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)

•		pheable to Students admitted nom the Acad	_	Exam. Marks			f	
Semester	Subject Code Title of the Paper		Instruction Hours/ Cycle	CIA	ESE	Total	Duration of Exam.(hr)	Credits
	25PCM101	CorePaper1– Business Finance	6	25	75	100	3	5
	25PCM102	CorePaper2 – Digital Marketing	6	25	75	100	3	5
Ι	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
	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
II	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
	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
III	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
	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
IV	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
	GRA	ND TOTAL (i +ii+iii+iv+v)	-	-	-	2200	-	90

Note:CBCS-Choice Based Credit System

ALC-Advanced Learners Course

CIA-Continuous Internal Assessment

ESE-End Semester Examinations

JOC-Job Oriented Course

* 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 <u>second</u> semester during summer vacation and submit the report in the <u>third</u> 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	0
70 - 84	D
60 - 69	А
50 - 59	В
< 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:

1 40101			
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

- 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

Compon	ents	Marks	Tota
	Г	heory	
CIA I	75	(75+75 = 150/10)	
CIA II	75	15	25
Assignment/	Seminar	5	25
Attenda	nce	5	
	Pi	ractical	
CIA Prac	tical	25	
Observation N	Notebook	10	40
Attenda	nce	5	
	Р	Project	
Revie	W	15	20
Degulor	.:	5	20

Components of Continuous Internal Assessment

Regularity

BLOOM'S TAXONOMY BASED ASSESSMENT PATTERN

5

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		
K1 – K5 Q11 to 15	B (Either or pattern)	5 x 5 = 25	Short Answers	75	
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		
K4	Record Work	10	60	
K5	RECOID WORK	10		

3. Project Viva Voce:

Knowledge Level	Section	Marks	Total	
K3	Project Report	60		
K4	Vive vege	20	80	
K5	Viva voce	20		

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	25PCM0D2 ALC-2 –Enterprise Information Systems		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

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PCM6

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First Year												
					Con		ESTER -					
CORE PAPER 1: BUSINESS FINANCE PROGRAMME CODE: 10 PROGRAMME NAME: M.COM												
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COURSE OBJECTIVES												
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Inventory Management: Meaning and Objectives - EOQ with price breaks - ABC

Analysis.

		Multi National Capital Budgeting		
	V	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				

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					
PSO CO	PSO1	PSO2	PSO3	PSO4	PSO5	
CO1	S	Н	Н	S	Н	
CO2	S	S	Н	S	S	
CO3	Н	S	Н	S	Н	
CO4	S	Н	S	S	S	
CO5	S	Н	Н	S	Н	
S - STRONG		$\mathbf{H}-\mathbf{H}$ IGH	M - Medium		L-LOW	

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DR.S.AMUDHA	DR.P.K.UMAMAHESWARI	DR.S.UMA

					CORE		<u>ester </u> Digita	<u>- 1</u> l Marketing					
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II		Online marketing mix – E-product – E-promotion – E-price – E-place – Consumer egmentation – Targeting – Positioning – Consumers and online shopping issues –										18	
								hase decision				Hours	
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	Digit												
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III	Interactive display advertising – Opt-in-email marketing and mobile text messaging, Invasive marketing – Campaign management using – Facebook, Twitter, Corporate											18	
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		-			nification								
V	Digital Analytics – Concept – Measurement framework – Demystifying web data - Owned social metrics – Measurement metrics for Facebook, Twitter, YouTube, Slide								18				
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<u>First Year</u> <u>Semester – I</u> <u>Core Paper 2: Digital Marketing</u>

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	
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. <u>https://www.digitalmarketer.com/digital-marketing/assets/pdf/ultimate-guide-to-digital-marketing.pdf</u>?srsltid = 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

CO PSO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	S	S	Н	S	М
CO2	М	М	Н	S	М
CO3	Н	Н	Н	S	М
CO4	Н	Н	S	Н	Н
CO5	S	S	Н	S	Н
S-STRONG		H – High	M - MEDIUM	1	L-Low

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DR.K.MYILSWAMY	DR.S.KALPANADEVI	DR.S.UMA

PCM10

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П	RTGS –VSAT–SFMS–SWIFT. Contemporary Developments in Banking Distributed Ledger Technology – Blockchain: Meaning - Structure of Block Chain - Types of Block Chain - Differences between DLT and Block chain - *Benefits of Blockchain and DLT - Unlocking the potential of Block chain – Crypto currencies, Central Bank Digital Currency (CBDC) - Role of DLT in financial services - AI in Banking: Future of AI in Banking - Applications of AI in Banking - Importance of AI in banking to Cloud Banking									18 Hours			
III IV	Indian Insurance Market History of Insurance in India – Definition and Functions of Insurance – Insurance Contract – Indian Insurance Market – Reforms in Insurance Sector – Insurance Organisation – Insurance organisation structure. Insurance Intermediaries: Insurance Broker – Insurance Agent - Surveyors and Loss Assessors - Third Party Administrators (Health Services) – Procedures - Code of Conduct. Customer Service in Insurance Customer Service in Insurance – Quality of Service - Role of Insurance Agents in Customer Service-Agent's Communication and Customer Service –Ethical Behaviour in Insurance – Grievance Redressal System in Insurance Regulatory and Development Authority of India Act (IRDA) – Regulations and Guidelines.									18 Hours 18 Hours			

FIRST YEAR

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

NOTE : Latest Edition of Textbooks May be Used

CO PSO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	S	S	Н	S	М
CO2	М	М	Н	S	М
CO3	Н	Н	Н	S	М
CO4	Н	Н	S	Н	Н
CO5	S	S	Н	S	Н
S-STRONG		H – High	M - MEDIUN	1	L-LOW

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

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Unit						Con	NTENTS					NO. OF Hours
Organizational BehaviourIntroduction to Organizational Behaviour – Concept, Definitions, Evolution of OB.Importance of Organizational Behaviour – Cross-cultural Dynamics, Creating EthicalOrganizational Culture and Climate. Individual and Group Behaviour – OB Models – Autocratic, Custodial, Supportive, Collegial and SOBC in Context with Indian OB.										Ethical odels –	18 Hours	
Human Relations and Organizational Behaviour. Strategies and Rewards Managing Communication – Conflict Management Techniques. Time Management II Strategies. Learning Organization and Organizational Design. Rewards and Punishments – Termination, Layoffs, Attrition, Retrenchment, Separation and Downsizing.										ls and	18 Hours	
III	Motivation and its theories Motivation – Nature and role of motivation- Motivation Theories – Content and									18 Hours		
IVHuman Resource Management HRM – Meaning Objectives, Scope and Functions. HRP – Definition, Objectives, Importance, *Factors Affecting HRP, Process of HRP, Strategies of HRM and Global									18 Hours			
W HR Strategies. HRD – Concept, Meaning, Objectives and HRD Functions. Performance Appraisal and compensation Performance Appraisal – Concept, Process, Methods and Problems, KRAs. Compensation – Concept, Components of Pay Structure, Wage and Salary Administration, Incentives and Employee Benefits. Career Planning – Concept of Career Planning, Career Stages and Career Planning. Evaluating, HRM effectiveness-E-HR-HRIS-HR audit- meaning- features-Need and Importance									18 Hours			
						Τοτα	L					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) 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 , OrganizationalBehaviour , 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

PSO CO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	S	S	S	Н	S
CO2	S	Н	S	S	S
CO3	Н	S	Н	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

PCM14

							<u>st Yea</u> ester -		SUB	JECI	r Code: 25	PCM205	
					CORE PA			<u>- 11</u> te Accountif	NG				
	1	PROC	RAN	име	$\frac{\text{CORE I A}}{\text{CODE: 10}}$	<u>I EK 5. CU</u>				AMF	E: M.COM		
	JECT DE	L	Т	Р	CREDITS	TOTAL HOURS	CIA	EXTERNAL	Тота	TAL EMPLOYAB			
25PC	M205	6	-	-	5	90	25	75	100	J	Entrepren	EURSHIP	
						COURSE	ORIEC	TIVES					
۲	To und	ersta	nd tl	ne ac	counting tre								
٠								formatted for	the Cor	porat	te Bodies fr	om the	
					on to their lie					L			
۲					e accounting		d know	ledge					
۲					tion of acco	•	thods in	n corporate					
۲	To ado	pt fir	nanci	ial re	porting stan	dards							
					~						KNOV	VLEDGE	
CO					Co	URSE OUT	COMES					VEL	
CO1	Prepare	e Fin	nanci	al S	tatements of	of compan	nies as	per schedule	III of			standing	
COI	Compa							-			Unders	standing	
CO2								in the preparat			Unders	Understanding	
002								ance Companie		KS			
CO3	.					Statement	ts of He	olding Compar	nies in	TO K5	Арг	lying	
	accorda					.1 1				KI J			
CO4					/ accounting			•		Y	Ana	lyzing	
CO5	Examine Financial Reporting based on appropriate Accounting O5 Standards and provisions of Companies Act 2013 with respect to Evalu									noting			
				•	sponsibility	ompanies	Act 2	015 with lesp			Eval	uating	
	Corpor	ale 5	ocia	i ites	sponsionity								
												No. Or	
Unit						Cor	NTENTS					NO. OF Hours	
	Issue	of S	hare	s an	d Final Acc	ounts of C	Compa	nies				noens	
	Issue of Shares and Final Accounts of CompaniesIssue of Shares: ESOPs - ESPS - Sweat Equity Shares - Book Building - Buy-back of									uy-back of	18		
Ι	Shares - Conversion of debentures into shares - Final accounts of Companies as per										Hours		
	Schedule III of the Companies Act, 2013 – Managerial remuneration.												
					ny Account		_						
Π								nce - Final acc				18	
	-				-			Balance Sheet -	rinal ac	cou	nts of Fire,	Hours	
	Marine and miscellaneous Insurance Companies. Consolidated financial statements												
							AS 21. (Consolidated Pa	rofit and	1 L os	s Account	18	
III								reserve – Inte				Hours	
					olidated Bal				r compe	, iii y 1	loidings	iiouis	
	1				counting M							10	
IV		-		-	-		Social	responsibility	account	ting	– Human	18	
<u> </u>			-	-	g - Forensic	-		· · ·		0		Hours	
	Finan												
								haracteristics				18	
V								orate Social Re				Hours	
					-			nting for CSR of	expendit	ture,	Reporting	110415	
	of CS	R, Pı	reser	ntatio	on and disclo	osure in the	e financ	vial statements.					
						Τοτα	E.					90	
						IUIA						Hours	

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, NewDelhi.
- 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, SultanChand &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. <u>http://ppup.ac.in/download/econtent/pdf/MBA%201st%20sem%20Lecture%20note%20on%20fo</u>rensic%20accounting%20by%20Anjali.pdf

NOTE : Latest Edition of Textbooks May be Used

CO PSO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	S	S	S	Н	S
CO2	S	Н	S	S	S
CO3	S	S	S	S	S
CO4	Н	Н	S	S	S
CO5	Н	Н	S	S	S
S-ST	RONG	H – High	M - MEDIUM	[L-Low

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DR.S.AMUDHA	DR.P.K.UMAMAHESWARI	DR.S.UMA

<u>First Year</u> <u>Semester – II</u> Core Paper 6: Security Analysis And Portfolio Management

						RITY ANAL	YSIS A	ND PORTFOLIC				
~		PRO	GRA	MME	CODE: 10	-		PROGR	AMME N	AME:	M.COM	
SUBJ CO	DE	L	T	Р	CREDITS	TOTAL HOURS	CIA	EXTERNAL	Тота		Employa ntrepren	
25PC	M206	6	-	-	5	90	25	75	100			
						COURSE	OBJEC	TIVES				
۲	To bec	ome	fam	iliar	with various	s Investme	nt aven	ues and Portfol	lio Cons	tructio	n	
							estment	concepts and	avenues			
					folio theorie							
								nent decision.				
۲	To upo	late t	the st	tuder	its with the	present sto	ock mar	ket trends and	operation	ons		
											KNOV	VLEDGE
CO					Co	URSE OUT	COMES					VEL
CO1	Obtain	tho	roug	h kno	wledge on	the concep	t of inv	estment				standing
CO2								l market and	other	S	٨٣٣	1
02	institu	tions	invo	olved	in it					K1 T0 K5	Арг	olying
CO3								on of portfolio				lyzing
CO4								nt alternatives		X	Ana	lyzing
CO5	Analyz	ze an	ld Ev	valua	te the best p	ossible div	versified	l portfolio			Ana	lyzing
T T =						Ca						NO. OF
Unit						CO	NTENTS					Hours
					ortfolio Ma							
	Nature-meaning and scope of investment - Elements - Sources of Investment -										18	
Ι	Speculation and Investment - Gambling and Investment - Importance of investment -										Hours	
	Principles of investment- Factors influencing investment–Features of investment programme– Types of Investments* - Investment Process –Risk in Investment.										nours	
					s of Investn	nents*- Inv	vestmer	t Process –R1s	sk in Inv	estmei	nt.	
	Capital market Structure of capital market New issue market Mechanics of										18	
Π	Capital market – Structure of capital market – New issue market — Mechanics of Trading - SEBI and its role-guidance – NSE – BSE- OTCEI – Recent trends – Stock											Hours
	market operations – Security market indicators.										110015	
							<i>cators</i> .					
	Fundamental Analysis Economic analysis – State of Economy – Economic indicators– Industry analysis –										nalvsis –	10
Ш	Life Cycle of Industry – Company Analysis – Methods										<u>j</u>	18
	Technical analysis– Scope – Basic theories – Markowitz theory- Efficient Frontier-										Hours	
	Sharp	e Ide	eal Iı	ndex	-Capital As	set Pricing	g Mode	- Dow Theor	у.			
					atives							
								nd Equity Sha				
IV								l Funds–Natio				18
								nternational I				Hours
	· ·		•	-	· · · ·	– Americ	an Dep	ository Receip	ts (ADF	ks) – ł	uropean	
					s (EDRs).							
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V								rformance – (Hours
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	Plan.	~ * *	11		r 0011			2 submit fit	und			
						Tom						90
						ΤΟΤΑ	L					Hours

SUBJECT CODE: 25PCM206

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

TEACHING METHODS

TEXT BOOK:

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

REFERENCE BOOKS:

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

NOTE : Latest Edition of Textbooks May be Used

CO PSO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	S	Н	S	S	S
CO2	S	S	Н	S	S
CO3	Н	S	S	Н	S
CO4	S	S	S	S	S
CO5	S	S	S	S	S
S - ST	RONG I	H – High	M - Medium		L-LOW

PREPARED BY	Снескер Ву	APPROVED BY
DR.S.KALPANADEVI	DR.S.AMUDHA	DR.S.UMA

							STER -					
	1	PROC	RAN		<u>CORE PAPEI</u> CODE: 10	<u> X /: STRAT</u>	EGIC C	<u>Cost Manager</u> Progra		AME:	M.COM	
SUB. CO	JECT	L	Т	P	CREDITS	TOTAL HOURS	CIA	External	Тота	L E	MPLOYA	BILITY / EURSHIP
25PC	M207	6	-	-	5	90	25	75	100	EN	IKEPKEI	EURSHIP
						COURSE	OBJEC	TIVES				
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 												
		•			ement techr	▲		ectors				
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СО					Co	URSE OUT	COMES				LF	VLEDGE CVEL
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CO2					ate technique		control			K1 TO K5		nbering
CO3 CO4					l costing in print in print in print in the second se					Ĕ		olying nbering
CO4				-	For Agricult		sector			K		lying
005	Duna	051 5	uuu	uit i	or righteun		Sector				1.56	
Unit						Con	NTENTS					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								18 Hours			
II	Cost Cost Reduc - Pare steps	Lean System – Benefits of Lean System – Just in Time (JIT) – Kaizen Costing.Cost Control and ReductionCost Management Techniques: Cost Control: Meaning and Prerequisites - CostReduction: 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 productlife cycle, Benefits – Learning Curve: Meaning, Learning curve ratio and applications.								18 Hours		
III	Activ Activ	ity B ity B	ased	l Co l Cos	st Managen st Managem	nent ent: Conce	ept, Pu	pose, Stages, I g – Practical pi	Benefits	, Relev		18 Hours
IV		fer P nsfer	ricin	ıg: N				Pricing based based on oppor				18 Hours
V	Agric perfor	ultur man olog	e Se ce, 1 y Se	ctor: Mini	mum Suppo	ost Structu ort Price a	ure, Cos and Inte	r st Management ernational Pers Cost Managem	pective	– Info	ormation	18 Hours
						Τοται	Ĺ					90 Hours

FIRST YEAR SEMEGTED

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. <u>https://www.accountingtools.com/articles/strategic-cost-</u> management.html#:~:text=Strategic%20cost%20management%20is%20the,it%20or%20have%20 <u>no%20impact</u>
- 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

CO PSO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	S	S	Н	S	M
CO2	М	М	Н	S	M
CO3	Н	Н	Н	S	M
CO4	Н	Н	S	Н	Н
CO5	S	S	Н	S	Н
S - ST	RONG	H – High	M - MEDIUM	[L-LOW

PREPARED BY	Снескед Ву	APPROVED BY
DR.P.K.UMAMAHESWARI	Dr.S.Amudha	DR.S.UMA

				C	ODE PADED		STER -	- <u>II</u> f Business En	TITIES			
	1	PROC	TRAN		CODE: 10	0. <u>51111</u>			AMME NA	ME: I	M.COM	
	JECT DE	L	Т	Р	CREDITS	TOTAL HOURS	CIA	EXTERNAL	TOTAL	E	MPLOYA	
25PC	M208	6	-	-	5	90	25	75	100		TREPREN	EURSHIP
COUDSE ΟDIECTIVES												
COURSE OBJECTIVES To understand the startup landscape and its financing												
 To understand the startup landscape and its financing To analyse the formation and registration of Section 8 company 												
۲								tion and license	e			
۲				-	pt of LLP ar							
۲	To crea	ate av	vare	ness	about the le	gal compli	iances g	governing busin	ess entiti	es		
											Unor	I ED CE
CO					Co	URSE OUT	COMES					VLEDGE VEL
CO1	Assess	the v	ario	us av	venues of ac	auiring fin	ance to	setup a busines	ss entity			lyzing
CO2					irements for				<u>j</u>	K5		nbering
CO3					lings for LL					ΟL		olying
CO4					tion and lice					Ε.	Remen	nbering
CO5	Assess	the v	vario	us av	venues of ac	quiring fin	ance to	setup a busines	ss entity		App	olying
	1											
Unit						Con	NTENTS					NO. OF Hours
I	Startups in IndiaTypes of business organisations – Factors governing selection of an organisation - Startups – Evolution – Definition of a Startup – Startup landscape in India – Startup India policy – Funding support and incentives – Indian states with Startup policies – Exemptions for startups – Life cycle of a Startup – Important points for Startups – Financing options available for Startups – Equity financing – Debt financing – Venture capital financing – IPO – Crowd funding – Incubators - Mudra banks – Successful								18 Hours			
II	Startups in India. Not-for-Profit Organisations Formation and registration of NGOs – Section 8 Company – Definition – Features – Exemptions – Requirements of Section 8 Company – Application for incorporation – Trust: Objectives of a trust – Persons who can create a trust – Differences between a public and private trust – Exemptions available to trusts – Formation of a trust - Trust deed –Society – Advantages – Disadvantages – Formation of a society – Tax exemption									18 Hours		
III	to NGOs.Limited Liability Partnership and Joint VentureLimited Liability Partnership: Definition – Nature and characteristics – *Advantagesand disadvantages – Procedure for incorporation – LLP agreement – Annualcompliances of LLP - Business collaboration: Definition – Types – Joint venture:Advantages and disadvantages – Types – Joint venture agreement - Successful jointventures in India – Special Purpose Vehicle – Meaning – Benefits – Formation.									18 Hours		
IV	Regist regist PAN Proce Shops	tration ration with dure s and	on an n – F Aad to a Esta	nd L PAN lhar pply lblish	– Significar – TAN – Pe for TAN – 1ment Act –	nce – Appl ersons liab GST: Pro MSME reg	ication le to ap ocedure gistratio	ness entity reg and registration pply for TAN – for registration on – Clearance : mark, Patent an	n of PAN - Relevan n – Regis from Poll	– Lir ce of tratio ution	nking of TAN – n under Control	18 Hours

FIRST YEAR

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 - Powers And Functions - Prevention and Control of Air Pollution - 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.html3)
- 3. <u>https://legislative.gov.in/sites/default/files/The%20Limited%20Liability%20Partnership%20Act,%2</u> 02008.pdf
- 4. <u>https://www.indiacode.nic.in/bitstream/123456789/6196/1/the_environment_protection_act%2C198_6.pdf</u>

NOTE : Latest Edition of Textbooks May be Used

PSO CO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	S	S	Н	S	М
CO2	М	М	Н	S	М
CO3	Н	Н	Н	S	М
CO4	Н	Н	S	Н	Н
CO5	S	S	Н	S	Н
S - ST	RONG	H – High	M - Mediu	М	L-LOW

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

SECOND YEAR
Semester – III

						9: GLOBA	<u>AL BUSI</u>	NESS ENVIRON				
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25PC	M309	6	-	-	3	90	25	75	100			
						COURSE						
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								nts of business	enviror	ment		
					nd important			strategies obal Business.				
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•	10 une	ierbie	ina t		lanenges m		montativ	on or strategies			KNOW	VLEDGE
CO					Со	URSE OUT	COMES					VEL
CO1	Recog	nize	the s	signi	ficance of t	he changi	ng busi	ness environm	ent			standing
								is involved in		KS	_	lying
CO2	trade			0					0	01		5 0
CO3	Apply	knov	w Uı	nders	stand the rol	e and grov	wth of g	globalization		K1 TO K5	Ana	lyzing
CO4					componen					K	-	lyzing
CO5	Comp	rehe	nd tl	he ro	le of FEMA	in buildi	ng Indi	a's forex mar	ket		App	lying
												No. Or
Unit						Con	NTENTS					HOURS
	Glob	al Bi	isine	ess E	nvironmen	t						nook
	Introduction to Global Business Environment – Micro and Macro Environment –											
Ι	Significance of business environment - Environmental analysis - Benefits and										18	
1	limitations - Environmental analysis and Strategic Management. India and Global										Hours	
	Business Environment – Ancient Indian Wisdom – Traditional Indian Business Practices – Modern Indian Innovation towards global business											
						vation tov	vards gl	obal business				
	Glob					in and an	Justice	of CATT II	D A grad	mont	Soliont	
II	Global Liberalization – Objectives and evaluation of GATT – UR Agreement – Salient features of UR agreement – GATT and WTO – Functions of WTO – Organizational											18
	structure of WTO–UR agreement and India – International Labour Organization(ILO)										Hours	
	– Multi National Corporations – Organizational Models											
	Glob				•	-						
	Globalization – Meaning and Dimensions – Features – Globalization Stages – Essential										18	
III	conditions for globalization – Foreign Market Entry Strategies – *Pros and Cons of Globalization – Globalization of Indian Business. Digital Economy – Cash less										Hours	
						of Indian	Busin	ess. Digital E	conomy	/ - (Cash less	
					and effects. estments							
						estment –	- Types	s of Foreign	Investi	nent	- Factors	
												18
IV	affecting international investment – Growth and Dispersion of FDI – Portfolio investments - Cross border Merger and Acquisition – Foreign Investment in India									HOURS		
IV		tmen	ts - (Cros	s border Mo	erger and	Acquis	ition – Foreig	n mvcs	uncin	ini muia	110015
IV	inves				s border Me ent Flowsar			ition – Foreig				110015
IV	inves – For Forei	eign gn F	Inve Exch	estm ange	ent Flowsar Manageme	nd barriers ent Act	•					110015
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	inves – For Forei Forei Curre Reali	eign gn E gn I nt A zatio	Invo Excha Exch ccou n an	estm ange ange int ai id Re	ent Flowsar Manageme Managemend Capital A epatriation c	nd barriers ent Act ent Act–C account Tr	Objectiv ansactio	es-Holding o	f Forei f goods	gn E and s	Exchange: services –	Hours 18 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. 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. <u>https://online.marquette.edu/business/blog/understanding-the-global-business-environment</u>
- 2. https://www.britannica.com/topic/democracy
- 3. <u>https://www.investopedia.com/terms/g/globalization.asp</u>
- 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

PSO CO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	S	S	Н	S	М
CO2	М	М	Н	S	М
CO3	Н	Н	Н	S	М
CO4	Н	Н	S	Н	Н
CO5	S	S	Н	S	Н
S-ST	RONG	H – High	M - Mediun	1	L-LOW

PREPARED BY	Снескед Ву	APPROVED BY
DR.S.KALPANADEVI	DR.P.K.UMAMAHESWARI	DR.S.UMA

<u>Second Year</u> <u>Semester – III</u> <u>Core Paper 10: Taxation</u>

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Hours		of order of Assessing Officer, Consequences on non-payment. – Tax planning, Tax									II	
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18												IV
	SGST/UGTST - Assessment of GST- Self-assessment – Provisional assessment – Scrutiny of returns – Assessment of non filers of returns – Assessment of unregistered										IV	
Hours	persons – Assessment in certain special cases – Tax Invoice – Credit and Debit Notes – Payment of Tax – Input Tax Credit - Anti profiteering – Filing of Returns- Penalties											
Hours	it Notes					· ·					perso	
<u> </u>	or buy, Own or lease, Retain or replace, Shut down or continue.International business taxationInternational business taxation - Taxation of Non-resident - Double taxation relief - Transfer pricing and other anti-avoidance measure - Application and interpretation of tax treaties - (Double taxation avoidance agreement - DTAA) - Equalization levy.Goods and Services Tax Goods and Services Tax: GST Act, 2017 - Registration - *Procedure for registration								III			

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

CO PSO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	S	S	Н	S	М
CO2	М	М	Н	S	М
CO3	Н	Н	Н	S	М
CO4	Н	Н	S	Н	Н
CO5	S	S	Н	S	Н
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PREPARED BY	Снескед Ву	APPROVED BY
DR.K.MYILSWAMY	Dr.S.Amudha	DR.S.UMA

	<u>Semester – III</u>									
	CORE PRACTICAL 1: COMPUTERS IN BUSINESS									
	PROGRAMME CODE: 10 PROGRAMME NAME: M.COM									
	CORE PRACTICAL 1: COMPUTERS IN BUSINESS									
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SECOND YEAR

Course Outcomes (COs)

3	CO1	Remember the methods to construct business and academic documents using computer applications
O K	CO2	Create spread sheets with formulas, graphs and forms
DE I	CO3	Develop report presentations and accounting applications using computers
K1	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/cPrinter purchase a/cComputer sales a/cCommission paid a/cBuildings a/cRent received a/cMachinery a/cSalary a/cFurniture a/cRent paid a/cCommission receivedIndian bank a/cJohn & Co. a/c (purchased goods from this company)Ram agency a/c (sold goods to this company)

Wages a/c Sales returns a/c Capital a/c Depreciation a/c Purchase returns a/c Rent Received a/c

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
- 4. Furniture purchased Rs.20000
- 5. Salaries paid Rs. 10000

8. Telephone charges Rs.3500
 9. Cash purchases Rs.5000

7. Electricity charges Rs.3000

6. Rent Rs.4000

Payments made by petty cash

- 10. Conveyance Rs.150
- 11. Postage Rs.100
- 12. Stationeries Rs.200

- 13. Staff welfare Rs.100
- 15. Depreciation on furniture 10%
- 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 123Edition

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 Cred	it 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 49	% ON TOTAL SALES			

						Sas. 60401
	10-04 Cash Sa	ales invo	ice 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 TOT	AL SALES and CAS	H discount 5%		
	15-4 Paid chee	que to LO	G limited Rs 2, 00,000)		
	15-4 Received	l cheque	from AMN & co Rs 3	, 00,000		
Payment made by cash						
Paid to Petty cash Rs.2000;			000;	Furniture Rs.15000;		
	Salaries Rs.10	000		Wages Rs.7000;		
	Carriage inwa	rd Rs.150	00			
	25-04 Paymer	nt made	by petty cash			
	Conveyance R	Rs.200		Stationeries R	s.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;
5. Hot drinks;	6. Stationeries;

6	Stationeries:
0.	Stationeries;

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

3. Cool drinks; 7. Vegetables

4.Dailynews paper

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
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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/ \pounds)

Pound	£:
-------	----

STD rate	- 1\$ - Rs.43	Std rate	-1£ -Rs.51
Sales rate	- 1\$ - Rs.44	Sales rate	- 1 £ - Rs.50
Buying rate	- 1\$ - Rs.42	Buying rate	- 1 £ - Rs.52

9) MEMO VOUCHER

Dollar \$:

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 Pagaigad from Ram 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

PSO CO	PSO1	PSO2	PSO3	PSO4	PSO5					
CO1 >	S	S	Н	S	М					
CO2	М	М	Н	S	М					
CO3	Н	Н	Н	S	М					
CO4	Н	Н	S	Н	Н					
CO5	S	S	Н	S	Н					
	S–Strong	H-Hig	n M –Med	lium L–Low						

5–Sublig		I L-LOW
PREPARED BY	CHECKED BY	APPROVED BY
DR.K.MYILSWAMY	DR.S.UMA	DR.S.UMA

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SECOND YEAR
Semester – III
CORE PAPER 11: RESEARCH METHODOLOGY

PCM31

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Unit						Con	NTENTS					No. Of Hours
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				, 1	running of o	ojeen (es.						
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				
	Data		•									18
III		•						easures of centr		•		Hours
	Tests	of H	Гуро	thes	is							18
IV	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)						Hours					
V	Research Report Preparation of Research Report – Guidelines and precautions for interpretation – Steps								18 Hours			
	·					Τοται	L					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. <u>https://www.cartercenter.org/resources/pdfs/health/ephti/library/lecture_notes/health_science_stude_nts/ln_research_method_final.pdf</u>
- 2. <u>https://ccsuniversity.ac.in/bridge-library/pdf/MPhil%20Stats%20Research%20Methodology-Part1.pdf</u>
- 3. <u>https://prog.lmu.edu.ng/colleges_CMS/document/books/EIE%20510%20LECTURE%20NOTES%</u> <u>20first.pdf</u>
- 4. <u>https://www.statisticssolutions.com/academic-research-consulting/data-analysis-plan/</u>

NOTE : Latest Edition of Textbooks May be Used

PSO CO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	S	S	Н	S	М
CO2	М	М	Н	S	М
CO3	Н	Н	Н	S	М
CO4	Н	Н	S	Н	Н
CO5	S	S	Н	S	Н
S - ST	RONG	H – High	M - Mediun	1	L-LOW

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

PCM33

<u>Second Year</u> Semester – IV

		Δυσα	CDAN		<u>Core Pape</u> Code: 10	<u>R 12: ACC</u>	OUNTIN	NG FOR MANA		ME	M.COM	
SUBJ	JECT	L		P	CODE: 10	TOTAL	CIA	EXTERNAL	TOTAL		MPLOYA	RILITV /
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						COURSE	OBJEC	TIVES				
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CO2								decision makir	ησ) K		lyzing
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CO4	proble	em sc	olvin	g.				6		K1	Analyzing	
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II	Sheet, Trend Analysis (Problems) 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							18 Hours				
Image: Distribution of Working Capital Requirements (Problems). Budgetary Control Budgeting and Budgetary Control – Meaning –Classification-Types of Budget IV (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					
Warginal 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				
V											liaking	Hour

*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-nalysis-accounting/13300
- 2. https://accountingshare.com/budgetary-control/
- 3. <u>https://www.investopedia.com/terms/m/marginalcostofproduction.asp</u>

NOTE : Latest Edition of Textbooks May be Used

CO PSO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	S	S	S	Н	S
CO2	S	Н	S	S	S
CO3	S	S	S	S	S
CO4	S	Н	S	S	S
CO5	S	Н	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		

PCM35

<u>Second Year</u> Semester – IV

						3: CORPC	RATE A	ND ECONOMI					
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	Introduction to Foreign Exchange Management Act, 1999												
т	Foreign Exchange Management Act, 1999: Introduction – Definitions – Current							18					
Ι	Account transactions – Capital Account transactions – Realisation, repatriation and surrender of foreign currency – Remittance of assets – Possession and retention of							Hour					
				-	•			erson – Adjudi					
								ion Act, 2019		<u></u>			
								of Agreements	, Prohibit	tion of	f Abuse		
	of Dominant Position - Regulation of combinations - Competition Commission of							18					
Π	India: Duties, Powers and Functions of Commission - Appellate Tribunal. The							Hour					
	Consumer Protection Act, 2019: Objects; Rights of consumers – Consumer Dispute Redressal Commissions - Consumer protection councils – Procedure for admission to							lioui					
							ection c	ouncils – Proc	edure for	admi	ssion to		
					al against or tellectual p i		ahte						
								oduction - The	Convrig	ht Ac	t 1957·		
	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							10					
III	of copyright - * Registration of copyright - Infringement of copyright.						18						
	The Patents Act, 1970: Inventions not patentable - Applications for patents -							Hour					
	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.												
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						-	-	n - Collective	marks.				
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V	Real Estate (Regulation and Development) Act, 2016Real Estate (Regulation and Development) Act, 2016: Introduction - Salient featuresof the Act - Registration of Real Estate Project – Registration of Real Estate agents –Functions and duties of promoter – Rights and duties of Allottees – Offences, penaltiesand adjudication – Specimen agreement for sale to be executed between the promoterand 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. <u>https://resource.cdn.icai.org/68524bos54855-cp2.pdf</u>

NOTE : Latest Edition of Textbooks May be Used

PSO CO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	S	S	Н	S	М
CO2	М	М	Н	S	М
CO3	Н	Н	Н	S	М
CO4	Н	Н	S	Н	Н
CO5	S	S	Н	S	Н
S - STRONG		H – High	M - Mediu	М	L-LOW

PREPARED BY	CHECKED BY	APPROVED BY		
DR.S.KALPANADEVI	Dr.P.K.Umamaheswari	DR.S.UMA		
SUBJECT CODE: 25PCM414

PCM37

<u>Second Year</u> Semester – IV

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III	 Statistics and Statistics Modelling for HR Research 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							18 Hours						
V	HR A HR A Differ analys	Analy Analy rent p sis - S	v tics vtics ohase Softv	and and es – l ware	Predictive Predictive	Modelling Modelling nalytic tool Predictive	g : Introd ls and te	luction – HR I echniques – Inf c Models for Q	Predictive	e Mod for Pr	elling – edictive	18 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. 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

PSO CO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	S	S	Н	S	М
CO2	М	М	Н	S	М
CO3	Н	Н	Н	S	М
CO4	Н	Н	S	Н	Н
CO5	S	S	Н	S	Н
S-STRONG		H – HIGH	M - Mediu	М	L-LOW

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

SUBJECT CODE: 25PCM415

<u>Second Year</u> <u>Semester – IV</u> <u>Core Paper 15: International Business</u>

PCM39

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IV	Area, Customs Union, Common Market and Economic Union-Regional Blocks:									18 Hours		
	Developed and Developing Countries-NAFTA- EU-SAARC, ASEAN - BRICS - OPEC-Promotional role played by IMF-World Bank and its affiliates- IFC, MIGA and											
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	ICSII) – A	ADR	-Кез	gulatory role	e played by	w TO a	and UNCTAD.				

	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							
V	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.							
	Тотац	90						
	IOTAL	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
- 2. <u>https://ebooks.lpude.in/commerce/mcom/term_3/DCOM501_INTERNATIONAL_BUSINESS.p</u> df
- 3. <u>https://www.shobhituniversity.ac.in/pdf/econtent/International-Business-Unit-1-Dr-Neha-Yajurvedi.pdf</u>

NOTE : Latest Edition of Textbooks May be Used

PSO CO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	S	S	Н	S	M
CO2	М	М	Н	S	M
CO3	Н	Н	Н	S	М
CO4	Н	Н	S	Н	Н
CO5	S	S	Н	S	Н
S-ST	RONG	H – HIGH	M - Mediu	М	L-LOW

PREPARED BY	CHECKED BY	APPROVED BY
DR.S.KALPANADEVI	Dr.S.Amudha	DR.S.UMA

<u>Second Year</u> <u>Semester – IV</u> <u>Project Viva – Voce</u>

PCM41

PROGRAMME CODE: 10							PROGRAMME NAME: M.COM				
SUBJECT CODE	L	Т	Р	CREDITS	TOTAL HOURS	CIA	External	TOTAL			
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CO	COURSE OUTCOMES	
CO1	Remember the conceptual framework on research methodology	
CO2	Understand on the field level realities	K5
CO3	Apply the statistical tools for proving the hypothesis	
CO4	Analyze the data and draw inferences	X3
CO5	Evaluate the gap between academic skills and industrial requirements	

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

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

Component for Project

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

MAJOR ELECTIVE : BUSINESS ETHICS AND CORPORATE GOVERNANCE

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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. 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. <u>https://www.icsi.edu/Docs/Website/Business%20Management,%20Ethics%20and%20Communication%2</u> <u>0(FndPrg).pdf</u>
- 2. https://ddceutkal.ac.in/Syllabus/BECG-MBA.pdf
- 3. <u>https://sdgs.un.org/topics/desertification-land-degradation-and-drought</u>
- 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

PSO CO	PSO1	PSO2	PSO3	PSO4	PSO5
C01	S	S	Н	S	М
CO2	М	М	Н	S	М
CO3	Н	Н	Н	S	М
CO4	Н	Н	S	Н	Н
CO5	S	S	Н	S	Н
S-Strong		H – High	M - MEDIUM		L-LOW

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

PCM44
MAJOR ELECTIVE : MARKETING RESEARCH

	I	PRO	GRA	MME	CODE: 10			PROGR	<u>jh</u> amme N	AME:	M.COM		
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	Adver Advert – Pre t Media- Effecti Motiva Motiva Analys	es – tisin tisin estin - Ev ven atio atior atior sis –	Pricing R g Re ng – ralua ess I n Re n Re n Re n Re	ing N esea Post tion Diffic esean searc searc es F	Methods. Pra rch and tes ch - Meanin t testing – N of Advertis culties in Advertis cul	ectical appr ting g - Definiti fedia Selec ing effecti lvertising l - Types of es –Sales fajor uses	Mix Re coaches con - Pro ction Re veness Researc informa Control of Sale	esearch - Pricin in PLC of sele oduct Appeal R esearch – Print - Methods of n h ation sought in Research - Sa s potential – N	ng Rese ct produ esearch media neasuri Motiva les fore lethods	earch – act – Cop – Broa ng Ad ⁴ tion Re casting for de	y testing dcasting vertising esearch - g – Sales	Hours 18 Hours 18	
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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) <u>American Marketing Association</u>, 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) <u>Malhotra/Dash</u>, Marketing Research, Pearson Education India.

WEB SOURCES:

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

NOTE : Latest Edition of Textbooks May be Used

PSO CO	PSO1	PSO2	PSO3	PSO4	PSO5
C01	S	S	S	S	S
CO2	S	Н	Н	S	S
CO3	S	S	S	Н	S
CO4	S	S	S	S	S
CO5	S	S	S	S	S
S - ST	RONG	$\mathbf{H} - \mathbf{H}$ igh	M - Medium		L-LOW

PREPARED BY	CHECKED BY	APPROVED BY
Dr.S.UMA	Dr.K.Myilswamy	DR.S.UMA

PCM46
MAJOR ELECTIVE : SERVICES MARKETING

		PRO	GRA	MME	CODE: 10	1		ES MARKETIN Progr		AME:	M.COM			
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CO4					rategies for		the ser	vices		Y		standing		
CO5	Evalu	ate tr	ie so	cope	of service n	harketing					Ana	lyzing		
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						Τοται	r					90		

*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), Dwanye D. Gremler, ServiceMarketing, 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

CO PSO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	S	S	S	Н	S
CO2	S	Н	Н	S	S
CO3	S	S	S	S	S
CO4	S	S	S	S	S
CO5	S	S	S	S	S
S-ST	RONG]	H – High	M - MEDIUM		L-LOW

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

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	Proce	ss U	outso	ourci	ng*.	Τοται						90	

*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. <u>https://gcgldh.org/downloads/e-Content/Learning-Material/Commerce/Consumer-oriented-applications-in-E-Commerce.pdf</u>
- 3. https://www.geeksforgeeks.org/management-information-system-mis/

NOTE : Latest Edition of Textbooks May be Used

PSO CO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	S	Н	S	S	S
CO2	S	S	Н	S	S
CO3	Н	S	S	Н	S
CO4	S	S	S	S	S
CO5	S	S	S	S	S
S – Strong		H – High	M - MEDIUM	1	L-Low

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

PCM50	
MAJOR ELECTIVE : LOGISTIC AND SUPPLY CHAIN MANAGEMENT	

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	TOTAL	90 Hours
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

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

NOTE : Latest Edition of Textbooks May be Used

CO PSO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	S	S	Н	S	M
CO2	М	М	Н	S	M
CO3	Н	Н	Н	S	M
CO4	Н	Н	S	Н	Н
CO5	S	S	Н	S	Н
S-ST	RONG	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

		GRA	MME	CODE: 10			Progr	AMME N.	AME: N	A.COM			
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				with various									
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со				Со	URSE OUT	COMES					VLEDGE VEL		
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CO2 ma	arkets								K5	Ana	lyzing		
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v s	Short-tern	n an	d M	edium-term	Instrume	nts – N	lanagement o	f Short-t	erm I	Funds –	18 Hours		
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					Τοται						90		
					IUIA	-					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. <u>https://www.bimkadapa.in/materials/17E00407%20International%20Financial%20Management %20-2.5%20Units.pdf</u>
- 2. https://egyankosh.ac.in/bitstream/123456789/52173/1/Unit-3.pdf
- 3. <u>https://www.bimkadapa.in/materials/17E00407%20International%20Financial%20Management</u> %20-2.5%20Units-II-MID-MATERIAL-.pdf

NOTE : Latest Edition of Textbooks May be Used

PSO CO	PSO1	PSO2	PSO3	PSO4	PSO5	
CO1	S	S	Н	S	М	
CO2	М	М	Н	S	М	
CO3	Н	Н	Н	S	М	
CO4	Н	Н	S	Н	Н	
C05	S	S	Н	S	Н	
S - ST	RONG	H – High	M - MEDIUM	L-Low		

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

SUBJECT CODE: 25PCM3X1

<u>Second Year</u> <u>Semester – III</u>

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V	Communication Communication in Management – Principles – Types –Co-ordination – Need and Techniques – Control – Nature and Process of Control – Techniques of Control									6 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. 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/sy1/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

PSO CO	PSO1	PSO2	PSO3	PSO4	PSO5
C01	S	S	S	S	S
CO2	S	S	Н	S	S
CO3	S	S	Н	S	S
CO4	S	S	S	S	S
C05	S	S	S	S	S
S - ST	RONG	H – High	M - MEDIUM		L-LOW

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

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

SUBJECT CODE: 25PGI4N2

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v	Cyber LawsWhat is Cyber Law? - Need for Cyber laws - Common Cyber CrimesandApplicable Legal Provisions: A Snapshot - Cyber Law (IT Law) in India – TheInformation 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 Bleckley, "Information Security Fundamentals", 2ⁿ 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.

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

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

	NON - MAJOR ELECTIVE : MANAGERIAL ECONOMICS												
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V												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. 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. <u>https://www.icsi.edu/</u>
- 3. <u>https://www.yourarticlelibrary.com/marketing/pricing/product-pricing-objectives-basis-and-factors/74160</u>

NOTE : Latest Edition of Textbooks May be Used

	MAPPING											
PSO CO	PSO1	PSO2	PSO3	PSO4	PSO5							
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CO2	S	S	Н	S	S							
CO3	Н	S	Н	S	Н							
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CO5	S	Н	Н	S	Н							
S - ST	RONG	$\mathbf{H} - \mathbf{H}$ igh	M - Medium		L-Low							

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

NON - MAJOR ELECTIVE : STRATEGIC MANAGEMENT

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IV	Org Uni Intr	Organisation and Strategic Leadership										12Hour						
V	Strategy Implementation and Control Strategy Implementation and Control: Strategy Implementation, Strategic Choice,									12 Hours								
							Т	ОТА	L									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

PSO CO	PSO1	PSO2	PSO3	PSO4	PSO5
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CO5	S	S S S		S	S
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PREPARED BY	CHECKED BY	APPROVED BY
DR.P.K.UMAMAHESWARI	DR.S.AMUDHA	DR.S.UMA

NON - MAJOR ELECTIVE : MANAGEMENT OF FINANCIAL SERVICES

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														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:

 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) Gordan 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						
PSO CO	PSO1	PSO2	PSO3	PSO4	PSO5		
CO1	S	S	S	Н	S		
CO2	S	S	Н	S	S		
CO3	S	S	Н	Н	S		
CO4	S	S	S	S	S		
CO5	S	S	S	S	S		
	S–Strong	H–H	igh M–	Medium	L–Low		

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DR.S.UMA	DR.P.K.UMAMAHESWARI	DR.S.UMA

ADVANCED LEARNERS COURSE (ALC)

SUBJECT CODE : 25PCM0D1

Programme Code					
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)

5	CO1	Comprehend the different terms involved in Digital Marketing
K4	CO2	Grasp cognizance on internet advertising and its future trends
TO	CO3	Obtain thorough information on the online consumer buying behaviour
K1	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

SUBJECT CODE : 25PCM0D1

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	Н	S	
CO2	S	S	Н	S	S	
CO3	S	S	Н	Н	S	
CO4	S	S	S	S	S	
CO5	S	S	S	S	S	
	S–Strong	H–H	igh M–	Medium	L–Low	

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ADVANCED LEARNERS COURSE (ALC)

SUBJECT CODE : 25PCM0D2

Programme Code	:10 M.C	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 $E-\mbox{Commerce}$.

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)

	CO1	Understanding the basic concepts of E – Commerce
	CO2	Identifying the components of an Enterprise information system
TO K5	CO3	Applying the strategies for implementing enterprise information systems as well as criteria for selecting/evaluating different systems
K1	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

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:

- Management Information System–Kenneth C Laudon and Jane P Laudon, Prentice –Hall of India Pvt Ltd, Pearson Publication, 16thEdition, 2020
- 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							
PSO CO	PSO1	PSO2	PSO3	PSO4	PSO5			
CO1	S	S	S	S	S			
CO2	S	S	Н	S	S			
CO3	Н	S	Н	S	S			
CO4	Н	S	S	S	S			
CO5	Н	S	S	S	S			
	S–Strong	H–H	igh M –	Medium	L–Low			

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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.

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JOB ORIENTED COURSE (JOC)

SUBJECT CODE : 25PCM0J2

Programme Code : 10		M.COM			
JOC-2 SHARE TRADING OPERATIONS					
Batch 2025 – 2026	Hours / We	ek 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

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

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

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

UNIT – V

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

6 HOURS

6 HOURS

6 HOURS

6 HOURS

* 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:

 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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