

**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 2020-2021 onwards)**

Semester	Subject Code	Title of the Paper	Instruction Hours / Cycle	Exam. Marks			Duration of Exam.(hrs)	Credits
				CIA	ESE	Total		
I	20PCM101	C.P.1 Financial Management	6	25	75	100	3	5
	20PCM102	C.P.2 Global Business Environment	6	25	75	100	3	5
	20PCM103	C.P.3. Executive Communication	6	25	75	100	3	5
	20PCM104	C.P.4. Organizational Behaviour	6	25	75	100	3	5
	<b>20PCM1N1</b>	<b>Non-Major Elective I</b>	<b>6</b>	<b>25</b>	<b>75</b>	<b>100</b>	<b>3</b>	<b>5</b>
<b>Total (i)</b>			<b>30</b>	<b>125</b>	<b>375</b>	<b>500</b>	<b>-</b>	<b>25</b>
II	20PCM205	C.P.5. Advanced Corporate Accounting	6	25	75	100	3	5
	20PCM206	C.P.6.Security Analysis and Portfolio Management	6	25	75	100	3	5
	20PCM207	C.P.7 Management of Small Enterprises	6	25	75	100	3	5
	20PCM208	C.P.8. Industrial Relations and Labour Law	6	25	75	100	3	5
	<b>20PCM2N2</b>	<b>Non-Major Elective-II</b>	<b>6</b>	<b>25</b>	<b>75</b>	<b>100</b>	<b>3</b>	<b>5</b>
<b>Total (ii)</b>			<b>30</b>	<b>125</b>	<b>375</b>	<b>500</b>	<b>-</b>	<b>25</b>
III	20PCM309	C.P.9 Applied Cost Accounting	5	25	75	100	3	4
	20PCM310	C.P.10 Income Tax Law and Practice	5	25	75	100	3	4
	20PCM311	C.P.11 Cyber Crime and Law	4	25	75	100	3	3
	20PCM312	C.P.12 Business Research Methods	4	25	75	100	3	4
		C.Pr.1 Computer Application and Practicals	4	--	--	--	--	--
	<b>20PCM3E1</b>	<b>Major Elective I</b>	<b>6</b>	<b>25</b>	<b>75</b>	<b>100</b>	<b>3</b>	<b>5</b>
	-----	<b>Extra Departmental Course</b> Managerial skills	<b>2</b>	<b>25</b>	<b>75</b>	<b>100</b>	<b>3</b>	<b>2</b>
<b>Total (iii)</b>			<b>30</b>	<b>150</b>	<b>450</b>	<b>500</b>	<b>-</b>	<b>22</b>
IV	20PCM413	C.P.13 Accounting for Managers	5	25	75	100	3	3
	20PCM414	C.P.14 Customs Duty and Goods and Services Tax	4	25	75	100	3	2
	20PCM415	C.P.15 Marketing Research	4	25	75	100	3	2
	20PCM4CL	C.Pr.1 Computer Application and Practicals	5	40	60	100	3	2
	<b>20PCM4E2</b>	<b>Major Elective-II</b>	<b>6</b>	<b>25</b>	<b>75</b>	<b>100</b>	<b>3</b>	<b>5</b>
	20PCM4Z1	Project Work and Viva - Voce	6	20	80*	100	3	4
	<b>Total (iv)</b>			<b>30</b>	<b>160</b>	<b>440</b>	<b>700</b>	<b>-</b>
<b>Total (i+ii+iii+iv)</b>			<b>-</b>	<b>560</b>	<b>1640</b>	<b>2200</b>	<b>-</b>	<b>90</b>

\* Project Report 120 Marks, Viva Voce 40 Marks

## PCM02

**Note:** CBCS – Choice Based Credit System    ALC – Advanced Learners Course  
CIA – Continuous Internal Assessment    ESE – End Semester Examinations  
JOC – Job Oriented Course

### 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 III and IV Semesters.

### Non - Major Elective Papers

1. Economic Policies and Business
2. Managerial Economics
3. Management of Financial Services
4. International Trade

# *Two Non-Major Elective* papers are to be selected by the Students from 4 papers assigned to be Non-Major Elective papers in their I and II Semesters

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

20PCM3X1 – EDC Paper 1 Managerial Skills

### TALLY TABLE:

Subject	No. of Subjects	Total Marks	Credits
Core – Theory or practical or project	18	1800	70
Major Elective paper	02	200	10
EDC paper	01	100	05
Non Major Elective Paper	01	100	05
<b>Grand Total</b>	22	2200	90

- ❖ 25% CIA is applicable to all subjects except JOC, ALC and SWAYAM, which are considered as extra credit courses. Theory and proportion of CIA and ESE for Practical is 40:60
- ❖ The students are advised to 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.
- ❖ A field trip preferably relevant to the course should be undertaken every year.

### PCM03

#### Components of Continuous Internal Assessment

Components		Marks	Total
Theory	CIA 1	75	(75+75=150 /10)
	CIA 2	75	
Assignment/ Seminar		5	25
Attendance		5	
Practical	CIA	Practical	*25
	Observation Notebook		10
	Attendance		5
Project	Review		15
	Regularity		5
			20

\* Program 1: 10 marks & Program 2 : 15 marks

### BLOOM'S TAXONOMY BASED ASSESSMENT PATTERN

**K1-** Remember ; **K2-** Understand; **K3-** Apply; **K4-** Analyze; **K5-** Evaluate

#### 1. Theory Examination: Part I, II & III

(i) CIA I& II and ESE: 75 Marks

Knowledge level	Section	Marks	Description	Total
K1 Q1 to10	A (Answer all)	10 x 1=10	MCQ	75
K2 Q11 to 15	B (either or pattern)	5 x 5=25	Short Answers	
K3 & K4 Q16 to 20	C (Either or pattern)	5 x 8=40	Descriptive / detailed	

ii. ALC /JOC/PG Diploma: 100 marks (For ESE only)

Knowledge level	Section	Marks	Description	Total
K1 Q1 to10	A (Answer all)	10 x 1=10	MCQ	100
K2 Q11 to 15	B (either or pattern)	5 x 6=30	Short Answers	
K3 & K4 Q16 to 20	C (Either or pattern)	5 x 12=60	Descriptive / detailed	

**2. Practical Examination: 100 marks (60:40)**  
**ESE (60 marks)**

Knowledge Level	Section	Marks	Total
K3	Experiments	*50	60
K4			
K5	Record Work	10	

\* Program 1: 25 marks & Program 2: 25 marks

## PCM04

### 3. Project Viva Voce: 200 marks (160:40)

#### ESE (160 marks)

Knowledge Level	Section	Marks	Total
K3	Project Report	60	80
K4			
K5	Viva Voce	20	

\* 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.

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

Subject code	Title of the Paper	ESE Marks	Duration of Exam Hours	Credits
20PCM0D1	<b>ALC-1</b> – Banking and Financial Services	100	3	2
20PCM0D2	<b>ALC-2-</b> Insurance Principles and Practice	100	3	2
20PCM0D3	<b>ALC-3-</b> Advertising Management	100	3	2

### JOB ORIENTED COURSES (JOC) -OPTIONAL

Subject code	Title of the Paper	ESE Marks	Duration of Exam Hours	Credits
20PCM0J1	<b>JOC-1</b> Customer Relationship Management	100	3	2
20PCM0J2	<b>JOC -2</b> Tally 9.0 Practical	100	3	2
20PCM0J3	<b>JOC -3</b> Share Trading Operations	100	3	2

## PCM05

[20PCM101]

<b>Programme Code : 10</b>		Commerce		
<b>Course Code : 20PCM101</b>		<b>C.P.1 Financial Management</b>		
Batch 2020-2021	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	CO1	Keep in mind the concept, tools and techniques available for taking financial decisions
K2	CO2	Know the various theories and approaches of financial management
K3	CO3	Apply the managerial functions in the procurement and use of finance
K4	CO4	Consider the relevant policies and methods for solving the financial problems

### Syllabus

#### Unit 1

**18 hours**

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

#### Unit II

**18 hours**

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).

#### 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)

## PCM06

### 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
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### Text Book:

- 1) Sharma R.K & Shasi K.Gupta, 2011, Financial Management, Kalyani Publishers, 7<sup>th</sup> Edition
- 2) Maheshwari S N, 2013, Principles of Financial Management, Sultan Chand Sons, 5<sup>th</sup> Edition

### Reference Books:

- 1) Khan M Y & P K Jain, 2008, Financial Management, Tata McGraw Hill Publishing company Ltd,5<sup>th</sup> Edition
- 2) Pandey I M, 2015, Financial Management, Vikas Publishing House Pvt. Ltd, Noida, 11<sup>th</sup> Edition

### Mapping

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

S-Strong

H-High

M-Medium

L-Low

## PCM07

[20PCM102]

<b>Programme Code : 10</b>		Commerce		
<b>Course Code : 20PCM102</b>		<b>C.P. 2 Global Business Environment</b>		
Batch 2020-2021	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)

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K1	CO1	Keep in mind the factors influencing the business environment
K2	CO2	Understand international investment strategies
K3	CO3	Apply knowledge and abilities in formulating strategies
K4	CO 4	Analyze the various components of international business

### 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. 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.

## PCM08

### Unit V

**18 Hours**

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

Powerpoint presentation/ Seminar/Quiz/Discussion/Assignment
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### Text Book:

1) Francis Cherrunilam, 2013, Business Environment, Himalaya Publishing House, Mumbai, 14th Edition

### Reference Books:

- 1) C.B.Gupta, 2005, Business Environment, Sultan Chand & Sons, New Delhi, 1<sup>st</sup> Edition
- 2) Frank Biermann, Philip Pattberg, 2004, Global Business Environment , ICAI University Press, Hyderabad, 1<sup>st</sup> 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

S-Strong

H-High

M-Medium

L-Low



## PCM09

[20PCM103]

<b>Programme Code : 10</b>		Commerce		
<b>Course Code : 20PCM103</b>		<b>Executive Communication</b>		
Batch 2020-2021	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	CO1	Evoke the principles of effective communications
K2	CO2	Make them to understand the methods and types of communication
K3	CO3	Apply the professional and interactive skills for better communication
K4	CO 4	Analyze the various techniques for preparing and presenting the reports

### 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.

## PCM10

### UNIT V

**18 Hours**

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

Powerpoint presentation/ Seminar/Quiz/Discussion/Assignment
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#### Text Books:

1) R.K.Madhukar, 2006, Business Communication, Vikas Publishing House, New Delhi, 1<sup>st</sup> Edition

#### Reference Book:

- 1) Krishna Mohan & Meera Bannerjee , 2009, Developing Communication Skills, McMillan India Ltd, 2<sup>nd</sup> Edition
- 2) Rajendrapal & Korlahalli, 2009, Business Communication, Sultan Chand & sons, New Delhi, 12<sup>th</sup> 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

S-Strong

H-High

M-Medium

L-Low

## PCM11

[20PCM104]

<b>Programme Code : 10</b>		Commerce		
<b>Course Code : 20PCM104</b>		<b>C.P.4 Organizational Behaviour</b>		
Batch 2020-2021	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	CO1	Keep in mind the framework of organizational behaviour
K2	CO2	Understand the processes and models of organizational behaviour
K3	CO3	Apply personality and leadership traits and styles in bringing desirable changes in the conduct of the organization
K4	CO 4	Analyse the individual and group behaviours of employees

### Syllabus

#### Unit I

**18 hours**

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 – Hergberg’s Dual Factor Theory.

#### Unit IV

**18 hours**

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.

## PCM12

### Unit – V

**18 hours**

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

Powerpoint presentation/ Seminar/Quiz/Discussion/Assignment
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### Text Book:

1) L. M. Prasad, 2014, Organizational Behaviour, MC Graw Hill, New Delhi, 5<sup>st</sup> Edition

### Reference Books:

1) Fred Luthans ,2008, Organizational Behaviour , MC Graw Hill, Boston,11<sup>th</sup> Edition

2) Uma Sekaran ,1997, Organizational Behaviour ,MC Graw Hill, Boston ,6<sup>th</sup> Edition

3) B. P. Singh,T.N. Chhabra,2007, Organization Theory & Behaviour, Dhanpat Rai & Co Pvt, Ltd.1<sup>st</sup> Edition

4) S.S. Khanka, 2007, Organizational Behaviour , S. Chand & Sons, 7<sup>th</sup> 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

S-Strong

H-High

M-Medium

L-Low

## PCM13

[20PCM205]

<b>Programme Code : 10</b>		Commerce		
<b>Course Code : 20PCM205</b>		<b>C.P.5 Advanced Corporate Accounting</b>		
Batch 2020-2021	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 corporates

### Course Outcomes (COs)

K1	CO1	Acquire the conceptual knowledge on the fundamentals of corporate accounting
K2	CO2	Understand the accounting procedures used to measure business performance
K3	CO3	Apply a comprehensive knowledge about the latest provisions of the Companies Act while preparing the accounting statements
K4	CO 4	Consider the application of various accounting standards

### 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)*

#### Unit III

**18 Hours**

*Accounts of Banking companies (New format) (Problem)*

#### Unit IV

**18 Hours**

*Accounts of Insurance companies (New format) (Problem)*

## PCM14

### Unit V (Theory)

18 Hours

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) – 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

Powerpoint presentation/ Seminar/Quiz/Discussion/Assignment

### Text Books:

- 1) Jain S P & K L Narang, 2014, Advanced Accountancy, Kalyani Publishers, New Delhi, 20<sup>th</sup> Edition
- 2) Shukla M.C. & T.S. Grewal. Revised by S.C. Gupta, 2014, Advanced Accountancy, Sultan Chand & Sons, New Delhi, 42<sup>th</sup> Edition

### Reference Books:

- 1) Gupta R L & M Radhasamy, 2001, Advanced Accountancy, Sultan Chand & Sons, New Delhi, 10<sup>th</sup> Edition
- 2) Arulanandam M.A. & K.S. Raman, 2003, Advanced Accountancy, Himalaya Publications, 6<sup>th</sup> Edition
- 3) Reddy T.S & Murthy, 2008, Corporate Accounting , Margham Publications, Chennai, 6<sup>th</sup> 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

S-Strong

H-High

M-Medium

L-Low

## PCM15

[20PCM206]

<b>Programme Code : 10</b>		Commerce		
<b>Course Code : 20PCM206</b>		<b>C.P.6 Security Analysis And Portfolio Management</b>		
Batch 2020-2021	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	CO1	Make them informed about the basic concepts of security analysis
K2	CO2	Understand the different investment alternatives available in the stock market.
K3	CO3	Apply the technical skills for choosing the best investment avenues
K4	CO 4	Analyze the security market trends and various risks associated with investment plans

### 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\*** – 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 – Markovitz 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).

## PCM16

### Unit V

18 Hours

Portfolio Management – need – problems – diversification – forms of diversification – Methods of diversification - portfolio types – Phases of portfolio management - Methods of 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

Powerpoint presentation/ Seminar/Quiz/Discussion/Assignment
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### Text Books:

- 1) Avadhani V.A, 2002, Investment and Securities Markets in India: Investment Management, Himalaya Publishing House, New Delhi, 5<sup>th</sup> Edition.
- 2) Preethi Singh, 2001, Investment Management, Himalaya Publishers, New Delhi, 1<sup>st</sup> Edition.

### Reference Books:

- 1) Bhalla V.K, 2013, Investment Management, Sultan Chand & Sons, New Delhi, 1<sup>st</sup> Edition.
- 2) Donald E. Fisher and Ronald J. Jordan, 2007, Security analysis and Portfolio Management, Prentice Hall of India, New Delhi, 6<sup>th</sup> 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

S-Strong

H-High

M-Medium

L-Low



## PCM17

[20PCM207]

<b>Programme Code : 10</b>		Commerce		
<b>Course Code : 20PCM207</b>		<b>C.P.7 Management of Small Enterprises</b>		
Batch 2020-2021	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)

dK1	CO1	Keep in mind the opportunities and issues in undertaking the venture
K2	CO2	Understand the institutional support and documents available
K3	CO3	Apply entrepreneurial skills in using various opportunities
K4	CO 4	Analyze the support and concessions provided by the Government

### 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. 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. Taxation benefits to small-scale industries – Tax Holidays – Tax Concessions to small scale Industries in rural and backward areas - Recent Industrial policy.

## PCM18

### Unit IV

18 Hours

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

18 Hours

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.

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

### Teaching Methods

Powerpoint presentation/ Seminar/Quiz/Discussion/Assignment
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### Text Book:

- 1)S.S. Khanka, 2014, Entrepreneurial Development, Sultan Chand & Sons, New Delhi,7<sup>th</sup> Edition

### Reference Books:

- 1)Vasant Desai,2011, Small Scale Industries and Entrepreneurshipin 21<sup>st</sup> Century, Tata MC Graw Hill,1<sup>st</sup> Edition
- 2) C.B. Gupta and N.P. Srinivasan, 2012, Entrepreneurial Development , Sultan Chand & Sons, New Delhi,1<sup>st</sup> Edition.
- 3)Jayshree Suresh, 2003, Entrepreneurial Development ,Margham Publications, 2<sup>nd</sup> 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

S-Strong

H-High

M-Medium

L-Low

**PCM19****[20PCM208]**

<b>Programme Code : 10</b>		Commerce		
<b>Course Code : 20PCM208</b>		<b>C.P.8 : Industrial Relations and Labour Law</b>		
Batch 2020-2021	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	CO1	Make them learn the various acts covered in promoting industrial relations
K2	CO2	Know the social security measures provided to protect the employees
K3	CO3	Apply the knowledge to avail various benefits under the welfare schemes of the industries
K4	CO 4	Analyse various case laws and its implications

**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

## PCM20

### Unit V

18 Hours

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

#### Teaching Methods

Powerpoint presentation/ Seminar/Quiz/Discussion/Assignment

#### Text Books:

- 1) P.C. Tripathi,2009, Personnel Management and Industrial relations, Sultan Chand & Sons, New Delhi,20<sup>th</sup> Edition
- 2) Kapoor ND, 2005, Elements of Mercantile Law, Sultan Chand & Sons, New Delhi, 28<sup>th</sup> Edition.

#### Reference Books

- 1) C. B. Memoria, 1995, Personnel Management , Mc Graw Hill, New Delhi,12<sup>th</sup> 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

S-Strong

H-High

M-Medium

L-Low

## PCM 21

[20PCM309]

<b>Programme Code : 10</b>		Commerce		
<b>Course Code : 20PCM309</b>		<b>C.P.9 Applied cost Accounting</b>		
Batch 2020-2021	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	CO1	Keep in mind the elements of costs and the features of various costing systems
K2	CO2	Understand the process of costing systems
K3	CO3	Apply the cost accounting methods in evaluating business performance
K4	CO 4	Analyze the methods of implementation of cost and profit and facilitate for price discrimination

### 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 – 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).

## PCM22

### 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). .

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 Books:

- 1) Jain S.P. & K.L.Narang, 2000, Cost Accounting, Kalyani Publishers, Ludhiana, 16<sup>th</sup> Edition
- 2) Iyengar S.P, 2000, Cost and Management Accounting, Sultan Chand & Sons, New Delhi, 9<sup>th</sup> Edition

### Reference Books:

- 1) Arora M.N, 2013, Cost Accounting Principles and Practices, Vikash Publishing House, Noida, 12<sup>th</sup> Edition
- 2) Saxena V.K, C.D. Vashist, 2005, Cost Accounting, Sultan Chand & Sons, 7<sup>th</sup> Edition
- 3) Pillai & Bagavathi RSN, 2000, Cost Accounting, Sultan Chand & Sons, New Delhi, 1<sup>st</sup> 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

S-Strong

H-High

M-Medium

L-Low

## PCM23

[20PCM310]

<b>Programme Code : 10</b>		Commerce		
<b>Course Code : 20PCM310</b>		<b>C.P.10 Income Tax Law and Practice</b>		
Batch 2020-2021	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	CO1	Keep in mind the concepts and canons of taxation
K2	CO2	Understand the different types incomes with their taxability and deductibility
K3	CO3	Apply the provisions of income tax act in real life situations
K4	CO 4	Analyze the various deductions to reduce taxable income

### Syllabus

#### Unit - I

**15 hours**

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

**15 hours**

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

## PCM24

### Unit – V

15 hours

*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

Powerpoint presentation/ Seminar/Quiz/Discussion/Assignment

### Text Books:

- 1) Gaur V.P, D.B.Narang, Puja Ghai and Rajeev Puri, (Current edition), Income Tax Law & Practice Kalyani publishers, Ludiana.
- 2) Vinod K, Singhania, (Current edition) Students Guide to Income Tax, Taxman Publications, New Delhi.

### Reference Books:

- 1)Reddy T.S and Y.Hari Prasad Reddy, (Current edition), Income Tax Theory Law and Practice, Margham Publishing House, Chennai, 1<sup>st</sup> Edition.
- 2) Dr. Mehrotra H C & SP Goyal, (Current edition), Income Tax Law & Practice, Sahityabhawan publications.
- 3) Vinod K, Singhania & Jeewan Singhania, (Current edition), Taxmann's Direct taxes Ready Reckoner ,Taxman Publications, Chennai,12<sup>th</sup> 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

S-Strong

H-High

M-Medium

L-Low



**PCM25****[20PCM311]**

<b>Programme Code : 10</b>		Commerce		
<b>Course Code : 20PCM311</b>		<b>C.P.11 Cyber crime and Law</b>		
Batch 2020-2021	Semester III	Hours / Week 4	Total Hours 60	Credits 3

**Course Objectives**

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

**Course Outcomes (COs)**

K1	CO1	Keep in mind the different dimension of crimes
K2	CO2	Know the various types of cyber crimes
K3	CO3	Apply preventive measures of cyber crimes
K4	CO 4	Analyze the challenges thrown by cyber crimes in India

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

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 – 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.

## PCM26

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

### Teaching Methods

Powerpoint presentation/ Seminar/Quiz/Discussion/Assignment
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### Text Book:

1)Amita Verma, 2009, Cyber crimes and Law, Central Law Publications, Allahabad,1<sup>st</sup> Edition

### Reference Books:

1) Mani, 2012, A practical approach to cyber laws, Kamal Publishers, New Delhi, 2<sup>nd</sup> Edition  
2)Yatindra Singh, 2008, Cyber Laws, Universal law publications private Limited, New Delhi,3<sup>rd</sup> Edition

### Mapping

<b>CO \ PSO</b>	<b>PSO 1</b>	<b>PSO 2</b>	<b>PSO 3</b>	<b>PSO 4</b>	<b>PSO 5</b>
<b>CO 1</b>	<b>S</b>	<b>S</b>	<b>S</b>	<b>H</b>	<b>S</b>
<b>CO 2</b>	<b>S</b>	<b>S</b>	<b>H</b>	<b>S</b>	<b>S</b>
<b>CO 3</b>	<b>S</b>	<b>S</b>	<b>H</b>	<b>H</b>	<b>S</b>
<b>CO 4</b>	<b>S</b>	<b>S</b>	<b>S</b>	<b>S</b>	<b>S</b>

**S-Strong**

**H-High**

**M-Medium**

**L-Low**

## PCM27

[20PCM312]

<b>Programme Code : 10</b>		Commerce		
<b>Course Code : 20PCM312</b>		<b>C.P.12 Business Research Methods</b>		
Batch 2020-2021	Semester III	Hours / Week 4	Total Hours 60	Credits 4

### 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	CO1	Remind the process of research
K2	CO2	Understand the different types of research methods and sampling techniques
K3	CO3	Apply statistical tools for analyzing the data
K4	CO 4	Analyze various types of research problems for finding suitable solutions

### Syllabus

#### Unit I

**12 Hours**

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).

## PCM28

### Unit V

**12 Hours**

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

Powerpoint presentation/ Seminar/Quiz/Discussion/Assignment

### Text Books:

- 1) C.R.Kothari, 2004, Research Methodology methods and Techniques ,New Age International, New Delhi,2<sup>nd</sup> Edition
- 2)S P Gupta, 2002, Statistical methods, Sultan Chand & Sons, New Delhi, 31<sup>st</sup> Edition

### Reference Books:

- 1) Santosh Gupta, 2003, Research Methodology and Statistical Techniques, Sultan Chand & Sons, New Delhi, 2<sup>nd</sup> Edition
- 2) S.C.Gupta, 2002, Fundamentals of Applied Statistics ,Sultan Chand & Sons, New Delhi,3<sup>rd</sup> 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

S-Strong

H-High

M-Medium

L-Low

**UPA29**  
**Extra Department Course (EDC)**

**20PCM3X1**

<b>Programme Code : 10</b>		Commerce		
<b>Course Code : 20PCM3X1</b>		Extra Department Course - Managerial Skills		
Batch 2020-2021	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	CO1	Remember the concepts and the functions of management.
K2	CO2	Understand the roles of manager and their qualities
K3	CO3	Apply principles and theories of managing business organizations
K4	CO 4	Analyze the need for exercising effective coordination and control in achieving managerial objectives

**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.

## UPA30

### 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

Powerpoint presentation/ Seminar/Quiz/Discussion/Assignment
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### Text Book:

1) Dinkar Pagare (2006) *Principles of Management*, Sultan Chand & Sons, New Delhi, 5<sup>th</sup> Edition.

### Reference Books:

- 1) T.Ramasamy,(1998) *Principles of Management*, Himalaya Publications, Mumbai, 1<sup>st</sup> Edition.
- 2) Gupta.C.B,(2005) *Management Theory and Practice*, Sultan Chand & Sons, New Delhi, 8<sup>th</sup> 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

S-Strong

H-High

M-Medium

L-Low

## PCM31

[20PCM413]

<b>Programme Code : 10</b>		Commerce		
<b>Course Code : 20PCM413</b>		<b>C.P.13 Accounting for Managers</b>		
Batch 2020-2021	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	CO1	Remember the need for the preparation of financial statements
K2	CO2	Understand the tools and techniques management accounting
K3	CO3	Apply financial and non-financial information in decision making.
K4	CO 4	Analyze the complex ideas and tolerate ambiguity in managerial problem solving.

### 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\**

## PCM32

### 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.

Note: Problem 80% Theory 20%

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

### Teaching Methods

Powerpoint presentation/ Seminar/Quiz/Discussion/Assignment
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### Text Books:

1) Sharma & Shashi K. Gupta, 2011, Management Accounting, Kalyani Publishers , 7<sup>th</sup> Edition

2) Maheshwari S N, 2006, Principles and practices of Management Accounting, Sultan Chand & Sons, New Delhi, 12<sup>th</sup> Edition

### Reference Books:

1) Khan M.Y. & P.K. Jain, 1996 , Management Accounting, Tata Mc Graw Hill Publications, New Delhi, 2<sup>nd</sup> Edition

2) Reddy T.S & Y.Hariprasad Reddy, 2004, Management Accounting, Margham Publications, Chennai, 5<sup>th</sup> 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

S-Strong

H-High

M-Medium

L-Low



## PCM33

[20PCM414]

<b>Programme Code : P 10</b>		Commerce		
<b>Course Code : 20CM414</b>		<b>C.P.14 Customs Duty and Goods and Services Tax</b>		
Batch 2020-2021	Semester IV	Hours / Week 4	Total Hours 60	Credits 2

### 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)

<b>K1</b>	<b>CO1</b>	Remember the concept, features and basics of indirect tax
<b>K2</b>	<b>CO2</b>	Understand the GST framework
<b>K3</b>	<b>CO3</b>	Apply various provisions of GST Act
<b>K4</b>	<b>CO4</b>	Analyze the structure of GST and the process of levy, collection and filing of returns.

### 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.

#### 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

**12 Hours**

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

#### Unit – IV

**12 Hours**

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 – Tax Invoice – Obligation on registered taxable person – Contents of Invoice – Debit and Credit notes.

## PCM34

### Unit – V

**12 Hours**

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

### Text Book:

- 1) S.S. Gupta, 2017, GST – Laws and Practice, Taxmanns Publications, New Delhi, 20<sup>th</sup> Edition
- 2) Monish Bhalla, 2015, Commercial GST – The Game Changer, Commercial Law Publishers (India) Pvt. Ltd, New Delhi, 1<sup>st</sup> Edition

### Reference Books:

- 1) V.Balachandran, 2014, Indirect Taxation, Sultan Chand & Sons, New Delhi, 16<sup>th</sup> Edition
- 2) Dr. R. Parameswaran &CA.P. Viswanathan, 20018, Indirect taxes - GST and Customs Law, Kavin Publications, 1<sup>st</sup> 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

S-Strong

H-High

M-Medium

L-Low

## PCM35

[20PCM415]

<b>Programme Code : 10</b>		Commerce		
<b>Course Code : 20PCM415</b>		<b>C.P.15 Marketing Research</b>		
Batch 2020-2021	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	CO1	Keep in mind the concepts and principles of marketing research
K2	CO2	Know the processes and types of marketing research
K3	CO3	Apply the research techniques in the marketing decision making.
K4	CO 4	Analyze the practical approaches in conducting 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 - Evaluation of Advertising effectiveness - Methods of measuring Advertising Effectiveness Difficulties in Advertising Research

## PCM36

### 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 – Salesmanship.

**\* 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)D. D. Sharma, 2006, Marketing Research, Sultan Chand & Sons, New Delhi, 2<sup>nd</sup> Edition
- 2) C.B.Gupta and N.Rajan Nair, 2011, Marketing Management, Sultan Chand & Sons, New Delhi, 14<sup>th</sup> Edition

### Reference Books:

- 1) Harper W. Boyd,1996, Marketing Research, All India Traveller Book, New Delhi, 7<sup>th</sup> 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	S	S	S	S	S

S-Strong

H-High

M-Medium

L-Low

## PCM37

[20PCM4CL]

<b>Programme Code : 10</b>		Commerce		
<b>Course Code : 20PCM4CL</b>		<b>C.Pr.1 Computer Application and Practicals</b>		
Batch 2020-2021	Semester IV	Hours / Week 5	Total Hours 75	Credits 2

### Course Outcomes (COs)

<b>K1</b>	<b>CO1</b>	Remember the methods to construct business and academic documents using computer applications
<b>K2</b>	<b>CO2</b>	Create spread sheets with formulas, graphs and forms
<b>K3</b>	<b>CO3</b>	Develop report presentations and accounting applications using computers
<b>K4</b>	<b>CO 4</b>	Analyze the usage of each menu and its practical application

### Syllabus

#### CREATING A COMPANY

#### **1) Create a Company with all relevant details including VAT options**

Creating Ledger

#### **2. Create the ledgers under appropriate predefined groups**

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

#### **3. 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

### PCM38

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
4. Furniture purchased Rs.20000
5. Salaries paid Rs. 10000
6. Rent Rs.4000
7. Electricity charges Rs.3000
8. Telephone charges Rs.3500
9. Cash purchases Rs.5000

#### **Payments made by petty cash**

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

#### **4. 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  
Mixies 100nos at Rs 1000  
DVD player 100nos at Rs 1500  
Fridge 100nos at Rs 2000

#### **10-04 Credit Sales to AMN invoice no 1:**

Ovan 70nos at Rs 1000  
Mixies 70nos at Rs 1500  
DVD player 70nos at Rs 2000  
Fridge 70nos at Rs 2500  
+TNGST 4% ON TOTAL SALES

**PCM39**

**10-04 Cash Sales invoice no 2:**

Ovan 10nos at Rs 1000  
Mixies 10nos at Rs 1500  
DVD player 10nos at Rs 2000  
Fridge 10nos at Rs 2500  
+TNGST 4% ON TOTAL SALES  
CASH discount 5%  
15-4 Paid cheque to LG limited Rs 2, 00,000  
15-4 Received cheque from AMN&coRs 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.

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

## PCM40

### INVENTORY VALUATION

**6. 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

**7. 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

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

Opening balances:

Capital: 20, 00,000      cash at bank:      10, 00,000  
Cash in hand: 5, 00,000      furniture:      5, 00,000



## PCM41

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

<b>Pen</b>	<b>Rs 35 per dozen</b>	<b>pencil</b>	<b>Rs. 30 per dozen</b>
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
- Account summary Ignore dates

## **FOREIGN GAINS/LOSS**

### **9. Calculate**

- 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

### **10. 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

### **11. CHEQUE PRINTING**

Print a cheque:

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

## 12. RATIO ANALYSIS

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

Working capital Rs 20560492

Cash 14500

Bank 18500

Debtors 518260

Creditors 429337

Sales 515252

Purchases 433310

Stock 125982

Net profit ...?

## 13. 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

## 14. 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

## 15. 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

PCM43

**16. 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

**17. using the above exercise create various vouchers including VAT calculation for the following:**

Date	Transactions
09/4/2006	Intel Pentium III (3 Nos) @ 25,000 delivered to Vijay & CO, from Madras Godown.
10/4/2006	10 Nos of Intel Celeron @ 15000 per unit received from Jayaram and Co, and sent to Madras Go down.
12/4/2006	2Nos of Intel Pentium III received from Vijay & CO, as it was not in a working Position.
13/4/2006	2Nos of Intel Celeron returned to Jayaram & Co from Madras Go down.
14/4/2006	Physical Stock verification shows Shortage of 1 No Intel Pentium III.

**18. Create the following Inventory vouchers with data from any cost accounting book.**

- a. Purchase order
- b. sales order
- c. Rejection out
- d. Rejection in
- e. Stock journal
- f. Delivery note
- g. Receipt note
- h. Physical stock

## PCM44

**19.** In addition to the above mentioned lab exercises work out a problem from any advanced accountancy book with a minimum of 20 transactions and generate the tally reports in full.

### Mapping

<b>CO \ PSO</b>	<b>PSO 1</b>	<b>PSO 2</b>	<b>PSO 3</b>	<b>PSO 4</b>	<b>PSO 5</b>
<b>CO 1</b>	<b>S</b>	<b>S</b>	<b>S</b>	<b>S</b>	<b>S</b>
<b>CO 2</b>	<b>S</b>	<b>H</b>	<b>H</b>	<b>S</b>	<b>S</b>
<b>CO 3</b>	<b>S</b>	<b>S</b>	<b>S</b>	<b>S</b>	<b>S</b>
<b>CO 4</b>	<b>S</b>	<b>H</b>	<b>S</b>	<b>S</b>	<b>S</b>

**S**-Strong

**H**-High

**M**-Medium

**L**-Low

**PCM45**  
**MAJOR ELECTIVE: I & II**

<b>Programme Code : 10</b>		Commerce		
<b>Course Code :</b>		Elective Paper 1: <b>Bank Management</b>		
Batch 2020-2021	Semester	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	CO1	Keep in mind the concepts of banking and its importance
K2	CO2	Understand the banking structure in India
K3	CO3	Apply the knowledge of bank operations in the real life decisions
K4	CO 4	Consider the reforms of banking sector and the initiatives taken by RBI for streamlining the banking practices

**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.

## PCM46

### Unit: V

18 Hours

Reform of the Banking sector -Narasimham Committee on Commercial Banking System 1991 and 1998 – Non performing 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

Powerpoint presentation/ Seminar/Quiz/Discussion/Assignment

### Text Books:

- 1) K.P.M. Sundaram and Varshney, 2015, Banking Theory Law and Practice Sultan Chand & Sons, New Delhi, 20<sup>th</sup> Edition
- 2) S.Natarajan & R.Parameswaran R., 2004, Indian Banking, S.Chand and Co Ltd, New Delhi, 1<sup>st</sup> Edition.

### Reference Books:

- 1) P.Saravanavel, 2015, Modern Banking in India and abroad, Margham Publications, 1<sup>st</sup> Edition
- 2) P.Suba Rao, Khanna.P.K, 2011, Principles and Practice of Bank Management, Himalaya Publishing House, Mumbai, 2<sup>nd</sup> Edition
- 3) K.Ravichandran & R.Mayilsamy, 2015, Non Performing assets in Cooperative Banks, Abhijeet Publications, New Delhi, 3<sup>rd</sup> 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

S-Strong

H-High

M-Medium

L-Low

**PCM47**  
**MAJOR ELECTIVE: I & II**

<b>Programme Code : 10</b>		Commerce		
<b>Course Code :</b>		Elective Paper 2: <b>Human Resource Management</b>		
Batch 2020-2021	Semester	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	CO1	Keep in mind the basic concepts of HRM framework
K2	CO2	Understand the goals of HRM and organizational outcomes
K3	CO3	Apply the human resource functions for enduring excellence in management
K4	CO 4	Analyze the essential steps for ensuring effective HR practices

**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 Apprising 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.

**Unit IV**

**18 Hours**

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

## PCM48

### Unit V

18 Hours

Evaluating HRM effectiveness – E- HR – Nature, Activity, Recruitment, Selection, Performance Management, Learning of E- HR - SHRM – IHRM - HRIS.

\* 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)K. Aswathappa, 2015, Human Resource Management Text and Cases, McGraw Hill Education (India) Pvt Ltd, New Delhi, 11<sup>th</sup> Edition.
- 2) L.M. Prasad, 2010, Human Resource Management, Sultan Chand and Sons , New Delhi, 3<sup>rd</sup> Edition .

### Reference Books:

- 1) C.B. Gupta, 2009, Human Resource Management, Sultan Chand & Sons, New Delhi, 11<sup>th</sup> Edition
- 2) C. B. Memoria, 2000, Personnel Management, McGraw Hill, New Delhi, 1<sup>st</sup> Edition.
- 3) Fred Luthans, 2008, Organizational Behaviour, - Tata McGraw Hill, Boston, 11<sup>th</sup> 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

S-Strong

H-High

M-Medium

L-Low



**PCM49**  
**MAJOR ELECTIVE: I & II**

<b>Programme Code : 10</b>	Commerce		
<b>Course Code : -</b>	Elective Paper 3: <b>Services Marketing</b>		
Batch 2020-2021	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	CO1	Keep in mind the ideologies of service marketing and its various applications.
K2	CO2	Understand the modern services provided by the service organization
K3	CO3	Apply appropriate marketing mix in various services
K4	CO 4	Analyze suitable strategies for promoting the services

**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.

## PCM50

### 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

Powerpoint presentation/ Seminar/Quiz/Discussion/Assignment

### Text Book:

1) S. M. Jha, 2007, Service Marketing, Himalaya Publishing House, Mumbai, 6<sup>th</sup> Edition

### Reference Books:

1) Rajendra Nargundkar, 2010, Service Marketing, Tata Mc Graw Hill, New Delhi, 3<sup>rd</sup> Edition

2) C.B. Memoria, Suri R.K, Satish Memoria, 2009, Marketing Management, Kitab Mahal, Allahabad, 1<sup>st</sup> Edition

3) Philip Kotler, Kevin Lane Keller, 2007, Marketing Management, Prentice Hall of India (P) Ltd, 11<sup>th</sup> 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

S-Strong

H-High

M-Medium

L-Low

**PCM51**  
**MAJOR ELECTIVE: I & II**  
**Paper 4: CONSUMER BEHAVIOUR**

<b>Programme Code : 10</b>		Commerce		
<b>Course Code :</b>		Elective Paper 4: <b>Consumer Behaviour</b>		
Batch 2020-2021	Semester	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	CO1	Remember the need and importance of understanding consumer behaviour
K2	CO2	Know the determinants of consumer buying behaviour
K3	CO3	Apply various processes, models and strategies to understand the behaviour of consumers
K4	CO 4	Analyze the processes of consumer buying decisions

**Syllabus**

**Unit I**

**18 Hours**

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

## PCM52

### 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

Powerpoint presentation/ Seminar/Quiz/Discussion/Assignment

### Text Book:

- 1) Leon G.Schiffman and Leslie Lazar kanuk,2007, Consumer Behaviour ,Pearson Education,New Delhi,9<sup>th</sup> Edition.

### Reference Books:

- 1) Suja.R.Nair, 2001, Consumer Behaviour-Text and Cases, HimalayaPublishing House,1<sup>st</sup> Edition.
- 2) Del. L.Hawkins,Roger,J. Bert, Kenneth .A. Coney, 2007, Consumer Behaviour TataMcGrawHill Ltd, New Delhi, 9<sup>th</sup> 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	H	S	S	S	S

S-Strong

H-High

M-Medium

L-Low

**PCM53**  
**MAJOR ELECTIVE: I & II**

<b>Programme Code : 10</b>		Commerce		
<b>Course Code :</b>		Elective Paper 5: <b>Insurance and Risk Management</b>		
Batch 2020-2021	Semester	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	CO1	Remember the doctrine of insurance
K2	CO2	Know the various types of insurance policies and the essentials of insurance contract
K3	CO3	Select the best suitable insurance policies
K4	CO 4	Analyse the risks involved in insurance business

**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

## PCM54

### Unit V

18 Hours

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

Powerpoint presentation/ Seminar/Quiz/Discussion/Assignment

### Text Book:

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

### Reference Books:

- 1) Srinivasan M.N, 2015, Principles of Insurance Law, Ramanujan Publishers,1<sup>st</sup> Edition
- 2) Alka Mittal,Gupta S.L ,2006,Principles of Insurance and Risk Management, Sultan Chand & Sons Company Ltd,New Delhi, 1<sup>st</sup> Edition
- 3) Saravanavel, 2015, Principles and Practice of Insurance, Himalaya Publishing House,1<sup>st</sup> Edition
- 4) Syed Badre Alam , 2015,Fundamentals of Business Law, Himalaya Publishing House. 1<sup>st</sup> 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

S-Strong

H-High

M-Medium

L-Low

**PCM55**  
**MAJOR ELECTIVE: I & II**

<b>Programme Code : 10</b>		Commerce		
<b>Course Code :</b>		Elective Paper 6: <b>International Marketing</b>		
Batch 2020-2021	Semester	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	CO1	Remember the need of international marketing
K2	CO2	Comprehend the role of marketing research
K3	CO3	Make use of marketing skills in dealing with international level consumers
K4	CO4	Analyze the processes of international marketing research

**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

## PCM56

### Unit V

18 Hours

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

Powerpoint presentation/ Seminar/Quiz/Discussion/Assignment

### Text Book:

1)Francis Cherunilam, 2004, International Marketing Himalaya Publishing House, New Delhi,7<sup>th</sup> Edition

### Reference Books:

1)Varshney R.L, 2002, International Marketing Management ,Sultan Chand & Sons, New Delhi,14<sup>th</sup> Edition

2) Sak Onkvist and John J.Shaw, 2006, International Marketing, Pearson Education, New Delhi,3<sup>rd</sup> Edition

3) Naresh K. Malhotra, 2007, Marketing Research, Prentice Hall,New Delhi,1<sup>st</sup> 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

S-Strong

H-High

M-Medium

L-Low



**PCM57**  
**NON MAJOR ELECTIVE: I & II**

<b>Programme Code : 10</b>		Commerce		
<b>Course Code :</b>		Paper 1: <b>Economic Policies and Business</b>		
Batch 2020-2021	Semester	Hours / Week 6	Total Hours 90	Credits 5

**Course Objectives**

1. To know the application of economic concepts in business
2. To improve the knowledge of monetary and fiscal policies in India
3. To know the effects of globalization

**Course Outcomes (COs)**

K1	CO1	Keep in mind the present policies of the government
K2	CO2	Know the various structural adjustment programme in India
K3	CO3	Make use of recent changes in economic policies
K4	CO4	Analyse the impact of LPG on Indian economy

**Syllabus**

**Unit I**

**18 Hours**

Economic Policies – Introduction – Changing Policies of the Government – Impact on Business – Recent changes in the Economic Policies – **Dynamics of business Environment\***.

**Unit II**

**18 Hours**

Public Enterprises – Introduction – Meaning and Rationale of Public Sector in India – Growth and Performance of Public Sector in India – Private Sector in India – Joint Sector – Impact of LPG on Indian economy.

**Unit III**

**18 Hours**

Monetary policy in India – Objectives – **Money Market\*** – Organized and Unorganized Capital Market – Composition – Gilt Edged Market – Stock Market – Implications for Economic Development – Financial Institutions – Financial Intermediaries.

**Unit IV**

**18 Hours**

Fiscal System in India – Introduction – India's Fiscal Policy – Federal Finance in India – The Finance Commission – Union Budget - Trends and Growth of Public Expenditure in India.

## PCM58

### Unit V

18 Hours

Globalization and Indian Economy-Issues and challenges – The Structural adjustment programme in India - Black money in India – Deficit Financing and Economic Development.

\* **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) Ruddar Datt & K.P.M. Sundharan, 1998, Indian Economy, Sultan Chand & Sons, New Delhi, 39<sup>th</sup> Edition

#### Reference Books:

- 1) Misra S.K, Puri V.K, 2014, Indian Economy, Himalaya Publishing House, Mumbai, 32<sup>nd</sup> Edition.
- 2) Ishwar C. Dhingra, 2009, The Indian Economy, Sultan Chand & Sons New Delhi, 23<sup>rd</sup> 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

S-Strong

H-High

M-Medium

L-Low

**PCM59**  
**NON MAJOR ELECTIVE: I & II**

<b>Programme Code : 10</b>		Commerce		
<b>Course Code :</b>		Paper 2: <b>Managerial Economics</b>		
Batch 2020-2021	Semester	Hours / Week 6	Total Hours 90	Credits 5

**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	CO1	Keep in mind the concepts and goals of corporates
K2	CO2	Understand the production and cost functions
K3	CO3	Apply economic policies in managerial decisions
K4	CO 4	Analyze the monetary and fiscal policies

**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 - 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

## PCM60

### Unit-V

**18 Hours**

Business Cycle - National Income - Monetary and Fiscal policy – TRIM – TRIPS - Industrial Sickness – **Causes of Industrial sickness\***

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

### Teaching Methods

Powerpoint presentation/ Seminar/Quiz/Discussion/Assignment
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### Text Book:

- 1) Varshney R L & Maheswari, 2002, Managerial Economics, Sultan Chand & Sons, New Delhi, 16<sup>th</sup> Edition

### Reference Books:

- 1) Mehta R.L, 2009, Managerial Economics, Sultan Chand & sons, New Delhi, 15<sup>th</sup> Edition
- 2) Cauvery R., U.K. Sudhanayak, M.Girija & R.Meenakshi, 2013, Managerial Economics, S.Chand & Co, 2<sup>nd</sup> 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

S-Strong

H-High

M-Medium

L-Low

**PCM61**  
**NON MAJOR ELECTIVE: I &II**

<b>Programme Code : 10</b>		Commerce		
<b>Course Code :</b>		<b>Paper 3: Management of Financial Services</b>		
Batch 2020-2021	Semester	Hours / Week 6	Total Hours 90	Credits 5

**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	CO1	Evoke the role of financial service sector
K2	CO2	Know the various types of financial services
K3	CO3	Pertain the skills to manage the financial instruments
K4	CO 4	Analyze the features and benefits of various 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 – 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.

## PCM62

### Unit V

**18 Hours**

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

Powerpoint presentation/ Seminar/Quiz/Discussion/Assignment

### Text Books:

- 1) Khan M Y, 2018, Financial Services, McGraw Hill Education India Pvt., Ltd, Chennai, 9<sup>th</sup> Edition
- 2) Dr.S. Gurusamy, 2005, Financial Services, Vijay Nichole Imprints Private Ltd, Chennai, 1<sup>st</sup> Edition.

### Reference Books:

- 1) Vasant Desai, 1996, The Indian Financial Systems, Himalaya Publishing House, Mumbai, 1<sup>st</sup> Edition
- 2) Gordan E & Natarajan.K, 2016, Financial markets & services, Himalaya Publishing House, Pvt Ltd, Mumbai, 10<sup>th</sup> Edition

### Mapping

PSO \ CO	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

S-Strong

H-High

M-Medium

L-Low

**PCM63**  
**NON MAJOR ELECTIVE: I & II**

<b>Programme Code : 10</b>		Commerce		
<b>Course Code :</b>		Paper 4: <b>International Trade</b>		
Batch 2020-2021	Semester	Hours / Week 6	Total Hours 90	Credits 5

**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	CO1	Provide an idea of structure and operations of international business
K2	CO2	Understand the recent EXIM policies and documentation procedures
K3	CO3	Apply the knowledge to draw a framework for evolving suitable international business strategies
K4	CO 4	Consider the recent trends, policies and structure of international trade

**Syllabus**

**Unit I**

**18 hours**

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**

**18 hours**

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

## PCM64

### 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

Powerpoint presentation/ Seminar/Quiz/Discussion/Assignment
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### Text Book:

1) Francis cherunilam, 2001, International Trade and Export Management ,Himalaya Publishing House, Mumbai, 1<sup>st</sup> Edition

### Reference Books:

2) TAS Balagopal, 2001, Export Management ,Mc Graw Hill,1<sup>st</sup> Edition.

3) R.L. Varshney, 2002, International Marketing Managemen, Sultan Chand & Sons, New Delhi, 14<sup>th</sup> Edition.

3) Krishnaveni Muthiah, 2008, Logistics Management & World Seaborne Trade, Himalaya Publishing House,1<sup>st</sup> 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

S-Strong

H-High

M-Medium

L-Low



**PCM65  
SEMESTER IV  
PROJECT WORK AND VIVA – VOCE**

**[20PCM4Z1]**

<b>Programme Code : 10</b>		Commerce		
<b>Course Code : 20PCM4Z1</b>		<b>Project Work and Viva - voce</b>		
Batch 2020-2021	Semester IV	Hours / Week 6	Total Hours 90	Credits 4

**Course Outcomes (COs)**

K1	CO1	Remember the conceptual framework on research methodology
K2	CO2	Understand on the field level realities
K3	CO3	Apply the statistical tools for proving the hypothesis
K4	CO 4	Analyze the data and draw inferences

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**

<b>CIA</b>	-	<b>20 Marks</b>
<b>ESE*</b>	-	<b>80* Marks</b>
		<b>100 Marks</b>

\* Project Report 120 Marks and Viva Voce 40 Marks

**Component for Project**

<b>CIA/ESE</b>	<b>Components</b>	<b>Marks</b>
<b>CIA</b>	Project Review	15
	Regularity	5
	<b>Total Internal Marks</b>	<b>20</b>
<b>ESE</b>	Project Report	60
	Viva voce	20
	<b>Total External Marks</b>	<b>80</b>
<b>Total Marks (CIA + ESE)</b>		<b>100</b>

**PCM66  
ALC**

**[20PCM0D1]**

<b>Programme Code : 10</b>	Commerce		
<b>Course Code : 20PCM0D1</b>	<b>ALC-1 Banking and Financial Services</b>		
Batch 2020-2021	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	CO1	Keep in mind the concepts of banking and its importance
K2	CO2	Understand the banking structure in India
K3	CO3	Apply the knowledge on bank operations in financial decision making
K4	CO 4	Analyze the trend and progress of banking sector

**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.

## PCM67

### Unit V

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

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

### Teaching Methods

Powerpoint presentation/ Seminar/Quiz/Discussion/Assignment
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### Text Book:

1) K.P.M. Sundaram, 1999, Money, Banking, Foreign Exchange & International Trade, Sultan Chand & Sons, 12<sup>th</sup> Edition

### Reference Books:

- 1)M.Radhaswami & S.V.Vasudevan, 2015, Banking, Sultan Chand & Sons Ltd, 1<sup>st</sup> Edition
- 2) P.Saravanel, 2015, Modern Banking in India and abroad, Margham Publications,1<sup>st</sup> Edition
- 3) P.Suba Rao,Khanna P.K, 2011, Principles and Practice of Bank Management, Himalaya Publishing House, 2<sup>nd</sup> Edition
- 4) Vasanth Desai, 2013, Development Banking and Financial intermediaries, Himalaya Publishing House, New Delhi, 3<sup>rd</sup> 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

S-Strong

H-High

M-Medium

L-Low

## PCM68

[20PCM0D2]

<b>Programme Code : 10</b>	Commerce		
<b>Course Code : 20PCM0D2</b>	<b>ALC-2 Insurance Principles and Practice</b>		
Batch 2020-2021	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	CO1	Keep in mind the general principles and procedures of various insurance businesses
K2	CO2	Inculcate knowledge on the terms and conditions of each insurance policy.
K3	CO3	Select / suggest suitable insurance policy by comparing the nature, advantages and disadvantages of key policies for the business & life.
K4	CO 4	Apply the skills and knowledge to select suitable 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.

## PCM69

### Unit V

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

### Teaching Methods

Powerpoint presentation/ Seminar/Quiz/Discussion/Assignment

### Text Book:

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

### Reference Books:

1) P. Periasamy, 2015, Principles and practice of Insurance, Himalaya Publishing House P.Ltd, Mumbai, 1<sup>st</sup> Edition

2)Dr. Gupta P K, 2015, Insurance and Risk Management ,S.Chand & Company Ltd., 1<sup>st</sup> Edition

3) Saravanavel, 2015, Principles and Practice of Insurance ,Himalaya Publishing House, 1<sup>st</sup> 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

S-Strong

H-High

M-Medium

L-Low

## PCM70

[20PCM0D3]

<b>Programme Code : 10</b>	Commerce		
<b>Course Code : 20PCM0D3</b>	<b>ALC-3 Advertising Management</b>		
Batch 2020-2021	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	CO1	Remember the concepts of media and its contribution towards promotion
K2	CO2	Understand the various types of media
K3	CO3	Apply research methods to ensure the effectiveness of advertisements
K4	CO 4	Analyse the patterns advertising agency and the merits and demerits of various types of advertising

### 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

## PCM71

### 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.

### Teaching Methods

Powerpoint presentation/ Seminar/Quiz/Discussion/Assignment
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### Text Book:

1. S.A.Chunawalla K.C,Sethia,2000, Foundations of Advertising Theory and Practice , McGraw Hill, New Delhi,1<sup>st</sup> Edition.

### Reference Books:

1. B.S. Rathor,1997, Advertising Management Himalaya Publishing,1<sup>st</sup> Edition
2. S.A. Chunawalla, Kumar K.J, Sethia K. C, 2004, Advertising Theory & Practice, Himalaya Publishing House, New Delhi, 1<sup>st</sup> Edition
3. Rajeev Batra, John.G. Myers David A. Aaka, 2006, Advertising Management, Pearson Education, New Delhi, 5<sup>th</sup> Edition

### Mapping

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

S-Strong

H-High

M-Medium

L-Low

**PCM72  
JOC**

**[20PCM0J1]**

<b>Programme Code : 10</b>	Commerce		
<b>Course Code : 20PCM0J1</b>	<b>JOC-1 Customer Relationship Management</b>		
Batch 2020-2021	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	CO1	Bear in mind the scope and functions of customer relationship in business.
K2	CO2	Give better understanding of CRM strategies, planning and execution with proper methods and techniques.
K3	CO3	Apply suitable CRM strategy for customer retention and pleasure to realize the business victory.
K4	CO 4	Recognize the effectiveness of building customer rapport in any business organization for its survival and growth.

**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.



## PCM73

### 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

Powerpoint presentation/ Seminar/Quiz/Discussion/Assignment
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### Text Books

- 1) PaulGreenberg, 2009 , CRM Essential customer strategies,Tata Mc GrawHill ,1<sup>St</sup> Edition
- 2) John.G.Freeland, 2004,The Ultimate CRM Handbook, TataMcGrawHill,New Delhi,1<sup>st</sup> Edition.
- 3) Leon G.Schiffman, Leslie Lazar Kanuk, 2007, Consumer Behaviour, Pearson Education,New Delhi, 9<sup>th</sup> Edition

### Reference Books

- 1) S.A.Chunawalla , 1999, Sales Management, HimalayaPublishing House, Mumbai,1<sup>st</sup> Edition
- 2) Suja.R.Nair, 2001, Consumer Behaviour-Text and Cases , Himalaya Publishing House, 3<sup>rd</sup> Edition
- 3) Del.L.Hawkins,Rogar J.Bert, Kenneth A. Conney, Mookerjee, 2007, Consumer Behaviour Tata McGrawHill, 9<sup>th</sup> 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

S-Strong

H-High

M-Medium

L-Low

## PCM74

[20PCM0J2]

<b>Programme Code : 10</b>	Commerce		
<b>Course Code : 20PCM0J2</b>	<b>JOC-2 Tally 9.0 Practical</b>		
Batch 2020-2021	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	CO1	Remember the methods to construct business and academic documents using computer applications
K2	CO2	Understand and create final accounts of a company with inventory.
K3	CO3	Apply the skills to create accounting vouchers and to facilitate for GST transactions
K4	CO 4	Analyze the usage of each menu and its practical application

### 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

PSO \ CO	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

S-Strong

H-High

M-Medium

L-Low

## PCM75

[20PCM0J3]

<b>Programme Code : 10</b>	Commerce		
<b>Course Code : 20PCM0J3</b>	<b>JOC-3 Share Trading Operations</b>		
Batch 2020-2021	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	CO1	Make them informed about the theories of investment, risk and return concepts.
K2	CO2	Understand the different security market indicators
K3	CO3	Apply the technical skills for choosing best investment type.
K4	CO 4	Analyze the securities by applying fundamental analysis and technical analysis

### 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 - Retail Debt Market (RDM) - Trading Information Downloaded to Members - 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-Dematerialisation 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

## PCM76

### 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

Powerpoint presentation/ Seminar/Quiz/Discussion/Assignment
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### Text Books:

- 1) Punithavathi Pandian, 2008, Security analysis & Portfolio Management, Vikas Pub. House, New Delhi, 1<sup>st</sup> Edition
- 2) Prasanna Chandra, 2011, Investment Analysis & Portfolio Management, Tata McGraw Hill, 3<sup>rd</sup> Edition

### Reference Books:

- 1) S. Kevin, 2011, Security analysis and Portfolio Management, PHI Learning Pvt. Ltd, New Delhi, 10<sup>th</sup> Edition
- 2) Sudhindra Bhatt, 2008, Security analysis and Portfolio Management, Excel Book House, 5<sup>th</sup> Edition
- 3) Reilly & Brown, 2011, Investment Analysis & Portfolio Management, Cengage Learning House, 8<sup>th</sup> Edition

### Mapping

CO \ PSO	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
CO 1	S	S	S	S	S
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S-Strong

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