

**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.**

**I II III & IV SEMESTER**

**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	
<b>I</b>	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							
		<b>Total</b>		<b>30</b>	<b>20</b>				<b>500</b>



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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							
		<b>Total</b>		<b>30</b>	<b>24</b>				<b>500</b>



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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>					
		<b>Total</b>		<b>30</b>	<b>24</b>				<b>500</b>



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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	
<b>Extra Credit Course</b>	<b>Swayam Online Course</b>		<b>As per UGC Norms</b>						
		<b>Total</b>		<b>30</b>	<b>22</b>				<b>500</b>
		<b>Grand Total</b>		<b>120</b>	<b>90</b>				<b>2000</b>

**CORE COURSE – I**  
**CORPORATE FINANCE**  
**2019 – 2020 Onwards**

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

**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

<b>CO No.</b>	<b>CO Statement</b>	<b>Knowledge Level</b>
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**

<b>COs</b>	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>
<b>CO1</b>	S	S	M	M	M
<b>CO2</b>	S	S	M	M	M
<b>CO3</b>	S	M	M	S	S
<b>CO4</b>	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





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**Pedagogy**

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

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**Course Designer**

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Prof. Dr. N. Savithri– Department of Commerce

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**CORE COURSE – II**  
**MANAGERIAL ECONOMICS**  
**2019 – 2020 Onwards**

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

**Course Objective**

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

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

<b>CO No.</b>	<b>CO Statement</b>	<b>Knowledge Level</b>
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

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**Mapping with Programme Outcomes**

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<b>COs</b>	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>
<b>CO1</b>	M	M	S	S	M
<b>CO2</b>	M	S	M	S	S
<b>CO3</b>	S	S	M	S	S
<b>CO4</b>	S	S	S	S	S

S – Strong; M – Medium; L – Low

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**Syllabus**

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**Unit – I Introduction to Managerial Economics**

**(18 Hours)**



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

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**Mapping with Programme Outcomes**

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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

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**Syllabus**

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**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.

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**Text Book**

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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

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**Reference Book**

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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's Publications	2009
3.	Gowar, LCB,	Principles of Modern Company Law,	Stevens & Sons, London.	2013
4.	B. S. Raman	Business Law	United Publishers	2008
5.	Kavita Krishnamurthi	Business Law	Global Academic Publishers & Distributors	2011

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**Pedagogy**

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

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**Course Designer**

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

# 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.

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**Text Book**

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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

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**Reference Book**

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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

### **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**

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

### **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

<b>CO No.</b>	<b>CO Statement</b>	<b>Knowledge Level</b>
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



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**Mapping with Programme Outcomes**

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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

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**Syllabus**

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**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.

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**Text Book**

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S.No.	Authors	Title	Publishers	Year of Publication
1.	A.C.Fernando	Business ethics-An Indian Perspective	Dorling Kinder sky, PearsonEducationin south AsiaPvt.Ltd	2009
2.	P.K.Saha.,	BusinessEthics	PacificPublication,New Delhi.	2009
3.	Dr.S.S.Khanka	BusinessEthics and Corporate Social Responsibility	S.Chand & Company	2014
4.	K.ParveenParboteeah &John B.Cullen	BusinessEthics	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

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**Reference Book**

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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

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**Pedagogy**

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

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**Course Designer**

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

**ELECTIVE COURSE – I**  
**SERVICES MARKETING**  
**2019 – 2020 Onwards**

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

**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

<b>CO No.</b>	<b>CO Statement</b>	<b>Knowledge Level</b>
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**

<b>COs</b>	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>
<b>CO1</b>	S	S	S	S	S
<b>CO2</b>	S	S	S	S	S
<b>CO3</b>	S	S	S	S	S
<b>CO4</b>	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.

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**Text Book**

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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

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**Reference Book**

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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

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**Pedagogy**

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

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**Course Designer**

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

**CORE COURSE – V****QUANTITATIVE TECHNIQUES FOR BUSINESS****2019 – 2020 Onwards**

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

**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

<b>CO No.</b>	<b>CO Statement</b>	<b>Knowledge Level</b>
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**

<b>COs</b>	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>
<b>CO1</b>	S	M	S	S	S
<b>CO2</b>	S	M	S	S	S
<b>CO3</b>	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%**

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**Text Book**

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

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**Reference Book**

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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

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**Mapping with Programme Outcomes**

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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

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**Syllabus**

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**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-3<sup>rd</sup> and 4<sup>th</sup> PLS, GPS and GLS Technology, Supply Scoring and Assessment, Lean Management, Lean Manufacturing, Mass Customization.

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**Text Book**

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

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**Reference Book**

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

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**Pedagogy**

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

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**Course Designer**

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

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**CORE COURSE – VII**

**BIG DATA ANALYTICS**

**2019 – 2020 Onwards**

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

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**Course Objective**

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

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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

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**Mapping with Programme Outcomes**

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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

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**Syllabus**

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**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.

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**Text Book**

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S.No.	Authors	Title	Publishers	Year of Publication
1.	SeemaAcharya and SubhashiniChellappan	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

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**Reference Book**

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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 – Random walk 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.

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**Text Book**

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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 Company Ltd	2008

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**Reference Book**

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S.No.	Authors	Title	Publishers	Year of Publication
1.	Reilly frank and Brown Keith.C	Investment analysis and Portfolio Management	Cengage learning	2008
2.	Chandra. P	Security Analysis and Investment	Tata McGraw Hill	2017

		Management		
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 Commerce.

## ELECTIVE COURSE – II RETAIL MANAGEMENT 2019 – 2020 Onwards

Semester – II	<b>Retail Management</b>	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)**



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**

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

### **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**

<b>Cos</b>	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>
<b>CO1</b>	S	S	S	S	S
<b>CO2</b>	S	S	S	S	S
<b>CO3</b>	S	S	S	S	S
<b>CO4</b>	S	S	S	S	S
<b>CO5</b>	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.

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**Text Book**

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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

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**Reference Book**

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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

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**Pedagogy**

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

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**Course Designer**

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

**CORE COURSE – IX**  
**ADVANCED CORPORATE ACCOUNTING**  
**2019 – 2020 Onwards**

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

**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

<b>CO No.</b>	<b>CO Statement</b>	<b>Knowledge Level</b>
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,	K6

	Amalgamation and Reconstruction of Companies.	
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### 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	KalyaniPublishers	Reprint 2016
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### 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.GoyalRuchiGoyal	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**

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

### 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

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**Mapping with Programme Outcomes**

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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

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**Syllabus**

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**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 – Research design – Definition – types of research design – exploratory and causal research design – 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

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**Text Book**

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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	20069 <sup>th</sup> edition

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**Reference Book**

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

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**Pedagogy**

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

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**Course Designer**

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

**CORE COURSE – XI**  
**COMMERCE FOR COMPETITIVE EXAMINATIONS**  
**2019 – 2020 Onwards**

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

**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

<b>CO No.</b>	<b>CO Statement</b>	<b>Knowledge Level</b>
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



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**Mapping with Programme Outcomes**

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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

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**Syllabus**

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**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**

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**Text Book**

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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

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**Reference Book**

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S. No.	Authors	Title	Publishers	Year of Publication
1.	Upkar	UGC NET/JRF/SET Commerce	Upkar Publication	2017
2.	AnushaKataria , Shivani Dr.ParveenKataria	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	<b>R Programming Practicals</b>	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

<b>CO2</b>	S	M	S	S	S
<b>CO3</b>	S	M	S	S	S
<b>CO4</b>	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

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

### 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

<b>CO No.</b>	<b>CO Statement</b>	<b>Knowledge Level</b>
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
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### Reference Book

S.No.	Authors	Title	Publishers	Year of Publication
1.	S.A.Sherlekar, R.Krishnamoorthy	Marketing Management	Himalaya Publishing house	2010
2.	DhruvGrewal	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. M.A .ParveenBanu – 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

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## Syllabus

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### 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.

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## Text Book

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

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**Reference Book**

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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

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**Pedagogy**

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

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**Course Designer**

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

**EXTRA CREDIT COURSE****LEADERSHIP****2019 – 2020 Onwards**

<b>Semester - III</b>	<b>Leadership</b>	<b>Weeks - 4</b>	
<b>Extra Credit Course - I</b>		<b>Credit - 1</b>	
<b>Course Code -</b>		<b>Internal 25</b>	<b>External 75</b>

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**Course Outline**

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- The concept of leadership has been employed within different context and at different levels of analysis e.g. self-leadership, small-group leadership, organizational leadership and national leadership.
- The primary purpose of this course is to serve as a catalyst for the students of leadership's thinking and dialogue about leaders and the process of leadership.

**COURSE PLAN:****Week1:**

Introduction to Leadership: Functions; Leadership Roles: Leaders Vs Managers: Theories

**Week 2:**

Leadership Styles: Effective Vs Successful Managers; Leadership Styles: Adaptation - Studies / Case: "From Sindhi to Siddhi" (Part - I) Leadership Behaviour: Emergence: Leadership and Trust; Case: "From Sindhi to Siddhi (Part-II)"/ Transformation Leadership.



### **Week 3:**

Leadership Skills: Leadership and Management; Case: The DVC story - A First Person Account Leadership in Action - (Part - I) Competencies and Skills of Leaders: Issues in Organizational Leadership; Case: The DVC Story - A First Person Account, Leadership in Action Part –II.

### **Week 4:**

Self Regulating - The Key to Institution Building, Framework of institution Building; Case: “RaiBahadur Mohan Singh Oberoi” (Part - I), Issues in Institution Building; Case: RaiBahadur Mohan Singh Oberoi (Part-II)

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### **Course Instructor**

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Prof. Kalyan Chakravarti is an alumnus of IIT Kharagpur, in electrical engineering, in the graduating class of 1963. Thereafter, he received his business management training from IIM Ahmedabad and the Harvard Business School. He has over three decades of corporate experience in prestigious companies – English Electric, Larsen & Toubro and Cable Corporation of India, and a decade of experience in IIT Kharagpur as Dean and Professor of the Vinod Gupta School of Management. In academic life he has taught a wide range of courses – human behaviour, human resources, values and ethics, strategic management and leadership. His current area of interest is change management and organisation development.



Prof. Tuheena Mukherjee's core competency lies in handling issues of emotions in organizations, high performance work systems, and cross-cultural issues in business. Prof. Mukherjee is an industrial psychologist and a certified MBTI Trainer, one of the widely used psychometric assessment tools for training and consultancy world over and used as best practices for organizations world-wide. Prof. Mukherjee uses multiple pedagogic techniques like experimentation and psychometric assessments for training personnel. In corporate life he has a wide range of experience in marketing, manufacturing, human resources, industrial relations, projects, administration and corporate affairs, rising from assistant manager, to executive director and a member of the board.

**CORE COURSE – XIII**  
**BUSINESS TAXATION**  
**2019 – 2020 Onwards**

<b>Semester – IV</b>	<b>Business Taxation</b>	<b>Hours/Week –5</b>	
<b>Core Course – XII</b>		<b>Credits –5</b>	
<b>Course Code –19PCO4CC12</b>		<b>Internal 25</b>	<b>External 75</b>

**Course Objective**

- To help the students understand and apply basic concepts and provisions of Income Tax Act 1961.
- To make aware about agriculture income, residential status and incidence/charge of tax.
- To understand the provision and procedure to compute total income under five heads of income i.e. Salaries, House Property, Profits and Gains from Business & Profession, Capital Gain and other sources.

**Course Outcome**

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

<b>CO No.</b>	<b>CO Statement</b>	<b>Knowledge Level</b>
CO1	Apply the basic concepts of Income Tax and Residential Status of an Individual	K3
CO2	Examine the Taxable Income of Salary and House Property of an Individual	K4
CO3	Determine the Total Income of Business or Profession, Capital Gain and Other Sources	K5

CO4	Create e-filing of Tax and GST	K6
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### Mapping with Programme Outcomes

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

S – Strong; M – Medium; L – Low

### Syllabus

#### Unit – I Introduction to Income Tax (15 Hours)

Income Tax Act 1961- Definitions – Income – Agricultural Income - Person – Assessee – Types of Assessee - Previous Year – Assessment Year – Residential Status – Scope of Total Income – Capital and Revenue Receipts and expenditure – Incomes exempt under Sec.10.

#### Unit – II Income from Salaries & House Property (15 Hours)

Computation of Income from Salaries – Annual accretion – Allowances – Perquisites – Types and treatment – Profit in lieu of salary – Exempted Profits – Deduction u/s 16 - Computation of Income from House Property – Determination of GAV,NAV – Deduction out of Annual Value.

#### Unit – III Profits and Gains of Business or Profession, Capital Gain & Other Sources (15 Hours)

Profits and Gains of Business or Profession – meaning – computation - expenses expressly allowed – expenses expressly disallowed - Computation of Capital Gain – cost of acquisition – cost of improvement – capital gain exempt from tax – tax on capital gain - Computation of income from other sources – specific incomes and other incomes chargeable under the head income from other sources.

#### Unit – IV Gross Total Income & Tax Liability (15 Hours)

Assessment of Individual, Hindu Undivided Family, Partnership firms and companies – Setoff and carry forward of losses – Income tax Authorities – Procedure for assessment – Tax Deducted at Source (TDS)- Deduction from Gross total income – Total tax liability .

#### Unit – V GST (15 Hours)

GST – History – Formation and launch – Tax - GST Council – Goods and Service Tax Network (GSTN) – Criticism – Application of GST - Introduction to e-filing.

**Distribution of Marks: Theory 20% & Problem 80%**

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**Text Book**

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S.No.	Authors	Title	Publishers	Year of Publication
1.	Dr.H.C.Mehrotra	Income Tax Law and Practice	SahithyaBhavan Publications	Current edition
2.	Murthy A	Income Tax	Vijay Nicole Chennai	Current edition

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**Reference Book**

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S.No.	Authors	Title	Publishers	Year of Publication
1.	T.S.Reddy and Hari Prasad Reddy	Income Tax Law and Practice	Margham Publications, Chennai	Current edition
2.	DinagarPagare	Tax Laws	S.Chand & Sons, New Delhi	Current edition

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**Pedagogy**

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- Lecture, Power Point Presentations, Group Discussion, Seminar, Quiz, Assignment, Experience Discussion and Activity.

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**Course Designer**

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Dr.M.A. ParveenBanu, Associate Professor, Department of Commerce.

**CORE PRACTICAL – II****BUSINESS RESEARCH METHODS – II (PRACTICALS)****2019 – 2020 Onwards**

<b>Semester – IV</b>	<b>Business Research Methods – II</b> <b>(Practicals)</b>	<b>Hours/Week –5</b>	
<b>Core Practical – II</b>		<b>Credits –3</b>	
<b>Course Code –19PCO4CC2P</b>		<b>Internal</b> <b>25</b>	<b>External</b> <b>75</b>

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**Course Objective**

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- The primary objective of this course is to expose the students with the research framework and develop research proposal.
- To impart knowledge for enabling students to develop data analytics skills and meaningful interpretation to the data.
- To familiarize the students with statistical package and formulating research hypothesis and report.

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**Course Outcome**

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

CO No.	CO Statement	Knowledge Level
CO1	Develop the hypotheses to value the population parameters.	K3
CO2	Analyze the data with SPSS	K4
CO3	Compare the dependence and independence methods in multivariate data analysis.	K5
CO4	Formulating and Testing research hypothesis.	K6

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**Mapping with Programme Outcomes**

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

S – Strong; M – Medium; L – Low

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**Syllabus**

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**Unit – I Introduction (15 Hours)**

Introduction to Data Collection – Methods of Data Collection – Primary and Secondary Data – Data Coding in SPSS – Reliability of Data – Selection of tools for analysis – Introduction to Hypothesis testing – Hypothesis Testing Procedure.

**Unit – II Testing of Hypothesis – Parametric & Non Parametric Test (15 Hours)**

Introduction – Parametric Test: Students ‘T’ test, ANOVA - Non – Parametric Test: One Sample Tests; Chi Square Test; Two Samples Test; Two Sample Median Test, Man – Whitney U Test – K – related Test; K – Sample related test – Kruskal – Wallis Test (H Test) – Friedman Test using SPSS Software.

**Unit – III Basic Multivariate Analysis (15 Hours)**

Introduction – Correlation Analysis: Pearson and Spearman Correlation – Rank Correlation – Linear Regression and Time Series; Simple Regression – Multiple Regression and Time Series Analysis

**Unit – IV Advanced Multivariate Analyses (15 Hours)**

Introduction – Discriminant Analysis: Steps of Two – Group Discriminant Analysis – Directions for Multiple Discriminant Analysis – Factor Analysis – Cluster Analysis – Multidimensional Scaling

**Unit – V Research Report (15 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 – Social implication and practical implication in research report.

### List of Practicals

- Questionnaire Framing
- Data Collection and Reliability Data
- Creation of Hypothesis
- “T” test
- ANOVA
- Chi Square Test
- Mann – Whitney U Test
- Kruskal Wallis H Test
- Friedman Test
- Correlation
- Regression
- Discriminant Analysis
- Factor Analysis
- Multidimensional Scaling
- Report Writing

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### Text Book

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S.No.	Authors	Title	Publishers	Year of Publication
1.	Donald R. Cooper and Pamela S. Schindler	Business Research Methods	Tata McGraw Hill	2006 9 <sup>th</sup> edition
2.	K. N. Krishnaswamy, AppaIyerSivakumar and M. Mathirajan	Management Research Methodology	Pearson Education	2006
3.	Uma Sekaran	Research Methods For Business : A skill Building Approach	Wiley India	Copyright 2003 4 <sup>th</sup> Edition

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### Reference Book

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S.No.	Authors	Title	Publishers	Year of Publication
1.	Alan Bryman and Emma Bell	Business Research Methods	Oxford University Press	May 2015 4 <sup>th</sup> Edition

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2.	Dr. Sue Greener	Business Research Methods	Ventus Publishing	2008
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### **Pedagogy**

- Readings form Articles, Lecture, PPT Presentations, E-content module, Assignment, Lab work and Group Discussion

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### **Course Designer**

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

**ELECTIVE COURSE – IV**  
**MANAGERIAL BEHAVIOUR & EFFECTIVENESS**  
**2019 – 2020 Onwards**

<b>Semester – IV</b>	<b>Managerial Behaviour &amp; Effectiveness</b>	<b>Hours/Week –5</b>	
<b>Elective Course – IV</b>		<b>Credits –4</b>	
<b>Course Code –19PCO4EC4A</b>		<b>Internal 25</b>	<b>External 75</b>

### **Course Objective**

- To understand various managerial skills, roles functions and levels.
- To gain knowledge of traditional and contemporary structural designs.
- To identify various leadership styles and their suitability to the situation

### **Course Outcome**

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

<b>CO No.</b>	<b>CO Statement</b>	<b>Knowledge Level</b>
CO1	Apply the managerial dimensions for effective job behavior	K3

CO2	Examine managerial styles in terms of concern for production and concern for people	K4
CO3	Assess different systems of management and relate these systems to organizational characteristics	K5
CO4	Develop the managerial skills to enhance the competitive spirit through creativity and innovation.	K6

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### Mapping with Programme Outcomes

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

S – Strong; M – Medium; L – Low

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### Syllabus

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#### **Unit – I Introduction to Managerial Job (15 Hours)**

Descriptive Dimensions of Managerial Jobs – Methods – Model – Time Dimensions in Managerial Jobs – Effective and Ineffective Job behavior – Functional and level differences in Managerial Job behavior.

#### **Unit – II Designing the Managerial Job (15 Hours)**

Identifying Managerial Talent – Selection and Recruitment – Managerial Skills Development – Pay and Rewards – Managerial Motivation – Effective Management Criteria – Performance Appraisal Measures – Balanced Scorecard - Feedback – Career Management – Current Practices.

#### **Unit – III Concept of Managerial Effectiveness (15 Hours)**

Definition – The person, process, product approaches – Bridging the Gap – Measuring Managerial Effectiveness – Current Industrial and Government practices in the Management of Managerial Effectiveness- the Effective Manager as an Optimizer.

#### **Unit – IV Environmental Issues in Managerial Effectiveness (15 Hours)**

Organizational Processes – Organizational Climate – Leader – Group Influences – Job Challenge– Competition – Managerial Styles

#### **Unit – V Developing the Winning Edge (15 Hours)**

Organizational and Managerial Efforts – Self Development – Negotiation Skills – Development of the Competitive Spirit – Knowledge Management – Fostering Creativity and Innovation



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**Text Book**

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S.No.	Authors	Title	Publishers	Year of Publication
1.	Peter Drucker	Management	Harper Row	2008
2.	Milkovich and Newman	Compensation	McGraw-Hill International	2017
3.	Blanchard and Thacker	Effective Training Systems	Pearson	2012
4.	R.M.Omkar	Personality Development and Career Management	S.Chand	2016

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**Reference Book**

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S.No.	Authors	Title	Publishers	Year of Publication
1.	Dubrin	Leadership, Research Findings, Practices and Skills	Biztantra	2015
2.	Joe Tidd , John Bessant, Keith Pavitt	Managing Innovation	Wiley 3 <sup>rd</sup> Edition	2006
3.	T.V. Rao	Appraising and Developing Managerial Performance	Excel Books	2002
4.	Richard L.Daft	Leadership	Cengage	2017

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**Pedagogy**

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- Lecture, Power Point Presentations, Group Discussion, Seminar, Quiz, Assignment, Experience Discussion and Activity.

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**Course Designer**

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Dr.P.Banu, Assistant Professor, Department of Commerce.

**ELECTIVE COURSE – IV****ENTERPRISE RESOURCE PLANNING****2019 – 2020 Onwards**

<b>Semester – IV</b>	<b>Enterprise Resource Planning</b>	<b>Hours/Week –5</b>	
<b>Elective Course – IV</b>		<b>Credits –4</b>	
<b>Course Code –19PCO4EC4B</b>		<b>Internal 25</b>	<b>External 75</b>

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**Course Objective**

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- To understand how a business works and how information systems fit into business operations.
- To gain insight on the evolution and basics of Enterprise Resource Planning (ERP) and its technologies.
- To describe the selection, acquisition and implementing enterprise systems and their impact on organization.

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**Course Outcome**

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

<b>CO No.</b>	<b>CO Statement</b>	<b>Knowledge Level</b>
CO1	Make use of the technical aspects of ERP and its Modules	K3
CO2	Analyze the concept of ERP implementation system	K4
CO3	Determine the objectives and application of supply chain management	K5
CO4	Build a theoretical approach on strategies to be resumed for a successful ERP process	K6

### **Mapping with Programme Outcomes**

<b>COs</b>	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>
<b>CO1</b>	M	M	S	S	M
<b>CO2</b>	M	M	S	S	M
<b>CO3</b>	M	M	M	S	M
<b>CO4</b>	M	M	M	S	M

S – Strong; M – Medium; L – Low

### **Syllabus**

#### **Unit – I Introduction to ERP (15 Hours)**

ERP – Meaning – Definition – History and Evolution – Components of ERP – Need – Functions – Role of ERP – Conceptual Framework of ERP – Benefits – Limitations – Scope.

#### **Unit – II ERP Modules Structure (15 Hours)**

Finance Module – Production Planning, Control and Maintenance – Sales and Distribution – HRM – Inventory Control – Quality Management

#### **Unit – III ERP Implementation (15 Hours)**

Approaches to the study of ERP implementation – Perspectives in ERP Implementation – Challenges to Implementation – Implementation Strategy – Phases in ERP Implementation – Benefits realized in ERP Implementation – Reasons for failure of ERP Implementation.

#### **Unit – IV Supply Chain Management (15 Hours)**

Supply Chain Management – Meaning – Objective – Process – Challenges – Difference between ERP and Supply Chain Management.

#### **Unit – V Future Directions in ERP (15 Hours)**

New trends in ERP – E - Commerce – ERP and Internet – Factors guiding Selection – Evolution of ERP – Strategies for successful ERP – Integrating ERP into Organization – ERP and E - business.

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**Text Book**

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S.No.	Authors	Title	Publishers	Year of Publication
1.	K.Ganesh, Mohapatra Sanjay , P. Sivakimar & S.P.AnbuUdayasankar	Enterprise Resource Planning	Springer International Publishing	2014

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**Reference Book**

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S.No.	Authors	Title	Publishers	Year of Publication
1.	Vinodkumar Venkitakrishnan, N. K. Garg	Enterprise Resource Planning: Concepts and practices	Prentice Hall of India	2011
2.	Mary Summer	Enterprise Resource Planning	Prentice Hall of India	2004
3.	Parthasarathy	Enterprise Resource Planning – Managerial and Technical Perspective	New Age International Ltd Publishers	2007

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**Pedagogy**

- Lecture, Power Point Presentations, Group Discussion, Seminar, Quiz, Assignment, Experience Discussion, Brain storming, Activity, Case Study.

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**Course Designer**

Dr. S. Shameem, Associate Professor, Department of Commerce

**ELECTIVE COURSE – V**

**ENTREPRENEURSHIP & NEW VENTURE CREATION**

**2019 – 2020 Onwards**

<b>Semester – IV</b>	<b>Entrepreneurship &amp; New Venture Creation</b>	<b>Hours/Week –5</b>	
<b>Elective Course – V</b>		<b>Credits –4</b>	
<b>Course Code –19PCO4EC5A</b>		<b>Internal 25</b>	<b>External 75</b>

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**Course Objective**

- To understand the resources required to underpin venture development and growth and know from where and how to access these resources.
- To develop a greater awareness of their personal goals, motivations, strengths and limitations in the context of venture creation and growth, particularly in the context of forming new ventures or joining a new young venture.
- Develop insights of Entrepreneurship concepts and build the necessary skills to assume Entrepreneurial activities

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**Course Outcome**

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

CO No.	CO Statement	Knowledge Level
CO1	Identify various Governmental and Non - Governmental support schemes offered to the entrepreneurs.	K3
CO2	Distinguish the types of entrepreneurship and the modes of Business Networking.	K4
CO3	Assess the commercial viability of new technologies and business opportunities	K5
CO4	Create Business Plans that Articulate and apply the Entrepreneurial Competencies	K6

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**Mapping with Programme Outcomes**

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

S – Strong; M – Medium; L – Low

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**Syllabus**

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**Unit – I Entrepreneurial Framework (15 Hours)**

Introduction of Entrepreneur and Entrepreneurship – Role of entrepreneurship in Economic development – Entrepreneurial careers and education – Ethics and social responsibility of entrepreneurs, Global Entrepreneurship Monitor – Sustainable Entrepreneurship – Case insights.

**Unit – II Entrepreneurial & Intrapreneurial Mind (15 Hours)**

The entrepreneurial process - The entrepreneurial decision process, Intrapreneurship – Entrepreneurial competencies and types – Behavioral Patterns– Motivational skills

**Unit – III Development of Business Ideas (15 Hours)**

Discovering a business idea – Researching and evaluating the business ideas – Developing the business model – Concept and method of project appraisal – Case insights

**Unit – IV Financial Assistance, Incubation & Innovation (15 Hours)**

Financial Assistance through SFC's, SIDBI, Commercial Banks, IFCI – Non-Financial Assistance from DIC, SISI, AWAKE, KVIC - PM MUDRA Yojana - Meaning,

Objectives, Procedures for obtaining loan under MUDRA. Financial incentives for SS's and Tax Concessions

Business Incubators – Role of TDB: Seed support for STEP/TBI's, S and T Entrepreneurship Development – Innovation and Technology, Entrepreneur Development Programs. – Case insights.

**Unit – V      New Venture Creation      (15 Hours)**

Defining the small firms – Small firms in India – Small firms around the world – Scope of Micro and Small enterprise, Institutional support to Entrepreneurs and External Resources: Angel Investors and Venture Capital – Adding values to Business – Launching the Business – Legal foundations.

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**Text Book**

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S.No.	Authors	Title	Publishers	Year of Publication
1.	Robert.D. Hisrich&Micheal P. Peters	Entrepreneurship	Tata McGraw Hill	2002 10 <sup>th</sup> edition
2.	Paul Burns	Entrepreneurship and Small Business	Macmillan Publishers	2001
3.	Dr.S.S.Khanka	Entrepreneurial Development	S.Chand& Company Pvt. Ltd	2015 5 <sup>th</sup> Edition
4.	A.Sahay& V.Sharma	Entrepreneurship and New Venture Creation	Anurag Jain for Excel books	2008 First edition

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**Reference Book**

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S.No.	Authors	Title	Publishers	Year of Publication
1.	Dr.C.B.Gupta & N.P.Srinivasan	Entrepreneurship Development in India	Sultan Chand & Co	2004 5 <sup>th</sup> Edition

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**Pedagogy**

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- Lecture, Power Point Presentations, Group Discussion, Seminar, Quiz , Assignment, Experience Discussion, Brain storming, Activity, Case Study.

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**Course Designer**

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

**ELECTIVE COURSE – V**  
**PROJECT MANAGEMENT**  
**2019 – 2020 Onwards**

<b>Semester – IV</b>	<b>Project Management</b>	<b>Hours/Week –5</b>	
<b>Elective Course – V</b>		<b>Credits –4</b>	
<b>Course Code –19PCO4EC5B</b>		<b>Internal 25</b>	<b>External 75</b>

**Course Objective**

- To understand the project cycle and the phases of project management.
- To develop the knowledge of students in the management of project and to know about how to prepare project in business.
- To organize and apply the project management tools and techniques in a more efficient manner.

**Course Outcome**

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

<b>CO No.</b>	<b>CO Statement</b>	<b>Knowledge Level</b>
CO1	Outline the project management concepts	K2
CO2	Identify the project resource and infer the appraisal techniques	K3
CO3	Examine the methods of financing of projects and analyze the cost control techniques	K4
CO4	Evaluate Project Proposal	K5
CO5	Develop Feasible Projects	K6

### **Mapping with Programme Outcomes**

<b>Cos</b>	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>
<b>CO1</b>	M	M	M	M	S
<b>CO2</b>	M	M	M	S	S
<b>CO3</b>	M	M	S	S	S
<b>CO4</b>	M	M	S	S	S
<b>CO5</b>	M	M	S	S	S

S – Strong; M – Medium; L – Low

### **Syllabus**

#### **Unit – I Introduction (15 Hours)**

Nature and Contents of Project Management: Project Characteristics – Attributes of a Good Project Manager – Taxonomy of Projects – Projects Environment – History of Project Management – Project as a Conversion Process – Project Life Cycle – Project Roles – A System Approaches to Project Management.

#### **Unit – II Project Identification & Appraisal (15 Hours)**

Project Identification – Project preparation – Tax Incentives and Project Investment Decisions – Tax Planning for Project Investment Decisions – Zero based Project Formulation – Technical, Commercial, Economic, Financial and Management Appraisal – Social Cost benefit Analysis and Project Risk Analysis.

#### **Unit – III Project Financing (15 Hours)**

Project Cost Estimation – Project Financing – Financial Evaluation of Projects – Financial Projections – Project Planning and Scheduling – Estimation, Resource analysis, Justification and Evaluation – Teams and organization – Projects Cost Control.

**Unit – IV Project Review****(15 Hours)**

Role of Management and Leadership in Project Environment – Problem Solving and Decision Making – Project review Rehabilitation of Sick Units – Project Organization – Project Contracts.

**Unit – V Project Evaluation****(15 Hours)**

Meaning – Project review and Administrative aspects – Computer aided Project Management – Options in Projects – Risk Analysis – Topics of interest on Project Management.

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**Text Book**

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S.No.	Authors	Title	Publishers	Year of Publication
1.	Chandra Prasanna	Projects – Planning, Analysis, Selection, Implementation and Review	Tata McGraw Hill, New Delhi	2012

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**Reference Book**

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S.No.	Authors	Title	Publishers	Year of Publication
1.	Maylor Harvey	Project Management	Pearson Education, New Delhi	2010
2.	Rao P.C.K,	Project Management and Control	Sultan Chand and Sons	2011

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**Pedagogy**

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- Lecture, Power Point Presentations, Group Discussion, Seminar, Quiz, Assignment, Experience Discussion and Activity.

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**Course Designer**

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