

## Dr. N.G.P.ARTS AND SCIENCE COLLEGE (Autonomous)

### REGULATIONS 2019-20 for Post Graduate Programme

(Outcome Based Education model with Choice Based Credit System)

#### M.Com (CA)

(For the students admitted during the academic year 2021-22 and onwards)

#### PROGRAMME: M.COM. (CA)

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)/ /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 course of study of Two Academic Years.

#### PROGRAMME EDUCATIONAL OBJECTIVES

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

- To educate the learners about the role of finance, technology and its social obligation in the globalized environment.
- To stimulate an enquiring, analytical and creative approach to business issues and to encourage independent judgment and critical awareness.
- To enable the professional competence in managerial and entrepreneurial skills to start or run a business or to play a significant and responsible role in the business.
- To exhibit decision-making skills conforming to sustainable business practices and upholding business ethics and human values in challenging environments.
- To embed research knowledge in the minds of learners for pursuing research as career in academics and industry
- To equip with emerging techniques, skills and tools for computing proficiency



### PROGRAMME OUTCOMES:

On the successful completion of the program, the following are the expected outcomes.

| PO Number | PO Statement   |
|-----------|--|
| PO1       | To enable the students to acquire professional knowledge over Commerce and Computer related subjects.  |
| PO2       | 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. |
| PO3       | To embed practical knowledge in the minds of students through industrial visits and various training programmes.   |
| PO4       | To enable students to carry out action oriented researches in commerce and computer applications.  |
| PO5       | To equip the students to occupy important positions in Business, Industries and related organizations.   |





### Total Credit Distribution

| Subjects       | Credits | Total   |             | Credits   | Cumulative |
|----------------|---------|---------|-------------|-----------|------------|
| Core Theory    | 4       | 14x 100 | 1400        | 56        |            |
| Core Practical | 2       | 4 x 100 | 400         | 8         |            |
| Internship     | 2       | 1 x 50  | 50          | 2         |            |
| Project Work   | 8       | 1x 200  | 200         | 8         |            |
| Electives      | 4       | 4x100   | 400         | 16        |            |
| <b>Total</b>   |         |         | <b>2450</b> | <b>90</b> | <b>90</b>  |



## CURRICULUM PROGRAMME

| Course Code    | Course Category  | Course Name   | L  | T | P | Exam (h) | Max Marks |     |       | Credits |
|----------------|------------------|---|----|---|---|----------|-----------|-----|-------|---------|
|                |                  |   |    |   |   |          | CIA       | ESE | Total |         |
| First Semester |                  |   |    |   |   |          |           |     |       |         |
| 195CM2A1CA     | Core - I         | Higher Corporate Accounting                                       | 5  | 1 | - | 3        | 25        | 75  | 100   | 4       |
| 205CM2A1CB     | Core - II        | International Marketing   | 4  | 1 | - | 3        | 25        | 75  | 100   | 4       |
| 205CM2A1CC     | Core - III       | Economics for Decision Making                                     | 5  | - | - | 3        | 25        | 75  | 100   | 4       |
| 195CM2A1CD     | Core - IV        | Relational Database Management System                             | 5  | - | - | 3        | 25        | 75  | 100   | 4       |
| 205CM2A1CP     | Core Practical I | Lab: I - Computer Applications ( MS Office , Oracle and Internet) | -  | - | 4 | 3        | 40        | 60  | 100   | 2       |
| 205CM2A1DA     | DSE I            | Business Environment  | 4  | 1 | - | 3        | 25        | 75  | 100   | 4       |
| 205CM2A1DB     |                  | Marketing of Financial Services                                   |    |   |   |          |           |     |       |         |
| 205CM2A1DC     |                  | Corporate Governance  |    |   |   |          |           |     |       |         |
| Total          |                  |   | 23 | 3 | 4 | -        | -         | -   | 600   | 22      |

  
 12/05/21  
**BoS Chairman/HoD**  
 Department of Commerce (CA)  
 Dr. N. G. P. Arts and Science College  
 Coimbatore - 641 048

|                                    |                     |                      |
|------------------------------------|---------------------|----------------------|
| Dr.N.G.P. Arts and Science College |                     |                      |
| <b>APPROVED</b>                    |                     |                      |
| 15<br>12.5.2021                    | AC - 15<br>9/8/2021 | GB - 15<br>17/8/2021 |



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M.Com. CA (Students admitted during the AY 2021-22)



| Course Code     | Course Category   | Course Name   | L  | T | P | Exam (h) | Max Marks |     |       | Credits |
|-----------------|-------------------|---|----|---|---|----------|-----------|-----|-------|---------|
|                 |                   |   |    |   |   |          | CIA       | ESE | Total |         |
| Second Semester |                   |   |    |   |   |          |           |     |       |         |
| 205CM2A2CA      | Core - V          | Advanced Financial Management                       | 5  | 1 | - | 3        | 25        | 75  | 100   | 4       |
| 205CM2A2CB      | Core - VI         | Advanced E-Commerce                                 | 5  | - | - | 3        | 25        | 75  | 100   | 4       |
| 205CM2A2CC      | Core - VII        | Object Oriented Programming with C++                | 5  | - | - | 3        | 25        | 75  | 100   | 4       |
| 195CM2A2CP      | Core Practical II | Lab: II - Computer Applications (Tally ERP 9 & C++) | -  | - | 4 | 3        | 40        | 60  | 100   | 2       |
| 205CO2A2EA      | EDC               | Human Resource Management                           | 5  | - | - | 3        | 25        | 75  | 100   | 4       |
| 205CM2A2DA      | DSE II            | Strategic Management                                | 5  | - | - | 3        | 25        | 75  | 100   | 4       |
| 205CM2A2DB      |                   | Financial Markets and Institutions                  |    |   |   |          |           |     |       |         |
| 205CM2A2DC      |                   | Indian Stock Exchanges                              |    |   |   |          |           |     |       |         |
| Total           |                   |   | 25 | 1 | 4 | -        | -         | -   | 600   | 22      |



| Course Code    | Course Category    | Course Name   | L  | T | P | Exam (h) | Max Marks |     |       | Credits |
|----------------|--------------------|---|----|---|---|----------|-----------|-----|-------|---------|
|                |                    |   |    |   |   |          | CIA       | ESE | Total |         |
| Third Semester |                    |   |    |   |   |          |           |     |       |         |
| 195CM2A3CA     | Core - VIII        | Direct Tax  | 5  | 1 | - | 3        | 25        | 75  | 100   | 4       |
| 195CM2A3CB     | Core -IX           | Business Research Methods                                       | 5  | - | - | 3        | 25        | 75  | 100   | 4       |
| 195CM2A3CC     | Core - X           | Investment Management   | 5  | - | - | 3        | 25        | 75  | 100   | 4       |
| 195CM2A3CD     | Core -XI           | Visual Basic  | 5  | - | - | 3        | 25        | 75  | 100   | 4       |
| 195CM2A3CP     | Core Practical III | Lab: III - Computer Applications (Visual Basic and SPSS Basics) | -  | - | 4 | 3        | 40        | 60  | 100   | 2       |
| 195CM2A3CT     | IT                 | Internship  | -  | - | - | -        | -         | 50  | 50    | 2       |
| 195CM2A3DA     | DSE III            | Organizational Behaviour  | 5  | - | - | 3        | 25        | 75  | 100   | 4       |
| 195CM2A3DB     |                    | Indirect Taxes  |    |   |   |          |           |     |       |         |
| 195CM2A3DC     |                    | Futures and Options   |    |   |   |          |           |     |       |         |
|                |                    |   | 25 | 1 | 4 | -        | -         | -   | 650   | 24      |





| Course Code     | Course Category   | Course Name  | L  | T | P  | Exam (h) | Max Marks |     |       | Credits |
|-----------------|-------------------|--|----|---|----|----------|-----------|-----|-------|---------|
|                 |                   |  |    |   |    |          | CIA       | ESE | Total |         |
| Fourth Semester |                   |  |    |   |    |          |           |     |       |         |
| 195CM2A4CA      | Core - XII        | Cost and Management Accounting                                   | 5  | 1 | -  | 3        | 25        | 75  | 100   | 4       |
| 195CM2A4CB      | Core - XIII       | Java Programming and HTML  | 5  | - | -  | 3        | 25        | 75  | 100   | 4       |
| 195CM2A4CP      | Core Practical-IV | Lab: IV - Computer Applications (Java, HTML and SPSS - Advanced) | -  | - | 4  | 3        | 40        | 60  | 100   | 2       |
| 195CM2A4CV      | Core: Project     | Project Work   | -  | - | 10 | -        | 80        | 120 | 200   | 8       |
| 195CM2A4DA      | DSE IV            | Fundamental and Technical Analysis                               | 5  | - | -  | 3        | 25        | 75  | 100   | 4       |
| 195CM2A4DB      |                   | Entrepreneurial Development                                      |    |   |    |          |           |     |       |         |
| 195CM2A4DC      |                   | Supply Chain Management  |    |   |    |          |           |     |       |         |
| Total           |                   |  | 15 | 1 | 14 | -        | -         | -   | 600   | 22      |
|                 |                   |  | -  | - | -  | -        | -         | -   | 2450  | 90      |



### DISCIPLINE SPECIFIC ELECTIVE

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

| S.No | Subject Code | Name of the Subject             |
|------|--------------|---------------------------------|
| 1    | 205CM2A1DA   | Business Environment            |
| 2    | 205CM2A1DB   | Marketing of Financial Services |
| 3    | 205CM2A1DC   | Corporate Governance            |

#### Elective-II

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

| S.No | Subject Code | Name of the Subject                |
|------|--------------|------------------------------------|
| 1    | 205CM2A2DA   | Strategic Management               |
| 2    | 205CM2A2DB   | Financial Markets and Institutions |
| 3    | 205CM2A2DC   | Indian Stock Exchanges             |

#### Elective-III

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

| S.No | Subject Code | Name of the Subject      |
|------|--------------|--------------------------|
| 1    | 195CM2A3DA   | Organizational Behaviour |
| 2    | 195CM2A3DB   | Indirect Taxes           |
| 3    | 195CM2A3DC   | Futures and Options      |

#### Elective-IV

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

| S.No | Subject Code | Name of the Subject                |
|------|--------------|------------------------------------|
| 1    | 195CM2A4DA   | Fundamental and Technical Analysis |
| 2    | 195CM2A4DB   | Entrepreneurial Development        |
| 3    | 195CM2A4DC   | Supply Chain Management            |

#### Self-study paper offered by the Commerce CA Department

| S. No. | Semester     | Course Code | Course Title                     |
|--------|--------------|-------------|----------------------------------|
| 1.     | Semester III | 195CM2ASSA  | Customer Relationship Management |
| 2.     |              | 195CM2ASSB  | International Business           |





## Regulation (2019-2020)

### PG Programme

Effective from the academic year 2019-20 and applicable to the students admitted to the Degree of Master of Arts/Commerce/Management/Science.

#### 1. NOMENCLATURE

**1.1 Faculty:** Refers to a group of programmes concerned with a major division of knowledge. Eg. Faculty of Computer Science consists of Programmes like Computer Science, Information Technology, Computer Technology, Computer Applications etc.

**1.2 Programme:** Refers to the Master of Arts/Management/Commerce/Science Stream that a student has chosen for study.

**1.3 Batch:** Refers to the starting and completion year of a programme of study. Eg. Batch of 2015-2017 refers to students belonging to a 2-year Degree programme admitted in 2015 and completing in 2017.

**1.4 Course:** Refers to a component (a paper) of a programme. A course may be designed to involve lectures / tutorials / laboratory work / seminar / project work/ practical training / report writing / Viva voce, etc or a combination of these, to effectively meet the teaching and learning needs and the credits may be assigned suitably.

##### a) Core Courses

A course, which should compulsorily be studied by a candidate as a core requirement is termed as a Core course.

##### b) Extra Departmental Course (EDC)

A course chosen generally from a related discipline/subject, with an intention to seek exposure in the discipline relating to the core domain of the student.

##### c) Discipline Specific Elective Course (DSE): DSE courses are the courses offered by the respective disciplinary/ interdisciplinary programme.



#### d) Project Work:

It is considered as a special course involving application of knowledge in problem solving/analyzing/exploring a real-life situation. The Project work will be given in lieu of a Core paper.

#### e) Extra credits

Extra credits will be awarded to a student for achievements in co-curricular activities carried out outside the regular class hours. The guidelines for the award of extra credits are given in section two, these credits are not mandatory for completing the programme.

#### e) Advanced Learner Course (ALC):

ALC is doing work of a higher standard than usual for students at that stage in their education. Research work carried out in University/ Research Institutions/ Industries of repute in India or abroad for a period of 15 to 30 days.

## 2. EXTRA CREDITS

- Earning extra credit is mandatory. However, it is not essential for programme completion.
- Extra Credits will be awarded to a student for achievement in co-curricular/ extracurricular activities carried other than the regular class-hours.
- A student is permitted to earn a maximum of 10 extra Credits during the programme duration of PG from I to IV Semester.
- Candidate can claim a maximum of 1 credit under each category listed.

The following are the guidelines for the award of Extra credits:

### 2.1 Proficiency in Foreign Language

| Qualification   | Credit |
|---|--------|
| A pass in any foreign language in the examination conducted by an authorized agency | 1      |





## 2.2 Proficiency in Hindi

| Qualification   | Credit |
|---|--------|
| A pass in the Hindi examination conducted by Dakshin Bharat Hindi Prachar Sabha | 1      |

Examination passed during the programme period only will be considered for extra credit

## 2.3 Self-study Course

| Qualification  | Credit |
|--|--------|
| A pass in the self-study courses offered by the department | 1      |

The candidate should register in the self-study course offered by the department only in the III semester

## 2.4 Typewriting/Short hand

A Pass in shorthand /typewriting examination conducted by Tamil Nadu Department of Technical Education (TNDTE) and the credit will be awarded.

| Qualification   | Credit |
|---|--------|
| A pass in the type writing /short hand examination offered by TNDTE | 1      |

## 2.5 Diploma/ Certificate

Courses offered by any recognized University / NCVRT

| Qualification  | Credit |
|--|--------|
| A pass in any Certificate /Diploma/PG Diploma Course | 1      |



## 2.6 CA /ICSI/ CMA

| Qualification   | Credit |
|---|--------|
| Qualifying foundation/Inter level/Final in CA/ICSI/CMA etc. | 1      |

## 2.7 Sports and Games

The Student can earn extra credit based on their achievement in sports as given below:

| Qualification  | Credits |
|--|---------|
| Achievement in University/State /National/ International | 1       |

## 2.8 Online Courses

Pass in any one of the online courses –

| Qualification                      | Credit |
|------------------------------------|--------|
| SWAYAM/NPTEL/Spoken Tutorial etc., | 1      |

## 2.9 Publications / Conference Presentations (Oral/ Poster) /Awards

| Qualification  | Credit |
|--|--------|
| Research Publications in Journals/oral/poster presentation in Conference | 1      |

## 2.10 Innovation / Incubation / Patent / Sponsored Projects / Consultancy

| Qualification   | Credit |
|---|--------|
| Development of model/ Products/ Prototype/ Process/App/Registration of Patents/ Copyrights/ Trademarks/Sponsored Projects/Consultancy | 1      |





### 2.11 Representation

| Qualification   | Credit |
|---|--------|
| Participation in State / National level celebrations such as Independence day, Republic day Parade, National Integration camp etc., | 1      |

### 3. EXAMINATIONS

The following are the distribution of marks for External and Internal i.e., Comprehensive examination and Continuous Internal Assessment and passing minimum marks for theory papers of PG programmes.

| TOTAL MARKS | EXTERNAL   |                                    | Internal Max. marks | Overall Passing Minimum for total marks (Internal + External) |
|-------------|------------|------------------------------------|---------------------|---|
|             | Max. marks | Passing Minimum for External alone |                     |   |
| 100         | 75         | 38                                 | 25                  | 50  |
| 50          | 50         | 25                                 | ----                | 25  |

The following are the Distribution of marks for the Continuous Internal Assessment in the theory papers of PG programmes.

| S. No.      | For Theory- PG courses                       | Distribution of Marks |
|-------------|--|-----------------------|
| 1           | TESTS I (2 hours )                           | 5                     |
| 2           | TESTS II / End semester Model test (3 hours) | 10                    |
| 3           | OBE- Rubrics                                 | 10                    |
| TOTAL MARKS |  | 25                    |



The following are the distribution of marks for the External Assessment in PG Theory courses

| S. No.             | For Theory- PG courses              | Distribution of Marks |           |
|--------------------|-------------------------------------|-----------------------|-----------|
| 1                  | Comprehensive (Written) Examination | 65                    | 50        |
| 2                  | Online MCQ Examination              | 10                    | --        |
| <b>TOTAL MARKS</b> |                                     | <b>75</b>             | <b>50</b> |

The following are the distribution of marks for External examinations (CE) and Continuous Internal Assessment (CIA) and passing minimum marks for the practical courses of PG programmes.

| TOTAL MARKS | EXTERNAL   |                                    | Internal Max. marks | Overall Passing Minimum for total marks (Internal + External) |
|-------------|------------|------------------------------------|---------------------|---|
|             | Max. marks | Passing Minimum for External alone |                     |   |
| 100         | 60         | 30                                 | 40                  | 50  |
| 200         | 120        | 60                                 | 80                  | 100   |

The following are the distribution of marks for the Continuous Internal Assessment (CIA) in PG practical courses

| S. No.             | For Theory - PG Practical courses   | Distribution of Marks |           |
|--------------------|---|-----------------------|-----------|
| 1                  | Tests: Two tests out of which one shall be during the mid semester and the other to be conducted as model test at the end of the semester.) | 24                    | 48        |
| 2                  | OBE- Rubrics  | 16                    | 32        |
| <b>TOTAL MARKS</b> |   | <b>40</b>             | <b>80</b> |

The following are the distribution of marks for the External Assessment in PG practical courses

| S. No.             | For Theory - PG Practical courses | Distribution of Marks |            |
|--------------------|-----------------------------------|-----------------------|------------|
| 1                  | Experiment-I                      | 25                    | 50         |
| 2                  | Experiment-II                     | 25                    | 50         |
| 3                  | Record & Viva-Voce                | 10                    | 20         |
| <b>TOTAL MARKS</b> |                                   | <b>60</b>             | <b>120</b> |





The following are the distribution of marks for Project and Viva voce examinations/Industrial Training and Continuous Internal Assessments and passing minimum marks for the project courses/Industrial Training of PG programmes

| TOTAL MARKS | EXTERNAL   |                                    | Internal Max. marks | Overall Passing Minimum for total marks (Internal + External) |
|-------------|------------|------------------------------------|---------------------|---|
|             | Max. marks | Passing-Minimum for External alone |                     |   |
| 100         | 60         | 30                                 | 40                  | 50  |
| 200         | 120        | 60                                 | 80                  | 100   |

The following are the distribution of marks for the Continuous Internal Assessment in PG Project/ Industrial Training courses.

| S. No.             | For- PG Project courses/ Industrial Training | Distribution of Marks |           |
|--------------------|--|-----------------------|-----------|
| 1                  | Review-I                                     | 10                    | 20        |
| 2                  | Review-II                                    | 10                    | 20        |
| 3                  | Review-III                                   | 10                    | 20        |
| 4                  | Documentation                                | 10                    | 20        |
| <b>TOTAL-MARKS</b> |  | <b>40</b>             | <b>80</b> |

The following are the distribution of marks for the External Examination (CE) in PG Project / /Industrial Training courses

| S. No.             | For- PG Project courses/ Industrial Training Courses | Distribution of Marks |            |
|--------------------|--|-----------------------|------------|
| 1                  | Record Work and Presentation                         | 40                    | 80         |
| 2                  | Viva-Voce  | 20                    | 40         |
| <b>TOTAL MARKS</b> |  | <b>60</b>             | <b>120</b> |

- The end semester examinations shall normally be conducted after completing 90 working days for each semester.



- The maximum marks for each theory and practical course (including the project work and Viva-Voce examination in the final Semester) shall be 100 with the following breakup.

**(i) Theory Courses**

Continuous Internal Assessment (CIA) : 25 Marks

End Semester Exams (ESE) : 75 Marks

(Online Exam: 10 Marks & Written Exam: 65 Marks)

**(ii) For Practical Courses**

Continuous Internal Assessment (CIA) : 40 Marks

End Semester Exams (ESE) : 60 Marks

**Continuous Assessment OBE Rubrics Score Sheet**

Degree: \_\_\_\_\_ Branch: \_\_\_\_\_ Semester: \_\_\_\_\_

Course Code: \_\_\_\_\_ Course: \_\_\_\_\_

Max. Marks: \_\_\_\_\_ Internal: \_\_\_\_\_ External: \_\_\_\_\_ Total: \_\_\_\_\_

| S. No. | REG. NO. | THEORY /<br>PRACTICAL &<br>LIBRARY<br>CLASS<br>PARTICIPATION<br>(15) (Compulsory) |                          |                                |                               | RUBRICS ASSESSMENT (SELECT ANY ONE) |                   |                         |                               |                   |           |                               |                                   |                          | Total Marks out of : 30 | Total Marks out of : 16 / 10 / 08 / 04 |
|--------|----------|---|--------------------------|--------------------------------|-------------------------------|-------------------------------------|-------------------|-------------------------|-------------------------------|-------------------|-----------|-------------------------------|-----------------------------------|--------------------------|-------------------------|--|
|        |          |   |                          |                                |                               | PAPERS /<br>REPORTS<br>(15)         |                   |                         | ASSIGNMENTS<br>(15)           |                   |           | CLASS<br>PRESENTATION<br>(15) |                                   |                          |                         |  |
|        |          | Library   | Integration of Knowledge | Interaction &<br>Participation | Demonstration of<br>Knowledge | Organization &<br>Knowledge         | Format & Spelling | Reference / Experiments | Demonstration of<br>Knowledge | Format & Spelling | Reference | Content & Coherence           | Creativity and Speaking<br>Skills | Duration of Presentation |                         |  |
| 1      |          | 6   | 3                        | 3                              | 3                             | 5                                   | 5                 | 5                       | 5                             | 5                 | 5         | 5                             | 5                                 | 5                        |                         |  |





### a) Utilization of Library

Marks will be awarded to the student based on the hours spent in the library after the working hours and submission of report by the student.

| Hours spent in Library | Marks | Type of Document submitted                |
|------------------------|-------|---|
| 2                      | 1     | Report/<br>Assignment/ Class presentation |
| 4                      | 2     |   |
| 6                      | 3     |   |
| 8                      | 4     |   |
| 10                     | 5     |   |
| 12                     | 6     |   |

- During the Library hour, the student must spend time in reading the articles, books, journals of their subject of interest
- Each student should borrow minimum three books during the semester

### b) Class Participation

Active participation in classroom discussion by the student will be evaluated based on Integration of knowledge, Interaction and Participation and demonstration of knowledge.

### c) Papers / Reports/ Assignments/ Class Presentation

The student will be evaluated based on his ability to do analysis of application of theory to real world problems or creative extension of class room learning and his/her ability to communicate the given topic effectively and clearly. The following are the distribution of marks for the continuous internal assessment in PG practical courses

## 4. FOR PROGRAMME COMPLETION

Programme Completion (for students admitted during the A.Y.2019-20 and Onwards)

Student has to complete the following:



- i) Core, EDC, DSE, Project as mentioned in the scheme
- ii) Internship / Industrial/ Institutional training as mentioned in the scheme

Students must undertake industrial / institutional training for a minimum of 15 days and not exceeding 30 days during the II semester summer vacation. The students will submit the report for evaluation during III semester.

Based on the performance Grade will be awarded as follows:

| Marks Scored | Grade to be awarded |
|--------------|---------------------|
| 75 and above | A                   |
| 60-74        | B                   |
| 50-59        | C                   |
| < 50         | Re-Appearence       |





| Course Code | Course Name                 | Category | L | T | P | Credit |
|-------------|-----------------------------|----------|---|---|---|--------|
| 195CM2A1CA  | HIGHER CORPORATE ACCOUNTING | CORE     | 5 | 1 | - | 4      |

### PREAMBLE

This course has been designed for students to learn and understand

- The maintenance of company accounts in accordance with the new provisions of company law
- About banking and insurance company accounts
- The various accounting standards

### COURSE OUTCOMES

On 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) | K3S             |

### 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**



Dr. NGPASC

COIMBATORE | INDIA

M.Com. CA (Students admitted during the AY 2021-22)

|            |                             |            |
|------------|-----------------------------|------------|
| 195CM2A1CA | HIGHER CORPORATE ACCOUNTING | SEMESTER I |
|------------|-----------------------------|------------|

Total Credits: 4

Total Instruction Hours: 72 h

### Syllabus

**Unit I** Company Final Accounts 15 h

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 and Absorption 17 h

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

**Unit III** Holding and Liquidation 13 h

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

**Unit IV** Banking and Insurance Companies 15 h

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** Accounting Standards 12 h

Inflation Accounting - Human Resource Accounting - IFRS and Accounting Standards (Theory Only).

**Note:** 70 % problems and 30% theory



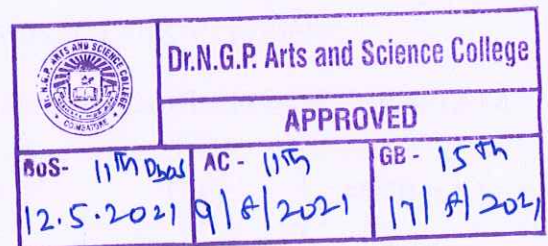


## Text Books

- 1 Reddy, T.S., and Murthy, A. 2007. Corporate Accounting [Sixth Edition]. Margham Publications, Chennai
- 2 Jain, S.P., and Narang, K.L. 2009. Advanced Accountancy – II: Corporate Accounting [Eighteenth Edition]. Kalyani Publishers, New Delhi

## References

- 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 Rajasekaran.V and Lalitha. R. 2011. Corporate Accounting [Revised Edition]. Pearsons Publications, New Delhi.
- 4 Wilson.M. 2012. Advanced Corporate Accounting [Revised Edition]. Scitech Publications India Pvt Ltd, Chennai



| Course Code | Course Name             | Category | L | T | P | Credit |
|-------------|-------------------------|----------|---|---|---|--------|
| 205CM2A1CB  | INTERNATIONAL MARKETING | Core     | 4 | 1 | - | 4      |

### PREAMBLE

This course has been designed for students to learn and understand

- About the concepts and principles of marketing
- The marketing operations of a business firm
- The direct and indirect marketing

### COURSE OUTCOMES

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

| 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





|            |                         |            |
|------------|-------------------------|------------|
| 205CM2A1CB | INTERNATIONAL MARKETING | SEMESTER I |
|------------|-------------------------|------------|

Total Credits: 4

Total Instruction Hours: 60 h

### Syllabus

**Unit I** Introduction to International Marketing 12 h

Meaning-Definition-Nature-Scope-factors affecting international marketing - International Marketing and Trade Barriers-International Vs Domestic Marketing-Benefits of International Marketing-Challenges of International Marketing-Operations of Multinational Corporations (MNC).

**Unit II** International Marketing Environment 12 h

Introduction-Meaning-Geographical Environment-Demo-graphic Environment-Economic Environment-Socio cultural Environment-Political Environment-Legal-Regulatory Environment-Technological Environment.

**Unit III** International Trade Environment 12 h

Meaning of Trade Environment-Classical Trade Theories-Modern trade theories-Trade Barriers-Implications OF Tariffs-Types of Agreements-General Agreement on Tariffs and Trade (GATT) - Functions and objectives of WTO.

**Unit IV** International product policy and planning 12 h

Meaning of product planning-International product planning-Steps involved - Strategies of Product Planning-Theory of International Product-Life Cycle(IPLC)-Development of new product-Product strategies.

**Unit V** International pricing policy 12 h

Meaning of pricing-Nature of International pricing- Objectives - Importance-Comparison of national and international pricing-Factors affecting pricing in International marketing role-Pricing-Methods of pricing-Steps involved in International pricing.

**Note:**Case Studies related to the above topics to be discussed. Examined externally (section C: Compulsory question for case studies)




## Text Books

- 1 Varshney and Bhattacharya 2015 International Marketing Management
- 2 Sunil Gupta, Dr.Kuibhushan Chondel 2014. International Marketing Kalyani Publishers Edition

## References

- 1 Philip Kotler, Marketing Management (Millennium edition).
- 2 Philip Kotler & Gray Armstrong. 2017. Principles of Marketing, 15th Edition.
- 3 Philip R Caterora, Mary C Gilly and John L Graham International marketing 16th Edition.
- 4 Gautama Dutta, Global Marketing, First Edition

|  |                       |                        |
|--|-----------------------|------------------------|
|  |                       |                        |
| Dr.N.G.P. Arts and Science College   |                       |                        |
| APPROVED   |                       |                        |
| RoS- 11th<br>12-5-2021   | AC - 11th<br>9/8/2021 | GB - 15th<br>17/8/2021 |





| Course Code | Course Name                   | Category | L | T | P | Credit |
|-------------|-------------------------------|----------|---|---|---|--------|
| 205CM2A1CC  | ECONOMICS FOR DECISION MAKING | CORE     | 5 | - | - | 4      |

### PREAMBLE

This course has been designed for students to learn and understand

- About various principles to take managerial decisions in business units
- The methods of different pricing policies
- The concepts relating to national income

### 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.                                    | K2              |
| 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   | 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



|            |                               |            |
|------------|-------------------------------|------------|
| 205CM2A1CC | ECONOMICS FOR DECISION MAKING | SEMESTER I |
|------------|-------------------------------|------------|

Total Credits: 4

Total Instruction Hours: 60 h

### Syllabus

**Unit I** Economics and Economist 11 h

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

**Unit II** Demand & Types 11 h

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 Product Analysis 14 h

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 Policies 14 h

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

**Unit V** GDP and Economy 10 h

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

**Note:** Case Studies related to the above topics to be discussed. Examined externally (section C: Compulsory question for case studies)



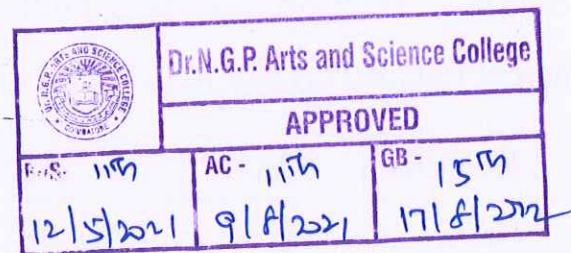


## Text Books

- 1 Sankaran.S. 2004. Managerial Economics. Margham Publication, New Delhi.
- 2 Maheswari.K.L and Varshney.R.L. 2014. Managerial Economics. [22thEdition], Sultan Chand & Sons, New Delhi.

## References

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



| Course Code | Course Name                           | Category | L | T | P | Credit |
|-------------|---------------------------------------|----------|---|---|---|--------|
| 195CM2A1CD  | RELATIONAL DATABASE MANAGEMENT SYSTEM | CORE     | 5 | - | - | 4      |

### PREAMBLE

This course has been designed for students to learn and understand

- The intermediate level and skills with designing more database information system
- The Architectural Design, Structural Embedded SQL
- The Hierarchical Approach and Network Concept

### COURSE OUTCOMES

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

| 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





|            |                                       |            |
|------------|---------------------------------------|------------|
| 195CM2A1CD | RELATIONAL DATABASE MANAGEMENT SYSTEM | SEMESTER I |
|------------|---------------------------------------|------------|

Total Credits: 4

Total Instruction Hours: 60 h

### Syllabus

**Unit I** Data base and E-R Models 10 h

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&Data Structures 12 h

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 Approaches and Algebra 12 h

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 and Normalisation 14 h

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 and Network Approach 12 h

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.

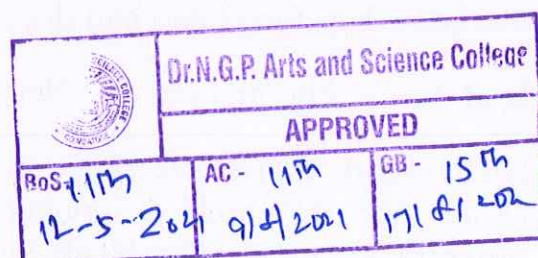


## Text Books

- 1 Dates, C.J. 1998. An Introduction to Database System [Third Edition]. Naroso Publication House, New Delhi.
- 2 Parteek Bhatia, SanjvDatta, Ranitsingh. 2010. Simplified approach to oracle [Fourth Edition]. Kalyani Publishers, New Delhi.

## References

- 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 Ramon A. Mataoledo. 2005. Fundamentals of Relational Database [Sixth Edition]. TMH, New Delhi.





|            |   |            |
|------------|---|------------|
| 205CM2A1CP | COMPUTER APPLICATIONS (MS OFFICE,<br>ORACLE AND INTERNET) | SEMESTER I |
|------------|---|------------|

**Total Credits:** 2

**Total Instructions Hours:** 48h

**S.No**

**List of Experiments**

- 1 Preparation and sending of invitation / notice using mail merge for the following situation with 5 address.  
(Any one of the following)  
For opening a new branch  
Inauguration of ATM  
Informing about new scheme or offer  
Create a student mark list to calculate grade using conditional formatting and apply the following statistical functions to analyze the data
- 2 Mean, Median, Mode  
Standard Deviation  
Time Series
- 3 Perform ANOVA, Regression, Correlation, Rank, Z Test and t Test using data analysis in Excel.  
Preparation of PowerPoint presentation for any one of the following:  
Product Advertisement  
Company Advertisement
- 4 Annual General Meeting (Minimum 5 slides)  
Requirements  
Using Hyperlink to all slides  
Different animation effect for text and pictures  
Fully automatic – timing – 2 minutes  
Preparation of table using Access for any one of the following:  
Pay Roll
- 5 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.

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 places |
| Development cost | Number     | 10                       |
| Software sold    | Number     | 3                        |

6

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".

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         |

7





|                 |        |                         |
|-----------------|--------|-------------------------|
| No of employees | Number | 4                       |
| GP percent      | Number | 6 with 2 decimal places |

Queries:

Displaying all the records of the company which are in the ascending order of GP percent

Displaying the name of the company whose supplier name is "Telco".

Displaying the details of the company whose GP percent is greater than 20 and order by GP percent

Displaying the detail of the company having the employee ranging from 300 to 1000

Displaying the name of the company whose supplier is same as like Tata's.

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 |

8

Queries:

Displaying name of the employees whose salary is greater than "Rs.10,000".

Displaying the details of employees in ascending order according to Employee Code.

Displaying the total salary of the employees whose grade is "A".

Displaying the details of the employee earning the highest salary.

Displaying the names of the employees who earn more than "Ravi"



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 |

9

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

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 |

10





Queries:

Updating the statements to calculate the total amount and selecting the record.

Selecting the records whose unit of measure is "Kg".

Selecting the records whose quantity is greater than 10 and less than or equal to 20.

Calculating the entire total amount by using sum operation.

Calculating the number of records whose unit price is greater than 50 with count operation.

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 |

11

Queries:

Updating the records to calculate the net pay.

Arranging the records of employees in ascending order of their net pay.

Displaying the details of the employees whose department is "sales".

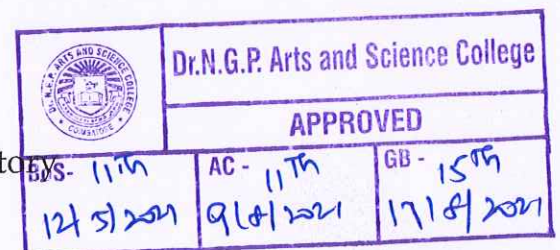
Selecting the details of employees whose  $HRA \geq 1000$  and  $DA \leq 900$ .

Selecting the records in descending order.

12

Preparation of questionnaire for a research problem by using Google Forms - use different scales to collect data for the research problem.

**Note:** Completion of 10 programmes are mandatory.



Dr.NGPASC

COIMBATORE | INDIA

M.Com. CA (Students admitted during the AY 2021-22)

| Course Code | Course Name          | Category | L | T | P | Credit |
|-------------|----------------------|----------|---|---|---|--------|
| 205CM2A1DA  | BUSINESS ENVIRONMENT | DSE      | 4 | 1 | - | 4      |

### PREAMBLE

This course has been designed for students to learn and understand

- The business opportunities in current situation
- The capacity for making business policies
- The global business environment

### COURSE OUTCOMES

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

| 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       | Explain the nature of the multinational firm technology development and to analyze the key decisions that multinational firms make in relation to the choice of markets and entry strategies | K5              |
| CO5       | Classifying the various industrial development institutions facilitating business  | K4              |





### 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**



|            |                      |            |
|------------|----------------------|------------|
| 205CM2A1DA | BUSINESS ENVIRONMENT | SEMESTER I |
|------------|----------------------|------------|

Total Credits: 4

Total Instruction Hours: 60 h

### Syllabus

**Unit I** Environment and strategic 12 h

Business Environment- Meaning - Significance-Types -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 12 h

Industrial Policies and Regulations 1991 - New Industrial Policy - 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 and Planning 11 h

Economic Systems - Meaning - Characteristics -Types - Capitalism - Socialism- Mixed economy - Economic planning - Nature - Scope - Significance - Achievements - Failures

**Unit IV** Technological environment 15 h

Innovation, technological leadership and followership, sources of technological dynamics, impact of technology on globalization, transfer of technology, time lags in technology introduction, Status of technology in India; Management of technology; Features and Impact of technology

**Unit V** Financial Institutions 10 h

Financial Institution in India - IFCI - ICICI - IDBI - IIBI - SIDBI-SFCs.

**Note:** Case Studies related to the above topics to be discussed. Examined externally (section C: Compulsory question for case studies)






## Text Books

- 1 Francis Cherunilam. 2012. Business Environment. (21st edition), Himalaya Publishers.
- 2 Dr.Gupta.C.B.2015. Essentials of Business Environment. (2nd edition),S Chand & Company New Delhi.

## References

- 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.
- 3 B.N.Gosh. 2014 Business environment.(1st edition), Oxford University Press
- 4 Dr.Amit Kuma.2017 Business environment. Revised edition Sahitya Bhawan Publications

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|  |           |           |
| Dr.N.G.P. Arts and Science College   |           |           |
| APPROVED   |           |           |
| BoS- 11TH  | AC - 11TH | GB - 11TH |
| 12/5/2021  | 9/8/2021  | 11/8/2021 |



| Course Code | Course Name                     | Category | L | T | P | Credit |
|-------------|---------------------------------|----------|---|---|---|--------|
| 205CM2A1DB  | MARKETING OF FINANCIAL SERVICES | DSE      | 4 | 1 | - | 4      |

### PREAMBLE

This course has been designed for students to learn and understand

- The financial markets in India
- The plans and policies of insurance sector
- The concept of real estate industry and securitization

### COURSE OUTCOMES

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

| CO Number | CO Statement  | Knowledge Level |
|-----------|---|-----------------|
| CO1       | Understand financial markets in India.                      | K1              |
| CO2       | Learn different stock exchanges in India.                   | K2              |
| CO3       | Ability to understand types of cards and Banc assurance.    | K3              |
| CO4       | Identifying the insurance companies and types of insurance. | K4              |
| CO5       | Classify real estate industry and securitization.           | K4              |

### MAPPING WITH PROGRAMME OUTCOMES

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

S Strong

M Medium

L Low





|            |                                 |            |
|------------|---------------------------------|------------|
| 205CM2A1DB | MARKETING OF FINANCIAL SERVICES | SEMESTER I |
|------------|---------------------------------|------------|

**Total Credits: 4**

**Total Instruction Hours: 60 h**

### Syllabus

**Unit I** Financial Services & Marketing Environment 12 h

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 Markets 12 h

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

**Unit III** Plastic cards 11 h

Plastic cards – Meaning - Benefits – Disadvantages – Credit Cards – New Types – Bancassurance –Benefits– Distribution Channels –Success of Bancassurance.

**Unit IV** Insurance Services 13 h

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 & Securitization 12 h

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.

**Note:**Case Studies related to the above topics to be discussed. Examined Externally (section C: Compulsory question for case studies)

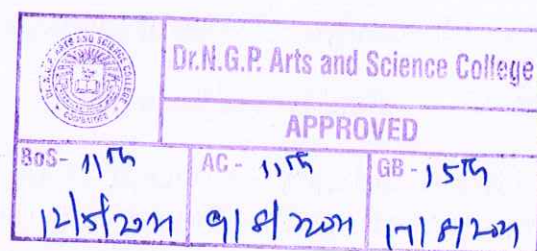


## Text Books

- 1 Nalini Prava Tripathy, 2007. Financial Services. Prentice-Hall, India.
- 2 Bhole, L.M. 2004. Financial Institutions and Markets [Fourth Edition]. Tata McGraw – Hill Publishing Company Ltd., New Delhi.

## References

- 1 Frederic S. Mishkin, 2014. Financial Markets & Institutions [Eighth Edition] Pearson Education Publication, New Delhi.
- 2 Clifford Gomez, 2010. Financial Markets, Institutions and Financial Services [Third Edition]. PHI Learning Pvt. Ltd., New Delhi.
- 3 Joseph Anbarasu, D., Boominathan, V.K., Manoharan, P., and Gnanraj, G. 2007. Financial Services [Third Edition]. Sultan Chand & Sons, New Delhi.
- 4 Varshney.P.N and Mittal.D.k, 2006. Indian financial System [Eighth Edition], Sultan Chand & Sons, New Delhi.





| Course Code | Course Name          | Category | L | T | P | Credit |
|-------------|----------------------|----------|---|---|---|--------|
| 205CM2A1DC  | CORPORATE GOVERNANCE | DSE      | 4 | 1 | - | 4      |

### PREAMBLE

This course has been designed for students to learn and understand

- The basic concepts of corporate governance
- An ethics and emerging trends in corporate governance
- The value based management

### COURSE OUTCOMES

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

| CO Number | CO Statement   | Knowledge Level |
|-----------|--|-----------------|
| CO1       | Understanding the Basic concept of Corporate governance and Corporate social responsibility. | K2              |
| CO2       | Acquire the knowledge about Corporate Governance system worldwide.                           | K3              |
| CO3       | Explain the role of Auditors and the constitution of Audit committee.                        | K2              |
| CO4       | Analyse the investor's interest in Corporate Governance Environmental reporting.             | K4              |
| CO5       | Analyze the recent trends in E-governance.   | K4              |

### MAPPING WITH PROGRAMME OUTCOMES

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

S Strong

M Medium

L Low



|            |                      |            |
|------------|----------------------|------------|
| 205CM2A1DC | CORPORATE GOVERNANCE | SEMESTER I |
|------------|----------------------|------------|

Total Credits: 4

Total Instruction Hours: 60 h

### Syllabus

**Unit I** Corporate governance and ethics 13 h

Corporate governance – Meaning – an overview – macro issues – micro issues – Board of governance – corporate social responsibility – Business ethics – corporate social reporting– SEBI committee on corporate governance.

**Unit II** Role of Chairman ,CEO and others 10 h

Corporate governance - Role of the Board (BOD) – Corporate governance system worldwide – The Board, CEO and the chairman – Non-executive Directors – Legal position and liabilities of Directors.

**Unit III** Company Audit 12 h

Company audit – Auditor's Independence – Audit committees – Audit committees and corporate governance – Management Audit – Tool for value addition – (Economic value addition) Corporate disclosures – Disclosures norms and investors interest – Corporate Governance Report of Infosys

**Unit IV** Companies Act 2013 14 h

Companies Act 2013 – Classification of companies – Corporate restructuring – Mergers and Takeovers – Desirable Corporate Governance in India.

**Unit V** E-governance and reporting 11 h

E-governance – Meaning – Trends– Business process reengineering – Value based management – Ethical imperatives in corporate governance – Environmental reporting – Corporate Governance rating – Models of rating.

**Note:** Case Studies related to the above topics to be discussed. Examined Externally (section C: Compulsory question for case studies)






## Text Books

- 1 Corporate Governance - The new paradigm - N. Gopal samy Wheeler Publishing.
- 2 Takover, Restructuring, and Corporate Governance - J.Fred Weston, Mark L.Mitchell, J.Harold Maltherin - Pearson Education.

## References

- 1 IndrajitDube , 2008 Corporate Governance
- 2 A.C. Fernando, Corporate Governance, Second Edition , Pearson.
- 3 A.C. Fernando, 2012, Business Ethics and Corporate Governance, Second Edition , Pearson.
- 4 Corporate Governance - Dr.S.Singh - Excel Books.

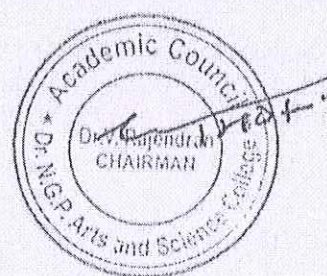
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|--|-----------------------|-----------------------|
|  <b>Dr.N.G.P. Arts and Science College</b> |                       |                       |
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| BoS- 11 <sup>th</sup>  | AC - 11 <sup>th</sup> | GB - 15 <sup>th</sup> |
| 12/5/2021  | 9/8/2021              | 17/8/2021             |





| Course Code     | Course Category     | Course Name                                      | L  | T | P | Exam (h) | Max Marks |     |       | Credits |
|-----------------|---------------------|--|----|---|---|----------|-----------|-----|-------|---------|
|                 |                     |  |    |   |   |          | CIA       | ESE | Total |         |
| Second Semester |                     |  |    |   |   |          |           |     |       |         |
| 205CM2A2CA      | Core - V            | Advanced Financial Management                    | 5  | 1 | - | 3        | 25        | 75  | 100   | 4       |
| 205CM2A2CB      | Core - VI           | Advanced E-Commerce                              | 5  | - | - | 3        | 25        | 75  | 100   | 4       |
| 205CM2A2CC      | Core - VII          | Object oriented programming with C++             | 5  | - | - | 3        | 25        | 75  | 100   | 4       |
| 195CM2A2CP      | Core Practical - II | Lab:II Computer Applications( Tally ERP 9 & C++) | -  | - | 4 | 3        | 40        | 60  | 100   | 2       |
| 205CO2A2EA      | EDC                 | Human Resource Management                        | 5  | - | - | 3        | 25        | 75  | 100   | 4       |
| 205CM2A2DA      | DSE-II              | Strategic Management                             | 5  | - | - | 3        | 25        | 75  | 100   | 4       |
| 205CM2A2DB      |                     | Financial Markets and Institutions               |    |   |   |          |           |     |       |         |
| 205CM2A2DC      |                     | Indian Stock exchange                            |    |   |   |          |           |     |       |         |
| Total           |                     |  | 25 | 1 | 4 |          |           |     | 600   | 22      |

M. Zalegi  
 28/11/20  
 BoS Chairman/HoD  
 Department of Commerce (CA)  
 G. P. Arts and Science College  
 Coimbatore - 641 048



Dr.NGPASC

COIMBATORE | INDIA

M.Com. CA (Students admitted during the AY 2020-21)



| Course Code | Course Name                   | Category | L | T | P | Credit |
|-------------|-------------------------------|----------|---|---|---|--------|
| 205CM2A2CA  | ADVANCED FINANCIAL MANAGEMENT | CORE     | 5 | 1 | - | 4      |

### PREAMBLE

This course has been designed for students to learn and understand

- To reveal the knowledge on utilization of fund and management of fund.
- To analyze the various concepts and techniques for better financial decision
- Identify how to use capital structure & leverage theories in the business firm

### COURSE OUTCOMES

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

| 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                                | 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   | S   | S   |
| CO4     | S   | S   | S   | S   | M   |
| CO5     | S   | S   | S   | S   | M   |

S Strong

M Medium

L Low



|            |                                  |             |
|------------|----------------------------------|-------------|
| 205CM2A2CA | ADVANCED FINANCIAL<br>MANAGEMENT | SEMESTER II |
|------------|----------------------------------|-------------|

Total Credits: 4

Total Instruction Hours: 72 h

### Syllabus

**Unit I** Financial management and sources of finance 14 h

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

**Unit II** Cost of Capital and Capital Budgeting 15 h

Cost of Capital - Meaning and importance - Cost of Debt, Preference, Equity and  
Retained Earnings - Weighted Average Cost of capital - Capital budgeting -  
Techniques : Payback Period, Accounting Rate of Return, Net Present Value,  
Internal Rate of Return and profitability index. (Theory and Problems).

**Unit III** Capitalization and Capital structure 14 h

Capital Structure -Theories- Traditional Approach, Net Income Approach, Net  
Operating Income Approach and MM Approach - Determinants of Capital  
Structure. Capitalization - Over and Under Capitalization-Merits and Demerits.  
(Theory and Problem)

**Unit IV** Leverage and Dividend 14 h

Leverage - Meaning - Types - Operating, Financial and Combined Leverages -  
EBIT and EPS analysis

Dividend Theories: Walter's model - Gordon and MM's models - Dividend policy -  
Forms of Dividend - Determinants of a stable dividend policy. (Theory and  
Problem).





**Unit V Working Capital Management**

15 h

Working Capital – Meaning – Importance – Types – Determinants of Working Capital – Sources of Working Capital – Estimation of Working Capital(Theory and Problem)

Cash Management – Receivables Management – Inventory Management (Theory Only).

**Note:** Case Studies related to the above topics to be discussed. Examined externally (Section C: Compulsory question for case studies)

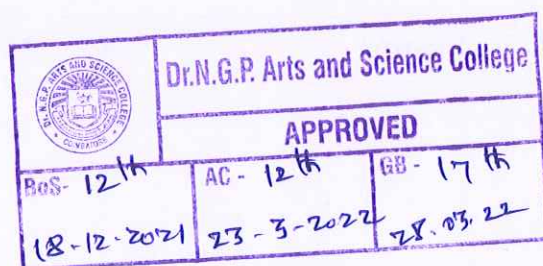
**Note:** Distribution of Marks: 60% problems and 40% Theory

**Text Books**

- 1 Sharma R.K and Shasi.K.Gupt, (2014). Financial Management. (4th Edn.) New Delhi: Kalyani Publishers.
- 2 Maheswari ,S.N (2016). Financial Management.(26thEdn.) New Delhi :Vikas Publishing House Pvt.Ltd.

**References**

- 1 Prasanna Chandra, (2017). Financial Management. (4th Edn.) New Delhi:Tata McGraw-Hill Publishers
- 2 Pandey,I.M (2009). Financial Management. (10th Edn.) New Delhi:Vikas Publishing House Pvt.Ltd.
- 3 Murthy.,A (2010). Financial Management. (1st Edn.) Chennai:Margham Publications.
- 4 Rama Gopal,C (2008). . Financial Management. (1st Edn.) New Delhi.:New age of International (P) Ltd..



| Course Code | Course Name         | Category | L | T | P | Credit |
|-------------|---------------------|----------|---|---|---|--------|
| 205CM2A2CB  | ADVANCED E-COMMERCE | CORE     | 5 |   | - | 4      |

### PREAMBLE

This course has been designed for students to learn and understand

- To enable the students to understand the technology of E-Commerce for Business Application.
- To enable awareness on the Application of E-Commerce
- Identify how to use e-commerce strategies to achieve goals of the business

### COURSE OUTCOMES

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

| CO Number | CO Statement  | Knowledge Level |
|-----------|---|-----------------|
| CO1       | Classification of E-Commerce and its Applications.                  | K2              |
| CO2       | Utilize the Electronic Data Interchange and Software Implementation | K3              |
| CO3       | Outline the Marketing on the Internet                               | K3              |
| CO4       | Experiment With Electronic Payment System                           | K4              |
| CO5       | Experiment With Multimedia Digital Video                            | K5              |

### MAPPING WITH PROGRAMME OUTCOMES

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

S Strong

M Medium

L Low





|            |                     |             |
|------------|---------------------|-------------|
| 205CM2A2CB | ADVANCED E-COMMERCE | SEMESTER II |
|------------|---------------------|-------------|

Total Credits: 4

Total Instruction Hours: 60 h

### Syllabus

#### Unit I E-Commerce Framework 10 h

Introduction to E-Commerce – Electronic Commerce Framework – Electronic commerce and Media convergence – The anatomy of E-Commerce Applications – Components of the I way – Network Access Equipment – Global Information Distribution Networks – Internet Terminology – NSFNET : Architecture and Components – National Research and Educational Network.)

#### Unit II Architectural Framework and Electronic Payment Systems 13 h

Electronic Commerce and World Wide Web: Architectural Framework for E-WWW Architecture – Hypertext Publishing – Consumer Oriented Applications – Mercantile Process Models – Consumer's Perspective – Merchant's Perspective – Electronic Payment Systems (EPS) – Types – Designing EPS – Smart Cards and EPS – Credit Cards and EPS.

#### Unit III Electronic Data Interchange 12 h

Electronic Data Interchange (EDI) : Applications – Security and Privacy Issues – Software Implementations – Value Added Networks – Internal Information System – Work-flow Automation and Coordination – Customization – Supply Chain Management

#### Unit IV Marketing on the Internet 13 h

Marketing on the Internet: Advertising on the Internet – Chatting the On-Line Marketing Process – E-Commerce Catalogue or Directories – Information Filtering – Consumer-Data Interface: Emerging Tools.



**Unit V**      Multimedia and Digital Video

12 h

Multimedia and Digital Video: Concepts – Digital Video and E-Commerce – Video Conferencing – Frame Relay – Cell Relay – Mobile Computing – Framework – Wireless Delivery Technology – Cellular – Data Communication Protocols.


**Note:** Case Studies related to the above topics to be discussed. Examined externally (Section C: Compulsory question for case studies)

**Text Books**

- 1 Ravi Kalakota, Andrew B. Whinston, (2009). Frontiers of Electronic Commerce-. (9th Edn.) New Delhi: Diane Publishing Company..
- 2 Joseph P.T., (2019). E-Commerce an Indian Perspective. (6th Edn.) Delhi: Phi Learning Pvt.Ltd..

**References**

- 1 Winfield Treese G, Lawrence C. Stewart,. (2003). Designing Systems for Internet Commerce. (2nd Edn.) New Delhi: Hill Publishing Company Ltd
- 2 Kamelesh K Bajaj,. (2005). E-Commerce the Cutting Edge of Business. (2nd Edn.) New Delhi: Tata McGraw-Hill Publishing Company Ltd.
- 3 Abirami Devi.K, Alagammai.M, (2012). E-Commerce. (1st Edn.) Chennai: Margham Publication.
- 4 Kamlesh N Agarwal,I.N. (2003). Business on the net of E-Commerce-. (1st Edn.) New Delhi: Mac Milan India Ltd.

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| 18-12-2021  | 23-3-2022             | 28-3-2022             |





| Course Code | Course Name                          | Category | L | T | P | Credit |
|-------------|--------------------------------------|----------|---|---|---|--------|
| 205CM2A2CC  | OBJECT ORIENTED PROGRAMMING WITH C++ | CORE     | 5 |   | - | 4      |

### PREAMBLE

This course has been designed for students to learn and understand

- 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.
- To develop Applications using C++ Language

### COURSE OUTCOMES

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

| CO Number | CO Statement  | Knowledge Level |
|-----------|---|-----------------|
| CO1       | Remember the OOPS Concepts.                                 | K2              |
| CO2       | Interpret on control statements, Array and String functions | K3              |
| 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   | S   | 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



|            |                                      |             |
|------------|--------------------------------------|-------------|
| 205CM2A2CC | OBJECT ORIENTED PROGRAMMING WITH C++ | SEMESTER II |
|------------|--------------------------------------|-------------|

Total Credits: 4

Total Instruction Hours: 60 h

### Syllabus

#### Unit I OOP'S CONCEPT 12 h

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 AND CONTROL STRUCTURES 12 h

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 FUNCTIONS 12 h

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 POLYMORPHISM AND INHERITANCE 12 h

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**

12 h

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.

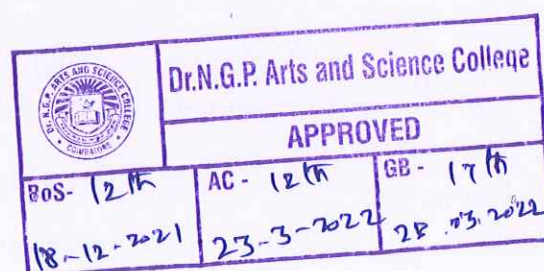
**Note:** Case Studies related to the above topics to be discussed. Examined externally (Section C: Compulsory question for case studies)

**Text Books**

- 1 Balagurusamy, E (2018). Object Oriented Programming with C++. (7th Edn.) New Delhi: Tata McGraw - Hill Publishing Company Ltd...
- 2 Venugopal. K.R., Rajkumar., and Ravishanker. T., (2006). Mastering C++. (4th Edn.) New Delhi: Tata McGraw - Hill publishing Company Ltd..

**References**

- 1 Ravichandran, D. (2011). Programming with C++. (3rd Edn.) New Delhi.: Tata McGraw - Hill Publishing Company Ltd..
- 2 Herbert Schildt., (2003). The Complete Reference - C++. (4th Edn.) New Delhi: Tata McGraw - Hill Publishing Company Ltd..
- 3 Ashok Kamthane,,N. (2003). Object Oriented Programming With ANSI And TURBO C++. (1st Edn.) Chennai: Pearson Education Publication Publisher.
- 4 Robert Lafore., (2002). Object Oriented Programming in C++. (4th Edn.) New Delhi: Pearsons Publications..



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| 195CM2A2CP | COMPUTER APPLICATIONS<br>(TALLY ERP 9 & C++) | SEMESTER II |
|------------|--|-------------|

Total Credits: 2

Total Instructions Hours: 48h

S.No

### List of Experiments


- 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.
- 7 Prepare a bank reconciliation statement with the following Books  
a) Pass book  
b) Cash book
- 8 Prepare a purchase invoice and sales invoice with SGST and CGST.
- 9 Preparation of Pay Roll by using simple program.
- 10 Calculation of EOQ, Minimum Level, Maximum Level, Re-Order Level by using simple program.
- 11 Calculation of working capital using class and objects (member function should write inside and outside the class).
- 12 Preparation of Cost Sheet using inheritance.





- 13 Calculate Margin of Safety (Using multiple inheritance).
- 14 Calculation of Depreciation – by using constructors and Destructors.

**Note:** Completion of first 10 programs is mandatory. Any two programs from 11 to 14 to be completed

|   |           |           |
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| 18-12-21  | 23-3-22   | 28-3-22   |



| Course Code | Course Name               | Category | L | T | P | Credit |
|-------------|---------------------------|----------|---|---|---|--------|
| 205CO2A2EA  | HUMAN RESOURCE MANAGEMENT | EDC      | 5 | - | - | 4      |

### PREAMBLE

This course has been designed for students to learn and understand

- To study about organizational structure, human resource planning
- To know the performance appraisal methods
- To Understand the Controlling through organizational conflict through appropriate leadership styles

### COURSE OUTCOMES

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

| CO Number | CO Statement  | Knowledge Level |
|-----------|---|-----------------|
| CO1       | Understand the organizational structure                                       | K2              |
| CO2       | Analyze the job and role to select and recruit personnel                      | K1              |
| CO3       | Measure the performance of an employees for promotion and training            | K3, K4          |
| CO4       | Capture employee grievance redressal procedures for organizational betterment | K3, K4          |
| CO5       | Control the organizational conflict through appropriate leadership styles     | K3, K4          |

### MAPPING WITH PROGRAMME OUTCOMES

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

S Strong

M Medium

L Low





|            |                           |             |
|------------|---------------------------|-------------|
| 205CO2A2EA | HUMAN RESOURCE MANAGEMENT | SEMESTER II |
|------------|---------------------------|-------------|

**Total Credits: 4**

**Total Instruction Hours: 60 h**

### Syllabus

**Unit I** Human Resource Management 12 h

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

**Unit II** Human resource planning 12 h

Human resource planning - Job analysis - Role analysis - Selection and Recruitment - Right Sizing - Testing - Interview- SWOC analysis - Training - Promotion

**Unit III** Human Resource Development 12 h

Human Resource Development - Performance appraisal - Job evaluation and merit rating - Job satisfaction. Human behaviour process - Perception - Motivation-theories of Motivations - Personality development -Main determinants of Personality - Theories of personality

**Unit IV** Organisational Discipline 12 h

Organisational Discipline: Meaning - Causes of Indiscipline - Acts of Indiscipline - Procedure for Disciplinary Action - Organization conflict - Conflict in organizational behaviors - Individual aspect of conflict - Management of conflict - Whistle Blowing - Grievance - Meaning - Characteristics of Grievances - Causes of Grievance - Methods of knowing Grievance - Grievance Redressal Procedure

**Unit V** Direction 12 h

Direction - Supervision - Control - Leadership -Types of Leadership - Leadership theories, Theories of supervision




## Text Books

- 1 Gupta, C.B., (2018). Human Resource Management. (19th Edn.) New Delhi: S. Chand Publishing.
- 2 Prasad, L.M., (2019). Organizational behavior. (6th Edn.) New Delhi: S. Chand Publishing..

## References

- 1 Memoria, C.B., (2014). Personnel Management. (24th Edn.) Mumbai: Himalaya Publishing House Pvt. Ltd.,.
- 2 Fred Luthans., (2015). Organizational Behaviour. (10th Edn.) New Delhi: Tata McGraw-Hill Education.
- 3 Aswathappa, K., (2016). Organizational Behaviour. (12th Edn.) Mumbai: Himalaya Publishing Home Pvt Ltd.
- 4 David Decenzo and Stephen Robins., (2015). Human Resource Management. (Edn.) New Delhi: Kindle Publishing Pvt. Ltd.,.

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| 18-12-2021  | 23-3-2022 | 28-3-2022 |





| Course Code | Course Name          | Category | L | T | P | Credit |
|-------------|----------------------|----------|---|---|---|--------|
| 205CM2A2DA  | STRATEGIC MANAGEMENT | DSE      | 5 | - | - | 4      |

### PREAMBLE

This course has been designed for students to learn and understand

- To expose students to various perspectives and concepts in the field of Strategic Management
- The course would enable the students to understand the principles of strategy formulation, implementation and control in organizations
- .To help students develop skills for applying these concepts to the solution of business problems

### COURSE OUTCOMES

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

| CO Number | CO Statement  | Knowledge Level |
|-----------|---|-----------------|
| CO1       | Understand the basic concepts and principles of strategic management                                      | K2              |
| CO2       | Analyze the internal and external environment of business   | K2              |
| CO3       | Develop and prepare organizational strategies that will be effective for the current business environment | K4              |
| CO4       | Devise strategic approaches to managing a business successfully in a global context                       | K5              |
| CO5       | Analyze the competitive situation and strategic dilemma in terms of rapidly changing market trend         | 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





|            |                      |             |
|------------|----------------------|-------------|
| 205CM2A2DA | STRATEGIC MANAGEMENT | SEMESTER II |
|------------|----------------------|-------------|

**Total Credits: 4**

**Total Instruction Hours: 60 h**

### Syllabus

**Unit I** Human Resource Management and Its implications. 12 h

Corporate Strategic Planning - Mission - Vision of the firm - Development, maintenance and the role of leader - Hierarchical levels of planning - Strategic planning process. Strategic management Practice in India. Competitive advantage of Nations and its implication on Indian Business..

**Unit II** Environment Analysis & Internal Analysis 11 h

Environment Analysis & Internal Analysis-of-Firm: General environment scanning, competitive & environment analysis - to identify opportunities & threat - Assessing internal environment through functional approach and value chain - identifying critical success factors - to identify the strength & weakness - SWOT audit - core competence - Stockholders' expectations, Scenario-planning - industry analysis.

**Unit III** Strategy Formation and Management 11 h

Strategy Formation Generic strategies - Grand strategies - Strategies of leading Indian companies - The role of diversification - limits - means and forms. Strategic management for small organizations, nonprofit organizations and large multi product and multiple market organizations.

**Unit IV** Tools And Matrix 13 h

Tools of Strategy Planning and evaluation: Competitive cost dynamics - experience curve - BCG approach - cash flow implication - IA-BS matrix - A.D.Littles Life-cycle approach to strategic planning - Business portfolio balancing - Assessment of economic contribution of strategy - Strategic funds programming



**Unit V 7S Model**

13 h

Strategy implication & Control : Various approaches to implementation of strategy  
 - Matching organisation structure with strategy - 7S model - Strategic control process - Du Pont's control model and other Quantitative and Qualitative tools - Balanced score card - M.Porter's approach for Globalization - Future of Strategic Management.

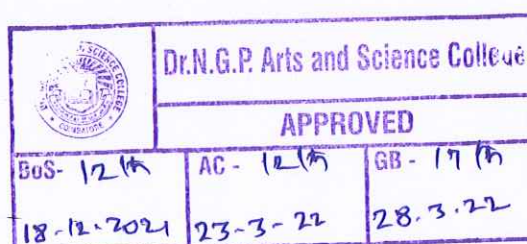
**Note:** Case Studies related to the above topics to be discussed. Examined externally (Section C: Compulsory question for case studies)

**Text Books**

- 1 Pearce & Robinson., (2014). Strategic Management. (- Edn.) -:All Indian Travellers N D.
- 2 A.C.Hax and NS,I.N. (Year). Strategic Management -. (-Edn.) -:An Integrative Perspective, Majifu, Prentice Hall.

**References**

- 1 Pearce JA and Robinson RB,I.N. (2000). Strategic Management .(5th Edn.) McGraw Hill:New Delhi..
- 2 Wheelen Thomas L, David Hunger J, KrishRangaraja.,I.N. (2006). Concepts in Strategic Management and Business Policy.(3 Edn.) New Delhi :Pearson Education..
- 3 Vipin Gupta, Kamala Gollakota and R. Srinivasan,I.N. (2005). Business Policy and Strategic Management. (10 Edn.) New Delhi:Prentice-Hall of India.
- 4 Charles W. L. Hill and Gareth R. Jones.,-. (2012). Strategic Management .(1 Edn.) New delhi:Cengage Learning.



Dr..NGPASC

COIMBATORE | INDIA

M.Com. CA (Students admitted during the AY 2021-22)



| Course Code | Course Name                        | Category | L | T | P | Credit |
|-------------|------------------------------------|----------|---|---|---|--------|
| 205CM2A2DB  | FINANCIAL MARKETS AND INSTITUTIONS | DSE      | 5 | - | - | 4      |

### PREAMBLE

This course has been designed for students to learn and understand

- 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
- To learn about the various Institutions available for providing fund

### COURSE OUTCOMES

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

| CO Number | CO Statement  | Knowledge Level |
|-----------|---|-----------------|
| CO1       | Illustrate the basic functions and structures of the major financial markets and financial institutions.            | K2              |
| CO2       | Relate the mechanisms of capital markets from the perspective of an individual investor and a financial institution | K3              |
| CO3       | Categorizing the impact and role of Credit rating in the corporate world  | K3              |
| CO4       | Interpret students with theoretical and institutional analysis of the operations of stock-markets and banks         | K4              |
| CO5       | Interpret students with theoretical and institutional   | K5              |



## MAPPING WITH PROGRAMME OUTCOMES

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

S Strong

M Medium

L Low





|            |   |                    |
|------------|---|--------------------|
| 205CM2A2DB | <b>FINANCIAL MARKETS AND INSTITUTIONS</b> | <b>SEMESTER II</b> |
|------------|---|--------------------|

**Total Credits: 4**

**Total Instruction Hours: 60 h**

### **Syllabus**

**Unit I** Financial Markets. 12 h

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 12 h

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 11 h

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** Financial institutions and agency 13 h

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 Institution 12 h

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

Note:Case Studies related to the above topics to be discussed. Examined externally (Section C: Compulsory question for case studies)

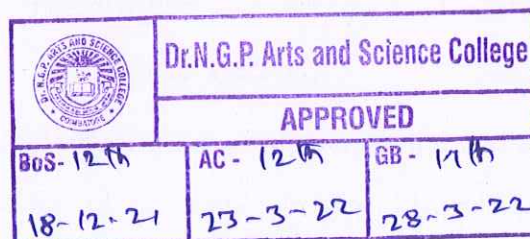


## Text Books

- 1 Gurusamy,S (2011). Financial Services. (2nd Edn.) New Delhi: Tata Mc Graw-Hill Publishing Company Ltd.
- 2 Varshney and Mittal.,P.N& D.K (2006). Indian financial System. (8thEdn.) New Delhi: Sultan Chand & Son.

## References

- 1 Clifford Gomez,-. (, 2010.). Financial Markets, Institutions and Financial Services. (3rd Edn.) New Delhi: PHI Learning Pvt. Lt
- 2 Bhole,L.M (2004). Financial Institutions and Markets. (4th Edn.) New Delhi: Tata McGraw - Hill Publishing Company Ltd..
- 3 Joseph Anbarasi.D, Boominathan.V.K, Manoharan.P and Gnanaraj.G,- (2007). Financial Services. (4th Edn.) New Delhi: Sultan Chand & Sons Publisher.





| Course Code | Course Name            | Category | L | T | P | Credit |
|-------------|------------------------|----------|---|---|---|--------|
| 205CM2A2DC  | INDIAN STOCK EXCHANGES | DSE      | 5 | - | - | 4      |

### PREAMBLE

This course has been designed for students to learn and understand

- 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.
- To know steps for listing of company in stock exchange, the concept of e-IPO and stock index futures.

### COURSE OUTCOMES

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

| 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   | M   | M   |

S Strong

M Medium

L Low





|            |                        |             |
|------------|------------------------|-------------|
| 205CM2A2DC | INDIAN STOCK EXCHANGES | SEMESTER II |
|------------|------------------------|-------------|

**Total Credits: 4**

**Total Instruction Hours: 60 h**

### Syllabus

#### **Unit I** Stock Exchange and its structure 12 h

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

#### **Unit II** Regulatory Framework 11 h

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

#### **Unit III** Listing and Investor Protection 11 h

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

#### **Unit IV** SCRA Provisions and SEBI 13 h

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

#### **Unit V** Online Stock Trading 13 h

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

Trading – Stock Index Futures.

Note: Case Studies related to the above topics to be discussed. Examined externally (Section C: Compulsory question for case studies)





## Text Books

- 1 Gurusamy, S. 2009., (2014). Financial Markets and Institutions. (5th Edn.)  
Delhi:Prentice Hall..

## References

- 1 Shashi, K. Gupta., and Nisha Aggarwal, Neeti Gupta (2014). Financial Institutions and Markets . (5th Edn.) Kalyani Publishers:New Delhi.
- 2 Khan, M.Y.,(2012). Financial Services . (3 Edn.) New Delhi :Tata McGraw-Hill Publishing Company Limited.
- 3 Gordon, E. (2014). Financial Markets and Services . (10 Edn.) Mumbai :Himalaya Publishing House .
- 4 MajeedPasha.S.A and Murthy.T.N. (2010). Financial Institutions and Services. (1 Edn.) Chennai:Scitech Publications India Pvt Ltd .

*M. Zahed*  
28/11/20  
BoS Chairman/HoD  
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Coimbatore – 641 048



| Dr.N.G.P. Arts and Science College |            |            |
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| APPROVED                           |            |            |
| BoS- 12/15                         | AC - 12/15 | GB - 17/15 |
| 18.12.21                           | 23.3.22    | 28.3.22    |





| Course Code    | Course Category    | Course Name   | L  | T | P | Exam (h) | Max Marks |     |       | Credits |
|----------------|--------------------|---|----|---|---|----------|-----------|-----|-------|---------|
|                |                    |   |    |   |   |          | CIA       | ESE | Total |         |
| Third Semester |                    |   |    |   |   |          |           |     |       |         |
| 195CM2A3CA     | Core - VIII        | Direct Tax  | 5  | 1 | - | 3        | 25        | 75  | 100   | 4       |
| 195CM2A3CB     | Core -IX           | Business Research Methods                                       | 5  | - | - | 3        | 25        | 75  | 100   | 4       |
| 195CM2A3CC     | Core - X           | Investment Management   | 5  | - | - | 3        | 25        | 75  | 100   | 4       |
| 195CM2A3CD     | Core -XI           | Visual Basic  | 5  | - | - | 3        | 25        | 75  | 100   | 4       |
| 195CM2A3CP     | Core Practical III | Lab: III - Computer Applications (Visual Basic and SPSS Basics) | -  | - | 4 | 3        | 40        | 60  | 100   | 2       |
| 195CM2A3CT     | IT                 | Internship  | -  | - | - | -        | -         | 50  | 50    | 2       |
| 195CM2A3DA     | DSE III            | Organizational Behaviour  | 5  | - | - | 3        | 25        | 75  | 100   | 4       |
| 195CM2A3DB     |                    | Indirect Taxes  |    |   |   |          |           |     |       |         |
| 195CM2A3DC     |                    | Futures and Options   |    |   |   |          |           |     |       |         |
|                |                    |   | 25 | 1 | 4 | -        | -         | -   | 650   | 24      |



| Course Code | Course Name | Category | L | T | P | Credit |
|-------------|-------------|----------|---|---|---|--------|
| 195CM2A3CA  | DIRECT TAX  | CORE     | 5 | 1 | - | 4      |

### PREAMBLE

This course has been designed for students to learn and understand

- the direct tax law of the country
- advanced level of knowledge on direct tax laws and computation of tax
- skill of 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 80 of individuals.  | 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   |



Dr. N. P. S. S.

COIMBATORE | INDIA

**M Medium**

**L Low**

M.Com. CA (Students admitted during the AY 2021-22)



|            |            |              |
|------------|------------|--------------|
| 195CM2A3CA | DIRECT TAX | SEMESTER III |
|------------|------------|--------------|

**Total Credits: 4**

**Total Instruction Hours: 72 h**

### Syllabus

**Unit I** Basics of Income Tax 14 h

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 and House Property 16 h

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** Profits and Gains of Business and Profession 15 h

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-Exemptions u/s 54.

**Unit IV** Income from Other Sources and Tax Liability 15 h

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 of individuals only)- Computation of Total income and Tax Liability of Individual

**Unit V** Income Tax Authorities and Assessment 12 h

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.

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

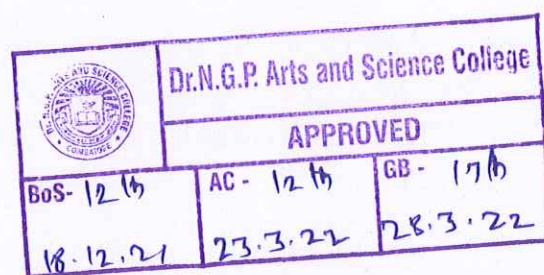


## Text Books

- 1 Gaur, and Narang, 2020 Income Tax Law & Practice [Forty Eighth Edition]. Kalyani Publishers, Ludiana.
- 2 Mehrotra, H.C., and Goyal, S.P. 2020. Income Tax Law & Accounts [Sixty one Edition]. SahityaBhawan Publication, Agra.

## References

- 1 Vinoth K. Singhanian, and KapilSinghanian, 2020. Direct Taxes Laws & Practices [sixty Third Edition]. Taxmann Publication Pvt. Ltd., New Delhi.
- 2 Jeevarathinam, M., and Vijay Vishnu kumar, C 2020. Income Tax Law & Practices [Tenth Edition] Scitech Publications India Pvt. Ltd., Chennai.
- 3 Girish Ahuja and Ravi Gupta, 2020. Systematic Approach to Direct Taxation [Forty Second Edition], Wolters Kluwer India Pvt Ltd., Harayana
- 4 Manoharan T.N. and Hari G.R. Student's Handbook on Taxation [Thirty fifth Edition] Snow White Publications Pvt. Ltd.





| Course Code | Course Name               | Category | L | T | P | Credit |
|-------------|---------------------------|----------|---|---|---|--------|
| 195CM2A3CB  | BUSINESS RESEARCH METHODS | CORE     | 5 | - | - | 4      |

### PREAMBLE

This course has been designed for students to learn and understand

- A firm foundation and understanding of business research methods and the research process
- The relevance of and be able to apply a range of both quantitative and qualitative research methods.
- About test of statistical tool and report writing framework

### COURSE OUTCOMES

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

| CO Number | CO Statement  | Knowledge Level |
|-----------|---|-----------------|
| CO1       | Understand 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.  | K5              |
| CO5       | Evaluate the data and prepare a research report   | K4              |

### 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



|            |                           |              |
|------------|---------------------------|--------------|
| 195CM2A3CB | BUSINESS RESEARCH METHODS | SEMESTER III |
|------------|---------------------------|--------------|

Total Credits: 4

Total Instruction Hours: 60 h

### Syllabus

#### Unit I Research and Process 10 h

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 and Data Collection 10 h

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 14 h

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 14 h

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

#### Unit V Reporting System 12 h

Report writing - Meaning, Need and Technique-- Types, contents and style of reports – qualities of good report-Steps in drafting reports.

Note: Case Studies related to the above topics to be discussed. Examined Externally (section C: Compulsory question for case studies)



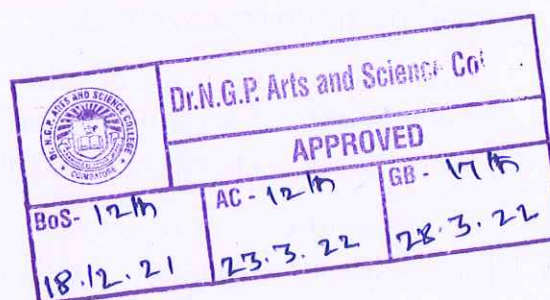


## Text Books

- 1 Kothari, C.R. 2019. Research Methodology (Methods & Techniques) [Fourth Edition]. New Age International Pvt. Ltd., New Delhi.
- 2 Gupta, S.P. 2017. Statistical Methods [Forty fourth Editions].Sultan Chand & Sons, New Delhi

## References

- 1 Saravanavel, P. 2004. Research Methodology[Fifteenth Edition]. Kitab Mahal Publication, Allahabad
- 2 Paneerselvam, R 2014. Research Methodology[Second Edition]. PHI Publication,Delhi
- 3 Murthy, C. 2013. Research Methodology [First Edition]. Vrinda Publications Pvt. Ltd., New Delhi
- 4 Deepak kumar Batacharya, R 2014. Research Methodology [Second Edition]. Excel Books .,New-Delhi



| Course Code | Course Name           | Category | L | T | P | Credit |
|-------------|-----------------------|----------|---|---|---|--------|
| 195CM2A3CC  | INVESTMENT MANAGEMENT | CORE     | 5 | - | - | 4      |

### PREAMBLE

This course has been designed for students to learn and understand

- The characteristics of securities markets and the instruments traded therein.
- The risk, return of securities and to manage portfolios of investments
- Enrich the knowledge for Portfolio Management and SEBI

### COURSE OUTCOMES

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

| 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       | Analyze capital market, new issue market, stock exchange market and listing of securities.   | 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. Analyse the portfolio investment process and portfolio revision.   | K3              |

### MAPPING WITH PROGRAMME OUTCOMES

| COs/POs | PO1 | PO2 | PO3 | PO4 | PO5 |
|---------|-----|-----|-----|-----|-----|
| CO1     | S   | S   | S   | M   | 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   |



Dr. N. P. ASHOK

COIMBATORE | INDIA

M Medium

L Low

M.Com. CA (Students admitted during the AY 2021-22)



|            |                       |              |
|------------|-----------------------|--------------|
| 195CM2A3CC | INVESTMENT MANAGEMENT | SEMESTER III |
|------------|-----------------------|--------------|

**Total Credits: 4**

**Total Instruction Hours: 60 h**

### Syllabus

**Unit I** Investment and Financial System 12 h

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 12 h

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 12 h

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

**Unit IV** Investment Alternatives 12 h

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 and Revision 12 h

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

Note: Case Studies related to the above topics to be discussed. Examined externally (section C: Compulsory question for case studies)

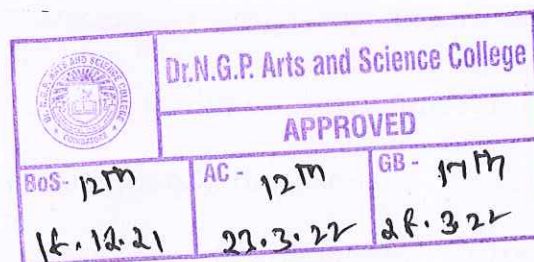


## Text Books

- 1 Preeti Singh, 2017. Investment Management [Nineteenth Edition]. Himalaya Publishing House Pvt. Ltd., Mumbai.
- 2 Bhalla, V.K. 2017. Investment Management, Security Analysis and Portfolio Management [Nineteenth Edition]. Sultan Chand & Company Ltd., New Delhi.

## References

- 1 Avadhani, V.A. 2019. Investment Management [Eighth Edition]. Himalaya Publishing House, Mumbai
- 2 Chandrasekaran, G. 2018. Investment Management [First Edition]. Kongunadu Publication Pvt. Ltd., Erode.
- 3 Gangadhar, V., and Ramesh Babu, G. 2006. Investment Management [First Edition]. Anmol Publication Pvt. Ltd., New Delhi.
- 4 Natarajan, L.2012. Investment Management [Second Edition]. Margham Publication Pvt. Ltd., Chennai.





| Course Code | Course Name  | Category | L | T | P | Credit |
|-------------|--------------|----------|---|---|---|--------|
| 195CM2A3CD  | VISUAL BASIC | CORE     | 5 | - | - | 4      |

### PREAMBLE

This course has been designed for students to learn and understand

- The variance between the procedural languages and event driven languages.
- Front end tool for customer relations in business.
- Enhance the knowledge of Tables and Reports

### COURSE OUTCOMES

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

| 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



|            |              |              |
|------------|--------------|--------------|
| 195CM2A3CD | VISUAL BASIC | SEMESTER III |
|------------|--------------|--------------|

Total Credits: 4

Total Instruction Hours: 60 h

### Syllabus

**Unit I** VB IDE Environment 12 h

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

**Unit II** Organizing Information via Controls 12 h

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** Program Flow 12 h

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** Connectivity With SQL 12 h

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** Report Generation 12 h

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 Michael Halvorson, 2013. Microsoft Visual Basic 2013 Step by Step, Step by Step series

## References

- 1 Noel Jerke, 2009. The complete reference. Tata Mc Grawhill Publications.
- 2 Steven Holzner. 2002. VB 6 Programming Black Book [First Edition]. Dream Tech Press, New Delhi.
- 3 Gary Cornell, 2000. Visual Basic 6 Programming [First Edition]. Dream tech Press Publisher New Delhi.
- 4 Sergey Skudaev, 2018. Visual Basic 6.0 programming by Examples. Brooklyn publishers

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| Dr.N.G.P. Arts and Science College  |           |           |
| APPROVED  |           |           |
| BoS - 12th  | AC - 12th | GB - 17th |
| 18.12.21  | 23.3.22   | 28.3.22   |

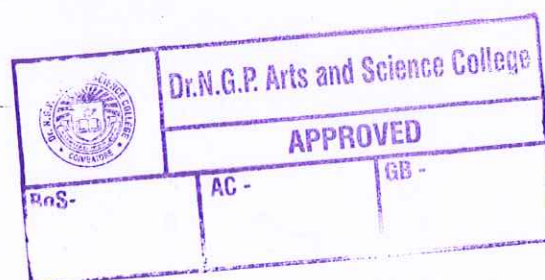


|            |   |              |
|------------|---|--------------|
| 195CM2A3CP | COMPUTER APPLICATIONS<br>(VISUAL BASIC AND SPSS BASICS) | SEMESTER III |
|------------|---|--------------|

Total Credits: 2  
Total Instructions Hours: 48 h

| S.No | Contents  |
|------|---|
| 1    | Developing a VB program to calculate depreciation.  |
| 2    | Creation of VB program by using MDI Form and include the image list control.                                    |
| 3    | Preparation of VB Program to compute cost of capital using Finance function.                                    |
| 4    | Designing a form to link it with inventory management table from database.                                      |
| 5    | Designing a form using option button, combo box, and list box for preparing a supermarket bill.                 |
| 6    | Designing a program to create customer database and prepare report using Flex Grid control and common control.  |
| 7    | Designing a program to create student database and prepare report using ADO control and common control.         |
| 8    | Create an Excel data sheet (Ten Socio- Demographic details for 300 respondents) and then Import data into SPSS. |
| 9    | Perform addition and deletion of variables in Data Editor Window.   |
| 10   | Find the reliability of the data with 300 respondents.  |
| 11   | Perform Frequency analysis with Pictorial representation for the data of 250 respondents.                       |
| 12   | Perform Descriptive statistics analysis with 200 respondents.   |

**Note:** Completions of 10 programmes are mandatory





| Course Code | Course Name              | Category | L | T | P | Credit |
|-------------|--------------------------|----------|---|---|---|--------|
| 195CM2A3DA  | ORGANIZATIONAL BEHAVIOUR | DSE      | 5 | - | - | 4      |

### PREAMBLE

This course has been designed for students to learn and understand

- The scientific research and to make organization life.
- Influence of organizational events
- the culture of an organization and to develop good leaders

### COURSE OUTCOMES

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

| CO Number | CO Statement   | Knowledge Level |
|-----------|--|-----------------|
| CO1       | Explain the behavior of individuals and groups in organizations in terms of the key factors that influence organisational behaviour                              | K2              |
| CO2       | Understand individual behavior in organizations, including emotions, perception, attitudes and learning on managerial performance.                               | K3              |
| CO3       | Understand group behavior in organizations including stress, leadership, conflict and team decision making.  | K3              |
| CO4       | Explaining organizational culture and describe its dimensions to examine various organizational designs and discuss the implementation of organizational change. | K4              |
| CO5       | Critically evaluate the organizational system, including organizational challenges, culture, diversity and changes.  | K5              |

### MAPPING WITH PROGRAMME OUTCOMES

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

S Strong

M Medium

L Low





|            |                          |              |
|------------|--------------------------|--------------|
| 195CM2A3DA | ORGANIZATIONAL BEHAVIOUR | SEMESTER III |
|------------|--------------------------|--------------|

Total Credits: 4

Total Instruction Hours: 60 h

### Syllabus

#### Unit I Organisationsal Behaviour and Personality 12 h

Organisationsal Behaviour: History - evaluation, Challenges & opportunities, contributing disciplines, management functions and relevance to Organisation Behaviour. Personality - Determinants, structure, behaviour, assessment, psycho-analytical social learning, job-fit, trait theories.

#### Unit II Emotions, Perception and Attitudes 12 h

Emotions and Emotional Intelligence as a managerial tool. Implications of EI on managers and their performance. Attitudes - relationship with behaviour, sources, types, consistency, work attitudes, values - importance, sources, types, ethics and types of management ethics. Perception - Process, Selection, Organisation Errors, Managerial implications of perception. Learning - classical, operant and social cognitive approaches. Implications of learning on managerial performance.

#### Unit III Stress, conflict and group behaviour 12 h

Stress - Nature, sources, Effects, influence of personality, managing stress. Conflict - Management, Levels, Sources, bases, conflict resolution strategies, negotiation. Foundations of group behaviour: linking teams and groups, Stages of development Influences on team effectiveness, team decision making. Issues in Managing teams.

#### Unit IV Organisationsal change and culture 12 h

Organisationsal change - Managing planned change. Resistance to change - Approaches to managing organisationsal change - Organisationsal Development - values - interventions, change management. Organizational politics - Political behaviour in Organisation, Impression management, Self-monitoring. Organisationsal culture - Dynamics, role and types of culture and corporate culture, ethical issues in organisationsal culture, creating and sustaining culture.

#### Unit V Challenges at international level 12 h

Organisationsal Behaviour responses to Global and Cultural diversity, challenges at international level, Homogeneity and heterogeneity of National cultures, Differences between countries, The Challenges of work force diversity and managing diversity Cases.



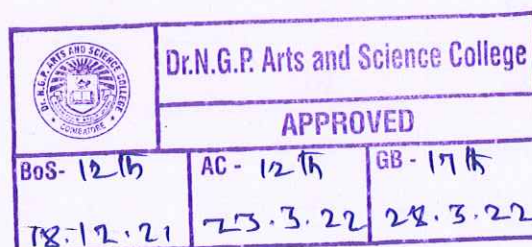


## Text Books

- 1 Jayashankar.J, 2017. Organizational Behaviour[Second Edition]. Margham Publications,Chennai.
- 2 Aswathappa, K. 2012. Organizational Behaviour [Tenth Edition]. Himalaya Publishing House Pvt. Ltd., Mumbai

## References

- 1 Balaji,C.D. 2017. Organizational Behaviour [First Edition].Margham Publications,Chennai
- 2 Robbins.S. Organisational Behaviour, X edn., Prentice-Hall, India.
- 3 Hellinegal Slocum, Woodman, Organisational Behaviour, IX edn., Thomsonlearning.
- 4 Umasekaran, Organisational Behaviour, Tata McGraw Hill



| Course Code | Course Name    | Category | L | T | P | Credit |
|-------------|----------------|----------|---|---|---|--------|
| 195CM2A3DB  | INDIRECT TAXES | DSE      | 5 | - | - | 4      |

### PREAMBLE

This course has been designed for students to learn and understand

- The provisions of indirect taxation and levy of tax at different rates
- The features of indirect tax laws and its impact
- The procedure for registration under GST

### COURSE OUTCOMES

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

| CO Number | CO Statement   | Knowledge Level |
|-----------|--|-----------------|
| CO1       | Know the features of indirect tax laws and its impact                  | K1,K2           |
| CO2       | Classify the benefits and limitations of GST                           | K2,K3           |
| CO3       | Understand the procedure for registration under GST                    | K3,K4           |
| CO4       | Calculate the tax payable and amount of tax refund                     | K2              |
| CO5       | Acquire the knowledge in types of customs duties and remission of tax. | K3,K4           |

### MAPPING WITH PROGRAMME OUTCOMES

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

S Strong

M Medium

L Low





|            |                |              |
|------------|----------------|--------------|
| 195CM2A3DB | INDIRECT TAXES | SEMESTER III |
|------------|----------------|--------------|

**Total Credits: 4**

**Total Instruction Hours: 60 h**

### Syllabus

**Unit I** Indirect Tax 12 h

Special features of Indirect Taxes - Contribution to government revenues - Taxation under the constitution - Advantages and Disadvantages of Indirect Taxes

**Unit II** Goods and Service Tax 12 h

Goods and Service Tax: Introduction to GST - Meaning - Objectives - Constitutional Amendment of GST- Salient features of GST- Kinds of GST : Central GST- State GST- Inter-state GST - Benefit of GST - Limitations of GST in India.

**Unit III** Registration Procedure 12 h

Registration Procedure for GST- Input Tax Credit in GST - Inter-state Transaction of Goods and Services Model - Advantages of IGST Model - Exemption under GST - Model of GST with Examples

**Unit IV** GST on Export and Import 12 h

GST on Export and Import - Calculation of Net cost of imported goods - Calculation of Sale Value after import - Net tax payable calculation of imported goods - Export value calculation- Refund calculation - Impact of GST in various Sectors.

**Unit V** Customs Duty 12 h

Customs Duty - Different Types of Customs Import Duties - Abatement of duty in Damaged or Deteriorated Goods - Remission on duty on lost, destroyed or abandoned goods - Customs Tariff Act 1985 - Customs Duty Drawback

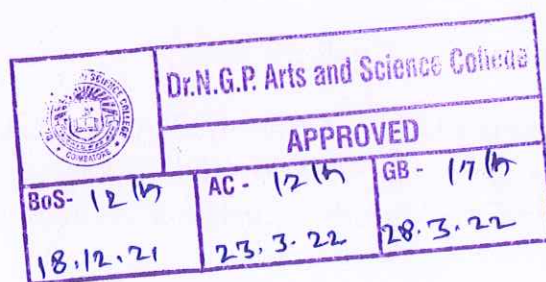


## Text Books

- 1 Balachandran.V, 2016. "Indirect Taxation", Sultan Chand &Co.,[Seventeenth New Delhi.(Unit I,III,IV)
- 2 Nitya Tax Associates, 2019. "Basics of GST", 1st Edition, Taxman's e-book House Pvt Ltd

## References

- 1 Datey V.S., 2016. "Indirect Taxes", (2nd edition) Taxman Publications (P) Ltd., New Delhi.
- 2 Vishwanathan Nagarajan, 2011. "Indirect Taxation" (26th edition), Asia Law House Publishers.
- 3 Vishal Saraogi and Roshan Lodha, 2017. "Goods & Service Tax Law the Ultimate Guide", Lawpoint Publication Pvt Ltd.
- 4 CA Keshav, R, Garg, 2017. "GST Ready Reckoner" 3rd Edition, Bharat Law House Pvt Ltd





| Course Code | Course Name         | Category | L | T | P | Credit |
|-------------|---------------------|----------|---|---|---|--------|
| 195CM2A3DC  | FUTURES AND OPTIONS | DSE      | 5 | - | - | 4      |

### PREAMBLE

This course has been designed for students to learn and understand

- The various derivative Products in the market.
- Apply options pay off for buyer and seller
- About Commodity Markets.

### COURSE OUTCOMES

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

| 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



|                |                     |              |
|----------------|---------------------|--------------|
| 195CM2A3D<br>C | FUTURES AND OPTIONS | SEMESTER III |
|----------------|---------------------|--------------|

Total Credits: 4

Total Instruction Hours: 60 h

### Syllabus

#### Unit I Derivatives 10 h

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

#### Unit II Index 10 h

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

#### Unit III Future and Forward contract 14 h

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

#### Unit IV Options 14 h

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 Commodity Market 12 h

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.



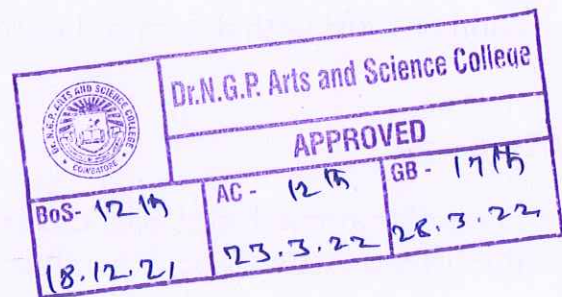


## Text Books

- 1 Gurusamy, S. 2010. Financial Markets and Institutions[Third Edition]. Tata Mc Graw-Hill Education Pvt. Ltd., New Delhi.
- 2 .Gordon, E.,2014Financial Markets and Services[Ninenth Edition]. Himalaya Publishing House, Mumbai.

## References

- 1 Shashi, K. Gupta., and NishaAggarwal, Neeti Gupta, 2014. Financial Institutions and Markets[Fifth Edition]. Kalyani Publishers, New Delhi.
- 2 Khan, M.Y.,2012.Financial Services[Third Edition]. Tata McGraw-Hill Publishing Company Limited, New Delhi.
- 3 Gordon, E.,2014Financial Markets and Services[Ninenth Edition]. Himalaya Publishing House, Mumbai.
- 4 Bhole,2016. Financial Institutions & Markets 5E,[First Edition], Tata McGraw-Hill Education



|            |                                     |              |
|------------|-------------------------------------|--------------|
| 195CM2ASSA | CUSTOMER RELATIONSHIP<br>MANAGEMENT | SEMESTER III |
|------------|-------------------------------------|--------------|

Total Credit: 1

### Syllabus

#### Unit I Overview of CRM

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

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

#### Unit III CRM Process

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 CRM and Role

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

#### Unit V CRM with data warehouse

Integration of CRM with data warehouse.

#### Text Books

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

#### References

- 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





|            |                        |              |
|------------|------------------------|--------------|
| 195CM2ASSB | INTERNATIONAL BUSINESS | SEMESTER III |
|------------|------------------------|--------------|

Total Credit: 1

### Syllabus

#### Unit I Overview of International Business

An Overview of International Business: Introduction, Definition of International Business, difference between international and domestic business, Advantages And Disadvantages Of International Business, Approaches to International Business

#### Unit II Environment of International Business

Changing Environment of International Business, Globalization of Markets, Trends in Globalization, Effects and Benefits of Globalization, balance of payment and foreign exchange.

#### Unit III Theories and international product life cycle

International Trade and Investment Theories: Mercantilism; Absolute Cost theory, Comparative Cost theory, Opportunity Cost theory, factor endowment theory, International Product life Cycles.

#### Unit IV International Institution

International Institution: UNCTAD, Its Basic Principles and Major Achievements, IMF, Role of IMF, IBRD, Features of IBRD, WTO, Role and Advantages of WTO .

#### Unit V Foreign exchange rate

Foreign Exchange Determination Systems: Basic Concepts Relating to Foreign Exchange, Various types of Exchange Rate Regimes - Floating Rate Regimes, Managed Fixed Rate Regime, Purchasing Power Parity Theory, Factors Affecting Exchange Rates, Brief History of Indian Rupees Exchange Rates. International Business Negotiations, Future Trends in International Business




## Text Books

- 1 Agarwal Raj - International Trade (Excel, 1st Ed)
- 2 JaiswalBimal - International Business (Himalaya Publication)

## References

- 1 Kumar R and Goel, International Business, (UDH Publications, edition 2013)
- 2 Cherunilam F - International Trade and Export Management (Himalaya, 2007)
- 3 Varshney R.L, Bhattacharya B - International Marketing Management (Sultan Chand & Sons, 9th Ed.)
- 4 Hill C.W. - International Business (TMH, 5th Ed.)

|   |          |          |
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|  |          |          |
| Dr.N.G.P. Arts and Science College  |          |          |
| APPROVED  |          |          |
| BoS- 12th   | AC- 12th | GB- 17th |
| 18.12.21  | 23.3.22  | 28.3.22  |





| Course Code     | Course Category   | Course Name  | L  | T | P  | Exam (h) | Max Marks |     |       | Credits |
|-----------------|-------------------|--|----|---|----|----------|-----------|-----|-------|---------|
|                 |                   |  |    |   |    |          | CIA       | ESE | Total |         |
| Fourth Semester |                   |  |    |   |    |          |           |     |       |         |
| 195CM2A4CA      | Core - XII        | Cost and Management Accounting                                   | 5  | 1 | -  | 3        | 25        | 75  | 100   | 4       |
| 195CM2A4CB      | Core - XIII       | Java Programming and HTML  | 5  | - | -  | 3        | 25        | 75  | 100   | 4       |
| 195CM2A4CP      | Core Practical-IV | Lab: IV - Computer Applications (Java, HTML and SPSS - Advanced) | -  | - | 4  | 3        | 40        | 60  | 100   | 2       |
| 195CM2A4CV      | Core: Project     | Project Work   | -  | - | 10 | -        | 80        | 120 | 200   | 8       |
| 195CM2A4DA      | DSE IV            | Fundamental and Technical Analysis                               | 5  | - | -  | 3        | 25        | 75  | 100   | 4       |
| 195CM2A4DB      |                   | Entrepreneurial Development                                      |    |   |    |          |           |     |       |         |
| 195CM2A4DC      |                   | Supply Chain Management  |    |   |    |          |           |     |       |         |
| Total           |                   |  | 15 | 1 | 14 | -        | -         | -   | 600   | 22      |
|                 |                   |  | -  | - | -  | -        | -         | -   | 2450  | 90      |



| Course Code | Course Name                           | Category    | L        | T        | P        | Credit   |
|-------------|---------------------------------------|-------------|----------|----------|----------|----------|
| 195CM2A4CA  | <b>COST AND MANAGEMENT ACCOUNTING</b> | <b>CORE</b> | <b>5</b> | <b>1</b> | <b>-</b> | <b>4</b> |

### PREAMBLE

This course has been designed for students to learn and understand

- To reveal the knowledge on utilization of fund and management of fund.
- To analyze the various concepts and techniques for Making product.
- To adapt to the present needs for better financial decision

### COURSE OUTCOMES

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

| 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**





|            |                                |             |
|------------|--------------------------------|-------------|
| 195CM2A4CA | COST AND MANAGEMENT ACCOUNTING | SEMESTER IV |
|------------|--------------------------------|-------------|

Total Credits: 4

Total Instruction Hours: 72 h

### Syllabus

#### Unit I Introduction to Cost Accounting 12 h

Cost Accounting – Difference between Financial and Cost Accounting – Importance of Cost Accounting – Relationship between Cost and management Accounting – Methods of Costing – Elements of Cost - Types – Techniques- Cost Concepts – Preparation of Cost Sheet - Tenders - Quotation

#### Unit II Labour and Overheads 15 h

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

#### Unit III Management Accounting and Ratio analysis 12 h

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

#### Unit IV Fund Flow and Cash flow Statement 18 h

Fund Flow Statement –Meaning – Importance – Limitations –Preparation of schedule of changes in working capital and Fund 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 cost and Budget Analysis 15 h

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.

Note: Case Studies related to the above topics to be discussed. Examined externally

(Section C: Compulsory question for case studies)

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



## Text Books

- 1 Pillai, R.S.N., and Bagavathi, 2009. Cost Accounting [First Edition]. Sultan Chand Company Ltd., New Delhi..
- 2 Sharma, and Shashi K. Gupta, 2012. Management Accounting [Twelfth Edition]. Kalyani Publishers, New Delhi

## References

- 1 Jain, S.P., and Narang, K.L. 2001. Cost and Management Accounting [Fifth Edition]. Kalyani Publishers, New Delhi.
- 2 Jain, S.P., and Narang, K.L. 2010. Cost Accounting [Twenty First Edition]. Kalyani Publishers, New Delhi..
- 3 Maheswari, S.N. 2003. Cost and Management Accounting [First Edition]. Sultan Chand Company Ltd., New Delhi.
- 4 Dr. S.N. Maheswari. 2014. "Management Accounting", Sultan Chand & Sons, New Delhi.





| Course Code | Course Name               | Category | L | T | P | Credit |
|-------------|---------------------------|----------|---|---|---|--------|
| 195CM2A4CB  | JAVA PROGRAMMING AND HTML | CORE     | 5 | - | - | 4      |

### PREAMBLE

This course has been designed for students to learn and understand

- To inculcate knowledge on Java Programming Concepts
- To make wide range of Applications and Web Pages
- To enlighten the students' related to provisions of Companies

### COURSE OUTCOMES

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

| 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               | K4,K5           |

### 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



|            |                           |             |
|------------|---------------------------|-------------|
| 195CM2A4CB | JAVA PROGRAMMING AND HTML | SEMESTER IV |
|------------|---------------------------|-------------|

Total Credits: 4

Total Instruction Hours: 60 h

### Syllabus

**Unit I** Java history and Structure 12 h

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

**Unit II** Variables and Declarations 14 h

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 and Multithreaded Programming 12 h

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 and Hyperlinks 11 h

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

**Unit V** Webpage design and HTML Documents 11 h

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



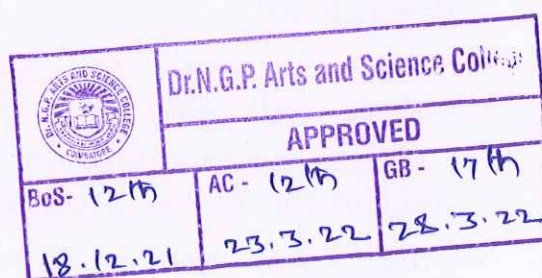


## Text Books

- 1 Balagurusamy, E. 2019. Programming with Java - A primer [Sixth 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..

## References

- 1 Herbert Schildt. 2019. JAVA The Complete Reference [Eleventh Edition] Tata McGraw-Hill Publishing Company Ltd New Delhi].
- 2 Herbert Schildt. 2014. JAVA A Beginners Guide [sixth Edition] Tata McGraw-Hill Publishing Company Ltd New Delhi]
- 3 Patrick Naughton, and Herbert Schildt, 2000. The Complete Reference Java2 [Third Edition]. Tata McGraw-Hill Publishing Company Ltd New Delhi
- 4 Xavier, C. 2000. Programming with Java2 [First Edition]. SciTech Publications, Chennai...



|            |   |             |
|------------|---|-------------|
| 195CM2A4CP | COMPUTER APPLICATIONS<br>(JAVA, HTML AND SPSS - ADVANCED) | SEMESTER IV |
|------------|---|-------------|


Total Credits: 2

Total Instructions Hours: 48h

S.No

## List of Experiments

- 1 Develop a program to find and replace a word with a string.
- 2 Develop a program to prepare the mark list using Inheritance.
- 3 Develop a JAVA applet to calculate the payroll of employees.
- 4 Preparation of web pages for a business organization using HTML Frames.
- 5 Preparation of table to display list of products using HTML Tags.
- 6 Preparation of website of your department with minimum five links using HTML.
- 7 Compare the means of more than two groups using Analysis of Variance for the data created by your own with 200 response. – One way ANOVA
- 8 The population mean of 'average monthly minutes' spoken is 200. Test the hypothesis that sample mean of average monthly minutes' does not differ significantly from the population mean. Minimum respondents : 250 – One Sample T-test
- 9 Compare two population means in the case of two samples that are correlated using Paired T test for the data created with 250 respondents. – Paired T Test
- 10 Create a data set of 200 response with the variables gender, Average monthly bill, Household income, average monthly minutes. Test 'average monthly minutes' with the grouping variable 'Gender' to compare the mean of two groups. – Independent sample T test
- 11 Create a data sheet for 250 students with Z score and H score. Find out the relationship of Z score and H score using Correlation analysis.
- 12 Create a data set with dependent and independent variable with 250 response. Independent variable: Total Income, Dependent variable: Total Monthly savings. Calculate the effect of the independent variable using Regression analysis.

|  |           |           |
|--|-----------|-----------|
|  <b>Dr.N.G.P. Arts and Science College</b> |           |           |
| <b>APPROVED</b>  |           |           |
| BoS- 12th  | AC - 12th | GB - 11th |
| 18.12.21   | 23.3.22   | 28.3.22   |



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COIMBATORE | INDIA

M:Cont. CA (Students admitted during the AY 2021-22)



| Course Code | Course Name                        | Category | L | T | P | Credit |
|-------------|------------------------------------|----------|---|---|---|--------|
| 195CM2A4DA  | FUNDAMENTAL AND TECHNICAL ANALYSIS | DSE      | 5 | - | - | 4      |

### PREAMBLE

This course has been designed for students to learn and understand

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

### COURSE OUTCOMES

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

| 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.  | K3              |
| 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.   | K5              |

### 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



|            |                                    |             |
|------------|------------------------------------|-------------|
| 195CM2A4DA | FUNDAMENTAL AND TECHNICAL ANALYSIS | SEMESTER IV |
|------------|------------------------------------|-------------|

Total Credits: 4

Total Instruction Hours: 60 h

### Syllabus

**Unit I** Investment and Security Analysis 12 h

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

**Unit II** Fundamentals and Market analysis 12 h

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

**Unit III** Industry and Company analysis 12 h

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

**Unit IV** Technical analysis and theory 12 h

Technical analysis - meaning - Dow Theory - Elliot Wave Theory

**Unit V** Moving Average 12 h

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.,.

## References

- 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.



| Course Code | Course Name                 | Category | L | T | P | Credit |
|-------------|-----------------------------|----------|---|---|---|--------|
| 195CM2A4DB  | ENTREPRENEURIAL DEVELOPMENT | DSE      | 5 |   | - | 4      |

### PREAMBLE

This course has been designed for students to learn and understand

- to understand the importance of entrepreneurship opportunities available in the society for the entrepreneur
- To understand on the basic concepts of entrepreneurship and business opportunities to familiar with knowledge about business
- To provide conceptual exposure on converting idea to a successful entrepreneurial firm

### COURSE OUTCOMES

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

| CO Number | CO Statement   | Knowledge Level |
|-----------|--|-----------------|
| CO1       | Demonstrate the ability to provide a self-analysis in the context of an entrepreneurial career     | K2              |
| CO2       | Identify the role of various financial and promotional institutions in Entrepreneurial Development | K4              |
| CO3       | Able to evaluate opportunities for a new venture.  | K2              |
| CO4       | Get insights into their creative, entrepreneurial and team skills.                                 | K3              |
| CO5       | To equip them with a platform to develop an entrepreneurial venture.                               | 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   | M   | S   | S   | M   |
| CO4     | S   | M   | S   | S   | M   |
| CO5     | S   | S   | S   | S   | L   |

S Strong

M Medium

L Low





|            |                             |             |
|------------|-----------------------------|-------------|
| 195CM2A4DB | ENTREPRENEURIAL DEVELOPMENT | SEMESTER IV |
|------------|-----------------------------|-------------|

**Total Credits: 4**

**Total Instruction Hours: 60 h**

### Syllabus

#### **Unit I** Concept of Entrepreneurship 10 h

Entrepreneurship - Meaning - Types - Qualities of an Entrepreneur - Classification of Entrepreneurs - Factors influencing Entrepreneurship - Functions of Entrepreneurs.

#### **Unit II** Entrepreneurial Development Agencies. 14 h

Commercial Banks - District Industries Centre - National Small Industries Corporation - Small Industries Development Organisation - Small Industries Service Institute. SIPCOT and its objectives. MSME Sector and its coverage Objectives of Ministry of MSME. Role and Functions of MICRO Small and Medium Enterprises - Development Organisation (MSME - DO) - Objectives of SIDCO - Functions of Tamil Nadu SIDCO - IRBI and its Role. NABARD and its role in the Rural Development of India - Introduction to Micro Units Development Refinance Agency (MUDRA).

#### **Unit III** Project Management 12 h

Business idea generation techniques - Identification of Business opportunities - Feasibility study - Marketing, Finance, Technology & Legal Formalities - Preparation of Project Report - Tools of Appraisal.

#### **Unit IV** Entrepreneurial Development Programmes 12 h

Entrepreneurial Development Programmes (EDP) - Role, relevance and achievements - Role of Government in organizing EDPs- Critical evaluation.

#### **Unit V** Entrepreneurial growth 12 h

Role of Entrepreneur in Economic growth - Strategic approaches in the changing Economic scenario for small scale Entrepreneurs - Development of Women Entrepreneurship. Self-help groups and empowerment of Women in India. Financial inclusion and its penetration in India, Challenges and Government role in Financial inclusion - Pradhan Mantri Jan-Dhan Yojana

Note: Case Studies related to the above topics to be discussed. Examined externally (section C: Compulsory question for case studies)

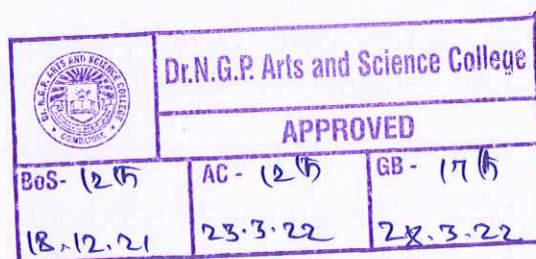


## Text Books

- 1 Gupta C B and Srinivasan NP, Entrepreneurial Development, Sultan Chand & Sons
- 2 Anil Kumar, S, Poornima, S, Abraham, K, Jayashree, K 2012- Entrepreneurship Development, New age International (P) Ltd, , Delhi

## References

- 1 Saravanel, P. 1997 Entrepreneurial Development, Principles, Policies and Programmes, Ess Pee Kay Publishing House -, Chennai.
- 2 Tulsian, P.C & Vishal Pandey, 2002. Business Organization and Management, Pearson Education India, Delhi
- 3 Janakiram, B, and Rizwana, M, 2011, Entrepreneurship Development, Text and Cases, Excel Books India , Delhi
- 4 Arun Mittal & Gupta, S.L, 2011 - Entrepreneurship Development, International Book House Pvt. Ltd, Mumbai.





| Course Code | Course Name             | Category | L | T | P | Credit |
|-------------|-------------------------|----------|---|---|---|--------|
| 195CM2A4DC  | SUPPLY CHAIN MANAGEMENT | DSE      | 5 | - | - | 4      |

### PREAMBLE

This course has been designed for students to learn and understand

- To create awareness about the supply chain activities taken in order to deliver the goods.
- To get awareness on Procurement and Outsourcing.
- To assess the 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   | K2              |
| CO2       | Explain the Supply chain Integrates and its impact on grocery and retail industry   | k3              |
| CO3       | Identify the Frame work of Strategic Alliances and its merits and demerits.   | k4              |
| 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**



|            |                         |             |
|------------|-------------------------|-------------|
| 195CM2A4DC | SUPPLY CHAIN MANAGEMENT | SEMESTER IV |
|------------|-------------------------|-------------|

**Total Credits: 4**

**Total Instruction Hours: 60 h**

### Syllabus

**Unit I** Supply chain management and contracts 12 h

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 and strategies 14 h

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

**Unit III** Strategic Alliances and distributor Integration. 11 h

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 12 h

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

**Unit V** Customer Value measures 11 h

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





## Text Books

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

## References

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

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18/12/21

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