

CAUVERY COLLEGE FOR WOMEN
(AUTONOMOUS)

NAAC Accreditation III Cycle A Grade

(CGPA 3.41 out of 4)

ISO 9001:2015 Certified by IRCLASS & Accredited by NABCB

PG & RESEARCH DEPARTMENT
OF COMMERCE



2021-2023

M.COM.

SYLLABUS

The Course aim at equipping the students with major management functions, requisite knowledge, competency skill enhancement and domain expertise that offers great career opportunity in the competitive global environment.

PROGRAMME OUTCOMES

- PO1** – Inculcate the knowledge about accounting, strategic management, legal and ethical aspects to gain insight into the organizational challenges and opportunities.
- PO2** – Develop a competency about the regulations and the role played by the Commercial, Government and Investment institutions in controlling the monetary flow.
- PO3** – Acquire entrepreneurial skills and tactics to stay competitive in the ever changing business environment.
- PO4**– Enhance the horizon of computer literacy and its applicability in business through the latest information technology and e - Commerce principles.
- PO5**– Identify, formulate, research review and analyze socio economic problem to arrive at substantiated conclusion.

PROGRAMME SPECIFIC OUTCOMES

- PSO1** - The students will be ready for employment in functional areas like Accounting, Taxation, banking, Insurance and Corporate Law
- PSO2** - To inculcate ethical values, team work, leadership and managerial skills
- PSO3** - 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.



CAUVERY COLLEGE FOR WOMEN (AUTONOMOUS), TRICHY – 18
DEPARTMENT OF COMMERCE
M.Com. – PROGRAMME STRUCTURE
(For the candidates admitted from the academic year 2021 – 2022 onwards)

I Semester

Semester	Course	Title	Subject Code	Hours	Credit	Exam Hours	Marks		Total
							Internal	External	
I	Core Course – I (CC)	Corporate Finance	19PCO1CC1	6	4	3	25	75	100
	Core Course – II (CC)	Managerial Economics	19PCO1CC2	6	4	3	25	75	100
	Core Course – III (CC)	Corporate Laws	19PCO1CC3	6	4	3	25	75	100
	Core Course – IV (CC)	Strategic Management	19PCO1CC4	6	4	3	25	75	100
	Elective Course – I (EC)	A. Business Ethics, Corporate Social Responsibility & Governance	19PCO1EC1A	6	4	3	25	75	100
		B. Services Marketing	19PCO1EC1B						
		Total		30	20				500



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II Semester

Semester	Course	Title	Subject Code	Hours	Credit	Exam Hours	Marks		Total
							Internal	External	
II	Core Course – V (CC)	Quantitative Techniques for Business	19PCO2CC5	6	5	3	25	75	100
	Core Course – VI (CC)	Logistics & Supply Chain Management	19PCO2CC6	6	5	3	25	75	100
	Core Course – VII (CC)	Big Data Analytics	19PCO2CC7	6	5	3	25	75	100
	Core Course – VIII (CC)	Security Analysis & Portfolio Management	19PCO2CC8	6	5	3	25	75	100
	Elective Course – II (EC)	A. Retail Management	19PCO2EC2A	6	4	3	25	75	100
B. International Trade Finance		19PCO2EC2B							
		Total		30	24				500



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III Semester

Semester	Course	Title	Subject Code	Hours	Credit	Exam Hours	Marks		Total
							Internal	External	
III	Core Course – IX (CC)	Advanced Corporate Accounting	19PCO3CC9	6	5	3	25	75	100
	Core Course – X (CC)	Business Research Methods – I	19PCO3CC10	6	5	3	25	75	100
	Core Course – XI (CC)	Commerce for Competitive Examinations	19PCO3CC11	6	5	3	-	100	100
	Core Practical – I (CP)	R Programming – Practicals	19PCO3CC1P	6	5	3	40	60	100
	Elective Course – III (EC)	A. Digital Marketing	19PCO3EC3A	6	4	3	25	75	100
B. Advertisement and Sales Promotion		19PCO3EC3B							
	<i>Extra Credit Course</i>	<i>Swayam Online Course</i>		<i>As per UGC Norms</i>					
		Total		30	24				500



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IV Semester

Semester	Course	Title	Subject Code	Hours	Credit	Exam Hours	Marks		Total
							Internal	External	
IV	Core Course – XII (CC)	Business Taxation	19PCO4CC12	5	5	3	25	75	100
	Core Practical – II (CP)	Business Research Methods – II (Practicals)	19PCO4CC2P	5	5	3	40	60	100
	Elective Course – IV (EC)	A. Managerial Behaviour & Effectiveness	19PCO4EC4A	5	4	3	25	75	100
		B. Enterprise Resource Planning	19PCO4EC4B						
	Elective Course – V (EC)	A. Entrepreneurship & New Venture Creation	19PCO4EC5A	5	4	3	25	75	100
		B. Project Management	19PCO4EC5B						
Project Work	Project Work	19PCO4PW	10	4			100	100	
	Extra Credit Course	Swayam Online Course		As per UGC Norms					
		Total		30	22				500
	Grand Total			120	90				2000

CORE COURSE – I
CORPORATE FINANCE
2019 – 2020 Onwards

Semester – I	Corporate Finance	Hours/Week – 6	
Core Course – I		Credits –4	
Course Code –19PCO1CC1		Internal 25	External 75

Course Objective

- To provide the Conceptual background for Corporate Financial Analysis from the point of Corporate Value Creation.

Course Outcome

At the end of this course, the students will be able to

CO No.	CO Statement	Knowledge Level
CO1	Identify the various sources of Industrial Finance	K3
CO2	Classify the Methods to analyze Investment Proposals	K4
CO3	Explain the Working Capital Requirements, Cash inadequacy and Cash Insolvency in Financial Decisions	K5
CO4	Discuss the importance of Corporate Social Responsibilities	K6

Mapping with Programme Outcomes

COs	PO1	PO2	PO3	PO4	PO5
CO1	S	S	M	M	M
CO2	S	S	M	M	M
CO3	S	M	M	S	S
CO4	S	S	S	S	S

S – Strong; M – Medium; L – Low

Syllabus

Unit – I Industrial Finance (18 Hours)

Indian Capital Market – Basic problem of Industrial Finance in India. Equity – Debenture Financing – Guidelines from SEBI, Advantages and Disadvantages – Cost of various sources of Finance – Finance from International Sources, Financing of Exports – Role of EXIM Bank and Commercial Banks – Finance for Rehabilitation of Sick Units.

Unit – II Short Term – Working Capital Finance (18 Hours)

Working Capital requirements including Problems – Estimation – Approach adopted by Commercial Banks, Commercial Paper – Public Deposits and Inter Corporate Investments

Unit – III Advanced Financial Management (18 Hours)

Appraisal of Risky Investments – Certainty equivalent of Cash Flows and Risk adjusted Discount Rate – Risk Analysis in the context of DCF Methods using Probability Information including problems – Nature of Cash Flows – Sensitivity Analysis – Simulation and Investment Decision, Decision Tree Approach in Investment Decisions.

Unit – IV Financing Decision (18 Hours)

Simulation and Financing Decision – Cash Inadequacy and Cash Insolvency – Determining the Probability of Cash Insolvency – Financing Decision in the Context of option Pricing Model and Agency Costs – Inter – Dependence of Investment – Financing and Dividend Decisions including problems

Unit –V Corporate Governance (18 Hours)

Corporate Governance – SEBI Guidelines – Corporate Disasters and Ethics – Corporate Social Responsibility – Stakeholders Ethics – Managers and Professionalism

Distribution of Marks - Theory – 60% & Problem 40%

Text Book

S.No.	Authors	Title	Publishers	Year of Publication
1.	I.M.Pandey	Financial Management	Vikas Publishing House Pvt., Ltd., 12th Edition	2012
2.	M.Y Khan,	Indian Financial System	Tata McGraw Hill, 6th Edition	2011
3.	Krishnamurthy & Viswanathan,	Advanced Corporate Finance	PHI Learning	2011

Reference Book

S.No.	Authors	Title	Publishers	Year of Publication
1.	Richard A. Brealey, Stewart C. Myers & Mohanthy	Principles of Corporate Finance	Tata McGraw Hill, 9th Edition	2011
2.	Brigham & Ehrhardt	Corporate Finance - A focused Approach	Learning, 2nd Edition	2011
3.	Smart, Megginson, & Gitman	Corporate Finance	Cengage Learning	2011
4.	Besley, Brigham, Parasuraman	Corporate Finance,	Cengage Learning	2015
5.	Madura	International Corporate Finance	10th edition, Cengage Learning	2014

Pedagogy

Lecture, Power Point Presentation, Assignment, Quiz, Seminar & Group Discussions.

Course Designer

Prof. Dr. N. Savithri – Department of Commerce

CORE COURSE – II
MANAGERIAL ECONOMICS
2019 – 2020 Onwards

Semester – I	Managerial Economics	Hours/Week – 6	
Core Course – II		Credits –4	
Course Code –19PCO1CC2		Internal 25	External 75

Course Objective

- To acquaint the students with the concepts of managerial economics which aids for decision making in cost concepts and to assess the national income

Course Outcome

On the successful completion of the course, the students will be able to

CO No.	CO Statement	Knowledge Level
CO1	Identify the Nature and Scope of Managerial Economics	K3
CO2	Analyze the different use of Production Function.	K4
CO3	Determine suitable Market strategy for different Market Structure and to evaluate the pricing methods	K5
CO4	Discuss the mode of economic forecasting of business	K6

Mapping with Programme Outcomes

COs	PO1	PO2	PO3	PO4	PO5
CO1	M	M	S	S	M
CO2	M	S	M	S	S
CO3	S	S	M	S	S
CO4	S	S	S	S	S

S – Strong; M – Medium; L – Low

Syllabus

Unit – I Introduction to Managerial Economics (18 Hours)

Managerial Economics – Meaning, Nature, Scope and Application – Relationship with other discipline – Role of Managerial Economist – Demand Analysis – Demand Determinants – Forecasting and Techniques

Unit – II Production Function (18 Hours)

Production Function – Managerial use of Production Function – Supply Analysis – Law of Supply – Managerial uses of Supply Curve – Cost Concepts, Classification and Determinants – Cost Output Relationship – Economies of Scale – Cost Control and Cost Reduction

Unit – III Market Structure (18 Hours)

Market Structure: Perfect Competition, Monopoly, Oligopoly and Monopolistic Competition. Pricing and Output – General Equilibrium, Product Policy, Promotion and Market Strategy

Unit – IV Pricing Policy (18 Hours)

Pricing Objectives – Pricing Methods and Approaches – Product Line Pricing – Differential Pricing – Monopoly Policy Restrictive Agreements – Price Discrimination – Measurement of Economic Concentration – Policy against Monopoly and Restrictive Trade Practices.

Unit – V Profit Management (18 Hours)

Profit – Nature and Concept – Profit Theories – Measurement of Profit. Business Cycle and Policies – Economic Forecasting of Business – Input Output Analysis – National Income – Accounting and Measurement

Text Book

S.No.	Authors	Title	Publishers	Year of Publication
1.	R. Cauvery, U.K. Sudhanayak, M. Girija, R. Meenakshi	Managerial Economics	S.Chand & Company Ltd, New Delhi.	2014
2.	Varshney. R.L and Maheswari. K,L	Managerial Economics	Sultan Chand and Sons, New Delhi.	2014

Reference Book

S.No.	Authors	Title	Publishers	Year of Publication
1.	Peterson	Managerial Economics	Pearson Education, New Delhi.	2006
2.	D.N. Dwivedi	Managerial Economics	Vikas, New Delhi	2015

Pedagogy

Lecture, Power Point Presentation, Assignment, Seminar, Group Discussions, Brain storming & Activity

Course Designer

Dr.P.Kavitha – Associate Professor, Department of Commerce.

CORE COURSE – III**CORPORATE LAWS****2019 – 2020 Onwards**

Semester – I	Corporate Laws	Hours/Week – 6	
Core Course – III		Credits –4	
Course Code – 19PCO1CC3		Internal 25	External 75

Course Objective

- To help the students to understand the laws related to Business and Corporate.

Course Outcome

On the successful completion of the course, the students will be able to

CO No.	CO Statement	Knowledge Level
CO1	Identify the Provisions of Companies Act relating to Meetings, Resolutions and Company Management	K3
CO2	Analyze the rules and regulations of FEMA with regard to Foreign Exchange Dealings	K4
CO3	Determine the Functions and Powers of SEBI	K5
CO4	Discuss the Legal aspects of Environment Pollution Act , Consumer Protection Act and Information Technology Act.	K6

Mapping with Programme Outcomes

COs	PO1	PO2	PO3	PO4	PO5
CO1	S	S	M	M	S
CO2	S	S	S	S	S
CO3	S	M	M	M	M
CO4	S	S	S	S	S

S – Strong; M – Medium; L – Low

Syllabus**Unit – I Companies Act, 2013 (18 Hours)**

Provisions of Companies Act 1956, relating to Company Administration –Board of Directors – Managing Director – Independent Director – Provisions relating to various Types of Meeting – Latest Amendments in Companies Act,2013 relating to Company Administration and Governance

Unit – II Foreign Exchange Management Act, 1999 (18 Hours)

Foreign Exchange Management Act, 1999– Definition – Regulation and Management of Foreign Exchange – Authorized Persons – Contravention and Penalties – Adjudication and Penalties – Directorate of Enforcement.

Unit – III Securities and Exchange Board of Indian Act 1992 (18 Hours)

The Securities and Exchange Board of Indian Act 1992 – Functions and Powers of SEBI in relation to Securities Markets – Powers – Removal of Member from Office – Collective Investment Scheme – Investigation – Registration of Stock Brokers and Sub Brokers – Penalties – SEBI Guidelines on Capital Issues – Corporate Governance – Board Meetings – Audit Committee – Functions – Powers – Disclosures – Remuneration to Directors.

Unit – IV Environment (Protection) Act 1986& Consumer Protection Act 1986 (18 Hours)

The Environment (Protection) Act 1986 – Definition – Powers of the Central Government to Prevent and Control Environmental Pollutions – Appointing Officers
Consumer Protection Act 1986 – Definition – State and Central Consumer Protection Council –Disputes Redressal Agencies – District Forum –Appointment of Members – Appeal – State and Central Commission.

Unit – V Information Technology Act 2000 (18 Hours)

Introduction – Definition – Digital Signature – Certificates –Electronic Governance – Regulations of Certifying Authorities – Duties of Subscriber – Penalties and Adjudication – The Cyber Regulation Appellate Tribunal – Offences – Power of State and Central Government to make Rules – Constitution of Advisory Committee.

Text Book

S.No.	Authors	Title	Publishers	Year of Publication
1.	Sharma, J. P,	Corporate Laws	Ane Books Pvt Ltd, New Delhi.	2012
2.	N. D. Kapoor	Elements of Company Law	Sultan Chand Publications	2015
3.	M. C. Kuchhal	Mercantile Law	Vikas Publishing House, Pvt.Ltd	2018

Reference Book

S.No.	Authors	Title	Publishers	Year of Publication
1.	G. K. Kapoor& A. P.Surl	Corporate Laws	Taxmann’s Publications	2012
2.	Kannal, S., & V.S. Sowrirajan,	Company Law Procedure	Taxman’sPublications	2009
3.	Gowar, LCB,	Principles of Modern Company Law,	Stevens & Sons, London.	2013

4.	B. S. Raman	Business Law	United Publishers	2008
5.	KavitaKrishnamurthi	Business Law	Global Academic Publishers & Distributors	2011

Pedagogy

Lecture, Power Point Presentation, Assignment, Quiz, Seminar, Group Discussions
Experience Discussion, Activity & Case Study

Course Designer

Dr.S.Sudha – Associate Professor, Department of Commerce

CORE COURSE – IV
STRATEGIC MANAGEMENT
2019 – 2020 Onwards

Semester – I	Strategic Management	Hours/Week – 6	
Core Course – IV		Credits –4	
Course Code –19PCO1CC4		Internal 25	External 75

Course Objective

- To furnish an integrated approach and also to utilize the organizational skills within the context of real-world business case studies.

Course Outcome

At the end of this course, the students will be able to

CO No.	CO Statement	Knowledge Level
CO1	Develop the conceptual framework of strategic management and its formulation	K3
CO2	Classify the strategic business unit and apply in the strategic environment	K4
CO3	Evaluate the Strategic Implementation and to assess about the organizational development	K5
CO4	Formulate the different remedial measures to overcome the emerging issues in strategic management	K6

Mapping with Programme Outcomes

COs	PO1	PO2	PO3	PO4	PO5
CO1	S	S	S	S	S
CO2	S	S	S	S	S
CO3	S	S	S	M	S
CO4	S	M	S	M	S

S – Strong; M – Medium; L – Low

Syllabus

Unit – I Introduction to Strategic Management (18 Hours)

Overview of strategic management – Nature and Scope – Concepts – Characteristics – Approaches–Models – Elements in Strategic Management Process – Corporate Level Strategy – Corporate Vision, Mission and Objectives – Types– Strategy Formulation Process & Tools

Unit – II Strategic Business Unit and Its Environment (18 Hours)

Strategic Business Unit (SBU) – Operational, Financial, Marketing and Human Resource Strategy – Environmental Analysis – External environment and Internal Environment – Resource Based Strategy – Approaches – SWOT, GAP and Industry Analysis

– Michael Porter’s Five Forces Model of Competition – Competitive Advantage – Resources, Capabilities & Competencies – Case Studies.

Unit – III Strategic Implementation, Evaluation & Control (18 Hours)

Strategic Implementation – Issues – Project implementation – Procedural - Resource Allocation – Budgets – Organization Structure – Matching Structure and strategy – Behavioural Issues – Leadership Style – Corporate Culture – Values – Power - Building a capable organization – Functional Issues. Strategy Evaluation & Control – Importance – Establishing Strategic Controls – Operations Control and Strategic Control – Role of organizational systems in evaluation – Case Studies.

Unit – IV Organizational Development & Management of Change (18 Hours)

Implementing strategic Change – Need for change – Strategic Alternatives – Diversifications – Mergers and Acquisitions – Disinvestment and Liquidation strategies – Case Studies

Unit – V Social & Ethical Issues (18 Hours)

Social Responsibility – Social and ethical issues - Emerging Issues in Managing Technology and Innovation.

Text Book

S.No.	Authors	Title	Publishers	Year of Publication
1.	P. SubbaRao	Strategic Management	Himalaya Publications	2009
2.	Fred.R. David	Strategic Management: Concepts and Cases	Prentice Hall of India Private Limited, New Delhi	2007

Reference Book

S.No.	Authors	Title	Publishers	Year of Publication
1.	V.S.P. Rao	Strategic Management-Text and Cases	Excel	2008
2.	S.C. Bhattacharya	Strategic Management: Concepts and Cases	Wheeler publishing, New Delhi	2005
3.	John A. Pearce II, Richard B. Robinson Jr. and AmitaMital.	Strategic Management – Formulation, Implementation and Control	Tata MC-Graw-Hill -publishing Company Limited, New Delhi	2010

4.	Arthur A. Thompson Jr. And A.J.Strickland	Strategic Management	McGraw-Hill	2010
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Pedagogy

- Lecture, Power Point Presentation, Assignment, Seminar, Group Discussions, Case studies

Course Designer

Ms. R. Ayswarya– Assistant Professor, Department of Commerce

ELECTIVE COURSE – I
BUSINESS ETHICS, CORPORATE SOCIAL RESPONSIBILITY & GOVERNANCE
2019 – 2020 ONWARDS

Semester – I	Business Ethics, Corporate Social Responsibility & Governance	Hours/Week – 6	
Elective Course – I		Credits –4	
Course Code –19PCO1EC1A		Internal 25	External 75

Course Objective

- The course outlines the role of business ethics that influences the decision making process, and also promotes an understanding on the issues of ethics in the areas of functional management along with the benefits of corporate social responsibility in the context of globalized economic and social relations

Course Outcome

At the end of this course, the students will be able to

CO No.	CO Statement	Knowledge Level
CO1	Explain the Theoretical Concepts of Business Ethics to be applied in the Functional Management Areas.	K2
CO2	Identify the Ethical Practices in Corporate Governance	K3
CO3	Analyze the Issues and Challenges of Corporate Social Responsibility in the Current Scenario	K4

Mapping with Programme Outcomes

COs	PO1	PO2	PO3	PO4	PO5
CO1	S	S	S	S	S
CO2	S	S	S	S	S
CO3	S	S	S	S	S

S – Strong; M – Medium; L – Low

Syllabus

Unit – I Business Ethics an Overview (18 Hours)

Meaning – Definition – Nature – Need – Importance, Benefits and Approaches to Business Ethics – Determinant of Work Ethics – Internal and External Ethics of Business – Whistle blowing – Digital Business Ethics

Unit – II Ethics in Business Functional Areas (18 Hours)

Marketing Management – Marketing Strategy – Advertising and its Impact – Product Safety Human Resource Management – Nature of Employment Contracts – Ethical Hiring – Equality of Opportunity – Ethics and Remuneration – Ethics in Retrenchment

Ethical issues in Finance and Accounts – Importance of Financial Statements – Importance of Transparency in Disclosure – Ethical issues in Mergers and Acquisition – Insider Trading – Banking Ombudsman Scheme

Unit - III Corporate Governance (18 Hours)

Meaning – Definition – Significance – Principle of Corporate Governance, Issues – Strategies and Techniques to Sound Corporate Governance – Corporate Governance in India – Indian Model – Obligation: Investors, Employees, Customers, Managerial – Legislative Changes – CASE STUDIES.

Unit – IV Corporate Social Responsibility (18 Hours)

Meaning – Corporate Philanthropy – CSR an Overlapping Concept – Corporate sustainability Reporting – CSR through Triple Bottom Line – CSR and Business Ethics – CSR and Corporate Governance – Environmental aspect of CSR – CSR Models – Drivers of CSR – Global Reporting Initiatives – Major Codes on CSR – Initiatives in India – CASE STUDIES.

Unit – V Globalization & Business Ethics (18 Hours)

Growth – Factors facilitating Globalization – Role of MNC’s – Benefits of MNC’s to Host Nation – Challenges of Globalization in the context of Growing Market – Key Global Issues for Business – CASE STUDIES.

Text Book

S.No.	Authors	Title	Publishers	Year of Publication
1.	A.C.Fernando	Business ethics-An Indian Perspective	Dorling Kinder sky, Pearson Education in south Asia Pvt.Ltd	2009
2.	P.K.Saha.,	Business Ethics	Pacific Publication, New Delhi.	2009
3.	Dr.S.S.Khanka	Business Ethics and Corporate Social Responsibility	S.Chand & Company	2014
4.	K.Parveen Parboteeah & John B.Cullen	Business Ethics	Routledge	2012
5.	Ferrell, O.C., Fraedrich, John, and Ferrell, Linda	Business Ethics, Ethical Decision Making & Cases	Cengage learning	2018
6.	Manuel G. Valasquez	Business Ethics – Concepts and Cases	Pearson Education	2011

Reference Book

S. No.	Authors	Title	Publishers	Year of Publication
1.	John R. Boatright., &BibhuPrasanPatra ..	Ethics and Conduct of Business	sixth edition, Pearson	2011
2.	Parthasarathy S, Rangarajan P	Concepts and realities in Business Ethics	Sadagopan Publishers	2003
3.	Bhatia SK	Business Ethics and Managerial Values	Deep and Deep Publications	2001
4.	Banerjee, R P	Ethics in Business Management, Concepts and Cases	Himalaya Publishing House	2001
5.	Dr.A.K.Gavai	Business Ethics	Himalaya Publishing House	2006

Pedagogy

Power point presentations, Group Discussion, Seminar, Quiz , Assignment, Experience Discussion, Activity and Case Study.

Course Designer

Dr.S.Sowmya – Assistant Professor, Department of Commerce.

ELECTIVE COURSE – I
SERVICES MARKETING
2019 – 2020 Onwards

Semester – I	Services Marketing	Hours/Week – 6	
Elective Course – I		Credits –4	
Course Code –19PCO1EC1B		Internal 25	External 75

Course Objective

- To enable the students to know the Principles, Practices, Development and Challenges in Services Marketing.

Course Outcome

On the successful completion of the course, the students will be able to

CO No.	CO Statement	Knowledge Level
CO1	Identify the Concepts of Services Marketing	K3
CO2	Examine the Marketing Mix Strategies to be adopted in Service Marketing	K4
CO3	Evaluate the Services Marketing Development Process in various Sectors	K5
CO4	Discuss the Strategic approach of Services Marketing in Global Scenario	K6

Mapping with Programme Outcomes

COs	PO1	PO2	PO3	PO4	PO5
CO1	S	S	S	S	S
CO2	S	S	S	S	S
CO3	S	S	S	S	S
CO4	S	S	S	S	S

S – Strong; M – Medium; L – Low

Syllabus

Unit – I Introduction to Service Marketing (18 Hours)

Service – Meaning – Characteristics – Classification of Services – Growth of Service Sector and Service Industries – Difference between Goods and Services – Service Marketing – Evolution – Need – Growth in Services Marketing – Challenges and Issues in Services Marketing.

Unit – II Key Dimensions In Services Marketing (18 Hours)

Introduction – Service Environment – Service Blueprinting – Demand – Supply Management – Management of Service Capacity and Relationship – Relationship Marketing – Service Recovery – Customer – Service Expectation – Service Encounter – Service Quality

– Service Quality Gap – Service Quality Audit – SERVQUAL – Development of New Service Product – Branding – Leadership – Strategy – Service Triangle.

Unit – III Service Marketing Mix (18 Hours)

Introduction – Marketing Mix – Concept – Product Mix – Levels of Product – Line – Development – Process – Package – Price Mix – Place Mix – Promotional Mix – Advertising – Publicity – Sales Promotion – Personal Selling – Telemarketing Process – Physical Evidence and Attractiveness and People.

Unit – IV Marketing of Services (18 Hours)

Meaning – Overview of Different Service Sectors – Banking – Insurance – Education – Tourism – Airlines – Hospitality – Healthcare – Online Services – Professional Services – Social Service by NGOs – BPO & IT Sectors.

Unit – V Emerging Issues in Service Marketing (18 Hours)

Introduction – Strategic Approach – E-Commerce – E- Marketing – Tele marketing – Research for Global Markets and Rural Markets – Innovations – Ethical Aspects in Service Marketing.

Text Book

S.No.	Authors	Title	Publishers	Year of Publication
1.	S.M.Jha	Services Marketing	Himalaya	2011
2.	Ravi Shankar	Services Marketing	Excel Books	2006
3.	Vasanthi Venugopal Raghu V.N	Services Marketing	Himalaya	2016
4.	<u>Dr. L. Natarajan</u>	Services Marketing	Margham Publication	2013

Reference Book

S.No.	Authors	Title	Publishers	Year of Publication
1.	S.A.Sherlekar, R.Krishnamoorthy	Marketing Management	Himalaya Publishing house	2010
2.	Dhruv Grewal	Marketing	TataMcGrawHill India	2018
3.	Kotler Philip	Marketing Management	Sultan Chand&Sons	2015

Pedagogy

Lecture, Power Point Presentation, Assignment, Quiz, Seminar & Group Discussions.

Course Designer

Dr. S. Sudha – Associate Professor, Department of Commerce.

CORE COURSE – V**QUANTITATIVE TECHNIQUES FOR BUSINESS**

2019 – 2020 Onwards

Semester – II	Quantitative Techniques for Business	Hours/Week – 6	
Core Course –V		Credits –5	
Course Code - 19PCO2CC5		Internal 25	External 75

Course Objective

- To analyze the scientific approach for decision making when solving business problems quantitatively.

Course Outcome

On the successful completion of the course, the students will be able to

CO No.	CO Statement	Knowledge Level
CO1	Examine the Role of Quantitative Techniques to solve Business Problems	K4
CO2	Determine the Relationship between Variables using Correlation and Regression	K5
CO3	Testing of Hypothesis with Various Statistical Tools and to formulate Programming Techniques in Transportation, Assignment and Network Analysis	K6

Mapping with Programme Outcomes

COs	PO1	PO2	PO3	PO4	PO5
CO1	S	M	S	S	S
CO2	S	M	S	S	S
CO3	S	M	S	S	S

S – Strong; M – Medium; L – Low

Syllabus**Unit – I Introduction to Quantitative Techniques (18 Hours)**

Quantitative Techniques – Meaning – Definition– Classification – Role – Merits and Demerits – Quantitative Techniques in Various Disciplines – Applications.

Unit – II Correlation, Regression and Time Series (18 Hours)

Correlation Analysis – Definition – Significance – Degrees of Correlation – Methods – Coefficient of Correlation – Rank Correlation – Regression Analysis – Types of Regression Analysis – Time Series

Unit – III Probability (18 Hours)

Probability – Meaning, Definition – Approaches – Theorems of Probability - Inverse Probability –Baye’s Theorem – Random Variable and Probability Distribution – Binominal –

Poisson – Normal Distribution. Significance test in Small Sample and Large Sample (t test)– Significance of Mean of a Random Sample – Difference between Two Samples means (Dependent and Independent Sample) – Chi - square Test – Z test – ANOVA (One – way & Two – way).

Unit – IV Linear Programming, Transportation and Assignment Problems

(18 Hours)

Linear Programming : Basic Concepts – Formulation – Characteristics of Linear Problem – Simplex Method – Graphical Method – Transportation – Solving a Transportation Problem – Optimal Solution – Assignment Problem – Initial Basic Feasible Solution – MODI Method

Unit – V Queuing Theory and Networking Analysis

(18 Hours)

Queuing Theory – Meaning – Objectives - Merits and Demerits – Elements of Queuing Systems – Models. Networking – Applications of PERT & CPM– PERT – background & development – Estimating the activity time, Determination of earliest expected & latest allowable times – Determination of critical path method.

Distribution of Marks - Theory 25%&Problem 75%

Text Book

S.No.	Authors	Title	Publishers	Year of Publication
1.	S.P. Gupta	Statistical Methods	4 th Edition, Sultan Chand & Sons, New Delhi.	2014
2.	Shashi Kumar	Quantitative Techniques and Methods	Gen Next Publication	2010

Reference Book

S.No.	Authors	Title	Publishers	Year of Publication
1.	C.R.Kothari	Quantitative Techniques	Vikas Publishing House, New Delhi.	2009
2.	J.K.Sharma	Quantitative Approach to Managerial Decisions	Trinity Press Publication	2014
3.	Hooda, R.P	Statistics for Business and Economics	Vikas Publishing	2013

Pedagogy

Lecture, Power Point Presentation, Assignment & Group Discussions

Course Designer

Ms. S. Praveena – Assistant Professor, Department of Commerce.

CORE COURSE – VI

LOGISTICS & SUPPLY CHAIN MANAGEMENT

2019 – 2020 Onwards

Semester – II	Logistics & Supply Chain Management	Hours/Week – 6	
Core Course – VI		Credits –5	
Course Code –19PCO2CC6		Internal 25	External 75

Course Objective

- To make the Students understand the Process and Function of Supply Chain Management the Role of Internet Technology with Transportation Network and Sourcing in Logistics Management.

Course Outcome

On the successful completion of the course, the students will be able to

CO No.	CO Statement	Knowledge Level
CO1	Apply the concept of Logistics for Effective and Efficient Management	K3
CO2	Analyze the Supply Chain Strategies to be adopted in Logistics and Supply Chain Management	K4
CO3	Determine the role of Distribution Network and its impact in E – Business	K5
CO4	Discuss the importance of E – Logistics and Containerization	K6

Mapping with Programme Outcomes

COs	PO1	PO2	PO3	PO4	PO5
CO1	S	S	S	S	S
CO2	S	M	S	S	S
CO3	S	S	S	S	S
CO4	S	S	S	S	S

S – Strong; M – Medium; L – Low

Syllabus

Unit – I Introduction to Logistics Management (18 Hours)

Logistics Management – Definition – Scope – Functions – Objectives of Integrated Logistics Management – Role of Logistics in Supply Chain – Logistics and Customer Service – Role of Logistics in Competitive Strategy – Logistics Organisation and Performance Measurement – ERP – SAP – ORACLE.

Unit – II Supply Chain (18 Hours)

Supply Chain – Objectives – Importance – Decision Phases – Process View – Competitive and Supply Chain Strategies – Achieving Fit – Supply Chain Drivers – Obstacles – Framework – Facilities – Inventory Transportation – Information – Sourcing – Modeling for Supply Chain.

Unit – III Distribution Network (18 Hours)

Designing the Distribution Network – Role of Distribution Network – Factors Influencing Distribution – Design Options – E- Business and its impact – Factors affecting Networking Design Decision Modeling – Distribution Network in Practice

UNIT – IV Logistics & Containerisation (18 Hours)

Reverse Logistics – Scope, Design, E-logistics – Logistics Information System – Application of IT in Logistics – Automatic Identification Technologies – Bar Coding, WMS, TMS, LMS, OMS, WCS, and RFID. Containerisation – Concept – Types, Benefits – Types of Carriers – Indirect and Special Carriers – Role of Intermediaries – Shipping Agents, Brokers – Freight management – Route Planning of Transports, ICDs, CONCOR – Global Shipping Options.

Unit – V Transportation (18 Hours)

Role of Transportation – Modes and their Performance – Transportation Infrastructure and Policies – Design Options and their Trade Offs – Tailor Transportation, Sourcing-in-House or Outsourcing-3rd and 4th PLS, GPS and GLS Technology, Supply Scoring and Assessment, Lean Management, Lean Manufacturing, Mass Customization.

Text Book

S.No.	Authors	Title	Publishers	Year of Publication
1.	Ailawadi C. Sathish and Rakesh Singh	Logistics Management	Prentice Hall, India	2005

Reference Book

S.No.	Authors	Title	Publishers	Year of Publication
1.	Sunil Chopra and Peter Meindl	Supply Chain Management – Strategy, Planning Operation	Prentice Hall, India	4 th Edition 2010
2.	Agarwal D K	Text Book of Logistics and Supply Chain Management	Macmillan India Ltd / Lakshmi Publications	2003

Pedagogy

Lecture, Power Point Presentation, Assignment, Quiz, Seminar & Group Discussions

Course Designer

Dr.M.A.Parveen Banu – Associate Professor, Department of Commerce

CORE COURSE – VII
BIG DATA ANALYTICS
2019 – 2020 Onwards

Semester – II	Big Data Analytics	Hours/Week – 6	
Core Course – VII		Credits –5	
Course Code –19PCO2CC7		Internal 25	External 75

Course Objective

- To impart knowledge in Fundamentals of Big data Analytics and Business Analysis

Course Outcome

On the successful completion of the course, the students will be able to

CO No.	CO Statement	Knowledge Level
CO 1	Define the structure of big data	K1
CO2	Compare the types of databases	K2
CO3	Apply Big Data for small business	K3
CO4	Analyse Big data knowledge with R tool	K4

Mapping with Programme Outcomes

COs	PO1	PO2	PO3	PO4	PO5
CO1	S	M	S	S	S
CO2	S	M	S	S	S
CO3	S	M	S	S	S
CO4	S	M	S	S	S

S – Strong; M – Medium; L – Low

Syllabus

Unit – I Introduction to Big Data (15 Hours)

Introduction to Data, Classification of Digital Data: Unstructured, Semi Structured and Structured. Sources of Data, working with unstructured Data. Big Data: Evolution and Definition of Big Data, Characteristics and Need of Big Data, Challenges of Big Data, Traditional Business Intelligence versus Big Data.

Unit – II Technology Foundation for Big data (20 Hours)

Digging into Big data Technology Components: Exploring the Big Data Stack – Big data Analytics – Big data applications. Operational Databases: Introduction – RDBMS – Non relational Databases, Key Value Pair Databases, Document Databases, Columnar Databases, Graph Databases, Spatial Databases.

Unit – III Big data Analytics (20 Hours)

Defining Big Data Analytics : Using Big data to get Results – Modifying Business Intelligence Products to Handle Big Data – Studying Big Data Analytics Examples – Big Data Analytics Solutions. Operationalizing Big Data: making Big Data a Part of Your Operational Process – Understanding Big Data Workflows – Ensuring the Validity, Veracity, and Volatility of Big Data.

Creating a Big Data Strategy: Deciding How to Use Big Data-The key Steps in creating your Big Data strategy

Unit – IV Big Data Work for Small Business (20 Hours)

Applying Data in Your business: Decision Making: Starting with strategy-Honing in on the Business Area-Identifying & Finding the Data to answer questions-Identifying what you already have or have access – Working out if the costs and effort are justified-Collecting, Analysing the Data-Presenting and Distributing the insights-Incorporating the Learning into the business-Applying Data in Your Business: Operations.

Unit – V Basics of R (15 Hours)

Basic of R:Basic Math-Variables-Data type-Vector-Vectors-Missing Data. Reading Data into R: Reading CSV's-Excel Data-R binary files-Data included with R.Basic statistics-Statistical Graphics: Base Graphics-gg plots.

Text Book

S.No.	Authors	Title	Publishers	Year of Publication
1.	Seema Acharya and Subhashini Chellappan	Big Data and Analytics (Unit I)	Wiley India Pvt. Ltd,	2016
2.	Hurwitz, Alan Nugent, Dr. Fern Halper and Marcia Kaufman	Big Data for Dummies (Unit II:Chapter4,Chapter7 Unit III:Chapter 12,17)	Wiley Publications	2014
3.	Bernard Marr	Big Data for Small Business(Unit III:Chapter 10,Unit IV:Chapter 11)	Wiley Brand	2016
4.	Jared P.Lander	R for Every One	Pearson Education	2015

Reference Book

S.No.	Authors	Title	Publishers	Year of Publication
1.	SoumendraMohanty, MadhuJagadeesh and HarshaSrivatsa,	Data Imperatives : Enterprise Big Data Warehouse, BI Implementations and Analytics	ApressMedia, SpringerScience+BusinessMediaNew York,2013	2013
2.	Howard Podeswa	The Business Analyst's Handbook	Cengage Learning PTR	2008
3.	Tom White	Hadoop: The definitive Guide	O'Reilly Media	2010

Pedagogy

Lecture, Power Point Presentation, Assignment, Quiz, Seminar & Group Discussions.

Course Designer

Ms. J. Sangeetha – Associate Professor, Department of Information Technology

CORE COURSE – VIII

SECURITY ANALYSIS & PORTFOLIO MANAGEMENT

2019 – 2020 Onwards

Semester – II	Security Analysis & Portfolio Management	Hours/Week – 6	
Core Course –VIII		Credits –5	
Course Code –19PCO2CC8		Internal 25	External 75

Course Objective

- To know the Dynamics of Security Analysis and Portfolio Management (SAPM) and apply the Techniques to different Management Scenarios.

Course Outcome

On the successful completion of the course, the students will be able to

CO No.	CO Statement	Knowledge Level
CO 1	Apply the concept and Categories of Investment	K3
CO2	Examine the role of RBI,UTI, SEBI, NSE and BSE in the Securities Market	K4
CO3	Assess the Performance of Investment Portfolio by adopting Security and Portfolio Analysis	K5

Mapping with Programme Outcomes

COs	PO1	PO2	PO3	PO4	PO5
CO1	S	S	S	S	S
CO2	S	S	S	S	S
CO3	S	S	S	S	S

S – Strong; M – Medium; L – Low

Syllabus

Unit – I Introduction to Investment Management (18 Hours)

Investment Management – Meaning – Nature and Scope – Objectives – Process – Investment Media – Investment Categories – Sources of Investment information.

Unit – II Stock Exchange (18 Hours)

Indian Market – Overview – Players and Participants in Stock Exchanges – New issue Market – Methods of Issuing – Secondary Market – Stock Exchanges – NSE and BSE – Trading Mechanism – Online Trading – SEBI and Investors Protection

Unit – III Security Analysis (18 Hours)

Meaning – Approaches – Fundamental Analysis – Technical Analysis – Dow Theory – Randomwalk theory – Efficient Market Hypothesis. Charting Tools, Charts, Bar Chart, Candlestick Chart, Elliot Wave Theory – Market Structure and Market Indicators

Unit – IV Portfolio Analysis**(18 Hours)**

Portfolio Analysis – Traditional and Modern Approach – Rationale of Diversification of Investment – Markovitz Theory – Sharpe’s Single Index Model and Optimal Portfolio Construction – Capital Asset Pricing Model (CAPM) –Arbitrage Pricing theory and Multifactor models-SML(Security market line) Vs CML (Capital Market Line).

Unit – V Mutual Funds**(18 Hours)**

Investment Companies in India – Concepts, Objectives, Features, Types and other Mutual products- Regulation on the investments –Advantages – Services Provided by the Mutual Fund’s Organization and Management – Indian Scenario – UTI – SEBI – RBI Guidelines –Exchange Traded Funds(ETF) and Gold ETFs – Analysis and Taxation.

Text Book

S.No.	Authors	Title	Publishers	Year of Publication
1.	Prasanna Chandra	Investment Analysis and Portfolio Management	Tata McGraw Himalaya Publishing House New Delhi	2012
2.	V.K.Balla	Security Analysis and Portfolio Management	S,Chand and CompanyLtd	2008

Reference Book

S.No.	Authors	Title	Publishers	Year of Publication
1.	Reilly frank and Brownkeith.C	Investmentanalysis and Portfolio Management	Cengagelearning	2008
2.	Chandra. P	Security Analysis and Investment Management	TataMcGraw Hill	2017
3.	Elton. E and Gruberm	Modern Portfolio Theory and Investment Analysis	John wiely and Sons	2014
4.	Damodaran	Investment valuation	Johnwiely and sons	2008
5.	Hull, J.C	Options, Futures and OtherDerivatives	Prenticehall	2014

Pedagogy

Lecture, Power Point Presentation, Group Discussion, Assignment, Quiz, Seminar & Activity

Course Designer

Ms. B. Lavanya – Assistant Professor, Department of Commerc

ELECTIVE COURSE – II
RETAIL MANAGEMENT
2019 – 2020 Onwards

Semester – II	Retail Management	Hours/Week – 6	
Elective Course – II		Credits –4	
Course Code –19PCO2EC2A		Internal 25	External 75

Course Objective

- To provide the learner with an overview of the Retail Management Concepts and Processes and an Opportunity to understand the areas of Accountability for a Retail Manager.

Course Outcome

On the successful completion of the course, the students will be able to

CO No.	CO Statement	Knowledge Level
CO1	Identify the Growth and Development of Retail Sector	K3
CO2	Assess the Retail set up, Operation Management and Retail Format with Diverse Mix	K4
CO3	Evaluate the Effectiveness of Retail Shop Management	K5
CO4	Predict the Technology Upgrade in Retail Environment	K6

Mapping with Programme Outcomes

COs	PO1	PO2	PO3	PO4	PO5
CO1	S	S	S	S	S
CO2	S	S	S	S	S
CO3	S	S	S	S	S
CO4	S	S	S	S	S

S – Strong; M – Medium; L – Low

Syllabus

Unit – I Introduction to Retailing (18 Hours)

Retailing – Definition – Importance of Retailing – Factors Influencing Retailing – Strategic Retail Planning Process – Retail Organization – Retail Models and Theory of Retail – Development – Business Models in Retail – Modern Retail Formats in India – Environment and Legislation for Retailing.

Unit – II Retail Stores and Operation Management (18 Hours)

Setting up Retail Organization – Retail location Research and Techniques – Objectives of Good Store Design – Controlling Costs and Reducing Inventories Loss – Responsibilities of Store Manager – Store Record and Accounting System – Coding System – Logistic and Information System – Strategies – Quick Response System

Unit – III Retail Formats (18 Hours)

Retail Formats – Types – Choice of Location – Stores Layout and Designs – Positioning of Retail Shops – Retail Store Image – Retail Service Quality Management – Retail Administration: Store Management, HRM, Information Systems.

Unit – IV Retail Shop Management (18 Hours)

Visual Merchandise Management – Space Management – Retail Inventory Management – Retail Accounting and Audits – Retail Store Brands – Retail Advertising and Promotions – Retail Management Information Systems – Online Retail – Emerging Trends.

Unit – V E - Retailing (18 Hours)

Role of IT in Business – Influencing Parameters for use of IT in – Retailing – Efficiency in Operations and Effective Management of Online Catalogues – Direct Retailing Methods – Database Management – Data Warehousing – Critical Analysis of E-Retailing Strategies – Customer Relationship Management.

Text Book

S.No.	Authors	Title	Publishers	Year of Publication
1.	Michael Havy ,Baston, Aweitz and Ajay Pandit	Retail Management	Tata Mcgraw Hill	Sixth Edition, 2007
2.	Ogden	Integrated Retail Management	Biztantra	2008
3.	SwapnaPradhan	Retail Management	Tata McGraw Hill	3rd Edition, 2009.

Reference Book

S.No.	Authors	Title	Publishers	Year of Publication
1.	Patrick M. Dunne and Robert F Lusch	Retailing	Thomson Learning	4th Edition 2008
2.	Chetan Bajaj, Rajnish Tow and Nidhi V. Srivatsava	Retail Management	Oxford University Press	2007
3.	Dunne	Retailing	Cengage Learning	2nd Edition, 2008
4.	Ramkrishnan and Y.R.Srinivasan	Indian Retailing	Oxford University Press	2008
5.	Dr.JaspreetKaur	Customer Relationship Management	Kogent solution	2012

Pedagogy

Lecture, Power Point Presentation, Assignment, Quiz, Seminar, Group Discussions & Activity.

Course Designer

Ms. S. J. Sureya–Assistant Professor, Department of Commerce.

ELECTIVE COURSE – II
INTERNATIONAL TRADE FINANCE

2019 – 2020 Onwards

Semester – II	International Trade Finance	Hours/Week - 6	
Elective Course – II		Credits –4	
Course Code –19PCO2EC2B		Internal 25	External 75

Course Objective

- To provide students with a thorough grounding in the theory of International trade as well as current trade policies.

Course Outcome

On the successful completion of the course, the students will be able to

CO No.	CO Statement	Knowledge Level
CO1	Explain the theory and current developments in International Trade	K2
CO2	Identify the various Financial Institutions support to the International Trade	K3
CO3	Analyze the factors influencing exchange rates.	K4
CO4	Assess the importance of documentation in International Trade	K5
CO5	Discuss about various Export promotion schemes.	K6

Mapping with Programme Outcomes

Cos	PO1	PO2	PO3	PO4	PO5
CO1	S	S	S	S	S
CO2	S	S	S	S	S
CO3	S	S	S	S	S
CO4	S	S	S	S	S
CO5	S	S	S	S	S

S – Strong; M – Medium; L – Low

Syllabus

Unit – I International Trade (18 Hours)

International Trade – Meaning and Benefits – Basis of International Trade - Theories of International Trade – Foreign Trade and Economic Growth – Balance Trade – Balance of Payment – Current Trends in India – Barriers to International Trade – WTO – Indian EXIM Policy.

Unit – II Export and Import Finance (18 Hours)

Special Need for Finance in International Trade – INCO Terms – Payment Terms – Letters of Credit – Pre Shipment and Post Shipment Finance – Forfeiting – Deferred Payment Terms – EXIM Bank – ECGC and its schemes – Import Licensing – Financing Methods for Import of Capital Goods

Unit – III FOREX Management (18 Hours)

Foreign Exchange Markets – Spot Prices and Forward Prices – Factors influencing Exchange Rates – The effects of Exchange Rates in Foreign Trade – Tools for Hedging against Exchange Rate Variations – Forward, Futures and Currency Options – FEMA – Determination of Foreign Exchange Rate and Forecasting.

Unit – IV Documentation in International Trade (18 Hours)

Export Trade Documents: Financial Documents – Bill of Exchange – Types – Commercial Documents – Proforma, Commercial, Consular, Customs, Legalized Invoice, Certificate of Origin Certificate Value, Packing List, Weight Certificate, Certificate of Analysis and Quality, Certificate of Inspection, Health certificate. Transport Documents – Bill of Lading, Airway Bill, Postal Receipt, Multimodal Transport Document. Risk Covering Documents: Insurance Policy, Insurance Cover Note. Official Documents: Export Declaration Forms, GR Form, PP Form, COD Form, Softer Forms, Export Certification, GSPs – UCPDC Norms.

Unit –V Export Promotion Schemes (18 Hours)

Government Organizations Promoting Exports – Export Incentives: Duty Exemption – IT Concession – Marketing Assistance – EPCG, DEPB – Advance License – Other efforts. Export Promotion – EPZ – EOU – SEZ and Export House.

Text Book

S.No.	Authors	Title	Publishers	Year of Publication
1.	Francis Cherunilam	International Trade and Export Management	Himalaya Publishing House	2017
2.	V.A. Avadhani	International Finance	Himalaya Publishing House	2000
3.	Jeff Madura	International Corporate Finance	Cengage Learning, 9th Edition.	2011

Reference Book

S.No.	Authors	Title	Publishers	Year of Publication
1.	Alan C. Shapiro	Multinational Financial Management	PHI Learning, 5th Edition	2010
2.	Eun and Resnik	International Financial Management	Tata Mcgraw Hill, 5th Edition	2011
3.	M.K. Bhat	International Trade and Financial Environment	Ane Books Pvt, Ltd.	2009
4.	Dr. Pawan Kumar	International Trade	Global Academic Publishers and Distributors	2016

Pedagogy

Lecture, Power Point Presentation, Assignment, Quiz, Seminar & Group Discussions.

Course Designer

Dr.P.Kavitha – Associate Professor, Department of Commerce.

CORE COURSE – IX
ADVANCED CORPORATE ACCOUNTING
2019 – 2020 Onwards

Semester – III	Advanced Corporate Accounting	Hours/Week – 6	
Core Course – IX		Credits –5	
Course Code –19PCO3CC9		Internal 25	External 75

Course Objective

- To make the students familiarize with Corporate Accounting procedures and to understand the accounting treatment for Banking and Insurance Company.
- To understand the techniques of restructuring and liquidating the corporate entity.
- To provide the students with knowledge of recent development in corporate accounting.

Course Outcome

On the successful completion of the course, the students will be able to

CO No.	CO Statement	Knowledge Level
CO 1	Apply the new format in the preparation of Company Final Accounts, Banking and Insurance Company Accounts.	K3
CO2	Analyze the valuation of Goodwill, Shares and list out various Accounting Standards.	K4
CO3	Assess Human Resource Accounting	K5
CO4	Solve problems on the Underwriting of Shares, Debentures, Mergers, Amalgamation and Reconstruction of Companies.	K6

Mapping with Programme Outcomes

COs	PO1	PO2	PO3	PO4	PO5
CO1	S	S	M	S	S
CO2	S	S	M	S	S
CO3	S	S	S	S	S
CO4	S	S	S	S	S

S – Strong; M – Medium; L – Low

Syllabus

Unit – I Valuation of Goodwill and Shares, Liquidation and Inflation Accounting (18 Hours)

Valuation of Goodwill and Shares – Need for Valuation – Methods – Liquidation – Legal provisions relating to winding up of company business – Liquidator Final Statements – Inflation Accounting.

Unit – II Final Accounts Of Companies (18 Hours)

Final Accounts of Companies – Managerial Remuneration – Underwriting of Shares and Debentures

Unit – III Amalgamation & Reconstruction (18 Hours)

Amalgamation by Merger and Amalgamation by Purchases – External Reconstruction of Companies and Alteration of Share capital

Unit – IV Accounts of Holding Company, Banking & Insurance Company (18 Hours)

Holding Company Accounts (Including Intercompany Holdings) – Banking Company Accounts – NPA – Classification of Investments – Insurance Company Accounts (New Format).

Unit – V Human Resource Accounting & Accounting Standards (18 Hours)

Human Resource Accounting – Definition, Objectives and Valuation Methods – Advantages – Accounting Standards with reference to Depreciation, Inventory Valuation (Theory Only).

Distribution of Marks: Theory 20% & Problem 80%

Text Book

S.No.	Authors	Title	Publishers	Year of Publication
1.	Reddy.T.S& Murthy .A	Financial Accounting	Margham Publishers	Reprint 2018
2.	Jain. S.P & Narang K.L	Advanced Accounting	Kalyani Publishers	Reprint 2016

Reference Book

S.No.	Authors	Title	Publishers	Year of Publication
1.	Dr.S.N.Maheswari	Fundamentals of Corporate Accounting	Vikas publication	2019
2.	V.K.Goyal Ruchi Goyal	Corporate Accounting	Prentice Hall	2013
3.	Dr.S.N.Maheswari	Fundamentals of Corporate Accounting	Vikas publication	2019

Pedagogy

Lecture, Power Point Presentation, Assignment & Group Discussions

Course Designer

Ms.N.Aruna, Associate Professor – Department of Commerce

CORE COURSE – X
BUSINESS RESEARCH METHODS – I
2019 – 2020 Onwards

Semester – III	Business Research Methods – I	Hours/Week - 6	
Core Course – X		Credits –5	
Course Code –19PCO3CC10		Internal 25	External 75

Course Objective

- It provides theoretical and practical preparation for business research.
- To provide necessary skills and requirement for a literature review.
- To understand qualitative and quantitative methods of research proposals.

Course Outcome

At the end of this course, the students will be able to

CO No.	CO Statement	Knowledge Level
CO1	Understand the basic concepts of Research and Identify the Research Problem	K2
CO2	Select the Research approach and adopt the Sampling Design	K3
CO3	Analyze the Methods of Data Collection and develop the instrument	K4
CO4	Explain the various criteria for Questionnaire Designing	K5
CO5	Create a Research Proposal	K6

Mapping with Programme Outcomes

COs	PO1	PO2	PO3	PO4	PO5
CO1	S	M	S	S	S
CO2	S	M	S	S	S
CO3	S	M	S	S	S
CO4	S	M	S	S	S

S – Strong; M – Medium; L – Low

Syllabus

Unit – I Introduction to Business Research (18 Hours)

Research in Business – Definition- Objectives- Types- Approaches – Significance – Criteria of Good Research – Qualities of a researcher– Applying Scientific thinking to Management Problems– Research Problem Identification – Literature Survey – Problem Definition – Framing Research Question.

Unit – II Research Process & Design (18 Hours)

Research Process – Researchdesign – Definition – types of research design – exploratory and causal researchdesign – Descriptive and experimental design – different types of experimental design – Validity of findings – internal and external validity –

Variables in Research – Sampling plan – Sample size – determinants optimal sample size – sampling techniques – Probability vs. Non-probability sampling methods.

Unit – III Data Collection Methods (18 Hours)

Types of data – Primary Vs. Secondary data – Methods of primary data collection – Survey Vs. Observation – Experiments – Measurement and Scaling – Different Scales – Construction of Instrument – Validity and Reliability of Instrument.

Unit – IV Questionnaire Designing (18Hours)

Criteria for Questionnaire Designing – Types of Questionnaire – Questionnaire Design – Procedure – Determining the type of questions – Criteria for question designing – Questionnaire Structure – Physical characteristics of the questionnaire – Pilot testing of the questionnaire – Administering the questionnaire.

Unit – V Research Report (18 Hours)

Research report – Different types – Contents of report – Need of executive summary – Chapterization – Contents of chapter – Report writing – The role of audience – Readability – Comprehension – Report format – Title of the report – Ethics in research – ethical behaviour of research

Text Book

S.No.	Authors	Title	Publishers	Year of Publication
1.	Deepak Chawla NeelaSondhi	Research Methodology Concepts and Cases	Vikas Publishing (P) Ltd	2011
2.	C R Kothari.GauravGarg	Research Methodology Methods and Techniques	New Age International Publishers	Fourth Edition2019
3.	T. Ravilochanan	Research Methodology With Business correspondence and Report Writing	Margham Publications	Published 2002 Reprint2018
4.	Donald R. Cooper and Pamela S. Schindler	Business Research Methods	Tata McGraw Hill	2006 ⁹ th edition

Reference Book

S.No.	Authors	Title	Publishers	Year of Publication
1.	Alan Bryman and Emma Bell	Business Research Methods	Oxford University Press	May 2015 4 th Edition
2.	Dr.Sue Greener	Business Research Methods	Ventus Publishing	2008

Pedagogy

Readings from articles, Power Point Presentation, E-Content Module, Assignment, Lab Work & Group Discussion

Course Designer

Prof. Dr. N. Savithri– Department of Commerce.

CORE COURSE – XI

COMMERCE FOR COMPETITIVE EXAMINATIONS

2019 – 2020 Onwards

Semester – III	Commerce for Competitive Examinations	Hours/Week – 6	
Core Course –XI		Credits –5	
Course Code –19PCO3CC11		Internal 25	External 75

Course Objective

- To pursue knowledge about the various Disciplines of Commerce, Information and Communication Technology Numerical and Reasoning ability to face competitive examinations.
- To provide high quality education in systematic and structured way.

Course Outcome

On the successful completion of the course, the students will be able to

CO No.	CO Statement	Knowledge Level
CO 1	Apply the Mathematical and Logical Reasoning Ability	K3
CO2	Analyze the Latest Development in Banking, International Business and ICT	K4
CO3	Explain the Concepts of Business Management, Environment, Economics and Finance	K5
CO4	Solve Problems in Income Tax, Business Statistics, Financial Accounting, Cost and Management Accounting	K6

Mapping with Programme Outcomes

COs	PO1	PO2	PO3	PO4	PO5
CO1	S	M	S	S	S
CO2	S	S	S	S	S
CO3	S	S	S	S	S
CO4	S	S	S	S	S

S – Strong; M – Medium; L – Low

Syllabus

Unit – I Business Management and Environment & International Business

(18 Hours)

Business Management: Principles and Functions of Management – Organization Structure – Corporate Governance – Human Resource Management – Marketing Management.

Business & Environment and International Business: Micro and Macro Environment – Theories of International Trade – FEMA – CSR – FDI – BOP – WTO – International Economic Institutions

Unit – II Business Economics and Statistics, Banking & Financial Institution

(18 Hours)

Business Economics: Meaning and Scope of Business Economics – Demand Analysis – Consumer Behaviour – Theory of Cost – Market Forms – Pricing Strategies

Business Statistics: Measures of Central Tendency – Dispersion – Skewness – Correlation and Regression – Probability – Research Concepts and Types – Classification of Data – Sampling – Testing of Hypothesis.

Banking and Financial Institution: Indian Financial System – Financial Markets – Financial Institutions – Financial Sector Reforms - RBI – NBFCs – E – Banking.

Unit – III Business Finance, Accounting & Income Tax

(18 Hours)

Business Finance: Scope and Sources of Finance – Cost of Capital – Capital Structure – Capital Budgeting – Working Capital Management – Risk and Return Analysis.

Accounting: Accounting Principles, Concepts and Postulates – Partnership Accounts – Corporate Accounting – Cost and Management Accounting – Human Resource Accounting – Indian Accounting Standards (IAS).

Income Tax: Basic Concepts – Residential Status – Tax Incidence – Exempted Income – Computation of Taxable Income under various heads – GST.

Unit – IV Communication, Mathematical Reasoning & Aptitude

(18 Hours)

Communication: Meaning, types and characteristics of communication – barriers to effective communication – Comprehensive – Idioms and Phrase – Mass media and society – Teaching Skills.

Mathematical Reasoning and Aptitude: Types of Reasoning – Number Series – Letter Series – Codes and Relationships – Mathematical Aptitude.

Unit – V Logical Reasoning, Data Interpretation & ICT

(18 Hours)

Logical Reasoning: Understanding the Structure of arguments – Deductive and Inductive reasoning – Analogies – Venn Diagrams.

Data Interpretation: Quantitative and Qualitative data – Graphical Representation.

ICT: General Abbreviations and Terminology – Basics of Internet, Intranet, E – Mail, Audio and Video Conferencing – Digital Initiatives in Higher Education.

Distribution of Marks: Multiple Choice Questions – 75 Marks

Text Book

S.No.	Authors	Title	Publishers	Year of Publication
1	R.S Agarwal	Logical Reasoning & Aptitude	S.Chand	2017
2	C.B. Gupta	Business Management	Sultan Chand	2015
3	Francis Cherunelam	International Business	PHI	2011
4	S.Sankaran	Business Economics	Margham	2014
5	I.M. Pandey	Financial Management	Vikas	2018
6	T.S. Reddy & Murthy	Corporate Accounting	Margham	2016
7	Jain & Narang	Cost and Management Accounting	Kalyani Publishers	2014
8	Reddy and Hari Prasad Reddy	Income Tax	Margham	2018

Reference Book

S. No.	Authors	Title	Publishers	Year of Publication
1.	Upkar	UGC NET/JRF/SET Commerce	Upkar Publication	2017
2.	Anusha Kataria , Shivani Dr.Parveen Kataria	Trueman's UGC NET/SET	Trueman's	2016
3.	Web Source	Competition Success Review	Hindu	2019

Pedagogy

Lecture, Power Point Presentations, Group Discussion, Seminar, Quiz and Assignment

Course Designer

Dr.C.Subha – Assistant Professor, Department of Commerce.

CORE PRACTICAL – I
R PROGRAMMING PRACTICALS
2019 – 2020 Onwards

Semester - III	R Programming Practicals	Hours/Week - 6	
Core Practical – I		Credits - 5	
Course Code –19PCO3CC1P		Internal 40	External 60

Course Objectives

- To create basic programming knowledge in System R for the Statistical Analysis of any given data.
- To perform appropriate statistical test using R.
- To create testable hypothesis and identify appropriate statistical test.

Course Outcome

At the end of this course, the students will be able to

CO No.	CO Statement	Knowledge Level
CO 1	Use import data from CSV to R	K1
CO2	Explain the data manipulation in R	K2
CO3	Build statistical analysis using R package	K3
CO4	Prepare visual representation of data for plotting graphs	K4

Mapping with Programme Outcomes

COs	PO1	PO2	PO3	PO4	PO5
CO1	S	M	S	S	S
CO2	S	M	S	S	S
CO3	S	M	S	S	S
CO4	S	M	S	S	S

S – Strong; M – Medium; L – Low

Syllabus

List of Practical

1. R Program for Vector operation and calling functions.
2. Create a R-lists and Arrays.
3. Implement matrices addition, subtraction and multiplication.
4. Create a Data frame.
5. Create a factor object.
6. Import data, copy data from CSV file to R.
7. Create a R program for Mean, Median and Mode.
8. Draw Bar charts and Pie charts in R
9. Make visual representation of data in R.
10. Create a R program for Regression Model.

Course Designer

Ms. R. Merlin Packiam – Head & Associate Professor, Department of Computer Applications.

ELECTIVE COURSE – III

DIGITAL MARKETING

2019 – 2020 Onwards

Semester – III	Digital Marketing	Hours/Week – 6	
Elective Course –III		Credits –4	
Course Code –19PCO3EC3A		Internal 25	External 75

Course Objective

- To make the students understand the bases of Digital Marketing
- To impact of Technology and to make them familiar with Digital Marketing Tool Kit.
- To understand and estimate the mindset of the online consumer.

Course Outcome

On the successful completion of the course, the students will be able to

CO No.	CO Statement	Knowledge Level
CO 1	Make use of Concept of Digital Marketing and apply search Management in the Digital era	K3
CO2	Examine the various Non Linear Marketing Approach with the Latest Developments and Strategies	K4
CO3	Plan and Practice Web analytics in Correlation with Social Networking regarding Digital Marketing cases from India.	K5

Mapping with Programme Outcomes

COs	PO1	PO2	PO3	PO4	PO5
CO1	S	S	S	S	S
CO2	S	S	S	S	S
CO3	S	S	S	S	S

S – Strong; M – Medium; L – Low

Syllabus

Unit – I Fundamentals of Digital Marketing (18 Hours)

Digital Marketing Fundamentals-Meaning of Digital Marketing – Marketing Vs Sales – Marketing Mix and 7 P's – Content Marketing – Strategic flow for Marketing activities – Setting Digital Marketing Objectives.

Unit – II E - Marketing (18 Hours)

New Non-Linear Marketing Approach – Use in the Digital Era – Brand Awareness – Latest Developments and Strategies – Ineffective form of Digital Marketing – Digital Marketing Tools – Web content and Design – Web consists – skills of content writer – E Marketing – Types – Importance – Online Marketer.

Unit – III Search Management & SEO (18 Hours)

Search Management – Meaning – Methods and Metrics – Paid Inclusion – Comparison with Search Engine Optimisation – Meaning of Search Engine Optimisation – Search Engine Reputation Management – Search Engine Optimisation in Marketing – Importance – Search Engine Optimisation works – Types of Search Engine Optimisation.

Unit – IV E- Mail Marketing (18 Hours)

E mail Marketing – Definition – Working of E mail Marketing – Email Marketing Tips – Benefits – Viral Marketing – Meaning – Advantages – Principles – Importance of E Mail Marketing.

UNIT – V Web Analytics (18 Hours)

Web Analytics – Meaning – Metrics – Types – Omniture Web Analytics – Purpose – Best Tools of Web Analytics – Social Media – YouTube – Whatsapp – Twitter – Facebook – Differences between Social Media and Social Networking – Digital Marketing Tool Kits – Digital marketing cases from India

Text Book

S.No.	Authors	Title	Publishers	Year of Publication
1.	R.S.N.Pillai & Bagavathi	Modern Marketing	S.Chand & Co	2010
2.	N. Rajan Nair , Sanjith R Nair	Marketing	Sultan Chand & Sons	2015

Reference Book

S.No.	Authors	Title	Publishers	Year of Publication
1.	S.A.Sherlekar, R.Krishnamoorthy	Marketing Management	Himalaya Publishing house	2010
2.	Dhruv Grewal	Marketing	Tata McGraw Hill India	2018
3.	Kotler Philip	Marketing Management	Sultan Chand & Sons	2015

Pedagogy

Lecture, Power Point Presentation, Assignment, Quiz, Seminar & Group Discussions.

Course Designer

Dr. M.A .Parveen Banu – Associate Professor, Department of Commerce.

ELECTIVE COURSE – III
ADVERTISEMENT & SALES PROMOTION

2019 – 2020 Onwards

Semester – III	Advertisement & Sales Promotion	Hours/Week – 6	
Elective Course – III		Credits –4	
Course Code –19PCO3EC3B		Internal 25	External 75

Course Objectives

- The course enables the students to develop skills required for job / vocation in advertising, personal selling and salesmanship.
- The course aims at enabling the students to develop an in-depth understanding of the modern concepts and latest techniques of advertising and personal selling and sales force Management which constitute a fast-growing area of marketing.
- To develop creative strategies for advertising and sales promotion

Course Outcome

On the successful completion of the course, the students will be able to

CO No.	CO Statement	Knowledge Level
CO1	Identify the importance of Advertisement and sales promotion techniques in Modern Marketing era	K3
CO2	Analyzethe Advertising Process and Strategy	K4
CO3	Interpret on the Selection criteria of Advertisement Media	K5
CO4	Discuss the required Skills for a Good Salesmanship	K6

Mapping with Programme Outcomes

COs	PO1	PO2	PO3	PO4	PO5
CO1	S	S	S	S	S
CO2	S	S	S	S	S
CO3	S	S	S	S	S
CO4	S	S	S	S	S

S – Strong; M – Medium; L – Low

Syllabus

Unit – I Introduction to Advertisement (18 Hours)

Introduction to Advertisement, Features, Scope, Need, Purpose, Classifications – The role of Advertising Agencies – Ethical Issues in Advertising – Cultural Sensitivity and Hofstede’s Dimensions of Culture – PESTLE Analysis in advertising.

Unit – II Advertising Process & Strategy (18 Hours)

The Advertising Process – Advertising Strategy – Psychology of Target Audience – AIDAS Formula – Economic aspects of Advertising – Evaluating the effectiveness of

Advertising – Buying Behaviour – Audience Perception – Brand power and Loyalty in Advertising – Setting Advertising Objectives – Advertisement Planning and Organizing.

Unit – III Advertising Media (18 Hours)

Advertising Media – Role of Media – Criteria for selection of apt Media – Various types of Media and Channels – Types of Advertisements – Appeals in Advertising – Reliability of Advertisement – Media Research – Media Selection – Advertising Budget – Media Testing – Case studies on Advertising

Unit – IV Sales Promotion (18 Hours)

Sales Promotion – Objectives – Need – Scope – Functions – Importance – Methods – Retail Marketing – Online Sales Promotions – Public Relations – CRM – Designing Sales Promotions Campaigns

Unit – V Salesmanship (18 Hours)

Salesmanship – Salesmen Recruitment and Training – Personal selling – Skills for good Salesmanship – Training of Sales Personnel – Motivating and Evaluating Sales Personnel – Sales Records – Rewarding good Salesmanship – Case Studies.

Text Book

S.No.	Authors	Title	Publishers	Year of Publication
1.	P.Saravanel	Advertisement and Salesmanship	Margham Publications, Chennai	2013

Reference Book

S.No.	Authors	Title	Publishers	Year of Publication
1.	S.L.Gupta and V.V.Raman	Advertising and Sales Promotion Management	Sultan Chand & Sons, New Delhi	2007
2.	S.A.Chunawalla	Advertising, Sales and Promotion Management	Sultan Chand & Sons, New Delhi	2007
3.	Philip Kotler	Marketing Management	Pearson Education, New Delhi	2013
4.	Rathore	Advertising Management	Himalaya Publishing, New Delhi	2016

Pedagogy

Lecture, Power Point Presentation, Group Discussion, Seminar, Quiz, Assignment, Discussion and Activity.

Course Designer

Dr.S.Jayalakshmi– Assistant Professor, Department of Commerce.

