

KONGUNADU ARTS AND SCIENCE COLLEGE

(Autonomous)

Coimbatore – 641 029



DEPARTMENT OF COMMERCE (PG)

Curriculum and Scheme of Examinations (CBCS)

(2022 – 2023 onwards)

**Kongunadu Arts and Science College (Autonomous),
Coimbatore - 641 029.**

Department of Commerce (PG)

Vision of the Department

Enriching the potentials and capabilities of students to be highly committed and competitive

Mission of the Department

Imparting knowledge on the values of commerce through well designed curriculum and extending best student support services towards quality education by emphasizing the ethical values and financial discipline to the student community and society at large.

Programme Outcomes (POs)

PO1: To make the students to be self employed and entrepreneurs

PO2: To encourage the contribution of the students for fostering industrial development

PO3: To inculcate ethical practices among the students through updated syllabi

PO4: To provide in-depth understanding of stock market operations

PO5: To acquire strong subject-matter expertise in finance, financial instruments and markets.

PO6: To acquire advanced theoretical knowledge and research capabilities in their preparation for academic and research focused careers.

PO7: To develop skills in the application of research methods for business problem solving

PO8: To Equip the students for seeking suitable careers in management and entrepreneurship

Programme Specific Outcomes (PSOs)

PSO1: To understand the opportunities and challenges in business environment

PSO2: To update students with modern trends and changes in business practices

PSO3: To equip the students with accounting and managerial skills

PSO4: To stimulate the research interest of students and gain new insights

PSO5: To enable the students to acquire leadership qualities with necessary skills and capabilities

PCM01
KONGUNADU ARTS AND SCIENCE COLLEGE (AUTONOMOUS)
COIMBATORE - 641 029
MASTER OF COMMERCE - M.COM

CURRICULUM & SCHEME OF EXAMINATION UNDER CBCS
(Applicable to Students admitted from the Academic Year 2022 – 2023)

(Applicable to students admitted from the Academic Year 2021-2022)								
Semester	Subject Code	Title of the Paper	Instruction Hours	Exam. Marks			Duration of Exam.	Credits
				CI	A	ES E		
I	22PCM101	CORE PAPER - 1 Financial Management	6	50	50	100	3	5
	22PCM102	CORE PAPER - 2 Global Business Environment	6	50	50	100	3	5
	22PCM103	CORE PAPER - 3. Executive Communication	6	50	50	100	3	5
	22PCM104	CORE PAPER - 4. Organizational Behaviour	6	50	50	100	3	5
	22PCM1E1	Major Elective I	6	50	50	100	3	5
Total (i)			30	-	-	500	-	25
II	22PCM205	CORE PAPER - 5. Advanced Corporate Accounting	6	50	50	100	3	5
	22PCM206	CORE PAPER - 6.Security Analysis and Portfolio Management	6	50	50	100	3	5
	22PCM207	CORE PAPER - 7 Management of Small Enterprises	6	50	50	100	3	5
	22PCM208	CORE PAPER - 8. Industrial Relations and Labour Law	6	50	50	100	3	5
	22PCM2E2	Major Elective-II	6	50	50	100	3	5
Total (ii)			30	-	-	500	-	25
III	22PCM309	CORE PAPER - 9 Applied Cost Accounting	5	50	50	100	3	4
	22PCM310	CORE PAPER - 10 Income Tax Law and Practice	5	50	50	100	3	4
	22PCM311	CORE PAPER - 11 Cyber Crime and Law	4	50	50	100	3	3
	22PCM312	CORE PAPER - 12 Business Research Methods	4	50	50	100	3	3
		Core Practical - 1 Computer Application and Tally Practicals	4	-	-	-	-	-
	22PCM3N1	Non-Major Elective I	6	50	50	100	3	4
		Extra Departmental Course Managerial skills	2	100	-	100	3	2
Total (iii)			30	-	-	600	-	20
IV	22PCM413	CORE PAPER - 13 Accounting for Managers	5	50	50	100	3	3
	22PCM414	CORE PAPER - 14 Customs Duty and Goods and Services Tax	4	50	50	100	3	3
	22PCM415	CORE PAPER - 15 Marketing Research	4	50	50	100	3	2
	22PCM4CL	Core Practical - 1Computer Application and Tally Practicals	5	50	50	100	3	2
	22PGI4N2	Non-Major Elective-II	6	100	-	100	3	4
	22PCM4Z1	*Project Work and Viva – Voce	6	50	50	100	-	4
		Total (iv)	30	-	-	600	-	18
		SWAYAM – MOOC (v)	-	-	-	-	-	2
Grand Total (i+ii+iii+iv+v)			-	-	-	2200	-	90

Note: CBCS – Choice Based Credit System

ALC – Advanced Learners Course

CIA – Continuous Internal Assessment

ESE – End Semester Examinations

JOC – Job Oriented Course

* 6 hours are allotted for project work which will not be accounted for the staff work load.

Major Elective Papers

1. Bank Management
2. Human Resource Management
3. Services Marketing
4. Consumer Behaviour
5. Insurance and Risk Management
6. International Marketing

Two Major Elective Papers are to be selected by the Students from 6 papers assigned to be elective papers in their I and II Semesters.

Non - Major Elective Papers

1. Information security \$
2. Managerial Economics
3. Management of Financial Services
4. International Trade

\$ To be offered by the department

Two Non-Major Elective papers are to be selected by the Students from 4 papers assigned to be Non-Major Elective papers in their III and IV Semesters

Subject Code & Title of the Extra Departmental Course (EDC)

22PCM3X1 – EDC Paper 1 Managerial Skills

TALLY TABLE:

Subject	No. of Subjects	Total Marks	Credits
Core – Theory or practical or project	17	1700	68
SWAYAM – MOOC	-	-	2
Major Elective paper	02	200	10
EDC paper	01	100	02
Non Major Elective Paper	02	200	08
Grand Total	22	2200	90

➤ 50% CIA is applicable to all subjects except JOC, ALC and NME II

PCM03

- The students should complete SWAYAM – MOOC before the completion of third semester and the course completed certificate should be submitted to the HoD. Two credits will be given to the candidates who have successfully completed. In case the students have completed more than one online course, the appropriate 2 extra credits shall be awarded to such candidates upon the submission of certificate through the HOD to the Controller of Examinations.
- A field trip preferably relevant to the course should be undertaken every year.

Components of Continuous Internal Assessment (50 Marks)

Components		Marks	Total
Theory			
CIA I	75	(75+75) converted to 30	50
CIA II	75		
Problem based Assignment**		10	
Attendance		5	
Others*		5	
Practical			
CIA Practical		(50) converted to 30	50
Observation Notebook		15	
Attendance		5	
Project			
Review		45	50
Regularity		5	

* Class Participation, Case Studies Presentation, Field Work, Field Survey, Group Discussion, Term Paper, Workshop/Conference Participation. Presentation of Papers in Conferences, Quiz, Report/Content writing. Etc.

** Two Assignments to be given. (Each 5 marks).

BLOOM'S TAXONOMY BASED ASSESSMENT PATTERN

(K1-Remembering; K2-Understanding; K3-Appling; K4-Analyzing; K5-Evaluating)

Theory Examination – Part IIIi) CIA I & II and ESE: 75 Marks

Knowledge Level	Section	Marks	Description	Total
K1 – K2 Q1 to 20	A (Answer all)	20 x 1 = 20	MCQ-10/ Fill ups-5/ One word-5	75**
K2 – K5 Q21 to 28	B (5 out of 8)	5 x 5 = 25	Short Answers	
K2 – K5 Q29 to 33	C (3 out of 5)	3 x 10 = 30	Descriptive / Detailed	

****For ESE 75 marks converted to 50 marks.**ii) ALC /JOC/PG Diploma: 100 marks (For ESE only)

Knowledge level	Section	Marks	Description	Total
K1 – K2 Q1 to 10	A (Answer all)	10 x 1=10	MCQ	100
K2 – K5 Q11 to 15	B (either or pattern)	5 x 6=30	Short Answers	
K2 – K5 Q16 to 20	C (Either or pattern)	5 x 12=60	Descriptive / detailed	

ESE Practical Examination:

Knowledge Level	Section	Marks	Total
K3	Experiments	45	50
K4		05	
K5	Record Work		

ESE Project Viva Voce:

Knowledge Level	Section	Marks	Total
K3	Project Report	35	50
K4		Viva voce	
K5	15		

PCM05

ADVANCED LEARNER COURSE UNDER SELF STUDY SCHEME (ALC)-OPTIONAL

Subject code	Title of the Paper	ESE Marks	Duration of Exam Hours	Credits
22PCM0D1	ALC-1 – Banking and Financial Services	100	3	2
22PCM0D2	ALC-2- Insurance Principles and Practice	100	3	2
22PCM0D3	ALC-3- Advertising Management	100	3	2

JOB ORIENTED COURSES (JOC) -OPTIONAL

Subject code	Title of the Paper	ESE Marks	Duration of Exam Hours	Credits
22PCM0J1	JOC-1 Customer Relationship Management	100	3	2
22PCM0J2	JOC -2 Tally 9.0 Practical	100	3	2
22PCM0J3	JOC -3 Share Trading Operations	100	3	2

Programme Code : 10		M.Com		
Course Code : 22PCM101		CORE PAPER - 1 Financial Management		
Batch 2022-2023	Semester I	Hours / Week 6	Total Hours 90	Credits 5

Course Objectives

1. To familiarize the students with the principles and practices of financial management
2. To understand the concepts of Financial Management and their application for managerial decision making.
3. To update the students with the challenges faced by the firm and different problem solving methods

Course Outcomes (COs)

K1 To K5	CO1	Keep in mind the concept, tools and techniques available for taking financial decisions
	CO2	Know the various theories and approaches of financial management
	CO3	Apply the managerial functions in the procurement and use of finance
	CO4	Consider the relevant policies and methods for solving the financial problems
	CO 5	Evaluate the role of modern financial managers

Syllabus

Unit I

18hours

Financial Management – Scope and objectives – Role and functions of financial manager - Problems and challenges - Basic consideration – **Factors Influencing Financial Decisions - Risk and Return trade off*** – Time value of money (Theory)

Unit II

18hours

Cost of capital – Meaning and importance – Types of cost –Computation of Cost of Debt, Preference, Equity and Retained earnings – Weighted average cost of capital (Problem)– Marginal cost of capital.

Unit III

18 hours

Capitalization – Meaning – Over and under capitalization - Capital Structure: Theories- Net Income Approach - Net Operating Income Approach- MM hypothesis (Problem) - Determinants of optimal capital structure – Capital structure planning

Leverages: Operating, Financial and combined leverages – EBIT – EPS analysis (Problem)

Unit IV

18 hours

Capital budgeting –Importance –Techniques – Pay back method, Net Present value, Internal rate of return, Profitability index and Accounting rate of return method (Problem) - Capital Rationing – Risk analysis in Capital budgeting. Capital Asset Pricing Model.

Unit V**18 hours**

Dividend theories—*Walter's model, Gordon and MM's approach*(Problem)-Dividend policy - Forms of dividend - Determinants of dividend policy.

Note: Problem-60%

Theory - 40%

*** Self Study and questions for examinations may be taken from the self study portions also**

Teaching Methods

Powerpoint presentation/ Seminar/Quiz/Discussion/Assignment

Text Book:

1) Sharma R.K & Shasi K.Gupta, 2020, Financial Management, Kalyani Publishers, 9th Edition

Reference Books:

- 1) Khan M Y & P K Jain, 2018, Financial Management, Tata McGraw Hill Publishing company Ltd, 8th Edition
- 2) Pandey I M, 2018, Financial Management, Vikas Publishing House Pvt. Ltd, Noida, 11th Edition
- 3) Maheshwari S N, 2021, Principles of Financial Management, Sultan Chand Sons, 15th Edition
- 4) G. Sudarsana Reddy, 2018 , Financial Management, Himalaya publication house, 3rd Revised Edition

Mapping

CO \ PSO	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
CO 1	S	S	S	H	S
CO 2	S	H	S	S	S
CO 3	S	S	H	S	S
CO 4	S	S	S	S	S
CO 5	S	S	S	S	S

S-Strong

H-High

M-Medium

L-Low

Programme Code : 10		M.Com		
Course Code : 22PCM102		CORE PAPER - 2 Global Business Environment		
Batch 2022-2023	Semester I	Hours / Week 6	Total Hours 90	Credits 5

Course Objectives

1. To familiarize the learners with various constituents of business environment
2. To know the need and importance of formulating strategies
3. To understand the challenges in the implementation of strategies

Course Outcomes (COs)

K1 to K5	CO1	Keep in mind the factors influencing the business environment
	CO2	Understand international investment strategies
	CO3	Apply knowledge and abilities in formulating strategies
	CO 4	Analyze the various components of international business
	CO 5	Appraise the global level changes in business environment

Syllabus

Unit I 18 Hours

Nature and elements of environment – Internal and External Environment – Micro and Macro Environment – Significance of business environment – Environmental analysis – Benefits and limitations – Environmental analysis and Strategic Management. Business and Society – Objectives and importance of business – Professionalization – Business Ethics –Social Responsibility of Business.

Unit II 18 Hours

Global Liberalization – Objectives and evaluation of GATT – UR Agreement – Salient features of UR agreement – GATT and WTO – **Functions of WTO – Organizational structure of WTO***–UR agreement and India–International Labour Organization(ILO)–Multi National Corporations – Meaning – Merits and Demerits – Organizational Models.

Unit III 18 Hours

Globalization – Meaning and Dimensions – Features – Globalization Stages – Essential conditions for globalization – Foreign Market Entry Strategies – Pros and Cons of Globalization – Globalization of Indian Business. Digital Economy – Cash less economy – Causes and effects.

Unit IV 18 Hours

International Investments: Significance of Foreign Investment – Types of Foreign Investment – Factors affecting international investment – Growth and Dispersion of FDI – Portfolio investments – Cross border Merger and Acquisition – Foreign Investment in India – Foreign Investment Flows and barriers.

Unit V**18Hours**

Foreign Exchange Management Act–Objectives–Holding of Foreign Exchange: Current Account and Capital Account Transactions – Export of goods and services – Realization and Repatriation of foreign exchange – Contravention and Penalties – Administration of the Act.

*** Self Study and questions for examinations may be taken from the self study portions also.**

Teaching Methods

Power point presentation/ Seminar/Quiz/Discussion/Assignment
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Text Book:

- 1) Francis Cherrunilam, 2019, Business Environment, Himalaya Publishing House, Mumbai, 14th Edition

Reference Books:

- 1) C.B.Gupta, 2017, Business Environment, Sultan Chand & Sons, New Delhi, 1st Edition
- 2) Janet Morrison, 2017, The Global Business Environment: Challenges and Responsibilities, Red Globe Press; 4th Edition
- 3) Justin Paul, 2018, Business Environment, McGraw Hill., 4th Edition
- 4) Mansi Kapoor, 2019, Global Business Environment: Shifting Paradigms in the Fourth Industrial Revolution, SAGE Publications India Pvt Ltd, 1st Edition

Mapping

CO \ PSO	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
CO 1	S	S	S	H	S
CO 2	S	H	S	S	S
CO 3	H	S	H	S	S
CO 4	S	S	S	S	S
CO 5	S	S	S	S	S

S-Strong

H-High

M-Medium

L-Low

Programme Code : 10		M.Com		
Course Code : 22PCM103		CORE PAPER - 3 Executive Communication		
Batch 2022-2023	Semester I	Hours / Week 6	Total Hours 90	Credits 5

Course Objectives

1. To develop written and oral communication skills in students
2. To improve the postgraduates to groom as effective management professionals
3. To inform and make them familiarize with the new trends in communication

Course Outcomes (COs)

K1 to K5	CO1	Evoke the principles of effective communications
	CO2	Make them to understand the methods and types of communication
	CO3	Apply the professional and interactive skills for better communication
	CO 4	Analyze the various techniques for preparing and presenting the reports
	CO 5	Evaluate the need for communication in modern business

Syllabus**UNIT I****18 Hours**

Communication - Meaning, Need, Objectives, Process - Methods and Types of communication - Barriers to communication - **Principles of effective communication***. Non verbal communication: Body language-Postures and gestures-Organizational body language.

UNIT II**18 Hours**

Business letters - Parts of a business - Types of business letters: Tender, Quotation, Orders, Sales letters, Letter of Enquiry and Complaints.

Internal Communication: Letters to staff - Circulars and memos - Letters from Top management - Reminders and follow up - Employee Newsletters.

UNIT III**18 Hours**

Interactive Communication: Meetings and Conferences- Presentation skills -Telephone talks – Group Dynamics.

Mass communication: Advertisements - Publicity - Press releases - Public relations.

UNIT IV**18 Hours**

Report writing - Structure of reports - long & short reports - formal & informal reports - writing research reports, technical reports - Criteria for good report - Use of charts, diagrams & tables - norms for including exhibits & appendices.

UNIT V**18Hours**

New trends in communication - Professional presentation and interactive skills - Ethical dimensions of Communication- Corporate Governance and Communication- Communication policy – Cross cultural communication – Business etiquette.

***Self Study and questions for examinations may be taken from the self study portions also**

Teaching Methods

Power point presentation/ Seminar/Quiz/Discussion/Assignment
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Text Book:

1) R.K.Madhukar, 2018, Business Communication, Vikas Publishing House, New Delhi, 1st Edition

Reference Book:

- 1) Krishna Mohan & Meera Bannerjee , 2017, Developing Communication Skills, McMillan India Ltd, 2nd Edition
- 2) Rajendrapal & Korlahalli, 2020, Business Communication, Sultan Chand & sons, New Delhi, 12th Edition
- 3) Dr. C.S.G. Krishnamacharyulu & Dr. Lalitha Ramakrishnan, 2018, Business Communication, Himalaya Publishing House Pvt. Ltd, 3rd Edition
- 4) S.M. Rai & Urmila Rai, 2018, **Effective Communication**, Himalaya Publishing House Pvt. Ltd, 10th Edition

Mapping

CO \ PSO	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
CO 1	S	S	S	H	S
CO 2	S	H	H	S	S
CO 3	S	S	S	S	S
CO 4	S	S	S	S	S
CO 5	S	S	S	S	S

S-Strong

H-High

M-Medium

L-Low

Programme Code : 10		M.Com		
Course Code : 22PCM104		CORE PAPER - 4 Organizational Behaviour		
Batch 2022-2023	Semester I	Hours / Week 6	Total Hours 90	Credits 5

Course Objectives

1. To understand the behaviour of people expected in the organization.
2. To make the students to be capable for building effective teams in organizations.
3. To enrich the knowledge of the students about human performance in the organizations

Course Outcomes (Cos)

K1 To K5	CO1	Keep in mind the framework of organizational behaviour
	CO2	Understand the processes and models of organizational behaviour
	CO3	Apply personality and leadership traits and styles in bringing desirable changes in the conduct of the organization
	CO 4	Analyse the individual and group behaviours of employees
	CO 5	Evaluate the responsibilities of organization leaders to shapen the behaviour of employees

Syllabus

Unit I

18hours

Evolution of Organizational Behaviour (OB) – Nature and Scope – Need for Organizational Behaviour – Organizational Behaviour Process – Models — Research in Organizational Behaviour – Challenges in OB.

Unit II

18 hours

Personality – Concept of Personality – Theories of Personality – **Types of Personalities***- Personality influencing OB – Personality Traits – Perception – Factors affecting perception – Perceptual process - Perception and its applications in Organizations – Learning, Attitudes and Values

Unit III

18 hours

Motivation – Nature and role of motivation- Motivation Theories – Content and Cognitive theories – Maslow's Hierarchy of Needs – J.S. Adam's Equity theory – Vroom's Expectancy theory – Herzberg's Dual Factor Theory.

Unit IV

18hours

Leadership – Types of leadership styles - Differences among influence, power and authority – Theories of Leadership – Situational theory – Leader Behaviour Theories – Fielder's Contingency theory – Path and Goal Theory – Leadership in Indian Culture – Excellence in leadership – Qualities of a good leader.

Unit –V**8hours**

Organizational Change – Need – Forces of Change – Change Cycle –Resistance to change - Organizational Growth and Change – Organizational Development – Assumptions – Steps – Intervention Techniques – Sensitivity Training – Role Playing– Quality of Work Life and Morale.

* **Self Study and questions for examinations may be taken from the self study portions also**

Teaching Methods

Power point presentation/ Seminar/Quiz/Discussion/Assignment
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Text Book:

1) L. M. Prasad, 2019, Organizational Behaviour, MC Graw Hill, New Delhi, 5st Edition

Reference Books:

- 1) Mary Uhl-Bien, John R. Schermerhorn Jr., Richard N. Osborn ,2022, Organizational Behaviour , **Wiley India**,13th Edition
- 2) Mcshane ,2017, Organizational Behaviour , McGraw Hill Education; 6th Edition
- 3) B. P. Singh,T.N. Chhabra,2020, Organization Theory & Behaviour, Dhanpat Rai &Co Pvt, Ltd.1st Edition
- 4) Dr. Inder Jeet & Dr. Suman Solanki, 2017, Organizational Behaviour , Taxmann Publications Private Limited, 1st Edition

Mapping

CO \ PSO	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
CO 1	S	H	S	H	S
CO 2	S	S	H	S	S
CO 3	S	S	S	S	S
CO 4	S	H	S	S	S
CO 5	S	H	S	S	S

S-Strong**H-High****M-Medium****L-Low**

Programme Code : 10		M.Com		
Course Code : 22PCM205		CORE PAPER - 5 Advanced Corporate Accounting		
Batch 2022-2023	Semester II	Hours / Week 6	Total Hours 90	Credits 5

Course Objectives

1. To equip the students with accounting methods formatted for the Corporate Bodies from the time of their inception to their liquidation
2. To develop corporate accounting skills and knowledge
3. To know the application of accounting methods in corporate

Course Outcomes (Cos)

K1 to K5	CO1	Acquire the conceptual knowledge on the fundamentals of corporate accounting
	CO2	Understand the accounting procedures used to measure business performance
	CO3	Apply a comprehensive knowledge about the latest provisions of the Companies Act while preparing the accounting statements
	CO 4	Consider the application of various accounting standards
	CO 5	Determine and extract the accounting balances

Syllabus**Unit I** **18 Hours**

Amalgamation – Absorption (Inter-Company Owings and Holdings) – Corporate restructure (Internal Reconstruction) - External Reconstruction (Application of AS 14) (Problem) – Preparation of Balance Sheet as per Schedule 3.

Unit II **18 Hours**

Accounts of Holding Companies (Inter - Company Owings and Holdings) – Liquidation of companies (Problem) – Legal requirements relating to presentation of accounts.

Unit III **18 Hours**

Accounts of Banking companies (New format) (Problem) – Legal requirements.

Unit IV **18 Hours**

Accounts of Insurance companies (New format) (Problem) – Regulation of Insurance business in India – Functions of IRDA.

Unit V (Theory) **18Hours**

Indian Accounting Standards –Disclosures: AS-1 (Accounting policies), AS-4 (Contingencies and events occurring after the balance sheet date), AS-5 (Net profit or loss for the period, prior

period items and changes in accounting policies), AS-13 (Accounting for Investment), AS-14 (Accounting for amalgamation) - Inflation accounting – Human resource accounting - Scope and objectives of IFRS (International Financial Reporting Standard) – **Indian Accounting Standards - Objectives, needs and significance***- Social Responsibility Accounting.

Note: Problem: 80% Theory: 20%

*** Self Study and questions for examinations may be taken from the self study portions also**

Teaching Methods

Power point presentation/ Seminar/Quiz/Discussion/Assignment
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Text Book:

- 1) Jain S P & K L Narang, 2021, Advanced Accountancy, Kalyani Publishers, New Delhi, 23rd Edition

Reference Books:

- 1) Gupta R L & M Radhasamy, 2018, Advanced Accountancy, Sultan Chand & Sons, New Delhi, 13th Edition
- 2) Arulanandam M.A. & K.S. Raman, 2016, Advanced Accountancy, Himalaya Publications, 6th Edition
- 3) Reddy T.S & Murthy, 2013, Corporate Accounting , Margham Publications, Chennai, 6th Edition
- 4) Shukla M.C. & T.S. Grewal. Revised by S.C. Gupta, 2018, Advanced Accountancy, Sultan Chand & Sons, New Delhi, 19th Edition

Mapping

CO \ PSO	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
CO 1	S	S	S	H	S
CO 2	S	H	S	S	S
CO 3	S	S	S	S	S
CO 4	H	H	S	S	S
CO 5	H	H	S	S	S

S-Strong

H-High

M-Medium

L-Low

Programme Code : 10		M.Com		
Course Code : 22PCM206		CORE PAPER - 6 Security Analysis And Portfolio Management		
Batch 2022-2023	Semester II	Hours / Week 6	Total Hours 90	Credits 5

Course Objectives

1. To instruct the students with the basic investment concepts and avenues
2. To develop the analytical skills for making investment decision.
3. To update the students with the present stock market trends and operations

Course Outcomes (Cos)

K1 to K5	CO1	Make them informed about the basic concepts of security analysis
	CO2	Understand the different investment alternatives available in the stock market.
	CO3	Apply the technical skills for choosing the best investment avenues
	CO 4	Analyze the security market trends and various risks associated with investment plans
	CO 5	Evaluate the risks in the selection of investment avenues

Syllabus

Unit I

18 Hours

Nature-meaning and scope of investment – Elements – Sources of Investment - Speculation and Investment - Gambling and Investment - Importance of investment – Principles of investment-Factors influencing investment-Features of investment programme – **Types of Investments***- Investment Process –Risk in Investment.

Unit II

18 Hours

Capital market – Structure of capital market – New issue market — Mechanics of Trading -SEBI and its role-guidance – NSE – BSE- OTCEI – Recent trends – Stock market operations – Security market indicators.

Unit III

18 Hours

Fundamental Analysis: Economic analysis – State of Economy – Economic indicators– Industry analysis – Life Cycle of Industry – Company Analysis – Methods
Technical analysis– Scope – Basic theories – Markowitz theory- Efficient Frontier- Sharpe Ideal Index –Capital Asset Pricing Model – Dow Theory.

Unit IV

18 Hours

Investment Alternatives - Bonds – Preference and Equity Shares – LIC – Insurance Schemes–Unit Trust–Provident Funds–Mutual Funds–National Savings Schemes-Pension Funds – Gold and Real Estates. International Instruments – Global Depository Receipts (GDRs) – American Depository Receipts (ADRs) – European Depository Receipts (EDRs).

Unit V**18Hours**

Portfolio Management – need – problems – diversification – forms of diversification – Methods of diversification - portfolio types – Phases of portfolio management - Methods of revision – Evaluation of Portfolio performance – Constraints in portfolio revision- formula plan - Constant Rupee Value - Constant Ratio and Variable Ratio Plan.

Note: All Units theory only

*** Self Study and questions for examinations may be taken from the self study portions also**

Teaching Methods

Power point presentation/ Seminar/Quiz/Discussion/Assignment
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Text Books:

- 1) Avadhani V.A, 2019, Investment and Securities Markets in India: Investment Management , Himalaya Publishing House, New Delhi, 12th Edition.

Reference Books:

- 1) Dr. R.P. RUSTAGI, 2020, Investment Management, Sultan Chand & Sons, New Delhi, 11th Revised Edition.
- 2) Donald E. Fisher and Ronald J. Jordan, 2018, Security analysis and Portfolio Management, Prentice Hall of India, New Delhi, 7th Edition
- 3) Preethi Singh, 2017, Investment Management, Himalaya Publishers, New Delhi, 17th Revised Edition.
- 4) Anish Thomas & Jithin joy, 2021, Security Analysis and Portfolio Management, Himalaya Publishing House Pvt. Ltd, 1st Edition

Mapping

CO \ PSO	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
CO 1	S	H	S	S	S
CO 2	S	S	H	S	S
CO 3	H	S	S	H	S
CO 4	S	S	S	S	S
CO 5	S	S	S	S	S

S-Strong

H-High

M-Medium

L-Low

Programme Code : 10		M.Com		
Course Code : 22PCM207		CORE PAPER - 7 Management of Small Enterprises		
Batch 2022-2023	Semester II	Hours / Week 6	Total Hours 90	Credits 5

Course Objectives

1. To learn the qualities of entrepreneurship
2. To know the role of entrepreneurs in economic development
3. To understand the constraints and challenges in entrepreneurship

Course Outcomes (Cos)

K1 To K5	CO1	Keep in mind the opportunities and issues in undertaking the venture
	CO2	Understand the institutional support and documents available
	CO3	Apply entrepreneurial skills in using various opportunities
	CO 4	Analyze the support and concessions provided by the Government
	CO 5	Determine the impact of industrial policy on the development of small scale enterprises

Syllabus

Unit I

18 Hours

Entrepreneur – Meaning – Qualities – Types – Concepts of entrepreneurship – **Growth and role of Entrepreneurship in economic development***- Differences among tiny, small and medium entrepreneurs. MSME Act 2006 – Salient features – Rural entrepreneurs – Meaning– Needs – Problems – NGO’S & Rural entrepreneur –Women Entrepreneurs: Problems and Challenges –Government support to women.

Unit II

18 Hours

Evolution of small scale industries –Concepts – Characteristics of Small Scale industries – Role of Small Scale industries – Problems of Small Scale Industries*.Government policy for small scale enterprises – Institutional support to small enterprises – NSIC – SIDCO – SSIB – SSICs – SISI – DICs – Government schemes supporting for small enterprises – Industrial estates, specialized Institutions and TCOs.

Unit III

18 Hours

Finance for small scale Industries – Types of Industrial finance – Sources of Finance – Schemes of assistance – Modernization assistance to small-scale industries – Role of Commercial Banks and SIDBI – IDBI – IFCI – LIC – GIC – EXIM Bank– Taxation benefits to small-scale industries – Tax Holidays – Tax Concessions to small scale Industries in rural and backward areas – Recent Industrial policy.

Unit IV**18Hours**

Small enterprises in International Business – Export performance and trends of small enterprises – Major constraints – Export potentials of small - scale units. Export documents and procedure for small enterprises – Types of documents – commercial Documents – Regulatory Documents – documents for Export Assistance – Documents required by Importing Country – Processing of an Export Order

Unit V**18Hours**

Total Quality Management (TQM) for small enterprises – Meaning of quality – Meaning of Total Quality Management (TQM) – Need for TQM in small enterprises – TQM process in small enterprises-TPM- 6 Sigma. Electronic Commerce and small enterprises – Meaning of Electronic Commerce – Evolution and growth – Benefits – Suitability for small enterprises – Prospective Areas – Challenges – Impact of Industry 4.0 on Indian industries.

*** Self Study and questions for examinations may be taken from the self study portions also.**

Teaching Methods

Power point presentation/ Seminar/Quiz/Discussion/Assignment
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Text Book:

- 1) S.S. Khanka, 2020, Entrepreneurial Development, Sultan Chand & Sons, New Delhi, 7th Edition Reprint

Reference Books:

- 1) Vasant Desai, 2019, Entrepreneurship Development, Himalaya Publishing House Pvt. Ltd, 1st Edition
- 2) C.B. Gupta and N.P. Srinivasan, 2020, Entrepreneurial Development, Sultan Chand & Sons, New Delhi, 1st Edition.
- 3) Jayshree Suresh, 2019, Entrepreneurial Development, Margham Publications, 2nd Edition
- 4) Dr. Nuzhath Khatoon, 2016, Entrepreneurial Development, Himalaya Publishing House Pvt. Ltd, 1st Edition

Mapping

CO \ PSO	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
CO 1	S	H	S	S	S
CO 2	S	S	H	S	S
CO 3	S	S	S	S	S
CO 4	H	H	S	S	S
CO 5	H	H	S	S	S

S-Strong

H-High

M-Medium

L-Low

Programme Code : 10		M.Com		
Course Code : 22PCM208		CORE PAPER - 8 : Industrial Relations and Labour Law		
Batch 2022-2023	Semester II	Hours / Week 6	Total Hours 90	Credits 5

Course Objectives

1. To know the conceptual framework on the industrial relations
2. To develop better understanding of industrial and labour law.
3. To keep informed about the contribution of trade unions and the councils towards employees welfare.

Course Outcomes (COs)

K1 to K5	CO1	Make them learn the various acts covered in promoting industrial relations
	CO2	Know the social security measures provided to protect the employees
	CO3	Apply the knowledge to avail various benefits under the welfare schemes of the industries
	CO 4	Analyse various case laws and its implications
	CO 5	Appraise the scope of labour laws

Syllabus

Unit I

18 Hours

Industrial Relations – Meaning – Importance – Nature of industrial relations- Significance of industrial relations- Conditions for good industrial relations- Causes for poor industrial relations- Effect of poor Industrial relations-Suggestions to improve Industrial relations.

Unit II

18 Hours

Industrial Disputes: Salient feature of Industrial Disputes Act- **Forms of industrial disputes** * - Settlement of industrial disputes- Collective bargaining- Benefits of collective bargaining.

Unit III

18 Hours

Factories Act 1948 – Labour welfare- Types of labour welfare service – Safety, counseling, health- Duties of labour welfare officer- Machinery connected with labour welfare works. Child labour (Prohibition and Regulation) Act, 1986.

Unit IV

18 Hours

Social security- Social security legislations-ESI Act 1948, The Employees' Provident Fund Act 1952-The workmen compensation Act 1923– The Payment of Bonus Act 1965 –The Payment of Gratuity Act 1972

Unit V**18Hours**

Workers Participation in Management – Objectives – Works committee – Joint management council–Quality circles–Trade unions and industrial relations-Trade Unions Act 1926.

Teaching Methods

Power point presentation/ Seminar/Quiz/Discussion/Assignment
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Text Book:

- 1) P.C.Tripathi, 2013, Industrial Relations & Labour Laws, Sultan Chand & Sons, New Delhi, 22nd Edition

Reference Books

- 1) C. B. Memoria, 2016, Personnel Management , Himalaya Publishing House,30th Edition
- 2) Kapoor ND, 2020, Elements of Mercantile Law, Sultan Chand & Sons, New Delhi,38th Edition.
- 3) Dr. V. Kubendran & Ms. K. Kodeeswari, 2019, Industrial Relations and Labour Laws, , Himalaya Publishing House Pvt. Ltd, 1st Edition
- 4) Amandeep Kaur, 2016, Industrial Relations and Labour Laws Guwahati, Kalyani Publisher, 2nd Edition

Mapping

CO \ PSO	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
CO 1	S	S	S	S	S
CO 2	S	S	S	S	S
CO 3	S	S	H	S	S
CO 4	S	H	S	S	S
CO 5	S	H	S	S	S

S-Strong

H-High

M-Medium

L-Low

Programme Code : 10		M.Com		
Course Code : 22PCM309		CORE PAPER - 9 Applied cost Accounting		
Batch 2022-2023	Semester III	Hours / Week 5	Total Hours 75	Credits 4

Course Objectives

1. To provide a clear understanding of basic concepts, principles and techniques of cost.
2. To let the students to learn the different methods of valuing cost
3. To exercise effective control of material, labour and overheads

Course Outcomes (COs)

K1 to K5	CO1	Keep in mind the elements of costs and the features of various costing systems
	CO2	Understand the process of costing systems
	CO3	Apply the cost accounting methods in evaluating business performance
	CO 4	Analyze the methods of implementation of cost and profit and facilitate for price discrimination
	CO 5	Determine and extract the costing balances

Syllabus

Unit I

15 Hours

Introduction of Cost Accounting – Meaning, Definitions and Objectives – Comparison with Financial and Management Accounting – **Applications of cost accounting*** – Costing methods and techniques – Cost concepts and classifications – *Preparation of cost sheet, tenders and quotations* (Problems)

Unit II

15 Hours

Material Costing: Purchase procedure and control – Material Issue – FIFO, LIFO, HIFO – Standard price – Base Stock Method – Weighted average (Problems) – Techniques of Inventory control – Level setting and Economic Order Quantity (Problems).

Labour Costing: Computation of remuneration and incentives – Straight Piece Rate system, Differential Piece Rate System – Methods – Premium and Bonus Plans (Problems).

Unit III

15 Hours

Overhead Accounting: Meaning and classification of Overheads – Allocation, apportionment and absorption of overheads – Absorption rates (Problems) – Methods of overhead absorption – Computation of Machine Hour Rate and Comprehensive Machine Hour Rate (Problems) – Accounting for under and over absorbed overheads. Activity Based Costing System (Simple problems). Reconciliation of cost and financial accounting (Problems)

Unit IV**15 Hours**

Process Costing: Features of Process costing – Process losses – Inter-process profits – Equivalent production (Problems) – Distinction between by- products, main products and joint products – Joint- products and by products costing (Problems).

Unit V**15 Hours**

Standard Costing and Variance Analysis – Meaning – Merits and demerits – Computation of Material, Labour, Overheads, Sales and Sales Margin Variance (Problems). Reconciliation of cost and financial accounting (Problems)

Note: Problem: 60% Theory: 40%

*** Self Study and questions for examinations may be taken from the self study portions also**

Teaching Methods

Power point presentation / Seminar / Quiz / Discussion / Assignment

Text Book :

1) Jain S.P. & K.L.Narang, 2020, Cost Accounting, Kalyani Publishers, Ludhiana, 16th Edition

Reference Books:

- 1) Arora M.N, 2021, Cost Accounting Principles and Practices, Vikash Publishing House, Noida, 13th Edition
- 2) Jawahar Lal , Seema Srivastav , Manisha Singh, 2019, Cost Accounting, McGraw-Hill, 6th Edition
- 3) Dr. B.K. Mehta, 2020, Cost Accounting, SBPD Publishing House, 1st Edition
- 4) Ravi M Kishore, 2019, Cost and Management Accounting , Taxmann's, 6th Edition

Mapping

CO \ PSO	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
CO 1	S	S	S	S	S
CO 2	S	H	H	S	S
CO 3	S	S	S	S	S
CO 4	H	H	S	S	S
CO 5	H	H	S	S	S

S-Strong

H-High

M-Medium

L-Low

Programme Code : 10		M.Com		
Course Code : 22PCM310		CORE PAPER - 10 Income Tax Law and Practice		
Batch 2022-2023	Semester III	Hours / Week 5	Total Hours 75	Credits 4

Course Objectives

1. To enable the students to learn the latest provisions of the Indian tax laws
2. To develop the students to assess the total income and tax liability of individual assesses and firms
3. To equip the students with skills and techniques for taking tax sensitive decisions

Course Outcomes (COs)

K1 to K5	CO1	Keep in mind the concepts and canons of taxation
	CO2	Understand the different types incomes with their taxability and deductibility
	CO3	Apply the relevant tax rules for the current assessment year
	CO 4	Analyze the various deductions to reduce taxable income
	CO 5	Evaluate the provisions of income tax act in real life situations

Syllabus

Unit –I

15hours

Income Tax Act 1961 – Basis of Charges - Assessment Year – Previous Year – *Determinants of Residential Status* (Problems) – *Scope of Total Income* – Income that do not form part of the Total Income as per Sec.10– Incomes Entitled to Relief –Agricultural Incomes and its Aggregation process (Problems).

Unit – II

15 hours

Income under the head Salaries - Income from House Property (Problems).

Unit – III

15 hours

Profits and Gains of Business or Profession – Income under the head Capital Gains (Problems).

Unit –IV

15hours

Provisions relating to Set -Off and Carry forward of Losses (Problems). Clubbing of Incomes U/S 64 (1A).

Unit –V

15hours

Income from Other Sources (Problems). Allowable Deductions U/S 80 out of Gross Total Income - Computation of Total Income (Problems). Rate of Tax for Individuals - **Income Tax Authorities** *- Tax Deducted at Source – Advance Payment of Tax – Refund of Tax – Interest for delay in payment of Advance Tax (Sec-234).

Problem: 80% Theory: 20%

*** Self Study and questions for examinations may be taken from the self study portions also**

Teaching Methods

Power point presentation/ Seminar/Quiz/Discussion/Assignment
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Text Book:

- 1) Gaur V.P, D.B.Narang, Puja Ghai and Rajeev Puri, (Current edition), Income Tax Law& Practice Kalyani publishers,Ludiana.

Reference Books:

- 1) Reddy T.S and Y.Hari Prasad Reddy, (Current edition), Income Tax Theory Law and Practice, Margham Publishing House, Chennai.
- 2) Dr. Mehrotra H C & SP Goyal, (Current edition), Income Tax Law & Practice, Sahityabhawan publications.
- 3) Vinod K, Singhanian & Jeewan Singhanian, (Current edition), Taxmann's Direct taxes Ready Reckoner ,Taxman Publications, Chennai.
- 4) Vinod K, Singhanian, (Current edition) Students Guide to Income Tax, Taxman Publications, New Delhi.

Mapping

CO \ PSO	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
CO 1	S	S	S	H	S
CO 2	S	H	S	S	S
CO 3	S	S	S	S	S
CO 4	S	H	S	S	S
CO 5	S	H	S	S	S

S-Strong

H-High

M-Medium

L-Low

Programme Code : 10		M.Com		
Course Code : 22PCM311		CORE PAPER - 11 Cyber crime and Law		
Batch 2022-2023	Semester III	Hours / Week 4	Total Hours 60	Credits 3

Course Objectives

1. To highlight types of cybercrimes
2. To throw light on new perspectives of cyber terrorism
3. To update with the legislative provisions

Course Outcomes (COs)

K1 to K5	CO1	Keep in mind the different dimension of crimes
	CO2	Know the various types of cyber crimes
	CO3	Apply preventive measures of cyber crimes
	CO 4	Analyze the challenges thrown by cyber crimes in India
	CO 5	Evaluate the issues in cyber security mechanisms

Syllabus**Unit I****12Hours**

Cyber crime: The new species of crime–Concept of crime–Challenges to the Criminal Justice System – Fundamental Principles of Crime – Scope, Nature and Characteristics of Cyber Crime – Classification of Cyber Crime. Role of Interpol and CERT in cyber crime prevention.

Unit II**12 Hours**

Cyber crime: The bulging dimensions–Different types of Cyber Crimes–Cyber Fraud and Cyber Cheating – **Characteristics of Cyber frauds*** – Offences – Consequences of Cyber frauds - Forms of computer frauds – Types of frauds on the internet – Indian legal provisions.

Unit III**12 Hours**

The problem of Cyber Terrorism: Various forms – New perspectives for Cyber Terrorism – Cyber warfare – Global Legislative Provisions – Cryptography – Steganography – Difficulties in implementing security measures against Cyber Terrorism – Control measures.

Unit IV**12 Hours**

Cyber wrong and civil liability: Internet time theft – Cyber Defamation – Global issues – Liability of internet service providers for defamation – Intellectual Property Crime. Trade mark and Related Property – Cyber Squatting – International legal provisions – Indian legal provisions – Copy right protection of content of the internet – Spamming – Phishing – Legislative measures

Unit V**12 Hours**

Cyber crimes: Emerging national control regimes – Objectives and salient features of Information Technology Act 2000 – Penalties – Offences – Grey areas of Information Technology Act 2000 – Challenges of Cyber Crime in India.

* Self Study and questions for examinations may be taken from the self study portions also

Teaching Methods

Power point presentation / Seminar /Quiz /Discussion /Assignment
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Text Book:

1) Amita Verma, 2017, Cyber crimes and Law, Central Law Publications, Allahabad, 1st Edition
Reprint

Reference Books:

- 1) Mani, 2018, A practical approach to cyber laws, Kamal Publishers, New Delhi, 7th Edition
- 2) Yatindra Singh, 2016, Cyber Laws, Universal law publications private Limited, New Delhi, 6th Edition
- 3) Ms. Heena T. Bhagtani, 2017, Cyber Crimes and Cyber Security, Himalaya Publishing House Pvt. Ltd, 1st Edition
- 4) Dr. U.S. Pandey, Dr. Verinder Kumar & Dr. Harman Preet Singh, 2018, Cyber Crimes and Laws, Publishing House Pvt. Ltd, 1st Edition

Mapping

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CO 2	S	S	H	S	S
CO 3	S	S	H	H	S
CO 4	S	S	S	S	S
CO 5	S	S	S	S	S

S-Strong

H-High

M-Medium

L-Low

Programme Code : 10		M.Com		
Course Code : 22PCM312		CORE PAPER - 12 Business Research Methods		
Batch 2022-2023	Semester III	Hours / Week 4	Total Hours 60	Credits 3

Course Objectives

1. To know the significance of social science research
2. To develop the analytical skills of the students
3. To impart the process of report writing

Course Outcomes (Cos)

K1 to K5	CO1	Remind the process of research
	CO2	Understand the different types of research methods and sampling techniques
	CO3	Apply statistical tools for analyzing the data
	CO 4	Analyze various types of research problems for finding suitable solutions
	CO 5	Evaluate the impact of using software packages in analyzing the data

Syllabus

Unit I

12Hours

Business research–Meaning–Scope and significance–Objectives of research–Types of research–Research process–Identification, selection and formulation of research problems - Criteria for good research - Hypothesis – Research design (Theory only).

Unit II

12 Hours

Sampling – Sampling theory – Types of sampling – Sample size– Sampling error – **Advantages and limitations of sampling*** – Data for research: Primary data – meaning – Collection methods–Observation–Interview–Questionnaire–Schedule–Experimental and case studies – Secondary data – Meaning, relevance, limitations and cautions (Theory only) – Pretesting and pilot study.

Unit III

12 Hours

Measurement and scaling techniques – Processing and analysis of data – Checking – Editing – Coding – Transcription and tabulation – Data Analysis – Statistical tools used in research – Interpretations and report writing – Types, content and style of reports – Steps in drafting reports (Theory only)–Footnotes, references and bibliography–Uses of Statistical Package for Social Sciences.

Unit IV

12 Hours

Measures of central Tendency - Standard deviation – Correlation – Simple, Partial and Multiple correlation- Path analysis- Auto correlation- Regression models- OLS ordinary least square methods (Problem).

Unit V**12Hours**

Tests of significance – t test – Large sample and F test- ANOVA – One way and two way ANOVA – Chi-square test for association and goodness of fit - Test of significance for attributes, analysis of variance (Problem) – Business forecasting – Exponential smoothing.

Note: Problem - 40% Theory - 60%

* **Self Study and questions for examinations may be taken from the self study portions also**

Teaching Methods

Power point presentation / Seminar /Quiz /Discussion /Assignment
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Text Book:

- 1) C.R.Kothari, 2019, Research Methodology methods and Techniques ,New Age International, New Delhi,4th Edition

Reference Books:

- 1) Santosh Gupta, 2018, Research Methodology and Statistical Techniques, Sultan Chand & Sons, New Delhi, 1st Edition
- 2) S.C.Gupta, 2019, Fundamentals of Applied Statistics ,Sultan Chand & Sons, NewDelhi,4th Edition
- 3) S P Gupta, 2021, Statistical methods, Sultan Chand & Sons, New Delhi, 46th Edition
- 4) Dr. J K Sachdeva, 2019, Business Research Methodology, Himalaya Publishing House Pvt. Ltd, 3rd Edition

Mapping

CO \ PSO	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
CO 1	S	S	S	S	S
CO 2	S	H	H	S	S
CO 3	H	S	H	H	S
CO 4	S	S	S	S	S
CO 5	S	S	S	S	S

S-Strong

H-High

M-Medium

L-Low

Programme Code : 10		M.Com		
Course Code : 22PCM4CL		Core Practical - 1 Computer Application and Tally Practicals		
Batch 2022 – 2023	Semester III & IV	Hours / Week 4 & 5	Total Hours 135	Credits 2

Course Outcomes (COs)

K1 To K5	CO1	Remember the methods to construct business and academic documents using computer applications
	CO2	Create spread sheets with formulas, graphs and forms
	CO3	Develop report presentations and accounting applications using computers
	CO 4	Analyze the usage of each menu and its practical application
	CO 5	Evaluate the need for computer application in modern business

Syllabus
MS – EXCEL

1. Prepare a table showing the customer details of a bank.
[Customer name, Nature of account, Account Number, Address, and E-Mail ID]
and Perform the following:
Delete the customer who had closed the A/c.
Insert a row in between the 1st & 2nd customer.
Insert a column in between Address & Email ID and
Name it as Telephone Number Hide the column 'Address'
2. Create a table of a company with the following details [Name of the employees,
Name of the department, Net Pay, City Address]
Copy the production department employees in sheet number 2.
Copy the details of the employees staying in Coimbatore city.
Find the person who is getting a maximum salary.
3. Prepare payroll for the employees (10 employees) of an organization and count the number of employees who are getting the salary of more than Rs.10,000/-. Calculate with the following components (DA, HRA, CCA, EPF, and LIC) as a percentage of basic pay and sum the total basic pay, net pay of all employees.
4. Prepare a demand forecasting for a new Product Life Cycle of a given product, collect the details regarding sales, and profit of a product for the past 10years fit it in a chart, and present it in power point.
5. Usage of Statistical Tools through MS – Excel.
6. Prepare student mark statement (10 Students) by using Ms – Excel. (Total, Average, Grade, result)
7. Find the correlation between demand and price of a product.

MS – ACCESS

1. Create a students database find Total, Average, Display list where average is greater than 60% and Retrieve the students according to the highest marks.
2. Collect and Create a database for maintaining the address of the policy holders of an Insurance company with the following constraints:
 - Policy Number should be the primary key.
 - Name should not be empty.
 - Maintain at least 10 records.
 - Retrieve the addresses of female policyholders whose residence is at Coimbatore.
3. Create a student's database using design view for students mark details:
 - a) Add at least 10 records.
 - b) Sort the names in alphabetical order.
 - c) Find Total and Average
 - d) Display list where total is greater than 350.
 - e) Display list where marks are greater than 90 and total greater than 400.
 - f) Apply Sort option to display records.
 - g) Generate reports by using the above queries.

TALLY ERP 9.0**CREATING A COMPANY**

1. **Create a company and create the ledgers under appropriate predefined groups**

Cash a/c	Printer purchase a/c	Wages a/c
Computer sales a/c	Commission paid a/c	Sales returns a/c
Buildings a/c	Rent received a/c	Capital a/c
Machinery a/c	Salary a/c	Depreciation a/c
Furniture a/c	Rent paid a/c	Purchase returns a/c
Commission received	Indian bank a/c	
John & Co. a/c (purchased goods from this company)		
Ram agency a/c (sold goods to this company)		

2. **Create vouchers and view Profit and loss a/c and Balance sheet for the following:**

Hindustan Ltd. started the business on 01-04-....

1. Contributed capital by cash Rs 2, 00,000
1. Cash deposited in Indian bank Rs 50,000
2. Credit purchases from Krishna traders Rs. 20000 invoice no 12
3. Credit purchases from PRAVIN traders Rs 20,000 invoice no 12
4. Credit purchase from KRISHNA traders Rs 20000 invoice no 14
5. Credit purchase from PRAVIN traders Rs 20,000 invoice no 44
6. Returned goods to KRISHNA traders Rs 5000 invoice no 12
7. Returned goods to PRAVIN traders Rs 5000 invoice no 44
8. Credit sales to RAVI & Co Rs 50,000 inv no 1
9. Credit sales to KUMAR & Co Rs 50,000 inv no 2
10. Cash sales Rs 20,000 inv no 3
11. Credit sales to RAVI & Co Rs 50,000 inv no 2
12. Credit sales to RAVI & Co Rs 50000 inv no 5
13. Goods returned by RAVI & Co Rs 5000 inv no 1

14. Goods returned by KUMAR & Co Rs 5000 inv no 1
15. Payment made by cheque to KRISHNA TRADERS Rs 30,000 ch no 505580
16. Payment made by cheque to PRAVIN TRADERS Rs 30,000 ch no 505592
17. Received cheque from: Ravi & Co and Kumar & Co 75,000 each.

Payments made by cash

- | | |
|---------------------------------------|--------------------------------|
| 3. Paid to petty cash by cash Rs.1000 | 7. Electricity charges Rs.3000 |
| 4. Furniture purchased Rs.20000 | 8. Telephone charges Rs.3500 |
| 5. Salaries paid Rs. 10000 | 9. Cash purchases Rs.5000 |
| 6. Rent Rs.4000 | |

Payments made by petty cash

- | | |
|--------------------------|---|
| 10. Conveyance Rs.150 | 14. Stationeries purchased from Sriram & Co |
| 11. Postage Rs.100 | 1500 on credit |
| 12. Stationeries Rs.200 | 15. Depreciation on furniture 10% |
| 13. Staff welfare Rs.100 | |

3. Emerald & Co., started a business of home appliances from 1-4_....

01-04 received cash for capital 5, 00,000

07-04 credit purchases from LG Limited invoice no 123

Ovan	100nos	at Rs 800	DVD player	100nos	at Rs 1500
Mixies	100nos	at Rs 1000	Fridge	100nos	at Rs 2000

10-04 Credit Sales to AMN invoice no 1:

Ovan	70nos	at Rs 1000	DVD player	70nos	at Rs 2000
Mixies	70nos	at Rs 1500	Fridge	70nos	at Rs 2500

+TNGST 4% ON TOTAL SALES

10-04 Cash Sales invoice no 2:

Ovan	10nos	at Rs 1000	DVD player	10nos	at Rs 2000
Mixies	10nos	at Rs 1500	Fridge	10nos	at Rs 2500

+TNGST 4% ON TOTAL SALES and CASH discount 5%

15-4 Paid cheque to LG limited Rs 2, 00,000

15-4 Received cheque from AMN & co Rs 3, 00,000

Payment made by cash

Paid to petty cash Rs 2000, Furniture Rs 15000, Salaries Rs 10000

Wages Rs 7000, Carriage inward Rs 1500.

25-04 Payment made by petty cash

Conveyance Rs 200, Postage Rs 150, Stationeries Rs 150, Staff Welfare Rs 200

30-04 Journal depreciates 10% on furniture:

Prepare Trading Profit and Loss Account and Balance sheet.

4. From the Balances of Ms. Kavitha, Prepare Trading A/C, Profit And Loss A/C and Balance Sheet for the Year Ending –

Stock	9,300	Office expenses	750	Capita	24,500
Misc. income	200	Sundry creditors	12,370	Sales	20,560
Repairs	310	Trading expenses	310	Loan	5,000
Purchases	15,450	Advertisement	500	Sundry expenses	150
Machinery	12,670	Land & Building	15,400	Closing stock	7,580
Purchase returns	440	Cash in hand	160	Insurance	500
Furniture	1330	Bank charges	50	Traveling expenses	200
Sales return	120	Cash at bank	5,870		

INVENTORY VALUATION

5. From the Information given below create unit of measurement, stock groups and stock items Find the stock summary:

Stock groups:

- | | | | |
|----------------|------------------|-----------------|-------------------|
| 1. Magazine; | 2. Baby drinks; | 3. Cool drinks; | 4.dailynews paper |
| 5. Hot drinks; | 6. Stationeries; | 7. Vegetables | |

Stock items:

Item	Qty	Rate	Units
Boost	25	80	nos
Sports star	20	15	nos
Potato	260	30	kgs
Star dust	20	25	nos
The Hindu	50	3.25	nos
Tomato	150	15	kgs
Fanta	10	25	lit
Dinamalar	40	2,50	nos
Coco	55	120	nos
Horlicks	60	70	nos
India today	10	10	nos
Lactogin	10	100	nos

MAINTAIN BILLWISE DETAILS**Create bill wise details from the following**

1. Ravi commenced business with a capital of Rs 2, 00,000
2. Purchased goods from Kumar & Co Rs.15, 000 paid in three installments within 5 days gap
3. Purchased goods for cash Rs.8000
4. Sold goods to Ratna & co Rs. 20,000 amount to be paid in two instalments
5. Sold goods for cash for Rs .5000
6. Received cash from Ratna & co Rs. 75000
7. Paid to Kumar & co Rs. 7500
8. Sold goods for cash Rs.5000

CONSOLIDATION OF ACCOUNTS

6. **Bharath Agencies, A Wholesaler Gives The Following Information:**

Opening balances:

Capital : 20, 00,000

Cash in hand : 5, 00,000

Cash at bank : 10, 00,000

Furniture : 5, 00,000

Bharath agencies are dealing in stationeries. The selling prices are as follows;

Pen Rs 35 per dozen; Pencil Rs. 30 per dozen ; Ink pens Rs 140 per dozen

The following transactions take on a particular date:

1. Purchased 100 dozens of pens from Ravana bros. @ Rs.25 per dozen for cash
2. Purchased 200 dozens of pencils from Gughan bros. @ Rs.21.50 per dozen for credit less discount of Rs 100
3. Sold 10 dozens of pens to Dharma bros. For cash
4. Sold 10 dozens of pens to Bema bros for credit
5. Sold 50 dozens of pencils to Arjuna bros.
6. Purchased from Ravana bros 50 dozens of ink pens @ Rs.120 and by cheque.

Prepare following statements using Ex-accounting packages:

- Stores ledger, Trading account, Income statement, Balance sheet and Account summary Ignore dates

FOREIGN GAINS/LOSS**7. Calculate Foreign gains and losses from the following details**

- 01.01.2005 Purchased goods from U.K supplier 1000 £
- 02.01.2005 Sold goods to U.S buyer 1500
- 03.01.2005 Cash received from U.S buyer 1500 (Selling rate rs.46/\$)
- 04.02.2005 Paid cash to U.K supplier 1000 (Selling rate Rs 53/ £)

Dollar \$:**Pound £:**

STD rate - 1\$ - 43 Rs

Std rate - 1 £ - 51 Rs

Sales rate - 1\$ - 44 Rs

Sales rate - 1 £ - 50 Rs

Buying rate - 1\$ - 42 Rs

Buying rate - 1 £ - 52 Rs

8. MEMO VOUCHER

An advance amount paid Rs 1500 given to sales executive for traveling. The actual expenses for traveling expenses for the sales is Rs 500

9. CHEQUE PRINTING

Company name on cheque: Wipro India Ltd.: name of the bank Indusind bank. Width 168, height 76, starting location 116, distance from top 23.

10. RATIO ANALYSIS

Enter the following details comment upon the short-term solvency position of the company:

Working capital	Rs 20560492	Sales	515252
Cash	14500	Purchases	433310
Bank	18500	Stock	125982
Debtors	518260	Net profit ...?	
Creditors	429337		

11. INTEREST CALCULATIONS

- Cash deposited in Scotia bank Rs 1, 00,000
- Sold goods to Ganesh Rs 25,000
- 31-12- cash deposited at Scotia bank Rs 50,000
- Sold goods to Ganesh 50,000
- Interest parameters rate 14% per 365 days year

12. Calculate Interest

- Cash deposited in SBI 1, 00,000 Rs
- 1-12 purchased goods from suppliers Rs 20,000
- Deposited in SBI Rs.50, 000
- Purchased goods from suppliers Rs 40,000
- Interest parameters rate 16% per 365 days year

13. Display the interest calculations for the period 1-4 to 31-12

- Opening balance : Ram & Co Rs 25,000 ; Krishna traders Rs 20,000
- Interest parameters rate 12% per 365 days year
- Interest parameters rate 12% and 16% for sundry creditors per 365 days year

Purchased goods from Krishna for 25,000(credit period 45 days)

Sold goods to Ram for Rs. 50,000(credit period 30 days)

Paid to Krishna the amount plus interest

Received from Ram plus interest

14. Create stock items, stock groups, sales categories, godowns, units of measure.

Stock	Category	Group	Godown	Unit	Std Price	Selling Price	Op. Qty	Total
Inter Celeron	Processor	Celeron	Mumbai	Nos	15000	20000	2	30000
Intel Pentium III	Processor		Chennai	Nos	20000	25000	3	60000
Tally Silver	Accounting	Tally	Chennai	Nos	20000	22500	5	100000
Tally gold	Accounting	Tally	Chennai	Nos	42000	45000	5	210000

SPSS

15. By using SPSS package, transport excel data into SPSS

16. Data View, Variable view and cross tabulation using SPSS

17. Application of descriptive statistics using SPSS

18. Correlation and Regression analysis using SPSS

19. Application of parametric and non-parametric tests using SPSS

Mapping

CO \ PSO	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
CO 1	S	S	S	S	S
CO 2	S	H	H	S	S
CO 3	S	S	S	S	S
CO 4	S	H	S	S	S
CO 5	S	H	S	S	S

S-Strong

H-High

M-Medium

L-Low

Programme Code : 10		M.Com		
Course Code : 22PCM413		CORE PAPER - 13 Accounting for Managers		
Batch 2022-2023	Semester IV	Hours / Week 5	Total Hours 75	Credits 3

Course Objectives

1. To obtain knowledge on managerial decision making
2. To analyze and interpret the financial statements
3. To learn the preparation of various financial statements

Course Outcomes (Cos)

K1 to K5	CO1	Remember the need for the preparation of financial statements
	CO2	Understand the tools and techniques management accounting
	CO3	Apply financial and non-financial information in decision making.
	CO4	Analyze the complex ideas and tolerate ambiguity in managerial problem solving.
	CO5	Determine and extract the accounting balances

Syllabus**Unit I****15 Hours**

Nature and scope of Management Accounting – Meaning – Objectives - Functions-Importance – Limitations- **Distinction between Financial Accounting Cost Accounting and Management Accounting***-Analysis and interpretation of Financial Statements–Common Size Statement, Comparative Income Statement and Balance Sheet, Trend Analysis (Problems).

Unit II**15 Hours**

Ratio analysis – Significance of Ratios – Types - Uses and Limitations-Short term and Long-term Solvency Ratios – Profitability Ratios- Coverage Ratios (Problems). Fund Flow Statement – Cash flow Statement (AS-3) (Problems).

Unit III**15 Hours**

Working Capital – Concept – Importance – Determinants – Components of Working Capital - Management of Cash, Lock box system, Inventory and Receivable (Theory). Estimation of Working Capital Requirements (Problems).

Unit IV**15 Hours**

Budgeting and Budgetary Control – Meaning –Classification-Types of Budget (Theory) – Sales – Purchase – Material, labour and overhead budgets – Production - Cost of Production Budgets - Flexible Budget – Cash Budget (Problems) – Master Budget – Zero Base Budgeting.

Unit V**15 Hours**

Marginal Costing – Meaning – Objectives (Theory) - BEP – P/V Ratio – Margin of Safety (Problems) - Application of Marginal Costing for business decision-making – Cost Volume profit analysis – Breakeven point – Breakeven analysis.

Note: Problem 80% & Theory 20%

* **Self Study and questions for examinations may be taken from the self study portions also**

Teaching Methods

Power point presentation / Seminar /Quiz /Discussion /Assignment
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Text Book:

1) Sharma & Shashi K. Gupta, 2017, Management Accounting, Kalyani Publishers , 13th Edition

Reference Books:

1) Khan M.Y. & P.K. Jain, 2021 , Management Accounting, Tata Mc Graw Hill Publications, New Delhi, 8th Edition

2) Ravi M Kishore, 2019, Cost and Management Accounting , Taxmann's, 6th Edition

3) Maheshwari S N, 2021, Principles and practices of Management Accounting, Sultan Chand & Sons, New Delhi, 18th Edition

4) Dr. M. B. Shukla, 2017, Cost and Management Accounting, Himalaya Publishing House Pvt. Ltd, 1st Edition

Mapping

CO \ PSO	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
CO 1	S	S	S	H	S
CO 2	S	H	S	S	S
CO 3	S	S	S	S	S
CO 4	S	H	S	S	S
CO 5	S	H	S	S	S

S-Strong

H-High

M-Medium

L-Low

Programme Code : 10		M.Com		
Course Code : 22PCM414		CORE PAPER - 14 Customs Duty and Goods and Services Tax		
Batch 2022-2023	Semester IV	Hours / Week 4	Total Hours 60	Credits 3

Course Objectives

1. To learn the procedures and practices of Indirect tax
2. To know the fundamental ideologies on GST
3. To learn the formalities of levy and collection of GST

Course Outcomes (COs)

K1 to K5	CO1	Remember the concept, features and basics of indirect tax
	CO2	Understand the GST framework
	CO3	Apply various provisions of GST Act
	CO4	Analyze the structure of GST and the process of levy, collection and filing of returns.
	CO 5	Evaluate the scope for GST Act

Syllabus**Unit I****12 Hours**

Taxation: Objectives – Canons – Tax System in India. Direct Taxes and Indirect Taxes: Features of Direct and Indirect Taxes – Types – Tax Evasion and Tax Avoidance – Impact, Shifting and incidence of tax.

Unit II**12 Hours**

The Customs Duty– Levy and Collection of Customs Duty–Organization of the customs department – **Officers of the customs – Powers*** – Appellate machinery – Infringement of the law – Offences & Penalties – Exemption from Duty- Customs Duty Drawbacks – Duties free zones.

Unit III**12Hours**

GST Framework: Benefits – limitations. State GST Framework – Indian model of GST: Features – GST Rates in India – GST Networks – Needs- Registration, Returns and Payments.

Unit IV**12Hours**

Levy and Collection of GST: Place of supply of goods and services – Time of supply of goods and services – Composite and mixed supply - Central GST (CGST), Integrated GST (IGST), State GST (SGST). Taxable Person – E –way bill – E - Invoice – Obligation on registered taxable person – Contents of Invoice – Debit and Credit notes.

Unit V**12Hours**

GST Returns–Nature–Outward Supply–Format of Returns–Inward Supply–Time limit for filing of returns – Input Service Distributor (ISD) – First Return – Annual Return – Final Return – Refund of Interest and Taxes.

100% theory.***Self Study and questions for examinations may be taken from self study portions also**

Teaching Methods

Power point presentation / Seminar /Quiz /Discussion /Assignment
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Text Book:

- 1) S.S. Gupta, 2017, GST – Laws and Practice, Taxmanns Publications, New Delhi, 20th Edition

Reference Books:

- 1) V.Balachandran, 2019, Indirect Taxation, Sultan Chand & Sons, New Delhi, 16th Edition
- 2) Dr. R. Parameswaran & CA.P. Viswanathan, 2018, Indirect taxes - GST and Customs Law, Kavin Publications, 1st Edition
- 3) Monish Bhalla, 2015, Commercial GST – The Game Changer, Commercial Law Publishers (India) Pvt. Ltd, New Delhi, 1st Edition
- 4) Dr. B.G. Bhaskara, Dr. M. Ramchandra Gowda, Manjunath N. & Naveen Kumar I.M., 2017, Goods and Services Tax - Law and Practice, Himalaya Publishing House Pvt. Ltd, 1st Edition

Mapping

CO \ PSO	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
CO 1	S	H	S	H	S
CO 2	S	H	H	S	S
CO 3	S	S	H	S	S
CO 4	H	S	S	S	S
CO 5	H	S	S	S	S

S-Strong

H-High

M-Medium

L-Low

Programme Code : 10		M.Com		
Course Code : 22PCM415		CORE PAPER - 15 Marketing Research		
Batch 2022-2023	Semester IV	Hours / Week 4	Total Hours 60	Credits 2

Course Objectives

1. To familiarize the students with the basic concepts and principles of marketing research
2. To develop their conceptual and analytical skills to be able to manage marketing operations of a business firm
3. To explain the tools and techniques of marketing research

Course Outcomes (COs)

K1 to K5	CO1	Keep in mind the concepts and principles of marketing research
	CO2	Know the processes and types of marketing research
	CO3	Apply the research techniques in the marketing decision making.
	CO 4	Analyze the practical approaches in conducting marketing research
	CO 5	Evaluate the recent trends in marketing research

Syllabus

Unit I

12 Hours

Meaning and Scope of Marketing Research – Market Research Vs. Marketing Research – Objectives of Marketing Research – Process of Marketing Research - Steps involved in Marketing Research – **Benefits of Marketing Research*** – Various approaches to Marketing Research – Their Merits and Demerits - Future of Marketing Research – Factors influencing the growth of Marketing Research

Unit II

12 Hours

Organization of Marketing Research Department – Career opportunities and Marketing Research Agencies - Functions – Organizational Structure. Problem Discovery and Formulation.

Unit III

12 Hours

Product Research – New Product Research - Research in New Product Development - Product Life Cycle Research – Product Mix Research - Pricing Research – Pricing Policies – Pricing Methods. Practical approaches in PLC of select product.

Unit IV

12 Hours

Advertising Research - Meaning - Definition - Product Appeal Research – Copy testing – Pre testing – Post testing – Media Selection Research – Print media – Broadcasting Media- Evaluation of Advertising effectiveness - Methods of measuring Advertising Effectiveness Difficulties in Advertising Research

Unit V

12 Hours

Motivation Research - Nature – Types of information sought in Motivation Research - Motivation Research Techniques – Sales Control Research - Sales forecasting – Sales Analysis – Sales Potential – Major uses of Sales potential – Methods for developing market potential – Use of surveys to determine potential – Salesmanship.

***Self Study and questions for examinations may be taken from the self study portions also**

Teaching Methods

Power point presentation / Seminar /Quiz /Discussion /Assignment
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Text Book:

- 1) D. D. Sharma, 2006, Marketing Research, Sultan Chand & Sons, New Delhi, 2nd Edition

Reference Books:

- 1) American Marketing Association ,2019, The Technique of Marketing Research , Forgotten Books, 7th Edition
- 2) C.B.Gupta and N.Rajan Nair, 2018, Marketing Management, Sultan Chand & Sons, New Delhi, 19th Edition
- 3) Prof. M.N. Mishra, 2015, Modern Marketing Research, Himalaya Publishing House Pvt. Ltd, 1st Edition
- 4) Malhotra/Dash ,2015, Marketing Research, Pearson Education India, 7th Edition Reprint

Mapping

CO \ PSO	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
CO 1	S	S	S	S	S
CO 2	S	H	H	S	S
CO 3	S	S	S	H	S
CO 4	S	S	S	S	S
CO 5	S	S	S	S	S

S-Strong

H-High

M-Medium

L-Low

PCM42
SEMESTER IV
PROJECT AND VIVA – VOCE

22PCM4Z1

Programme Code : 10		M.Com		
Course Code : 22PCM4Z1		Project Work and Viva - voce		
Batch 2022-2023	Semester IV	Hours / Week 6	Total Hours 90	Credits 4

Course Outcomes (COs)

K1 to K5	CO1	Remember the conceptual framework on research methodology
	CO2	Understand on the field level realities
	CO3	Apply the statistical tools for proving the hypothesis
	CO 4	Analyze the data and draw inferences
	CO 5	Evaluate the gap between academic skills and industrial requirements

Project work commences from III semester and submission of report and Viva-Voce Examination is conducted at the end of IV semester. The Internal (Faculty of the Department) and External Examiners will award marks for comprehensive Viva-Voce and Project Report jointly.

Marks Distribution

CIA - 50 Marks
ESE* - 50 Marks
100 Marks

Component for Project

CIA/ESE	Components	Marks
CIA	Project Review	45
	Regularity	05
	<i>Total Internal Marks</i>	50
ESE	Project Report	35
	Viva voce	15
	<i>Total External Marks</i>	50
Total Marks (CIA + ESE)		100

PCM43
MAJOR ELECTIVE

Programme Code : 10	M.Com		
Course Code :	Elective Paper 1: Bank Management		
Batch 2022-2023	Hours / Week 6	Total Hours 90	Credits 5

Course Objectives

1. To give comprehensive study on financial and banking system
2. To know the functions and role of banking sector
3. To update the students with the recent developments in the banking sector

Course Outcomes (COs)

K1 to K5	CO1	Keep in mind the concepts of banking and its importance
	CO2	Understand the banking structure in India
	CO3	Apply the knowledge of bank operations in the real life decisions
	CO 4	Consider the reforms of banking sector and the initiatives taken by RBI for streamlining the banking practices
	CO 5	Evaluate the effectiveness of bank management in India

Syllabus

Unit I

18 Hours

Introduction to Banking: Historical Perspective, Emergence and Importance of Banking, an overview of development in banking since independence. Structure and Characteristics of Financial and Banking System in India: An overview; Cooperative Banks, Nationalized Banks, Private Sector Banks, Foreign Banks, Off shore banks – **Recent Development in Banking Sector***.

Unit II

18 Hours

Bank Account: Opening of Account – Special types of customers – Types of deposit– Bank pass book – Collection of banker – Banker Lien – Cheques – Features – Crossing – Endorsement. Banking Regulation Act 1949 - Paid up Capital and Reserves, Licensing of Banking companies, Maintenance of liquid assets, Management of banking companies.

Unit III

18 Hours

Deposit Mobilisation by banks – Types - Legal entries in the pass book. Loan and Advances – **Principles of sound lending*** – Secured advances – Advances against title to goods, advances against stock exchange securities – Advances against Life insurance policies. Source of bank funds – Profitability of banks in India.

Unit IV

18 Hours

Evaluation of working of commercial banks since nationalization – problems and constraints in the banking system – Political administrative interference – Subsidisation of credit: Low rates of interest – Mounting expenditure of banks – Credit control measures of RBI.

PCM44

Unit: V

18Hours

Reform of the Banking sector -Narasimham Committee on Commercial Banking System 1991and 1998 – Nonperforming assets – Classification- Reasons for NPAs - Evaluation of Narasimham committee Report.

***Self Study and questions for examinations may be taken from the self study portions also**

Teaching Methods

Power point presentation / Seminar /Quiz /Discussion /Assignment

Text Book:

- 1) K.P.M. Sundaram and Varshney, 2015, Banking Theory Law and Practice Sultan Chand & Sons, New Delhi,20th Edition

Reference Books:

- 1) P.Saravanel, 2015, Modern Banking in India and abroad, Margham Publications, 1st Edition
- 2) P.Suba Rao, Khanna.P.K, 2021, Principles and Practice of Bank Management, Himalaya Publishing House, Mumbai, 2nd Edition
- 3) K.Ravichandran & R.Mayilsamy, 2015, Non Performing assets in Cooperative Banks, Abhijeet Publications, New Delhi,3rd Edition
- 4) S.Natarajan & R.Parameswaran R., 2016, Indian Banking, S.Chand and Co Ltd, New Delhi,8th Edition.

Mapping

CO \ PSO	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
CO 1	S	S	S	S	S
CO 2	S	H	H	S	S
CO 3	S	S	S	S	S
CO 4	S	S	S	S	S
CO 5	S	S	S	S	S

S-Strong

H-High

M-Medium

L-Low

PCM45
MAJOR ELECTIVE

Programme Code : 10	M.Com		
Course Code :	Elective Paper 2: Human Resource Management		
Batch 2022-2023	Hours / Week 6	Total Hours 90	Credits 5

Course Objectives

1. To emphasize the skills, ability and knowledge required for the employees
2. To make student aware of the concepts, techniques and practices of human resource development.
3. To know the various functions of HRM.

Course Outcomes (COs)

K1 to K5	CO1	Keep in mind the basic concepts of HRM framework
	CO2	Understand the goals of HRM and organizational outcomes
	CO3	Apply the human resource functions for enduring excellence in management
	CO 4	Analyze the essential steps for ensuring effective HR practices
	CO 5	Evaluate the modern trends in HRM

Syllabus

Unit I **18 Hours**
Human Resource Management- Meaning, Nature, Scope, Objectives, Functions of Human Resource Department- Role of Human Resource Manager- Qualities and functions of Human Resource Manager –**Differences between Human Resource Management & Personnel Management***. Human Resource Policies and Procedures-Integrating Human Resource Strategy with Business strategy.

Unit II **18 Hours**
Planning for human resource – Short term and long term – Recruitment and Selection - Interview - Placement - Training and Appraising and managing performance, Competency Mapping, career management and Executive Development.

Unit III **18 Hours**
Performance appraisal – Methods - Managing basic remuneration - Incentives-performance based payment - Managing employee benefit and service – Performance of Management in Industry 4.0.

Unit IV **18 Hours**
Job changes – Transfer, promotion and separations – Absenteeism – causes, effect and control over absenteeism - Empowering employees, communicating with employees- Stress management.

Unit V **18 Hours**
Evaluating HRM effectiveness – E- HR – Nature, Activity, Recruitment, Selection, Performance Management, Learning of E- HR - SHRM – IHRM - HRIS. HR Audit – meaning – features – need and importance.

* **Self Study and questions for examinations may be taken from the self study portions also.**

Teaching Methods

Power point presentation / Seminar /Quiz /Discussion /Assignment
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Text Book:

- 1) K. Aswathappa, 2021, Human Resource Management Text and Cases, McGraw Hill Education (India) Pvt Ltd, New Delhi, 9th Edition.

Reference Books:

- 1) C.B. Gupta, 2018, Human Resource Management, Sultan Chand & Sons, New Delhi, 11th Edition
- 2) Gary Dessler & Biju Varrkey ,2020, Human Resource Management, Pearson Education, New Delhi, 6th Edition.
- 3) Fred Luthans, 2017, Organizational Behaviour, - Tata McGraw Hill, Boston, 12th Edition
- 4) L.M. Prasad, 2018, Human Resource Management, Sultan Chand and Sons , New Delhi, 3rd Edition.

Mapping

CO \ PSO	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
CO 1	S	S	S	S	S
CO 2	S	H	H	S	S
CO 3	S	S	S	H	S
CO 4	H	S	S	S	S
CO 5	H	S	S	S	S

S-Strong

H-High

M-Medium

L-Low

PCM47
MAJOR ELECTIVE

Programme Code : 10	M.Com		
Course Code : -	Elective Paper 3: Services Marketing		
Batch 2022-2023	Hours / Week 6	Total Hours 90	Credits 5

Course Objectives

1. To impart the knowledge of service organizations along with marketing mix
2. To develop modern services with quality to attract the consumers
3. To update the students with technological intervention in providing services

Course Outcomes (COs)

K1 to K5	CO1	Keep in mind the ideologies of service marketing and its various applications.
	CO2	Understand the modern services provided by the service organization
	CO3	Apply appropriate marketing mix in various services
	CO 4	Analyze suitable strategies for promoting the services
	CO 5	Evaluate the scope of service marketing

Syllabus

Unit I

18 Hours

Introduction–Services–Types of Services–An overview of Service Sector–concept of Goods and Services – Service Marketing – Features of Service Marketing – Significance of Service Marketing – Growth of Service Marketing – **Global issues in Services Marketing***

Unit II

18 Hours

Bank Marketing - E-banking services – The Concept – Marketing Mix for the Banking Services – Bank Marketing in the Indian perspective

Unit III

18 Hours

Insurance Marketing - The Concept – Marketing mix for the Insurance Service – Insurance Marketing in the Indian Environment – Transport marketing: Marketing mix for the transport services.

Unit IV

18 Hours

Hotel – The Concept – Hotel and its typology – Hotel Marketing - Users of Hotel Services – Market Segmentation for Hotels – Behavioral profile of users - MIS for Hotels – Marketing mix for hotels – The formulation of product mix for hotels – The Price Mix – The Promotion Mix – Hotel Marketing in Indian perspective. Hospital Marketing: Types of hospitals - Marketing mix for hospitals.

Unit V

18 Hours

Tourism – Concept – Tourism Marketing – Users of Tourism Services – Behavioral profile of users – Market Segmentation for Tourism – MIS for tourism – Marketing Mix for Tourism – Medical tourism - Tourism Marketing in Indian perspective.

*** Self Study and questions for examinations may be taken from the self study portions also**

Teaching Methods

Power point presentation / Seminar /Quiz /Discussion /Assignment
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Text Book:

1) S. M. Jha, 2018, Service Marketing, Himalaya Publishing House, Mumbai, 7th Edition

Reference Books:

- 1) Valarie A. Zeithaml (Author), Mary Jo Bitner (Author), Dwayne D. Gremler, 2018, Service Marketing, Tata Mc Graw Hill, New Delhi, 7th Edition
- 2) K. Douglas Hoffman, John E.G. Bateson, 2017 , Services Marketing Concepts Strategies & Cases, Cengage India, **5th Edition**
- 3) Philip Kotler, Kevin Lane Keller, 2016, Marketing Management, Prentice Hall of India(P) Ltd, 15th Edition
- 4) Vasanti Venugopal & V.N. Raghu, 2019, Services Marketing, Himalaya Publishing House Pvt Ltd, 1st Edition

Mapping

CO \ PSO	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
CO 1	S	S	S	H	S
CO 2	S	H	H	S	S
CO 3	S	S	S	S	S
CO 4	S	S	S	S	S
CO 5	S	S	S	S	S

S-Strong

H-High

M-Medium

L-Low

PCM49
MAJOR ELECTIVE
Paper 4: CONSUMER BEHAVIOUR

Programme Code : 10	M.Com		
Course Code :	Elective Paper 4: Consumer Behaviour		
Batch 2022-2023	Hours / Week 6	Total Hours 90	Credits 5

Course Objectives

1. To understand the buying attitude of consumers
2. To develop knowledge on the cultural aspects of consumer behaviour
3. To know the models and strategies of consumer behaviour

Course Outcomes (COs)

K1 to K5	CO1	Remember the need and importance of understanding consumer behavior
	CO2	Know the determinants of consumer buying behavior
	CO3	Apply various processes, models and strategies to understand the behaviour of consumers
	CO 4	Analyze the processes of consumer buying decisions
	CO 5	Evaluate the changing dimensions in consumer behavior

Syllabus

Unit I **18 Hours**

Consumer Behaviour–Need and Importance–Consumer Research Process–Influence of culture on consumer behaviour – **Sub cultural aspects of consumer behavior*** – Cross cultural consumer analysis.

Unit II **18 Hours**

Opinion leadership: Dynamics – Measurement – Opinion leadership and firm's promotional strategy.

Unit III **18 Hours**

Diffusion of innovations – Diffusion process – Adoption process – profile of consumer innovators.

Unit IV **18 Hours**

Consumer decision making: Models of consumers – Beyond the decision : Consuming and possessing – Relationship marketing.

Unit V **18 Hours**

Consumer behaviour and society : Health care marketing – Political marketing – Social Marketing – Environmental marketing – Public policy and consumer protection.

***Self Study and questions for examinations may be taken from the self study portions also**

Teaching Methods

Power point presentation / Seminar /Quiz /Discussion /Assignment
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Text Book:

- 1) Leon G.Schiffman and Leslie Lazar kanuk,2014, Consumer Behaviour ,Pearson Education,New Delhi,11th Edition.

Reference Books:

- 1) Suja.R.Nair, 2015, Consumer Behaviour-Text and Cases, Himalaya Publishing House Pvt Ltd.,2nd Edition.
- 2) Del. L.Hawkins, Roger,J. Bert, Kenneth .A. Coney, 2007, Consumer Behaviour Tata McGraw Hill Ltd, New Delhi, 9th Edition
- 3) Dr. M. K. Purshothama & Dr. Mahesh Kumar K. R. , 2015, Consumer Behaviour and Marketing Research, Himalaya Publishing House Pvt Ltd. 1st Edition
- 4) Sahni N.K., Gupta Meenu, 2022, Consumer Behaviour Text & Cases, Kalyani Pulishers, 3rd Edition Reprint

Mapping

CO \ PSO	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
CO 1	S	S	S	H	S
CO 2	S	S	S	S	S
CO 3	S	S	S	H	S
CO 4	H	S	S	S	S
CO 5	H	S	S	S	S

S-Strong

H-High

M-Medium

L-Low

PCM51
MAJOR ELECTIVE

Programme Code : 10	M.Com		
Course Code :	Elective Paper 5: Insurance and Risk Management		
Batch 2022-2023	Hours / Week 6	Total Hours 90	Credits 5

Course Objectives

1. To familiarize the students with the nature and types of insurance business
2. To develop them expertise in managing various risks.
3. To update the recent trends and development in insurance.

Course Outcomes (COs)

K1 to K5	CO1	Remember the doctrine of insurance
	CO2	Know the various types of insurance policies and the essentials of insurance contract
	CO3	Select the best suitable insurance policies
	CO 4	Analyse the risks involved in insurance business
	CO 5	Evaluate the salient features, claim and settlement procedures of various insurance policies

Syllabus

Unit I

18 Hours

Definition-Nature and functions of insurance-principles of insurance-evolution of insurance- kinds-Insurance Organization in India-Use of Insurance-essentials of Insurance Contract-Difference between different types of insurance contract- **IRDA- Duties and Powers*** - recent trends in insurance- recent development in insurance.

Unit II

18 Hours

Nature of Life Insurance contracts-Classification of policies-Premium payment participation in profit-number of lives covered-Method of payment of claim amount on non-convention policies-annuities-Calculation of premium-Lapses and renewals-surrender value-Life Insurance for the under privileged-claims-double insurance

Unit III

18 Hours

Risk-Selection of Risk-Factors affecting Risk-Sources of Risk Information - classes of risk-Methods of Risk classification-Measurement of risk-Mortality table-construction-types-Types and treatment of sub-standard risk-conditions relating to commencement of risk.

Unit IV

18 Hours

Marine Insurance- Origin- definition- features- kinds of policies-clauses in policy premium calculation-marine loss-settlement of claims-progress of Marine Insurance in India.

Fire Insurance-features-kinds of policies-conditions-rate fixation-surveys and inspection-payment of claims-Reinsurance-Renewal- progress of Fire Insurance

Unit V

18Hours

Miscellaneous Insurance: Motor Insurance-Burglary Insurance-Agricultural Insurance-Personal Accident and sickness insurance-Aviation Insurance-Rural Insurance in India- bank assurance.

*** Self Study and questions for examinations may be taken from the self study portions also**

Teaching Methods

Power point presentation / Seminar /Quiz /Discussion /Assignment
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Text Book:

- 1) Mishra.M.N, 2016, Insurance Principles and Practices, S .Chand & Co Ltd, New Delhi, 22nd Edition.

ReferenceBooks:

- 1) Srinivasan M.N, 2021, Principles of Insurance Law, Ramanujan Publishers, 11th Edition
 2) Alka Mittal, Gupta S.L ,2013, Principles of Insurance and Risk Management, Sultan Chand & Sons Company Ltd, New Delhi, 3rd Revised Edition
 3) Saravanavel, 2019, Principles and Practice of Insurance, Himalaya Publishing House, 2nd Edition
 4) Syed Badre Alam , 2015, Fundamentals of Business Law, Himalaya Publishing House. 1st Edition

Mapping

CO \ PSO	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
CO 1	S	H	S	S	S
CO 2	S	S	S	S	S
CO 3	S	S	S	S	S
CO 4	S	H	S	S	S
CO 5	S	H	S	S	S

S-Strong

H-High

M-Medium

L-Low

PCM53
MAJOR ELECTIVE

Programme Code : 10	M.Com		
Course Code :	Elective Paper 6: International Marketing		
Batch 2022-2023	Hours / Week 6	Total Hours 90	Credits 5

Course Objectives

1. To impart the concepts of international marketing
2. To keep informed the students with the application of e-marketing
3. To facilitate for taking international marketing decisions

Course Outcomes (Cos)

K1 to K5	CO1	Remember the need of international marketing
	CO2	Comprehend the role of marketing research
	CO3	Make use of marketing skills in dealing with international level consumers
	CO4	Analyze the processes of international marketing research
	CO5	Evaluate the changes in global marketing

Syllabus

Unit I **18 Hours**

International Marketing: Definition-Scope of International Marketing – International vs. Domestic Marketing – Process of International Marketing – **Benefits of International Marketing*** – Special Problems in International Marketing – International Orientation – International Marketing Environment – Future of International Marketing

Unit II **18 Hours**

International Intelligence: International Marketing Research – Objectives of International Marketing Research - Classification of Marketing Research – **Role of** Marketing Research – Marketing Research Process – Framework of International Marketing Research – Internet and Computer Application in International Marketing Research.

Unit III **18 Hours**

International Marketing Decisions: Marketing Selection – Process – Determinants of Market Selection – Market Profiling – Market Segment Selection – Market entry strategies

Unit IV **18 Hours**

International Product Decisions: Product Mix–International Product Life Cycle–New Product Development – Product Positioning – Branding – Packaging and Labeling – International Pricing Strategies–International Distribution and Promotion Strategies–Role of Advertising– Advertising Media

Unit V**18Hours**

Direct Marketing: Growth and Benefits of Direct Marketing–Major Channels of Direct Marketing – e-Marketing – Online Marketing - Internet Marketing – Growth and Importance of Online Marketing and Internet Marketing

***Self Study and questions for examinations may be taken from the self study portions also**

Teaching Methods

Power point presentation / Seminar /Quiz /Discussion /Assignment
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Text Book:

1)Francis Cherunilam, 2015, International Marketing Himalaya Publishing House, New Delhi, 14th Edition

Reference Books:

- 1) Varshney R.L, 2015, International Marketing Management ,Sultan Chand & Sons, New Delhi,25th Edition
- 2) Sak Onkvist and John J.Shaw, 2006, International Marketing, Pearson Education, New Delhi,3rd Edition
- 3) Naresh K. Malhotra, 2007, Marketing Research, Prentice Hall,New Delhi,1st Edition
- 4) Gupta Sunil & Chandel Kulbhushan, 2015, International Marketing, Kalyani Publishers, 2nd Edition Reprint

Mapping

CO \ PSO	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
CO 1	S	S	S	S	S
CO 2	S	S	H	S	S
CO 3	H	S	H	S	S
CO 4	H	S	S	S	S
CO 5	H	S	S	S	S

S-Strong

H-High

M-Medium

L-Low

NON MAJOR ELECTIVE**Non Major Elective Paper (PG)****SUBJECT CODE : 22PGI4N2**

Programme Code: 10		M.Com		
Course Code: 22PGI4N2		Non-Major Elective Paper : INFORMATION SECURITY		
Batch 2022-2023	Semester IV	Hours/Week 4	Total Hours 60	Credits 4

Course Objectives

1. Students will identify the core concepts of Information security.
2. To examine the concepts of Information Security.
3. To design and implement the security features for IT and Industrial sectors.

Course Outcomes(CO)

K1	CO1	To Learn the principles and fundamentals of information security.
K2	CO2	To Demonstrate the knowledge of Information security concepts
K3	CO3	To Understand about Information Security Architecture.
K4	CO4	To Analyze the various streams of security in IT and Industrial sector.
K5	CO5	To know about Cyber Laws and Regulations.

UNIT I**12 Hours**

Information Security basics: Definition of Information Security - History of Information Security - Characteristics of Information Security - Components of Information Security - Security System Development Life Cycle (SDLC).

Information Security for technical administrators: Server Security – Network security- Social Media Security.

UNIT II**12 Hours**

Cryptography: Basic concepts - plain text - Cipher text - Encryption Principles - CRYPT Analysis - Cryptographic Algorithms - Cryptographic Tools – Authentication -Biometrics* - passwords - Access Control Devices - Physical Security - Security and Personnel.

Language-based Security: Analysis of code for security errors, Safe language and sandboxing techniques.

UNIT III**12 Hours**

Firewalls, Viruses & Worms & Digital Rights Management : Viruses and Worms – Worms - Digital Rights Management – Firewalls - Application and Circuit Proxies - Stateful Inspection - Design Principles of Firewalls.

Logical Design: Access Control Devices- Physical Security-Security and Personnel - NIST Models-VISA International Security Model- Design of Security Architecture-Planning for Continuity.

UNIT IV**12 Hours**

Hacking : Introduction – Hacker Hierarchy – Password cracking – Phishing - Network Hacking -Wireless Hacking - Windows Hacking - **Web Hacking***- Ethical Hacking.

Security Investigation: Need for Security- Business Needs-Threats- Attacks- IP Addressing and Routing - Social Media

UNIT V**12 Hours**

Cyber Laws : What is Cyber Law? - Need for Cyber laws - Common Cyber Crimes and Applicable Legal Provisions: A Snapshot - Cyber Law (IT Law) in India – The Information Technology Act of India 2000 - Cyber Law and Punishments in India - Cyber Crime Prevention guide to users – Regulatory Authorities.

***Self study questions for examination may be taken from the self-study portions also.**

Teaching Methods:

Chalk and Talk, Power point presentation, Seminar, Brainstorming, Assignment, Google Classroom
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TEXT BOOK:

Information Security –Textbook is prepared by KONGUNADU ARTS AND SCIENCE COLLEGE, Coimbatore -29, 2022.

REFERENCE BOOKS:

- 1 Charles P Pfleeger and Shai Lawrence Pfleeger, “**Security in Computing**”, Fourth & Third Edition, Prentice Hall, 2007 & 2011.
- 2 Ross J. Anderson and Ross Anderson, “Security Engineering: A guide to building Dependable Distributed System”, Wiley,2009.
- 3 Thomas R. Peltier, Justin Peltier and John Bleckley, “Information Security Fundamentals”,2nd Edition, Prentice Hall 1996.
- 4 Gettier, Urs E. Information Security: Strategies for Understanding and Reducing Risks John Wiley & Sons, 2011.
- 5 “Principles of information security”. Michael Whiteman and Herbert J. Mattord,2012.
- 6 Information security -Marie wright and John kakalik,2007.
- 7 Information security Fundamentals- Thomas R. Peltier, Justin Peltier and John Blackley-2005.
- 8 Information Security theory and practical PHI publication, Dhiren R. Patel-2008.
- 9 Debby Russell and Sr.G.T. Gangemi,” computer Security Basics,2nd edition, O’Reilly Media,2006.

PCM57
NON MAJOR ELECTIVE

Programme Code : 10	M.Com		
Course Code :	NON MAJOR ELECTIVE 2: Managerial Economics		
Batch 2022-2023	Hours / Week 6	Total Hours 90	Credits 4

Course Objectives

1. To be aware of the economic concepts, tools and techniques.
2. To encourage the students to start operating in the different markets
3. To keep them update with the changing economic policies of the government

Course Outcomes (Cos)

K1 to K5	CO1	Keep in mind the concepts and goals of corporates
	CO2	Understand the production and cost functions
	CO3	Apply economic policies in managerial decisions
	CO 4	Analyze the monetary and fiscal policies
	CO 5	Determine the scope of managerial economics

Syllabus

Unit I

18 Hours

Managerial Economics–Meaning-Nature and scope – Managerial economist-Role and responsibilities – Circular flow of economic activity –Maximization of profit – Goals of corporate enterprises - **Economics and decision making*** –Functional relationships

Unit II

18 Hours

Demand Analysis- Demand Function- Determination of Demand Function- Elasticity of Demand – Types and methods - Factors - Demand Forecasting for Industrial and Consumer goods

Unit III

18 Hours

Production and cost Analysis - Cost control- Cost function - Cost and output relationships - Production function – Short run and Long run production function - Break Even Analysis - Economies of scale of Production

Unit IV

18 Hours

Pricing- Output decision in different Market situations - Market Competition- Monopoly and Duopoly – Monopsony – Monopolistic competition – Oligopoly -Price Discrimination – Pricing Policies

Unit V

18 Hours

Business Cycle - National Income - Monetary and Fiscal policy – TRIM – TRIPS - Industrial Sickness – Causes of Industrial sickness – Model of National Income determination – Economic Indicators – Management of cyclical fluctuations.

*** Self Study and questions for examinations may be taken from the self study portions also**

Teaching Methods

Power point presentation / Seminar /Quiz /Discussion /Assignment
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Text Book:

- 1) Varshney R L & Maheswari, 2014, Managerial Economics, Sultan Chand & Sons, New Delhi, 22nd Edition

Reference Books:

- 1) Mehta R.L, 2016, Managerial Economics ,Sultan Chand & sons, New Delhi, 15th revised Edition
 2) Cauvery R., U.K. Sudhanayak, M.Girija & R.Meenakshi, 2018, Managerial Economics, S.Chand & Co , 12th Edition
 3) Chopra P.N., 2018, Managerial Economics, Kalyani Publishers, 1st Edition
 4) Dr. T. Naga Lakshmi, K. Hemalatha Reddy & K.Samuel Sudhir, 2017, Managerial Economics, Himalaya Publishing House Pvt . Ltd., 1st Edition

Mapping

CO \ PSO	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
CO 1	S	S	S	H	S
CO 2	S	S	H	S	S
CO 3	S	S	H	S	S
CO 4	S	S	S	S	S
CO 5	S	S	S	S	S

S-Strong**H-High****M-Medium****L-Low**

PCM59
NON MAJOR ELECTIVE: I & II

Programme Code : 10	M.Com		
Course Code :	NON MAJOR ELECTIVE 3: Management of Financial Services		
Batch 2022-2023	Hours / Week 6	Total Hours 90	Credits 4

Course Objectives

1. To emphasis the need for managing various financial services
2. To develop them to deal with innovative financial instruments
3. To keep informed with the recent concepts and practice of financial markets

Course Outcomes (COs)

K1 to K5	CO1	Evoke the role of financial service sector
	CO2	Know the various types of financial services
	CO3	Pertain the skills to manage the financial instruments
	CO 4	Analyze the features and benefits of various financial services
	CO 5	Evaluate the effectiveness of modern financial services

Syllabus

Unit I

18 Hours

Financial services: Meaning– Classification – Scope–Fund based and non-fund based activities – Modern activities – Sources of revenue – Causes for financial innovation – New financial products and services – **Benefits of Modern financial services** * - Innovative financial instruments – Challenges facing the financial service sector – Present scenario

Unit II

18 Hours

Merchant banking – Definition – Origin – Services of merchant banks – Qualities required for merchant bankers

Hire purchase – Features – Legal position – Hire purchase and credit sale – Hire purchase and Installment sale – Hire purchase and leasing

Unit III

18 Hours

Leasing – Definition – Steps in leasing transactions – Types of Lease – Financial lease – Operating lease – Leverage lease – Sale and lease – Advantages and disadvantages of lease. Venture capital – Concept – Meaning – Features – Scope – Importance – Origin – Methods of venture financing

Unit IV

18 Hours

Mutual funds: Introduction – Meaning – Types – Risks – Investors rights – Mutual funds in India – Reasons for slow growth – Future of mutual funds industry. Securitization of debt – Definition – Structure for Securitization – Securitisable assets – Benefits of Securitizations. Venture Capital – Need and Importance - Kinds. Factoring – Advantages - kinds.

Unit V**18Hours**

Derivatives – Meaning – Kinds of Financial derivatives – Financial forwards – Futures – Types – Options – Features of Options – Swap – Features of Swap – Kinds of Swap – Importance of derivatives. Credit Rating – Meaning – Credit rating agencies – CRISIL – ICRA – CARE – SEBI guidelines 1999. Credit cards – Meaning – Types – Facilities offered to cardholders – Benefits – Merits and demerits

***Self Study and questions for examinations may be taken from the self study portions also**

Teaching Methods

Power point presentation / Seminar /Quiz /Discussion /Assignment
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Text Book:

- 1) Khan M Y, 2018, Financial Services, McGraw Hill Education India Pvt., Ltd, Chennai, 9th Edition

Reference Books:

- 1) M.Y.Khan, 2019, Indian Financial Systems, McGraw Hill, Mumbai, 11th Edition
- 2) Gordan E & Natarajan.K, 2016, Financial markets & services, Himalaya Publishing House Pvt Ltd, Mumbai, 11th Edition
- 3) Dr.S. Gurusamy, 2014, Financial Services, Vijay Nichole Imprints Private Ltd, Chennai, Revised Edition.
- 4) **Shri O.P. Agarwal, 2017**, Management of Financial Services, Markets and Institutions, Himalaya Publishing House Pvt Ltd, Mumbai, 1st Edition

Mapping

CO \ PSO	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
CO 1	S	S	S	H	S
CO 2	S	S	H	S	S
CO 3	S	S	H	H	S
CO 4	S	S	S	S	S
CO 5	S	S	S	S	S

S-Strong

H-High

M-Medium

L-Low

PCM61
NON MAJOR ELECTIVE

Programme Code : 10	M.Com		
Course Code :	NON MAJOR ELECTIVE 4: International Trade		
Batch 2022-2023	Hours / Week 6	Total Hours 90	Credits 4

Course Objectives

1. To throw light on the concepts and theories of international trade
2. To make the students to understand the foreign exchange market and its operations
3. To facilitate the students to understand the trends and developments of India's foreign trade

Course Outcomes (Cos)

K1 to K5	CO1	Provide an idea of structure and operations of international business
	CO2	Understand the recent EXIM policies and documentation procedures
	CO3	Apply the knowledge to draw a framework for evolving suitable international business strategies
	CO 4	Consider the recent trends, policies and structure of international trade
	CO 5	Appraise the changing business climate at global level

Syllabus

Unit I

18hours

Nature of International Trade – Internal and International Trade -Salient features of international Trade – Advantages and Disadvantages of international trade-Theories of International trade- Theory of comparative advantages –Theory of Comparative Cost- Hecksher – Ohlin Theorem

Gains from Trade and terms of trade – Different concepts of terms of trade – Types of terms of trade - **Factors influencing terms of trade***.

Unit II

18 hours

The Balance of Payments – Meaning and concepts - Structure of Balance of payments Equilibrium – Dis-equilibrium in BoP - Measures to correct deficit in Balance of Payments - Export Assistances.

Unit III

18 hours

Foreign Exchange – Foreign Exchange Market – Functions – Exchange Rates – Determination of Exchange Rate – Exchange Quotations – Spot and Forward Transactions – Merchant Rates – TT Selling Rate- TT Buying rate – Forward Exchange Contract – Features of Forward Exchange Contract

Unit IV 18hours

Terms of payment and Export Finance – modes of payment – Factors influencing terms of payment — Exim Bank – ECGC - Export documents and procedures – Recent Exim policy of India – Incentives for Exporters

Unit V**18 hours**

Indian shipping-Indian shipping at a glance – Government policy - control and support - Pre-shipment or packing credit – Post Shipment Credit – transit Insurance – Marketing Logistics system: Concept- Objectives- Logistics interface with marketing- Importance of Logistics. Supply Chain Management – Concept and objectives.

*** Self Study and questions for examinations may be taken from the self study portions also**

Teaching Methods

Power point presentation / Seminar /Quiz /Discussion /Assignment
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Text Book:

- 1) Francis cherunilam, 2022, International Trade and Export Management, Himalaya Publishing House, Mumbai, 21st Edition

Reference Books:

- 1) TAS Balagopal, 2015, Export Management ,Mc Graw Hill,22nd Edition.
- 2) Bhattacharya B, Varshney R.L., 2022, International Marketing Management, Sultan Chand & Sons, New Delhi, 26th Edition.
- 3) Krishnaveni Muthiah, 2009, Logistics Management & World Seaborne Trade,Himalaya Publishing House,2nd Edition.
- 4) Dr. Sreenivasaiah. K & Dr. Prashanth, 2021, International Trade, Himalaya Publishing House Pvt Ltd, Mumbai, 1st Edition

Mapping

CO \ PSO	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
CO 1	S	S	S	H	S
CO 2	S	H	H	S	S
CO 3	S	S	S	H	S
CO 4	S	S	S	S	S
CO 5	S	S	S	S	S

S-Strong

H-High

M-Medium

L-Low

PCM63
ALC

22PCM0D1

Programme Code : 10	M.Com		
Course Code : 22PCM0D1	ALC-1 Banking and Financial Services		
Batch 2022-2023	Hours / Week	Total Hours	Credits 2

Course Objectives

1. To give comprehensive view on financial and banking system
2. To know the financial services rendered by banks
3. To update the students with the recent developments in the banking sector

Course Outcomes (COs)

K1 to K5	CO1	Keep in mind the concepts of banking and its importance
	CO2	Understand the banking structure in India
	CO3	Apply the knowledge on bank operations in financial decision making
	CO 4	Analyze the trend and progress of banking sector
	CO 5	Evaluate the issues and challenges in modern banking practices

Syllabus

Unit I

Banking Business in India-Financial services rendered by organized sector-class banking and mass banking-Commercial Banking functions–Micro Credit-Emphasis on Rural Development and Agricultural lending

Unit II

Central Bank-Functions-Role of RBI in banking sector-State Bank of India- Objectives and progress. Risk Management-Credit Risk, Market Risk and Operational risk- Basel II- Requirements on capital adequacy and 3 pillar approach -Asset Liability management.

Unit III

Merchant Banking-progress of Merchant banking in India-Export Finance-Pre- shipment-post-shipment credit-RBI&Export Finance-EXIM Bank.Private Sector Bank-Public Sector Banks-Mergers and acquisition-Consolidation

Unit IV

Priority sector lending in banks-Small Scale Industries and Tiny sector-Functions of DICGC-Services of banks-Telebanking–credit cards–ATM-Core banking in India-Impact of globalization on banking services.

Unit V

Project evaluation -Technical feasibility - Commercial feasibility - Financial feasibility- Ratio Analysis - Break even analysis-Working capital analysis -Risk analysis- Profitability analysis.

Text Book:

- 1) K.P.M. Sundaram, 2010, Money, Banking, Foreign Exchange & International Trade, Sultan Chand & Sons, 12th Edition

Reference Books:

- 1) M.Radhaswami & S.V.Vasudevan, 2015, Banking, Sultan Chand & Sons Ltd, 1st Edition
- 2) P.Saravanavel, 2015, Modern Banking in India and abroad, Margham Publications, 1st Edition
- 3) P.Suba Rao, Khanna P.K, 2011, Principles and Practice of Bank Management, Himalaya Publishing House, 2nd Edition
- 4) Vasanth Desai, 2018, Development Banking and Financial intermediaries, Himalaya Publishing House, New Delhi, 3rd Edition.

Mapping

CO \ PSO	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
CO 1	S	S	S	H	S
CO 2	S	S	H	S	S
CO 3	S	S	H	H	S
CO 4	S	S	S	S	S
CO 5	S	S	S	S	S

S-Strong**H-High****M-Medium****L-Low**

Programme Code : 10	M.Com		
Course Code : 22PCM0D2	ALC-2 Insurance Principles and Practice		
Batch 2022-2023	Hours / Week	Total Hours	Credits 2

Course Objectives

1. To facilitate the students to understand the fundamental principles of insurance business.
2. To enrich knowledge on concepts, procedures and policies of major insurance schemes.
3. To understand the various types of insurances

Course Outcomes (COs)

K1 to K5	CO1	Keep in mind the general principles and procedures of various insurance businesses
	CO2	Inculcate knowledge on the terms and conditions of each insurance policy.
	CO3	Select / suggest suitable insurance policy by comparing the nature, advantages and disadvantages of key policies for the business & life.
	CO 4	Apply the skills and knowledge to select suitable insurance policies
	CO 5	Evaluate the scope for various insurance policies

Syllabus

Unit I

Insurance – Meaning – Law relating to Life and General Insurance – Risk- classification – Principles of risk insurance – Risk management – Re- Insurance- Privatization of Insurance in India- Globalization of Insurance

Unit II

Indian Insurance Industry- Regulations of Insurance business in India- Registration of Licensing of Insurance- IRDA (Insurance Regulatory Development Authority) –Taxation aspects of Insurance

Unit III

Introduction to life Insurance- Principles- Proposal- Assignment- nomination-Policy loan-Duplicate policies – Surrender value – Claim settlement.

Unit IV

Fire Insurance – Nature- Double Insurance- Fire Insurance Policy – Fire Insurance coverage- Claim of recovery: Automobile Insurance or Motor and Accident Insurance – Third party insurance – Motor insurance policies – Premium calculation – Claim settlement.

Unit V

Marine Insurance – Marine Insurance policy – Principles- Proximate- Voyage- warranties Claim settlement- RBI Guidelines on Marine Insurance.

Text Book:

1) Mishra M. N and Dr.S.B. Mishra, 2013, Insurance Principles and Practice, S.Chand & Company Ltd, New Delhi, 20th Edition

Reference Books:

- 1) P. Periasamy, 2015, Principles and practice of Insurance, Himalaya Publishing House P.Ltd, Mumbai, 1st Edition
- 2) Dr. Gupta P K, 2016, Essentials of Insurance and Risk Management ,S.Chand & Company Ltd., 1st Edition
- 3) P.Saravanel, 2019, Principles and Practice of Insurance , Himalaya Publishing House, 2nd Edition
- 4) Dr. (Ku.) Shakti Prathaban & Dr. N.P. Dwivedi, 2017, Principles of Insurance, Himalaya Publishing House Pvt, Ltd., 1st Edition

Mapping

CO \ PSO	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
CO 1	S	S	S	S	S
CO 2	S	S	H	S	S
CO 3	H	S	H	S	S
CO 4	H	S	S	S	S
CO 5	H	S	S	S	S

S-Strong**H-High****M-Medium****L-Low**

Programme Code : 10	M.Com		
Course Code : 22PCM0D3	ALC-3 Advertising Management		
Batch 2022-2023	Hours / Week	Total Hours	Credits 2

Course Objectives

1. To facilitate the students with the concepts and ideas of creating advertisements
2. To develop them to create innovative advertisement which attracts customers
3. To update the students with the modern trends in advertisements

Course Outcomes (Cos)

K1 to K5	CO1	Remember the concepts of media and its contribution towards promotion
	CO2	Understand the various types of media
	CO3	Apply research methods to ensure the effectiveness of advertisements
	CO 4	Analyse the patterns advertising agency and the merits and demerits of various types of advertising
	CO 5	Evaluate the role of advertising managers and advertising agents

Syllabus

Unit – I

Advertising – Meaning - Definition – Nature and Scope of Advertising – Types of Advertising - Benefits of Advertising - Role of Advertisement in Modern Business World– Ethics in Advertising - Advertisement and Publicity – Advertising as a Career - Career Opportunities in Companies – Career opportunities in Advertising Agency – Career Opportunities in Media.

Unit - II

Advertisement Media - Concept of Media - Types of Media – News paper and Magazines – Merits and Demerits - TV Vs Other Media - Merits and Demerits of TV advertising – Satellite TV Advertising - Direct to Home (DTH) Broadcast - Creativity in TV Advertising - Radio Advertising - Merits and Demerits – Radio Vs TV Advertising – FM Channel – Reach and Frequency –Forms for Advertisement in TV and Radio - Internet and Website Advertising – Direct Advertising

Unit - III

Outdoor and Transit Media – Outdoor Vs Other media – Bills Boards – Merits and Demerits–Posters–Neon Sign Boards–Ten Commandments of Outdoor advertising -Transit advertising - Hoardings – Technology and outdoor advertising - Computerized Imaging Technology

Unit - IV

Advertisement Message design and positioning – Message presentation - Appeals – Advertising Message structure – Negative advertising - Message format – Appeals and advertising message – Types of appeals - Advertisement Copy for different Media – Different types of Copy – Celebrity in Advertisements

Unit - V

Advertising Research - Media Research – Copy Research – Message Testing Evaluation of Advertising effectiveness - Methods of measuring advertising effectiveness - Retesting and post testing. Advertising Agencies - Their Role and importance in advertising - Organization patterns - Functions – Selection of Advertising Agency.

Text Book:

1. S.A.Chunawalla K.C,Sethia,2011, Foundations of Advertising Theory and Practice , McGraw Hill, New Delhi,1st Edition.

Reference Books:

1. B.S. Rathor,2016, Advertising Management Himalaya Publishing,2nd Edition
2. S.A. Chunawalla, Kumar K.J, Sethia K. C, 2022, Foundations of Advertising Theory &Practice, Himalaya Publishing House, New Delhi, 9th Edition
3. Rajeev Batra, John.G. Myers David A. Aaka, 2006, Advertising Management, Pearson Education, New Delhi, 5th Edition
4. Prof. M.N. Mishra , 2018, Sales Promotion and Advertising Management, Himalaya Publishing House Pvt, Ltd., 2nd Edition

Mapping

CO \ PSO	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
CO 1	S	S	S	H	S
CO 2	S	S	S	S	S
CO 3	S	S	S	H	S
CO 4	S	S	S	S	S
CO 5	S	S	S	S	S

S-Strong**H-High****M-Medium****L-Low**

PCM69
JOC

22PCM0J1

Programme Code : 10	M.Com		
Course Code : 22PCM0J1	JOC-1 Customer Relationship Management		
Batch 2022-2023	Hours / Week 2	Total Hours 30	Credits 2

Course Objectives

1. To make the students to be aware and learn the importance and concepts of customer relationship management in business.
2. To excel knowledge on components, opportunities and ways to choose and implement appropriate CRM strategy.
3. To consider the role and need for customer relationship in business and to progress with enhanced customer satisfaction.

Course Outcomes (COs)

K1 to K5	CO1	Bear in mind the scope and functions of customer relationship in business.
	CO2	Give better understanding of CRM strategies, planning and execution with proper methods and techniques.
	CO3	Apply suitable CRM strategy for customer retention and pleasure to realize the business victory.
	CO 4	Recognize the effectiveness of building customer rapport in any business organization for its survival and growth.
	CO 5	Evaluate the challenges and constraints in the implementation of CRM

Syllabus

Unit I

6 Hours

Customer Relationship Management(CRM)-Definition-Concepts-CRM's place in the Business universe-Transformation of the Business Ecosystem-Whole-Brained CRM-Data-Driven CRM-Process Driven CRM-The New CRM Imperative-**CRM in Banks-Insurance*-Finance-Tourism industry-Service Industries-Other industrial applications**

Unit II

6 Hours

Customer Relationship Management (CRM) Strategy-Capabilities for creating the customer experience-Customer strategy-Brand Strategy-Channel strategy-Gaining customer insights-Reinventing Customer contact-Collaboration

Unit III

6 Hours

Contact Management-Enterprise Marketing Management (EMM)-The Core Beliefs-Verticalizing CRM-CRM in the Public Sector-Constituent Relationship Management-CRM at work-Repositioning for the future.

Unit IV

6 Hours

Consumer Behaviour-Role of Consumer research -Ethics in Consumer Marketing-Consumer Research- Evolution-Consumer Research process- Consumer as an individual perspective.

Unit V**6 Hours**

Motivational Research-Personality and Consumer Behaviour-Attitude Formation-Attitude change-Reference groups-Diffusion of Innovations-Consumer Decision making-Public policy and Consumer Protection

*** Self Study and questions for examinations may be taken from the self study portions also**

Teaching Methods

Power point presentation / Seminar /Quiz /Discussion /Assignment
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Text Books

- 1) Paul Greenberg, 2009 , CRM Essential customer strategies,Tata Mc GrawHill ,1st Edition
- 2) John.G.Freeland, 2004,The Ultimate CRM Handbook, Tata McGrawHill,New Delhi,1st Edition.

Reference Books

- 1) S.A.Chunawalla , 2013, Sales Management, Himalaya Publishing House, Mumbai,7th Edition
- 2) Suja.R.Nair, 2016, Consumer Behaviour-Text and Cases , Himalaya Publishing House, 3rd Edition
- 3) Del.L.Hawkins,Rogar J.Bert, Kenneth A. Conney, Mookerjee, 2007, Consumer Behaviour Tata McGrawHill, 9th Edition
- 4) Leon G.Schiffman, Leslie Lazar Kanuk, 2014,Consumer Behaviour, Pearson Education, New Delhi, 11th Edition

Mapping

CO \ PSO	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
CO 1	S	S	S	H	S
CO 2	S	S	S	S	S
CO 3	S	S	S	H	S
CO 4	S	S	S	S	S
CO 5	S	S	S	S	S

S-Strong**H-High****M-Medium****L-Low**

Programme Code : 10	M.Com		
Course Code : 22PCM0J2	JOC-2 Tally 9.0 Practical		
Batch 2022-2023	Hours / Week 2	Total Hours 30	Credits 2

Course Objectives

1. To understand the computer applications in business
2. To solve a range of problem using computers in accounting practices
3. To get practical knowledge on tally accounting.

Course Outcomes (Cos)

K1 to K5	CO1	Remember the methods to construct business and academic documents using computer applications
	CO2	Understand and create final accounts of a company with inventory.
	CO3	Apply the skills to create accounting vouchers and to facilitate for GST transactions
	CO 4	Analyze the usage of each menu and its practical application
	CO 5	Evaluate the effectiveness of tally accounting system in business

Syllabus**TALLY 9.0**

1. Prepare day books like sales, purchase, sales returns, purchase returns, cash and bank book and journal proper for a company.
2. Prepare simple final statement of accounts for a company.
3. Prepare final accounts of a company with inventory items.
4. Prepare inventory transactions of a company.
5. Prepare an outstanding statement of debtors and creditors.
6. Prepare Bank Reconciliation Statement.
7. Calculate Interest for Bank and Parties Transactions
8. Pass Voucher transactions using cost centre for the allocation of items.
9. Prepare purchase and sales order processing
10. Enter voucher transactions with tax deducted at source.
11. Prepare Accounting Vouchers effecting GST transactions.

Mapping

CO \ PSO	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
CO 1	S	S	S	H	S
CO 2	S	S	H	S	S
CO 3	S	S	H	H	S
CO 4	S	S	S	S	S
CO 5	S	S	S	S	S

S-Strong

H-High

M-Medium

L-Low

PCM72**22PCM0J3**

Programme Code : 10	M.Com		
Course Code : 22PCM0J3	JOC-3 Share Trading Operations		
Batch 2022 – 2023	Hours / Week 2	Total Hours 30	Credits 2

Course Objectives

1. To provide an overview of the Indian Securities Market.
2. To develop them to deal with innovative financial instruments
3. To update the students with the legal framework

Course Outcomes (COs)

K1 to K5	CO1	Make them informed about the theories of investment, risk and return concepts.
	CO2	Understand the different security market indicators
	CO3	Apply the technical skills for choosing best investment type.
	CO 4	Analyze the securities by applying fundamental analysis and technical analysis
	CO 5	Evaluate the impact of online trading in securities market

Syllabus**Unit I****6 Hours**

An Overview of the Indian Securities Market: Introduction - Market Segments, Products and Participants- Primary Market -Secondary Market-Derivatives Market- Market Design - Regulatory Framework-Research in Securities Market-Testing and Certification

Unit II**6 Hours**

Trading: Share – Meaning – Share price - Share market – **NSE and BSE –Sensex and Nifty ***- Share trading - Types – On line trading and Off line trading – National Exchange for Automated Trading (NEAT) System - Market Types - Corporate Hierarchy-Local Database- Market Phases - Logging on - Log Off/Exit from the Application - NEAT Screen - Invoking An Inquiry Screen - Order Management - Trade Management - Auction Limited Physical Market-RetailDebtMarket(RDM)-TradingInformationDownloadedtoMembers-Internet Broking - Wireless Application Protocol

Unit III**6 Hours**

Clearing and Settlement: Introduction- Settlement Cycle-Securities Settlement-Funds Settlement-Shortages Handling-Risk Containment Measures -International Securities Identification Number-Dematerialization and Electronic Transfer of Securities (DEMAT)- Investor Protection Fund-Clearing Software: Reports -File Transfer Protocol

Unit IV:**6 Hours**

Trading Membership: Stock Brokers – Introduction- Sub-Brokers- Broker-Clients Relations- Sub-Broker-Client Relations- Dispute, Arbitration and Appeal-Code of advertisement

Unit V**6 Hours**

Legal Framework: Securities Contracts (Regulation) Act, 1956-Securities Contracts (Regulation) Rules, 1957-Securities and Exchange Board of India Act, 1992-SEBI (Stock Brokers & Sub - Brokers) Rules, 1992 – SEBI (Stock Brokers & Sub-Brokers) Regulations, 1992- SEBI (Insider Trading) Regulations, 1992-SEBI (Prohibition of Fraudulent And Unfair Trade Practices Relating to Securities Markets) Regulations, 1995-The Depositories Act, 1996-Indian Contract Act, 1872-The Companies Act, 2013-Public Debt Act, 1944-Income Tax Act, 1961

***Self Study and questions for examinations may be taken from self study portions also Teaching**

Methods

Power point presentation / Seminar /Quiz /Discussion /Assignment

Text Book:

- 1) Punithavathi Pandian, 2012, Security analysis & Portfolio Management, Vikas Pub. House, New Delhi, 2nd Edition

Reference Books:

- 1) S.Kevin, 2015, Security analysis and Portfolio Management, PHI Learning Pvt.Ltd, New Delhi, 2nd Edition (13th printing)
- 2) Sudhindra Bhatt, 2008, Security analysis and Portfolio Management, Excel Book House, 5th Edition
- 3) Reilly & Brown, 2011, Investment Analysis & Portfolio Management, Cengage Learning House, 10th Edition
- 4) Prasanna Chandra, 2011, Investment Analysis & Portfolio Management, Tata McGraw Hill, 4th Edition

Mapping

PSO CO	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
CO 1	S	S	S	S	S
CO 2	S	S	H	S	S
CO 3	S	S	H	S	S
CO 4	S	S	S	S	S
CO 5	S	S	S	S	S

S-Strong**H-High****M-Medium****L-Low**

PCM74
Extra Department Course (EDC)

22PCM3X1

Programme Code : 10		M.Com		
Course Code : 22PCM3X1		Extra Department Course –Managerial Skills		
Batch 2022-2023	Semester III	Hours / Week 02	Total Hours 30	Credits 2

Course Objectives

1. To impart appropriate theories and concepts of management
2. To know the functions of management
3. To understand the effective discharge of managerial functions

Course Outcomes (Cos)

K1 to K5	CO1	Remember the concepts and the functions of management.
	CO2	Understand the roles of manager and their qualities
	CO3	Apply principles and theories of managing business organizations
	CO 4	Analyze the need for exercising effective coordination and control in achieving managerial objectives
	CO 5	Evaluate the management principles in various business organizations

Syllabus

Unit I

6 hours

Definition of Management – Management and Administration – Nature and scope of Management – **Functions of Management*** – Contribution of F.W. Taylor, Henry Fayol and Peter F. Drucker.

Unit II

6 hours

Planning – Meaning- Nature and importance of planning – Planning premises – Planning process– Methods and Types of plans–Decision- making–MBO–Business Process Re-engineering(BPR).

Unit III

6 hours

Organization–Meaning,nature and importance –Process of Organization –Principles of sound organization – Organization structure – Span of Control – Organization chart – Departmentation – Delegation, Centralization and Decentralization – Authority Relationship –line, functional and staff.

Unit IV

6 hours

Motivation – Need – Determinants of behaviour – Motivation Theories in Management -Maslow's theory of Motivation –Herzberg's theory–X,Y and Z theories–Expectancy theory Leadership: Types of leadership – Approaches to leadership.

Unit V

6 hours

Communication in Management – Principles – Types –Co-ordination – Need and Techniques – Control – Nature and Process of Control – Techniques of Control

*** Self Study and questions for examinations may be taken from the self study portions also.**

Teaching Methods

Power point presentation / Seminar /Quiz /Discussion /Assignment
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Text Book:

- 1) Dinkar Pagare ,2018, Principles of Management, Sultan Chand & Sons, New Delhi, 6th Revised Edition.

Reference Books:

- 1) T.Ramasamy,2018, Principles of Management, Himalaya Publications, Mumbai, 8th Edition.
- 2) Gupta.C.B, 2021, Management Theory and Practice, Sultan Chand & Sons, New Delhi, 8th Edition.
- 3) Dr. K. Natarajan & Dr. K.P. Ganesan, 2020, Principles of Management, Himalaya Publishing House Pvt, Ltd., 7th Edition
- 4) Lm Prasad, 2020, Principles & Practice Of Management, Sultan Chand & Sons - Tb ,10th Edition

Mapping

CO \ PSO	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
CO 1	S	S	S	S	S
CO 2	S	S	H	S	S
CO 3	S	S	H	S	S
CO 4	S	S	S	S	S
CO 5	S	S	S	S	S

S-Strong**H-High****M-Medium****L-Low**