MASTER OF COMMERCE

VISION

To build master mind professional in trade and commerce by exposing them to the global gateway of corporate sector.

MISSION

- To impart effectual, encouraging, accessible and affordable knowledge skills education in Commerce, Trade and Management.
- To energies and empower the students with intellectual education that capitalized on state of the art technology to face the challenges in the world.

PROGRAMME EDUCATIONAL OBJECTIVES (PEO)

- **PEO 1:** To equip the students to occupy the important position in business, industries and organizations.
- **PEO 2:** To impart the knowledge and skills on various advanced concepts and its applications in the field of Commerce.
- **PEO 3:** To train the students in applications of computer to carry out various business operations.

PROGRAMME OUTCOMES (PO)

After completion of the programme, the graduates will be able to

- **PO1:** Develop independent logical thinking and facilitate personality development.
- **PO 2:** Provide the conceptual knowledge and application skills in the domain of Accounting and Finance.
- **PO 3:** Sharpen the students' analytical and decision making skills.
- **PO 4:** Solve the problems and challenges in business fields.
- **PO 5:** Equip the students for seeking suitable careers in management and entrepreneurship.

PROGRAMME SPECIFIC OUTCOMES (PSO)

After completion of the programme, the graduates will be able to

- **PSO 1:** Impart higher level of knowledge and understanding the contemporary trends in commerce and business finance.
- **PSO 2:** Evaluate environmental factors that influence business operation with the conceptual requirements, skills on preparation and interpretation of accounting and financial statements.
- **PSO 3:** Identify and analysis of investment, portfolio management, investment banking, risk mitigation and liquidation of investments.
- **PSO 4:** Enhance the computer literacy and its applicability in business and develop the decision making skill.
- **PSO 5:** Acquire the knowledge of business and the techniques of managing the business with special focus on marketing, Insurance and banking theory of law and practices.

REGULATIONS

ELIGIBILITY

Candidate seeking admission to the first year of the Master of commerce with computer Application Degree shall possess B.Com, B.Com (CA), B.Com (E-Com), B.B.A., B.B.M., BBA/BBM (CA), B.Com., (Corporate Secretaryship), B.Com (Corporate Secretaryship) With CA, and Any other UG degree with one subject as Accountancy.

DURATION OF THE PROGRAMME

The course shall extend over a period of two years comprising of four semesters with two semesters in one academic year. There shall not be less than 90 working days for each semester. Examination shall be conducted at the end of every semester for the respective subjects.

MAXIMUM DURATION FOR THE COMPLETION OF THE PG PROGRAMME

The maximum duration for completion of the PG Programme shall not exceed 8 semesters.

Subject Code	Subject	Hrs of Instructi	Exam Durati on	N	Iax Ma	Credit Points	
Code	,	on	(Hrs)	CA	CE	Total	Points
First Semes	ster						
		Part A					
	Core I: Cost and						
18PCCM101	Management	6	3	25	75	100	5
	Accounting						
18PCCM102	Core II: Marketing	6	3	25	75	100	4
	Management Care III. Management						
18PCCM103	Core III: Managerial Economics	5	3	25	75	100	4
	Core IV:						
	International Human						
18PCCM104	Resource	5	3	25	75	100	4
	Management						
	Core V: Electronic and	_	_				_
18PCCM105	mobile commerce	5	3	25	75	100	3
10DCCMD101	Core Practical I : Web	2	2	40	(0	100	2
18PCCMP101	Programming - HTML	2	3	40	60	100	2
	I	Non-Credi	it				
18PLS101	Career Competency Skills I	1					
	Total	30	-	-	-	600	22
Second Ser	nester						•
		Part A					
	Core VI:	IaitA					T T
18PCCM201	Advanced Corporate	6	3	25	75	100	5
101 0 01/1201	Accounting					100	
	Core VII: Corporate						
18PCCM202	Governance and	4	3	25	75	100	4
	Business Ethics						
18PCCM203	Core :VIII:	5	3	25	75	100	3
101 CCW1203	Programming in C++		3	25	7.5	100	3
	Elective I	5	3	25	75	100	4
18PCCMP201	Core Practical II:	2	3	40	60	100	2
101 001111 201	Programming in C++			10		100	
18PMACCI201	IDC I:Advanced	5	3	25	75	100	4
Business Statistics							
	Voluo Education	Part B					
18PVE201	Value Education: Human Rights	2	3	25	75	100	2
	Career Competency						
18PLS201	Skills II	1		-	-	-	-
	Total	30				700	24

6.11.4		Hrs of	Exam	N	1ax Ma	ırks	G 1''
Subject Code	Subject	Instruct ion	Durati on (Hrs)	CA	CE	Total	Credit Points
Third Semes	ter						
		Part A					
18PCCM301	Core IX: Research Methodology	5	3	25	75	100	4
18PCCM302	Core X: Income Tax and Tax Planning	6	3	25	75	100	4
18PCCM303	Core XI: Financial Management	6	3	25	75	100	4
18PCCM304	Core XII Financial markets and Institutions	4	3	25	75	100	3
	Elective II	4	3	25	75	100	4
18PMACCI301	IDC II: Resource Management Techniques		3	25	75	100	4
18PCCIT301	Internship Training (100% Internal Evaluation)	-	-	100	-	100	1
	Total	30				700	24
Fourth Semes	ster						
		Part A					
18PCCM401	Core XIII: Tax law (GST and Customs)	6	3	25	75	100	4
18PCCM402	Core XIV :Service Marketing	5	3	25	75	100	3
18PCCM403	Core XV: Investment Analysis and Portfolio Management	6	3	25	75	100	4
18PCCM404	Core XVI : Business Environment	4	3	25	75	100	2
	Elective III	4	3	25	75	100	4
18PCCPR401	Project & Viva Voce	5	-	50	150	200	3
	Total	30				700	20
	Grand Total					2700	90

ELECTIVE SUBJECTS

Every student has to choose one specialization, which consist of two subjects spread over second, third and fourth semester. This specialization, once so chosen by the student, will not be changed under any circumstances. The details of the specialization along with prescribed subjects are given here under:

Elective I							
Subject Code	Semester	Subject					
18PCCEL201	II	Indian Banking System					
18PCCEL202	II	Project Management					
	Elective II						
Subject Code	Semester	Subject					
18PCCEL301	III	Retail Marketing					
18PCCEL302	III	Organisational Behaviour					
		Elective III					
Subject Code	Semester	Subject					
18PCCEL401	IV	Insurance and Risk Management					
18PCCEL402	IV	Strategic Management					

FOR COURSE COMPLETION

Every student shall be deemed to have completed the course if he/she also undergo the following subjects successfully.

- ➤ Inter Disciplinary Course (IDC) in II and III Semesters.
- ➤ Human Rights as Value Education Course in II Semester.
- ➤ Internship Training at the end of III semester.
- ➤ Chosen Elective in II, III and IV Semesters.
- ➤ Project report at the end of IV semester.

TOTAL CREDIT DISTRIBUTION

Components	Subject No. of Maximum Subjects Marks		Total Marks	Credits	
	Core	16	100	1600	60
	Core Practical	2	100	200	4
Part A	Elective	3	100	300	12
	Inter Disciplinary Course	2	100	200	8
	Project	1	200	200	3
Dead D	Value Education	1	100	100	2
Part B	Internship Training	1	100	100	1
			Total	2700	90

10DCCM101	COREI :COST AND MANAGEMENT	SEMESTER - I
18PCCM101	ACCOUNTING	SEMESTER - I

Note: Question paper shall cover 80% Problem and 20 % theory Course Objectives

The course aims

- To equip the students to ascertain and control costs.
- To facilitate the students to arrive at rationale managerial decisions.

Credits: 5			otal Ho	urs: 50
UNIT		CONTENTS	Hrs	CO
I	and Accor Stock	Accounting and Management Accounting - Nature, Scope Significance. Cost Accounting Vs. Management unting - Cost Sheet - Tenders and Quotations. Material - Levels - EOQ - Methods of Pricing: FIFO, LIFO, Simple age and Weighted Average.	10	CO1
II	Incen	ur Cost and Control - Labour Turnover - Remuneration and tives - Time Rate System - Piece Rate System - Premium Bonus Plans (Halsey and Rowan Plan only).	10	CO2
III	Over	heads - Primary and Secondary Distribution of heads - Absorption of Overheads: Under Absorption - Absorption. Operating Costing (Transport Costing only).	10	CO3
IV	Techi Comi Signi	ysis and Interpretation of Financial Statements niques of Financial Statement Analysis - Comparative, mon Size Statements and Trend Analysis. Ratio Analysis - ficance - Liquidity, Turnover, Profitability and Solvency s - Construction of Balance Sheet Using Ratios.	10	CO4
V	BEP	Flow and Fund Flow Analysis- Marginal Costing-Analysis- Applications of Marginal Costing: Key Factor, or Buy and Sales Mix Decisions.	10	CO5

Text Book

- Sharma, R.K. and Shasi, K. Gupta. 2013. **Management Accounting.** [Seventh Edition]. Kalyani Publications, Ludhiana.
- Maheshwari, S.N.2013. Cost and Management Accounting. [Fourteenth Edition]. Sultan Chand & Sons, New Delhi.
- Jain, S.P and Narang, K. 2014. Cost and Management Accounting. [Fourteenth Edition]. Kalyani Publishers, Ludhiana.

^{1.} *Reddy, T.S. and Hariprasad* Reddy, Y. 2017. **Cost and Management Accounting.** [Fourth Edition]. Margham Publications, Chennai.

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

CO1	Recognize the use of cost data for planning and control.
CO2	Evaluate for reducing labour costs.
CO3	Analysis of overheads expenses for control purpose.
CO4	Plan financial statements for decision making through ratio
CO5	Compare regarding inflow and out flow of cash

MAPPING

PSO CO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	Н	M	Н	Н	M
CO2	Н	L	L	M	Н
CO3	M	L	M	M	M
CO4	Н	Н	Н	Н	L
CO5	M	Н	Н	M	M

18PCCM102	CORE II : MARKETING MANAGEMENT	SEMESTER - I

Course Objectives

The course aims

- To understand various marketing policies and strategies.
- To provide insight into various marketing techniques.

Credits	: 4	To	otal Ho	urs: 50
UNIT		CONTENTS	Hrs	CO
I	Impor Mana Marke	tion and Meaning of marketing and Marketing gement-Scope of Marketing Management-Nature and tance of Marketing Management- Problems of Marketing gement - Difference between Sales Management and eting Management- Functions of Marketing Management - ples of Marketing Management - Marketing Organisation.	10	CO1
II	Produ Devel- Manas Mix S Factor deterr	opment - New Product Planning and opment - Steps in New Product Development - gement of Product Life Cycle - Product Line and Product Strategies - Pricing - Objectives of Pricing Decisions - rs influencing Pricing Decisions - Process of Price mination - Kinds of Pricing.	10	CO2
III	distrib Selecti Functi	nels of Distribution – Meaning - Basic channels of pution - Selection of a suitable channel - Factors Influencing ion of a channel- middleman in distribution-Kinds – ions - Elimination of Middlemen - Arguments in favour of gainst.	10	CO3
IV	Sales impor activit and p	promotion-meaning and definition-objectives and tance of sales promotion Causes for sales promotion cies-types of sales promotion programmes - salesmanship ersonal selling-steps in selling-essentials of salesmanship-tance of salesmanship-qualities of a good salesman.	10	CO4
V	Meani Public Adver Eleme	ing and Definition of Advertising - Advertising and city - Objectives of Advertising - Functions - Advantages of ctising - Advertisement copy - Qualities of a good copy - ents of an Advertising copy - Objections against ctisement copy - Media of Advertisement	10	CO5

Text Book

Pillai, R.S.N and Bagavathi, V. 2014. **Marketing Management**.[First Edition]. S.Chand Co. Ltd., New Delhi.

- 1 *Gupta, C.B. and Rajan Nair, N.* **Marketing Management**.[Thirteenth Edition]. Sultan Chand & Sons, New Delhi.
- 2 RajanSaxena. 2014. **Marketing Management**.[Third Edition]. Tata McGraw-Hill Publishing Co. Ltd., New Delhi.
- Philip Kotler, Kevin Lane Keller, Abraham Koshy & Mithileshwar Jha. 2014. Marketing Management. [Fourteenth Edition]. Pearson Education, New Delhi.

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

CO1	Identify the nature and scope of services.
CO2	Comprehend the characteristics and marketing mix of services.
CO3	Compile channel of distribution with proper merchandise planning.
CO4	Evaluate the basic concepts of sales promotion
CO5	Analysis the economic level and recent trends for advertising.

MAPPING

PSO	PSO1	PSO2	PSO3	PSO4	PSO5
co					
CO1	Н	M	Н	M	Н
CO2	L	M	L	M	Н
CO3	L	L	L	L	L
CO4	M	L	L	M	M
CO5	Н	L	M	Н	Н

18PCCM103
18PCCM103

Course Objectives

The course aims

- To provide an introduction to basic principles of Managerial Economics and its application to business decisions.
- To make the students to realize the usefulness of economic tools, principles, laws etc. in business decisions.

Credits	Credits: 4		otal Ho	urs: 50
UNIT		CONTENTS	Hrs	CO
I		duction: Definition of Managerial economics - basic pts and principles of managerial economics.	10	CO1
II	affect dema affect	and and Supply analysis: Law of Demand - Factors ing demand - Exception to law of demand - Elasticity of and - Demand forecasting - Law of Supply and factors ing Supply. Cost Concepts - Cost function - Cost Output onship - Cost Control and Cost Reduction.	10	CO2
III	curve	action and Cost analysis: Production Function - ISO Quant - ISO cost line and Laws of return to scale - average Cost - inal Cost and Total Cost and Classification of Costs.	10	CO3
IV	comp Monc	et Structure and Pricing: Perfect and Imperfect etition – Monopoly – Duopoly - Oligopoly and Bilateral poly – Objectives -Policies and Methods of Pricing and ag over the Life cycle of the product.	10	CO4
V	Macro Inflat	o-Economic issues: Economic Growth - National Income - ion - Business Cycle - Multiplier - Accelerator - Exchange Fiscal Policy and Monetary Policy.	10	CO5

Text Books

- 1 *Prof. Dr. A. Mustafa,* 2010 "**Managerial Economic**" AITBS Publishers. (First Edition) India.
- 2 Geetika, Riyali Ghosh, Purbaroy Chhoudhury, "Managerial Economic" (Second Edition) Tata McGraw-Hill Education, Private Ltd., New Delhi.

- 1 S.Shankaran, "Managerial Economics", Margham Economics, Chennai, 2008.
 - R. Cauvery & Others Managerial Economics. S. Chand And Company, New
- 2 Delhi, 2015.
 - S.Mukherjee, "Business And Managerial Economics in global Context", New
- 3 Central Bank Agency (P) Ltd, Kolkatta, 2009.
 - William F. Samuelson and Stephen G. Marks, "Managerial Economics", Johny Wiley & Sons, Reprint 2015

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

CO1	Identify the basic concepts and principles of managerial economics.
CO2	Realize meaning of demand, law of demand, factors affecting demand,
	exceptions to law of demand and elasticity of demand.
CO3	Compute ISO Quant curve, ISO Cost line and Laws of return to scale.
CO4	Outline the pricing objectives, pricing methods and pricing over the life
	cycle
CO5	Discuss between fiscal policy and monetary policy, reflect movements of
	economic activities around trend line that show Long term growth.

MAPPING

PSO	PSO1	PSO2	PSO3	PSO4	PSO5
co					
CO1	M	M	M	L	M
CO2	Н	M	Н	M	M
CO3	Н	L	M	Н	Н
CO4	L	L	M	L	L
CO5	L	M	L	M	L

18PCCM104	CORE IV: INTERNATIONAL HUMAN RESOURCE	SEMESTER - I	
	MANAGEMENT	SEMESTER - I	

Course Objectives

The course aims

- To provide an exposure to human resource practices in organisations.
- To provide knowledge on understanding and managing human resource in organizations.

Credits	: 4	To	otal Ho	urs: 50		
UNIT		CONTENTS	Hrs	CO		
I	International Human Resource Management (IHRM) - Concept - Domestic Vs. IHRM. Organisational Structure - Nature, Approaches and Steps in Designing Organisational Structure - Organisational Learning. International HRP - Division of Labour - Types of International Human Resources - Issues in Supply of Human Resources.					
п	Selection Performan Organisat	nt - Sources at Macro and Micro Level - Techniques Expatriate System - Selection Techniques. nce Management - Challenges - Areas of Appraisal - tional Role Expectations - Appraisal System- Measurement of Effective Appraisal System.	10	CO2		
III	Training a Compensa Componer Approach	10	CO3			
IV	Negations	nal Industrial Relations - Trade Unions - Collective s - Industrial Conflicts - Quality Circles and ive Management - Shifts in IHRM and Industrial	10	CO4		
V Toxt Box	Peculiariti Process - Strategies.	nal Strategic Human Resource Management- es- Value Creation - Global Strategic Management MNC's Business and HRM Strategies - Collaborative	10	CO5		
Text Boo	ok					

Subba Rao, P. 2014. International Human Resource Management and Industrial Relations. [First Edition]. Himalaya Publishing House, Mumbai.

- 1 Aswathappa, K. and Sadhna Dash. 2013. International Human Resource Management. [Second Edition]. Tata McGraw Hill Publishing Co. Ltd., New Delhi.
- 2 *Rao, P. L.* 2013. **International Human Resource Management.** [First Edition]. Excel Books, New Delhi.
- 3 *Gupta, S.C.* 2013. **International Human Resource Management.** [Second Edition]. Macmillan Publishers India, New Delhi.

COURSE OUTCOMES (CO)
After completion of the course, the students will be able to

	r
CO1	Identify the basic concepts of HRM activities and the growth of international
	competencies faced by the organization.
CO2	Recognize the basic concepts of recruitment and selection system.
CO3	Design towards various Training and development schemes
CO4	Identify the causes of industrial conflicts and its impact on organizational
	functioning.
CO5	Analyze the Strategic implementations and Global strategic management
	Process.

MAPPING

PSO	PSO1	PSO2	PSO3	PSO4	PSO5
co					
CO1	Н	M	L	L	M
CO2	M	M	L	M	M
CO3	Н	Н	L	M	L
CO4	L	L	M	Н	Н
CO5	M	M	M	L	M

18PCCM105	CORE V : ELECTRONIC AND MOBILE COMMERCE	SEMESTER - I
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Course Objectives

The course aims

- To obtain knowledge on Business Transactions through Information Technologies.
- To know about security issues associated with the Business Transactions through Internet.

Credits	: 3	T	otal Ho	urs: 50
UNIT		CONTENTS	Hrs	CO
I	Introd Category Envir betwo Adva Mode Busir Differ Consu	10	CO1	
II	EDI I Stand Funds Strate Midd Crypt Certif	E-Commerce and EDI: Introduction - Need for B2B - Electronic Data Interchange - Paperless Transactions - EDI ards - Data Standards used in EDI-Cost of EDI - Electronic Transfer (EFT) - E-Marketing - Online Marketing and its egies. E-Commerce: Technology: IT Infrastructure - Internet-leware -Intranet - Extranet - VPN - Firewall - tography - Digital Signature - Digital Envelope - Digital ficates.	10	CO2
III	Comr Proto Unde Mobi Paym	le Commerce and WAP: Introduction to Mobile merce - Applications -Advantages - Wireless Application col - WAP Browser - Enhanced features of WAP 2.0 - erlying Technologies of M-Commerce - Architectures of le Commerce. Mobile Commerce-Risk, Security and nent Methods: Introduction - Security and Payment cods - Mobile Commerce Security -Security Mechanisms.	10	CO3
IV	Mobil Local and S Meth and System Infras Introd	le Commerce - Risk, Security and Payment Methods: le Security-Network Infrastructure and Security - Wireless Area Network and Security - Wireless Wide Area Network ecurity - WAP and Security - Mobile Commerce Payment ods - Mobile Payment Standardization - Reputation Trust -Applications and Risk Scenarios - Reputation ms - The Trust Model - Future Trends. Mobile Money - Structure and Fraud Prevention for M-Payment: duction -Requirements for Authentication Infrastructure - Commerce - Various Trust Relationships.	10	CO4
v	Mobi	le Money - Infrastructure and Fraud Prevention for M- ent: Different Requirements for Mobile Commerce -	10	CO5

Password-based Authentication for Mobile users with Support for Public Key Technology - M-Payment Value Chain - M-Payment Lifecycle - Operational Issues in M-Commerce Payment - Mobile Payment Systems or Solutions - General Analysis of the Payment Solutions - Fraud Management System in M-Commerce - Mobile Payments and Money Transfers. Legal and Ethical Issues: Issues Related to E-Commerce - Legal and Ethical Issues. Cyber Laws: Cyber Laws in India - Information Technology (IT) Act 2000. Current Trends in Electronic Commerce: Electronic Waste.

Text Book

Pandey, U.S. and Saurabh Shukla. 2011. E-Commerce and Mobile Commerce Technologies. [Revised Edition 2014]. S.Chand& Company Limited, New Delhi.

Reference Books

- 1 *Kamlesh, K. Bajaj and Debjani Nag.* 2007. **E-Commerce** The Cutting Edge of Business. [Second Edition]. Tata McGraw Hill, New Delhi.
- 2 *Lei-da Chen and Gordon, W. Skelton.* 2005. **Mobile Commerce Application Development.** [Illustrated edition]. Cyber Tech Publishing, New Delhi.

COURSE OUTCOMES (CO)

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

CO1	Evaluate the basic concepts and benefits of E-Commerce Technology.				
CO2	Discriminate the various types of B2B E-commerce.				
CO3	Learn the basic elements of Mobile Commerce and payment methods.				
CO4	Gain knowledge on web server with Mobile Commerce application development.				
CO5	Apply knowledge about M-Payment systems and digital currencies.				

MAPPING

PSO	PSO1	PSO2	PSO3	PSO4	PSO5
co					
CO1	M	M	L	Н	L
CO2	M	Н	M	M	M
CO3	L	M	M	M	M
CO4	L	L	L	Н	L
CO5	L	M	M	M	M

18PCCMP101 CORE PRACTICAL I: SEMESTER-I WEB PROGRAMMING - HTML

Theory Part (Not for Written Examination, only for Practical)

CONTENTS

HTML Basics: Basic Page structure - Working with Text - Working with Links -Working with Images - Working with Multimedia.

REFERENCE BOOK:

1. Wendy Willard. 2009. HTML - A Beginner's Guide. [Fourth Edition]. Tata McGraw-Hill Education Private Ltd., New Delhi.

COURSE OUTCOMES

At the end of the course, the student will be able to

- 1. Understand the basic tags in HTML.
- 2. Understand the image tag.
- 3. Apply the style sheet with Borders in HTML.
- 4. Create ordered and unordered List in HTML.
- 5. Apply Filters in HTML.
- 6. Acquire knowledge on Hyperlink in HTML
- 7. Design the webpage with links.
- 8. Apply knowledge about website creation
- 9. Acquire knowledge about the creation of E-book
- 10. Understand about the E-Newspaper webpage creation
- 11. Apply the Insertion of video clipping in the HTML
- 12. Create the Blogs using HTML.

LIST OF PRACTICAL:

HTML (Hyper Text Markup Language)

- 1. Preparing a Resume of Your Own.
- 2. Creating a Web Page to Show the Information of a Departmental Store.
- 3. Creating a Style Sheet with Border Definition and Font Attributes.
- 4. Creating a Web Advertisement for Introducing a New Product to the Market.
- 5.Creating a Web Page for your Department using Font Effects, Filters and Linking within the page.
- 6. Creating a Website to Display the Profile of a Company.
- 7. Creating a Webpage to Display an Account Statement in a Bank.
- 8. Creating a Website for an Institution.
- 9. Creating a Website for E-Book.
- 10. Creating a Webpage for E-News Paper.
- 11. Inserting a Video Clipping in the Website.
- 12. Creating a Blog for Commerce Department.

3

3

3

3

CO₂

CO₃

CO4

CO5

	·			
18PLS	PLS101 CAREER COMPETENCY SKILLS - I		ESTER - I	
Course (Objectives	l .		
The co	urse aims			
• To	o impart knowledge on the Aptitude.			
• To	o enhance employability skills and to develop career cor	npetency.		
		Total	Hours: 15	
UNIT	UNIT CONTENTS Hrs CO			
	Solving Simultaneous Equations Faster - Number			
I	System: HCF, LCM - Square roots and Cube roots -	3	CO1	
	Averages			

Text Book

II

III

IV

V

1 Aggarwal R.S. 2013. Quantitative Aptitude. [Seventh Revised Edition]. S.Chand & Co., New Delhi.

Reference Book

1 Abhijith Guha, Quantitative Aptitude for Competitive Examinations, 5th Edition, Tata McGraw Hill, 2015, New Delhi.

COURSE OUTCOMES (CO)

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

Problems on Numbers -Problems on Ages

Ratio and Proportion - Partnership - Chain Rule

Calendar - Clocks - Pipes and Cisterns

Time and Work - Time and Distance

CO1	Carry out mathematical calculations using shortcuts.
CO2	Calculate Problems on Ages with shortcuts.
CO3	Understand the core concepts of Pipes & Cisterns, Calendar & Clocks.
CO4	Obtain knowledge on shortcuts to Time & Work and Time & Distance.
CO5	Calculate Ratio & Proportion, Partnership with shortcuts.

18PCCM201	CORE VI : ADVANCED CORPORATE ACCOUNTING	SEMESTER - II

Note: Question paper shall cover 80% Problem and 20% theory Course Objectives:

The course aims

- To impart the knowledge on accounting practices followed in service sector.
- To apply the accounting practices in services sector on real time basis.

Credits	Credits: 5 Total Hours: 50			
UNIT	CONTENTS Hrs CO			
I	Issue, Forfeiture and Re-Issue of Shares – Issue and Redemption of Debentures – Preference Shares – IFRS – Disclosure Norms – Segment reporting.	10	CO1	
II	Final Accounts of Joint - Stock Companies	10	CO2	
III	Absorption, Amalgamation and Reconstruction (Internal and external)	10	CO3	
IV	Accounts of Banking Companies - Calculation of Rebate on Bills Discounted -Accounting Treatment of Non-performing Assets - Preparation of Profit and Loss Account and Balance Sheet.	10	CO4	
V	Accounts of Insurance Companies - Life Insurance - Calculation of True Life Assurance Fund - Valuation Balance Sheet - Revenue Account Preparation of Revenue Account and Profit and Loss Account.	10	CO5	

Text Book

Jain, S.P and Narang, K. 2014. **Advanced Accountancy** Vol. I* & II [Eighteenth Edition]. Kalyani Publishers, Ludhiana.

- 1 *Reddy, T.S and Murthy,* A. 2014. **Corporate Accounting**. [Sixth Edition]. MarghamPublications, Chennai.
- 2 *Gupta, R.L and Radhasamy,* M. 2013. **Advanced Accountancy** Volume II. [Fourteenth Edition]. Sultan Chand &Sonsv, New Delhi.
- 3 Shukla, M.C. and Grewal, T.S. 2014. Advanced Accountancy Volume II. [Seventh Edition]. S.Chand& Sons, New Delhi.

After completion the course, the students will be able to

CO1	Analyze the issue of share and forfeiture of shares
CO2	Identify the joint stock companies
CO3	Create a knowledge of absorption and amalgamation
CO4	Prepare different Types of schedule in banking companies
CO5	Comprehend the use of insurance companies and solve the assurance
	fund

MAPPING

PSO	PSO1	PSO2	PSO3	PSO4	PSO5
co					
CO1	Н	M	M	M	M
CO2	Н	L	M	L	Н
CO3	Н	M	Н	M	Н
CO4	M	Н	M	M	M
CO5	M	M	L	L	M

18PCCM202		CORE VII : CORPORATE GOVERNANCE AND BUSINESS ETHICS	SEMEST	TER – II
Course Objectives				
		e aims		
	 To 	give an exposure to corporate governance practices in India.		
		provide knowledge on role of stakeholders in corporate gover	rnance.	
Cred	dits:4			Hours: 50
UN	IT	CONTENTS	Hrs	СО
I	I c a N	Corporate Governance - Definitions - Requirements - Histori Perspective - Issues -Need - Importance - Benefits - Theor of Corporate Governance- Agency, Stewardship, Stakeholo and Sociological Theory. Corporate Governar Mechanism - Models: Anglo-American, German, Japanese a Indian Model - Code of Conduct for Good Corporate Governan	ies ler nce nd	CO1
I	I (H	Corporate Governance and Stakeholders - Rights a Privileges of Shareholders -Investors' Protection a	nd nd nd 10	CO2
II	I H	Board of Directors and Corporate Governance - Role of t Board - Functions of Board for better Corporate Governance Family-owned Business and Corporate Governance. Audit and Corporate Governance - Role, Duties and Responsibilities Auditors - Corporate Governance and Internal Auditors.	e - ors 10	CO3
IV	y I C C C	SEBI and Corporate Governance - Primary and Secondar Market Reforms. Government and Corporate Governance Forms of Government Regulations - Role of Governments Limiting Corporate Power - Public Vs. Corporate Governan Corporate Governance in India - Need - Initiatives - Br Committee Report -Pioneers in Good Governance Practice Corporate Governance Rating - Future of Corporate Governance	in ce. 10	CO4
V	7 H	Business Ethics and Corporate Governance - Benefits Managing Ethics in Workplace- Characteristics of Ethic Organisation- Recognising Ethical Organisations-Role Ethics in Corporate Governance. Bank and Corpora Governance - Need - Corporate Governance and World Ban Basel Committee Norms - Elements of Corporate Governance Practices - Corporate Governance in Indian Banks.	cal of ate 10 k -	CO5
1 ext				
1		ando, A.C. 2013. Corporate Governance . [Second Edit cation, New Delhi.	ion].	Pearson

Reference Books

- Sumeet Khurana. 2013. Corporate Governance. [First Edition]. Dreamtech Press, New Delhi.
- 3 . *Kesho Prasad.* 2012. **Corporate Governance** [Second Edition]. PHI Learning Private Limited, New Delhi.

COURSE OUTCOMES (CO)

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

CO1	Identify the issues, theories and models of corporate governance.
CO2	Gain the basic concepts, rights and privileges of shareholder.
CO3	Learn the duties and responsibilities of auditor.
CO4	Recognize the nature and characteristics of SEBI.
CO5	Apply the knowledge on ethics and management.

MAPPING

PSO	PSO1	PSO2	PSO3	PSO4	PSO5
co					
CO1	M	M	M	Н	M
CO2	M	M	Н	M	Н
CO3	L	M	L	L	M
CO4	M	L	M	Н	M
CO5	L	L	M	M	Н

18PCCM203		CORE VIII : PROGRAMMING IN C ++	SEMESTE	ER – II
Course The cou	-			
		ire knowledge on programming languages.		
	-	e exposure to Object Oriented Programming concep	nts	
Credits		e exposure to object officiated Frogramming concep	Total Ho	urs: 50
UNIT		CONTENTS	Hrs	СО
	Com	outer Software: Operating Systems - Utilities - Compile	rs	
	_	Interpreters -Word Processors - Spread Sheets	-	
		ntation Graphics - Database Management System	ns	
		IS). Programming Languages: Machine Languages		
		nbly Languages - High Level Languages - Compilers ar		
_	_	preters - The Compilation Process. Operating System		
I		ions - Classification. Computer Networks: Overview		CO1
		nunication Processors -Telecommunication Software		
		s of Networks - Network Topologies - Network cols - Network Architecture. Internet: Special Features		
		net Access - Basics - Internet Protocols - Intern		
		ressing - The World Wide Web - Web pages and HTM		
		Browsers -Searching the Web.		
		iples of Object Oriented Programming (OOP): Bas	sic	
	Conce	epts-Benefits-Applications. Beginning with C++: Structu	re	
		+ Program. Tokens, Expressions and Control Structure		
		ns - Keywords - Identifiers and Constants - Basic Da		
		s - User Defined Data Types - Derived Data Types		
II		olic Constants - Type Compatibility - Declaration		CO2
11		bles - Dynamic Initialization of Variables -Referen- bles - Operators in C++ - Scope Resolution Operator		CO2
		ber Dereferencing Operators – Memory Manageme		
		ators - Manipulators - Type Cast Operator - Expression		
	_	heir Types - Special Assignment Expressions -Implie		
		ersions - Operator Overloading - Operator Precedence		
		ol Structures.		
		ions in C++: Function Prototyping - Call by Reference		
		n by Reference -Inline Functions - Default Arguments		
		Arguments - Function Overloading -Friend and Virtu		
		tions - Math Library Functions. Classes and Object		
	_	fying a Class - Defining Member Functions - A C+ am with Class -Making an Outside Function Inline	_	
III	_	ng of Member Functions - Private Member Functions	1 117	CO3
		rs within a Class - Memory Allocation for objects - Stat		
		members - Static member functions - Array of Objects		
	Objec	ts as Function Arguments - Friendly functions	-	
		ning objects - Cast Member Functions -Pointers		
	meml	pers - Local Classes. Constructors and Destructor	rs:	

	Constructors -Parameterized Constructors - Multiple Constructors in a Class - Constructors with Default Arguments - Dynamic Initialization of Objects - Copy Constructors -Dynamic Constructors - Constructing Two - Dimensional Arrays - Const Objects -Destructors.		
IV	Operator Overloading and Type Conversions: Defining operator overloading- Overloading Unary operators-Overloading Binary operators - Overloading Binary operators using Friends - Manipulation of Strings using operators - Rules for overloading operators - Type Conversion. Inheritance: Extending Classes: Introduction - Defining Derived Classes - Single Inheritance - Making a private member inheritable - Multilevel Inheritance - Multiple Inheritance - Hierarchical Inheritance - Hybrid Inheritance - Virtual Base Classes - Abstract Classes - Constructors in derived classes - Member Classes: Nesting of Classes.	10	CO4
V	Pointers, Virtual Functions and Polymorphism: Pointers – Pointers to Objects-this Pointer - Pointers to Derived Classes - Virtual Functions - Pure Virtual Functions. Managing Console I/O Operations: C++ Streams. Working with Files: Introduction - Classes for File Stream Operations - Opening and Closing a File - Detecting end-of-file - More about open(): File Modes - File Pointers and Their Manipulations - Sequential Input and Output Operations - Updating a File: Random Access - Error Handling During File Operations - Command-line Arguments.	10	CO5

Text Books

- Alexis Leon and Mathew's Leon. 1998. **Fundamentals of Computer Science** and Communication Engineering. [First Edition]. Leon Tech World, Chennai.
- Balagurusamy, E. 2008. **Object Oriented Programming with C++.** [Fifth Edition]. Tata McGraw-Hill, New Delhi.

- 1 Rajaraman, V. 1996. **Fundamentals of Computers** [Second Edition]. Prentice Hall of India Pvt Ltd., New Delhi.
- 2 *Venugopal, K.R, Rajkumar and Ravishankar.T.* 2005. **Mastering C++.** [First Edition] Tata McGraw-Hill, New Delhi.
- 3 *Herbert Schildt.* 2003. **The Complete References C++.** [Fourth Edition]. Tata McGraw Hill Publishing Company, New Delhi.

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

CO1	Comprehend the computer software and Programming languages
CO2	Create knowledge on the basic concepts of Object Oriented Programming.
CO3	Apply the functions in C++
CO4	Prepare the Operator overloading and Inheritance.
CO5	Design the file system in C + +

MAPPING

PSO	PSO1	PSO2	PSO3	PSO4	PSO5
СО					
CO1	L	M	L	Н	L
CO2	M	M	L	Н	M
CO3	L	Н	L	M	M
CO4	L	M	L	M	L
CO5	M	Н	L	Н	L

18PCCMP201 CORE PRACTICAL II:PROGRAMMING IN C++ SEMESTER-II

COURSE OUTCOMES

At the end of the course, the student will be able to

- 1. Understand about the classes and objects
- 2. Acquire knowledge on Inline Functions.
- 3. Create the Friend function
- 4. Acquire knowledge on the function with default arguments
- 5. Understand about the virtual function
- 6. Create the parameterized constructor
- 7. Create the constructor with default arguments.
- 8. Recognize about the function overloading
- 9. Acquire knowledge on the operator overloading
- 10. Apply the knowledge to implement the Single and Multiple Inheritance
- 11. Interpret about the Multilevel Inheritance.
- 12. Recognize about the File operations.

LIST OF PRACTICAL:

- 1. Program for Classes and Objects.
- 2. Program for Inline Functions.
- 3. Program for Friend Functions.
- 4. Program for Function with Default Arguments.
- 5. Program for Virtual Functions.
- 6. Program for Parameterized Constructor.
- 7. Program for Constructor with Default Arguments.
- 8. Program for Function Overloading.
- 9. Program for Operator Overloading.
- 10. Program for Single Inheritance and Multiple Inheritance.
- 11. Program for Multilevel Inheritance.
- 12. Program for File Operations.

	M.Com (Students admitted from 2018-2019 onwards)							
18P	CCE	L201	ELECTIVE I: INDIAN BANKING SYSTEM S.	EMESTE	R – II			
Cot	ırse (Objecti	ves					
The	The course aims							
	•]	Го impa	art the knowledge on functions of banking.					
	•]	To und	erstand the fundamental of banking ombudsman sche	me in	Indian			
			system.					
	dits	: 4		Total Ho	urs: 50			
UN	IT		CONTENTS	Hrs	CO			
]	r		ng - Origin - Functions of Banks - Classification of s - Unit Banking, Branch Banking - Chain Banking and		CO1			
,	_	Mixed Banking- Role of Banks in Economic Development - Banking System.						
I	I	Centre Reserver - RBI - Fina	t e 10	CO2				
11)	II	Banke Specia Chequ Accou	of SBI er and Customer - Definition - General Relationship of Relationship - Statutory Obligation to Honour of the second of Eustomers of Eustomers of Customers of Customers of Customers - Special Types of Customers.	f ' 10	CO3			
Г	V	and I	riable Instruments - Meaning - Cheque, Bills of Exchange Promissory Note - Crossing of Cheque - Endorsement is - Holder for Value - Holder in Due Course.		CO4			
1		Loans Advar Custo Banki 2002.	and Advances - Principles of Sound Lending - Forms onces - Secured and Unsecured Advances - Know Yourmer (KYC) Norms - Green Banking -Electronic Banking ng Ombudsman Scheme - Highlights of SERFAESI Act	r - 10	CO5			
Tex	t Bo	ok						
1	Cordon F and Natarajan K 2014 Ranking Theory Law and Practice [Twenty-							

- Natarajan, S. and Parameswaran, R. 2014. Banking Theory, Law and Practice. [Second Edition]. S.Chand and Co. Ltd., New Delhi.
- 2 Sundharam, K.P.M. and Varshney, P.N. 2013. Banking Theory, Law and Practice. [Fourth Edition]. Sultan Chand & Sons, New Delhi.
- 3 Maheswari, S.N.2012. Banking Practice.[Fourth Edition]. Law and KalyaniPublishers, Ludhiana.

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

CO1	Identify to safeguard the stability of the financial system
CO2	Realizing an important role in managing a state's currency money supply,
	and interest rates.
CO3	Impart products or services provided by bank to its customers or availed
	by the customer.
CO4	Learn the same purpose a stamped paper intended to be completed as a
	negotiable instrument,.
CO5	Analysis regarding various types of Loan and Advances.

MAPPING

PSO	PSO1	PSO2	PSO3	PSO4	PSO5
СО					
CO1	Н	M	M	L	Н
CO2	Н	L	M	Н	L
CO3	L	M	L	M	M
CO4	M	Н	M	M	Н
CO5	M	M	Н	L	M

18PCCE	SPCCEL202 ELECTIVE I : PROJECT MANAGEMENT SEN		EMESTER - II	
	Objectives of the contract of			
		art knowledge on project identification and preparation.		
	_		امدند	
Credits	-	note the young entrepreneur and exposure to the venture cap	otal Ho	
UNIT	:4	CONTENTS	Hrs	CO
OIVII	Conor	ration of Project Ideas - Monitoring the Environment -	1115	CO
I	Corpo Oppo Scouti Index	orate Appraisal - Tools for Identifying Investment rtunities: Porter Model and Life Cycle Approach - ing for Project Ideas - Preliminary Screening - Project Rating - Sources of Positive NPV - Qualities and Traits of a seful Entrepreneur.	10	CO1
II	Marke of Ob of N	et and Demand Analysis - Situational and Specification of Secondary Information - Conduct Market Survey - Market Characterization - Demand asting - Market Planning and Strategy.	10	CO2
III	Arran Plant - Proj for Pr Project	nical Analysis - Manufacturing Process - Technical agements - Material Inputs and Utilities - Product Mix - Capacity - Location and Site - Machineries and Equipment ect Charts and Layouts - Project Implementation - Need roject Alternatives. Financial Estimates and Projections - et Cost - Means of Finance - Cost of Production - ability Projections.		CO3
IV	Situat Finan Loans	ct Selection - Firm and Market Risk - Social Decision ions. Financing of Projects - Capital Structure - Menu of cing - Equity and Preference Capital -Debentures - Term s - Working Capital Advances - Venture Capital - Project cing Structures.	10	CO4
V	Project Mana Netwo Project Comp	et Implementation - Forms of Project Organisation - et Planning - Project Control - Human aspects of Project gement - Pre-requisites for Project Implementation - ork Techniques for Project Management - PERT - CPM. et Review - Control of in-progress Projects - Post pletion Audits - Abandonment Analysis - Agency Problem.	10	CO5
Text Bo	ok		_	

- 1 *Chaudhury, S.* 2008. **Project Management.** [Second Edition]. Tata McGraw-Hill, New Delhi.
- 2 *Gopala Krishnan, P. and RamaMoorthy,* V.E. 2013. Text Book of **Project Management.** [Third Edition]. MacMillan India Ltd., New Delhi.
- 3 Yen Yee Chang and Evelyn May Brown. 2012. **Managing Project Risk.** [First Edition]. Prentice Hall, London.

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

CO1	Identify the concept of life cycle approach
CO2	Discriminate different Types of market planning and strategy
CO3	Analyze the concept of project charts and layout
CO4	Learn the concept of Layout of financial capital structure
CO5	Apply the Techniques of PERT and CPM

MAPPING

PSO CO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	M	L	M	L	M
CO2	Н	L	L	M	M
CO3	L	M	M	L	Н
CO4	M	L	Н	Н	L
CO5	L	M	L	M	Н

18PMACCI201	IDC I : ADVANCED BUSINESS STATISTICS	SEMESTER - II
101 WIACCI201	IDC1. ADVANCED DOSINESS STATISTICS	SLIVILSTER - II

Course Objectives

The course aims

- To create knowledge of analyzing the data based on sample information and making interpretation about the population.
- Making and their contribution to organizational effectiveness.

Cre	Credits:4		otal Ho	urs: 50
UNIT		CONTENTS	Hrs	CO
I	- Class Graphi	ics: Definition - Limitations and Uses -Collection of Data sification and Tabulation of Data - Diagrammatic and ical Presentation of Data - Measures of Central Value: Median and Mode.	10	CO1
II	studyii Rank C Regres	ation Analysis: Types of Correlation - Methods of ag Correlation - Karl Pearson's Correlation Co-efficient-Correlation Co-efficient. Ssion Analysis: Regression Lines - Regression Equations.	10	CO2
III	error	f Hypothesis: Procedure of testing hypothesis – Standard and sampling distribution – Test of Significance for tes Large samples –Test of significance for small samples.	10	CO3
IV	Uses	g of Significance - Parametric Tests - Chi-Square Test - of Chi-Square Test - F Test - ANOVA - One Way ication - Two Way Classification.	10	CO4
V	and M Factor	ariate Analysis - Partial Correlation, Multiple Correlation ultiple Regression - Discriminant Analysis - Introduction - Analysis - Terminologies - Centroid Method, Cluster sis (Concept only).	10	CO5

Text Books

- 1 Gupta, S.P. **Statistical Methods.**Sultan Chand and Sons, New Delhi.
- Panneerselvam, R. 2010, Research Methodology. PHI Learning Private Limited, New Delhi.

- Sancheti, D.C and Kapoor V.K. 2005. **Statistics.**[Seventh Edition]. Sultan Chand and Sons, New Delhi.
- 2 *Kapoor, V.K and Gupta, S.P.* **Elements of Mathematical Statistics.** Sultan Chand and Sons, New Delhi.

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

CO1	Learn the importance of statistics and understand the concepts of
	measures of central tendency
CO2	Find the correlation between the set of values
CO3	Know about the concepts of sampling theory
CO4	Test the research statements through ANOVA.
CO5	Gain knowledge on multivariate analysis

MAPPING

PSO	PSO1	PSO2	PSO3	PSO4	PSO5
co					
CO1	M	M	Н	L	L
CO2	Н	M	L	M	L
CO3	Н	Н	M	L	M
CO4	L	Н	M	Н	Н
CO5	M	M	L	M	M

18PV	VE201	VALUE EDUCATION: HUMAN RIGHTS	SEM	IESTE	R _ II
			JEIV.	IL91E	K - 11
	Objective arse aims	es es			
		the students to understand the concepts of human rights	S.		
Credits		are state to understand the concepts of manual rights		tal Ho	urs: 50
UNIT		CONTENTS		Hrs	CO
I	of Rig Interna Consti Rights	n Rights: Definition - Historical Evolution - Classification by Universal Declaration of Human Rights ational Covenants on Economic and Social Right tutional Provision for Human Rights - Fundamen - Directive Principles of the State Policy - Inditation.	s - tal	10	CO1
II	Freedo - Right Right Right Remed Hold	and Political Rights: Right to Work - Right to Person om - Right to Freedom of Expression - Right to Prope t to Education - Right to Equality-Right to Religion to Form Associations and Unions - Right to Moveme to Family - Right to Contract - Right to Constitution dies-Right to Vote and Contest in Elections - Right Public Offices-Right to Petition-Right to Information to Criticise the Government-Right to Democra- mance.	rty n - nt- nal to n -	10	CO2
III	Right Condi Custo	mic Rights: Right to Work - Right to Adequate Wage to Reasonable Hours of Work - Right to Fair Worki tions - Right to Self Government in Industry mer Rights - Social and Cultural Rights - Right to Lif to Clean Environment.	ng -	10	CO3
IV	Wome Divorce Right Relatin Workin and Co Infant Labou	n's Rights: Right to Inheritance - Right to Marriage e and Remarry -Right to Adoption - Right to Education to Employment and Career. Advancement - Right for Equality - Right for Sang Conditions - Children's Rights - Right to Protections - Right to Education - Issues Related which icide - Street Children - Child Labour-Bonder - Refugees Rights - Minority Rights - Dalit Right Rights-Nomads Rights.	nts afe ion ith	10	CO4
V Text Bo	Huma Level Nation Comm Huma Emerg Rights	n Rights Violation: International, National, Region Organizations to Protect Human Rights - UNC	ate nd s -	10	CO5
		ı. Human Rights and Legal System. Himalaya Publish	ing I	House	, New
I I	Delhi.			•	

18PLS	201 CAREER COMPETENCY SKILLS - II	SEME	SEMESTER - II	
The co	Objectives ourse aims	an atom av		
• 1	o enhance employability skills and to develop career com		Hours: 1	
UNIT	CONTENTS	Hrs	CO	
I	Interview Skills – Types of Interview – Groundwork by Interview – Abide by the dress code – Importance of language in Interviews – Tell Us about yourself – Do' Don'ts of an interview – Concluding an Interview – A Interview.	Body s and 3	CO1	
II	Resume Preparation – Difference between a Resume an – The main body of Resume – The Career objective Resume – A Fresher's Resume – Antiquity of Soft Sk Classification of Soft Skills – Personality Analyst Interpersonal Skills.	ve in cills - 3	CO2	
III	Body Language – Emotion displayed by Body Langu Group Discussion – Group Discussion types – Guide Do's and Don'ts during a Group Discussion – Conclute the Discussion – The technique of Summing Up.	elines 3	CO3	
IV	Speaking Skills – Effective Speaking Guidelines – Research Skills – Types of Reading Skills – Barriers to Speed Research Listening Skills – Stages of Listening – Types of Lister Barriers to Listening – Beware of Pitfalls – Avoid Er Indianisms in English – Most common errors in the work Similar but not Quite the same – Words that are Singu Couple.	ading hing – rors: 3	CO4	
V	Avoid Pitfalls: of Beware Self-improvement - Facilitat Laboratory: Language Techniques and Concepts E- learning	ing 3	CO5	
Text Bo		<u>_</u>		
	run K. Mitra. 2011. Personality Development and Soft skills . [Second Edition]. ford University Press, New Delhi.			
	ice Book			

Publishers, New Delhi.

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

CO1	Understand the types of Interviews, Dress Code and Styles	
CO2	Develop Resume content and structures.	
CO3	Improve body language skills.	
CO4	Know how to represent self through communication.	
CO5	Attain the different level of Learning Skills.	

18PCCM301	CORE IX: RESEARCH METHODOLOGY	SEMESTER - III
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Note: Question paper shall cover 100% *theory* Course Objectives

The course aims

- To understand the concept and process of research in business environment and realize its applications in various spheres of business research.
- To utilize the skills in application of research techniques for solving business problems.

Credits	dits: 4 Total Hours: 5			urs: 50
UNIT		CONTENTS	Hrs	CO
I	Research Signification Method by the Techniq	10	CO1	
II	Research Design - Need - Features - Contents - Types - Factors affecting Research Design. Formulation of Hypothesis - Sources - Types - Procedure for Hypothesis Testing.			CO2
III	Sampling of Sample of Error Technic	ng Design - Steps - Need - Criteria for Selection of ng Procedure -Characteristics of a Good Sample- Types ple Design. Measurement-Measurement Scales- Sources or in Measurement- Tests of Sound Measurement - ques of Developing Measurement Tools. Scaling - lassification Bases - Important Scaling Techniques.	10	CO3
IV	Method Observa Collection and Pi Tabulat	s of Data Collection - Collection of Primary Data - ation, Interview, Questionnaire and Schedules - on of Secondary Data - Case Study Method-Pre-testing lot Study. Data Processing - Coding, Editing and ion of Data. Conditions and Assumptions for ation of Parametric and Nonparametric Tests (Theory	10	CO4
V	Writing of Rese	etation of Data - Need - Techniques - Precautions. Report - Kinds of Reports - Steps in Report Writing - Layout earch Report - Mechanics of Writing a Research Report - tons for Writing Research Report.	10	CO5

Text Book

1 Kothari, C.R. and Gaurav Garg. 2014. **Research Methodology.** [Third Edition]. New Age International Publishers, New Delhi.

- Panneerselvam, R. 2014. **Research Methodology.** [Second Edition]. Prentice Hall of India Private Ltd., New Delhi.
- ² *Krishnaswamy, O.R.* and Ranganatham, M. 2014. **Research Methodology** for Social Sciences. [Second Edition]. Himalaya Publishing House, Mumbai.
- ³ *Tripathi, P.C.* 2013. **Research Methodology in Social Sciences**. [Sixth Edition]. Sultan Chand & Sons, New Delhi.

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

CO1	Compare distinguish between the different kinds of research.
CO2	Discriminate the types and purpose of research design.
CO3	Identify the sampling techniques and use of tools in scaling.
CO4	Analyze the case study, pilot study methods and methods of data collection.
CO5	Comprehend the steps involved in data preparation and interpretation

MAPPING

PSO	PSO1	PSO2	PSO3	PSO4	PSO5
co					
CO1	Н	M	L	M	M
CO2	M	M	M	Н	L
CO3	M	Н	L	L	M
CO4	L	M	L	M	M
CO5	M	M	Н	L	L

18PCCM302	CORE X: INCOME TAX AND TAX PLANNING	SEMESTER - III
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Note: Question paper shall cover 80% Problem and 20 %theory Course Objectives

The course aims

- To guide in effective tax planning.
- To understand the basic concepts of tax evasion and custom duty

Credits:	edits: 4 Total Hour		urs: 50		
UNIT		CONTENTS			
I		me Tax - Basic Concepts - Previous Year - Assessment Year - me Assessee- Person- Residential Status - Exempted mes.	10	CO1	
II	Salar Fund Dete	10	CO2		
III	Profi Allo Gair Shor Gain	10	CO3		
IV	Income from Other Sources - Clubbing of Income - Set off and Carry Forward of Losses - Deductions from Gross Total Income.			CO4	
V	Tax Area	10	CO5		
T D .	. 1				

Text Books

- Gaur, V.P and Narang, D.B. **Income Tax Law and Practic**e. Kalyani Publishers, Ludhiana.
- ² *Reddy, T.S. and Hari Prasad Reddy,* Y. 2014. **Business Taxation**. [Fifth Edition]. Margam Publications, Chennai.

- 1 *Singhania, V.K.* **Income Tax Law and Practice.** Taxmann Publications, New Delhi.
- 2 *Monoharan, T.N.* **Income Tax Law and Pract**ice. Snow White Publications, Mumbai.
- 3 Reddy, T.S and Murthy, A. Income Tax Law and Practice. Margham Publications, Chennai.

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

CO1	Compile the basic concepts of previous year and assessment year
CO2	Identify the different types of salary with allowance
CO3	Recognize the different methods of capital assets in capital investment
CO4	Know the meaning of income from other sources and set off carry forward of losses
CO5	Plan the concept of area of tax planning in India

MAPPING

PSO	PSO1	PSO2	PSO3	PSO4	PSO5
co					
CO1	M	Н	M	L	M
CO2	Н	Н	M	M	M
CO3	M	M	Н	M	M
CO4	L	M	M	L	L
CO5	Н	M	M	M	M

18PCCM303 CORE XI : FINANCIAL MANAGEMENT SEMESTER - II
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Note: Question paper shall cover 60% *Problem and* 40 % *theory* Course Objectives:

The course aims

• To provide knowledge on application of financial management techniques in business

• To develop skills in financial analysis and decision making.

Credits	4 To	otal Ho	urs: 50		
UNIT	CONTENTS	Hrs	CO		
I	Financial Management - Evolution- Scope- Objectives- Process- Financial Decisions - Functional Areas of Financial Management - Functions of Chief Finance Officer - Sources of Finance. Time value of Money: (Future Value of Single Cash Flow, Multiple Cash flow, Annuity, Sinking Fund Factor. Present value of single cash flow, Multiple cash flow, Annuity, Annuity Dues, Perpetuities. Comparison of Rates.)	10	CO1		
II	Capital Budgeting - Need and Significance of Capital Budgeting				
III	Capital Structure - Theories of Capital Structure - Net Income Approach - Net Operating Income Approach - MM Approach. Cost of Capital - Determination of Cost of Capital - Cost of Debt, Preference Capital, Equity Capital and Retained Earnings - Computation of Weighted Cost of Capital.	10	CO3		
IV	Working Capital Management - Concept - Kinds - Importance - Forecasting Working Capital Requirements - Management of Cash - Receivable Management - Inventory Management.	10	CO4		
V	Leverages - Financial, Operating and Composite Leverages. Dividend Policy -Determinants of Dividend Policy - MM Hypothesis - Gordon Model - Walter Model.	10	CO5		

Text Book

1. *Sharma, R.K* and *Shasi, K. Gupta*. 2014. **Financial Management**.[Seventh Edition]. Kalyani Publications, Ludhiana.

- 1 *Murthy, A.* 2014. **Financial Management**. [Second Edition]. Margham Publications, Chennai.
- 2 *Maheswari, S.N.* 2014. **Financial Management**. [Fourteenth Edition]. Sultan Chand & Sons, New Delhi.
- ³ *Pandey, I.M.* 2013. **Financial Management**.[Ninth Edition]. Vikas Publishing House Pvt. Ltd., Noida.

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

CO1	Compare distinguish between the different kinds of research.
CO2	Recognize the types and purpose of research design.
CO3	Identify the sampling techniques and use of tools in scaling.
CO4	Analyze the case study, pilot study methods and methods of data collection.
CO5	Comprehend the steps involved in data preparation and interpretation

MAPPING

PSO	PSO1	PSO2	PSO3	PSO4	PSO5
co					
CO1	M	Н	M	L	Н
CO2	Н	Н	M	Н	Н
CO3	M	M	L	M	M
CO4	L	M	M	L	L
CO5	Н	M	Н	M	M

18PCCM304	CORE XII : FINANCIAL MARKETS AI INSTITUTIONS	ND	SEMESTER	- III
Course Object The course aim				
	oly an economics perspective to the study	of finar	ncial assets	and

- To apply an economics perspective to the study of financial assets and institutions,
- To help form a coherent view of the disparate variables in financial activity, markets, and their governance.

Credits	Credits: 3		
UNIT	CONTENTS	Hrs	CO
I	Nature and Role of Financial System: An overview of the Indian Financial System – Financial Sector Reforms – RBI - Securities and Exchange Board of India.	10	CO1
п	Banking Institutions: Commercial Bank - Co- operative Banks - Functions - Small Savings - Unit Trust of India Mutual Funds - Non Banking Financial Institutions: Role - Types - Loan Companies - Investment Companies - Hire Purchase Finance - Equipment Leasing Company - Housing Finance - Mutual Benefit Financial Company - Residuary - Non - Banking Company.	10	CO2
III	Merchant Banks - Venture Capital Funds - Credit Rating - Public Deposits with Non-Banking Companies - Non-bank Statutory Financial Organizations.	10	CO3
IV	Financial Markets - Call Money Market - Treasury Bills Market - Commercial Bills Market - Markets for Commercial paper and Certificates of Deposits - The Discount Market - Market for Financial Guarantee - Government (Gilt-edged) Securities Market.	10	CO4
V	Industrial Securities Market - International Dimensions of Financial Markets Foreign Exchange Market a n d Foreign Capital Market.	10	CO5

Text Book

Gordon. E, Natarajan, (2018), **Financial Markets and Service**, (Eleventh Edition), Himalaya Publishing House. Mumbai.

- 1 Dr. Punithavathy Pandian, (2012), **Financial Management and service.** Vikas Publishing House Private Limited., New Delhi.
- Bhole LM, Jithendra Mahakud (2015) **Financial Institution and Markets**, Tata MC Graw Hill Education Private Limited, New Delhi.

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

CO1	Demonstrate an awareness of the current structure and regulation of the
	Indian financial markets
CO2	Evaluate and create strategies to promote mutual funds.
CO3	To familiarize the concept of lease financing venture Capital and Mutual
	Fund
CO4	Aiming to enable the students to get the Know-how of Government (Gilt-
	edged) Securities Market in its wide aspects
CO5	In order to equip the students with details about foreign collaboration and
	multinational corporate

MAPPING

PSO	PSO1	PSO2	PSO3	PSO4	PSO5
co					
CO1	M	Н	L	L	M
CO2	L	M	M	L	Н
CO3	L	M	L	L	Н
CO4	M	M	L	L	M
CO5	M	L	L	M	M

18PCCEL301 ELECTIVE II : RETAIL MARKETING SEMESTER
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The course aims

- Understanding of retailing and critically analyze the retailing process, the environment within which it operates.
- Gaining knowledge about the retail globalization, and Customer Relationship Management in retail sector.

Credit	ts:4 Total Hours: 50		urs: 50
UNIT	CONTENTS	Hrs	CO
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.		CO1
II	Retail Environment - Micro and Macro environmental influences - Changing retail environment in India - Retail consumers - retail consumer buying process , factors affecting consumer decision process.	10	CO2
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.		CO3
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.	10	CO4
V	Retail Channel Management - Retail sales promotion techniques - Retail advertising - e-retailing in India - role of information technology in retailing.	10	CO5

Text Book

David Allbert (2006), **Retail Marketing Management**. [Second Edition] Pearson India Education Ltd.,

Reference Book

Swapna Pradhan, (2011) **Retail Merchandising.** [fourth Edition] Tata McGraw-Hill, New Delhi.

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

CO1	Develop an idea about retail marketing and its functions.
CO2	Enhance the students on consumer decision process and retail environment.
CO3	Demonstrate an understanding of how retailers develop a service quality to
	build a sustainable competitive advantage.
CO4	Make them understand pricing policies and retail mixing.
CO5	Summarize different retail channel of management and its application in
	business situation.

MAPPING

PSO	PSO1	PSO2	PSO3	PSO4	PSO5
co					
CO1	Н	L	M	M	Н
CO2	M	M	Н	Н	M
CO3	L	Н	M	M	Н
CO4	Н	M	L	Н	M
CO5	M	Н	M	Н	L

ELECTIVE II : ORGAN	SATIONAL BEHAVIOUR	SEMESTER - III
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The course aims

• To familiarize the basic concepts of organizational behaviour and enhance the contemporary knowledge in the field of organizational behaviour.

Credits	Credits: 4 Total Hou		
UNIT	CONTENTS	Hrs	CO
I	Introduction- Concept of Organisation - Characteristics of Organization - Types of organization - Importance of Organisation - Organisational behavior - Definitions, Nature and Scope - Evolution of organizational behavior, Hawthorne studies.	10	CO1
II	Personality- Meaning and nature – Determinates of personality measurement of personality – Theories of personality – Personality facts influencing behavior at work.	10	CO2
III	Motivation – Concept of motivation – nature of motivation – importance of motivation in an organization –Tools and Techniques of motivation or incentives. Maslow's Need priority Model – Maslow's Need Hierarchy – Theories of motivation. Theory X and Y and its assumptions.	10	CO3
IV	Group Behaviour - Concepts of group - Definition of Group, Characteristics of group - Types of groups - Reasons for formation of group -Stages of group information - Group behavior - Group concesiveness - Factor affecting group concesiveness.	10	CO4
V	Interpersonal Behaviour and influencing Relationships – Introduction – Approaches explaining inter personal attraction – Basic principles of inter personal attraction – Developing inter personal relational ships different ways of influencing Behaviour.	10	CO5

Text Book

1 Jayasankar .J. 2013. **Organisational Behaviour.** Margham Publications, Chennai

- 1 Stephen P. Robbins and Timothy A. Judge, S.P and Narang, K. Organisational Behaviour. [Thirteenth Edition]. Prentice Hall India, New Delhi.
- 2 *John, W. Newstrom* and *Keith Davis*. 2000. **Organisational Behaviour**. [Tenth Edition]. Tata McGraw Hill, New Delhi.
- ³ *Varma, M. M. and Agrawal, R. K.* 2002. **Organisational Behaviour** [First Edition]. King books, New Delhi

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

CO1	Acquire basic knowledge and ideas about organizational behavior.
CO2	Recognize the concepts of perception, attitude, personality and values which help
	in shaping the individual behaviour.
CO3	Evaluate the theories relating to organizational behavious
CO4	Apply group concesiveness and group decision making process.
CO5	Know the organizational change and Interpersonal relations which has impact on
	working relationships within organizations.

MAPPING

PSO	PSO1	PSO2	PSO3	PSO4	PSO5
co					
CO1	Н	M	Н	Н	Н
CO2	L	Н	M	L	M
CO3	M	L	L	L	L
CO4	Н	M	M	M	M
CO5	M	Н	M	Н	Н

19PMACCI301	IDC II: RESOURCE MANAGEMENT	SEMESTER - III
	TECHNIQUES	SEWIESTER - III

The course aims

- To know the concepts of mathematical formulation and solving.
- To find solution of Transportation and Assignment models.
- To introduce inventory model, Replacement model.
- To learn the concepts in CPM and PERT.

• To learn the concepts in CPM and PERT. Credits: 4 Total Hours: 50				
UNIT	CONTENTS	Hrs	CO	
I	Linear Programming Problem: Introduction – Linear Programming Problem – Mathematical Formulation of the problem - Illustration on Mathematical Formulation of LPPs - Graphical Solution method – Some Exceptional cases – General Linear Programming Problem – Canonical and Standard forms of LPP - The Simplex method: The Simplex Algorithm and Problems – The Big-M method. (Chapter – 2) (Chapter 3 Sections: 3.2 – 3.5) (Chapter – 4 Sections: 4.3 – 4.4)	10	CO1	
II	Transportation Model: Introduction - Formulation of the Transportation Problem -Finding an initial basic feasible solution - Degeneracy in Transportation Problem - Transportation algorithm (MODI method) - Unbalanced Transportation Problems - Maximization case in Transportation problems. Assignment Problems: Introduction - Mathematical formulation of the Problem - Assignment algorithm (Hungarian method) - Unbalanced Assignment Models - Maximization case in Assignment Problems. (Chapter - 10 Sections: 10.1, 10.2, 10.9, 10.12, 10.13, 10.15) (Chapter - 11 Sections: 11.1 - 11.4)	10	CO2	
III	Replacement Problem and System Reliability: Introduction – Replacement of Equipment that Deteriorates Gradually – Replacement of Equipment that fails suddenly – Reliability and system Failure Rates (Chapter – 18 Sections: 18.1 – 18.3,18.6)	10	CO3	
IV	Inventory Control -I: Introduction - Types of Inventories - Reasons for Carrying Inventories -The Inventory Decisions - Costs Associated with Inventories-Factors Affecting Inventory Control - The Concept of EOQ - Deterministic Inventory Problems With No Shortages - Deterministic Inventory	10	CO4	

and

		Problems With Shortages.		
		(Chapter – 19 Sections: 19.1 – 19. 4, 19.6-19.7, 19.9-19.11)		
		Network Scheduling by PERT /CPM: Introduction - Basic		
		Components - Logical Sequencing - Rules of Network		
,	7	Construction - Concurrent Activities - Critical Path Analysis -	10	CO5
'	/	Probability Considerations in PERT - Distinction between PERT	10	COS
		and CPM.		
		(Chapter - 25 Sections: 25.1 - 25.8)		
Tex	Text Book			
1	Kar	Kanti Swarup, Gupta, P.K.and Man Mohan. 2014. Operations Research. Sultar		Sultan
	Chand & Sons, New Delhi.			
Ref	Reference Books			
1	Sur	ndaresan,V., Ganapathy Subramanian, K.S. and Ganesan, K. 201	4. Res	ource

Management Techniques. [Eighth Edition]. AR Publication, Chennai.

Applications. [Third Edition]. MacMillan India Ltd., New Delhi.

COURSE OUTCOMES (CO)

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

CO 1	Formulate and solve real life problems through LPP
CO 2	Find the optimum transportation schedule and assignment model
CO 3	Know the concepts of replacement policies
CO 4	Gain knowledge of keeping optimum stockhold
CO 5	Use the techniques for planning and scheduling of projects

J.K. 2007. Introduction to Operations Research Theory

MAPPING

Sharma,

PSO	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
CO 1	M	M	Н	L	L
CO 2	Н	M	L	M	L
CO 3	Н	Н	M	L	M
CO 4	L	Н	M	Н	Н
CO 5	M	M	L	M	M
H-High; M-Medium; L-Low					

18PCCM401	CORE XIII : TAX LAW - (GST AND CUSTOMS)	SEMESTER - IV
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Note: Question paper shall cover 100% theory

Course Objectives

The course aims

- Imparting basic knowledge about major indirect Taxes in India
- To apply theoretical background of GST in practical applications

Credits	Credits: 4 Total		tal Ho	ars: 50
UNIT		CONTENTS	Hrs	CO
I	Indirect Tax Laws: An Introduction – Overview of GST: Introduction – Challenges of previous tax structure – History of GST – GST Council – Framework of GST.			CO1
II	Introduction to CGST Act, 2017: Important definitions – Levy of GST – Characteristic of Supply – Composite and Mixed Supply – Composition Levy Scheme – Time of supply – Value of supply – Place of Supply – Input Tax Credit – Input Tax Credit in case of job work – Tax invoice, Credit Note and Debit note – Reverse Charge Mechanism - Registration – Return – Payment.			CO2
III	of sup supply Service	ply: Inter- state supply, Intra state supply – Place of supply of good, supply of service – Union Goods and Tax Act, 2017 – Introduction to GST (Compensation to Act, 2017.	10	CO3
IV	import import	ns Law: Introduction – Basic concepts – Prohibition on ation and exportation – Valuation – Assessment of ed and exported goods – Procedural aspects – Clearance orted and exported goods.	10	CO4
V Tout Po	Customs Law: Warehousing – Duty Drawback – Baggage Powers of customs officer – Search and Seizure – Confiscation of goods – Offences and Penalties.		10	CO5

Text Books

- 1 *Dr. R. Parameswaran*, 2018. **Indirect Taxes GST and Customs Law** [First Edition], Kavin Publications, Coimbatore.
- 2 | BansalK.M. 2018. **GST and Customs Law**[First Edition], Taxmann.

- ICSI Study Materialon Advance Tax Law and Practice -Professional. programme supplement and Executive Programme Tax Law and practice supplement.
- 2 ICSI Educational Series available at https://www.icsi.edu/GST
 EducationalSeries.aspx
- 3 *Niti Bhasin and Sameer Lama*, 2018. GST and Customs Law.

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

CO1	Understand the basic concepts of indirect tax system in India
CO2	Know the basics of GST, CGST, IGST
CO3	Understand the concept of point of taxation
CO4	Understand the meaning of customs act and its procedures
CO5	Understand the concept of Confiscation of goods

MAPPING

PSO	PSO1 PSO2 PSO3 PSO4		PSO4	PSO5	
co					
CO1	Н	M	L	Н	M
CO2	Н	Н	L	Н	M
CO3	L	Н	M	M	L
CO4	M	M	L	M	L
CO5	M	L	L	L	Н

18PCCM402	CORE XIV : SERVICE MARKETING	SEMESTER - IV
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The course aims

• The primary objective of this course is to develop knowledgeable and capable executives to move quickly to key positions in the services sector.

Credits: 3		To	otal Ho	urs: 50
UNIT		CONTENTS	Hrs	CO
I	Signific	es – the concept – Salient features of Marketing Services – cance of services marketing – emerging key services – es and Limitations of marketing of services – Service Mix.	10	CO1
II	Financial Services – Merchant Banking, D-mat services – Leasing services – Securitisation Practices – Venture Capital.			
III	Transp Transp Produc Transp	10	CO3	
IV	Tourisi Produc Market	10	CO4	
V Taxt Ro	Rationa service Import	r Service Marketing – Conceptual Frame work – ale Behind Courier Service – Marketing mix for courier – Telecommunication service marketing – concept – cance – marketing mix for Telecommunication service.	10	CO5

Text Book

Valarie.A, Zeitham, Mary Jo Bitner, Dwayne. (2016). Service Marketing. (Twelfth Edition). MC Graw Hill Education (India) Pvt Ltd.,

- 1 JHA. S.M, (2011), **Service Marketing**, (Seventh Edition) Himalaya Publishing House, New Delhi.
- 2 *Christopher Lovelock, Jochen Writz, Jayantha* (2010) **Service Marketing** (Sixth Edition) Dorling Kindersley (India) Private Limited.

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

CO1	Identify the core concepts of marketing and the services of marketing in
	business and society.
CO2	Analyze the various capital strategies formulation and focus on venture capital.
CO3	Plan the product characteristics and transport of marketing strategies.
CO4	Create an integrated marketing communications plan and promote the tourism
	strategies.
CO5	Design and manage the courier services and effectiveness of marketing
	communication mix.

MAPPING

PSO	PSO1	PSO2	PSO3	PSO4	PSO5
co					
CO1	M	Н	Н	M	Н
CO2	Н	M	M	M	Н
CO3	M	Н	M	Н	L
CO4	L	M	Н	L	M
CO5	Н	L	M	M	Н

18PCCM403

CORE XV:INVESTMENT ANALYSIS AND PORTFOLIO MANAGEMENT

SEMESTER - IV

Note: Question paper shall cover 100% theory

Course Objectives

The course aims

- To provide knowledge on investment avenues.
- To facilitate construction of sound investment portfolio.

Credits: 4 Total 1			otal Ho	urs: 50
UNIT		CONTENTS	Hrs	CO
I	Investm Investm Investm of Inve Market	10	CO1	
II	Risk - Quantit of Retu Valuation	10	CO2	
III	Analysi	mental Analysis- Economic Analysis - Industry is - Company Analysis. Technical Analysis - Assumptions Theory - Efficient Market Theory.	10	CO3
IV	Markov Portfoli Plan -	io Analysis - Traditional Vs. Portfolio Analysis - witz Theory - Sharpe Index Model. Techniques of io Revision - Formula Plans - Constant Rupee Value Ratio Plan - Modifications of Formula Plans - Capital Pricing Model - Arbitrage Pricing Theory.	10	CO4
V	Sharpe	io Performance Evaluation - Performance Index of e, Treynor and Jensen. Derivatives - Options - Black Model - Forwards - Futures - Swaps- Buyback of Shares.	10	CO5

Text Book

Preeti Singh. 2014. **Investment Management.** [Eighteenth Edition]. Himalaya Publications, Mumbai.

- 1 Punithavathy Pandian. 2013. **Security Analysis and Portfolio Management.** [Second Edition]. Vikas Publishing House Private Ltd., Mumbai.
- 2 Bhalla, V.K. 2013. **Investment Management**. [Fourth Edition]. Sultan Chand & Sons, New Delhi.
- *Rustagi, R.P.*2013. **Investment Management:** Theory and Practice. [FourthEdition]. Sultan Chand & Sons, New Delhi.

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

CO1	Identify the basic of investing process
CO2	Acquire knowledge about Risk concept
CO3	Comprehend the concepts of Industry analysis and Technical analysis .
CO4	Develop knowledge about portfolio analysis Vs Traditional analysis
CO5	Create the nature and scope of portfolio performance evaluation

MAPPING

PSO	PSO1	PSO2	PSO3	PSO4	PSO5
co					
CO1	M	Н	Н	M	Н
CO2	Н	M	M	M	Н
CO3	M	Н	M	Н	L
CO4	L	M	Н	L	M
CO5	Н	L	M	M	Н

	M.Com (Students admitted from 202	18-2019	vards)				
18PCC	8PCCM404 CORE XVI: BUSINESS ENVIRONMENT SEMESTER - IV						
The cou	Objectives se aims o provide knowledge on investment avenues. o facilitate construction of sound investment portfolio.						
Credits		Total H	ours: 50				
UNIT	CONTENTS	Hrs	СО				
I	Concept of Business Environment- Significance-Types Environment-External and Internal – Inter - Relationsh between economic and non-economic environment-Impact environment on business and Strategic Decisions - Culture as business-Social Responsibilities of Business.	of 10	CO1				
II	Industrial Policies and Regulations - New Industrial Policy 2013 - Pubilc, Private, Joint and Co-operative Sectors - Privatization and Disinvestment - Ways of Privatization - Benefits and Arguments against Privatization - Privatization in India.						
III	Economic Systems - Meaning - Characteristics -Types economic systems- Capitalism-Socialism-Mixed economy Economic planning - Nature, Scope and Significance Economic Planning in India - Achievements and Failures Economic Planning.	of 10	CO3				
IV	Technological environment - Factors - Governing Technological Environment - Management of Technology Patents and Trademarks - Financial Institution in India- IFC ICICI-IDBI-IIBI-SIDBI-SFC's.	1 10	CO4				
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.						
Text Bo	k	•					
De	Gupta, C.B. 2011. Business Environment . [Sixth Edition]. Sultan Chand & Sons, New Delhi.						
Refere	ce Books						

- Francis Cherunilam. 2009. Business Environment. [Fourth Edition]. Sultan Chand & Sons, New Delhi.
- Aswathappa, K. 2007. Essentials of Business Environment. [Second Edition]. Himalaya Publishers, New Delhi

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

CO1	Familiarize with global business environment
CO2	Discriminate the different trade policies on export and import
CO3	Develop the knowledge about international business
CO4	Create an awareness about various international trade institutions (IMF, IBRD, IFC,IDA)
CO5	Acquire knowledge about different marketing strategies

MAPPING

	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	M	M	L	L	M
CO2	L	Н	M	L	Н
CO3	Н	M	M	M	Н
CO4	L	L	M	L	M
CO5	M	Н	M	L	Н

18PCCEL401 ELECTIVE III : INSURANCE AND RISK MANAGEMENT	SEMESTER - IV
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The course aims

3

Kalyani Publishers, Ludhiana

• The primary objective of this course is to predict the insurance sector and create the awareness to the students and society.

	L.	he awareness to the students and society.				
Cre	dits:	4 To	otal Ho	urs: 50		
UN	IT	CONTENTS	Hrs	CO		
]	[Introduction to Insurance: Role of Insurance – Characteristics of an Insurable Risk – Principles of Insurance – Reinsurance – Double Insurance – IT in Insurance.				
I	I	10	CO2			
11	II	Actuary - Meaning - SOA. Introduction to Risk Management - Concept of Risk - Types of Risk - Principles of Risk Management - Risk Management process - Objectives of Risk Management.				
Г	V	Risk management and control - Methods of Risk management -				
	Introduction To Life – Fire – Marine – Insurance – Characteristics, Principles And Types Of Life, Fire, Marine Insurance Policy – Risk coverage in life, fire and marine insurance.			CO5		
Tex	t Boo					
1	<i>Periyasamy, P.</i> 2012. Principles and Practice of Insurance . [Second Edition]. Himalaya Publishing House, Mumbai					
Ref	Reference Books					
1	Mish, M N. 2009 Insurance. [Second Edition]. Sultan Chand & Sons, New Delhi					
		erjit Singh and Rakesh Katyal. 2009. Fundamentals of Insurance. [F				
2		lyani Publishers, Ludhiana.				
	IXUI	yani i achoncio, Baanana.				

Panda Ghanshyam. 2009. Principles and Practice of Insurance. [First Edition].

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

Acquire knowledge on principles of insurance, double insurance and IT
insurance.
Learn the legal laws and provision of IRDA norm with respect to regulation
and development of insurance industry.
Obtain knowledge of type of Risk, Risk identification, risk management
process and implementation of risk management techniques.
Learn evolution of methods of risk in individual and corporation.
Understanding the concepts and functions of intermediaries.

MAPPING

PSO	PSO1	PSO2	PSO3	PSO4	PSO5
co					
CO1	Н	L	Н	M	Н
CO2	M	M	M	Н	L
CO3	L	M	Н	L	M
CO4	M	L	Н	M	Н
CO5	M	Н	L	M	M

18PCCEL402	ELECTIVE III: STRATEGIC MANAGEMENT	SEMESTER - IV

The course aims

• To enable the students to understand formulation and execution of strategies at different levels and in different areas.

Credits	Credits :4 Total Hours:		
UNIT	CONTENTS	Hrs	CO
I	Defining Strategy - Strategic Management - Mission at Purpose - Objective - Goals - Stages - Functional Lev Strategies - Environment Analysis - Environmental Scannin and Industry Analysis.	vel 10	CO1
II	Strategy Formulation and Choice of Alternatives: Modernization – Diversification – Integration – Merger – Takeover and Joi Venture – Turn Around – Disinvestments and Liquidation Strategies – process of Strategic Choice – Generic Competiti Strategies – Cost Leadership – Differentiation Focus – Val Chain Analysis – Bench Marketing.	on ve 10	CO2
III	Functional Strategies: marketing – Production – Research and Development – Financial – Operations – Purchasing – Logistics Human Resource Management – Information Systems Strategies	s – 10	CO3
IV	Strategy Implementation – Inter Relationship Between strate Formulation and Implementation – Reengineering and Strate Implementation – Issues in Strategy Implementation – Resour Allocation.	gy 10	CO4
V	Evaluation and Control in Strategic Management - measuring performance - Type of Controls - Primary Measures Divisional and Functional Performance - Strategic Information System - Guidelines for proper control.	of 10	CO5

Text Book

Arthur A.Thompson Jr, A.J.Strickland III, John E.Gamble and Arun K. Jain. 2009."Crafting and Executing strategy: The quest for competitive advantage, concepts and cases". [Fourteenth Edition]. Tata Mc-Graw hill Publishing Company Ltd, New Delhi.

- 1 Fred R.David. 2008. "Strategic Management: Concepts and cases" [Second Edition]. Pearson Education. New Delhi.
- 2 *Mathur.U.C.* 2005. "**Strategic Management".** [Fifth Edition]. Mac Millan India Ltd.Chennai.
- Charles W.L.Hill & Gareth R.Jones. 1998."Strategic Management Theory: An Integrated approach". [Second Edition]. All India Publisher and Distributors. Chennai

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

CO1	Outline the strategy, vision and mission for the organisation
CO2	Evaluate the companies' external and internal environment through SWOT analysis.
CO3	Identify the competitive strategies for the companies/ firms operations management.
CO4	Create strategy to fit specific industry and Resource allocation.
CO5	Execute the strategy formulated with ethics and control empower the Society.

MAPPING

PSO	PSO1	PSO2	PSO3	PSO4	PSO5
co					
CO1	Н	M	M	Н	Н
CO2	L	Н	M	M	M
CO3	M	L	L	L	L
CO4	Н	M	M	M	M
CO5	L	Н	Н	Н	Н

GUIDELINES

1) ASSESSMENT OF THEORY SUBJECTS AND PRACTICAL

The Students shall be evaluated for 100 marks in each subject of study. (Theory and Practical) as detailed below:

Subject Nature	Theory	Practical	
Continuous Assessment	25	40	
Comprehensive	75	60	
Examination	73	60	
Total	100	100	

2) PASSING MINIMUM AND INTERNAL MARK DISTRIBUTION

(i) A. Theory

The candidate shall be declared to have passed the Examination, if the candidate secure not less than 50 marks put together out of 100 in the Comprehensive Examination in each Theory paper with a passing minimum of 38 marks in External out of 75. The components of Continuous Assessment for 25 Marks are as follows:

Components	Marks
Attendance	5
Assignment	5
Seminar	5
Internal Tests	10
Total	25

(ii) Practical

The candidate shall be declared to have passed the Examination, if the candidate secure not less than 50 marks put together out of 100 in the Comprehensive Examination in each Practical paper with a passing minimum of 30 marks in External out of 60. The components of Continuous Assessment for 40 Marks are as follows:

Components	Marks
Experiments	10
Attendance	5
Record	5
Internal Examinations	20
Total	40

3) INTERNSHIP TRAINING

To gain practical exposure, the students shall undergo internship training in any institution in the field of accounting, auditing, banking, insurance, share trading, and other fields of relevance for a minimum period of TWO WEEKS at the end of the second semester (during summer vacation). The students shall submit a detailed internship training report along with the certificate from the concerned institution during the commencement of third semester. The marks for the internship training shall be awarded in the following manner:

Mode of Evaluation	Marks
Internship Report	50
Attendance	10
Viva Voce	40
Total	100

4) PROJECT WORK

- Every student shall undertake an independent project work in commerce domain.
- ➤ Project work commences from III semester and submission of report and Viva voce examination is conducted at the end of IV semester.
- ➤ Every student shall submit the design of the project work at the end of III semester.
- ➤ Project work is subjected to three reviews at regular intervals. 1st Two reviews are done by resource persons internally and third by externally.
- ➤ A candidate failing to secure the prescribed passing minimum in the project shall be required to re-submit the project with the necessary modifications.
- ➤ The candidate shall be declared to have passed the Examination, if the candidate secure not less than 100 marks put together out of 200 in the Comprehensive Examination in each Project with a passing minimum of 75 marks in External out of 150. The marks for the project work shall be awarded in the following manner:

Marks Allotted	
Dissertation	150
Viva Voce	50
Total	200

5) METHODOLOGY OF ASSESSMENT - CAREER COMPETENCY SKILLS Online Objective Examination (Multiple Choice Questions) - Semester I

- ➤ 100 questions 100 minutes
- ➤ Twenty questions from each UNIT.
- ➤ Online examination will be conducted at the end of the I Semester.

Viva Voce - Semester II

➤ A Student has to come in proper dress code and he/she should bring 2 copies of Resume for the Viva Voce.

A student may be asked to:

- Give Self Introduction
- Submit the resume to the examiner(s) and answer the questions based on it.
- > Speak on any given topic for at least two minutes.
- ➤ Give a presentation for 10 minutes on a topic of their choice.
- ➤ Sit with other students in a Group for a Discussion.

6) QUESTION PAPER PATTERN AND MARK DISTRIBUTION Theory

- i) Question Paper Pattern and Mark Distribution (For 75 Marks)
- 1. PART A (5 \times 5 = 25 Marks) Answer ALL questions

One question from each UNIT with Internal Choice

2. PART - B (5 x 10 = 50 Marks) Answer ALL questions

One question from each UNIT with Internal Choice

- ii) Question Paper Pattern and Mark Distribution (For 100 Marks)
- 1. PART A ($5 \times 5 = 25$ Marks) Answer ALL questions

One question from each UNIT with Internal Choice

2. PART - B (5 \times 15 = 75 Marks) Answer ALL questions

One question from each UNIT with Internal Choice

Practical

Two practical exercises shall be asked $(2 \times 30 = 60 \text{ Marks})$

External Mark Distribution (CE 60 Marks)

Components	Marks
Aims	5
Procedure	10
Writing the Source Code	15
Test & Debug the Source Code	15
Displaying the Output	10
Result Declaration	5
Total	60