT, Commercial bank.-

(18 Hours)

UNIT V

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>

PO	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10	PO 11	PO 12	PO 13	PO 14	PO 15
CO1	-	✓	-	-	-	-	-	-	-	-	-	-	-	-	-
CO2	✓	-	-	-	-	-	-	-	✓	-	-	-	-	-	-
CO3	-	-	-	-	-	✓	✓	-	-	-	✓	-	-	✓	✓
CO4	-	-	-	-	✓	-	-	-	-	-	-	✓	-	-	-
CO5	-	-	✓	-	-	-	-	✓	-	-	-	-	-	-	-

Subject code: 22P4CM16

Semester: IV

Credit: 5

Hours: 90

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.

CO NUMBER	CO STATEMENT	KNOWLEDGE LEVEL
CO1	Acquaint the students should develop an understanding the role of banking in an economy development of a country and structure of banks	K2
CO2	Explain the functioning of central bank and Developed Money Market	K2
CO3	Equipping them with advanced tools and techniques for E-Banking Services.	K3
CO4	Discuss the Major Issues involved in E-Banking Services namely E-Cheque-E-Money- Telephone Banking.	K2
CO5	Explain the Structure of Co-operative Banks.	K2

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

2.www.ugr.es/~scarbo/BHATT.pdf

3.www.bu.edu/econ/files/2012/01/Fama1-Banking-in-the-theory-of-finance1.pdf

PQ	PO	PO	PO	PO	PO	PO	PO	PO	PO	PO	PO	PO	PO	PO	PO
CO	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15

C01	✓	-	-	-	-	-	-	-	-	-	-	-	-	-	-
C02	✓	-	-	-	-	-	-	-	-	-	-	-	-	-	-
C03	-	-	-	✓	-	-	-	-	-	✓	-	-	✓	-	-
C04	✓	-	-	-	-	-	-	-	-	-	-	-	-	-	-
C05	✓	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Subject code : 22P4CME10 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.

Course Outcome:

CO NUMBER	CO STATEMENT	KNOWLEDGE LEVEL	UNIT I
CO1	Ability to explain the basic and fundamental concepts of Insurance.	K2	
CO2	Explain the recent changes in regulations of IRDA.	K4	
CO3	Ability to classify the various forms of risk.	K2	
CO4	Ability to apply risk management practices in service sector.	K3	
CO5	Ability to select appropriate tools to control the risk.	K4	

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

Holder's 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>

PO CO	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10	PO 11	PO 12	PO 13	PO 14	PO 15
C01	✓	-	-	-	-	-	-	-	✓	-	-	-	-	-	-
C02	-	-	✓	-	-	-	-	✓	-	-	-	-	-	-	-
C03	✓	-	-	-	-	-	-	-	✓	-	-	-	-	-	-

C04	-	-	-	✓	-	-	-	-	-	✓	-	-	✓	-	-
C05	-	-	✓	-	-	-	-	✓	-	-	-	-	-	-	-

Subject code : 22P4CME11 Semester :IV Credit : 4 Hours : 90

STRATEGIC MANAGEMENT

Course Objectives:

1. To facilitate understanding about the conceptual framework of Strategic Management.
2. To enable the students to learn about vision and mission statements.
3. To inculcate the habit of making through understanding and analyzing before taking business decision.
4. To familiarize with various strategic alternatives to overcome business problems.
5. To develop the skill on strategic evaluation and control.

Course Outcome:

Course Outcome		Knowledge Level
CO1	Ability to describe the purpose of vision and mission statements in business organizations	K1
CO2	Applying the knowledge to address the challenges in strategic management practices	K3
CO3	Skills on examining the potential opportunities and threats of an environmental condition in selecting appropriate business strategies	K4
CO4	Ability to evaluate the progress of strategic choices made towards the accomplishments of organizational objectives	K5
CO5	Ability in formulating strategic alternatives that matches the stakeholder expectations	K6

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

PO CO	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10	PO 11	PO 12	PO 13	PO 14	PO 15
CO1	-	✓	-	-	-	-	-	-	-	-	-	-	-	-	-
CO2	-	-	-	✓	-	-	-	-	-	✓	-	-	✓	-	-
CO3	-	-	✓	-	-	-	-	✓	-	-	-	-	-	-	-
CO4	-	-	-	-	✓	-	-	-	-	-	-	✓	-	-	-
CO5	-	-	-	-	-	✓	✓	-	-	-	✓	-	-	✓	✓

Subject code : 22P4CME12 Semester :IV Credit : 4 Hours : 90**STRESS MANAGEMENT****Course Objectives:**

1. To enable the students to understand the concept of stress and coping
2. To know the different type of emotions and its influence
3. To adopt various stress coping mechanisms
4. To apply different relaxation techniques and overcome their stress

Course Outcome:

Course Outcome		Knowledge Level
CO1	Identify the contributing factors to the stress response	K1
CO2	Describe the many types of coping responses to stress	K3

C03	Actively engage in physiological, behavioral, and cognitive interventions	K4
C04	Participate in interactive and dynamic classroom activities	K5
C05	Describe the mind-body connection	K6

UNIT-I: STRESS: MEANING AND NATURE Nature of stress: Definition, stress response, types of stress and stressors. General Adoption Syndrome, Stress in changing world. Holistic approach to stress management: premise and nature. The power of adoption. Assessments: life stress questionnaire, poor sleep habits questionnaire and locus of control questionnaire.

UNIT-II: APPROACHES TO UNDERSTAND STRESS-I The body and emotions components; The body-stress and chronic pain, anatomy and physiology, stress and immune system. Stress, disease connection and the dynamic of self healing. The Emotions-healthy and unhealthy emotions – anger, fear, joy and happiness; Exercises: physical symptoms questionnaire, creative altruism, stress.

UNIT-III: APPROACHES TO UNDERSTAND STRESS-II The mind and spirit components: The Mind – ego, power of two minds, meaning in life and energy psychology. The Spirit-the neglect of human spirit and the dance of stress, spiritual potential and spiritual health. Exercises: stress-prone personality survey and stress and human spirituality.

UNIT-IV: STRESS COPING Reframing, comic relief, assertiveness, boundaries. Effective resource management of time and money. Expressive art therapy. Creative problem solving. Exercises: Reframing: seeing from a bigger, clearer perspective, making a fickle notebook and building and maintaining personal stability, the human butterfly and the creativity project.

UNIT-V: RELAXATION TECHNIQUES The wisdom of physical relaxation through sight, sound, smell, taste and the divine sense. The art of breathing-diaphragmatic breathing. The art of mediation – types and insightful meditation. Mental imagery, Massage therapy, Hatha yoga, Self-hypnosis and Autogenics and Nutrition. Exercises: Relaxation through five senses, breathing clouds meditation and rainbow meditation, self-massage, surya namaaskar, self suggestion and the rainbow diet.

Content beyond the Syllabus

1. Stress causes
2. Managing stress.
3. Coping with stress.

Text books:

1. Palmer, S and Cooper, C. (s2007). How to deal with Stress. New Delhi, Kogan Page India. Pvt Lt 3.
2. Epstein, R. (2006). The Big Book of Stress-Relief Games. New Delhi. Tata McGraw - Hill Publishing Company

Reference Book:

1. Edwards M. (2000) *Stress Management for Cancer Patients: a Self Help Manual*, Acorn Publishing.
2. Health and Safety Executive Help on Work Related Stress: a short guide. <http://www.hse.gov.uk/pubns/indg281.pdf>

PO	PO	PO	PO	PO	PO	PO	PO	PO	PO	PO	PO	PO	PO	PO	PO
CO	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15

C01	-	✓	-	-	-	-	-	-	-	-	-	-	-	-	-
C02	-	-	-	✓	-	-	-	-	-	✓	-	-	✓	-	-
C03	-	-	✓	-	-	-	-	✓	-	-	-	-	-	-	-
C04	-	-	-	-	✓	-	-	-	-	-	-	✓	-	-	-
C05	-	-	-	-	-	✓	✓	-	-	-	✓	-	-	✓	✓

Subject code : 22P4CMPR01 Semester :IV Credit : 4 Hours : 90

PROJECT WORK

Marks Allotted

Dissertation : 50

Viva Voce : 25

Total : 75

sGuidelines 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: 60

Section - A ($20 \times 1 = 20$)

Answer All the Questions (Objective type)

Section - B ($5 \times 5 = 25$)

Answer All the Questions (Either (or) Type)

Section - C ($3 \times 10 = 30$)

Answer any Three Questions (3 out of 5)