

MASTER OF COMMERCE WITH COMPUTER APPLICATIONS

SYLLABUS 2018-19 (Outcome Based Education)



Dr. N.G.P. ARTS AND SCIENCE COLLEGE

(An Autonomous Institution, Affiliated to Bharathiar University, Coimbatore)

Approved by Government of Tamil Nadu and Accredited by NAAC with 'A' Grade (2nd Cycle)

Dr. N.G.P.- Kalapatti Road, Coimbatore-641048, Tamil Nadu, India

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MASTER OF COMMERCE WITH COMPUTER APPLICATIONS REGULATIONS

ELIGIBILITY:

A candidate who has passed any B.Com related UG Degree is eligible. B.Com(CA) /B.Com /B.Com(IT) /B.Com (E-Commerce) /B.Com(PA) /B.Com(Finance) /B.Com (B&I) /BBM /B.C.S (C.A) /B.Com (C.S) /B.Com (C.S & C.A) shall be given preference, as per the norms set by the Government of Tamil Nadu or an Examination accepted as equivalent thereto by the Academic Council, subject to such conditions as may be prescribed thereto are permitted to appear and qualify for the **Master of Commerce with Computer Applications Degree Examination** of this College after a programme of study of Two Academic Years.

OBJECTIVES OF THE PROGRAMME:

The Curriculum is designed with the following objectives in order to connect the skills of the students with the ever-changing business scenario:

1. To enable the students to acquire professional knowledge over Commerce and Computer related subjects.
2. To impart knowledge in advanced recent concepts and applications in various fields of commerce.
3. To enable the professional competence in the application of computer in a globalised environment.
4. To embed practical knowledge in the minds of students through industrial visits and various training programmes.
5. To enable students to carryout action oriented researches in commerce and computer applications.
6. To equip the students to occupy important positions in Business, Industries and related organizations.

SCHEME OF EXAMINATIONS

(Applicable to students admitted during the academic year (2018-2019))

Course Code	Course	Hrs. of Instru ction	Exam Duratio n(Hrs)	Max. Marks			Credit points
				CA	CE	Total	
First Semester							
17PCM13A	Managerial Economics	6	3	25	75	100	4
17PCM13B	Marketing Management	7	3	25	75	100	5
17PCM13C	Relational Data Base Management System	7	3	25	75	100	5
18PCM13P	Computer Applications Lab-I (Ms Office & Oracle)	4	3	40	60	100	2
	Elective I:	6	3	25	75	100	4
	Total	30				500	20
Second Semester							
17PCM23A	Advanced Corporate Accounting	6	3	25	75	100	5
18PCO001	Human Resource Management	5	3	25	75	100	4
17PCM23C	Financial Management	5	3	25	75	100	5
17PCM23D	Object Oriented Programming with C++	5	3	25	75	100	4
17PCM23P	Computer Applications Lab - II: (Tally.ERP 9 & C++)	4	3	40	60	100	2
	Elective II:	5	3	25	75	100	4
	Total	30				600	24
Third Semester							
18PCM001	Direct Taxes	7	3	25	75	100	5
17PCM33B	Visual Basic	6	3	25	75	100	4
18PCM002	Business Research Methods	7	3	25	75	100	5

M. Z. Logu
20/12/19

BoS Chairman/HoD
Department of Commerce (CA)
Dr. N. G. P. Arts and Science College
Coimbatore - 641 048

3 Dr.N.G.P. Arts and Science College (Autonomous)



17PCM33P	Computer Applications Lab - III : (Visual Basic)	4	3	40	60	100	2
17PCM33T	Internship and Viva- Voce	-	—	50	-	50	2
	Elective III	6	3	25	75	100	4
	Total	30				550	22
Fourth Semester							
18PCO002	Investment Management	5	3	25	75	100	4
17PCM43B	Cost and Management Accounting	6	3	25	75	100	5
17PCM43C	Java Programming and HTML	5	3	25	75	100	3
17PCM43P	Computer Applications Lab-IV (Java & Web Designing)	4	3	40	60	100	2
17PCM43V	Project and Viva - Voce	6	-	40	60	100	6
	Elective IV	4	3	25	75	100	4
	Total	30				600	24
	Grand Total					2250	90

LIST OF ELECTIVES**Elective-I**

(Student shall select any one of the following as Elective in First Semester)

S.No	Course Code	Name of the Course
1	17PCM1EA	Business Environment
2	17PCM1EB	Marketing of Financial Services
3	17PCM1EC	Principles of International Trade

Elective-II

(Student shall select any one of the following as Elective in Second Semester)

S.No	Course Code	Name of the Course
1	17PCM2EA	Financial Markets and Institutions
2	17PCM2EB	Indian Stock Exchange
3	17PCM2EC	Export and Import Trade Procedure

Elective-III

(Student shall select any one of the following as Elective in Third Semester)

S.No	Course Code	Name of the Course
1	17PCM3EA	Principles and practice of Marketing Services
2	17PCM3EB	Marketing of Health Services
3	17PCM3EC	Futures and Options

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Elective-IV

(Student shall select any one of the following as Elective in Fourth Semester)

S.No	Course Code	Name of the Course
1	17PCM4EA	International Business
2	17PCM4EB	Fundamental and Technical Analysis
3	17PCM4EC	Supply Chain Management

1. INTERNSHIP PROGRAMME:

Internship has to be carried out for 20 days during Second Semester vacation and the report of the same shall be submitted for evaluation in Third Semester. The Mark distribution: Report and Viva Voce 50 Marks.

2. PROJECT WORK:

2.1. During the fourth semester each student shall do a project under the guidance of a faculty member.

2.2. For project, two examiners shall be appointed. One External and one Internal as per the norms prescribed in the regulations of the college.

2.3. Mark distribution for Project: CA 40: CE 60.

Total Credit Distribution

Subjects	Credits	Total		Credits	Cumulative
Part III:					
Core Theory	5	7 x 100	700	35	90
Core Theory	4	5 x 100	500	20	
Core Theory	3	01 x 100	100	03	
Core Practical	2	4 x 100	400	8	
Internship	2	1 x 50	50	2	
Project Work	6	1x 100	100	6	
Electives	4	4x100	400	16	
Total			2250	90	90

FOR PROGRAMME COMPLETION

Students have to complete the following subjects:

- Core papers in I, II, III and IV Semesters.
- Elective papers in the I, II, III and IV Semesters.
- Core practical's in I, II, III and IV Semesters.
- Internship and Viva Voce in III Semester.
- Project and Viva - Voce in IV Semester.

Earning Extra credits is not mandatory for programme completion

S.No.	Course	Credit	Total credits
1	Publication with ISSN Journal	1	1
2	Hindi /Other Foreign language	1	1
3	Paper Presented in Sponsored National/ International Seminar/conference/ workshop	1	1
4	Online Courses Prescribed By Department / Self study paper	1	1
5	Representation – Academic/Sports /Social Activities/ Extra Curricular Activities at University/ District/ State/ National/ International	1	1
	Total		5

RULES:

The students can earn extra credit only if they complete the above during the course period (I to III semester) and based on the following criteria. Proof of completion must be submitted in the beginning of IV semester. (Earning Extra credits is not mandatory for programme completion)

1. Publication with ISSN Journal by a student and co-authored by staff member will be given one credit extra.
2. Student can opt Hindi/ French/ Other foreign Language approved by certified Institutions to earn one credit. The certificate (Hindi) must be obtained from **Dakshina Bharat Hindi Prachar Sabha** and He/ she has to enroll and complete during their programme perthiod (**first to third semester**)
3. Award winners in Paper Presentation in Sponsored International Seminar/conference/ Participation in short term workshop (minimum 5 days) will be given one credit extra.
4. Student can earn one credit, if they complete any Self study paper prescribed by the concerned department.

Self study paper offered by the Commerce CA Department

S. No.	Semester	Course Code	Course Title
1.	Semester III	17PCMSS1	CUSTOMER RELATIONSHIP MANAGEMENT
2.		17PCMSS2	ENTREPRENEURIAL DEVELOPMENT

5. Award Winners in /Social Activities/ Extra Curricular /Co-Curricular Activities / Representation in Sports at University/ District/ State/ National/ International level can earn one credit extra.

PROGRAM OUTCOMES:

The Curriculum is designed with the following objectives in order to connect the skills of the students with the ever-changing business scenario:

- To enable the students to acquire professional knowledge over Commerce and Computer related subjects.
- To impart knowledge in advanced recent concepts and applications in various fields of commerce and to demonstrate an in-depth understanding of technical and quantitative aspects related to financial services, including the study of financial markets, financial instruments and investment decision-making.
- To embed practical knowledge in the minds of students through industrial visits and various training programmes.
- To enable students to carry out action oriented researches in commerce and computer applications.
- To equip the students to occupy important positions in Business, Industries and related organizations.

17PCM13A	MANAGERIAL ECONOMICS	SEMESTER- I
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PREAMBLE

- To understand the descriptive and prescriptive economic principles to take managerial decisions in business units

COURSE OUTCOMES

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

CO NUMBER	CO STATEMENT	KNOWLEDGE LEVEL
CO1	Recognize the roles and responsibilities of managers in a firm.	K1
CO2	Analyze the demand and supply conditions and assess the position of a company.	K3
CO3	Design competition strategies, including costing, pricing and product differentiation	K3
CO4	Evaluate pricing and output relationships to adopt appropriate pricing methods under different market situations.	K5
CO5	Understand the concepts relating to national income, business cycles, monetary and fiscal policy	K2

MAPPING WITH PROGRAMME OUTCOMES

COs/POs	PO1	PO2	PO3	PO4	PO5
CO1	S	S	S	S	S
CO2	S	S	S	S	S
CO3	S	S	S	S	S
CO4	S	M	S	S	S
CO5	S	S	S	S	S

S-Strong; M-Medium; L-Low

17PCM13A	MANAGERIAL ECONOMICS	SEMESTER- I
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Total Credits: 4
Hours Per Week: 6

UNIT - I

Nature and Scope of Managerial Economics – Role and Responsibilities of Managerial Economist – Goals of Corporate Enterprises: Maximization of profit - Value of enterprise.

UNIT - II

Demand analysis - Demand determinants – Demand distinctions – Elasticity of demand- Types, methods – Applications – Demand forecasting for industrial goods – Consumer goods – Consumer durables – Factors influencing elasticity of demand.

UNIT - III

Cost and production analysis - Cost concepts – Cost and output relationship - cost control- Short run and Long run - cost functions - production functions – Break-even analysis – Economies of scale of production.

UNIT - IV

Pricing and output decisions in different market situations – Monopoly and Duopoly competition - Perfect and Imperfect competition - Pricing policies.

UNIT - V

Business cycles – National income, monetary and fiscal policy – Public finance- Government Institutions, State Governments, Local Self-Government, Central Government – Industrial Sickness – Causes – Remedies.

TEXT BOOKS

1. *Sankaran.S.* 2004. **Managerial Economics**. Margham Publication, New Delhi.

REFERENCE BOOKS

1. *Cauvery.R., Dr.SudhaNayak. U.K., Girija.M. and Dr.Meenakshi.R.* 2010. **Managerial Economics**. Sultan Chand & Sons, New Delhi.
2. *Maheswari.K.L and Varshney.R.L.* 2014. **Managerial Economics**. [22thEdition], Sultan Chand & Sons, New Delhi.
3. *Gupta.G.S.* 2009. **Managerial Economics**. Tata McGraw-Hill Education Pvt.Ltd, New Delhi.
4. *Gopalakrishnan. D.* 1999. **Managerial Economics**. [Fourth revised edition]. Himalaya Publishing House Pvt Ltd., Mumbai.
5. *Sundharam K.P.M and Sundharam E.N.* 1997. **Business Economics** [Fourth Edition]. Sultan Chand & Sons, New Delhi.

17PCM13B	MARKETING MANAGEMENT	SEMESTER- I
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PREAMBLE:

- To familiarize the students with the basic concepts and principles of marketing.
- To develop their conceptual and analytical skills to be able to manage marketing operations of a business firm.

COURSE OUTCOME

CO NUMBER	CO STATEMENT	KNOWLEDGE LEVEL
CO1	Infer the core concepts of marketing and the role of marketing in business and society	K1
CO2	Construct marketing strategies based on product, price, place and promotion objectives.	K3
CO3	Design to create an integrated marketing communications plan which includes promotional strategies and measures of effectiveness.	K3
CO4	Paraphrase to communicate the unique marketing mixes and selling propositions for specific product offerings.	K2
CO5	Analyze the effective channel for distributing a new and existing product to consumers.	K4

MAPPING WITH PROGRAMME OUTCOMES

COs/POs	PO1	PO2	PO3	PO4	PO5
CO1	S	S	S	S	S
CO2	S	S	S	S	S
CO3	S	S	M	S	S
CO4	S	S	S	S	M
CO5	S	M	S	M	S

S-Strong; M-Medium; L-Low

17PCM13B	MARKETING MANAGEMENT	SEMESTER- I
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Total Credits: 5

Hours Per Week: 7

CONTENTS

UNIT - I

Definition and Meaning of marketing and Marketing Management-Scope of Marketing Management-Nature and Importance of Marketing Management-Problems of Marketing Management - Difference between Sales Management and Marketing Management -Functions of Marketing Management.

UNIT - II

Product Development - New Product Planning and Development - Steps in New Product Development - Product life cycle - Management of Product Life Cycle - Product Line and Product Mix Strategies - Pricing - Objectives of Pricing Decisions - Factors influencing Pricing Decisions - Process of Price determination - Kinds of Pricing.

UNIT - III

Channels of Distribution - Meaning - Basic channels of distribution - Selection of a suitable channel - Factors Influencing Selection of channel - Middlemen in distribution - Kinds - Functions - Elimination of Middlemen - Arguments in favour of and against.

UNIT - IV

Sales promotion - Objectives and importance of sales promotion - Causes for sales promotion activities - Types of sales promotion programmes - Salesmanship and Personal Selling - Steps in Personal Selling - Essentials of Salesmanship - Importance of Salesmanship - Qualities of a good salesman.

UNIT - V

Advertising - Advertising and Publicity - Objectives of Advertising - Functions - Advantages of Advertising - Advertisement copy - Qualities of a good copy - Elements of a Advertising copy - Objections against Advertisement copy - Media of Advertisement - Factors governing the selection of the Media - Advertising Agencies - Benefits or Services of an Advertising Agency - Recent trends in Advertising.

TEXT BOOKS:

1. *Pillai, R.S.N., and Bagavathi.* 2009. **Modern Marketing Principles and Practices** [Fourth Edition]. Sultan Chand & Sons, New Delhi.

REFERENCE BOOKS:

1. *Philip Kotler., and Gary Armstrong.* 2008. **Principles of Marketing** [Twelfth Edition]. Pearson Education Publication, Chennai.
2. *Sherlekar, S.A.* 2009. **Marketing Management** [Thirteenth Edition]. Himalaya Publishing House, Mumbai.
3. *Gupta, C.B., and Rajan Nair, N.* 2012. **Marketing Management** [Seventh Edition]. Sultan Chand & Sons, New Delhi.
4. *Natarajan.L.* 2017. **Marketing Management** [First edition]. Margham Publications, Chennai.
5. *Radha.* 2008. **Marketing Management** [First edition]. Prasannas & Co, Chennai.

17PCM13C	RELATIONAL DATABASE MANAGEMENT SYSTEM	SEMESTER- I
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PREAMBLE

- Develop intermediate level understanding and skills with designing more database information system.
- To know the Architectural Design, Structural Embedded SQL, Hierarchical Approach and Network Concept.

COURSE OUTCOMES

CO NUMBER	CO STATEMENT	KNOWLEDGE LEVEL
CO1	Remember and understand the Database Management System.	K1
CO2	Summarize Database Architecture and Approaches	K2
CO3	Apply prolonged skill on Relational Approaches	K3
CO4	Structure of DML and Normalization concept	K4
CO5	Develop knowledge on Relational Approaches	K3

Mapping with Programme Outcomes

COs/POs	PO1	PO2	PO3	PO4	PO5
CO1	S	S	M	S	M
CO2	S	S	S	S	M
CO3	S	S	M	S	S
CO4	S	M	S	S	M
CO5	S	S	M	S	S

S-Strong; M-Medium; L-Low

17PCM13C	RELATIONAL DATABASE MANAGEMENT SYSTEM	SEMESTER- I
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Total Credits: 5**Hours Per Week: 7****CONTENTS****UNIT- I**

Introduction - Database System Applications-Database Systems Vs File Systems-View of data-Data Models-Database Languages- Database users & administrators. E-R Models: Basic concepts- Constraints-Keys-E-R diagram.

UNIT - II

Database System Architecture - Basic Concepts: Data System, Operational Data, Architecture for a Database System, Distributed Databases. Data Structures and Corresponding Operators: Introduction, Relational Approach, Hierarchical Approach, Network Approach.

UNIT - III

Relational Approach: Relational Data Structure: Relation, Domain, Attributes, Key, Relational Algebra: Introduction, Traditional Set Operation - Attribute - Attribute names for derived relations - Special Relational Operations.

UNIT - IV

DML - adding a new Row/Record - Customized Prompts - Updating and Deleting an Existing Rows/Records - retrieving Data from Table - Arithmetic Operations - restricting Data with WHERE clause - Sorting. Normalization: Functional dependency, First, Second, Third normal forms, Relations with more than one candidate key, Good and bad decomposition.

UNIT - V

Hierarchical Approach: IMS data structure – Physical Database, Database Description– Hierarchical sequence – External level of IMS: Logical Databases, the program communication block. Network Approach: Architecture of DBTG System. DBTG Data Structure: Sample Schema, Difference between subschema and schema– DBTG Data Manipulation.

TEXT BOOKS:

1. *Dates, C.J.* 1998. **An Introduction to Database System [Third Edition]**. Naroso Publication House, New Delhi.

REFERENCE BOOKS:

1. *Abraham Silberschatz., and Henry F. Korth.* 2002. **Database Systems concepts [Third Edition]**. Tata Mc Graw Hill Publishing Company Ltd., New Delhi.
2. *AtulKahate,* 2009. **Introduction to Database Management Systems [Third Edition]**. Pearson Education Publication, Chennai. New Delhi.
3. *Bipin C. Desai.* 1999. **An Introduction to Database System [Third Edition]**. Galgotia Publication, New Delhi.
4. *Parteek Bhatia, Sanjv Datta, Ranitsingh.* 2010. **Simplified approach to oracle [Fourth Edition]**. Kalyani Publishers, New Delhi.
5. *Ramon A. Mataoledo.* 2005. **Fundamentals of Relational Database [Sixth Edition]**. TMH, New Delhi.

18PCM13P	COMPUTER APPLICATIONS LAB - I	SEMESTER- I
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Total Credits: 2
Hours Per Week: 4

CONTENTS

MS OFFICE

1. Preparation and sending of invitation / notice using mail merge for the following situation with 5 address.
(Any one of the following)
 - a) For opening a new branch
 - b) Inauguration of ATM
 - c) Informing about new scheme or offer
2. Preparation of questionnaire for a research problem by using MS WORD – use word art, reference, borders and shading and insert a table relevant to your research problem.
3. Create a student mark list to calculate grade using conditional formatting. Prepare a Pivot table for analysis.
4. Creation of an Excel sheet and apply the following statistical functions to analyze the data
 - a) Mean, Median, Mode
 - b) Standard Deviation
 - c) Time Series
5. Perform ANOVA, Regression, Correlation, Rank, Z Test and t Test using data analysis in Excel.
6. Preparation of PowerPoint presentation for any one of the following:
 - a) Product Advertisement
 - b) Company Advertisement
 - c) Annual General Meeting (Minimum 5 slides)

Requirements

1. Using Hyperlink to all slides
2. Different animation effect for text and pictures
3. Fully automatic – timing – 2 minutes

7. Preparation of table using Access for any one of the following:

- Pay Roll
- Student record
- Sales data
- Address database of customers

Requirements

(By using Design view/ Wizard view)

- One of the fields should be Primary Key
- Apply sort option to display records (at least three different method of sorting)
- Generate reports by using different queries.

ORACLE

8. Creation of table **Software** with the fields and insert the values:

Field name	Field type	Field size
Programmer name	Character	15
Title	Character	20
Language used	Character	15
Software cost	Number	10 with 2 decimal place
Development cost	Number	10
Software sold	Number	3

Queries:

- Displaying the details of software developed by "PRAKASH".
- Displaying the details of the packages whose software cost exceeds "2000".
- Displaying the details of the software that are developed in "C++".
- Displaying the price of costliest software developed in "C".
- Displaying the details of the programmer whose language used is same as "Suresh".

9. Creation of table **Company** with the following fields and insert the values:

Field name	Field type	Field size
Company name	Character	15
Proprietor	Character	15
Address	Character	25
Supplier name	Character	15
No of employees	Number	4
GP percent	Number	6 with 2 decimal places

Queries:

- a) Displaying all the records of the company which are in the ascending order of GP percent
- b) Displaying the name of the company whose supplier name is "Telco".
- c) Displaying the details of the company whose GP percent is greater than 20 and order by GP percent
- d) Displaying the detail of the company having the employee ranging from 300 to 1000
- e) Displaying the name of the company whose supplier is same as like Tata's.

10. Creation of table named **Employee** with the following fields and insert the values:

Field name	Field type	Field size
Employee Name	Character	15
Employee Code	Number	6
Address	Character	25
Designation	Character	15
Grade	Character	1
Date of Joining	Date	-
Salary	Number	10 with 2 decimal places

Queries:

- a) Displaying name of the employees whose salary is greater than "Rs.10,000".
- b) Displaying the details of employees in ascending order according to Employee Code.
- c) Displaying the total salary of the employees whose grade is "A".
- d) Displaying the details of the employee earning the highest salary.
- e) Displaying the names of the employees who earn more than "Ravi"

11. Creation of table named **Student** with the following fields and insert the values:

Field name	Field type	Field size
Student Name	Character	15
Gender	Character	6
Roll No.	Character	10
Department Name	Character	15
Address	Character	25
Percentage	Number	4 with 2 decimal places

Queries:

- Calculating percentage of the students.
- Displaying the names of the students whose percentage is greater than 80
- Displaying the details of the student who got the highest percentage.
- Displaying the details of the students whose percentage is between 50 and 70.
- Displaying the details of the students whose percentage is greater than the percentage of Roll No = 12CA01

12. Creation of the table named **PRODUCT** with the following fields and insert the values:

Field name	Field type	Field size
Product no	Number	6
Product name	Character	15
Unit of measure	Character	15
Quantity	Number	6 with 2 decimal places
Rate	Number	4 with 2 decimal places
Total amount	Number	8 with 2 decimal places

Queries:

- Updating the statements to calculate the total amount and selecting the record.
- Selecting the records whose unit of measure is "Kg".

- c) Selecting the records whose quantity is greater than 10 and less than or equal to 20.
- d) Calculating the entire total amount by using sum operation.
- e) Calculating the number of records whose unit price is greater than 50 with count operation.

13. Creation of table PAYROLL with the following fields and insert the values:

Field name	Field type	Field size
Employee no.	Number	8
Employee name	Character	8
Department	Character	10
Basic pay	Number	8 with 2 decimal places
HRA	Number	6 with 2 decimal places
DA	Number	6 with 2 decimal places
PF	Number	6 with 2 decimal places
Net pay	Number	8 with 2 decimal places

Queries:

- a) Updating the records to calculate the net pay.
- b) Arranging the records of employees in ascending order of their net pay.
- c) Displaying the details of the employees whose department is "sales".
- d) Selecting the details of employees whose HRA \geq 1000 and DA \leq 900.
- e) Selecting the records in descending order.

17PCM23A	ADVANCED CORPORATE ACCOUNTING	SEMESTER - II
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PREAMBLE:

- To provide conceptual understanding of the principles involved in the maintenance of company accounts in accordance with the new provisions of company law.

COURSE OUTCOMES

In the successful completion of the course, students will be able to:

CO Number	CO Statement	Knowledge Level
CO1	Define the procedure and standards of final accounts as per revised schedule VI to measure performance of business	K1
CO2	Explain the corporate practice in merging of companies	K2
CO3	Develop the skills in preparation of consolidated balance sheet of holding company	K3
CO4	Assess the permissible formats and special items and adjustments pertaining to Banking companies and Insurance companies.	K5
CO5	Apply the latest provisions relating to Government accounting, Inflation accounting, Human Resources accounting and accounting standards (theoretical aspects)	K3

MAPPING WITH PROGRAMME OUTCOMES

COs/POs	PO1	PO2	PO3	PO4	PO5
CO1	S	M	S	M	S
CO2	S	S	S	M	S
CO3	S	M	S	M	S
CO4	S	S	S	M	S
CO5	S	M	S	M	S

S-Strong; M-Medium; L-Low

17PCM23A	ADVANCED CORPORATE ACCOUNTING	SEMESTER - II
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Total Credits: 5

Hours Per Week: 6

Note: Distribution of Marks: 80% problems and 20% Theory

CONTENTS

UNIT - I

Preparation of Company Final accounts - Schedule VI Part I and Part II - Profit prior to incorporation - Managerial remuneration - Dividend declaration out of the past and the current profits - Issue of Bonus shares - Preparation of Balance Sheet.

UNIT - II

Amalgamation - Absorption (Excluding inter - company holdings) - External reconstruction - Internal reconstruction (Excluding scheme of reconstruction).

UNIT - III

Holding company accounts excluding inter-company holdings - Liquidation of companies.

UNIT - IV

Accounts of Banking Companies - Preparation of Profit and Loss Account - Balance Sheet- Insurance Companies - Life Insurance and-Life Assurance Fund-Revenue Account - Balance Sheet

UNIT - V

Inflation Accounting - Human Resource Accounting - Principles of Government accounting - Responsibility Accounting- IFRS and Accounting Standards (Theory Only).

TEXT BOOKS:

1. Reddy, T.S., and Murthy, A. 2007. **Corporate Accounting** [Sixth Edition]. Margham Publications, Chennai.

REFERENCE BOOKS:

1. *Arulanandam, M.A., and Raman, K.S.* 2002. **Advanced Accountancy** [Sixth Edition]. Himalaya Publishing House Pvt Ltd., Mumbai.
2. *Gupta, R.L., and Radhaswamy, M.* 1999. **Advanced Accountancy** [Thirteenth Edition]. Sultan Chand Sons, New Delhi.
3. *Jain, S.P., and Narang, K.L.* 2009. **Advanced Accountancy – II: Corporate Accounting** [Eighteenth Edition]. Kalyani Publishers, New Delhi.
4. *Rajasekaran.V and Lalitha. R.* 2011. **Corporate Accounting** [Revised Edition]. Pearsons Publications, New Delhi.
5. *Wilson.M.* 2012. **Advanced Corporate Accounting** [Revised Edition]. Scitech Publications India Pvt Ltd, Chennai.

18PCO001	HUMAN RESOURCE MANAGEMENT	SEMESTER- II
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PREAMBLE

- To study the basic principles in Human Resource Management.
- Aims to give students the knowledge, understanding and key skills that are required by today's HR Professionals.

COURSE OUTCOME

CO NUMBER	CO STATEMENT	KNOWLEDGE LEVEL
CO1	Summarize the employment relations and knowledge to resolve the issues and managing the manpower to motivate and attract them to retain in the organization.	K2
CO2	Relate information regarding the effectiveness of recruiting methods and the validity of selection procedures and make appropriate staffing decisions.	K1
CO3	Design a training program and evaluate the training results	K5
CO4	Outline of interdisciplinary perspective for strategic leadership, HR management and decision-making so as to add value to the overall success of a business enterprise	K4
CO5	Evaluate personality and perception of employees and able to manage the individual and group conflict in an organisation	K5

MAPPING WITH PROGRAMME OUTCOMES''

COs/POs	PO1	PO2	PO3	PO4	PO5
CO1	S	S	S	M	S
CO2	S	S	S	S	S
CO3	S	S	S	S	S
CO4	S	S	S	S	S
CO5	S	S	S	S	S

S-Strong; M-Medium; L-Low

18PCO001	HUMAN RESOURCE MANAGEMENT	SEMESTER- II
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Total Credits: 4

Hours Per Week : 5

CONTENTS

UNIT – I

Meaning – Importance – Evaluation – Objectives – Scope -Hawthorn Studies – Its implications – Organization structure.

UNIT – II

Human resource planning – Job analysis: uses- objectives- Significance – Process – Techniques/methods – job description – job specification. Role analysis: job design - methods. Recruitment: process – sources – techniques. Selection: steps – types of tests - Interview- types- steps. Training – needs-importance –benefits-types- methods of training – Promotion – Demotion.

UNIT – III

Performance appraisal – process – problems – methods. Job evaluation – process –methods - merit rating – Job satisfaction – determinants – Theories of job satisfaction (Need fulfillment, Equity and Two factor theory). Organizational behaviour –Perception - process – Perception – Motivation-theories of Motivations - Personality development -Main determinants of Personality – Theories of personality.

UNIT – IV

Organisational Discipline: Meaning – Causes of Indiscipline – Acts of Indiscipline – Procedure for Disciplinary Action – Grievance – Meaning – Characteristics of Grievances – Causes of Grievance – Methods of knowing Grievance – Grievance Redressal Procedure.

UNIT – V

Organization conflict – Conflict in organizational behaviours – Individual aspect of conflict – Management of conflict – Leadership –Types of Leadership (Autocratic or Authoritarian Leadership, Bureaucratic Leadership, Charismatic Leadership, **Laissez- Faire Leadership, Participative or Democratic Leadership**) - Leadership theories (Trait Theory, Theory X & Y, Behavioural Theory)

TEXT BOOKS:

1. *Gupta, C.B.* 2011. **Human Resource Management** [Thirteenth Edition]. Sultan Chand & Sons, New Delhi.

REFERENCE BOOKS:

1. *Memoria, C.B.* 2004. **Personnel Management** [Twenty Fourth Edition]. Himalaya Publishing House Pvt. Ltd., Mumbai.
2. *Fred Luthans,* 2005. **Organizational Behaviour** [Tenth Edition]. Tata Mc Graw Hill Company, New Delhi.
3. *Aswathappa, K.* 2012. **Organizational Behaviour** [Tenth Edition]. Himalaya Publishing House Pvt. Ltd., Mumbai.
4. *Prasad, L.M.* 2000. **Organizational behaviour** [Third Edition]. Sultan Chand & Sons, New Delhi.
5. *Jayasankar.J.* 2014. **Human Resource Management** [Second Edition]. Margham Publications, Chennai.

17PCM23C	FINANCIAL MANAGEMENT	SEMESTER- II
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PREAMBLE

- To reveal the knowledge on utilization of fund and management of fund.
- To analyze the various concepts and techniques for better financial decision.

COURSE OUTCOME

CO NUMBER	CO STATEMENT	KNOWLEDGE LEVEL
CO1	Discuss the objectives of financial management and know about sources of finance.	K2
CO2	Use different methods to find cost of capital and techniques in capital budgeting.	K1
CO3	Selecting appropriate capital structure of the firm	K5
CO4	Analyse the method of leverages for analyzing the expected returns	K4
CO5	Selecting appropriate theories for dividend payout	K5

MAPPING WITH PROGRAMME OUTCOMES

COs/POs	PO1	PO2	PO3	PO4	PO5
CO1	S	S	S	M	S
CO2	S	S	S	S	S
CO3	S	S	S	S	S
CO4	S	S	S	S	S
CO5	S	S	S	S	S

S-Strong; M-Medium; L-Low

17PCM23C	FINANCIAL MANAGEMENT	SEMESTER- II
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Total Credits: 5

Hours Per Week: 5

Note: Distribution of Marks: 40% problems and 60% Theory

CONTENTS

UNIT - I

Financial Management - Meaning, Nature, scope and objectives - Role and functions of Financial Management - Financial decisions - Relationship between Risk and Return - Sources of finance - Short-term and Long-term finance.

UNIT - II

Cost of Capital - Meaning and importance - Cost of Debt, Preference, Equity and Retained Earnings - Weighted Average Cost of capital - Capital budgeting - Techniques - ROI, Payback period and discounted cash flow.

UNIT - III

Theories of Capital Structure - Theories- Net income approach - Net operating income Approach- MM Approach - Determinants of capital structure. Capitalization - Over and Under Capitalization-Merits and Demerits.

UNIT - IV

Leasing - Nature and Types- Advantages and Disadvantages- Leverages - Financial Leverage - Operating leverage - EBIT and EPS analysis

UNIT - V

Dividend Theories: Walter's model – Gordon and MM's models – Dividend policy - Forms of Dividend – Determinants of dividend policy.

TEXT BOOKS

1. *Sharma R.K and Shasi.K.Gupta. 2014. Financial Management. (4th edition), Kalyani Publishers, New Delhi.*

REFERENCE BOOKS:

1. *Prasanna Chandra. 2012. Financial Management. (4th edition), Tata McGraw-Hill Publishers, New Delhi.*
2. *Maheswari S.N. 2014. Financial Management. (26th Reprint), Vikas Publishing House Pvt.Ltd, New Delhi.*
3. *Pandey I.M. 2009. Financial Management. (10th edition), Vikas Publishing House Pvt. Ltd, New Delhi.*
4. *Murthy.A. 2010. Financial Management [First Edition], Margham Publications, Chennai.*
5. *Rama Gopal. C. 2008. Financial Management [First Edition], New age of International (P) Ltd., New Delhi..*

17PCM23D	OBJECT ORIENTED PROGRAMMING WITH C++	SEMESTER- II
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PREAMBLE:

- To familiarize the Object Oriented Programming Concepts using C++.
- To demonstrate the means useful in resolving typical implementation problems with the help of standard C++ language libraries.

COURSE OUTCOMES:

CO NUMBER	CO STATEMENT	KNOWLEDGE LEVEL
CO1	Remember the Oops Concepts	K1
CO2	Interpret on control statements, Array and String functions	K2
CO3	Apply classes and objects	K3
CO4	Construct knowledge on Operator overloading Inheritance.	K3
CO5	Exploit virtual functions and Designing I/O operations.	K3

MAPPING WITH PROGRAMME OUTCOMES

COs/POs	PO1	PO2	PO3	PO4	PO5
CO1	S	M	M	S	S
CO2	S	S	S	S	S
CO3	S	S	S	S	S
CO4	M	S	S	M	S
CO5	S	S	S	S	S

S-Strong; M-Medium; L-Low

17PCM23D	OBJECT ORIENTED PROGRAMMING WITH C++	SEMESTER- II
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Total Credits: 4**Hours Per Week: 5****CONTENTS****UNIT - I**

Evaluation of Programming Paradigm - Elements of Object oriented programming- Data Encapsulation and Abstraction classes - Inheritance - Derived classes - Polymorphism - Operator overloading - Friend functions - Polymorphism - virtual functions - Merits and demerits of OOP's - Popular OOP languages - Applications of C++ - Structure of C++ program.

UNIT - II

Data types - Character set - Token, Identifiers and Keywords - Variables - Operators and expressions - Control flow - IF, IF Else, Nested If Else, for loop, While Loop, do. While loops, break statement, switch statement, continue statement and goto statement. Arrays - Operations on arrays - Multidimensional arrays - Strings - String manipulations. Functions - Function components - Library functions - Inline functions.

UNIT - III

Classes and objects - Class specification - Class objects - Accessing class members - Defining member functions - Data Hiding - Friend functions and Friend classes. Constructor - Parameterized Constructors - Destructors - constructor overloading - Copy constructor.

UNIT - IV

Operator overloading - Overloadable operators - Rules for overloading operators -Data conversion. Inheritance - Forms of inheritance - single, multiple, multilevel, hierarchal and hybrid inheritance - When to use inheritance - Benefits of Inheritance.

UNIT - V

Virtual functions and Polymorphism – Need for virtual functions – Pointers to derived class objects – Pure virtual functions – Abstract classes – Rules for Virtual functions – Classes and file operations - Data file operations – Opening of file – Closing of file – Stream state member functions – Reading/writing a character from a file – Structure and file operations.

TEXT BOOKS:

1. Balagurusamy, E. 2003. **Object Oriented Programming with C++** [Second Edition]. Tata McGraw - Hill Publishing Company Ltd., New Delhi.

REFERENCE BOOKS:

1. Ravichandran, D. 2001. **Programming with C++** [First Edition]. Tata Mc Graw - Hill Publishing Company Ltd., New Delhi.
2. Herbert Schildt, 1998. **The Complete Reference - C++** [Third Edition]. Tata Mc Graw - Hill Publishing Company Ltd., New Delhi.
3. Venugopal, K.R., Rajkumar., and Ravishanker, T. 2000. **Mastering C++** [Fourth Edition]. Tata Mc Graw - Hill publishing Company Ltd., New Delhi.
4. Ashok N. Kamthane, 2003. **Object Oriented Programming With ANSI And TURBO C++** [First Edition]. Pearson Education Publication, Chennai.
5. Robert Lafore, 2014. **Object Oriented Programming in C++**, [Fourteenth Revised Edition], Pearsons Publications, New Delhi.

17PCM23P	COMPUTER APPLICATIONS LAB - II (TALL ERP 9 & C++)	SEMESTER II
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Total Credits: 2**Hours Per Week: 4****CONTENTS****TALLY.ERP 9**

- 1) Company creation and Preparation of Trading, Profit & Loss A/C and Balance sheet with 5 adjustments.
- 2) Creation of Voucher & ledger with adjustments by using Tally and perform Fund flow, Cash flow statement and Ratios (Using F11 and F12 keys).
- 3) Preparation of Inventory statement using the following Methods.
 - a) FIFO
 - b) LIFO
 - c) Average cost Method
 - d) Standard cost Method.
- 4) Prepare Bill of Materials for finished goods using manufacturing journal.
- 5) Create Multiple Currencies and display FOREX gain or loss.
- 6) Create a price list and point of sales for simplified billing system

C++

- 7) Preparation of Pay Roll by using simple program.
- 8) Calculation of EOQ, Minimum Level, Maximum Level, Re-order level by using simple program.
- 9) Calculation of working capital using class and objects (member function should write inside and outside the class)
- 10) Calculation of contribution, P/V Ratio, BEP and Margin of Safety using Functions.
- 11) Calculation of Simple Interest and Compound Interest using inline functions.
- 12) Calculation of Depreciation – by using constructors and Destructors.
- 13) Preparation of cost sheet using inheritance.

17PCM1EA	ELECTIVE I: BUSINESS ENVIRONMENT	SEMESTER- I
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PREAMBLE:

- To enhance the knowledge of business opportunities in current situation.
- To enhance the capacity for making business policies.

COURSE OUTCOMES

CO NUMBER	CO STATEMENT	KNOWLEDGE LEVEL
CO1	Defining the Political, Economic, Legal, Technological, Social and International environment with focus on their impact on business and strategic decisions.	K1
CO2	Demonstrating the current industrial policies prevailing in India and in the world and to describe the privatization and disinvestment.	K2
CO3	Developing the economic system in India and apply theoretical insights to the analysis of such issues in the context of a complex business environment.	K3
CO4	Classifying the various industrial development institutions facilitating business	K4
CO5	Explain the nature of the multinational firm as an institutional structure and to analyze the key decisions that multinational firms make in relation to the choice of markets and entry strategies	K5

MAPPING WITH PROGRAMME OUTCOMES

COs/POs	PO1	PO2	PO3	PO4	PO5
CO1	S	M	S	M	S
CO2	S	M	S	M	S
CO3	S	S	S	M	S
CO4	S	S	M	S	S
CO5	S	S	M	S	S

S-Strong; M-Medium; L-Low

17PCM1EA	ELECTIVE I: BUSINESS ENVIRONMENT	SEMESTER- I
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Total Credits: 4

Hours Per Week: 6

UNIT - I

Concept of Business Environment- Significance-Types of Environment- External and Internal – Inter - Relationship between economic and non-economic environment-Impact of environment on business and Strategic Decisions - Culture and business - Social Responsibilities of Business

UNIT - II

Industrial Policies and Regulations - Industrial Policy from 1991 - 2015 Public, Private, Joint and Co-operative Sectors - Privatization and Disinvestment - Ways of Privatization - Benefits and Arguments against Privatization - Privatization in India.

UNIT - III

Economic Systems – Meaning – Characteristics -Types of economic systems – Capitalism – Socialism-Mixed economy - Economic planning - Nature, Scope and Significance of Economic Planning in India - Achievements and Failures of Economic Planning.

UNIT - IV

Technological environment - Factors Governing Technological Environment- Management of technology - Patents and Trademarks- Financial Institution in India – IFCI – ICICI – IDBI – IIBI – SIDBI-SFCs.

UNIT - V

Globalisation - Meaning and Dimensions - Features–Essential Conditions for Globalization - Globalisation of Indian business - Foreign Direct Investment - Concept, Advantages and Disadvantages and Determinants- India's policy towards FDI - Multinational Corporation – Meaning - Merits and Demerits - Control over MNCs-MNC in India.

TEXT BOOKS:

1. *Francis Cherunilam. 2000. **Business Environment.** Himalaya Publishers*
2. *Dr.Gupta.C.B.2014.**Business Environment.** (8th edition),McGraw Hill Education (India p.ltd)*

REFERENCE BOOKS:

1. *Avadhani.V.A. 2004. **Essentials of Business Environment.** (2nd edition), Himalaya Publishers.*
2. *Shaikh Saleem. 2009. **Business Environment.** (2nd edition), Dorling Kindersley (India) P.ltd*

17PCM1EB	ELECTIVE I: MARKETING OF FINANCIAL SERVICES	SEMESTER- I
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PREAMBLE:

- To get awareness about the financial markets in India.
- To know the plans and policies of insurance sector.

COURSE OUTCOMES

CO NUMBER	CO STATEMENT	KNOWLEDGE LEVEL
CO1	Illustrate financial services marketing environment	K1
CO2	Interpreting various role, scope and growing contribution of financial market in Indian economy.	K2
CO3	Evaluate the usage of Plastic Money and bank assurance	K5
CO4	Identify the different kinds of insurance policies according to business risk.	K3
CO5	Monitor fundamentals of real estate, including the concepts, theories and industry practices in real estate investment.	K5

Mapping with Programme Outcomes

COs/POs	PO1	PO2	PO3	PO4	PO5
CO1	S	S	S	L	S
CO2	M	S	M	L	S
CO3	S	S	M	M	S
CO4	S	S	M	M	S
CO5	S	S	S	S	S

S-Strong; M-Medium; L-Low.

17PCM1EB	ELECTIVE I: MARKETING OF FINANCIAL SERVICES	SEMESTER- I
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Total Credits: 4

Hours Per Week: 6

CONTENTS

UNIT - I

Financial Services: Role, concepts, nature and characteristics, financial services marketing versus goods marketing, services marketing mix; strategic financial services marketing planning. Marketing Environment: Analyzing financial services marketing environment.

UNIT - II

Financial Market in India – Financial Sector Reforms – Money Market – Capital Market – Bond Market – Types of Bonds.

UNIT - III

Plastic cards – Types of Card – Current Trends in Credit Card Industry – Benefits of Plastic Cards – Disadvantages of Plastic Cards. Bancassurance – Benefits of Bancassurance – Distribution Channels in Bancassurance –Success of Bancassurance.

UNIT - IV

Insurance Services – Insurance Sector Reforms – Types of Insurance Companies – Need of Insurance – Types of Insurance Policies – Role of Life Insurance.

UNIT - V

Real Estate Industry – Concept – Classification – Benefit of Real Estate Investment – Developments in the Indian Real Estate Markets. Securitization: Mechanism of Securitization – Advantages of Securitization – Securitization in India.

TEXT BOOKS:

1. *Nalini Prava Tripathy*, 2007. **Financial Services**. Prentice-Hall, India.

REFERENCE BOOKS:

1. Frederic S. Mishkin, 2014. **Financial Markets & Institutions** [Eighth Edition] Pearson Education Publication, New Delhi.
2. *Bhole, L.M.* 2004. **Financial Institutions and Markets** [Fourth Edition].Tata McGraw – Hill Publishing Company Ltd., New Delhi.
3. *Avadhani.V.A.* 1999. **Marketing of Financial Services and Markets** [First Edition], Himalaya Publishing House, Mumbai.
4. *Punithavathi Pandian*, 2009. **Financial Services and Markets**, [First Edition]. Vikas Publishing House Pvt Ltd., Chennai.
5. *Natarajan. L.* 2015. **Financial Markets and Services** [First Edition], Margham Publications, Chennai.

17PCM1EC	ELECTIVE I: PRINCIPLES OF INTERNATIONAL TRADE	SEMESTER I
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PREAMBLE:

- To obtain legal knowledge in the field of international trade and International Investments.
- To provide Knowledge to students in fundamental tools and competencies needed to deal with the complex reality of international commercial transactions.

COURSE OUTCOMES

CO NUMBER	CO STATEMENT	KNOWLEDGE LEVEL
CO1	Explain the importance of international trade and counter trade.	K1
CO2	Build international commodity agreements, cartels and contracts.	K3
CO3	Analyse clearly about the import and export tariffs, subsidies and trade barriers.	K4
CO4	Assess the international investment.	K5
CO5	Opinion the implications of Globalization	K5

MAPPING WITH PROGRAMME OUTCOMES

COs/POs	PO1	PO2	PO3	PO4	PO5
CO1	S	S	S	M	S
CO2	S	S	M	M	M
CO3	S	S	M	S	S
CO4	S	S	M	M	S
CO5	S	S	S	S	S

S-Strong; M-Medium; L-Low

17PCM1EC	ELECTIVE I: PRINCIPLES OF INTERNATIONAL TRADE	SEMESTER I
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Total Credits : 4

Hours Per Week: 6

CONTENTS

UNIT - I

The global Economy – Perspective on the theory of International Trade – The importance of International trade – Counter Trade – Forms of Counter Trade – Reasons for Growth of Counter Trade – Global Trade and Developing Countries.

UNIT - II

International Commodity Agreements – Quota Agreements, Buffer Stock Agreements – Cartels – State Trading – Bilateral and Multilateral contracts. Gains from Trade – Terms of Trade – Factors influencing the terms of trade.

UNIT - III

Tariffs – Taxes and Distortions – Imports Tariffs and Export Taxes – Export Subsidies – Arguments for free Trade – Arguments for protection – Demerits of protection – Trade barriers.

UNIT - IV

International Investments – Types of Foreign Investment – Significance of Foreign Investments – Limitations and Dangerous of Foreign Capital – Factors affecting International Investment – Foreign Investment by Indian companies.

UNIT - V

Multinational Corporation – Importance of MNCs – Benefits of MNCs – Criticism – Globalizations – Stages – Essential conditions for Globalization – Implications and Importance of Globalization – Benefits – Obstacles to Globalization in India – Factors favoring Globalization.

TEXT BOOKS:

1. *Sankaran, S.* 2007. **International Business Environment** [First Edition]. Margham Publications, Chennai.

REFERENCE BOOKS:

1. *Subba Rao, P.* 2002. **International Business** [Second Edition]. Himalaya Publishing House Pvt. Ltd., Mumbai.
2. *Bhalla, V.K.* 2013. **International Business** [First Edition]. Sultan Chand and Sons, New Delhi.
3. *Francis Cherunillam,* 2008. **International Trade and Export Management** [Sixteenth Edition]. Himalaya Publishing House Pvt. Ltd., Mumbai.
4. *Vasudeva.P.K.* 2011. **International Trade** [First Edition], Anurag Jain for Excel Books, New Delhi.
5. *Soren Kjeldsen Kragh,* 2006. **International Trade,** [First Edition], Rajkamal Electric Press, New Delhi.

17PCM2EA	ELECTIVE II: FINANCIAL MARKETS AND INSTITUTIONS	SEMESTER- II
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PREAMBLE:

- To know the various instruments dealt in Capital Market and Money Market.
- To learn about the various Clearing and Settlement Procedures of financial instruments in financial markets.

COURSE OUTCOMES

CO NUMBER	CO STATEMENT	KNOWLEDGE LEVEL
CO1	Illustrate the basic functions and structures of the major financial markets and financial institutions.	K1
CO2	Relate the mechanisms of capital markets from the perspective of an individual investor and a financial institution	K2
CO3	Categorizing the impact and role of Credit rating in the corporate world	K4
CO4	Interpret students with theoretical and institutional analysis of the operations of stock-markets and banks.	K5

MAPPING WITH PROGRAMME OUTCOMES

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

S-Strong; M-Medium; L-Low

17PCM2EA	ELECTIVE II : FINANCIAL MARKETS AND INSTITUTIONS	SEMESTER- II
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Total Credits : 4

Hours Per Week: 5

CONTENTS

UNIT - I

Financial Markets – An Overview – Money Market – Call Money Market – Commercial Paper Market – Commercial Bill Market – Certificate of Deposit (CD) Market – Treasury Bill Market – Government or Gilt-edged Securities Market .

UNIT - II

Capital Market–An Overview – Capital Market Instruments – Capital Market Reforms – New Issue Market(NIM) – Debt Market – Foreign Exchange Market – Derivatives Market.

UNIT - III

Financial Services Institutions – Clearing Corporation of India Limited (CCIL) – Credit Rating and Information Services of India Limited (CRISIL) – Discount and Finance House of India Limited (DFHIL).

UNIT - IV

Investment Information and Credit Rating Agency of India Limited (ICRA) – Over the Counter Exchange of India (OTCEI) – National Securities Depository Limited (NSDL) – Securities Trading Corporation of India Limited (STCI).

UNIT - V

Financial Institutions – Money Market Institutions – Capital Market Institutions – National Housing Bank– its Functions and Working – NABARD.

TEXT BOOKS:

1. *Gurusamy, S.* 2011. **Financial Services** [Second Edition]. Tata Mc Graw-Hill Publishing Company Ltd., New Delhi.

REFERENCE BOOKS:

1. *Joseph Anbarasu, D., Boominathan, V.K., Manoharan, P., and Gnanraj, G.* 2007. **Financial Services** [Third Edition]. Sultan Chand & Sons, New Delhi.
2. *Clifford Gomez,* 2010. **Financial Markets, Institutions and Financial Services** [Third Edition]. PHI Learning Pvt. Ltd., New Delhi.
3. *Bhole, L.M.* 2004. **Financial Institutions and Markets** [Fourth Edition]. Tata McGraw – Hill Publishing Company Ltd., New Delhi.
4. *Joseph Anbarasi.D, Boominathan.V.K, Manoharan.P and Gnanaraj.G,* 2007 **Financial Services**, [Third Edition], Sultan Chand & Sons, New Delhi.
5. *Varshney.P.N and Mittal.D.k,* 2006. **Indian financial System** [Eighth Edition], Sultan Chand & Sons, New Delhi.

17PCM2EB	ELECTIVE II : INDIAN STOCK EXCHANGE	SEMESTER- II
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PREAMBLE:

- To give the basic understanding of the functioning of financial markets, capital market and regulations of SEBI.
- To know the capital market trading, clearing, settlement and risk management processes of NSE and BSE.

COURSE OUTCOMES

CO NUMBER	CO STATEMENT	KNOWLEDGE LEVEL
CO1	Discuss the basic functions and structures of the major stock exchanges across the world.	K2
CO2	Classify the mechanisms of BSE, NSE and other stock exchanges and regulatory framework under SEBI Act.	K2
CO3	Outline the legal provisions relating to investor protection, listing and insider trading.	K4
CO4	Critique the functions and working of Securities and Exchange Board of India.	K5
CO5	Assess the online stock trading and e-IPOs	K5

MAPPING WITH PROGRAMME OUTCOMES

COs/POs	PO1	PO2	PO3	PO4	PO5
CO1	S	S	L	M	S
CO2	S	S	M	M	S
CO3	S	S	M	L	S
CO4	S	S	M	M	M
CO5	S	S	L	L	M

S-Strong; M-Medium; L-Low

17PCM2EB	ELECTIVE II : INDIAN STOCK EXCHANGE	SEMESTER- II
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Total Credits : 4

Hours Per Week: 5

CONTENTS

UNIT - I

Stock Exchange-Meaning and Functions – World’s Stock Exchanges – Indian Stock Exchanges-Origin and Growth-Organisation Structure-Mode of Organization-Membership-Stock Exchange Traders – Stock Exchange Trading-Jobbers Vs. Brokers-Stock Exchange Dealings-Trading of Securities.

UNIT - II

Stock Exchange Regulatory Framework-Under the SEBI Act - BSE, NSE, etc., - Restructuring Indian Stock Exchanges-Demutualization.

UNIT - III

Listing-Meaning, Characteristics, Steps, Legal provisions, Benefits, Consequences of Non-Listing – Delisting – Insider Trading – Speculation-Speculation Vs. Gambling-Investors Vs Speculators – Investor Protection.

UNIT - IV

The Securities Contracts (Regulation) Act, 1956-Securities Contracts Rules 1957 - Important provisions – SEBI-Functions and working.

UNIT - V

Internet Stock Trading-Meaning and features-Current Scenario-Regulating Internet Stock Trading-IPOs on the Internet- e-IPO – E-commerce Act and Internet Stock Trading – Stock Index Futures.

TEXT BOOKS:

1. *Gurusamy, S. 2009. **Financial Markets and Institutions** [Third Edition]. Tata Mc Graw-Hill Education Pvt. Ltd., New Delhi.*

REFERENCE BOOKS:

1. *Shashi, K. Gupta., and Nisha Aggarwal, Neeti Gupta, 2013. **Financial Institutions and Markets** [Fourth Edition]. Kalyani Publishers, New Delhi.*
2. *Khan, M.Y. **Financial Services** [Third Edition]. Tata McGraw-Hill Publishing Company Limited, New Delhi.*
3. *Gordon, E., and Natarajan, K. 2000. **Financial Markets and Services** [Second Edition]. Himalaya Publishing House, Mumbai.*
4. *Khan. M.Y. 2004. **Financial Services**, [Third Edition], Tata McGraw-Hill Publishing Company Limited, New Delhi.*
5. *Majeed Pasha.S.A and Murthy.T.N. 2010. **Financial Institutions and Services**, [First Edition], Scitech Publications India Pvt Ltd., Chennai.*

17PCM2EC	ELECTIVE II : EXPORT AND IMPORT TRADE PROCEDURE	SEMESTER-II
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PREAMBLE:

- The objective is to learn about the Export Import procedures.
- To know about the various risks involved and insurance procedure in export and Import of Goods.

COURSE OUTCOMES

CO NUMBER	CO STATEMENT	KNOWLEDGE LEVEL
CO1	Show the procedural & documentation aspects of export-import of goods and services.	K1
CO2	Experiment with the different categories of exporters, and various aspects like registration, obtaining license and arranging finance.	K3
CO3	Discover the marine insurance coverage, institutions facilitating export and Pre shipment inspection.	K4
CO4	Influencing the knowledge about import trade Law in India, Letter of Credit and Balance of payments.	K5
CO5	Perceive the knowledge on customs clearance of imported goods and Payment for imports.	K5

MAPPING WITH PROGRAMME OUTCOMES

COs/Pos	PO1	PO2	PO3	PO4	PO5
CO1	S	S	S	M	S
CO2	S	S	S	S	S
CO3	S	S	M	S	M
CO4	S	S	L	M	S
CO5	S	S	L	M	S

S-Strong; M-Medium; L-Low

17PCM2EC	ELECTIVE II : EXPORT AND IMPORT TRADE PROCEDURE	SEMESTER-II
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Total Credits: 4

Hours Per Week: 5

CONTENTS

UNIT - I

Exports – Recent measures to boost Country's Exports – Rules for successful exporting –Preliminaries for starting export business – Deemed exports and its benefits – Finance for Exports.

UNIT - II

Different Categories of exporters - Registration of Exports – Appointing Overseas agents– Obtaining an export license – Arranging finance for exports – Packing goods for exports –Marketing goods for export.

UNIT - III

Export procedure – Insuring goods against Marine risks – Preparing export documents –Institutional support for Exports – Compulsory quality control and pre-shipment Inspection –Labelling – Shipping and customs clearance of goods.

UNIT - IV

Import Trade law in India – Preliminaries for starting Import Business – Registration of Importers – arranging finance for Import – Arranging letter of Credit for Imports – Balance of Payments – Liberalization of Imports.

UNIT - V

Retirement of Import Documents and RBI's directives for making payment for Imports –Customs clearance of Imported Goods and payments of customs Duty – Imports under special Schemes.

TEXT BOOKS:

1. *Khurana, P.K.* 2008. **Export management** [First Edition]. Margham Publications, Chennai.

REFERENCE BOOK:

1. *Mahajan, M.I.* 2009. **A Guide on Export Policy, Procedure and Documentation** [Second Edition]. Snow white publications, Mumbai.
2. *Balagobal, T.A.S.* 2008. **Export Management** [Sixteenth Edition]. Himalaya Publishing House Pvt. Ltd., Mumbai.
3. *Vinod Mehta,* 2004. **Export and Import Policy and Procedures**, [Second Edition], Academy Business Studies, New Delhi.
4. *Aseem Kumar,* 2007. **Export and Import Management**, [First Edition], Excel Books, New Delhi.
5. *Sankaran.S,* 2017. **Foreign Exchange and Financing of Foreign Trade Export and Import Management**, [First Edition], Margham Publications, Chennai.

18PCM001	DIRECT TAXES	SEMESTER- III
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PREAMBLE:

- To make the students familiar with the direct tax law of the country and to give advanced level of knowledge on direct tax laws and computation of tax, filing of returns and assessment procedures.

COURSE OUTCOMES

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

CO NUMBER	CO STATEMENT	KNOWLEDGE LEVEL
CO1	Relate the residential status of all assesses and able to classify Capital and Revenue items.	K1,K2
CO2	Make use of the provisions of Salaries like allowances, perquisites, Profit in lieu of salary to calculate taxable salary and Determination of Annual value of house property.	K3
CO3	Analyze the provisions related to business income and capital gains.	K4
CO4	Estimate the individual income considering the previous year losses and deductions available under section 80C.	K5
CO5	Adapt the procedure for assessment regarding filing of returns and identify the powers and functions of CBDT.	K6

MAPPING WITH PROGRAMME OUTCOMES

Cos/Pos	PO1	PO2	PO3	PO4	PO5
CO1	S	S	S	S	S
CO2	S	S	S	S	S
CO3	S	S	M	S	S
CO4	S	M	S	M	S
CO5	S	S	S	S	S

S-Strong; M-Medium; L-Low

18PCM001	DIRECT TAXES	SEMESTER- III
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Total Credits: 5

Hours Per Week: 7

Note: The question paper shall cover and 60 % problem and 40 % theory.

CONTENTS

UNIT - I

Income Tax Act - Definition - Income - Agricultural Income - Assessee - Previous year - Assessment year - Residential status - Scope of Total Income - Capital and Revenue - Receipts and Expenditure - Exempted Incomes.

UNIT - II

Income from Salaries: Characteristics of salary-Allowances-Perquisites-Profit in lieu of salary-Deductions u/s 16. Income from House Property: Types of Rental value- Determination of Annual value-Let-out house-Self occupied house-Deductions out of annual value.

UNIT - III

Profit and Gains of Business: Business- allowed and disallowed expenses - Expenses disallowed in certain cases -Deemed profits -Valuation of stock - Profession: Receipts and Payments. Capital Gains: Types of capital gains - Determination of cost of acquisition and improvement.

UNIT - IV

Income from Other Sources: General incomes -Specified incomes-Deductions U/S 57 - Set-Off and Carry Forward of Losses - Deductions from Gross Total Income (80C - 80U)- Assessment of Individuals.

UNIT - V

Income Tax Authorities - Powers - Functions - Procedure for Assessment:
Income tax returns - Filing of Returns - Belated returns - Forms of returns of
income - PAN - Types of Assessment - Collection of Tax.

TEXT BOOKS

1. *Gaur, and Narang*, 2019 **Income Tax Law & Practice** [Forty Seventh Edition]. Kalyani Publishers, Ludiana.
2. *Mehrotra, H.C., and Goyal, S.P.* 2019. **Income Tax Law & Accounts** [Sixtieth Edition]. SahityaBhawan Publication, Agra.

REFERENCE BOOKS

1. *Vinoth K. Singhania, and KapilSinghania*, 2019. **Direct Taxes Laws & Practices** [Sixty first Edition]. Taxmann Publication Pvt. Ltd., New Delhi.
2. *Jeevarathinam, M., and Vijay Vishnu kumar, C* 2019. **Income Tax Law & Practices** Scitech Publications India Pvt. Ltd., Chennai.

17PCM33B	VISUAL BASIC	SEMESTER- III
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PREAMBLE:

- To classify the variance between the procedural languages and event driven languages.
- To develop a front end tool for customer relations in business.

COURSE OUTCOMES:

CO NUMBER	CO STATEMENT	KNOWLEDGE LEVEL
CO1	Rephrase the Integrated Development Environment and form attributes	K1, K2
CO2	Experiment with VB Intrinsic Controls	K2, K3
CO3	Applying the Scope and life time of variables and Procedures	K3
CO4	Assessing the databases with SQL Commands	K4, K5
CO5	Creating the Tables and Reports using Controls	K5, K6

MAPPING WITH PROGRAMME OUTCOMES

COs/POs	PO1	PO2	PO3	PO4	PO5
CO1	S	S	S	S	S
CO2	S	S	S	S	M
CO3	S	M	S	S	S
CO4	S	S	S	S	S
CO5	S	S	S	S	M

S-Strong; M-Medium; L-Low

17PCM33B	VISUAL BASIC	SEMESTER- III
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Total Credits: 4

Hours Per Week: 6

CONTENTS

UNIT - I

First steps with Microsoft VB6: Integrated Development Environment - First program in VB - Introduction to forms: Common properties - methods and events.

UNIT - II

Intrinsic Controls: Text Box Controls - Label And Frame Controls - Command Button, Check Box And Option Button Controls - List Box And Combo Controls - Picture Box and Image Controls - Drive-List Box - Dir-List Box And File List Box Controls And Other Controls, Control Arrays.

UNIT - III

Variables And Procedures: Scope And Lifetime Of Variables - Data Types, Aggregate Data Types - Arrays-VB for Applications and VB Libraries: Control Flow - Working With Numbers - Strings - Date And Time.

UNIT - IV

Databases: Data Access SAGA - VB Data Base Tools - ADO Data Binding - Data Environment Designer - Crash Course in SQL. Database Programming: ADO at Work- Setting Up a Connection - Processing Data.

UNIT - V

Tables and Reports: Data Grid Control, Flex Grid Control - Data Report - Data Report Designer.

TEXT BOOKS:

1. *Francesco Balenda, 2003. **Programming Microsoft Visual Basic** [Third Edition]. WP Publications and Distributors.*
2. *Steven Holzner, 2000. **Visual Basic 6 Programming Black Book** [First Edition]. Dream tech Press Publisher, New Delhi.*

REFERENCE BOOKS:

1. *Gary Cronell, 2000. **Visual Basic 6 Programming** [First Edition]. Dream tech Press Publisher New Delhi.*
2. *Deitel, H.M., Deital, P.J., and Nieto, T.R. 2009. **Visual Basic 6 How to Program** [Third Edition]. Pearson Education Publication, Chennai.*

18PCM002	BUSINESS RESEARCH METHODS	SEMESTER- III
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PREAMBLE:

- To provide students with a firm foundation and understanding of business research methods and the research process.
- To understand the relevance of and be able to apply a range of both quantitative and qualitative research methods.

COURSE OUTCOMES

CO NUMBER	CO STATEMENT	KNOWLEDGE LEVEL
CO1	Discuss the objectives of research and the steps involved in research process.	K1
CO2	Use different data collection methods and sampling design techniques in their own research.	K3
CO3	Selecting appropriate scaling technique for processing and analyzing the data	K3
CO4	Analyse appropriate statistical method for analyzing the data for the purpose of research.	K4
CO5	Evaluate the data and prepare a research report	K5

MAPPING WITH PROGRAMME OUTCOMES

COs/Pos	PO1	PO2	PO3	PO4	PO5
CO1	S	S	M	S	M
CO2	S	S	M	S	M
CO3	S	S	S	S	M
CO4	S	S	S	S	S
CO5	S	S	S	S	S

S-Strong; M-Medium; L-Low

18PCM002	BUSINESS RESEARCH METHODS	SEMESTER- III
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Total Credits: 5

Hours Per Week:7

Note: Distribution of Marks: 40% Problems and 60%Theory

CONTENTS

UNIT - I

Business Research - Meaning - Scope and Significance - Utility of Business research - Qualities of good research - Types of research - Research process - Identification, Selection and formulation of research problems - Hypothesis - Research design.

UNIT - II

Sampling - Methods and techniques - Sample size - Sampling error - Fieldwork and data collection. Tools of data collection - Interview schedule - Questionnaire - Observation, interview and mailed questionnaire - Pre testing- pilot study and final collection of data

UNIT - III

Measurement and scaling techniques - Processing and analysis of data - Editing and coding - Transcription and Tabulation - Statistical tools used in research - Measures of Central tendency (Arithmetic Mean only) - Measures of dispersion (Standard deviation only) - Correlation : Simple Correlation - Regression models: Simple-Multiple regression

UNIT - IV

Test of significance - 't' Test - large sample and 'f' Test, test of significance for attributes - Chi-square test- ANOVA-One way -Two way.

UNIT - V

Interpretation - Meaning, Need and Technique- Report writing - Types, contents and style of reports - Steps in drafting reports.

TEXT BOOKS:

1. Kothari, C.R. 2012. **Research Methodology (Methods & Techniques)** [Second Edition]. New Age International Pvt. Ltd., New Delhi.
2. Gupta, S.P. 2011. **Statistical Methods**[Forty First Edition].Sultan Chand & Sons, New Delhi.

REFERENCE BOOKS:

1. Saravanavel, P. 2004. **Research Methodology**[Fifteenth Edition]. Kitab Mahal Publication, Allahabad.
2. Krishnasami, O.R., and Ranganatham, M. 2005. **Methodology of Research and Social Science**[Second Edition]. Himalaya Publishing House, Mumbai.
3. Murthy, C. 2009. **Research Methodology** [First Edition]. Vrinda Publications Pvt. Ltd., New Delhi.

17PCM33P	COMPUTER APPLICATIONS LAB - III (VISUAL BASIC)	SEMESTER- III
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Total Credits:2**Hours Per Week: 4****VISUAL BASIC**

1. Developing a VB program to use Menu Editor for adding a picture and also increase and decrease the height and width of the image box, option button & check box.
2. Creation of VB program to prepare a pay slip.
3. Developing a VB program to calculate depreciation.
4. Creation of VB program to calculate Various Leverages.
5. Creation of VB program by using MDI Form and include the image list control.
6. Developing a VB program to find the currency conversion.
7. Preparation of VB Program to compute cost of capital using Finance function.
8. Preparation of VB Program to design advertisement copy using Image and Picture, File, Drive and Directory.
9. Designing a form to link it with inventory management table from database.
10. Designing a form using option button, combo box, and list box for preparing a supermarket bill.
11. Designing a program to create customer database and prepare report using Flex Grid control and common control.
12. Designing a program to create student database and prepare report using ADO control and common control.

17PCM3EA	ELECTIVE III: PRINCIPLES AND PRACTICE OF MARKETING SERVICES	SEMESTER-III
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PREAMBLE:

- To know the various services under the service industry.
- To know the Customer's expectation in Service Marketing.

COURSE OUTCOMES:

CO NUMBER	CO STATEMENT	KNOWLEDGE LEVEL
CO1	Outlining the broad-spectrum of services and its importance. Describing the growth of service sector and also understanding the economic policy on services.	K2
CO2	Explain the customers' expectation in service marketing, managing the demand and supply in service marketing.	K2
CO3	Develop a marketing mix for services, comprehensive understanding of marketing mix of selected services.	K3
CO4	Appraising the importance of banking and insurance services, significance of transport services, Tourism and Hotel services.	K5
CO5	Assessing the service quality, tools for achieving service quality and identifying the causes of service quality. Develop guidelines to improve service quality in the practical state of affairs.	K3 & K5

MAPPING WITH PROGRAMME OUTCOMES

COs/Pos	PO1	PO2	PO3	PO4	PO5
CO1	S	S	S	M	S
CO2	S	S	S	S	S
CO3	S	S	S	M	S
CO4	S	S	M	S	S
CO5	S	S	S	S	S

S-Strong; M-Medium; L-Low

17PCM3EA	ELECTIVE III: PRINCIPLES AND PRACTICE OF MARKETING SERVICES	SEMESTER-III
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Total Credits: 4

Hours Per Week: 6

CONTENTS

UNIT - I

Services: - Meaning and definition of services - Importance of services in Indian Environment - Classification of services - Characteristic features of services -Growth of the service sector - Economic policy on services - Differences between goods and services.

UNIT - II

Service Marketing: - Concept - Significance - Customer's expectation in Service Marketing - Managing demand and supply in service business.

UNIT - III

Marketing Mix for Services - Marketing mix of selected services: - Personal care marketing - Entertainment Marketing - Education Marketing - Communication Marketing - Electricity Marketing.

UNIT - IV

Key Services Marketing:- Banking services - Insurance services - Transport services - Tourism services - Hotel services- Consultancy services - Hospital services - Market segmentation.

UNIT - V

Service Quality: - Introduction – Measurement of Service Quality – Scope of Service Quality – Tools for achieving Service Quality – Causes of Service Quality – Principles guiding improving of service quality.

TEXT BOOKS:

1. Reddy, P.N., Appannaiah, H.R., Anil Kumar, S., and Nirmala, 2000. **Services Marketing**, Himalaya Publishing House Pvt. Ltd., Mumbai.
2. Jha, S.M. 2000. **Services Marketing**, Himalaya Publishing House Pvt., Ltd., Mumbai.

REFERENCE BOOK:

1. Shajahan, S. 2009. **Services Marketing – Concepts, Practices and Cases** [Second Edition]. Himalaya Publishing House, Mumbai.

17PCM3EB	ELECTIVE III: MARKETING OF HEALTH SERVICES	SEMESTER -III
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PREAMBLE:

- To know the various services providers in health industry.
- To get awareness in Consumer Rights and protection in health industry.

COURSE OUTCOMES

CO NUMBER	CO STATEMENT	KNOWLEDGE LEVEL
CO1	Defining the marketing plans for services and customer focused services with service quality.	K1
CO2	Outline the hospital services and their emerging trends in Medicare services.	K2
CO3	Make use of the marketing mix for hospitals.	K3
CO4	Assessing the online marketing in health services.	K5
CO5	Explain the consumer rights and protection regarding medicine safety rules.	K5

MAPPING WITH PROGRAMME OUTCOMES

COs/Pos	PO1	PO2	PO3	PO4	PO5
CO1	S	S	S	M	S
CO2	S	S	S	S	S
CO3	S	S	S	M	S
CO4	S	S	M	S	S
CO5	S	S	S	S	S

S-Strong; M-Medium; L-Low

17PCM3EB	ELECTIVE III: MARKETING OF HEALTH SERVICES	SEMESTER -III
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Total Credits: 4

Hours Per Week: 6

PREAMBLE:

- To know the various services providers in health industry.
- To get awareness in Consumer Rights and protection in health industry.

CONTENTS

UNIT - I

Marketing plans for services: process, strategy formulation, resource allocation and monitoring services communications- customer focused services- service quality - SERV QUAL model.

UNIT - II

Hospital services- Selecting Health Care Professionals- Emerging trends in Medicare- Marketing Medicare – Thrust areas for Medicare services.

UNIT - III

Marketing Mix for Hospitals- Product Mix- Promotion Mix- Price Mix- Place Mix-Strategic Marketing for Hospitals.

UNIT - IV

Online Health Services- Organization of Online Health Care Business- On-line Marketing and On-line financial & clinical transaction.

UNIT - V

Legal system: Consumer Rights & Protection, medicine safety rules- Food & Nutrition Security in India - Health Promotion Agencies.

TEXT BOOKS:

1. *Jha, S.M. 2000. **Services Marketing**, Himalaya Publishing House Pvt. Ltd., Mumbai.*
2. *Sujata, K. Dass, 2004. **Changing Trends in Health & Nutrition** [First Edition]. Isha Books, New Delhi.*

REFERENCE BOOKS

1. *Sinha, P.K., and Sahoo, S.C. 1994. **Service Marketing** [First Edition]. Himalaya Publishing House Pvt. Ltd., Mumbai.*

17PCM3EC	ELECTIVE III: FUTURES AND OPTIONS	SEMESTER- III
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PREAMBLE:

- To study the various derivative Products in the market.
- To give awareness about Commodity Markets.

COURSE OUTCOMES

CO NUMBER	CO STATEMENT	KNOWLEDGE LEVEL
CO1	Define derivatives and explain the characteristics and participants in derivative market.	K1
CO2	Explain the index number, its significance and its desirable attributes.	K2
CO3	Assess the future and forward contract and its operations in call and put options.	K5
CO4	Apply options pay off for buyer and seller in hedging, speculation and arbitrage.	K3
CO5	Examine the commodity markets in India and abroad.	K4

MAPPING WITH PROGRAMME OUTCOMES

COs/Pos	PO1	PO2	PO3	PO4	PO5
CO1	S	S	S	M	S
CO2	S	S	S	S	S
CO3	S	S	S	M	S
CO4	S	S	M	S	S
CO5	S	S	S	S	S

S-Strong; M-Medium; L-Low

17PCM3EC	ELECTIVE III: FUTURES AND OPTIONS	SEMESTER- III
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Total Credits : 4

Hours Per Week: 6

CONTENTS

UNIT - I

Introduction to Derivatives – Definition of derivatives products – participants in derivatives market, economic forever of derivatives market.

UNIT - II

Index Derivatives – Index number – economic significance of index movements – types of Indices – desirable attributes of an index – Derivatives in Nifty and Sensex.

UNIT - III

Forward contracts - Limitations of forward markets – futures – Distinction between Future and Forward contracts – Futures terminitory options – Options terminitory, Call options and Put option.

UNIT - IV

Pay off for buyer (long futures) of futures – pay off for seller (short futures) of futures – Hedging, speculation and arbitrage – Options pay off – pay off profit for buyer of call options – pay off profit for writer of call options. Hedging and speculation in options.

UNIT - V

Evolution of Commodity Markets – Commodity markets in India – New York Mercantile Exchange- London Metal Exchange, Chicago Board of Trades – Tokyo Commodity Exchange, Chicago Mercantile Exchange.

TEXT BOOKS:

1. *Gurusamy, S. 2009. **Financial Markets and Institutions** [Third Edition]. Tata Mc Graw-Hill Education Pvt. Ltd., New Delhi.*
2. *Gordon, E., and Natarajan, K. 2000. **Financial Markets and Services** [Second Edition]. Himalaya Publishing House, Mumbai.*

REFERENCE BOOKS:

1. *Shashi, K. Gupta, Nisha Aggarwal, and Neeti Gupta, 2013. **Financial Institutions and Markets** [Fourth Edition]. Kalyani Publishers, New Delhi.*
2. *Khan, M.Y. **Financial Services** [Fourth Edition]. Tata Mc Grab-Hill Publishing Company Limited, New Delhi.*

18PCO002	INVESTMENT MANAGEMENT	SEMESTER- IV
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Total Credits: 4**Hours Per Week: 5****PREAMBLE:**

- To understand the characteristics of securities markets and the instruments traded therein.
- To be able to analyze the risk, return of securities and to manage portfolios of investments.

COURSE OUTCOMES

CO NUMBER	CO STATEMENT	KNOWLEDGE LEVEL
CO1	Defining the importance and concepts of investment, factors influencing investment, different investment avenues and investment process.	K1
CO2	Illustrate and portray the procedures of listing of securities, trading in different kinds of capital market, SEBI role and guidelines.	K2
CO3	Analyze investment opportunities and execute professional services and also outlining the fundamental and technical analysis as well as portfolio construction and portfolio management.	K4
CO4	Creating awareness of the risk return of different investment alternatives and estimate the value of securities so as to make valuable investment decisions.	K6
CO5	Identify the nature, scope and SEBI guidelines on portfolio management. Analyze the portfolio investment process and portfolio revision.	K3

MAPPING WITH PROGRAMME OUTCOMES

COs/Pos	PO1	PO2	PO3	PO4	PO5
CO1	S	S	S	S	M
CO2	S	S	S	S	S
CO3	S	S	S	S	S
CO4	S	S	S	S	S
CO5	S	S	M	S	S

S-Strong; M-Medium; L-Low

18PCO002	INVESTMENT MANAGEMENT *	SEMESTER- IV
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Total Credits: 4
Hours Per Week: 5

Note: Question paper shall cover 100% Theory

CONTENTS

UNIT - I

Investment - Meaning - Nature - scope- Importance- Factors influencing Investment - Investment media - Features of investment Programme - Investment Process - Development of Financial system in India.

UNIT - II

Capital Market - New issue Market and Stock Exchange in India - BSE - NSE - OTCEI - Kinds of Trading activity - Listing of Securities - SEBI and its Role and guidelines.

UNIT - III

Fundamental and Technical Analysis - Security evaluation - Economic Analysis - Industry Analysis - Company Analysis - Technical Analysis - Portfolio Analysis.

UNIT - IV

Investment Alternatives - Investment in Equity Shares, Preference shares, Bonds, Government Securities - Mutual Funds - Real Estate - Gold - Silver - Provident fund - Unit Trust - National Savings Scheme - LIC.

UNIT - V

Portfolio Management - Meaning- Nature - Scope - SEBI Guidelines- Portfolio Investment Process - Elements- Portfolio Revision - Needs and Problems.

TEXT BOOKS:

1. *Preeti Singh*, 2008. **Investment Management** [Sixteenth Edition].
Himalaya Publishing House Pvt. Ltd., Mumbai.
2. *Bhalla, V.K.* 2008. **Investment Management, Security Analysis and Portfolio Management** [Fourteenth Edition]. Sultan Chand & Company Ltd., New Delhi.

REFERENCE BOOKS:

1. *Avadhani, V.A.* 2008. **Investment Management** [Seventh Edition].
Himalaya Publishing House, Mumbai.
2. *Gangadhar, V., and Ramesh Babu, G.* 2003. **Investment Management** [First Edition]. Anmol Publication Pvt. Ltd., New Delhi.

17PCM43B	COST AND MANAGEMENT ACCOUNTING	SEMESTER- IV
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Total Credits: 5**Hours Per Week:6****PREAMBLE**

- To reveal the knowledge on utilization of fund and management of fund.
- To analyze the various concepts and techniques for better financial decision.

COURSE OUTCOME

CO NUMBER	CO STATEMENT	KNOWLEDGE LEVEL
CO1	Discuss the cost accounting elements and know about cost per unit of product.	K2
CO2	Apply different formula to analyze labor cost and overheads cost	K3
CO3	Discuss the objectives of management accounting and analyses balance sheet using ratios.	K2
CO4	Prepare analyses of various special decisions, using relevant cash flow and fund flow.	K4
CO5	Analyse cost-volume-profit techniques and Prepare a budget and demonstrate an understanding of the relationship between the components.	K2

MAPPING WITH PROGRAMME OUTCOMES

COs/POs	PO1	PO2	PO3	PO4	PO5
CO1	S	S	S	M	S
CO2	S	S	S	S	S
CO3	S	S	S	S	S
CO4	S	S	S	S	S
CO5	S	S	S	S	S

S-Strong; M-Medium; L-Low

17PCM43B	COST AND MANAGEMENT ACCOUNTING *	SEMESTER- IV
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Total Credits: 5

Hours Per Week: 6

Note: Distribution of Marks: Problems 60% and Theory 40%

CONTENTS

UNIT - I

Cost Accounting – Difference between Financial and Cost Accounting – Importance of Cost Accounting – Relationship between Cost and management Accounting – Methods of Costing – Elements of Cost – Cost Concepts – Preparation of Cost Sheet.

UNIT - II

Labour Cost – Methods of Wage payment – Incentive Systems – Idle time – over-time – Labour Turnover – Causes of Labour Turnover – Overheads – allocation and absorption of overheads.

UNIT - III

Management Accounting - Meaning – Objectives – Importance- Nature and Scope- Limitations – Financial Statement Analysis – Ratio Analysis – Uses and limitations of Ratios.

UNIT - IV

Fund Flow Statement –Meaning – Importance – Limitations –Preparation of schedule of changes in working capital andFund flow statement –Cash flow statement – Meaning - Advantages – Limitations – Differences between Fund

flow statement and Cash flow statement - Computation of cash flow statements as per AS 3.

UNIT - V

Marginal Costing - Cost - Volume - Profit Analysis - Break Even Analysis - Managerial application of Marginal Costing - significance - limitations - Budgeting and Budgetary Control: Preparation of Budgets - Material Procurement - Production - Sales - Flexible and Cash budgets.

TEXT BOOKS:

1. Jain, S.P., and Narang, K.L. 2001. **Cost and Management Accounting** [Fifth Edition]. Kalyani Publishers, New Delhi.
2. Pillai, R.S.N., and Bagavathi, 2009. **Cost Accounting** [First Edition]. Sultan Chand Company Ltd., New Delhi.
3. Sharma, and Shashi K. Gupta, 2012. **Management Accounting**[Twelfth Edition]. Kalyani Publishers, New Delhi.

REFERENCE BOOKS:

1. Jain, S.P., and Narang, K.L. 2010. **Cost Accounting**[Twenty First Edition]. Kalyani Publishers, New Delhi.
2. Maheswari, S.N. 2003. **Cost and Management Accounting**[First Edition]. Sultan Chand Company Ltd., New Delhi.

17PCM43C	JAVA PROGRAMMING AND HTML	SEMESTER- IV
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Total Credits: 3**Hours Per Week: 5****PREAMBLE:**

- To inculcate knowledge on Java Programming Concepts
- To make wide range of Applications and Web Pages

COURSE OUTCOMES:

CO NUMBER	CO STATEMENT	KNOWLEDGE LEVEL
CO1	Evoking the History of Java Language and WWW	K1, K2
CO2	Developing the Branching and Looping Statements	K3
CO3	Classifying the Array and Life Cycle of Thread	K3, K4
CO4	Demonstrate the History of HTML with its generations	K2, K4
CO5	Designing the web pages with HTML Tags	K5, K6

MAPPING WITH PROGRAMME OUTCOMES

COs/POs	PO1	PO2	PO3	PO4	PO5
CO1	S	M	S	S	S
CO2	S	S	S	S	M
CO3	S	M	S	S	S
CO4	S	S	S	S	M
CO5	S	S	S	S	S

S-Strong; M-Medium; L-Low

17PCM43C	JAVA PROGRAMMING AND HTML	SEMESTER- IV
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Total Credits : 3**Hours Per Week: 5****CONTENTS****UNIT - I**

History of Java-Java Features-Java and Internet-Java and www-Java Language: Introduction – Simple Java Program Structures-JVM.

UNIT - II

Constants-Variables-Data types- Operators and Expressions – Decision Making and Branching: if, if...else, Nested if... Else, else...if ladder- while, do, for-jumps in loops-Defining a class-fields declaration - Method declaration - Creating objects.

UNIT - III

Arrays - creating an array- One dimensional array – Strings – Extending a class using Inheritance. Multithreaded Programming: Creating threads- Extending thread classes-Stopping and blocking a thread-Life cycle of a thread.

UNIT - IV

HTML-History of HTML-HTML generation-HTML documents-Anchor tag-Hyperlinks-sample HTML documents.

UNIT - V

Head and body section-Header section-Title-Prologue-Links- Colourful webpage- Comment line-Sample HTML documents-Lists-Ordered lists-Unordered lists-Nested lists.

TEXT BOOKS:

1. *Balagurusamy, E. 2003. **Programming with Java - A primer**[Third Edition]. Tata McGraw-Hill Publishing Company Ltd., New Delhi.*
2. *Xavier, C.2000. **World Wide Web design with HTML** [Second Edition]. Tata Mcgraw-Hill Publishing Company Ltd., New Delhi.*

REFERENCE BOOKS:

1. *Patrick Naughton, and Herbert Schildt, 2000. **The Complete Reference Java2** [Third Edition]. Tata Mcgraw-Hill Publishing Company Ltd New Delhi.*
2. *Xavier,C. 2000. **Programming with Java2**[First Edition]. SciTech Publications, Chennai.*

17PCM43P	COMPUTER APPLICATIONS LAB - IV (JAVA AND WEB DESIGNING)	SEMESTER- IV
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Total Credits : 2

Hours Per Week: 4

JAVA AND WEB DESIGNING

1. Develop a program to check whether a given number is prime or not.
2. Develop a program to find and replace a word with a string.
3. Develop a program to prepare the mark list using Inheritance.
4. Develop a JAVA applet to calculate the payroll of employees.
5. Preparation of Program using HTML to display the ordered list and 3 unordered list of a Departmental Store.
6. Program to display Image and text using HTML tag for an advertisement of a Company Product
7. Preparation of web pages for a business organization using HTML Frames.
8. Preparation of table to display list of products using HTML Tags.
9. Preparation of document using Formatting and alignment to display Sales Letter.
10. Preparation of website of your department with minimum five links using HTML.

17PCM4EA	ELECTIVE IV: INTERNATIONAL BUSINESS	SEMESTER- IV
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Total Credits : 4

Hours Per Week: 4

PREAMBLE:

- This paper attempts to explain the various issues in International Business and help students gain depth knowledge about the subject.

COURSE OUTCOMES:

CO NUMBER	CO STATEMENT	KNOWLEDGE LEVEL
CO1	Summarizing the international business and Globalisation regarding factors, problems decisions and strategies.	K2
CO2	Identifying the international business environment and the fund providing Organisation.	K3
CO3	List out the functions of EXIM bank and its exchange controlling activities.	K4
CO4	Analyzing the Balance of Payments and its causes for disequilibrium. Assessing the Multinational Corporation and its code of conduct.	K4 & K5
CO5	Importance of International Organisation and HRM in Business environment.	K5

MAPPING WITH PROGRAMME OUTCOMES

COs/Pos	PO1	PO2	PO3	PO4	PO5
CO1	S	S	S	M	S
CO2	S	S	S	S	S
CO3	S	S	S	M	S
CO4	S	S	M	S	S
CO5	S	S	S	S	S

S-Strong; M-Medium; L-Low

17PCM4EA	ELECTIVE IV: INTERNATIONAL BUSINESS	SEMESTER- IV
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Total Credits : 4

Hours Per Week: 4

CONTENTS

UNIT - I

International business- Types- Reasons- Problems- International business decisions International orientations-Market entry strategies-Globalization-advantages-impact-factors favoring globalization-Globalization strategies-Drivers & Restrainers of globalization.

UNIT - II

International business environment-International Trading Environment-European union- NAFTA-SAARC-SAPTA-Commodity agreements-WTO-IMF-World bank

UNIT - III

International Finance-Factors-Limitations -EXIM bank -FDI- Eurocurrency- Foreign Exchange-Determination of exchange rates-Exchange control-Exchange rate systems.

UNIT - IV

BOP-Components-BOP disequilibrium -Correction of disequilibrium-Counter trade-MNC- Meaning-merits-demerits-Dominance-Code of conduct.

UNIT - V

International Organization & HRM- Organizational structures-Factors affecting international HRM-Staffing policy & determinants-Business ethics-Social responsibility of business- Environmental issues-Labour issues.

TEXT BOOK

1. *Francis Cherunilam International Business Prentice Hall of India 2010 V Edition*

REFERENCE BOOKS

1. *Aswathappa K. International Business Tata McGraw Hill Publishing Co. Ltd. 2008 III Edition*
2. *Bhalla V.K., Shivaramu S. International Business Anmol Publications Pvt.Ltd 2007 V Edition*
3. *Daniel, Rade Baugh, Sullivan, Salwan International Business Pearson Education 2010 V Edition*

17PCM4EB	ELECTIVE IV: FUNDAMENTAL AND TECHNICAL ANALYSIS	SEMESTER- IV
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Total Credits : 4**Hours Per Week: 4****PREAMBLE:**

- To know the importance of Security analysis, risk and return involved in it.
- To understand the various theories related to Technical analysis.

COURSE OUTCOMES:

CO NUMBER	CO STATEMENT	KNOWLEDGE LEVEL
CO1	Illustrate the importance of investment and security analysis, risk and return analysis, and various approaches to security valuation.	K2
CO2	Classifying the fundamental analysis and market analysis, also demonstrating the importance of indices of NSE and BSE in the corporate sector.	K4
CO3	Evaluating industry and company analysis and appraising the methods.	K5
CO4	Interpret the various theories (Dow and Elliot Wave theory) of technical analysis and their consequence.	K2
CO5	Apply the moving average, charts and macd. Also tries to identify the relative strengths.	K3

MAPPING WITH PROGRAMME OUTCOMES

COs/POs	PO1	PO2	PO3	PO4	PO5
CO1	S	S	S	S	S
CO2	S	S	S	M	S
CO3	S	S	S	S	S
CO4	S	S	S	S	S
CO5	S	S	S	S	M

S-Strong; M-Medium; L-Low

17PCM4EB	ELECTIVE IV: FUNDAMENTAL AND TECHNICAL ANALYSIS	SEMESTER- IV
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Total Credits : 4

Hours Per Week: 4

Note: Question paper shall cover 100% Theory.

CONTENTS

UNIT- I

Investment - meaning - importance - security analysis - risk and return - various approaches to security valuation.

UNIT - II

Fundamentals analysis - meaning - Market analysis - Indices of NSE and BSE

UNIT - III

Industry analysis - meaning - methods - Company analysis - meaning - methods.

UNIT - IV

Technical analysis - meaning - Dow Theory - Elliot Wave Theory

UNIT - V

Moving Averages - Charts - macd -relative strengths.

TEXT BOOKS:

1. *Preeti Singh*, 2008. **Investment Management** [Sixteenth Edition]. Himalaya Publishing House Pvt. Ltd., Mumbai.
2. *Bhalla, V.K.* 2008. **Investment Management, Security Analysis and Portfolio Management** [Fourteenth Edition]. Sultan Chand & Company Ltd., Delhi.

REFERENCE BOOKS

1. *Avadhani, V.A.* 2008. **Investment Management** [Seventh Edition]. Himalaya Publishing House, Mumbai.
2. *Gangadhar, V., and Ramesh Babu, G.* 2003. **Investment Management** [First Edition]. Anmol Publication Pvt. Ltd., New Delhi.

17PCM4EC	ELECTIVE IV: SUPPLY CHAIN MANAGEMENT	SEMESTER -IV
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Total Credits:4**Hours Per Week: 4****PREAMBLE**

- To create awareness about the supply chain activities taken in order to deliver the goods.
- To get awareness on Procurement , Outsourcing and dimensions of Customer value.

COURSE OUTCOMES:

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

CO NUMBER	CO STATEMENT	KNOWLEDGE LEVEL
CO1	Define the Supply Chain Management and inventory management	K1
CO2	Explain the Supply chain Integrates and its impact on grocery and retail industry.	K2
CO3	Identify the Frame work of Strategic Alliances and its merits and demerits.	K3
CO4	Outline the Procurement and Outsourcing benefits and risks related with framework for make or buy decision and e-procurement.	K4
CO5	Assess the dimension of customer Value and its measures.	K5

MAPPING WITH PROGRAMME OUTCOMES

COs/Pos	PO1	PO2	PO3	PO4	PO5
CO1	S	S	S	M	S
CO2	S	M	S	S	S
CO3	S	S	S	M	S
CO4	S	S	M	S	S
CO5	S	M	S	S	S

S-Strong; M-Medium; L-Low

17UCM4EC	ELECTIVE IV: SUPPLY CHAIN MANAGEMENT	SEMESTER -IV
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Total Credits:4

Hours Per Week: 4

CONTENTS

UNIT - I

Supply Chain Management – Global Optimization – importance – key issues – Inventory management – economic lot size model. Supply contracts – centralized vs. decentralized system.

UNIT - II

Supply chain Integrates- Push, Pull strategies – Demand driven strategies – Impact on grocery industry – retail industry – distribution strategies.

UNIT - III

Strategic Alliances: Frame work for strategic alliances – 3PL – merits and demerits – retailer –supplier partnership – advantages and disadvantages of RSP – distributor Integration.

UNIT - IV

Procurement and Outsourcing: Outsourcing – benefits and risks – framework for make/buy decision – e-procurement – frame work of e-procurement .

UNIT- V

Dimension of customer Value – conformance of requirement – product selection – price and brand – value added services – strategic pricing – smart pricing – customer value measures.

TEXT BOOKS:

1. *David Simchi-Levi., Kamisnky., Philip and Simchi-Levi Edith. 2004. **Designing and Managing the Supply Chain: Concepts, Strategies and Case Studies**[Second Edition]. McGraw Hill Publication.*

REFERENCE BOOKS:

1. *Rushton,A., Oxley,J., and Croucher,P. 2000. **Handbook of Logistics and Distribution** [Second Edition]. Management. Kogan Page.*
2. *Agrawal. D. K. 2009. **Textbook of Logistics and Supply Chain Management** [First Edition]. Macmillan Publishers India limited.*

17PCMSS1	Self Study - I: CUSTOMER RELATIONSHIP MANAGEMENT	SEMESTER- III
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PREAMBLE:

- To know the CRM Concepts and to integrate the CRM with ERP and Data Warehouse.

COURSE OUTCOMES:

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

CO NUMBER	CO STATEMENT	KNOWLEDGE LEVEL
CO1	Find the CRM strategies for building relationship.	K1
CO2	Outline the CRM and ECRM differences and to adopt E-CRM with Basic requirements.	K2
CO3	Able to build a frame work for successful CRM.	K3
CO4	Analyze the Role of CRM Managers to Integrate CRM with ERP systems	K4
CO5	Build Integration of CRM with data warehouse.	K5

MAPPING WITH PROGRAMME OUTCOMES

COs/POs	PO1	PO2	PO3	PO4	PO5
CO1	S	S	S	S	S
CO2	S	M	S	S	S
CO3	S	S	S	S	M
CO4	S	S	M	S	S
CO5	S	S	S	S	S

S=Strong, M-Medium, L=Low

17PCMSS1	Self Study - I: CUSTOMER RELATIONSHIP MANAGEMENT	SEMESTER- III
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Total Credit : 1

CONTENTS

UNIT - I

Introduction and significance of CRM – Benefits - CRM strategies for building relationship - Emerging trends – CRM in the Internet era - CRM issues and problems.

UNIT - II

E-CRM: CRM to E-CRM – Differences - Web experience - Market dynamics relating to CRM - Need to adopt E-CRM - Basic requirements- Three dimensions – Customer interaction- Problems with E-CRM solutions – E-CRM tools.

UNIT - III

CRM process: Introduction and objectives of a CRM process - CRM Business transformation - CRM Implementation process - The warnings of implementation -A frame work for successful CRM.

UNIT - IV

Integration of CRM with ERP systems - Role of CRM Managers.

UNIT - V

Integration of CRM with data warehouse.

TEXT BOOK

1. *PeeruMohammed and Sagadevan, Customer Relationship Marketing, Vikas Publishing House 2005, 5th edition*

REFERENCE BOOKS

1. *Sheth, Parvatiyar, Shainesh Customer Relationship Management Tata Mc Graw Hill Publishing Ltd 2004, 4th edition*
2. *VenkataRamana V. And Somayajulu G. Customer Relationship Management Excel Books 2005, 6th edition*

17PCMSS2	Self Study – II: ENTREPRENEURIAL DEVELOPMENT	SEMESTER- III
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PREAMBLE:

- To impart knowledge and skills needed to become a successful Entrepreneur and to motivate young minds to set up own venture and Contribute to national economic development.

COURSE OUTCOMES:

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

CO NUMBER	CO STATEMENT	KNOWLEDGE LEVEL
CO1	Define Entrepreneurship and relate role of entrepreneurship in economic development.	K1
CO2	Compare the various Institutions which support entrepreneurs.	K2
CO3	Identify the registration formalities and to develop new ventures.	K3
CO4	Examine the feasibility of Project to develop business plan.	K4
CO5	Appraise the cost aspects and estimate the revenue for a new project.	K5,K6

MAPPING WITH PROGRAMME OUTCOMES

COs/POs	PO1	PO2	PO3	PO4	PO5
CO1	S	S	S	S	S
CO2	S	S	S	M	S
CO3	S	S	S	S	M
CO4	S	S	S	S	S
CO5	S	M	S	S	S

S=Strong, M-Medium,L=Low

17PCMSS2	Self Study - II: ENTREPRENEURIAL DEVELOPMENT	SEMESTER- III
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Total Credit : 1**CONTENTS****UNIT - I**

Entrepreneurship - Meaning - Characteristics - Functions - Traits - Types - Women entrepreneurship - Rural entrepreneurship - Role of entrepreneurship in economic development - Entrepreneurship development programme - Need - Objectives - Course contents - Phases - evaluation.

UNIT - II

Factors affecting entrepreneurial growth - Institutional support to entrepreneurs - DIC, NSIC, SIDO, KVIC, SIDC, TIIC, Industrial Estates, SIDBI, EDII, SIPCOT- Angel investors -Incubators - Venture capital- Clusters- Special Economic Zones.

UNIT - III

Starting a venture - Registration formalities - Incentives and subsidies - Need for incentives and subsidies - Tax benefits for SSI units - Sickness in Small Industries - Causes and Remedies and Revival.

UNIT - IV

Project - Idea generation - Project identification - Project Formulation - Feasibility Analysis - Development of Business plan - Project appraisal - Project Report Presentation.

UNIT - V

Financial Analysis - Capital Cost Estimation - Operating Cost - Revenue estimates - Working capital - Errors in estimation.

TEXT BOOKS

1. Gupta. C.B and Srinivasan. N.P **Entrepreneurial Development** Sultan Chand 2005

REFERENCE BOOKS:

- 1 Khanka SS **Entrepreneurial development** S. Chand and Co ltd 2010.
- 2 Robert D Hisrich, et al **Entrepreneurship Development** Tata McGrawHill Publishing Company Ltd. New Delhi 2007.
- 3 Prasanna Chandra **Projects - Planning, Analysis, Financing, Implementation & Review** Tata McGraw Hill publishing company Ltd. New Delhi 2006.

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