

PCM1
PKONGUNADU ARTS AND SCIENCE COLLEGE(AUTONOMOUS)
COIMBATORE-641029
PROGRAMME NAME :M.COM
CURRICULUM & SCHEME OF EXAMINATION UNDER CBCS
(Applicable to Students admitted from the Academic Year 2025–2026)

| Semester | Subject Code | Title of the Paper | Instruction Hours/ Cycle | Exam. Marks | | | Duration of Exam.(hr) | Credits |
|-------------------------------------|--------------|---|-----------------------------|-------------|-----|-------------|-----------------------|-----------|
| | | | | CIA | ESE | Total | | |
| I | 25PCM101 | CorePaper1– Business Finance | 6 | 25 | 75 | 100 | 3 | 5 |
| | 25PCM102 | CorePaper2 – Digital Marketing | 6 | 25 | 75 | 100 | 3 | 5 |
| | 25PCM103 | Core Paper 3 – Banking and Insurance | 6 | 25 | 75 | 100 | 3 | 5 |
| | 25PCM104 | Core Paper 4 – Organizational Behaviour and Human Resource Management | 6 | 25 | 75 | 100 | 3 | 5 |
| | 25PCM1E1 | Major Elective I | 6 | 25 | 75 | 100 | 3 | 5 |
| TOTAL(i) | | | 30 | - | - | 500 | - | 25 |
| II | 25PCM205 | Core Paper 5 –Corporate Accounting | 6 | 25 | 75 | 100 | 3 | 5 |
| | 25PCM206 | Core Paper 6 – Security Analysis and Portfolio Management | 6 | 25 | 75 | 100 | 3 | 5 |
| | 25PCM207 | Core Paper7 – Strategic Cost Management | 6 | 25 | 75 | 100 | 3 | 5 |
| | 25PCM208 | CorePaper8 – Setting up of Business Entities | 6 | 25 | 75 | 100 | 3 | 5 |
| | 25PCM2E2 | Major Elective -II | 6 | 25 | 75 | 100 | 3 | 5 |
| TOTAL(ii) | | | 30 | - | - | 500 | - | 25 |
| III | 25PCM309 | Core Paper 9 – Global Business Environment | 6 | 25 | 75 | 100 | 3 | 3 |
| | 25PCM310 | Core Paper 10 – Taxation | 6 | 25 | 75 | 100 | 3 | 4 |
| | 25PCM3CL | Core Practical 1 – Computers in Business | 6 | 40 | 60 | 100 | 3 | 4 |
| | 25PCM311 | Core Paper 11 – Research Methodology | 6 | 25 | 75 | 100 | 3 | 3 |
| | 25PCM3N1 | Non-Major Elective I | 4 | 25 | 75 | 100 | 3 | 4 |
| | | Extra Departmental Course | 2 | 100 | - | 100 | 3 | 2 |
| | 25PCM3IT | Internship Training **** | GRADE | | | | | |
| TOTAL(iii) | | | 30 | - | - | 600 | - | 20 |
| IV | 25PCM412 | Core Paper 12 – Accounting for Managers | 6 | 25 | 75 | 100 | 3 | 3 |
| | 25PCM413 | Core Paper 13 – Corporate and Economic Laws | 6 | 25 | 75 | 100 | 3 | 4 |
| | 25PCM414 | Core Paper 14 – Human Resource Analytics | 6 | 25 | 75 | 100 | 3 | 3 |
| | 25PCM415 | Core Paper 15 – International Business | 6 | 25 | 75 | 100 | 3 | 2 |
| | 24PGI4N2 | Non-Major Elective II | 4 | 100 | - | 100 | 3 | 4 |
| | 25PCM4Z1 | *Project Viva–Voce | 2 ^{&&} | 20 | 80 | 100 | - | 4 |
| Total(iv) | | | 30 | - | - | 600 | - | 20 |
| GRAND TOTAL (i +ii+iii+iv+v) | | | - | - | - | 2200 | - | 90 |

PCM2

Note: CBCS–Choice Based Credit System

ALC–Advanced Learners Course

CIA–Continuous Internal Assessment

ESE–End Semester Examinations

JOC–Job Oriented Course

* Report – 60 marks; Viva voce – 20 marks; Internal-20 marks

&& The 2 hours are allotted for project work which will not be accounted for the staff workload.

**** The students shall undergo Internship training / field work for a minimum period of 14 working days at the end of the second semester during summer vacation and submit the report in the third semester which will be evaluated for 100 marks by the concerned guide and followed by an Internal Viva voce by the respective faculty or HOD as decided by the department. According to their marks, the grades will be awarded as given below.

| Marks % | Grade |
|----------|--------------|
| 85 – 100 | O |
| 70 – 84 | D |
| 60 – 69 | A |
| 50 – 59 | B |
| < 40 | U (Reappear) |

Major Elective Papers

(2 papers are to be chosen from the following 6 papers)

1. Business Ethics and Corporate Governances
2. Marketing Research
3. Services Marketing
4. E-commerce and Management Information System
5. Logistic and Supply chain Management
6. International Financial Management

Non-Major Elective Papers

(2 papers are to be chosen from the following 4 papers)

1. Information security#
2. Managerial Economics
3. Strategic Management
4. Management of Financial Services

#to be offered by the respective departments.

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

25PCM3X1–EDC Paper- Managerial Skills

Note: In core subjects, no. of papers both theory and practical are included wherever applicable. However, the total credits and marks for core subjects remain the same as stated below.

Tally Table:

| Subject | No.of Subjects | Total Marks | Credits |
|-------------------------------|----------------|-------------|-----------|
| Core–Theory/Practical/Project | 17 | 1700 | 70 |
| Major Elective Papers | 2 | 200 | 10 |
| EDC Paper | 1 | 100 | 2 |
| Non Major Elective Paper | 2 | 200 | 8 |
| Grand Total | 22 | 2200 | 90 |

PCM3

- 25 % CIA is applicable to all subjects except JOC, ALC and COP which are considered as extra credit courses.
- 100 % CIA for Information Security and EDC.
- The students should complete any **MOOC course available for Online learning platforms like SWAYAM, NPTEL, IIT Bombay Spoken Tutorial, e-Pathshala etc.,** with a minimum of 4 weeks in duration before the completion of the 3rd semester and the course completion certificate should be submitted through the HOD to the Controller of Examinations. Extra credits will be given to the candidates who have successfully completed.
- **Onsite Training** preferably relevant to the course may be undertaken as per the discretion of the faculty or HOD

PCM4

Components of Continuous Internal Assessment

| Components | | Marks | Total |
|----------------------|----|------------------|-------|
| Theory | | | |
| CIA I | 75 | (75+75 = 150/10) | 25 |
| CIA II | 75 | | |
| Assignment/Seminar | | 5 | |
| Attendance | | 5 | |
| Practical | | | |
| CIA Practical | | 25 | 40 |
| Observation Notebook | | 10 | |
| Attendance | | 5 | |
| Project | | | |
| Review | | 15 | 20 |
| Regularity | | 5 | |

BLOOM'S TAXONOMY BASED ASSESSMENT PATTERN

K1-Remembering; K2-Understanding;K3-Applying;K4-Analyzing;K5-Evaluating

1. Theory Examination

CIA I & II and ESE: 75 Marks

| Knowledge Level | Section | Marks | Description | Total |
|----------------------|-----------------------|-------------|------------------------|-------|
| K1 Q1 to 10 | A (Answer all) | 10 x 1 = 10 | MCQ | 75 |
| K1 – K5 Q11 to 15 | B (Either or pattern) | 5 x 5 = 25 | Short Answers | |
| K2 – K5 Q16 to 20 | C (Either or pattern) | 5 x 8 = 40 | Descriptive / Detailed | |

2. Practical Examination:

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

3. Project Viva Voce:

| Knowledge Level | Section | Marks | Total |
|-----------------|----------------|-------|-------|
| K3 | Project Report | 60 | 80 |
| K4 | Viva voce | 20 | |
| K5 | | | |

PCM5**ADVANCED LEARNER COURSE UNDER SELF STUDY SCHEME (ALC)-OPTIONAL**

| Subject Code | Title of the Paper | ESE Marks | Duration of Exam Hours | Credits |
|---------------------|--|------------------|-------------------------------|----------------|
| 25PCM0D1 | ALC-1 –Web Marketing | 100 | 3 | 2 |
| 25PCM0D2 | ALC-2 –Enterprise Information Systems | 100 | 3 | 2 |

JOB ORIENTED COURSES (JOC) - OPTIONAL

| Subject code | Title of the Paper | ESE Marks | Duration of Exam Hours | Credits |
|---------------------|---------------------------------------|------------------|-------------------------------|----------------|
| 25PCM0J1 | JOC-1 Tally 9.0 Practical | 100 | 3 | 2 |
| 25PCM0J2 | JOC-2 Share Trading Operations | 100 | 3 | 2 |

| | | |
|--------------|--|-----------------|
| V | Multi National Capital Budgeting Multi National Capital Budgeting: Meaning, Steps involved, Complexities, Factors to be considered – International sources of finance – Techniques to evaluate multi-national capital expenditure proposals: Discounted Pay Back Period, NPV, Profitability Index, Net Profitability Index and Internal Rate of Return – Capital rationing - Techniques of Risk analysis in Capital Budgeting. | 18 Hours |
| TOTAL | | 90 Hours |

THEORY 40% & PROBLEM 60%

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

TEACHING METHODS

Smart Class Room / Power Point presentation / Seminar / Quiz / Discussion.

TEXT BOOK:

1. Maheshwari S.N., “Financial Management Principles and Practices”, Sultan Chand & Sons, New Delhi.

REFERENCE BOOKS:

1. Khan M.Y & Jain P.K, “Financial Management: Text, Problems and Cases”, McGraw Hill Education, New Delhi.
2. Pandey I. M., “Financial Management”, Pearson India Education Services Pvt. Ltd, Noida.
3. Prasanna Chandra, “Financial Management, Theory and Practice”, McGraw Hill Education, New Delhi.

WEB SOURCES:

1. <https://resource.cdn.icai.org/66674bos53808-cp8.pdf>
2. <https://resource.cdn.icai.org/66677bos53808-cp10u2.pdf>
3. <https://resource.cdn.icai.org/66592bos53773-cp4u5.pdf>
4. <https://resource.cdn.icai.org/65599bos52876parta-cp16.pdf>

NOTE : Latest Edition of Textbooks May be Used

MAPPING

| CO \ PSO | PSO1 | PSO2 | PSO3 | PSO4 | PSO5 |
|----------|------------|----------|------------|------|---------|
| CO1 | S | H | H | S | H |
| CO2 | S | S | H | S | S |
| CO3 | H | S | H | S | H |
| CO4 | S | H | S | S | S |
| CO5 | S | H | H | S | H |
| | S – STRONG | H – HIGH | M - MEDIUM | | L – LOW |

| PREPARED BY | CHECKED BY | APPROVED BY |
|-------------|---------------------|-------------|
| | | |
| DR.S.AMUDHA | DR.P.K.UMAMAHESWARI | DR.S.UMA |

| | | |
|--------------|--|---------------------|
| | Digital brand analysis – Meaning – Benefits – Components – Brand share dimensions – Brand audience dimensions – Market influence analytics – Consumer generated media and opinion leaders – Peer review – Word of mouth – Influence analytics – Mining consumer generated media – Gamification and game based marketing – Benefits – Consumer motivation for playing online games. | |
| TOTAL | | 90 Hours |

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

TEACHING METHODS

Smart Class Room / Power Point presentation / Seminar / Quiz / Discussion.

TEXT BOOK:

1. Puneet Singh Bhatia, “Fundamentals of Digital Marketing”, Pearson Education Pvt Ltd, Noida.

REFERENCE BOOKS:

1. Chuck Hemann & Ken Burbary, “Digital Marketing Analytics”, Pearson Education Pvt Ltd, Noida.
2. Seema Gupta, “Digital Marketing”, McGraw Hill Publications Noida.
3. Kailash Chandra Upadhyay, “Digital Marketing: Complete Digital Marketing Tutorial”, Notion Press, Chennai.
4. Michael Branding, “Digital Marketing”, Empire Publications India Private Ltd, New Delhi.

WEB SOURCES:

1. [https://www.digitalmarketer.com/digital-marketing/assets/pdf/ultimate-guide-to-digital-marketing .pdf ?srltid = AfmBOopXnekC4dp4yLWNv6ZfB7U-xt32a14icvnIK6wIE425KPJk9T_5](https://www.digitalmarketer.com/digital-marketing/assets/pdf/ultimate-guide-to-digital-marketing.pdf?srltid=AfmBOopXnekC4dp4yLWNv6ZfB7U-xt32a14icvnIK6wIE425KPJk9T_5)
2. <https://uwaterloo.ca/centre-for-teaching-excellence/catalogs/tip-sheets/gamification-and-game-based-learning>
3. <https://journals.ala.org/index.php/ltr/article/viewFile/6143/7938>

NOTE : Latest Edition of Textbooks May be Used

MAPPING

| CO \ PSO | PSO1 | PSO2 | PSO3 | PSO4 | PSO5 |
|---|------|------|------|------|------|
| CO1 | S | S | H | S | M |
| CO2 | M | M | H | S | M |
| CO3 | H | H | H | S | M |
| CO4 | H | H | S | H | H |
| CO5 | S | S | H | S | H |
| S – STRONG H – HIGH M - MEDIUM L – Low | | | | | |

| PREPARED BY | CHECKED BY | APPROVED BY |
|----------------|------------------|-------------|
| DR.K.MYILSWAMY | DR.S.KALPANADEVI | DR.S.UMA |

| | | |
|--------------|--|-----------------|
| V | Risk Management Risk Management and Control in banking and insurance industries – Methods of Risk Management – Risk Management by Individuals and Corporations – Tools for Controlling Risk. | 18 Hours |
| TOTAL | | 90 Hours |

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

TEACHING METHODS

Smart Class Room / Power Point presentation / Seminar / Quiz / Discussion.

TEXT BOOKS:

1. Indian Institute of Banking and Finance , “Principles & Practices of Banking”, Macmillan Education India Pvt. Ltd, Noida, Uttar Pradesh.
2. Mishra M N & Mishra S B, “Insurance Principles and Practice”, S. Chand and Company Ltd, Noida, Uttar Pradesh.

REFERENCE BOOKS:

1. Emmett, Vaughan, Therese Vaughan M., “Fundamentals of Risk and Insurance”, Wiley & Sons, New Jersey, USA.
2. Theo Lynn , John G. Mooney, Pierangelo Rosati, Mark Cummins , Disrupting Finance: FinTech and Strategy in the 21st Century (Palgrave Studies in Digital Business & Enabling Technologies), Macmillan Publishers, NewYork (US)
3. Sundharam KPM & Varshney P. N., “Banking Theory, Law and Practice”, Sultan Chand & Sons, New Delhi.
4. Gordon & Natarajan, “Banking Theory, Law and Practice”, Himalaya Publishing House Pvt Ltd, Mumbai.

WEB SOURCES:

1. <https://corporatefinanceinstitute.com/resources/wealth-management/fintech-financial-technology/>
2. [https://mrcet.com/downloads/digital_notes/CSE/IV%20Year/CSE%20B.TECH%20IV%20YEAR%20II%20SEM%20BCT%20\(R18A0534\)%20NOTES%20Final%20PDF.pdf](https://mrcet.com/downloads/digital_notes/CSE/IV%20Year/CSE%20B.TECH%20IV%20YEAR%20II%20SEM%20BCT%20(R18A0534)%20NOTES%20Final%20PDF.pdf)
3. https://www.irdai.gov.in/ADMINCMS/cms/frmGeneral_Layout.aspx?page=PageNo108&flag=1

NOTE : Latest Edition of Textbooks May be Used

MAPPING

| CO \ PSO | PSO1 | PSO2 | PSO3 | PSO4 | PSO5 |
|-----------------|-------------|-------------|-------------|-------------|-------------|
| CO1 | S | S | H | S | M |
| CO2 | M | M | H | S | M |
| CO3 | H | H | H | S | M |
| CO4 | H | H | S | H | H |
| CO5 | S | S | H | S | H |

S – STRONG

H – HIGH

M - MEDIUM

L – LOW

| PREPARED BY | CHECKED BY | APPROVED BY |
|----------------------------|--------------------|--------------------|
| DR.P.K.UMAMAHESWARI | DR.S.AMUDHA | DR.S.UMA |

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

TEACHING METHODS

| |
|--|
| Smart Class Room / Power Point presentation / Seminar / Quiz / Discussion. |
|--|

TEXT BOOKS:

- 1) L. M. Prasad, Organizational Behaviour, MC Graw Hill, New Delhi.
- 2) K. Aswathappa, Human Resource Management Text and Cases, McGraw Hill Education(India) Pvt Ltd, New Delhi.

REFERENCE BOOKS:

- 1) Nikitaa Prajapati and Sheetal Kejriwal, Organisational Behaviour and Human Resource Management, Himalaya Publishing House Pvt. Ltd.,
- 2) Mary Uhl-Bien, John R. Schermerhorn Jr., Richard N. Osborn , Organizational Behaviour , Wiley India.
- 3) C.B. Gupta, Human Resource Management, Sultan Chand & Sons, New Delhi.

WEB SOURCES:

1. <http://www.nwlink.com/~donclark/leader/leadob.html>
2. https://www.tankonyvtar.hu/hu/tartalom/tamop412A/20110023_Psychology/030300.scorl
3. <https://www.workvivo.com/blog/corporate-communications/>

NOTE : Latest Edition of Textbooks May be Used

MAPPING

| CO \ PSO | PSO1 | PSO2 | PSO3 | PSO4 | PSO5 |
|----------|------|------|------|------|------|
| CO1 | S | S | S | H | S |
| CO2 | S | H | S | S | S |
| CO3 | H | S | H | S | S |
| CO4 | S | S | S | S | S |
| CO5 | S | S | S | S | S |

S – STRONG

H – HIGH

M - MEDIUM

L – LOW

| PREPARED BY | CHECKED BY | APPROVED BY |
|-------------|------------------|-------------|
| | | |
| DR.S.UMA | DR.S.KALPANADEVI | DR.S.UMA |

THEORY 20% & PROBLEM 80%

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

TEACHING METHODS

Smart Class Room / Power Point presentation / Seminar / Quiz / Discussion.

TEXT BOOK:

1. Reddy T.S & Murthy. Corporate Accounting , Margham Publications, Chennai.

REFERENCE BOOKS:

1. Gupta R L & M Radhasamy, Advanced Accountancy, Sultan Chand & Sons, New Delhi.
2. Arulanandam M.A. & K.S. Raman, Advanced Accountancy, Himalaya Publications.
3. Jain S P & K L Narang, Advanced Accountancy, Kalyani Publishers, New Delhi.
4. Shukla M.C. & T.S. Grewal. Revised by S.C. Gupta, Advanced Accountancy, Sultan Chand & Sons, New Delhi.

WEB SOURCES:

1. <https://resource.cdn.icai.org/66550bos53754-p1-cp9.pdf>
2. <https://resource.cdn.icai.org/66545bos53754-p1-cp4.pdf>
3. <https://resource.cdn.icai.org/66638bos53803-cp1.pdf>
4. <http://ppup.ac.in/download/econtent/pdf/MBA%201st%20sem%20Lecture%20note%20on%20foresnsic%20accounting%20by%20Anjali.pdf>

NOTE : Latest Edition of Textbooks May be Used**MAPPING**

| CO \ PSO | PSO1 | PSO2 | PSO3 | PSO4 | PSO5 |
|----------|------|------|------|------|------|
| CO1 | S | S | S | H | S |
| CO2 | S | H | S | S | S |
| CO3 | S | S | S | S | S |
| CO4 | H | H | S | S | S |
| CO5 | H | H | S | S | S |

S – STRONG

H – HIGH

M - MEDIUM

L – LOW

| PREPARED BY | CHECKED BY | APPROVED BY |
|-------------|---------------------|-------------|
| DR.S.AMUDHA | DR.P.K.UMAMAHESWARI | DR.S.UMA |

CORE PAPER 6: SECURITY ANALYSIS AND PORTFOLIO MANAGEMENT

| PROGRAMME CODE: 10 | | | | | | PROGRAMME NAME: M.COM | | | | |
|---|--|---|---|---------|-------------|-----------------------|----------|-------|----------------------------------|---------------|
| SUBJECT CODE | L | T | P | CREDITS | TOTAL HOURS | CIA | EXTERNAL | TOTAL | EMPLOYABILITY / ENTREPRENEURSHIP | |
| 25PCM206 | 6 | - | - | 5 | 90 | 25 | 75 | 100 | | |
| COURSE OBJECTIVES | | | | | | | | | | |
| <ul style="list-style-type: none">◆ To become familiar with various Investment avenues and Portfolio Construction◆ To instruct the students with the basic investment concepts and avenues◆ To analyse with Portfolio theories.◆ To develop the analytical skills for making investment decision.◆ To update the students with the present stock market trends and operations | | | | | | | | | | |
| CO | COURSE OUTCOMES | | | | | | | | KNOWLEDGE LEVEL | |
| CO1 | Obtain thorough knowledge on the concept of investment | | | | | | | | KI TO K5 | Understanding |
| CO2 | Understand the structure and types of capital market and other institutions involved in it | | | | | | | | | Applying |
| CO3 | Excavate the various analysis used for the formation of portfolio | | | | | | | | | Analyzing |
| CO4 | Procure adequate information about the investment alternatives | | | | | | | | | Analyzing |
| CO5 | Analyze and Evaluate the best possible diversified portfolio | | | | | | | | | Analyzing |
| UNIT | CONTENTS | | | | | | | | | NO. OF HOURS |
| I | Investment and Portfolio Management Nature-meaning and scope of investment – Elements – Sources of Investment - Speculation and Investment - Gambling and Investment - Importance of investment – Principles of investment- Factors influencing investment–Features of investment programme– Types of Investments* - Investment Process –Risk in Investment. | | | | | | | | | 18 Hours |
| II | Capital market 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. | | | | | | | | | 18 Hours |
| III | Fundamental Analysis Economic analysis – State of Economy – Economic indicators– Industry analysis – Life Cycle of Industry – Company Analysis – Methods Technical analysis– Scope – Basic theories – Markowitz theory- Efficient Frontier- Sharpe Ideal Index –Capital Asset Pricing Model – Dow Theory. | | | | | | | | | 18 Hours |
| IV | Investment Alternatives 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). | | | | | | | | | 18 Hours |
| V | Portfolio Management Portfolio Management – need – problems – diversification – forms of diversification – Methods of diversification - portfolio types – Phases of portfolio management - Methods of revision– Evaluation of Portfolio performance – Constraints in portfolio revision- formula plan - Constant Rupee Value - Constant Ratio and Variable Ratio Plan. | | | | | | | | | 18 Hours |
| TOTAL | | | | | | | | | 90 Hours | |

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

TEACHING METHODS

| |
|--|
| Smart Class Room / Power Point presentation / Seminar / Quiz / Discussion. |
|--|

TEXT BOOK:

1. Avadhani V.A, Investment and Securities Markets in India: Investment Management, Himalaya Publishing House, New Delhi.

REFERENCE BOOKS:

1. Donald E. Fisher and Ronald J. Jordan, Security analysis and Portfolio Management, Prentice Hall of India, New Delhi.
2. Preethi Singh, Investment Management, Himalaya Publishers, New Delhi.
3. Anish Thomas & Jithin Joy, Security Analysis and Portfolio Management, Himalaya Publishing House Pvt. Ltd.

WEB SOURCES:

1. https://www.iare.ac.in/sites/default/files/lecture_notes/IARE_SAPM_Lecture_Notes.pdf
2. <https://www.studocu.com/in/document/galgotias-university/equity-portfolio-management/portfolio-management-lecture-notes-1-10/17701348>
3. <https://www.educba.com/fundamental-analysis-vs-technical-analysis>

NOTE : Latest Edition of Textbooks May be Used

MAPPING

| CO \ PSO | PSO1 | PSO2 | PSO3 | PSO4 | PSO5 |
|----------|------|------|------|------|------|
| CO1 | S | H | S | S | S |
| CO2 | S | S | H | S | S |
| CO3 | H | S | S | H | S |
| CO4 | S | S | S | S | S |
| CO5 | S | S | S | S | S |

S – STRONG

H – HIGH

M - MEDIUM

L – LOW

| PREPARED BY | CHECKED BY | APPROVED BY |
|-----------------|-------------|-------------|
| DR.S.KALPANADEV | DR.S.AMUDHA | DR.S.UMA |

FIRST YEAR
SEMESTER – II

CORE PAPER 7: STRATEGIC COST MANAGEMENT

| PROGRAMME CODE: 10 | | | | | | PROGRAMME NAME: M.COM | | | | |
|---|---|---|---|---------|-------------|-----------------------|----------|-------|----------------------------------|---------------|
| SUBJECT CODE | L | T | P | CREDITS | TOTAL HOURS | CIA | EXTERNAL | TOTAL | EMPLOYABILITY / ENTREPRENEURSHIP | |
| 25PCM207 | 6 | - | - | 5 | 90 | 25 | 75 | 100 | | |
| COURSE OBJECTIVES | | | | | | | | | | |
| <ul style="list-style-type: none">◆ To analyse the aspects of strategic and quality control management◆ To apply activity based costing for decision making◆ To utilise transfer pricing methods in cost determination◆ To analyse and select cost control techniques◆ To apply cost management techniques in various sectors | | | | | | | | | | |
| CO | COURSE OUTCOMES | | | | | | | | KNOWLEDGE LEVEL | |
| CO1 | Discuss strategic cost management and QC | | | | | | | | K1 TO K5 | Understanding |
| CO2 | Choose the appropriate technique for cost control | | | | | | | | | Remembering |
| CO3 | Utilise activity based costing in practice | | | | | | | | | Applying |
| CO4 | Identify transfer pricing methods | | | | | | | | | Remembering |
| CO5 | Build cost structure for Agriculture and IT sector | | | | | | | | | Applying |
| UNIT | CONTENTS | | | | | | | | | NO. OF HOURS |
| I | Introduction to Strategic Cost Management Introduction to Strategic Cost Management (SCM) – Need for SCM – Differences between SCM and Traditional Cost Management - Value Chain Analysis: Meaning and steps - Quality Cost Management: Meaning of Quality and Quality Management – Cost of Quality – Indian Cost Accounting Standard 21 on Quality Control - Introduction to Lean System – Benefits of Lean System – Just in Time (JIT) – Kaizen Costing. | | | | | | | | | 18 Hours |
| II | Cost Control and Reduction Cost Management Techniques: Cost Control: Meaning and Prerequisites - Cost Reduction: Meaning and Scope – Differences between Cost control and cost reduction - Pareto Analysis: Meaning, importance and applications - Target Costing: Meaning, steps and Principles – Life Cycle Costing: Meaning, Strategies for each stage of product life cycle, Benefits – Learning Curve: Meaning, Learning curve ratio and applications. | | | | | | | | | 18 Hours |
| III | Activity Based Cost Management Activity Based Cost Management: Concept, Purpose, Stages, Benefits, Relevance in Decision making and its Application in Budgeting – Practical problems. | | | | | | | | | 18 Hours |
| IV | Transfer Pricing Transfer Pricing: Meaning, *Benefits, Methods: Pricing based on cost, Market price on transfer price, Negotiated pricing and Pricing based on opportunity costs – Practical Problems. | | | | | | | | | 18 Hours |
| V | Cost Management in Agriculture and IT sector Agriculture Sector: Features, Cost Structure, Cost Management, Tools to measure the performance, Minimum Support Price and International Perspective – Information Technology Sector: Features, Cost Structure, Cost Management and International Perspective. | | | | | | | | | 18 Hours |
| TOTAL | | | | | | | | | | 90 Hours |

THEORY 60% & PROBLEM 40%

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

TEACHING METHODS

| |
|--|
| Smart Class Room / Power Point presentation / Seminar / Quiz / Discussion. |
|--|

TEXT BOOK:

1. Ravi M Kishore , “Strategic Cost Management”, Taxmann Publications Pvt. Ltd, New Delhi.

REFERENCE BOOKS:

1. Bandgar P. K., “Strategic Cost Management”, Himalaya Publishing House Pvt Ltd, Mumbai.
2. Sexena V. K., “Strategic Cost Management and Performance Evaluation”, , Sultan Chand & Sons, New Delhi.
3. John K Shank and Vijay Govindarajan , Strategic Cost Management, Simon & Schuster; Latest edition, UK
4. Jawahar Lal, “Strategic Cost Management”, Himalaya Publishing House Pvt Ltd, Mumbai.

WEB SOURCES:

1. <https://www.accountingtools.com/articles/strategic-cost-management.html#:~:text=Strategic%20cost%20management%20is%20the,it%20or%20have%20no%20impact>
2. <https://ca-final.in/wp-content/uploads/2018/09/Chapter-4-Cost-Management-Techniques.pdf>
3. <https://resource.cdn.icai.org/66530bos53753-cp5.pdf>

NOTE : Latest Edition of Textbooks May be Used**MAPPING**

| CO \ PSO | PSO1 | PSO2 | PSO3 | PSO4 | PSO5 |
|--|-------------|-------------|-------------|-------------|-------------|
| CO1 | S | S | H | S | M |
| CO2 | M | M | H | S | M |
| CO3 | H | H | H | S | M |
| CO4 | H | H | S | H | H |
| CO5 | S | S | H | S | H |
| S – STRONG H – HIGH M - MEDIUM L – Low | | | | | |

| PREPARED BY | CHECKED BY | APPROVED BY |
|----------------------------|--------------------|--------------------|
| | | |
| DR.P.K.UMAMAHESWARI | DR.S.AMUDHA | DR.S.UMA |

| | | |
|--------------|---|-----------------|
| V | Environmental Legislations in India Geographical Indication of Goods (Registration and Protection) Act, 1999: Objectives, Salient Features - The Environmental Protection Act, 1986: Prevention, control and abatement of environmental pollution - The Water (Prevention And Control of Pollution) Act, 1974: The Central and State Boards for Prevention and Control of Water Pollution - Powers and Functions of Boards - Prevention and Control of Water Pollution - Penalties and Procedure- The Air (Prevention and Control of Pollution) Act, 1981: Central and State Boards for The Prevention and Control of Air Pollution - Powers And Functions - Prevention and Control of Air Pollution - Penalties and Procedure. | 18 Hours |
| TOTAL | | 90 Hours |

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

TEACHING METHODS

Smart Class Room / Power Point presentation / Seminar / Quiz / Discussion.

TEXT BOOK:

1. Kailash Thakur, (2007) "Environment Protection Law and Policy in India", 2nd Edition, Deep & Deep Publication Pvt. Ltd., New Delhi.

REFERENCE BOOKS:

1. Setting up of Business Entities and Closure ,Module 1, Paper 3, The Institute of Company Secretaries of India, MP Printers, Noida
2. The Air (Prevention and Control of Pollution) Act, 1981, Bare Act, 2022 Edition, Universal/LexisNexis, Noida
3. The Water (Prevention and Control of Pollution) Act, 1974, Bare Act, 2022 Edition, Universal/LexisNexis, Noida

WEB SOURCES:

1. https://www.icsi.edu/media/webmodules/FINAL_FULL_BOOK_of_EP_SBEC_2018.pdf
2. https://www.mca.gov.in/MinistryV2/incorporation_company.html 3)
3. <https://legislative.gov.in/sites/default/files/The%20Limited%20Liability%20Partnership%20Act,%202008.pdf>
4. https://www.indiacode.nic.in/bitstream/123456789/6196/1/the_environment_protection_act%2C1986.pdf

NOTE : Latest Edition of Textbooks May be Used

MAPPING

| CO \ PSO | PSO1 | PSO2 | PSO3 | PSO4 | PSO5 |
|----------|------|------|------|------|------|
| CO1 | S | S | H | S | M |
| CO2 | M | M | H | S | M |
| CO3 | H | H | H | S | M |
| CO4 | H | H | S | H | H |
| CO5 | S | S | H | S | H |

S – STRONG

H – HIGH

M - MEDIUM

L – Low

| PREPARED BY | CHECKED BY | APPROVED BY |
|-----------------|------------|-------------|
| | | |
| DR.S.KALPANADEV | DR.S.UMA | DR.S.UMA |

CORE PAPER 9: GLOBAL BUSINESS ENVIRONMENT

| PROGRAMME CODE: 10 | | | | | | PROGRAMME NAME: M.COM | | | | |
|--|--|---|---|---------|-------------|-----------------------|----------|-------|----------------------------------|---------------|
| SUBJECT CODE | L | T | P | CREDITS | TOTAL HOURS | CIA | EXTERNAL | TOTAL | EMPLOYABILITY / ENTREPRENEURSHIP | |
| 25PCM309 | 6 | - | - | 3 | 90 | 25 | 75 | 100 | | |
| COURSE OBJECTIVES | | | | | | | | | | |
| <ul style="list-style-type: none">◆ To understand the concepts of Global Business and Global Business Environment◆ To familiarize the learners with various constituents of business environment◆ To know the need and importance of formulating strategies◆ To understand the legal procedures involved in Global Business.◆ To understand the challenges in the implementation of strategies | | | | | | | | | | |
| CO | COURSE OUTCOMES | | | | | | | | KNOWLEDGE LEVEL | |
| CO1 | Recognize the significance of the changing business environment | | | | | | | | KI TO K5 | Understanding |
| CO2 | Acquire knowledge on the multilateral institutions involved in global trade | | | | | | | | | Applying |
| CO3 | Apply know Understand the role and growth of globalization | | | | | | | | | Analyzing |
| CO4 | Analyze the various components in foreign investment | | | | | | | | | Analyzing |
| CO5 | Comprehend the role of FEMA in building India’s forex market | | | | | | | | | Applying |
| UNIT | CONTENTS | | | | | | | | | NO. OF HOURS |
| I | Global Business Environment Introduction to Global Business Environment – Micro and Macro Environment – Significance of business environment – Environmental analysis – Benefits and limitations – Environmental analysis and Strategic Management. India and Global Business Environment – Ancient Indian Wisdom – Traditional Indian Business Practices – Modern Indian Innovation towards global business | | | | | | | | | 18 Hours |
| II | Global Liberalization Global Liberalization – Objectives and evaluation of GATT – UR Agreement – Salient features of UR agreement – GATT and WTO – Functions of WTO – Organizational structure of WTO – UR agreement and India – International Labour Organization (ILO) – Multi National Corporations – Organizational Models | | | | | | | | | 18 Hours |
| III | Globalization 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. | | | | | | | | | 18 Hours |
| IV | International Investments Significance of Foreign Investment – Types of Foreign Investment - Factors affecting international investment – Growth and Dispersion of FDI – Portfolio investments - Cross border Merger and Acquisition – Foreign Investment in India – Foreign Investment Flows and barriers. | | | | | | | | | 18 Hours |
| V | Foreign Exchange Management Act 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 | | | | | | | | | 18 Hours |
| TOTAL | | | | | | | | | 90 Hours | |

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

TEACHING METHODS

| |
|--|
| Smart Class Room / Power Point presentation / Seminar / Quiz / Discussion. |
|--|

TEXT BOOK:

1. Francis Cherrunilam, Business Environment, Himalaya Publishing House, Mumba.

REFERENCE BOOKS:

1. C.B.Gupta, Business Environment, Sultan Chand & Sons, New Delhi.
2. Janet Morrison , The Global Business Environment: Challenges and Responsibilities, RedGlobe Press.
3. Justin Paul, Business Environment, McGraw Hill.,
4. Mansi Kapoor, Global Business Environment: Shifting Paradigms in the Fourth Industrial Revolution, SAGE Publications India Pvt Ltd.

WEB SOURCES:

1. <https://online.marquette.edu/business/blog/understanding-the-global-business-environment>
2. <https://www.britannica.com/topic/democracy>
3. <https://www.investopedia.com/terms/g/globalization.asp>
4. <https://www.wallstreetmojo.com/international-investments/>
5. https://www.indiacode.nic.in/bitstream/123456789/1988/1/A1999_42.pdf

NOTE : Latest Edition of Textbooks May be Used

MAPPING

| CO \ PSO | PSO1 | PSO2 | PSO3 | PSO4 | PSO5 |
|----------|------|------|------|------|------|
| CO1 | S | S | H | S | M |
| CO2 | M | M | H | S | M |
| CO3 | H | H | H | S | M |
| CO4 | H | H | S | H | H |
| CO5 | S | S | H | S | H |

S – STRONG

H – HIGH

M - MEDIUM

L – LOW

| PREPARED BY | CHECKED BY | APPROVED BY |
|-------------------------|----------------------------|-----------------|
| | | |
| DR.S.KALPANADEVI | DR.P.K.UMAMAHESWARI | DR.S.UMA |

| | | |
|----------|---|---------------------|
| V | Customs Act, 1962 Customs Act, 1962: Important Definitions – Basics – Importance of Customs Duty – Constitutional authority for levy of Customs Duty – Types of Customs Duty – Prohibition of Importation and Exportation of goods – Valuation of goods for Customs Duty – Transaction Value – Assessable Value – Computation of Assessable Value and Customs Duty. | 18 Hours |
| | TOTAL | |
| | | 90 Hours |

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

TEACHING METHODS

Smart Class Room / Power Point presentation / Seminar / Quiz / Discussion.

TEXT BOOK:

1. Vinod Singhania and Kapil Singhania, Direct Taxes Law & Practice Professional Edition, Taxmann Publications, New Delhi

REFERENCE BOOKS:

1. Mehrotra H.C. and Goyal S.P, Income Tax including Tax Planning & Management, Sahitya Bhawan Publications, Agra
2. Sekar G, "Direct Taxes" - A Ready Refresher, Sitaraman C. & Co Pvt.Ltd., Chennai.
3. Balachandran V, (2021) Textbook of GST and Customs Law, Sultan Chand and Sons, New Delhi
4. Vandana Bangar and Yogendra Bangar, "Comprehensive Guide to Taxation" (Vol. I and II), Aadhya Prakashan, Prayagraj (UP).

WEB SOURCES:

1. https://www.icsi.edu/media/webmodules/16112021_Advance_Tax_Laws.pdf
2. [Final Direct Tax Law 17 12 2020.pdf](#)
3. https://www.icsi.edu/media/webmodules/TL_Final_pdf_25102021.pdf

NOTE : Latest Edition of Textbooks May be Used

MAPPING

| CO \ PSO | PSO1 | PSO2 | PSO3 | PSO4 | PSO5 |
|----------|------|------|------|------|------|
| CO1 | S | S | H | S | M |
| CO2 | M | M | H | S | M |
| CO3 | H | H | H | S | M |
| CO4 | H | H | S | H | H |
| CO5 | S | S | H | S | H |

S – STRONG

H – HIGH

M - MEDIUM

L – LOW

| PREPARED BY | CHECKED BY | APPROVED BY |
|----------------|-------------|-------------|
| | | |
| DR.K.MYILSWAMY | DR.S.AMUDHA | DR.S.UMA |

SECOND YEAR
SEMESTER – III

CORE PRACTICAL 1: COMPUTERS IN BUSINESS

| PROGRAMME CODE: 10 | | | | | | | PROGRAMME NAME: M.COM | | |
|---|---|---|---|---------|-------------|-----|-----------------------|-------|----------------------------------|
| CORE PRACTICAL 1: COMPUTERS IN BUSINESS | | | | | | | | | |
| SUBJECT CODE | L | T | P | CREDITS | TOTAL HOURS | CIA | EXTERNAL | TOTAL | EMPLOYABILITY / ENTREPRENEURSHIP |
| 25PCM3CL | 6 | - | - | 4 | 90 | 40 | 60 | 100 | |

Course Outcomes (COs)

| | | |
|----------|-----|---|
| K1 TO K5 | CO1 | Remember the methods to construct business and academic documents using computer applications |
| | CO2 | Create spread sheets with formulas, graphs and forms |
| | CO3 | Develop report presentations and accounting applications using computers |
| | CO4 | Analyze the usage of each menu and its practical application |
| | CO5 | Evaluate the need for computer application in modern business |

SYLLABUS

MS – EXCEL

- 1) Create a table of a company with the following details [Name of the employees, Name of the department, Net Pay, City Address]
 - i. Copy the production department employees in sheet number 2.
 - ii. Copy the details of the employees staying in Coimbatore city.
 - iii. Find the person who is getting a maximum salary.
- 2) Prepare payroll for the employees (10 employees) of an organization and count the number of employees who are getting the salary of more than Rs.10,000/-. Calculate with the following components (DA, HRA, CCA, EPF, and LIC) as a percentage of basic pay and sum the total basic pay, net pay of all employees.
- 3) Prepare a demand forecasting for a new Product Life Cycle of a given product, collect the details regarding sales, and profit of a product for the past 10years fit it in a chart, and present it in power point.
- 4) Usage of Statistical Tools through MS – Excel
- 5) Prepare student mark statement (10 Students) by using Ms – Excel. (Total, Average, Grade, result)
- 6) Find the correlation between demand and price of a product.
- 7) Preparation of Bank Reconciliation statement using MS - Excel

MS – ACCESS

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

TALLY ERP 9.0**CREATING A COMPANY****1) Create a company and create the ledgers under appropriate predefined groups**

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

2) Create vouchers and view Profit and loss a/c and Balance sheet for the following:**Hindustan Ltd. started the business on 01-04-....**

1. Contributed capital by cash Rs 2, 00,000
1. Cash deposited in Indian bank Rs 50,000
2. Credit purchases from Krishna traders Rs. 20000 invoice no 12
5. Credit purchase from PRAVIN traders Rs 20,000 invoice no 44
6. Returned goods to KRISHNA traders Rs 5000 invoice no 12
7. Returned goods to PRAVIN traders Rs 5000 invoice no 44
8. Credit sales to RAVI & Co Rs 50,000 inv no 1
9. Credit sales to KUMAR & Co Rs 50,000 inv no 2
10. Cash sales Rs 20,000 inv no 3
11. Credit sales to RAVI & Co Rs 50,000 inv no 2
13. Goods returned by RAVI & Co Rs 5000 inv no 1
14. Goods returned by KUMAR & Co Rs 5000 inv no 1
15. Payment made by cheque to KRISHNA TRADERS Rs 30,000 ch no 505580
16. Payment made by cheque to PRAVIN TRADERS Rs 30,000 ch no 505592
17. Received cheque from: Ravi & Co and Kumar & Co 75,000 each.

Payments made by cash

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

Payments made by petty cash

- | | |
|-------------------------|-----------------------------------|
| 10. Conveyance Rs.150 | 13. Staff welfare Rs.100 |
| 11. Postage Rs.100 | 15. Depreciation on furniture 10% |
| 12. Stationeries Rs.200 | |

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

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

07-04 credit purchases from LG Limited invoice no 123

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

10-04 Credit Sales to AMN invoice no 1:

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

+TNGST 4% ON TOTAL SALES

10-04 Cash Sales invoice no 2:

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

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

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

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

Payment made by cash

Paid to Petty cash Rs.2000; Furniture Rs.15000;
 Salaries Rs.10000 Wages Rs.7000;
 Carriage inward Rs.1500

25-04 Payment made by petty cash

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

30-04 Journal depreciates 10% on furniture:

Prepare Trading Profit and Loss Account and Balance sheet.

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

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

INVENTORY VALUATION

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

1. Magazine; 2. Baby drinks; 3. Cool drinks; 4. Daily news 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 |

| Item | Qty | Rate | Units |
|-------------|-----|------|-------|
| 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**6) 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**7) Bharath Agencies, A Wholesaler Gives The Following Information:****Opening balances:**

| | | | |
|--------------|--------------|--------------|-------------|
| Capital | : 20, 00,000 | Cash in hand | : 5, 00,000 |
| Cash at bank | : 10, 00,000 | Furniture | : 5, 00,000 |

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

| | | | |
|--------|-----------------|----------|---------------|
| Pen | Rs 35/ dozen; | Ink pens | Rs 140/ dozen |
| Pencil | Rs. 30/ dozen ; | | |

The following transactions take on a particular date:

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

Prepare following statements using Ex-accounting packages:

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

FOREIGN GAINS/LOSS**8) Calculate Foreign gains and losses from the following details**

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

Dollar \$:

| | |
|-------------|---------------|
| STD rate | - 1\$ - Rs.43 |
| Sales rate | - 1\$ - Rs.44 |
| Buying rate | - 1\$ - Rs.42 |

Pound £:

| | |
|-------------|---------------|
| Std rate | - 1 £ - Rs.51 |
| Sales rate | - 1 £ - Rs.50 |
| Buying rate | - 1 £ - Rs.52 |

9) 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

CHEQUE PRINTING

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

RATIO ANALYSIS

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

| | | | |
|-----------------|-------------|-----------------|--------|
| Working capital | Rs 20560492 | Sales | 515252 |
| Cash | 14500 | Purchases | 433310 |
| Bank | 18500 | Stock | 125982 |
| Debtors | 518260 | Net profit ...? | 5 |
| Creditors | 429337 | | |

12) INTEREST CALCULATIONS

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

13) Calculate Interest

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

14) 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 Rs.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

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

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

SPSS

16) By using SPSS package, transport excel data into SPSS

17) Data View, Variable view and cross tabulation using SPSS

18) Application of descriptive statistics using SPSS

19) Correlation and Regression analysis using SPSS

20) Application of parametric and non-parametric tests using SPSS

MAPPING

| CO \ PSO | PSO1 | PSO2 | PSO3 | PSO4 | PSO5 |
|----------|------|------|------|------|------|
| CO1 | S | S | H | S | M |
| CO2 | M | M | H | S | M |
| CO3 | H | H | H | S | M |
| CO4 | H | H | S | H | H |
| CO5 | S | S | H | S | H |

S–Strong

H–High

M–Medium

L–Low

| PREPARED BY | CHECKED BY | APPROVED BY |
|----------------|------------|-------------|
| | | |
| DR.K.MYILSWAMY | DR.S.UMA | DR.S.UMA |

SECOND YEAR
SEMESTER – III

CORE PAPER 11: RESEARCH METHODOLOGY

| PROGRAMME CODE: 10 | | | | | | PROGRAMME NAME: M.COM | | | | |
|--|---|---|---|---------|-------------|-----------------------|----------|-------|----------------------------------|---------------|
| SUBJECT CODE | L | T | P | CREDITS | TOTAL HOURS | CIA | EXTERNAL | TOTAL | EMPLOYABILITY / ENTREPRENEURSHIP | |
| 25PCM311 | 6 | - | - | 3 | 90 | 25 | 75 | 100 | | |
| COURSE OBJECTIVES | | | | | | | | | | |
| <ul style="list-style-type: none">◆ To know the significance of social science research◆ To develop the analytical skills of the students◆ To understand the fundamentals of research◆ To construct theoretical design and formulate hypotheses◆ To impart the process of report writing | | | | | | | | | | |
| CO | COURSE OUTCOMES | | | | | | | | KNOWLEDGE LEVEL | |
| CO1 | Remind the process of research | | | | | | | | K1 TO K5 | Remembering |
| CO2 | Understand the different types of research methods and sampling techniques | | | | | | | | | Understanding |
| CO3 | Apply statistical tools for analyzing the data | | | | | | | | | Analyzing |
| CO4 | Analyze various types of research problems for finding suitable solutions | | | | | | | | | Analyzing |
| CO5 | Evaluate the impact of using software packages in analyzing the data | | | | | | | | | Evaluating |
| UNIT | CONTENTS | | | | | | | | | NO. OF HOURS |
| I | Introduction to Research Methodology Research Definition – Objectives – Significance of research - Types of research – Research process - Criteria of good research – Formulating a research problem – Research design – Types of research design. *Literature Review – Reasons for review – Identification of research gap – Framing of objectives. | | | | | | | | | 18 Hours |
| II | Hypothesis Formulation of hypothesis – Testing of hypothesis. Sampling: Steps in sampling design, Methods of sampling – Testing of reliability and validity – Sampling errors. Data Collection Variable: Meaning and Methods of data collection. | | | | | | | | | 18 Hours |
| III | Data analysis Descriptive statistics, univariate and bivariate. Measures of central tendency - Measures of dispersion - Measures of skewness - Correlation and regression of two variables. | | | | | | | | | 18 Hours |
| IV | Tests of Hypothesis Tests of Hypothesis – Types of errors - Parametric and Non-parametric test: z-test; t-test- F – test and Chi-square test- ANOVA (One-way and Two-way) | | | | | | | | | 18 Hours |
| V | Research Report Preparation of Research Report – Guidelines and precautions for interpretation – Steps in Report writing - Style of research reports (APA, MLA, Anderson, Harvard) – Mechanics of report writing- Avoiding plagiarism – Plagiarism checker tools – Funding agencies for business research | | | | | | | | | 18 Hours |
| TOTAL | | | | | | | | | | 90 Hours |

NOTE: THEORY 60% & PROBLEM 40%

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

TEACHING METHODS

| |
|--|
| Smart Class Room / Power Point presentation / Seminar / Quiz / Discussion. |
|--|

TEXT BOOKS:

1. C.R.Kothari, Research Methodology methods and Techniques ,New Age International, New Delhi,.
2. S P Gupta, Statistical methods, Sultan Chand & Sons, New Delhi.

REFERENCE BOOKS:

1. Santosh Gupta, Research Methodology and Statistical Techniques, Sultan Chand & Sons, New Delhi.
2. S.C.Gupta, Fundamentals of Applied Statistics ,Sultan Chand & Sons, NewDelhi.

WEB SOURCES:

1. https://www.cartercenter.org/resources/pdfs/health/ephti/library/lecture_notes/health_science_students/ln_research_method_final.pdf
2. <https://ccsuniversity.ac.in/bridge-library/pdf/MPhil%20Stats%20Research%20Methodology-Part1.pdf>
3. https://prog.lmu.edu.ng/colleges_CMS/document/books/EIE%20510%20LECTURE%20NOTES%20first.pdf
4. <https://www.statisticssolutions.com/academic-research-consulting/data-analysis-plan/>

NOTE : Latest Edition of Textbooks May be Used

MAPPING

| CO \ PSO | PSO1 | PSO2 | PSO3 | PSO4 | PSO5 |
|----------|------|------|------|------|------|
| CO1 | S | S | H | S | M |
| CO2 | M | M | H | S | M |
| CO3 | H | H | H | S | M |
| CO4 | H | H | S | H | H |
| CO5 | S | S | H | S | H |

S – STRONG

H – HIGH

M - MEDIUM

L – LOW

| PREPARED BY | CHECKED BY | APPROVED BY |
|-------------|----------------|-------------|
| DR.S.AMUDHA | DR.K.MYILSWAMY | DR.S.UMA |

SECOND YEAR
SEMESTER – IV

CORE PAPER 12: ACCOUNTING FOR MANAGERS

| PROGRAMME CODE: 10 | | | | | | PROGRAMME NAME: M.COM | | | | |
|---|--|---|---|---------|-------------|-----------------------|----------|-------|----------------------------------|---------------|
| SUBJECT CODE | L | T | P | CREDITS | TOTAL HOURS | CIA | EXTERNAL | TOTAL | EMPLOYABILITY / ENTREPRENEURSHIP | |
| 25PCM412 | 6 | - | - | 3 | 90 | 25 | 75 | 100 | | |
| COURSE OBJECTIVES | | | | | | | | | | |
| <ul style="list-style-type: none">◆ To obtain knowledge on managerial decision making◆ To analyze and interpret the financial statements◆ To learn the preparation of various financial statements◆ To learn about budgetary control◆ To gain insights into marginal costing. | | | | | | | | | | |
| CO | COURSE OUTCOMES | | | | | | | | KNOWLEDGE LEVEL | |
| CO1 | Remember the need for the preparation of financial statements | | | | | | | | K1 TO K5 | Understanding |
| CO2 | Understand the tools and techniques management accounting | | | | | | | | | Applying |
| CO3 | Apply financial and non-financial information in decision making. | | | | | | | | | Analyzing |
| CO4 | Analyze the complex ideas and tolerate ambiguity in managerial problem solving. | | | | | | | | | Analyzing |
| CO5 | Determine and extract the accounting balances | | | | | | | | | Evaluating |
| UNIT | CONTENTS | | | | | | | | | NO. OF HOURS |
| I | Management Accounting 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) | | | | | | | | | 18 Hours |
| II | Ratio analysis 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) | | | | | | | | | 18 Hours |
| III | Working Capital 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). | | | | | | | | | 18 Hours |
| IV | Budgetary Control 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. | | | | | | | | | 18 Hours |
| V | Marginal Costing Marginal Costing – Meaning – Objectives (Theory) - BEP – P/V Ratio – Margin of Safety (Problems) - Application of Marginal Costing for business decision-making – Cost Volume profit analysis – Breakeven point – Breakeven analysis. | | | | | | | | | 18 Hours |
| TOTAL | | | | | | | | | 90 Hours | |

NOTE: THEORY 20% & PROBLEM 80%

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

TEACHING METHODS

Smart Class Room / Power Point presentation / Seminar / Quiz / Discussion.

TEXT BOOK:

1. Sharma & Shashi K. Gupta, Management Accounting, Kalyani Publishers .

REFERENCE BOOKS:

1. Khan M.Y. & P.K. Jain, Management Accounting, Tata Mc Graw Hill Publications, New Delhi.
2. Ravi M Kishore, Cost and Management Accounting , Taxmann's.
3. Maheshwari S N, Principles and practices of Management Accounting, Sultan Chand & Sons, New Delhi.
4. Dr. M. B. Shukla, Cost and Management Accounting, Himalaya Publishing House Pvt. Ltd.

WEB SOURCES:

1. <https://www.accountingnotes.net/companies/fund-flow-analysis/fund-flow-analysis-accounting/13300>
2. <https://accountingshare.com/budgetary-control/>
3. <https://www.investopedia.com/terms/m/marginalcostofproduction.asp>

NOTE : Latest Edition of Textbooks May be Used

MAPPING

| CO \ PSO | PSO1 | PSO2 | PSO3 | PSO4 | PSO5 |
|----------|------|------|------|------|------|
| CO1 | S | S | S | H | S |
| CO2 | S | H | S | S | S |
| CO3 | S | S | S | S | S |
| CO4 | S | H | S | S | S |
| CO5 | S | H | S | S | S |

S – STRONG

H – HIGH

M - MEDIUM

L – LOW

| PREPARED BY | CHECKED BY | APPROVED BY |
|----------------------------|-----------------------|-----------------|
| | | |
| DR.P.K.UMAMAHESWARI | DR.K.MYILSWAMY | DR.S.UMA |

CORE PAPER 13: CORPORATE AND ECONOMIC LAWS

| PROGRAMME CODE: 10 | | | | | | PROGRAMME NAME: M.COM | | | | |
|---|---|---|---|---------|-------------|-----------------------|----------|-------|----------------------------------|--------------|
| SUBJECT CODE | L | T | P | CREDITS | TOTAL HOURS | CIA | EXTERNAL | TOTAL | EMPLOYABILITY / ENTREPRENEURSHIP | |
| 25PCM413 | 6 | - | - | 4 | 90 | 25 | 75 | 100 | | |
| COURSE OBJECTIVES | | | | | | | | | | |
| <p>◆ To analyse current and capital account transactions and dealings in foreign currency under FEMA</p> <p>◆ To understand the procedure for obtaining patents and copyright under The Copyright and Patents Act</p> <p>◆ To evaluate offences and punishment for money laundering under Prevention of Money Laundering Act</p> <p>◆ To understand unethical competitive practices and forums for redressal of consumer disputes under Competition Act and Consumer Protection Act</p> <p>◆ To explain the registration and related procedures under Real Estate Act</p> | | | | | | | | | | |
| CO | COURSE OUTCOMES | | | | | | | | KNOWLEDGE LEVEL | |
| CO1 | Recall important provisions of FEMA | | | | | | | | KI TO K5 | Remembering |
| CO2 | Evaluate the provisions of the Competition Act, 2002 and Consumer Protection Act to govern commercial competition and protect a consumer | | | | | | | | | Analyzing |
| CO3 | Recall the process relating to obtaining copyrights and patents. | | | | | | | | | Remembering |
| CO4 | Examine the provisions of Money Laundering Act | | | | | | | | | Applying |
| CO5 | Analyse the provisions relating to regulation of real estate. | | | | | | | | | Analyzing |
| UNIT | CONTENTS | | | | | | | | | NO. OF HOURS |
| I | Introduction to Foreign Exchange Management Act, 1999 Foreign Exchange Management Act, 1999: Introduction – Definitions – Current Account transactions – Capital Account transactions – Realisation, repatriation and surrender of foreign currency – Remittance of assets – Possession and retention of foreign currency or foreign coins – Authorised person – Adjudication and Appeal. | | | | | | | | | 18 Hours |
| II | Competition Act, 2002 and Consumer Protection Act, 2019 Competition Act, 2002: Objective – Prohibition of Agreements, Prohibition of Abuse of Dominant Position - Regulation of combinations - Competition Commission of India: Duties, Powers and Functions of Commission - Appellate Tribunal. The Consumer Protection Act, 2019: Objects; Rights of consumers – Consumer Dispute Redressal Commissions - Consumer protection councils – Procedure for admission to complaints – Appeal against orders. | | | | | | | | | 18 Hours |
| III | Law relating to intellectual property rights Law relating to intellectual property rights: Introduction - The Copyright Act, 1957: Works in which copyright subsist - Ownership of copyright and the rights of the owner - Assignment of copyright - Disputes with respect to assignment of copyright - Term of copyright - *Registration of copyright - Infringement of copyright. The Patents Act, 1970: Inventions not patentable - Applications for patents - Publication and examination of applications - Grant of patents and rights conferred - Register of patents. Trademarks Act, 1999: Conditions for registration - Procedure for and duration of registration - Effect of registration - Collective marks. | | | | | | | | | 18 Hours |
| IV | Prevention of Money Laundering Act, 2002 Prevention of Money Laundering Act, 2002: Offence of money laundering – Punishment for money laundering –Attachment, adjudication and confiscation - Obligations of Banking Companies, Financial Institutions and Intermediaries – Summons, Search and Seizure – Appellate Tribunal. | | | | | | | | | 18 Hours |

| | | |
|--------------|---|-----------------|
| V | Real Estate (Regulation and Development) Act, 2016 Real Estate (Regulation and Development) Act, 2016: Introduction - Salient features of the Act - Registration of Real Estate Project – Registration of Real Estate agents – Functions and duties of promoter – Rights and duties of Allottees – Offences, penalties and adjudication – Specimen agreement for sale to be executed between the promoter and the allottee. | 18 Hours |
| TOTAL | | 90 Hours |

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

TEACHING METHODS

Smart Class Room / Power Point presentation / Seminar / Quiz / Discussion.

TEXT BOOK:

1. Munish Bandari, A Textbook on Corporate and Economic Laws, , Bestword Publications, New Delhi

REFERENCE BOOKS:

1. Amit Vohra and Rachit Dhingra , Economic, Business and Commercial Laws, Bharat Book House, Siliguri
2. Pankaj Garg , Taxmann's Corporate and Economic Laws, Taxmann Publications, New Delhi
3. Sekar G and Saravana Prasath B , Students' Handbook on Corporate and Economic Law, Commercial Law Publishers (India) Pvt.Ltd., New Delhi
4. Taxmann , FEMA & FDI Ready Reckoner, Taxmann Publications, New Delhi

WEB SOURCES:

1. <https://resource.cdn.icai.org/67333bos54154-m3cp1.pdf>
2. <https://resource.cdn.icai.org/67335bos54154-m3cp3.pdf>
3. <https://resource.cdn.icai.org/68523bos54855-cp1.pdf>
4. <https://resource.cdn.icai.org/68524bos54855-cp2.pdf>

NOTE : Latest Edition of Textbooks May be Used

MAPPING

| CO \ PSO | PSO1 | PSO2 | PSO3 | PSO4 | PSO5 |
|-------------------|-------------|-----------------|-------------|-------------------|-------------|
| CO1 | S | S | H | S | M |
| CO2 | M | M | H | S | M |
| CO3 | H | H | H | S | M |
| CO4 | H | H | S | H | H |
| CO5 | S | S | H | S | H |
| S – STRONG | | H – HIGH | | M - MEDIUM | |
| | | | | L – LOW | |

| PREPARED BY | CHECKED BY | APPROVED BY |
|------------------------|----------------------------|--------------------|
| | | |
| DR.S.KALPANADEV | DR.P.K.UMAMAHESWARI | DR.S.UMA |

SECOND YEAR
SEMESTER – IV

CORE PAPER 14: HUMAN RESOURCE ANALYTICS

| PROGRAMME CODE: 10 | | | | | | PROGRAMME NAME: M.COM | | | | | |
|--|---|---|---|---------|-------------|-----------------------|----------|-------|----------------------------------|---------------|--|
| SUBJECT CODE | L | T | P | CREDITS | TOTAL HOURS | CIA | EXTERNAL | TOTAL | EMPLOYABILITY / ENTREPRENEURSHIP | | |
| 25PCM414 | 6 | - | - | 3 | 90 | 25 | 75 | 100 | | | |
| COURSE OBJECTIVES | | | | | | | | | | | |
| <ul style="list-style-type: none">◆ To understand the concept and framework of human resource analytics◆ To illustrate the evolution, types and design of HR metrics◆ To deal with data collection and transformation◆ To evaluate the process of human resource analytics and the relevant research tools◆ To adopt tools and techniques for predictive modelling | | | | | | | | | | | |
| CO | COURSE OUTCOMES | | | | | | | | KNOWLEDGE LEVEL | | |
| CO1 | Examine the concept of human resource analytics | | | | | | | | K1 TO K5 | Applying | |
| CO2 | Apply the HR tools and techniques in decision making | | | | | | | | | Analyzing | |
| CO3 | Examine the different types of HR metrics and their relative merits | | | | | | | | | Applying | |
| CO4 | Collect and transform data leading to HR reporting | | | | | | | | | Understanding | |
| CO5 | Build models for predictive analysis | | | | | | | | | Applying | |
| UNIT | CONTENTS | | | | | | | | | NO. OF HOURS | |
| I | Introduction to Human Resource Analytics Human Resource Analytics: Introduction – Concept – Evolution - Importance – Benefits – Challenges - Types of HR Analytics – HR Analytics Framework and Models. | | | | | | | | | 18 Hours | |
| II | Business Process and HR Analytics Business Process and HR Analytics: Introduction – Data Driven Decision Making in HR - Data Issues – Data Validity – Data Reliability - HR Research tools and techniques –Statistics and Statistics Modelling for HR Research | | | | | | | | | 18 Hours | |
| III | Introduction to HR Metrics HR Metrics: Introduction - Historical Evolution of HR metrics- Importance – Types of HR Metrics – Types of data - HR Metrics Design Principles — HR Scorecard – HR Dashboards. | | | | | | | | | 18 Hours | |
| IV | HR Analytics and Data HR Analytics and Data: Introduction – HR Data Collection – Data quality – Big data for Human Resources – *Process of data collection for HR Analytics – Transforming data into HR information – HR Reporting – Data Visualization – Root cause analysis. | | | | | | | | | 18 Hours | |
| V | HR Analytics and Predictive Modelling HR Analytics and Predictive Modelling: Introduction – HR Predictive Modelling – Different phases – Predictive analytic tools and techniques – Information for Predictive analysis - Software solutions - Predictive Analytic Models for Quantitative Data - Steps involved in predictive analytics. | | | | | | | | | 18 Hours | |
| TOTAL | | | | | | | | | 90 Hours | | |

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

TEACHING METHODS

Smart Class Room / Power Point presentation / Seminar / Quiz / Discussion.

TEXT BOOK:

1. Nishant Uppal Human Resource Analytics Strategic Decision Making, Pearson Education Pvt. Ltd., Chennai

REFERENCE BOOKS:

1. Sarojkumar and Vikrant Verma , HR analytics, Thakur Publication Pvt. Ltd, Lucknow.
2. Dipak Kumar Bhattacharyya , HR analytics: understanding theories and applications, , Sage Publications India Private Limited, New Delhi
3. Ramesh Soundararajan and Kuldeep Singh , Winning on HR analytics, Sage publishing, New Delhi
4. Anshul Saxena , HR analytics: quantifying the intangible, Blue Rose publishers, New Delhi

WEB SOURCES:

1. <https://hbr.org/webinar/2017/06/leveraging-hr-analytics-in-strategic-decisions>
2. <https://www.mbaknol.com/human-resource-management/Human Resource Metrics - MBA Knowledge Base>
3. <https://www.managementstudyguide.com/hr-metrics-and-workforce-analysis.htm>

NOTE : Latest Edition of Textbooks May be Used

MAPPING

| CO \ PSO | PSO1 | PSO2 | PSO3 | PSO4 | PSO5 |
|------------|------|----------|------------|------|---------|
| CO1 | S | S | H | S | M |
| CO2 | M | M | H | S | M |
| CO3 | H | H | H | S | M |
| CO4 | H | H | S | H | H |
| CO5 | S | S | H | S | H |
| S – STRONG | | H – HIGH | M - MEDIUM | | L – LOW |

| PREPARED BY | CHECKED BY | APPROVED BY |
|-------------|----------------|-------------|
| | | |
| DR.S.UMA | DR.K.MYILSWAMY | DR.S.UMA |

SECOND YEAR
SEMESTER – IV

CORE PAPER 15: INTERNATIONAL BUSINESS

| PROGRAMME CODE: 10 | | | | | | PROGRAMME NAME: M.COM | | | |
|---|---|---|---|---------|-------------|-----------------------|----------|----------|----------------------------------|
| SUBJECT CODE | L | T | P | CREDITS | TOTAL HOURS | CIA | EXTERNAL | TOTAL | EMPLOYABILITY / ENTREPRENEURSHIP |
| 25PCM415 | 6 | - | - | 2 | 90 | 25 | 75 | 100 | |
| COURSE OBJECTIVES | | | | | | | | | |
| <ul style="list-style-type: none">◆ To analyse the different theories of International Business.◆ To understand the legal procedures involved in International Business.◆ To evaluate the different types of economic integrations.◆ To understand the concepts of International Business and International Business Environment◆ To analyse the operations of MNCs through real case assessment. | | | | | | | | | |
| CO | COURSE OUTCOMES | | | | | | | | KNOWLEDGE LEVEL |
| CO1 | Recall the concepts of International Business and International Business Environment | | | | | | | KI TO K5 | Remembering |
| CO2 | Analyze different theories of International Business | | | | | | | | Analyzing |
| CO3 | Evaluate the legal procedures involved in International Business. | | | | | | | | Analyzing |
| CO4 | Explain the different types of economic integrations. | | | | | | | | Applying |
| CO5 | Identify the operations of MNCs through real case assessment | | | | | | | | Understanding |
| UNIT | CONTENTS | | | | | | | | NO. OF HOURS |
| I | Introduction to International business International Business - Meaning, Nature, Scope and Importance- Stages of internationalization of Business-Methods of entry into foreign markets: Licensing-Franchising- Joint Ventures-Strategic Alliances- Subsidiaries and Acquisitions - Framework for analyzing international business environment- Domestic, Foreign and Global Environment-Recent Developments in International Business. | | | | | | | | 18 Hours |
| II | Theoretical Foundations of International business Theoretical Foundations of International Business: Theory of Mercantilism- Theory of Absolute and Comparative Cost Advantage - Haberler’s Theory of Opportunity Cost-Heckscher- Ohlin Theory Market Imperfections Approach- *Product Life Cycle Approach - Transaction Cost Approach - Dunning’s Eclectic Theory of International Production. | | | | | | | | 18 Hours |
| III | Legal framework of International Business Legal framework of International Business: Nature and complexities: Code and common laws and their implications to Business - International Business contract - Legal provisions, Payment terms. | | | | | | | | 18 Hours |
| IV | Multi-Lateral Agreements and Institutions Multi-Lateral Agreements and Institutions: Economic Integration – Forms: Free Trade Area, Customs Union, Common Market and Economic Union-Regional Blocks: Developed and Developing Countries-NAFTA- EU-SAARC, ASEAN - BRICS - OPEC-Promotional role played by IMF-World Bank and its affiliates- IFC, MIGA and ICSID – ADB -Regulatory role played by WTO and UNCTAD. | | | | | | | | 18 Hours |

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|--------------|--|-----------------|
| V | Multinational Companies (MNCs) and Host Countries Multinational Companies (MNCs) and Host Countries: MNCs – Nature and characteristics. Decision Making-Intra Firm Trade and Transfer Pricing – Technology Transfer- Employment and labour relations- Management Practices- Host Country Government Policies-International Business and Developing countries: Motives of MNC operations in Developing Countries (Discuss case studies)-Challenges posed by MNCs. | 18 Hours |
| TOTAL | | 90 Hours |

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

TEACHING METHODS

Smart Class Room / Power Point presentation / Seminar / Quiz / Discussion.

TEXT BOOK:

1. Charles W.L. Hill, International Business: Competing in the Global Market Place, Mc Graw Hill, NewYork

REFERENCE BOOKS:

1. Charles W. L. Hill, Chow How Wee & Krishna Udayasankar, International Business: An Asian Perspective- Mc Graw Hill, New York
2. Rakesh Mohan Joshi (2009), International Business, Oxford University Press
3. Donald Ball, Michael Geringer, Michael Minor & Jeanne McNett, International Business: The Challenge of Global Competition, Mc Graw Hill Education, NewYork
4. Alan M Rugman & Simon Collinson, International Business: Pearson Education, Singapore

WEB SOURCES:

1. [https://www.icsi.edu/media/webmodules/publications/9.5 International Business.pdf](https://www.icsi.edu/media/webmodules/publications/9.5%20International%20Business.pdf)
2. https://ebooks.lpude.in/commerce/mcom/term_3/DCOM501_INTERNATIONAL_BUSINESS.pdf
3. <https://www.shobhituniversity.ac.in/pdf/econtent/International-Business-Unit-1-Dr-Neha-Yajurvedi.pdf>

NOTE : Latest Edition of Textbooks May be Used

MAPPING

| CO \ PSO | PSO1 | PSO2 | PSO3 | PSO4 | PSO5 |
|-----------------|-------------|-------------|-------------|-------------|-------------|
| CO1 | S | S | H | S | M |
| CO2 | M | M | H | S | M |
| CO3 | H | H | H | S | M |
| CO4 | H | H | S | H | H |
| CO5 | S | S | H | S | H |

S – STRONG

H – HIGH

M - MEDIUM

L – LOW

| PREPARED BY | CHECKED BY | APPROVED BY |
|------------------------|--------------------|--------------------|
| | | |
| DR.S.KALPANADEV | DR.S.AMUDHA | DR.S.UMA |

SECOND YEARSEMESTER – IVPROJECT VIVA – VOCE

| PROGRAMME CODE: 10 | | | | | | PROGRAMME NAME: M.COM | | | | |
|--------------------|---|---|---|---------|-------------|-----------------------|----------|-------|----------------------------------|--|
| SUBJECT CODE | L | T | P | CREDITS | TOTAL HOURS | CIA | EXTERNAL | TOTAL | EMPLOYABILITY / ENTREPRENEURSHIP | |
| 25PCM4Z1 | 2 | - | - | 4 | - | 20 | 80 | 100 | | |

| CO | COURSE OUTCOMES | | | | |
|-----|--|--|--|--|--|
| CO1 | Remember the conceptual framework on research methodology | | | | |
| CO2 | Understand on the field level realities | | | | |
| CO3 | Apply the statistical tools for proving the hypothesis | | | | |
| CO4 | Analyze the data and draw inferences | | | | |
| CO5 | Evaluate the gap between academic skills and industrial requirements | | | | |

K3 TO K5

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

Marks Distribution

| | | |
|------|---|------------------|
| CIA | - | 20 Marks |
| ESE* | - | 80 Marks |
| | | <u>100 Marks</u> |

Component for Project

| CIA/ESE | Components | Marks |
|--------------------------------|-----------------------------|------------|
| CIA | Project Review | 15 |
| | Regularity | 05 |
| | Total Internal Marks | 20 |
| ESE | Project Report | 60 |
| | Viva voce | 20 |
| | Total External Marks | 80 |
| Total Marks (CIA + ESE) | | 100 |

MAJOR ELECTIVE : BUSINESS ETHICS AND CORPORATE GOVERNANCE

| PROGRAMME CODE: 10 | | | | | | PROGRAMME NAME: M.COM | | | | |
|--|--|---|---|---------|-------------|-----------------------|----------|-------|----------------------------------|---------------|
| SUBJECT CODE | L | T | P | CREDITS | TOTAL HOURS | CIA | EXTERNAL | TOTAL | EMPLOYABILITY / ENTREPRENEURSHIP | |
| | 6 | - | - | 5 | 90 | 25 | 75 | 100 | | |
| COURSE OBJECTIVES | | | | | | | | | | |
| <ul style="list-style-type: none">◆ To familiarize the learners with the concept and relevance of Business Ethics in the modern era◆ To main aim to learn about theories and concept relates to Economic law◆ To enable to the students learn Corporate Governance ,E-Governance and social ethics in the Industrial world◆ To enable ethical decision making based on various theories◆ To provide insights into the concept of Corporate Social Responsibility | | | | | | | | | | |
| CO | COURSE OUTCOMES | | | | | | | | KNOWLEDGE LEVEL | |
| CO1 | Apply the concepts of business ethics in practice | | | | | | | | KI TO KS | Analyzing |
| CO2 | Demonstrate ethical decision making by applying various theories | | | | | | | | | Understanding |
| CO3 | To enumerate recent trends in CSR Understand the Procedural Aspects | | | | | | | | | Applying |
| CO4 | To provide a understanding on Corporate Governance practices and the provisions of the Companies | | | | | | | | | Understanding |
| CO5 | To evaluate Whistle Blowing concepts | | | | | | | | | Analyzing |
| UNIT | CONTENTS | | | | | | | | | NO. OF HOURS |
| I | Introduction Business Ethics Meaning and Definition of Business Ethics – Objectives - Need and scope of Business Ethics – Code of ethics - Factors influencing Business Ethics and Principles of Business Ethics. Human Values - Professional Ethics. | | | | | | | | | 18 Hours |
| II | Theories of Business Ethics Theories of Business Ethics – Meaning – Relevance of theory and foundation of theories of Business Ethics – Teleological Theories – Theory of Utilitarianism – Theory of Virtue Ethics – Theory of Justice as Fairness – Deontological Theories – Duty Theory – Rights Theory – Kantian Theory of Duty – Ross’s Duty Theory – Nozick’s Entitlement Theory. Ethical Dilemmas in Business – Ethical Decision Making | | | | | | | | | 18 Hours |
| III | Ethical Dilemmas In Business And CSR Corporate Social Responsibility (CSR) - Meaning – Corporate Philanthropy- Corporate Citizenship (CC) – CSR Strategy - CSR – its evolution and development – Need of CSR – Apprehension against CSR – Forms of CSR – Dimension of CSR – Corporate Social Performance –Stakeholder theory of the Corporation – Forms of Stakeholder Theory – Responsible Corporate Behaviour Rewards – Making Business Corporations Socially Responsible. | | | | | | | | | 18 Hours |
| IV | Introduction To Corporate Governance: The Concept – Objectives – Reasons for Recent Increasing Interest in Corporate Governance- Features and Advantages of Corporate Governance- Corporate Governance Code – Principles of Corporate Governance- Theories of Corporate Governance – Corporate Governance in India – Corporate Governance and its Obligations to Stakeholders | | | | | | | | | 18 Hours |
| V | Role of Whistle Blowing in Promoting CSR Whistle Blowing- Meaning- *Types of Whistle Blowing- Causes of Whistle Blowing- Arguments against Whistle Blowing and Justifications in Favour of Whistle Blowing- Evidences of Whistle Blowing- Whistle Blowers Need Protection. | | | | | | | | | 18 Hours |
| TOTAL | | | | | | | | | | 90 Hours |

PCM43

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

TEACHING METHODS

Smart Class Room / Power Point presentation / Seminar / Quiz / Discussion.

TEXT BOOK:

1. Business Ethics and Corporate Governance (Principles and Practice) - Khanka S S, S.Chand& Co. Ltd., New Delhi

REFERENCE BOOKS:

1. Corporate Governance , Ethics and Social Responsibility – V.Balachandran and V.Chandrasekaran, PHI Learning Private Limited, Delhi.
2. Mandal S K , “Ethics in Business and Corporate Governance”, McGraw Hill Education, India
3. Muraleedharan K P and Satheesh E K , “Fernando’s Business Ethics and Corporate Governance”, Pearson India Education Services Pvt. Ltd, Noida

WEB SOURCES:

1. [https://www.icsi.edu/Docs/Website/Business%20Management,%20Ethics%20and%20Communication%20\(FndPrg\).pdf](https://www.icsi.edu/Docs/Website/Business%20Management,%20Ethics%20and%20Communication%20(FndPrg).pdf)
2. <https://ddceutkal.ac.in/Syllabus/BECG-MBA.pdf>
3. <https://sdgs.un.org/topics/desertification-land-degradation-and-drought>
4. https://sdgs.un.org/sites/default/files/documents/1387bp_ccInNSDS.pdf
5. <https://wedocs.unep.org/handle/20.500.11822/9435>

NOTE : Latest Edition of Textbooks May be Used

MAPPING

| <div>CO \ PSO</div> | PSO1 | PSO2 | PSO3 | PSO4 | PSO5 |
|---------------------|------|----------|------|------------|------|
| CO1 | S | S | H | S | M |
| CO2 | M | M | H | S | M |
| CO3 | H | H | H | S | M |
| CO4 | H | H | S | H | H |
| CO5 | S | S | H | S | H |
| S – STRONG | | H – HIGH | | M - MEDIUM | |
| L – LOW | | | | | |

| PREPARED BY | CHECKED BY | APPROVED BY |
|--------------------------|--------------------|--------------------|
| DR.P.K.UMAHESWARI | DR.S.AMUDHA | DR.S.UMA |

MAJOR ELECTIVE : MARKETING RESEARCH

| | |
|--------------|---------------------|
| TOTAL | 90 Hours |
|--------------|---------------------|

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

TEACHING METHODS

Smart Class Room / Power Point presentation / Seminar / Quiz / Discussion.

TEXT BOOK:

1. D. D. Sharma, Marketing Research, Sultan Chand & Sons, New Delhi.

REFERENCE BOOKS:

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

WEB SOURCES:

1. https://backup.pondiuni.edu.in/storage/dde/downloads/markiii_mr.pdf
2. <https://pulsehrm.com/marketing-research-companies-in-india/>
3. <https://survicate.com/blog/product-research/>

NOTE : Latest Edition of Textbooks May be Used

MAPPING

| CO \ PSO | PSO1 | PSO2 | PSO3 | PSO4 | PSO5 |
|-----------------|-------------|-------------|-------------|-------------|-------------|
| CO1 | S | S | S | S | S |
| CO2 | S | H | H | S | S |
| CO3 | S | S | S | H | S |
| CO4 | S | S | S | S | S |
| CO5 | S | S | S | S | S |

S – STRONG

H – HIGH

M - MEDIUM

L – Low

| PREPARED BY | CHECKED BY | APPROVED BY |
|--------------------|-----------------------|--------------------|
| | | |
| DR.S.UMA | DR.K.MYILSWAMY | DR.S.UMA |

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MAJOR ELECTIVE : SERVICES MARKETING

| PROGRAMME CODE: 10 | | | | | | PROGRAMME NAME: M.COM | | | | |
|---|--|---|---|---------|-------------|-----------------------|----------|----------|----------------------------------|--|
| SUBJECT CODE | L | T | P | CREDITS | TOTAL HOURS | CIA | EXTERNAL | TOTAL | EMPLOYABILITY / ENTREPRENEURSHIP | |
| | 6 | - | - | 5 | 90 | 25 | 75 | 100 | | |
| COURSE OBJECTIVES | | | | | | | | | | |
| <ul style="list-style-type: none">◆ To impart the knowledge of service organizations along with marketing mix◆ To develop modern services with quality to attract the consumers◆ To update the students with technological intervention in providing services◆ To provide insights on Marketing Mix In Service Marketing◆ To throw light on Effective Management Of Service Marketing | | | | | | | | | | |
| CO | COURSE OUTCOMES | | | | | | | | KNOWLEDGE LEVEL | |
| CO1 | Keep in mind the ideologies of service marketing and its various applications. | | | | | | | K1 TO K5 | Analyzing | |
| CO2 | Understand the modern services provided by the service organization | | | | | | | | Understanding | |
| CO3 | Apply appropriate marketing mix in various services | | | | | | | | Applying | |
| CO4 | Analyze suitable strategies for promoting the services | | | | | | | | Understanding | |
| CO5 | Evaluate the scope of service marketing | | | | | | | | Analyzing | |
| UNIT | CONTENTS | | | | | | | | NO. OF HOURS | |
| I | Service Marketing 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 | | | | | | | | 18 Hours | |
| II | Bank Marketing Bank Marketing - E-banking services – The Concept – Marketing Mix for the Banking Services – Bank Marketing in the Indian perspective | | | | | | | | 18 Hours | |
| III | Insurance Marketing Insurance Marketing - The Concept – Marketing mix for the Insurance Service – Insurance Marketing in the Indian Environment – Transport marketing: Marketing mix for the transport services. | | | | | | | | 18 Hours | |
| IV | Hotel and Hospital Marketing 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 | | | | | | | | 18 Hours | |
| V | Tourism Marketing 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 | | | | | | | | 18 Hours | |
| TOTAL | | | | | | | | 90 Hours | | |

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

TEACHING METHODS

Smart Class Room / Power Point presentation / Seminar / Quiz / Discussion.

TEXT BOOK:

1. S. M. Jha, Service Marketing, Himalaya Publishing House, Mumbai.

REFERENCE BOOKS:

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

WEB SOURCES:

1. https://www.brainkart.com/article/Bank-Marketing_6027/
2. <https://course.cutm.ac.in/wp-content/uploads/2020/05/Insurance-Marketing.pdf>
3. <https://www.leadsquared.com/industries/healthcare/hospital-marketing/>
4. <https://www.geeksforgeeks.org/tourism-marketing-meaning-importance-types-and-strategies/>

NOTE : Latest Edition of Textbooks May be Used

MAPPING

| CO \ PSO | PSO1 | PSO2 | PSO3 | PSO4 | PSO5 |
|----------|------|------|------|------|------|
| CO1 | S | S | S | H | S |
| CO2 | S | H | H | S | S |
| CO3 | S | S | S | S | S |
| CO4 | S | S | S | S | S |
| CO5 | S | S | S | S | S |

S – STRONG

H – HIGH

M - MEDIUM

L – LOW

| PREPARED BY | CHECKED BY | APPROVED BY |
|---------------------|------------------|-------------|
| DR.P.K.UMAMAHESWARI | DR.S.KALPANADEVI | DR.S.UMA |

MAJOR ELECTIVE : E – COMMERCE AND MANAGEMENT INFORMATION SYSTEM

| PROGRAMME CODE: 10 | | | | | | PROGRAMME NAME: M.COM | | | | |
|---|---|---|---|---------|-------------|-----------------------|----------|-------|----------------------------------|---------------|
| SUBJECT CODE | L | T | P | CREDITS | TOTAL HOURS | CIA | EXTERNAL | TOTAL | EMPLOYABILITY / ENTREPRENEURSHIP | |
| | 6 | - | - | 5 | 90 | 25 | 75 | 100 | | |
| COURSE OBJECTIVES | | | | | | | | | | |
| <ul style="list-style-type: none">◆ Acquire the basic concept of E-Commerce;◆ Enable the students on network security and firewall◆ Know the basics of computer systems and information technology.◆ To manage system applications and data to best support functional areas of business◆ To enable students to understand the fundamentals of information system and its role of information in managerial decision making | | | | | | | | | | |
| CO | COURSE OUTCOMES | | | | | | | | KNOWLEDGE LEVEL | |
| CO1 | Accumulate information about the term international marketing and its environment | | | | | | | | K1 TO K5 | Analyzing |
| CO2 | Identify the trails to market products and services across the borders | | | | | | | | | Understanding |
| CO3 | Categorize the global customers based on the needs and fixing of competitive price internationally | | | | | | | | | Applying |
| CO4 | Understand the concept of supply chain management | | | | | | | | | Understanding |
| CO5 | Evaluate and select the optimum promotional strategy alternatives | | | | | | | | | Analyzing |
| UNIT | CONTENTS | | | | | | | | | NO. OF HOURS |
| I | E-Commerce and its types E-Commerce-Framework-Classification of electronic commerce -Anatomy of E-Commerce Applications- Components of the I way-Network Access Equipment-Internet Terminology – E- Commerce vs. Traditional Commerce-Mobile and Voice Commerce-E- Commerce Models: B2B, B2C, C2C, G2C, B2G | | | | | | | | | 18 Hours |
| II | Consumer Oriented Electronic Commerce Consumer Oriented Applications-Mercantile Process Models-Mercantile Models from the Consumers Perspective- Mercantile Models from the Merchants Perspective. Electronic Payment Systems (EPS) – Types - Designing EPS – Smart Cards and EPS – Credit Cards and EPS. | | | | | | | | | 18 Hours |
| III | Management Information System Meaning – Features – Requisites of an effective MIS– MIS Model – Components – Subsystems of an MIS – Role and Importance – Corporate Planning for MIS – Growth of MIS in an Organisation - Centralisation Vs. Decentralisation of MIS – Limitations of MIS. | | | | | | | | | 18 Hours |
| IV | Information Systems in Business and Management Transaction Processing System: Information Repeating and Executive Information System.Database Management Systems – Conceptual Presentation – Client Server Architectures Networks – Business Process Re– Engineering [BPR]. | | | | | | | | | 18 Hours |
| V | Functional Management Information System Financial – Accounting – Marketing Production – Human resource – Business Process Outsourcing* . | | | | | | | | | 18 Hours |
| TOTAL | | | | | | | | | 90 Hours | |

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

TEACHING METHODS

Smart Class Room / Power Point presentation / Seminar / Quiz / Discussion.

TEXT BOOKS:

- 1) Ravi Kalakota and Andrew B. Whinston , Frontiers of Electronic commerce, PearsonPublication Ltd
- 2) Aman Jindal, “Management Information System”, Kalyani Publishers, New Delhi.

REFERENCE BOOKS:

- 1) Rayudu C.S., E-Commerce e- Business, Himalaya Publishing House, New Delhi.
- 2) Joseph P.T, Electronic Commerce–A Managerial Perspective, Pearson Education.
- 3) Murthy CSV, E-Commerce – Concepts, Models, Strategies, Himalaya Publishing House.
- 4) Gorden B. Davis & Margrethe H. Olson, “Management Information System”, Mc Graw – Hill Publishing, New Delhi.
- 5) G.WinfieldTreese Lawrence C.Stewart, Designing Systems for Internet Commerce, Himalaya Publishers, New Delhi.
- 6) Dr.S.P.Rajagopalan,“Management Information System”, Margham Publications, Chennai.

WEB SOURCES:

1. <https://www.investopedia.com/terms/e/ecommerce.asp>
2. <https://gcgldh.org/downloads/e-Content/Learning-Material/Commerce/Consumer-oriented-applications-in-E-Commerce.pdf>
3. <https://www.geeksforgeeks.org/management-information-system-mis/>

NOTE : Latest Edition of Textbooks May be Used

MAPPING

| CO \ PSO | PSO1 | PSO2 | PSO3 | PSO4 | PSO5 |
|----------|------|------|------|------|------|
| CO1 | S | H | S | S | S |
| CO2 | S | S | H | S | S |
| CO3 | H | S | S | H | S |
| CO4 | S | S | S | S | S |
| CO5 | S | S | S | S | S |

S – STRONG

H – HIGH

M - MEDIUM

L – LOW

| PREPARED BY | CHECKED BY | APPROVED BY |
|-----------------------|-----------------|-----------------|
| | | |
| DR.K.MYILSWAMY | DR.S.UMA | DR.S.UMA |

MAJOR ELECTIVE : LOGISTIC AND SUPPLY CHAIN MANAGEMENT

| PROGRAMME CODE: 10 | | | | | | PROGRAMME NAME: M.COM | | | | |
|--|--|---|---|---------|-------------|-----------------------|----------|-------|----------------------------------|--------------|
| SUBJECT CODE | L | T | P | CREDITS | TOTAL HOURS | CIA | EXTERNAL | TOTAL | EMPLOYABILITY / ENTREPRENEURSHIP | |
| | 6 | - | - | 5 | 90 | 25 | 75 | 100 | | |
| COURSE OBJECTIVES | | | | | | | | | | |
| <ul style="list-style-type: none"> ◆ To identify the primary differences between logistics and supply chain management ◆ To evaluate the management components of supply chain management ◆ To create awareness about the professional opportunities in supply chain management. ◆ To understand the individual processes of supply chain management and their interrelationships within individual companies and across the supply chain. ◆ To analyse the tools and techniques applied in implementing supply chain management. | | | | | | | | | | |
| CO | COURSE OUTCOMES | | | | | | | | KNOWLEDGE LEVEL | |
| CO1 | Recall the concepts and features of SCM | | | | | | | | K I T O K S | Remembering |
| CO2 | Assess global and Indian perspectives of SCM | | | | | | | | | Analyzing |
| CO3 | Examine changing logistics environment pertaining to materials management, warehousing and distribution | | | | | | | | | Applying |
| CO4 | Assess strategic warehousing for SCM including global level | | | | | | | | | Analyzing |
| CO5 | Assess the role of internet in SCM | | | | | | | | | Analyzing |
| UNIT | CONTENTS | | | | | | | | | NO. OF HOURS |
| I | Supply Chain Management Supply Chain Management: Concept, Features, Evolution, Importance, Process and Barriers of Supply Chain Management – Principles, Supply Chain Strategies – Organizations, Coordination, Innovation and Forecasting - Supply chain intermediaries – Concept and Types, Channels of Distribution for Industrial Goods and Consumer Goods, Channels of Distribution at Services Level, Factors for selection of suitable channels. | | | | | | | | | 18 Hours |
| II | Global perspectives Global perspectives: Measuring and analyzing the value and efficiency of Global Supply Chain Networks, Global market forces, Types of global supply chain -Indian Perspectives: Measuring and Analyzing the value and efficiency of Domestic Supply Chain Networks, Economic effects of supply chains - Customer Perspectives: Customer values, Role of customers and Ways of improving customer services in SCM. | | | | | | | | | 18 Hours |
| III | Framework of Logistics Logistics: Introduction – Positioning of Information in Logistics and Supply Chain Management – Logistics Information System (LIS) - Logistics Management: Concept and Process, Competitive Advantages and Three C's, Changing Logistics Environment, Reverse Logistics, Importance of Inventory Control - *Elements of inventory management – Inbound and out bound logistics, Bull- whip effect – distribution and warehousing management - Transport Functions and Participants in Transportation Decisions - Transport Infrastructure- Packaging and Materials Management: Consumer and Industrial Goods Packaging - Factors influencing Materials Planning, Preservation Safety and Measures of Materials Handling. | | | | | | | | | 18 Hours |
| IV | SCM-Warehousing Introduction– Concepts of Warehousing– Types of Warehouse – Functions of Warehousing– Strategic Warehousing, Warehouse Operations, Ownership Arrangements, Warehouse Decisions, Warehouse Management Systems, Packaging Perspectives, Packaging for Material Handling Efficiency, Materials Handling, Supply Chain Logistics Design: Global Strategic Positioning; Global SC Integration, SC Security, International Sourcing, Distribution control and evaluation. | | | | | | | | | 18 Hours |

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| | | |
|--------------|--|-----------------|
| V | SCM-Plan SCM Plan: Demand Planning, Source of Procurement, Production or Assembly Steps, Sales return of defective or excess goods-Use of Internet in SCM: Role of computer/IT in supply chain management – E- market places, E-procurement, E-logistics, E-fulfillment - Operative Systems in SCM: Enterprise Resource Planning (ERP), Performance Modeling of supply chains using Markov chains, Inventory Control-Importance, Pareto’s Law -Emerging Technologies in Logistics and Supply Chain Management: CRM Vs SCM, Benchmarking concept, Features and implementation, Outsourcing: Basic concepts, Value addition in SCM – Concept of demand chain management - Growth of Logistics and Supply Chain Management in national and international scenarios. | 18 Hours |
| TOTAL | | 90 Hours |

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

TEACHING METHODS

Smart Class Room / Power Point presentation / Seminar / Quiz / Discussion.

TEXT BOOKS:

1. Christopher Martin, “Logistics and Supply Chain Management” , FT Publishing International, India

REFERENCE BOOKS:

1. Chopra, Sunil, Meindl, Peter and Kalra, D.V.; Supply Chain Management: Strategy, Planning and Operation; Pearson Education Pvt. Ltd, Noida
2. Sahay, B.S., Supply Chain Management, Macmillan Publishers India
3. Ballou, R.H. Business Logistics Management. Prentice-Hall Inc.
4. Bowersox D.J., Closs D.J, Bixby Cooper. M., Supply Chain Logistics Management, McGraw-Hill Higher Education, Noida

WEB SOURCES:

1. <http://www.wisdomjobs.com/e-universit/production-and-operations-management-tutorial-295/principles-of-material-handling-9576.html>
2. <https://www.geeksforgeeks.org/Warehousing Strategy Guide to Reduce Costs & Improve Efficiency>
3. <https://cleartax.in/s/just-in-time-jit-inventory-management>

NOTE : Latest Edition of Textbooks May be Used

MAPPING

| CO \ PSO | PSO1 | PSO2 | PSO3 | PSO4 | PSO5 |
|-------------------|-------------|-----------------|-------------|-------------------|-------------|
| CO1 | S | S | H | S | M |
| CO2 | M | M | H | S | M |
| CO3 | H | H | H | S | M |
| CO4 | H | H | S | H | H |
| CO5 | S | S | H | S | H |
| S – STRONG | | H – HIGH | | M - MEDIUM | |
| | | | | L – LOW | |

| | | |
|-------------------------|--------------------|--------------------|
| PREPARED BY | CHECKED BY | APPROVED BY |
| | | |
| DR.S.KALPANADEVI | DR.S.AMUDHA | DR.S.UMA |

PCM52

MAJOR ELECTIVE : INTERNATIONAL FINANCIAL MANAGEMENT

| PROGRAMME CODE: 10 | | | | | | PROGRAMME NAME: M.COM | | | | |
|---|---|---|---|---------|-------------|-----------------------|----------|-------|----------------------------------|--------------|
| SUBJECT CODE | L | T | P | CREDITS | TOTAL HOURS | CIA | EXTERNAL | TOTAL | EMPLOYABILITY / ENTREPRENEURSHIP | |
| | 6 | - | - | 5 | 90 | 25 | 75 | 100 | | |
| COURSE OBJECTIVES | | | | | | | | | | |
| <ul style="list-style-type: none">◆ To understand the importance and nature of international flow of funds◆ To gain knowledge on the various features and transactions in the foreign exchange market◆ To analyse the techniques of international investment decisions for building a better portfolio◆ To understand the flow of funds in the international banks◆ To become familiar with various international instruments | | | | | | | | | | |
| CO | COURSE OUTCOMES | | | | | | | | KNOWLEDGE LEVEL | |
| CO1 | Explain the importance and nature of international flow of funds | | | | | | | | K1 TO K5 | Applying |
| CO2 | Assess the fluctuations in exchange rate and impact on exchange markets | | | | | | | | | Analyzing |
| CO3 | Analyse the techniques of international investment decisions for building a better portfolio | | | | | | | | | Analyzing |
| CO4 | Determine the flow of funds in the international banks | | | | | | | | | Analyzing |
| CO5 | Evaluate various international financial market instruments | | | | | | | | | Evaluating |
| UNIT | CONTENTS | | | | | | | | | NO. OF HOURS |
| I | International Financial Management International Financial Management: An overview – Importance – Nature and Scope – International flow of Funds – Balance of Payments – International Monetary System. | | | | | | | | | 18 Hours |
| II | Foreign Exchange Market Foreign Exchange Market: Features – Spot and Forward Market – Exchange Rate Mechanism – Exchange Rate determination in the Spot and Forward Markets – *Factors Influencing Exchange Rate – Salient Features of FEMA – Market for Currency Futures and Currency Options – Hedging with Currency Future and Options. | | | | | | | | | 18 Hours |
| III | International Investment Decision Foreign Direct Investment – International Capital Budgeting – International Portfolio Investment: Meaning – Benefit of International Portfolio Investment – Problem of International Investment. | | | | | | | | | 18 Hours |
| IV | International Financial Decisions Overview of the International Financial Market – Channels for International Flow of Funds – Role and Functions of Multilateral Development Banks – International Banking: Functions – Credit Creation – Control of International Banks. | | | | | | | | | 18 Hours |
| V | International Financial Market Instruments Short-term and Medium-term Instruments – Management of Short-term Funds – Management of Receivables and Inventory – Factors behind the Debt Crisis. | | | | | | | | | 18 Hours |
| TOTAL | | | | | | | | | | 90 Hours |

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

TEACHING METHODS

Smart Class Room / Power Point presentation / Seminar / Quiz / Discussion.

TEXT BOOK:

1. Vyuptakesh Sharan, “International Financial Management”, Prentice Hall India Learning Pvt. Ltd, Delhi

REFERENCE BOOKS:

1. Jeevanandam C, “Foreign Exchange Practice Concepts and Control”, Sultan Chand & Sons, New Delhi
2. Kevin S, “Fundamentals of International Financial Management” ,Prentice Hall India Learning Pvt. Ltd, Delhi
3. Seth A K and Malhotra S K, “International Financial Management”,Galgotia Publishing Company, Delhi
4. Agarwal O P, “International Financial Management”, Himalaya Publishing House Pvt Ltd, Mumbai

WEB SOURCES:

1. <https://www.bimkadapa.in/materials/17E00407%20International%20Financial%20Management%20-2.5%20Units.pdf>
2. <https://egyankosh.ac.in/bitstream/123456789/52173/1/Unit-3.pdf>
3. <https://www.bimkadapa.in/materials/17E00407%20International%20Financial%20Management%20-2.5%20Units-II-MID-MATERIAL-.pdf>

NOTE : Latest Edition of Textbooks May be Used**MAPPING**

| CO \ PSO | PSO1 | PSO2 | PSO3 | PSO4 | PSO5 |
|-----------------|-------------|-------------|-------------|-------------|-------------|
| CO1 | S | S | H | S | M |
| CO2 | M | M | H | S | M |
| CO3 | H | H | H | S | M |
| CO4 | H | H | S | H | H |
| CO5 | S | S | H | S | H |

S – STRONG**H – HIGH****M - MEDIUM****L – Low**

| PREPARED BY | CHECKED BY | APPROVED BY |
|--------------------|------------------------|--------------------|
| | | |
| DR.S.AMUDHA | DR.S.KALPANADEV | DR.S.UMA |

SECOND YEAR
SEMESTER – III

EXTRA DEPARTMENTAL COURSE: MANAGERIAL SKILLS

| PROGRAMME CODE: 10 | | | | | | PROGRAMME NAME: M.COM | | | |
|--|---|---|---|---------|-------------|-----------------------|----------|----------|----------------------------------|
| SUBJECT CODE | L | T | P | CREDITS | TOTAL HOURS | CIA | EXTERNAL | TOTAL | EMPLOYABILITY / ENTREPRENEURSHIP |
| 25PCM3X1 | 2 | - | - | 2 | 30 | - | 100 | 100 | |
| COURSE OBJECTIVES | | | | | | | | | |
| <div>◆ To impart appropriate theories and concepts of management</div> <div>◆ To know the functions of management</div> <div>◆ To understand the effective discharge of managerial functions</div> <div>◆ To know the various techniques of planning and decision making</div> <div>◆ To familiarize with the concepts of organisation structure</div> | | | | | | | | | |
| CO | COURSE OUTCOMES | | | | | | | | KNOWLEDGE LEVEL |
| CO1 | Remember the concepts and the functions of management. | | | | | | | K1 TO K5 | Applying |
| CO2 | Understand the roles of manager and their qualities | | | | | | | | Analyzing |
| CO3 | Apply principles and theories of managing business organizations | | | | | | | | Analyzing |
| CO4 | Analyze the need for exercising effective coordination and control in achieving managerial objectives | | | | | | | | Analyzing |
| CO5 | Evaluate the management principles in various business organizations | | | | | | | | Evaluating |
| UNIT | CONTENTS | | | | | | | | NO. OF HOURS |
| I | Management – overview 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 | | | | | | | | 6 Hours |
| II | Process of Planning Planning – Meaning- Nature and importance of planning – Planning premises – Planning process–Methods and Types of plans–Decision- making–MBO–Business Process Re-engineering(BPR). | | | | | | | | 6 Hours |
| III | Organisation and its Principles 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. | | | | | | | | 6 Hours |
| IV | Motivation 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 | | | | | | | | 6 Hours |
| V | Communication Communication in Management – Principles – Types –Co-ordination – Need and Techniques – Control – Nature and Process of Control – Techniques of Control | | | | | | | | 6 Hours |
| TOTAL | | | | | | | | 30 Hours | |

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

TEACHING METHODS

Smart Class Room / Power Point presentation / Seminar / Quiz / Discussion.

TEXT BOOK:

1. Dinkar Pagare , Principles of Management, Sultan Chand & Sons, New Delhi.

REFERENCE BOOKS:

1. T.Ramasamy, Principles of Management, Himalaya Publications, Mumbai,
2. Gupta.C.B, 2021, Management Theory and Practice, Sultan Chand & Sons, New Delhi,
3. Dr. K. Natarajan & Dr. K.P. Ganesan, Principles of Management, Himalaya Publishing House Pvt, Ltd.,
4. L.M. Prasad, Principles & Practice Of Management, Sultan Chand & Sons - Tb ,

WEB SOURCES:

1. <http://www.universityofcalicut.info/syl/management>
2. <https://www.managementstudyguide.com/manpower-planning.htm>
3. <https://www.businessmanagementideas.com/notes/management-notes / coordination / coordination /21392>

NOTE : Latest Edition of Textbooks May be Used**MAPPING**

| CO \ PSO | PSO1 | PSO2 | PSO3 | PSO4 | PSO5 |
|-----------------|-------------|-------------|-------------|-------------|-------------|
| CO1 | S | S | S | S | S |
| CO2 | S | S | H | S | S |
| CO3 | S | S | H | S | S |
| CO4 | S | S | S | S | S |
| CO5 | S | S | S | S | S |

S – STRONG**H – HIGH****M - MEDIUM****L – LOW**

| PREPARED BY | CHECKED BY | APPROVED BY |
|----------------------------|-------------------------|--------------------|
| DR.P.K.UMAMAHESWARI | DR.S.KALPANADEVI | DR.S.UMA |

PCM56

Question Paper Pattern

Duration: 3 hrs

Max: 75 marks

Section - A (10x1=10)

Choose the correct answer

Section - B (5x5=25)

Short answer questions, either or type, one question from each unit.

Section - C (5x8=40)

Essay answer questions, either or type, one question from each unit.

CIA EXAMINATION MARK BREAKUP

(For Theory Only)

| S. NO | DISTRIBUTION COMPONENT | MARKS |
|--------------|--|--------------|
| 1. | CIA I – 75 Marks Converted to 40 | 40 |
| 2. | CIA II – 75 Marks Converted to 40 | 40 |
| 3. | Assignment I | 05 |
| 4. | Assignment II | 05 |
| 5. | Attendance | 05 |
| 6. | Others (Seminar, Group Discussion, Flipped Class room, etc.,) | 05 |
| Total | | 100 |

| PROGRAMME CODE: 10 | | | | | | PROGRAMME NAME: M.COM | | | | |
|---|--|---|---|---------|-------------|-----------------------|----------|-------|----------------------------------|---------------|
| SUBJECT CODE | L | T | P | CREDITS | TOTAL HOURS | CIA | EXTERNAL | TOTAL | EMPLOYABILITY / ENTREPRENEURSHIP | |
| 25PGI4N2 | 4 | - | - | 4 | 60 | 25 | 75 | 100 | | |
| COURSE OBJECTIVES | | | | | | | | | | |
| <ul style="list-style-type: none"> ◆ Students will identify the core concepts of Information security. ◆ To examine the concepts of Information Security. ◆ To design and implement the security features for IT and Industrial sectors. | | | | | | | | | | |
| CO | COURSE OUTCOMES | | | | | | | | KNOWLEDGE LEVEL | |
| CO1 | To Learn the principles and fundamentals of information security. | | | | | | | | KI TO K5 | Understanding |
| CO2 | To Demonstrate the knowledge of Information security concepts | | | | | | | | | Remembering |
| CO3 | To Understand about Information Security Architecture. | | | | | | | | | Understanding |
| CO4 | To Analyze the various streams of security in IT and Industrial sector. | | | | | | | | | Analyzing |
| CO5 | To know about Cyber Laws and Regulations. | | | | | | | | | Evaluating |
| UNIT | CONTENTS | | | | | | | | | NO. OF HOURS |
| I | Information Security basics Definition of Information Security - History of Information Security - Characteristics of Information Security - Components of Information Security - Security System Development Life Cycle (SDLC). Information Security for technical administrators: Server Security – Network security- Social Media Security. | | | | | | | | | 12 Hours |
| II | Cryptography Basic concepts - plain text - Cipher text - Encryption Principles - CRYPT Analysis - Cryptographic Algorithms - Cryptographic Tools – Authentication - Biometrics* - passwords - Access Control Devices - Physical Security - Security and Personnel. Language-based Security: Analysis of code for security errors, Safe language and sandboxing techniques. | | | | | | | | | 12 Hours |
| III | Firewalls, Viruses & Worms & Digital Rights Management Viruses and Worms- Worms - Digital Rights Management – Firewalls - Application and Circuit Proxies - Stateful Inspection - Design Principles of Firewalls. Logical Design: Access Control Devices- Physical Security-Security and Personnel - NIST Models-VISA International Security Model- Design of Security Architecture-Planning for Continuity. | | | | | | | | | 12 Hours |
| IV | Hacking Introduction – Hacker Hierarchy – Password cracking – Phishing - Network Hacking - Wireless Hacking - Windows Hacking - Web Hacking* - Ethical Hacking. Security Investigation Need for Security- Business Needs-Threats- Attacks- IP Addressing and Routing - Social Media | | | | | | | | | 12 Hours |

| | | |
|-------|---|---------------------|
| V | Cyber Laws What is Cyber Law? - Need for Cyber laws - Common Cyber Crimes and Applicable Legal Provisions: A Snapshot - Cyber Law (IT Law) in India – The Information Technology Act of India 2000 - Cyber Law and Punishments in India - Cyber Crime Prevention guide to users – Regulatory Authorities. | 12 Hours |
| TOTAL | | 60 Hours |

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

TEACHING METHODS

Smart Class Room / Power Point presentation / Seminar / Quiz / Discussion.

TEXT BOOK:

1. Information Security –Text book prepared by Kongunadu Arts and Science College, Coimbatore -29, 2022.

REFERENCE BOOKS:

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

Section - A (10x1=10)
Choose the correct answer

Section - B (5x5=25)
Short answer questions, either or type, one question from each unit.

Section - C (5x8=40)
Essay answer questions, either or type, one question from each unit.

CIA EXAMINATION MARK BREAKUP

| S. NO | DISTRIBUTION COMPONENT | MARKS |
|--------------|--|--------------|
| 7. | CIA I – 75 Marks Converted to 30 | 30 |
| 8. | CIA II – 75 Marks Converted to 30 | 30 |
| 9. | Assignment I | 10 |
| 10. | Assignment II | 10 |
| 11. | Attendance | 05 |
| 12. | Any Case Study related to Information Security | 15 |
| Total | | 100 |

PCM60

NON - MAJOR ELECTIVE : MANAGERIAL ECONOMICS

| PROGRAMME CODE: 10 | | | | | | | PROGRAMME NAME: M.COM | | | |
|---|---|---|---|---------|-------------|-----|-----------------------|-------|----------------------------------|---------------|
| SUBJECT CODE | L | T | P | CREDITS | TOTAL HOURS | CIA | EXTERNAL | TOTAL | EMPLOYABILITY / ENTREPRENEURSHIP | |
| | 4 | - | - | 4 | 60 | 25 | 75 | 100 | | |
| COURSE OBJECTIVES | | | | | | | | | | |
| <ul style="list-style-type: none">◆ To be aware of the economic concepts, tools and techniques.◆ To encourage the students to start operating in the different markets◆ To keep them update with the changing economic policies of the government.◆ To gain knowledge on concept of price index.◆ To estimate National income using product, income& Expenditure Method | | | | | | | | | | |
| CO | COURSE OUTCOMES | | | | | | | | KNOWLEDGE LEVEL | |
| CO1 | Keep in mind the concepts and goals of corporate | | | | | | | | K1 TO K5 | Understanding |
| CO2 | Understand the production and cost functions | | | | | | | | | Understanding |
| CO3 | Apply economic policies in managerial decisions | | | | | | | | | Applying |
| CO4 | Analyze the monetary and fiscal policies | | | | | | | | | Analyzing |
| CO5 | Determine the scope of managerial economics | | | | | | | | | Evaluating |
| UNIT | CONTENTS | | | | | | | | | NO. OF HOURS |
| I | Managerial Economics 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 | | | | | | | | | 12 Hours |
| II | Demand Analysis and Deman Forecasting Demand Analysis- Demand Function- Determination of Demand Function- Elasticity of Demand – Types and methods - Factors - Demand Forecasting for Industrial and Consumer goods | | | | | | | | | 12 Hours |
| III | Production and cost Analysis Production and cost Analysis - Cost control- Cost function - Cost and output relationships - Production function – Short run and Long run production function - Break Even Analysis - Economies of scale of Production | | | | | | | | | 12 Hours |
| IV | Pricing Theory Pricing- Output decision in different Market situations - Market Competition- Monopoly and Duopoly – Monopsony – Monopolistic competition – Oligopoly -Price Discrimination | | | | | | | | | 12 Hours |
| V | Business Cycle Business Cycle - National Income - Monetary and Fiscal policy – TRIM – TRIPS - Industrial Sickness – Causes of Industrial sickness – Model of National Income determination – Economic Indicators – Management of cyclical fluctuations | | | | | | | | | 12 Hours |
| TOTAL | | | | | | | | | 60 Hours | |

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

TEACHING METHODS

Smart Class Room / Power Point presentation / Seminar / Quiz / Discussion.

PCM61

TEXT BOOK:

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

REFERENCE BOOKS:

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

WEB SOURCES:

1. https://youtube.com/channel/UC69_-P77nf5-rKrjcpVEsqQ
2. <https://www.icsi.edu/>
3. <https://www.yourarticlelibrary.com/marketing/pricing/product-pricing-objectives-basis-and-factors/74160>

NOTE : Latest Edition of Textbooks May be Used

MAPPING

| CO \ PSO | PSO1 | PSO2 | PSO3 | PSO4 | PSO5 |
|-----------------|-------------|-------------|-------------|-------------|-------------|
| CO1 | S | H | H | S | H |
| CO2 | S | S | H | S | S |
| CO3 | H | S | H | S | H |
| CO4 | S | H | S | S | S |
| CO5 | S | H | H | S | H |

S – STRONG

H – HIGH

M - MEDIUM

L – LOW

| PREPARED BY | CHECKED BY | APPROVED BY |
|-------------------------|-----------------------|--------------------|
| | | |
| DR.S.KALPANADEVI | DR.K.MYILSWAMY | DR.S.UMA |

PCM62

NON - MAJOR ELECTIVE : STRATEGIC MANAGEMENT

| Subject Code | L | T | P | Credits | Inst. Hours | Programme Code:10 | | Programme Name:M.COM | |
|--|--|---|---|---------|-------------|-------------------|----------|----------------------|---------------|
| | | | | | | CIA | External | Total | Employability |
| | 4 | | | 4 | 60 | 25 | 75 | 100 | |
| <u>COURSE OBJECTIVES</u> | | | | | | | | | |
| ◆ To understand strategic management and its levels and phases | | | | | | | | | |
| ◆ To familiarize with the business and functional level strategies | | | | | | | | | |
| ◆ To gain knowledge on organisational and strategic leadership | | | | | | | | | |
| ◆ To analyse the dynamics of competitive strategic management techniques | | | | | | | | | |
| ◆ To apply latest concepts in strategy implementation and control | | | | | | | | | |
| | | | | | | | | | |
| CO | COURSE OUTCOMES | | | | | | | KNOWLEDGE LEVEL | |
| CO1 | Discuss strategic management principles at different levels and phases | | | | | | | K1 TO K5 | Analyzing |
| CO2 | Interpret the dynamics of competitive strategic management techniques | | | | | | | | Applying |
| CO3 | Examine business and functional level strategies | | | | | | | | Applying |
| CO4 | Identify strategic leadership and organisational skills | | | | | | | | Understanding |
| CO5 | Apply latest concepts in strategy implementation and control | | | | | | | | Analyzing |
| Unit | Contents | | | | | | | No. of Hours | |
| I | Introduction to Strategic Management Introduction to Strategic Management: Meaning and Nature of Strategic management, Framework of Strategic management, Strategic Levels in Organizations, Phases of strategic management, Benefits and challenges of strategic Management in global economy. | | | | | | | 12 Hours | |
| II | Techniques for Strategic Management Dynamics of Competitive Strategy: Corporate governance- Role of Board of directors and top management in corporate governance; Agency and Stewardship theory, Situational Analysis-*SWOT analysis, TOWS Matrix, Portfolio Analysis - BCG, GE, and ADL matrix - Strategic Management Process: Strategic Planning, Strategic Intent – Vision, Mission and Objectives, Strategy Formulation - Corporate Level Strategies: Concepts and Nature of Corporate Strategy, Strategic Alternatives at Corporate Level-Growth, Stability, Expansion, Business Combinations – Mergers and Acquisitions, Strategic Alliances, Turnaround, Retrenchment and Retreat, Corporate parenting. | | | | | | | 12 Hours | |
| III | Different Levels of Strategies Business Level Strategies: Competitive Strategies at Business Level, Michael Porter’s Generic Strategies, Best-Cost Provider Strategy - Functional Level Strategies: Marketing Strategy, Financial Strategy, Operations Strategy, Human Resource Strategy, Research and Development. | | | | | | | 12 Hours | |
| IV | Organisation and Strategic Leadership Organisation and Strategic Leadership: Organisation Structure, Strategic Business Unit, Strategic Leadership, Strategy Supportive Culture, Entrepreneurship and Intrapreneurship, Strategic Leadership across organizations. | | | | | | | 12Hours | |
| V | Strategy Implementation and Control Strategy Implementation and Control: Strategy Implementation, Strategic Choice, Strategic Control, Strategy Audit, Business Process Reengineering, Benchmarking, Six Sigma and contemporary practices in strategic management. | | | | | | | 12 Hours | |
| TOTAL | | | | | | | 60 Hours | | |

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

Teaching Methods

Smart Class Room / Power point presentation / Seminar / Quiz / Discussion / Flipped Class / peer Learning / Experiential Learning / Blended learning

Text Book:

1. Prasad L. M., “Strategic Management”, Sultan Chand & Sons, New Delhi.

Reference Books:

1. Cherunilam, Francis, “Strategic Management” Himalaya Publishing House Pvt Ltd, Mumbai.
2. Jeyarathanam M., “Strategic Management” ,Himalaya Publishing House Pvt. Ltd, Mumbai
3. Ghosh P.K. “Strategic Management”, Sultan Chand & Sons, New Delhi
4. Chandan J. S. and Nitish Sen Gupta , “Strategic Management”, Vikas Publishing House Pvt. Ltd., New Delhi

MAPPING

| CO \ PSO | PSO1 | PSO2 | PSO3 | PSO4 | PSO5 |
|-----------------|-------------|-------------|-------------|-------------|-------------|
| CO1 | S | S | S | H | S |
| CO2 | S | S | H | S | S |
| CO3 | S | S | H | S | S |
| CO4 | S | S | S | S | S |
| CO5 | S | S | S | S | S |

S–Strong

H–High

M–Medium

L–Low

| PREPARED BY | CHECKED BY | APPROVED BY |
|----------------------------|--------------------|--------------------|
| | | |
| DR.P.K.UMAMAHESWARI | DR.S.AMUDHA | DR.S.UMA |

NON - MAJOR ELECTIVE : MANAGEMENT OF FINANCIAL SERVICES

| Subject Code | L | T | P | Credits | Inst. Hours | Programme Code:10 | | Programme Name:M.COM | | |
|---|--|---|---|---------|-------------|-------------------|----------|----------------------|-----------------|---------------|
| | | | | | | CIA | External | Total | Employability | |
| | 4 | | | 4 | 60 | 25 | 75 | 100 | | |
| <u>COURSE OBJECTIVES</u> | | | | | | | | | | |
| ◆ To emphasis the need for managing various financial services | | | | | | | | | | |
| ◆ To develop them to deal with innovative financial instruments | | | | | | | | | | |
| ◆ To keep informed with the recent concepts and practice of financial markets | | | | | | | | | | |
| ◆ To understand leasing and hire purchase | | | | | | | | | | |
| ◆ To acquire knowledge on Indian financial systems and its regulators | | | | | | | | | | |
| | | | | | | | | | | |
| CO | COURSE OUTCOMES | | | | | | | | KNOWLEDGE LEVEL | |
| CO1 | Evoke the role of financial service sector | | | | | | | | K1 TO K5 | Analyzing |
| CO2 | Know the various types of financial services | | | | | | | | | Applying |
| CO3 | Pertain the skills to manage the financial instruments | | | | | | | | | Applying |
| CO4 | Analyze the features and benefits of various financial services | | | | | | | | | Understanding |
| CO5 | Evaluate the effectiveness of modern financial services | | | | | | | | | Analyzing |
| | | | | | | | | | | |
| Unit | Contents | | | | | | | | | No. of Hours |
| I | Financial services Financial services : Meaning– Classification – Scope–Fund based and non-fund based activities – Modern activities – Sources of revenue – Causes for financial innovation – New financial products and services – Benefits of Modern financial services * - Innovative financial instruments – Challenges facing the financial service sector – Present scenario | | | | | | | | | 12 Hours |
| II | Merchant banking and Hire Purchase 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 | | | | | | | | | 12 Hours |
| III | Leasing and Venture capital 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 | | | | | | | | | 12 Hours |
| IV | Mutual funds 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. Factoring – Advantages - kinds | | | | | | | | | 12 Hours |
| V | Derivatives and Credit Rating Agencies 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 | | | | | | | | | 12 Hours |
| TOTAL | | | | | | | | | | 60 Hours |

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

Teaching Methods

| |
|--|
| Smart Class Room / Power point presentation / Seminar / Quiz / Discussion / Flipped Class / peer Learning / Experiential Learning / Blended learning |
|--|

Text Book:

- 1) Khan M Y, 2019, Financial Services, McGraw Hill Education India Pvt., Ltd, Chennai, 9th Edition

Reference Books:

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

MAPPING

| CO \ PSO | PSO1 | PSO2 | PSO3 | PSO4 | PSO5 |
|-----------------|-------------|-------------|-------------|-------------|-------------|
| CO1 | S | S | S | H | S |
| CO2 | S | S | H | S | S |
| CO3 | S | S | H | H | S |
| CO4 | S | S | S | S | S |
| CO5 | S | S | S | S | S |

S–Strong

H–High

M–Medium

L–Low

| PREPARED BY | CHECKED BY | APPROVED BY |
|--------------------|----------------------------|--------------------|
| DR.S.UMA | DR.P.K.UMAMAHESWARI | DR.S.UMA |

| | | | | |
|----------------------|--------------|-------------|--------------|---------------|
| Programme Code : 10 | | M.COM | | |
| ALC-1 WEB MARKETING | | | | |
| Batch 2025 – 2026 | Hours / Week | Total Hours | Credits 2 | Employability |

Course Objectives

- 1) To understand the concept of Web Marketing
- 2) To know the role of Web Marketing in the modern business world
- 3) To find out the Web Marketing environment and the challenges involved in it
- 4) To learn and comprehend on SEO and ECRM
- 5) To learn, understand, and evaluate Search analytics and Web analytics

Course Outcomes (COs)

| | | |
|-----------------|------------|--|
| K1 TO K5 | CO1 | Comprehend the different terms involved in Digital Marketing |
| | CO2 | Grasp cognizance on internet advertising and its future trends |
| | CO3 | Obtain thorough information on the online consumer buying behaviour |
| | CO4 | Acquire ample of knowledge on Search Engine Optimization and its working |
| | CO5 | Employ the ethics of digital marketing in real business life |

SYLLABUS**UNIT – I**

Introduction to Web Marketing – Traditional Marketing Vs Web Marketing – Web Marketing Strategies – Web Marketing Plan – Types of Digital markets – Market Segmentation, Targeting and Positioning

UNIT – II

Internet marketing and advertising – Evolution – Inbound and Outbound Marketing – Difference between Internet marketing, Web marketing and Electronic marketing – Future trends and prediction of internet marketing – Internet advertising.

UNIT – III

Online Consumer Behaviour - Factors influencing – Online buying decision process – Online buying models – E-CRM – Introduction - Essence of E-CRM – CRM versus E-CRM – Benefits and Process of E-CRM – Pillars of Relationship Marketing

UNIT – IV

Search Engine Optimization (SEO) – Introduction – Importance – Techniques – Types – Working of SEO – Website Indexing – Long tail concept and theory – Stages of SEO process – E Payment system – Introduction – Mode – Process – Challenges and Barriers

UNIT – V

Ethical digital marketing – Ethical practices – Ethical issues – Benefits – Digital marketing environment – Micro and Macro environment – Emerging issues in E-Marketing – E-Commerce and S-Commerce.

Note: 100% Theory

Text Books:

- 1) Satinder Kumar and Supreet Kaur (2023), Digital Marketing, 1st Edition, Taxmann Publications Private Limited
- 2) Seema Gupta (2022), “Digital Marketing”, 3rd Edition, McGraw Hill

Reference Books:

- 1) Swaminathan T. N. and Karthik Kumar (2019), “Digital Marketing: From Fundamentals to Future”, 1st Edition, Cengage Learning India Pvt. Ltd.
- 2) Uppal R.K and Rimpi Jatana (2007), “E-Banking in India”, 1st Edition, New Century Publications, New Delhi.
- 3) Subramani.N and Murugesan .M (2008), “E-Banking and E-Commerce: Emerging Issues in India”, 1st Edition, Abhijeet Publications, New Delhi

MAPPING

| CO \ PSO | PSO1 | PSO2 | PSO3 | PSO4 | PSO5 |
|-----------------|-------------|-------------|-------------|-------------|-------------|
| CO1 | S | S | S | H | S |
| CO2 | S | S | H | S | S |
| CO3 | S | S | H | H | S |
| CO4 | S | S | S | S | S |
| CO5 | S | S | S | S | S |

S–Strong

H–High

M–Medium

L–Low

| PREPARED BY | CHECKED BY | APPROVED BY |
|-----------------------|--------------------|--------------------|
| | | |
| DR.K.MYLISWAMY | DR.S.AMUDHA | DR.S.UMA |

| | | | | |
|--------------------------------------|--------------|-------------|--------------|---------------|
| Programme Code : 10 | | M.COM | | |
| ALC-2 ENTERPRISE INFORMATION SYSTEMS | | | | |
| Batch 2025 – 2026 | Hours / Week | Total Hours | Credits 2 | Employability |

Course Objectives

- 1) To understand the basic concepts of E – Commerce .
- 2) To know the modern Enterprise Information Systems.
- 3) To develop students' practical skills in the use of enterprise information systems
- 4) To enable students to understand the fundamentals of information system and its role of information in managerial decision making
- 5) To manage system applications and data to best support functional areas of business

Course Outcomes (COs)

| | | |
|----------|-----|--|
| K1 TO K5 | CO1 | Understanding the basic concepts of E – Commerce |
| | CO2 | Identifying the components of an Enterprise information system |
| | CO3 | Applying the strategies for implementing enterprise information systems as well as criteria for selecting/evaluating different systems |
| | CO4 | Gaining the knowledge different types of enterprise information systems and the roles they play within an organization |
| | CO5 | Demonstrate skills in using industry proven enterprise information systems |

SYLLABUS**UNIT – I**

E – Commerce: Introduction – Meaning and Definition – Features – Advantage and Disadvantages – Traditional Commerce and E-Commerce-Difference between Traditional and E – Commerce – E – Commerce future

UNIT – II

Components of E – Commerce – Architecture of network systems – Risk and controls related to E-Commerce – Guidelines and Laws Governing E-Commerce – M – Commerce –Meaning – Features – Advantages –Disadvantage

UNIT – III

Block chain: Meaning – Features – Advantages – Limitation – Usage – Digital Payments: meanings – definition – Types –benefits – drawbacks. Digital currency: meaning – types – crypto currency – types – legal frame work of crypto currency in India

UNIT – IV

Computing Technologies: Virtualization – Meaning – Benefits – Role of virtualization in cloud computing- Grid Computing – Meaning -Benefits – Types of resources – Application Area of Grid Computing –Cloud Computing: Meaning- Characteristics of Cloud Computing – Advantages – Drawbacks – Cloud Computing in Manufacturing and Service sector – Mobile Computing : Meaning –Components – Benefits and Limitation

UNIT – V

Artificial Intelligence :Meaning and Definition–Applications – Risks–Role of Artificial Intelligence in E-Commerce Industry- Machine Learning: Meaning - Application in Modern Business – Risk – Data Analytic – Meaning – Types – Uses of Data Analytic in E – Commerce – Big Data – Meaning - Characteristics – Big Data and its Business Impacts: Benefits and Challenges.

Text Book:

- 1) E-commerce an Indian perspective -P.T.Joseph,S.J., Asoke K Ghosh, PHIL earning Pvt Ltd,4th edition 2015

Reference Books:

- 1) Management Information System–Kenneth C Laudon and Jane P Laudon , Prentice –Hall of India Pvt Ltd, Pearson Publication,16thEdition, 2020
- 2) Enterprise Information Systems and Digitalization of Business function – Madjid Tavana , IGI Global Publication 1st Edition 2017
- 3) Enterprise Information Systems – C A Sahil Grover, 4th Edition 2021
- 4) Enterprise Information Systems and Strategic Management Taxmann Publications C A Vivek Panwar, 3rd Edition 2022

MAPPING

| CO \ PSO | PSO1 | PSO2 | PSO3 | PSO4 | PSO5 |
|-----------------|-----------------|---------------|-----------------|--------------|-------------|
| CO1 | S | S | S | S | S |
| CO2 | S | S | H | S | S |
| CO3 | H | S | H | S | S |
| CO4 | H | S | S | S | S |
| CO5 | H | S | S | S | S |
| | S–Strong | H–High | M–Medium | L–Low | |

| PREPARED BY | CHECKED BY | APPROVED BY |
|-----------------------|-------------------|--------------------|
| | | |
| DR.K.MYILSWAMY | DR.S.UMA | DR.S.UMA |

JOB ORIENTED COURSE (JOC)**SUBJECT CODE : 25PCM0J1**

| | | | | |
|---------------------------|-------------------|-------------------|--------------|---------------|
| Programme Code : 10 | | M.COM | | |
| JOC-1 TALLY 9.0 PRACTICAL | | | | |
| Batch 2025 – 2026 | Hours / Week 2 | Total Hours 30 | Credits 2 | Employability |

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

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.

| | | |
|------------------------|--------------------------|--------------------|
| PREPARED BY | CHECKED BY | APPROVED BY |
| DR. K.MYILSWAMY | DR.P.K.UMAHESWARI | DR.S.UMA |

JOB ORIENTED COURSE (JOC)

SUBJECT CODE : 25PCM0J2

| | | | | |
|---------------------------------------|---------------------------|---------------------------|----------------------|----------------------|
| Programme Code : 10 | | M.COM | | |
| JOC-2 SHARE TRADING OPERATIONS | | | | |
| Batch 2025 – 2026 | Hours / Week 2 | Total Hours 30 | Credits 2 | Employability |

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
- 4) To familiarize with credit rating and securitization
- 5) To know Depositories & Contemporary Issues

SYLLABUS**UNIT – I****6 HOURS**

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

UNIT – II**6 HOURS**

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

UNIT – III**6 HOURS**

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

UNIT – IV**6 HOURS**

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

UNIT – V**6 HOURS**

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

*** Self Study**

Questions for examinations may be taken from the self study portions also

Teaching Methods

Smart Class Room / Power point presentation / Seminar / Quiz / Discussion / Flipped Class / peer Learning / Experiential Learning / Blended learning

Text Book:

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

Reference Books:

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

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