

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

(An Autonomous Institution, Affiliated to Bharathiar University, Coimbatore)
Approved by Government of Tamil Nadu and Accredited by NAAC with 'A++' Grade (3rd Cycle-3.64 CGPA)
Dr. N.G.P. - Kalapatti Road, Coimbatore-641048, Tamil Nadu, India
Web: www.drngpasc.ac.in | Email: info@drngpasc.ac.in | Phone: +91-422-2369100

REGULATIONS 2022-23 for Post Graduate Programme (Outcome Based Education model with Choice Based Credit System)

M.Com. Degree

(For the students admitted during the academic year 2022-23)

Programme: M. Com. (Commerce)

Eligibility

A candidate who has passed any UG Degree is eligible B.Com./ B.Com.(CA)/ BCS / B.Com (C.S) / BBM / BBA / B.Com. (C.S and 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, course to such conditions as may be prescribed there to are permitted to appear and qualify for the **Master of Commerce Degree Examination** of this College after a programme of study of two academic years.

Programme Educational Objectives

The Curriculum is designed to attain the following learning goals which students shall accomplish by the time of their graduation:

1. To occupy the leading positions in Manufacturing and Service Sectors.
2. To sparkle as professionals with cerebral associations and governing capacities in Accounting, Banking, Insurance and Taxation.
3. To unfold the challenges being versatile in managing finance and human resources in order to contribute to the national economy.



PROGRAMME OUTCOMES

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

PO Number	PO Statement
P01	Learn up to date concepts in accounting.
P02	Handle business unit with better utilization of resources.
P03	Become as entrepreneurs and intrapreneurs in global business environment.
P04	Understand the methodologies for research and development in industries.
P05	Act as certified consultants and professionals.



M.Com. PROGRAMME (2022-23)

Guidelines for Programmes offering Part I& Part II for Two Semesters


Part	Subjects	No. of Papers	Credit	Semester No.
III	Core (Credits 3,4)	15	(12x4 = 48 3 x 3 = 9) 57	I to IV
	Core Practical (Credits 2, 3)	02	5	II to III
	Extra Departmental Course (EDC)	1	4	II
	Discipline Specific Elective (DSE)	4	16	I to IV
	Project	1	8	IV
	Industrial Training	1	2	III
TOTAL CREDITS			92	




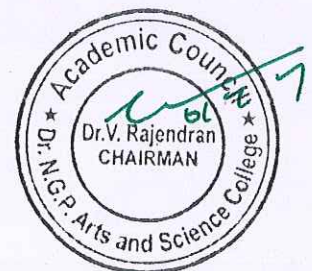
CURRICULUM

M.Com. PROGRAMME

Course Code	Course Category	Course Name	L	T	P	Exam (hours)	Max Marks			Credits
							CIA	ESE	Total	
First Semester										
225IB2A1CA	Core – I	Human Resource Management	5	-	-	3	50	50	100	4
225CO2A1CA	Core – II	Managerial Economics	5	-	-	3	50	50	100	4
225CO2A1CB	Core –III	Advanced Corporate Accounting	5	1	-	3	50	50	100	4
225CO2A1CC	Core –IV	Corporate Governance	5	-	-	3	50	50	100	3
225CO2A1CD	Core –V	Marketing Management	5	-	-	3	50	50	100	3
225CO2A1DA	DSE –I	Advertisement and Promotions	4	-	-	3	50	50	100	4
225CO2A1DB		Financial Markets and Instruments								
225CO2A1DC		Customer Relationship Management								
Total			29	1	-	-	-	-	600	22


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

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Course Code	Course Category	Course Name	L	T	P	Exam (hours)	Max Marks			Credits
							CIA	ESE	Total	
Second Semester										
225CO2A2CA	Core –VI	International Business	5	-	-	3	50	50	100	3
225CO2A2CB	Core– VII	Applied Costing	4	1	-	3	50	50	100	4
225CO2A2CC	Core –VIII	Accounting for Management	4	1	-	3	50	50	100	4
225CO2A2CP	Core Practical: I	Computer Applications in Business Accounting	-	-	6	3	50	50	100	3
222MT2A2EC	EDC	Operations Research	4	1	-	3	50	50	100	4
225CO2A2DA	DSE - II	Retail Marketing	4	-	-	3	50	50	100	4
225CO2A2DB		Insurance and Risk Management								
225CO2A2DC		Change Management								
Total			21	3	6	-	-	-	600	22


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Course Code	Course Category	Course Name	L	T	P	Exam (hours)	Max Marks			Credits
							CIA	ESE	Total	
Third Semester										
225CM2A3CB	Core - IX	Direct Tax	5	1	-	3	50	50	100	4
225CO2A3CA	Core - X	Organizational Behavior	6	-	-	3	50	50	100	4
225CO2A3CB	Core - XI	Business Research Methods	4	1	-	3	50	50	100	4
225CR2A3CD	Core - XII	Indirect Tax	5	-	-	3	50	50	100	4
225CO2A3CP	Core Practical: II	Statistical Tools for Research	-	-	4	3	50	50	100	2
225CO2A3CT	IT	Internship	-	-	-	3	50	50	100	2
225CO2A3DA	DSE - III	Services Marketing	4	-	-	3	50	50	100	4
225CO2A3DB		Merchant Banking and Financial Services								
225CO2A3DC		Credit Management								
Total			24	2	4	-	-	-	700	24


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Course Code	Course Category	Course Name	L	T	P	Exam (hours)	Max Marks			Credits
							CIA	ESE	Total	
Fourth Semester										
225CO2A4CA	Core -XIII	Security Analysis and Portfolio Management	4	-	-	3	50	50	100	4
225CO2A4CB	Core -XIV	Advanced Financial Management	5	-	-	3	50	50	100	4
225CO2A4CC	Core -XV	Corporate Social Responsibility	5	-	-	3	50	50	100	4
225CO2A4CV	Core – XVI Project	Project Work and Viva-Voce	-	-	12	-	100	100	200	8
225CO2A4DA	DSE - IV	International Marketing	4	-	-	3	50	50	100	4
225CO2A4DB		Financial Derivatives								
225CO2A4DC		Project Management								
Total			18	-	12	-	-	-	600	24
Grand Total									2500	92

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M.Com. (Students admitted during the AY 2022-23)

EXTRA CREDIT COURSES

The following are the courses offered under self-study to earn extra credits:

Semester III

S.No.	Course Code	Course Name
1	225CO2ASSA	Innovation and IPR
2	225CO2ASSB	Supply Chain Management



PG REGULATION (R4)
(Students Admitted in the AY 2022-23)
(OUTCOME BASED EDUCATION WITH CBCS)

Effective from the academic year 2022-23 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 2022–2024 refers to students belonging to a 2-year Degree programme admitted in 2022 and completing in 2024.

1.4 Course: Refers to component 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):** Elective courses are offered under main discipline/ subject of study.

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.

f) **Advanced Learner Course (ALC):** ALC is doing work of a higher standard than usual for students at that stage in their education. Research work / internships carried out in Universities/ Research Institutions/ Industries of repute in India or abroad for a period of 15 to 30 days.

2. STRUCTURE OF PROGRAMME

- Core Course
- Extra Departmental Course (EDC)
- Discipline Specific Elective (DSE)
- Industrial Training (IT)
- Project

3. DURATION OF THE PROGRAMME

M.Sc. /M.Com. / M.A. Programme must be completed within 2 Years (4 semesters) and maximum of 4 Years (8 semesters) from the date of acceptance to the programme. If not, the candidate must enroll in the course determined to be an equivalent by BoS in the most recent curriculum recommended for the Programme.



4. REQUIREMENTS FOR COMPLETION OF A SEMESTER

Every student shall ordinarily be allowed to keep terms for the given semester in a program of his/ her enrolment, only if he/ she fulfills at least seventy five percent (75%) of the attendance taken as an average of the total number of lectures, practicals, tutorials, etc. wherein short and/or long excursions/field visits/study tours organised by the college and supervised by the faculty as envisaged in the syllabus shall be credited to his attendance. Every student shall have a minimum of 75% as an overall attendance.

5. EXAMINATIONS

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 as follows,

a) Mark distribution for Theory Courses

Continuous Internal Assessment (CIA) :	50 Marks
End Semester Exams (ESE) :	50 Marks
Total :	100 Marks

i) Distribution of Internal Marks

S.No.	Particulars	Distribution of Marks
1	CIA I (2.5 Units) (On completion of 45 th working day)	15
2	Model (All 5 Units) (On completion of 85 th working day)	15
3	Assignment	05
4	Attendance	05
5	Library Usage	05
6	Skill Enhancement *	05
Total		50



Assignment Rubric**(Maximum -20 marks converted to 5 marks)**

Criteria	4 marks	3 Marks	2 Marks	1 Mark
Language	Excellent spelling and Grammar	Good spelling and Grammar	Reasonable spelling and Grammar	Bad spelling and Grammar
Style	Outstanding style beyond usual college level	Attains College level style	Approaches College level style	Elementary form with little or no variety in sentence structure
Referencing	Good use of wide range of reference sources	Moderate use of suitable reference materials	Shows signs of plagiarism & using sources without referencing	No reference material used
Development	Main points well developed with high quality and quantity support	Main points developed with quality and quantity supporting details	Main points are present with limited details and development	Main points lack detailed development
Critical thinking/ Problem solving	Advanced attempt to interpret the process, content/ analyse and solve the problem	Proficient attempt to interpret the process, content/ analyse and solve the problem	Adequate attempt to interpret the process, content/ analyse and solve the problem	Limited attempt to interpret the process, content/ analyse and solve the problem



Breakup for Attendance Marks:

S.No	Attendance Range	Marks Awarded
1	95% and Above	5
2	90% - 94%	4
3	85% - 89%	3
4	80% - 84%	2
5	75% - 79%	1

Note:

Special Cases such as NCC, NSS, Sports, Advanced Learner Course, Summer Fellowship and Medical Conditions etc. the attendance exemption may be given by principal and Mark may be awarded.

Break up for Library Marks:

S.No	Attendance Range	Marks Awarded
1	10h and above	5
2	9h- less than 10h	4
3	8h - less than 9h	3
4	7h - less than 8h	2
5	6h - less than 7h	1

Note:

In exception, the utilization of e-resources of library will be considered.

***Components for "Skill Enhancement" may include the following:**

Class Participation, Case Studies Presentation/Term paper, Field Study, Field Survey, Group Discussion, Term Paper, Presentation of Papers in Conferences, Industry Visit, Book Review, Journal Review, e-content Creation, Model Preparation & Seminar.

Components for Skill Enhancement

Any one of the following should be selected by the course coordinator

S.No.	Skill Enhancement	Description
1	Class Participation	<ul style="list-style-type: none"> Engagement in class Listening Skills Behaviour
2	Case Study Presentation/ Term Paper	<ul style="list-style-type: none"> Identification of the problem Case Analysis Effective Solution using creativity/imagination



3	Field Study	<ul style="list-style-type: none"> • Selection of Topic • Demonstration of Topic • Analysis & Conclusion
4	Field Survey	<ul style="list-style-type: none"> • Chosen Problem • Design and quality of survey • Analysis of survey
5	Group Discussion	<ul style="list-style-type: none"> • Communication skills • Subject knowledge • Attitude and way of presentation • Confidence • Listening Skill
6	Presentation of Papers in Conferences	<ul style="list-style-type: none"> • Sponsored • International/National • Presentation • Report Submission
7	Industry Visit	<ul style="list-style-type: none"> • Chosen Domain • Quality of the work • Analysis of the Report • Presentation
8	Book Review	<ul style="list-style-type: none"> • Content • Interpretation and Inferences of the text • Supporting Details • Presentation
9	Journal Review	<ul style="list-style-type: none"> • Analytical Thinking • Interpretation and Inferences • Exploring the perception if chosen genre • Presentation
10	e-content Creation	<ul style="list-style-type: none"> • Logo/ Tagline • Purpose • Content (Writing, designing and posting in Social Media) • Presentation
11	Model Preparation	<ul style="list-style-type: none"> • Theme/ Topic • Depth of background Knowledge • Creativity • Presentation
12	Seminar	<ul style="list-style-type: none"> • Knowledge and Content • Organization • Understanding • Presentation



ii) Distribution of External Marks

Total : 50
Written Exam : 50

Marks Distribution for Practical course

Total : 100
Internal : 50
External : 50

i) Distribution of Internals Marks

S. No.	Particulars	Distribution of Marks
1	Experiments/ Exercises	15
2	Test 1	15
3	Test 2	15
4	Observation Notebook	05
Total		50

ii) Distribution of Externals Marks

S.No.	Particulars	External Marks
1	Materials and methods/ Procedures/ Aim	10
2	Experiment/ Performance/ Observations/ Algorithm	10
3	Results/ Calculations/ Spotters/ Output	10
4	Inference/Discussion/ Presentation	10
5	Record	6
6	Viva- voce	4
Total		50

A) Mark Distribution for Project

Total : 200
Internal : 100
External : 100



i) Distribution of Internal Marks

S.No.	Particulars	Internal Marks
1	Review I	40
2	Review II	40
3	Attendance	20
Total		100

ii) Distribution of External Marks

S.No	Particulars	External Marks
1	Project Work & Presentation	80
2	Viva -voce	20
Total		100

Evaluation of Project Work shall be done jointly by Internal and External Examiners.

6 . Credit Transfer

a. Upon successful completion of 1 NPTEL Course (4 Credit Course) recommended by the department, during Semester I to II, a student shall be eligible to get exemption of one 4 credit course during the 3rd or 4th semester. The proposed NPTEL course should cover content/syllabus of exempted core paper in 3rd or 4th semester.

S. No.	Course Code	Course Name	Proposed NPTEL Course	Credit
1			Option - 1 Paper title	4
			Option - 2 Paper title	
			Option - 3 Paper title	

b. Upon successful completion of 2 NPTEL Courses (2 Credit each) recommended by the department, during Semester I to II, a student shall be eligible to get exemption of one 4 credit course during the 3rd or 4th semester. Out of 2 NPTEL proposed courses, at least 1 course should cover content/syllabus of exempted core paper in 3rd or 4th semester.



Mandatory

The exempted core paper in the 3rd or 4th semester should be submitted by the students for approval before the end of 2nd semester

Credit transfer will be decided by equivalence committee

S. No.	Course Code	Course Name	Proposed NPTEL Course	Credit
1			Option - 1 Paper title	2
			Option - 2 Paper title	
			Option - 3 Paper title	
2			Option - 1 Paper title	2
			Option - 2 Paper title	
			Option - 3 Paper title	

NPTEL Courses to be carried out during semester I - II.

S. No.	Student Name	Class	Proposed NPTEL Course		Proposed Course for Exemption
			Course I	Option 1- Paper Title Option 2- Paper Title Option 3- Paper Title	Any one Core Paper in 3 rd or 4 th Semesters
			Course II	Option 1- Paper Title Option 2- Paper Title Option 3- Paper Title	

Class Advisor

HoD

Dean



7. Internship/Industrial Training

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.

Mark Distribution for industrial / institutional training

Total	:	100
Internal	:	50
External	:	50

i) Distribution of Internal Marks

S.No.	Particulars	Internal Marks
1	Review I	20
2	Review II	20
3	Attendance	10
Total		50

ii) Distribution of External Marks

S.No	Particulars	External Marks
1	Internship /Industrial training Presentation	40
2	Viva -voce	10
Total		50

Evaluation of Internship /Industrial training Presentation shall be done jointly by Internal and External Examiners.

8. Extra Credits: 10

Earning extra credit is not essential for programme completion. Student is entitled to earn extra credit for achievement in Curricular/Co-Curricular/ Extracurricular activities carried out other than the regular class hours.



A student is permitted to earn a maximum of 10 extra Credits during the programme period.
A maximum of 1 credit under each category is permissible.

Category	Credit
Self study Course	1
CA/ICSI/CMA (Foundations)	1
CA/ICSI/CMA (Inter)	1
Sports and Games	1
Publications / Conference Presentations (Oral/Poster)/ Awards	1
Innovation / Incubation / Patent / Sponsored Projects / Consultancy	1
Representation in State / National level celebrations	1
Awards/Recognitions/Fellowships	1
Advanced Learner Course (ALC)*	2

Credit shall be awarded for achievements of the student during the period of study only.

GUIDELINES

Self study Course

A pass in the self study courses offered by the department.

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

CA/ICSI/ CMA (Foundations)

Qualifying foundation in CA/ICSI/CMA / etc.

CA/ICSI/ CMA (Inter)

Qualifying Inter in CA/ICSI/CMA / etc.

Sports and Games

The Student can earn extra credit based on their Achievement in sports in University/ State / National/ International.



Publications / Conference Presentations (Oral/Poster)

Research Publications in Journals

Oral/Poster presentation in Conference

Innovation / Incubation / Patent / Sponsored Projects / Consultancy

Development of model/ Products /Prototype /Process/App/Registration of Patents/ Copyrights/Trademarks/Sponsored Projects /Consultancy

Representation in State/ National level celebrations

State / National level celebrations such as Independence day, Republic day Parade, National Integration camp etc.

Awards/Recognitions/Fellowships

Regional/ State / National level awards/ Recognitions/Fellowships

***Advanced Learner Course (ALC):**

ALC is doing work of a higher standard than usual for students at that stage in their education.

Research work/internships carried out in Universities/ Research Institutions/ Industries of repute in India or abroad for a period of 15 to 30 days will be considered as Advanced Learners Course.



QUESTION PAPER PATTERN

CIA Test I: [1½ Hours-2.5 Units] - 25 Marks

SECTION	MARKS	DESCRIPTION	TOTAL	Remarks
Section - A	8 x 0.5 = 04 Marks	MCQ	25 Marks	Marks secured will be converted To 15 mark
Section - B	3 x 2 = 06 Marks	Answer ALL Questions Either or Type ALL Questions Carry Equal Marks		
Section - C	3 x 05 = 15 Marks	Answer ALL Questions Either or Type ALL Questions Carry Equal Marks		

CIA Test II/ Model [3 Hours-5 Units] - 50 Marks

SECTION	MARKS	DESCRIPTION	TOTAL	Remarks
Section - A	10 x 1 = 10 Marks	MCQ	50 Marks	Marks secured will be converted To 15 mark
Section - B	5 x 6 = 30 Marks	Answer ALL Questions (Either or Type Questions) Each Questions Carry Equal Marks		
Section - C	1 x 10 = 10 Marks	Compulsory Question		



End Semester Examination [3 Hours-5 Units] - 50 Marks

SECTION	MARKS	DESCRIPTION	TOTAL
Section - A	10 x 1 = 10 Marks	MCQ	50 Marks
Section - B	5 x 6 = 30 Marks	Answer ALL Questions (Either or Type Questions) Each Questions Carry Equal Marks	
Section - C	1 x 10 = 10 Marks	Compulsory Question	



Course Code	Course Name	Category	L	T	P	Credit
225IB2A1CA	HUMAN RESOURCE MANAGEMENT	CORE	5	-	-	4

PREAMBLE

This course has been designed for students to learn and understand

- the importance of human resource management.
- the role and functions of the various human resource activities in an organization.
- the necessity of retaining the Employees.

COURSE OUTCOMES

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

CO Number	CO Statement	Knowledge Level
CO1	understand the importance of Human resource management in an organization.	K2
CO2	describe the process of job analysis and recruitment.	K2
CO3	interpret the concept of placement & employee training.	K3
CO4	infer the issues in training, appraising and compensating internal employees.	K4
CO5	discriminate the concept of job satisfaction and stress management.	K4

MAPPING WITH PROGRAMME OUTCOMES

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

<input checked="" type="checkbox"/>	Skill Development	<input checked="" type="checkbox"/>	Entrepreneurial Development
<input checked="" type="checkbox"/>	Employability	<input type="checkbox"/>	Innovations
<input type="checkbox"/>	Intellectual Property Rights	<input type="checkbox"/>	Gender Sensitization
<input type="checkbox"/>	Social Awareness/ Environment	<input checked="" type="checkbox"/>	Constitutional Rights/ Human Values/ Ethics



225IB2A1CA	HUMAN RESOURCE MANAGEMENT	SEMESTER I
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Total Credits: 4

Total Instruction Hours: 60 h

Syllabus

Unit I Introduction to Human Resource Management 12 h

Introduction to human resource management - Characteristics - Scope of HRM - Objectives - Importance and functions of HRM - Qualities of human resource manager - Role of human resource manager- Human resource management strategy and analysis - e-HRM: Nature of e-HRM, e-learning, e-compensation - Recent techniques in HRM.

Unit II Job analysis & Recruitment 12 h

Job analysis- Objectives - Significance - Process - Techniques - Job description - Job specification - Role analysis. Job design - Concept - Approaches - Methods. Recruitment and Selection: Process- Sources of recruitment - Techniques- Testing and competency mapping.

Unit III Placement & Employee Training 12 h

Placement and induction-Concept of placement and induction - Objectives - Advantages- Steps to make induction effective. Employee training: Concept -Need -Importance- Types -Objective -Design - Methods -Evaluating training effectiveness.

Unit IV Performance Appraisal & Job Evaluation 12 h

Performance appraisal- Concept - Objective - Importance - Process - Problems - Essentials - Methods - Performance appraisal through MBO - 360 degree appraisal techniques- Performance Management. Job evaluation : Concept - Objectives - Process - Advantages - Limitations - Essentials - Methods- Establishing strategic pay plans - Pay for performance and financial incentives - Benefits and services.

Unit V Job Satisfaction & Employee Relations 12 h

Job satisfaction - Concept - Measurement - Determinants - Quality of work life - Concept -Measure -Dimension - Principles. Employee relations: Building positive employee relations - Safety, health and risk management-Management of stress - Concept - Sources - Consequences - Coping with stress - Methods of stress management.



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

1. Case study on Qualities of HR Manager
2. Case study on Job analysis
3. Case study on Training and development
4. Case study on Performance appraisal
5. Case study on Employee Equality

Text Books

- 1 Gupta C.B, 2020, "Human Resource Management Text and Cases", 15th Edition, Sultan Chand & Sons, New Delhi.
- 2 Subba Rao. P, 2018, "Human Resource Management", 8th Edition, Himalaya Publishing House, New Delhi.

References

- 1 Aswathappa K, 2017, "Human Resource Management: Text and Cases", 8th Edition, Tata McGraw Hill Education, New York, United States.
- 2 Khanka S.S, 2013, "Human Resource Management Text and Cases", 5th Edition, S Chand Company Private Limited, New Delhi.
- 3 Prasad. L.M, 2010, "Human Resource Management", 2020 Edition, Sultan Chand & Sons, New Delhi.
- 4 Garry Dessler & Varkey, 2009, "Human Resource Management", 15th Edition, Pearson, New Delhi.



Course Code	Course Name	Category	L	T	P	Credit
225CO2A1CA	MANAGERIAL ECONOMICS	CORE	5	-	-	4

PREAMBLE

This course has been designed for students to learn and understand

- realize the importance of a managerial economist.
- analyze demand, cost, decide production and determine price.
- assess the influence of macroeconomic factors in managerial decision making.

COURSE OUTCOMES

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

CO Number	CO Statement	Knowledge Level
CO1	execute well the role of a managerial economist.	K3
CO2	identify the concept of demand and consider them in business decision making.	K2
CO3	relate cost, production and price.	K4
CO4	respond to dynamic macroeconomic factors in business	K3
CO5	analyze international trade considerations in business decisions.	K4

MAPPING WITH PROGRAMME OUTCOMES

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

<input checked="" type="checkbox"/> Skill Development	<input checked="" type="checkbox"/> Entrepreneurial Development
<input checked="" type="checkbox"/> Employability	<input checked="" type="checkbox"/> Innovations
<input checked="" type="checkbox"/> Intellectual Property Rights	<input type="checkbox"/> Gender Sensitization
<input type="checkbox"/> Social Awareness/ Environment	<input type="checkbox"/> Constitutional Rights/ Human Values/ Ethics



225CO2A1CA	MANAGERIAL ECONOMICS	SEMESTER I
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Total Credits: 4

Total Instruction Hours: 60 h

Syllabus

Unit I Managerial Economics 9 h

Nature and Scope of Managerial Economics – Managerial Economics in Relation with other Disciplines – Goals of Corporate Enterprises – Social Responsibility – Decision Making in Business – Roles and Responsibilities of a Managerial Economist – Value of Enterprise.

Unit II Demand Analysis and Forecasting 11 h

Demand Function – Demand Function for a Business Manager – Demand Distinctions – Law of Demand – Elasticity of Demand – Application of Price Elasticity of Demand – Overseas Demand Analysis: Need, Estimating Market Potential and Factors Affecting Overseas Demand – Demand Forecasting: General Considerations and Methods.

Unit III Cost, production and Price Analysis 12 h

Cost Concepts – Cost-output Relation in Short-run and Long-run – Economies of Scale – Cost Control – Break-Even-Point (BEP) Analysis and its Application – Production Function and Managerial Use of Production Function – Pricing Policies – Pricing over Life Cycle of a Product – Export Pricing Strategy and Decisions.

Unit IV Macro Economics for Management 14 h

Major Issues in Macroeconomics: National Income, Inflation and Deflation, Business Cycle and Balance of Payments (BoP) – Consumer Price Index (CPI), Wholesale Price Index (WPI), Inflation Rate and Exchange Rate – Fiscal Policy and Monetary Policy.

Unit V International Economics 14 h

International Trade: Features, Advantages and Disadvantages – International Trade Theories: Comparative Cost Theory, Opportunity Cost Theory and H.O. Theory – Gains from Trade – Terms of Trade – TRIPS, TRIMS and IPR.



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

1. Case study on Goals of Corporate Enterprises.
2. Case study on Law of Demand.
3. Case study on Pricing.
4. Case study on Fiscal Policy.
5. Case study on Terms of Trade.

Text Books

- 1 Sundharam K.P.L. & Sundharam E.L, 2020, "Business Economics", Sultan Chand and Sons.
- 2 Dr. Ahuja. H.L. 2014, "Business Economics", Eleventh Edition, S Chand and Company Pvt. Ltd., New Delhi.

References

- 1 Maheswari, Maheswari and Sinha, 2015, "Business Economics", SPD Publishing House.
- 2 Dr. Sankaran. S, 2015, "Business Economics", Margham Publication.
- 3 Aryamala.T. 2013, "Business Economics", Vijay Nicole Imprints Pvt. Ltd. Chennai.
- 4 ManabAdhikary 2010, "Business Economics", Second Edition, Excel Books, New Delhi.



Course Code	Course Name	Category	L	T	P	Credit
225CO2A1CB	ADVANCED CORPORATE ACCOUNTING	CORE	5	1	-	4

PREAMBLE

This course has been designed for students to learn and understand

- the accounting procedures relating to preparation of final accounts under schedule VI.
- process of amalgamation, absorption and reconstruction of companies along with holding company accounts.
- preparation of banking and insurance company accounts.

COURSE OUTCOMES

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

CO Number	CO Statement	Knowledge Level
CO1	construct the final accounts of companies under schedule VI.	K3
CO2	solve the problems relating to amalgamation, absorption and reconstruction of companies.	K3
CO3	interpret holding company accounts and liquidation of company accounts.	K3
CO4	analyze the schedules company accounts.	K4
CO5	understand the process of Human Resource Accounting, Government and responsibility accounting.	K2

MAPPING WITH PROGRAMME OUTCOMES

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



<input checked="" type="checkbox"/>	Skill Development	<input checked="" type="checkbox"/>	Entrepreneurial Development
<input checked="" type="checkbox"/>	Employability	<input checked="" type="checkbox"/>	Innovations
<input type="checkbox"/>	Intellectual Property Rights	<input type="checkbox"/>	Gender Sensitization
<input type="checkbox"/>	Social Awareness/ Environment	<input type="checkbox"/>	Constitutional Rights/ Human Values/ Ethics

Sl. No.	CO	Learning Outcome	Assessment Method
1	CO1	Identify the various stakeholders in a business organization and their roles and responsibilities.	MCQ
2	CO2	Understand the importance of business ethics and its role in business success.	MCQ
3	CO3	Identify the various types of business organizations and their characteristics.	MCQ
4	CO4	Understand the importance of business law and its role in business success.	MCQ
5	CO5	Identify the various types of business contracts and their legal implications.	MCQ

Sl. No.	CO	Learning Outcome	Assessment Method
6	CO6	Understand the importance of business communication and its role in business success.	MCQ
7	CO7	Identify the various types of business communication and their characteristics.	MCQ
8	CO8	Understand the importance of business negotiation and its role in business success.	MCQ
9	CO9	Identify the various types of business negotiation and their characteristics.	MCQ
10	CO10	Understand the importance of business decision making and its role in business success.	MCQ



225CO2A1CB	ADVANCED CORPORATE ACCOUNTING	SEMESTER I
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Total Credits: 4

Total Instruction Hours: 72 h

Syllabus

Unit I Company Final Account 15 h

Company Final accounts- Schedule VI Part and Part II- Profit prior to incorporation-Managerial remuneration- Preparation of profit and loss account and Balance Sheet.

Unit II Amalgamation and Absorption 14 h

Amalgamation- Absorption-inter- company holdings- External reconstruction and Internal reconstruction.

Unit III Holding Company Accounts 14 h

Holding company accounts including inter-company holdings - Mutual Owings, Contingent Liability, Unrealized Profit, Revaluation of Assets-Liquidation of companies.

Unit IV Accounts for banking companies 15 h

Accounts for banking companies-Preparation of profit and loss account and balance sheet. Accounts for Insurance Companies- Preparation of profit and loss account and balance sheet.

Unit V International Financial Reporting Standards 14 h

International Accounting Standards - International Financial Reporting Standards (IFRS) - Meaning, Advantages, Disadvantages. Human Resource Accounting, characteristics, applications, methods - Principles of Government Accounting - Principles of Responsibility Accounting and Inflation Accounting.



Note: Problem 80% Theory 20%

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

1. Case study on Corporate Accounting Issues.
2. Case study on Amalgamation of two companies.
3. Case study on share holding pattern.
4. Case study on Banking Monopolies in India.
5. Case study on Human Resource Accounting

Text Books

- 1 Jain S.P and Narang K.L. 2013, "Corporate Accounting", First Edition, Kalyani Publications, Chennai.
- 2 Reddy T.S and Murthy.A, 2013, "Corporate Accounting", Reprint 2010, Margham Publications, Chennai.

References

- 1 Shukla M.C., 2016, "Corporate Accounting", Vol-1, First Edition, Vikas Publishing, Chennai.
- 2 Maheswari. S.N and Maheswari. S.K., "Corporate Accounting", Vol-1, First Edition, Vikas Publishing, New Delhi.
- 3 Gupta R.L and Radhasamy, 2013, "Corporate Accounting", First Edition, Sultan Chand and Sons Publications, New Delhi.
- 4 V.K. Goyal and Ruchi Goyal 2012, "Corporate Accounting", Third Edition, PHI Learning Private Limited, New Delhi.



Course Code	Course Name	Category	L	T	P	Credit
225CO2A1CC	CORPORATE GOVERNANCE	CORE	5	-	-	3

PREAMBLE

This course has been designed for students to learn and understand

- the ethics of corporate and governance.
- analyzing managerial decisions in business unit.
- the causes for industrial sickness.

COURSE OUTCOMES

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

CO Number	CO Statement	Knowledge Level
CO1	gain knowledge of the values of corporate and ethical practices of organization.	K2
CO2	categorize the dimensions of corporate culture with professional and social values.	K4
CO3	enrich the whistle blowing concept and special legislation.	K3
CO4	comprehend benefits and issues of corporate governance in various sectors.	K3
CO5	understand the reforms of corporate governance towards corporate social responsibility.	K4

MAPPING WITH PROGRAMME OUTCOMES

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



<input checked="" type="checkbox"/>	Skill Development	<input checked="" type="checkbox"/>	Entrepreneurial Development
<input checked="" type="checkbox"/>	Employability	<input checked="" type="checkbox"/>	Innovations
<input type="checkbox"/>	Intellectual Property Rights	<input type="checkbox"/>	Gender Sensitization
<input type="checkbox"/>	Social Awareness/ Environment	<input type="checkbox"/>	Constitutional Rights/ Human Values/ Ethics

Sl. No.	Learning Outcome	Assessment Method
CO1	Understand the concept of corporate social responsibility and its importance in the business world.	Written Exam
CO2	Identify the various stakeholders of a corporation and their roles.	Written Exam
CO3	Understand the importance of corporate governance and its impact on the business.	Written Exam
CO4	Identify the various types of corporate social responsibility initiatives.	Written Exam
CO5	Understand the importance of corporate social responsibility in the business world.	Written Exam

Sl. No.	Learning Outcome	Assessment Method
CO1	Understand the concept of corporate social responsibility and its importance in the business world.	Written Exam
CO2	Identify the various stakeholders of a corporation and their roles.	Written Exam
CO3	Understand the importance of corporate governance and its impact on the business.	Written Exam
CO4	Identify the various types of corporate social responsibility initiatives.	Written Exam
CO5	Understand the importance of corporate social responsibility in the business world.	Written Exam



225CO2A1CC	CORPORATE GOVERNANCE	SEMESTER I
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Total Credits: 3

Total Instruction Hours: 60 h

Syllabus

Unit I Introduction to Corporate Governance 10 h

Corporate Governance: Need, Scope, Benefits and issues of corporate governance, Role and responsibilities of board of directors, shareholders and auditors- Corporate governance in Indian Perspective.

Unit II Framework of Corporate Governance 14 h

Corporate Governance Framework in India: Corporate boards and its powers, responsibilities; disqualifications; board committees and their functions - remuneration committee, nomination committee, compliance committee, shareholder grievance committee, investor's relation committee, regulatory framework of corporate governance in India.

Unit III Whistle Blowing 10 h

Whistle blowing and corporate governance: The concept of whistle blowing; types of whistle blowers; whistle blower policy; the whistle blower legislation across countries; development in India.

Unit IV Corporate Governance in Banking Sector 13 h

Corporate Governance and Banking Sector- Public Sector Banks- Code of Corporate Governance- Reforms of Banking Sectors - Corporate Governance and Public Enterprises-Business ethics.

Unit V Corporate Social Responsibility 13 h

Elements of corporate social responsibility: Employees, the environment, human rights, communities and social welfare, social investment, ethical conduct - Risk issues - economic, political, legal, regulatory, social and demographic risk issues.



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

1. Case study on Corporate Governance (OECD).
2. Case study on handling stake holders.
3. Case study on Whistle Blowing.
4. Case study on Corporate Governance in Banking Sector (State Bank of India).
5. Case study on Corporate Social Responsibility (Havells India Limited)

Text Books

- 1 Sharma J.P. 2016, "Corporate Governance and Business Ethics & Corporate Social Responsibility", Ane Books Pvt. Ltd, New Delhi.
- 2 Manoharan Nair and P.S. Devakumar, 2014, "Corporate Governance", Kalyani Publisher, Chennai.

References

- 1 Gopalsamy. N, 2016, "A Guide to corporate Governance", New Age International (Pvt) Ltd. New Delhi.
- 2 Bansal. C.L. 2014, "Corporate Governance", Anurag Jain for Excel Books Publisher, New Delhi.
- 3 Kesho Prasad, 2014, "Corporate Governance", IV Edition, PHI Learning Pvt Ltd, New Delhi.
- 4 Kenneth Kim, 2010, "Corporate Governance", Prentice Hall, New Delhi.



Course Code	Course Name	Category	L	T	P	Credit
225CO2A1CD	MARKETING MANAGEMENT	CORE	5	-	-	3

PREAMBLE

This course has been designed for students to learn and understand

- the basic concepts of marketing management.
- product development and its distribution process.
- marketing operations of a business firm.

COURSE OUTCOMES

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

CO Number	CO Statement	Knowledge Level
CO1	identify the core concepts of marketing management.	K3
CO2	aware of service management and its functions.	K4
CO3	gain knowledge on Brand Management.	K3
CO4	be familiar with sales promotional activities in advertising management.	K4
CO5	adopt the strategies for marketing in digital marketing.	K4

MAPPING WITH PROGRAMME OUTCOMES

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



<input checked="" type="checkbox"/>	Skill Development	<input checked="" type="checkbox"/>	Entrepreneurial Development
<input checked="" type="checkbox"/>	Employability	<input checked="" type="checkbox"/>	Innovations
<input type="checkbox"/>	Intellectual Property Rights	<input type="checkbox"/>	Gender Sensitization
<input type="checkbox"/>	Social Awareness/ Environment	<input type="checkbox"/>	Constitutional Rights/ Human Values/ Ethics

CO	CO Name	CO Statement	CO Weightage
CO1	Identify the concepts of marketing management		10%
CO2	Understand the concept of marketing and its functions		10%
CO3	Gain knowledge on B2B Management		10%
CO4	Be familiar with sales promotional activities in advertising management		10%
CO5	Identify the strategies for marketing in digital marketing		10%

CO	CO1	CO2	CO3	CO4	CO5
CO1	✓	✓	✓	✓	✓
CO2	✓	✓	✓	✓	✓
CO3	✓	✓	✓	✓	✓
CO4	✓	✓	✓	✓	✓
CO5	✓	✓	✓	✓	✓



225CO2A1CD	MARKETING MANAGEMENT	SEMESTER I
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Total Credits: 3

Total Instruction Hours: 60 h

Syllabus

Unit I Marketing Management 12 h

Marketing in 21st Century – Scope of Marketing – Core Marketing Concepts – New Marketing Realities – Michael Porter's Value Chain – Marketing Plan (Theory & Activity) – Segmentation (Geography, Demography, Psychography and Behaviour Based Segmentation) – VALS Segmentation System – Targeting and Positioning – Positioning Statements and Brand Positioning Statements – Modern Marketing Mix – Psychology of Marketing – Branches of Marketing Management.

Unit II Service Management 12 h

Concepts, contribution and reasons for the growth of services sector, difference in goods and service in marketing, characteristics of services, service marketing mix, GAP models of service quality, service encounter. Customer Behaviour in Service Encounters: Customer decision making: The 3-stage model of service consumption, understanding service encounters, defining moments of truth, Customer expectation and perception of services.

Unit III Brand Management 12 h

Brand – Branding Challenges and Opportunities – Lapferer's Brand Identity Prism-Strategic Brand Management Process; Brand Equity – Types of Brand Equity (Price Based, Cost Based And Customer Based Brand Equity) – Methods of Calculating Brand Equity – Basic Problems – Sources of Brand Equity – Benetton's Brand Equity Management; Brand Elements – Criteria for Choosing Brand Elements – Options and Tactics for Brand Elements; Ansoff's Growth Share Matrix – Brand Extension – Brands Across Geographic Boundaries and Brands Over Time.

Unit IV Advertising Management 12 h

Setting Advertising Objectives – Advertising Objectives Vs Marketing Objectives – DAGMAR Approach – AIDA Model – Shannon Weaver Model – Advertising Agencies; Setting Media Objectives – Media Objectives Vs Advertising Objectives – Principles of Media Planning – Types of Broadcast Media, Telecast Media, Indoor Media, Outdoor Media and Digital Media; Copywriting – Copy Testing and Diagnosis – Practice of Copywriting.



Unit V Digital Marketing

12 h

Introduction of the Digital Marketing, importance, Search Engine Optimization (SEO) Social Media Optimization (SMO) using Facebook, Twitter, Corporate Blogs, LinkedIn, Google plus; Search Engine Marketing- Tools used for Search engine Marketing, Marketing Analytics: Point of Sale Data- Assortment Optimization- Shelf Space Optimization- Market Basket Analysis.

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

1. Case study on Brand Positioning.
2. Case study on Delivering Customer Service.
3. Case study on Brand Equity Building.
4. Case study on Marketing Strategy.
5. Case study on E-trading.

Text Books

- 1 Gupta, C.B, and Rajan Nair, N, 2012, "Marketing Management", Seventh Edition, Sultan Chand & Sons, New Delhi.
- 2 Philip Kotler and Gary Armstrong, 2008, "Principles of Marketing", Twelfth Edition, Pearson Education Publication, Chennai.

References

- 1 Greg Marshall and Mark Johnston, 2018, "Marketing Management", Third Edition, Tata Mc Graw Hill Publishing Co. Ltd, New Delhi.
- 2 Rajan Saxena, 2013, "Marketing Management", Fourth Edition, Tata Mc Graw Hill Publishing Co. Ltd, New Delhi.
- 3 Sherlekar S.A, 2009, "Marketing Management" Thirteenth Edition, Himalaya Publishing House, Mumbai.
- 4 Chunnawalia. S.A. & K.C. Sethia, 2011, "Foundations of Advertising - Theory & Practice", Himalaya Publishing House, Mumbai.



Course Code	Course Name	Category	L	T	P	Credit
225CO2A1DA	ADVERTISEMENT AND PROMOTIONS	DSE	4	-	-	4

PREAMBLE

This course has been designed for students to learn and understand

- the various advertising agencies.
- different types of Media and its functions.
- Sales Promotions and its techniques.

COURSE OUTCOMES

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

CO Number	CO Statement	Knowledge Level
CO1	know the advertising process and its agencies in India.	K3
CO2	understand the advertisement budget and regulation.	K3
CO3	gain knowledge on advertisement copy and media.	K4
CO4	aware of sales promotion practices.	K4
CO5	recognize the customers through digital advertising.	K3

MAPPING WITH PROGRAMME OUTCOMES

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



<input checked="" type="checkbox"/>	Skill Development	<input checked="" type="checkbox"/>	Entrepreneurial Development
<input checked="" type="checkbox"/>	Employability	<input checked="" type="checkbox"/>	Innovations
<input checked="" type="checkbox"/>	Intellectual Property Rights	<input type="checkbox"/>	Gender Sensitization
<input type="checkbox"/>	Social Awareness/ Environment	<input type="checkbox"/>	Constitutional Rights/ Human Values/ Ethics

CO	CO1	CO2	CO3	CO4	CO5
CO1	Know the advertising process and its agencies in India	Understand the advertising budget and allocation	Gain knowledge on advertisement copy and layout	Aware of sales promotion practices	Recognize the importance of digital advertising
CO2					
CO3					
CO4					
CO5					



225CO2A1DA	ADVERTISEMENT AND PROMOTIONS	SEMESTER I
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Total Credits: 4

Total Instruction Hours: 48 h

Syllabus

Unit I Advertisement Process and agency 10 h

Meaning, nature and evolution of advertising; Advertising purposes and functions; classification of advertising; Advertising process -Major players in Advertising process. Advertising Agency: Concept, evolution and types of Advertising agencies; Functions & structure of modern advertising agency. Advertising Agencies in India.

Unit II Advertisement Budget 10 h

Approach and procedures for determining the size of the budget, Administration and control of budget. Regulation of Advertising: Self-Regulation by advertising Media (ASCI), Economic, social & ethical aspects of advertising – advertising.

Unit III Advertisement Copy & Media 10 h

Advertisement Copy: Meaning and types - Copy layout. Role of media in advertising -Types of media - Broadcasting & Print media advertising - Internet advertising-Mobile advertising -Impact of social media in advertising.

Unit IV Sales Promotion 10 h

Meaning, nature and objectives of sales promotion; Major limitations of sales promotion; Consumer sales promotion: Objectives and tools. Benefits of sales promotion to customers. Trade Promotion: Meaning, objectives and importance; Major trade promotion schemes.

Unit V Understanding customers & Digital Advertising 8 h

CRM – Meaning – Importance - Customer perception- Expectations analysis - Customer Behavior in relationship perspectives; individual and group customers - Customer life time value- Selection of Profitable customer segments - Digital Advertising.



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

1. Case study on Advertising in India.
2. Case study on Advertising Ethics.
3. Case study on Social Media Marketing.
4. Case study on Sales Promotion.
5. Case study on Consumer Buying Behavior.

Text Books

- 1 Pankhuri Bhagat, 2021, "Advertising and Sales Promotion" (Revised Edition), SBPD Publishing House, Agra.
- 2 Dr.Sudheesh.S, Dr.Lakshmanan.M.P.2019, "Advertising and Sales Promotion", First Edition, Kerala.

References

- 1 Dr. Vipul Patel, 2020, "Advertising: Sales Promotion & Sales Management" First Edition, Devi Ahilya Prakashan, Indore.
- 2 Dr. Maneesh Soni, Dr. Yuvaraj Kumbhaj, 2020, "Advertising II", First Edition, Devi Ahilya Prakashan, Indore.
- 3 Fazil Mohammed Shereef, Dr. Shaila Bootwala, 2017, "Advertising and Sales Promotion", First Edition, Nirali Prakashan, Pune.
- 4 Chunawalla. S.A.,2015, "Advertising and Sales Promotion Management", 6th revised edition, Himalaya Publishing House, Chennai.



Course Code	Course Name	Category	L	T	P	Credit
225CO2A1DB	FINANCIAL MARKETS AND INSTRUMENTS	DSE	4	-	-	4

PREAMBLE

This course has been designed for students to learn and understand

- the basic concepts of financial markets.
- working of commercial paper market, including bill market.
- the evolution of capital market and operations of a business firm.

COURSE OUTCOMES

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

CO Number	CO Statement	Knowledge Level
CO1	identify the core concepts Indian financial System.	K2
CO2	impart knowledge on Money market.	K3
CO3	know the evolution of capital market.	k3
CO4	acquaint the students with the knowledge on various financial services.	K4
CO5	ability to develop working of the various international capital and money market instruments.	K4

MAPPING WITH PROGRAMME OUTCOMES

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



225CO2A1DB	FINANCIAL MARKETS AND INSTRUMENTS	SEMESTER I
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Total Credits: 4

Total Instruction Hours: 48 h

Syllabus

Unit I Indian Financial system 10 h

Structure of Indian financial system - objectives and functions of financial system- financial system and economic development - Financial sector reforms - financial inclusion and recent developments.

Unit II Money Market 8 h

Money Market: Meaning - Constituents-Functions - Instruments -Recent Trends in Indian Money Market.

Unit III Capital Market 10 h

Capital Market: meaning -Types -Primary Market- Its Role and Functions - Methods of Issuing Securities in Primary Market - Intermediaries in New Issue Market -Procedure for New Issues, and SEBI Guidelines for Issue in Primary Market - Secondary Market - Importance and Functions -, Listing of Securities in Stock Exchanges.

Unit IV Financial Services 10 h

Leasing - Factoring - Credit Rating, Hire Purchase - Consumer Durables Financing - Merchant Banking Agencies - Underwriting - Funds Transfer - Acceptance, Stock Holding - Loan Syndication - Custodial Service - Depository Services, and Venture Capital Finance.

Unit V International capital and money market instruments 10 h

International capital and money market instruments and their salient features - Integration of financial markets and approach - Arbitrage opportunities - Role of financial intermediaries. International Money Market Instruments and Institutions - GDRs, ADRs, IDRs, Euro Bonds, Euro Loans, Repos, CPs, derivatives, floating rate instruments, loan syndication and Euro deposits.



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

1. Case study on Financial Reforms.
2. Case study on Financial Markets.
3. Case study on Primary and Secondary Market.
4. Case study on Merchant Banking Operations.
5. Case study on Money Market Instruments.

Text Books

- 1 Dr. Sahai. I.M., 2020, "Financial Market Operation" (Revised Edition), SBPD Publishing House, Agra
- 2 Bhole L M And Jitendra Mahakud, 2012, "Financial Institutions and Markets", McGraw Hill Education, New Delhi

References

- 1 Dr.Vinoth kumar, Atul Gupta, Manmeet Kaur, 2017, "Financial Markets Institutions and Financial Services", Sixth Edition, Taxmann Publishing House, New Delhi.
- 2 Gurusamy S, 2015, "Financial Markets and Institutions", Vijay Nicole Imprints Ltd, Chennai
- 3 Anthony Saunders and Marcia Millan Carnet, 2010, "Financial Markets and Institutions" Tata McGraw Hill Publishing Company, New Delhi
- 4 Rodriquefe, R.M and E.E Carter, "International Financial Management", Prentice Hall of India, New Delhi.



Course Code	Course Name	Category	L	T	P	Credit
225CO2A1DC	CUSTOMER RELATIONSHIP MANAGEMENT	DSE	4	-	-	4

PREAMBLE

This course has been designed for students to learn and understand

- about customer Relationship Management.
- the CRM strategies and retention techniques.
- the recent trends in CRM.

COURSE OUTCOMES

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

CO Number	CO Statement	Knowledge Level
CO1	gain knowledge on Customer Relationship Management.	K2
CO2	understand the CRM strategies.	K3
CO3	plan suitable CRM process.	K4
CO4	analyze customer retention techniques.	K4
CO5	describe the recent trends in CRM.	K4

MAPPING WITH PROGRAMME OUTCOMES

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



<input checked="" type="checkbox"/>	Skill Development	<input checked="" type="checkbox"/>	Entrepreneurial Development
<input checked="" type="checkbox"/>	Employability	<input checked="" type="checkbox"/>	Innovations
<input type="checkbox"/>	Intellectual Property Rights	<input type="checkbox"/>	Gender Sensitization
<input type="checkbox"/>	Social Awareness/ Environment	<input type="checkbox"/>	Constitutional Rights/ Human Values/ Ethics

CO	PO	PO	PO	PO	PO
CO1					
CO2					
CO3					
CO4					
CO5					

CO	PO	PO	PO	PO	PO
CO1					
CO2					
CO3					
CO4					
CO5					



225CO2A1DC	CUSTOMER RELATIONSHIP MANAGEMENT	SEMESTER I
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Total Credits: 4

Total Instruction Hours: 48 h

Syllabus

Unit I Understanding customers 12 h

Customer information Database - Customer Profile Analysis - Customer perception- Expectations analysis - Customer Behavior in relationship perspectives; individual and group customers- Customer life time value- Selection of Profitable customer segments.

Unit II CRM structures 8 h

Elements of CRM - CRM Process - Strategies for Customer acquisition - Retention and Prevention of defection - Models of CRM - CRM road map for business applications.

Unit III CRM Planning and Implementation 12 h

Strategic CRM planning process-Implementation issues - CRM Tools- Analytical CRM - Operational CRM - Call center management - Role of CRM Managers - CRM Implementation Road Map- Developing a Relationship Orientation - Customer-centric Marketing Processes-Customer retention plans.

Unit IV Client retention 8 h

Client retention programmes-reorganization-customer loyalty-customer rewards programmes-CRM inaction-E-solution-Green Product.

Unit V Trends in CRM 8 h

CRM in Different Sectors - CRM in IT - CRM in Hospital - CRM in Hotel - CRM in Educational institutions - CRM in Airlines - CRM in Banking and Insurance sectors.



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

1. Case study on understanding customer.
2. Case study on Customer Relationship Management.
3. Case study on CRM implementation.
4. Case study on Customer retention.
5. Cases study on CRM in Banking sector and IT sector.


Text Books

- 1 Jim Catheart, 2016, The Eight Competencies of Relationship selling, Macmillan India
- 2 Alok Kumaretal, 2015, Customer Relationship Management: Concepts and Applications, Biztantra

References

- 1 Shainesh, Jagdish,N.Sheth, 2020, Customer Relationships Management Strategic Perspective, Macmillan India Limited Chennai.
- 2 Peeru H Mohamedand A Sahadevan, 2017, Customer Relationship Management, Vikas Publishing House Chennai.
- 3 Jagdish N Sheth, Parvatiyar Atul, 2017, "Customer Relationship Management: Emerging Concepts Tools and Applications", McGraw Hill Education. New Delhi.
- 4 Judith W. Kincaid, "Customer Relationship Management Getting it Right", Pearson Education, Chennai.

[Signature]
BoS Chairman/HoD
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 Dr.N.G.P. Arts and Science College		
APPROVED		
BoS- 13 4/8/22	AC - 13 6/9/22	GB - 13 10/9/22



Dr.NGPASC
COIMBATORE | INDIA

M.Com. (Students admitted during the AY 2022-23)

Course Code	Course Name	Category	L	T	P	Credit
225CO2A2CA	INTERNATIONAL BUSINESS	CORE	5	-	-	3

PREAMBLE

This course has been designed for students to learn and understand

- The fundamentals of international business and economic relations.
- The prospects of promoting exports.
- The impact of international trade.

COURSE OUTCOMES

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

CO Number	CO Statement	Knowledge Level
CO1	Demonstrate the dimensions in international business environment.	K3
CO2	Identify fundamental concepts related to Globalization process.	K2
CO3	Understand the principles of world trading system.	K2
CO4	Interpret the legal environment and EXIM policy.	K4
CO5	Value contemporary developments in international trade.	K4

MAPPING WITH PROGRAMME OUTCOMES

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

COURSE FOCUSES ON:

<input checked="" type="checkbox"/> Skill Development	<input checked="" type="checkbox"/> Entrepreneurial Development
<input checked="" type="checkbox"/> Employability	<input checked="" type="checkbox"/> Innovations
<input checked="" type="checkbox"/> Intellectual Property Rights	<input type="checkbox"/> Gender Sensitization
<input checked="" type="checkbox"/> Social Awareness/ Environment	<input checked="" type="checkbox"/> Constitutional Rights/ Human Values/ Ethics



225CO2A2CA	INTERNATIONAL BUSINESS	SEMESTER II
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Total Credits: 3

Total Instruction Hours: 60 h

Syllabus

Unit I Concepts and Dimensions 10 h

Concept of International Business – Types- Nature and importance of International Business - difference between domestic and international business - International business environment – Nature - modes of entry in international business - Theories of international trade - Balance of payments. Types of markets - Forex Market – Cross Border Market.

Case study on international Business Environment.

Unit II Globalization Process 15 h

An overview – Introduction to Global Marketing - Nature and importance - Process of International marketing - transition from domestic to transnational marketing - International investment - Technology transfer- The Global Monetary System -The Foreign Exchange Market - Introduction - Functions of the Foreign Exchange Market.

Case study on Global Marketing.

Unit III World Trading System 12 h

World Trade Organization – Basic principles and frame work – IMF - World Bank - International Commodity Agreements - Multilateral Financial Institutions - Gold system-Bretton Woods Theory-Free Trade - Development of Multilateral Trading System- WTO & development of World trade - Regional grouping of countries and its impact.

Case study on World Trading.

Unit IV Legal Environment, EXIM Policy 10 h

Legal Framework - objective of EXIM, FEMA – origin and objective - Framework of FEMA - Commodity Market, Consumer Law - settlement of International Trade Disputes-CBOT - Exporting, importing and counter trade- Introduction - Export and Import Finance- Export assistance - Import and Export documentation – Frame work – Standardized pre-shipment Export documents – Commercial and regulatory documents.

Case study on International Trade disputes.



Unit V Contemporary Developments and Issues

13 h

Contemporary developments - issues - International Trade and Environment - International Business Ethics - Electronic Commerce - Instruments of Trade Policy- Common challenges of International Business - Language Barriers - Cultural Differences - Managing Global Teams - Currency Exchange and Inflation Rates - Nuances of Foreign Politics, Policy, and Relations.

Case study on international trade policy.

Note:Section C : Compulsory question for case study.

Text Books

- 1 Aswathappa K, 2020, 7th Edition. "International Business". Tata McGraw Hill Publishing Co. Ltd.
- 2 Francis Cherunilam Francis. 2020. 6th Edition. "International Business", PHI Learning Pvt. Ltd.

References

- 1 Nag.A. 2021. 1st Edition "International Business: Concept, Analysis and Strategy", Atlantic Publishers and Distributors Pvt Ltd.
- 2 Wild John. J, L. Wild Kenneth, 2019. 9th Edition. "International Business: The Challenges of Globalization", Pearson Education Publication.
- 3 Charles W L Hill, G Tomas M Hult, 2021, 12th Edition. "International Business - Competing in the Global Marketplace ". McGraw Hill Publishers.
- 4 Tamer Cavusgil. S, Gary Knight, John Riesenberger, 2017. 4th Edition "International Business", HBR Book Press.



Course Code	Course Name	Category	L	T	P	Credit
225CO2A2CB	APPLIED COSTING	CORE	4	1	-	4

PREAMBLE

This course has been designed for students to learn and understand

- The conceptual framework of Cost Accounting.
- Pricing of materials and issue of materials.
- The significance of Cost Accounting in the modern economic environment.

COURSE OUTCOMES

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

CO Number	CO Statement	Knowledge Level
CO1	Identify the concept of cost accounting and prepare cost sheet.	K3
CO2	Analyse the different methods in pricing the material issues.	K4
CO3	Calculate employee cost and classify overheads.	K3
CO4	Correlate the process cost in an organization.	K4
CO5	Estimate statement relating to contract and operating costing.	K5

MAPPING WITH PROGRAMME OUTCOMES

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

COURSE FOCUSES ON:

<input checked="" type="checkbox"/> Skill Development	<input checked="" type="checkbox"/> Entrepreneurial Development
<input checked="" type="checkbox"/> Employability	<input checked="" type="checkbox"/> Innovations
<input type="checkbox"/> Intellectual Property Rights	<input type="checkbox"/> Gender Sensitization
<input type="checkbox"/> Social Awareness/ Environment	<input type="checkbox"/> Constitutional Rights/ Human Values/ Ethics



225CO2A2CB	APPLIED COSTING	SEMESTER II
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Total Credits: 4

Total Instruction Hours: 60 h

Syllabus

Unit I Introduction of Cost Accounting 12 h

Meaning and definitions – Difference between financial and cost accounting – Relationship with Management accounting – nature and significance of cost accounting – installation of Costing system – characteristics of ideal costing system – methods of costing – elements of costing – cost concept, fixed cost and variable costs – Preparation of cost sheet, Tenders and quotation.

Case study on cost sheet.

Unit II Issue of Materials 12 h

Material Classification and Coding of Material – Level Setting – Economic Order Quantity – purchase procedure – storage of materials – Bin Card – Stores Ledger – Issue of materials – methods of valuing material issues – Cost Price Method – FIFO, LIFO, HIFO, NIFO and Base Stock – Average Price Method – Simple and Weighted Average price – Market Price Method – Replacement Price and Realisable Price – Notional Price Method – Standard Price, Inflated Price and Reuse Price – Treatment for Normal and Abnormal loss of materials – Waste, Scrap, Spoilage, Defectives and obsolescence – Inventory control – Physical verification – periodical and perpetual inventory – Inventory control techniques – ABC Analysis – FSN – JIT.

Case study on Material Pricing.

Unit III Labour Cost 10 h

Classifications of Labour Cost – Time keeping and Time Booking – preparation of pay roll – Idle time – Over time – accounting of labour cost – wage payment and incentive system – work study – Merit rating – Time and motion study – labour turnover – methods of labour turnover.

Case study on Employee Turnover.

Unit IV Overhead Cost, Operating Costing 13 h

Meaning and classifications of Overheads – Classification according to function – variability and elements – Absorption of overhead cost – Difference between cost allocation and apportionment and reapportionment – Predetermined overhead recovery rates – Over absorption and Under absorption – Meaning and causes –



Accounting of under, and over absorbed overheads.

Operating Costing – Operating Costing in Service Industries – Transport costing, Power house, Cinema theatres, Lodging houses – Preparation of operation cost statement.

Case study on Overhead Allocation.

Unit V Process Costing and Contract Costing 13 h

Features of process costing – comparison between Job costing and Process costing

– Process losses – Inter – process Profits – Equivalent Production – Joint – Products and by products – distinction between by – products, main products and joint products.

Contract Costing – Introduction – characteristics, features of contracts and contract costing – system of contract costing – recording of cost of a contract – recording of value and profit on contracts – Profit or Loss on contracts.

Case study on Process Costing.

Note: Section C: Compulsory question for case study.

Distribution of marks 80% Problem and 20% Theory

Text Books

- 1 Jain.S.P and Narang K. L, (2020). Practical Problems in Cost Accounting, Kalyani Publisher, New Delhi.
- 2 Agarwal. M.L. Dr. Gupta. K.L. 2021. Cost Accounting. (48th Revised Edition). Sahitya Bhawan Publication. Agra.

References

- 1 Reddy.T.S & Y.Hari Prasad Reddy, 2021, Cost Accounting, Margham Publications, Chennai.
- 2 Rajasekaran.V & Lalitha.R , 2020, Cost Accounting, Pearson Publications, Tamil Nadu.
- 3 Jain.S.P, Narang K.L, Simmi Agarwal, and Monika Segal (2019). Cost Accounting Principles and Practice Kalyani Publisher, New Delhi.
- 4 Dr.Tulsian.P.C., 2019, Cost Accounting, S. Chand Publications, New Delhi.



Course Code	Course Name	Category	L	T	P	Credit
225CO2A2CC	ACCOUNTING FOR MANAGEMENT	CORE	4	1	-	4

PREAMBLE

This course has been designed for students to learn and understand

- The concept of management accounting and its significance in the business.
- Various techniques that facilitates managerial decision making.
- The usage of accounting concepts in managerial decision making and control.

COURSE OUTCOMES

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

CO Number	CO Statement	Knowledge Level
CO1	Describe the functions, tools and techniques of Management Accounting.	K2
CO2	Interpret ratio analysis and its applications.	K3
CO3	Compare Fund Flow and Cash Flow statement.	K4
CO4	Demonstrate managerial application of marginal costing.	K2
CO5	Analyse and prepare the budget.	K4

MAPPING WITH PROGRAMME OUTCOMES

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

COURSE FOCUSES ON:

<input checked="" type="checkbox"/> Skill Development	<input checked="" type="checkbox"/> Entrepreneurial Development
<input checked="" type="checkbox"/> Employability	<input checked="" type="checkbox"/> Innovations
<input type="checkbox"/> Intellectual Property Rights	<input type="checkbox"/> Gender Sensitization
<input type="checkbox"/> Social Awareness/ Environment	<input type="checkbox"/> Constitutional Rights/ Human Values/ Ethics



225CO2A2CC	ACCOUNTING FOR MANAGEMENT	SEMESTER II
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Total Credits: 4

Total Instruction Hours: 60 h

Syllabus

Unit I Management Accounting 10 h

Nature and scope of Management Accounting- Meaning- nature- scope-functions - objectives - importance - limitations - distinction between Financial Accounting and Management Accounting -relationship between Cost and Management Accounting-tools and techniques of Management Accounting-meaning and process of Financial statement analysis and interpretation.

Case study on Financial Statement Analysis.

Unit II Ratio Analysis 12 h

Ratio Analysis- Meaning-Advantages of Ratio Analysis- limitations-classification of ratios- application and interpretation of ratio - Working Capital Management-meaning of working capital- importance - Working Capital cycle - operating cycle, aging cycle, credit decision cycle, inventory cycle- determinants and computation of working capital-forecast of working capital requirements - Inventory Management.

Case study on Leverage Ratios.

Unit III Fund Flow statement and Cash Flow statement 15 h

Fund Flow statement- meaning and concept of funds and flow of funds-importance of Funds Flow statements- limitations- schedule of changes in working capital - preparation of Funds Flow statement - Cash Flow statement -uses of Cash Flow statement - limitations-preparation of Cash Flow Statement as per AS- 3.

Case study on Cash flow statement.

Unit IV Marginal Costing 10 h

Marginal Costing- Definition of Marginal cost and Marginal Costing- salient features- advantages of Marginal Costing- limitations- Break-Even Analysis-Cost-Volume- Profit Analysis-applications of Marginal Costing for business decision making.

Case study on Cost volume profit analysis of a company.

Unit V Budgeting and Budgetary control 13 h



Budgeting and Budgetary control – Meaning- Definition- objectives of budgetary control- essentials of budgetary control – advantages – limitations-classification and types of budgets – application of various budget. Standard Costing and Variance Analysis (Material and Labour only) -advantages and limitations of Standard Costing, Variance Analysis – Overhead Variance-Sales Variance computation.

Case study on Consolidated Cash Budget.

Note: Section C - Compulsory question for case study.

Distribution of marks 80% Problem and 20% Theory.

Text Books

- 1 Dr. Gupta S.P., Dr. Gupta K.L., 2021, "Management Accounting", Sahitya Bhawan Publications, Chennai.
- 2 Dr. Maheswari. S.N., Dr. Suneel K Maheswari, Mr. Sharad K Maheswari., 2018, Principles of Management Accounting, Sultan Chand & Sons Publications, New Delhi.

References

- 1 M.Y.Khan, P.K.Jain, 2021, [8th Edition], "Management Accounting", MC Graw Hill Education India Pvt. Ltd., Noida.
- 2 Kaplan, 2021, ACCA Management Accounting (MA), Kaplan Publishing, UK.
- 3 Geradus, Blokdyk, 2020, "Cost and Management Accounting A Complete Guide – 2021 Edition", 5 Stark Cooks.
- 4 Jain.S.P. and Narang. K.L., 2016, Cost and Management Accounting. (8th Edition.) Kalyani Publishers, New Delhi.



225CO2A2CP	COMPUTER APPLICATIONS IN BUSINESS ACCOUNTING	SEMESTER II
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Total Credits: 3

Total Instructions Hours: 72 h

S.No	List of Exercises
1	Descriptive Analysis.
2	Search a data using V look up.
3	Create an Error Table using H look up, V look up and offset
4	Create Pivot table for data representation.
5	Illustrate Power Functions (Count If, Count IFS, Sum IF, Sum IFS)
6	Scenario analysis – Tax calculation.
7	Create a Company model building using Linkages for Projecting Profit and Loss Account, Balance Sheet and Cash Flow Statement.
	Sorting and Filtering Data
	Sorting tables
8	Using multiple-level sorting
	Using custom sorting
	Filtering data for selected view (AutoFilter)
	Using advanced filter options
9	Calculate NPV for the given data.
10	Calculate IRR for the given data.
11	Calculate Expected Rate of Return for the given data.
	Prepare ratio analysis for an accounting period.
12	Liquidity Ratio
	Profitability Ratio
	Turnover Ratio

Note: Out of 12 Programs, 10 Programs are Mandatory



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M.Com. (Students admitted during the AY 2022-23)

References

- 1 Sanjay Saxena, 2020, MS office 2000 for Everyone, Vikas Publications, New Delhi.
- 2 Satish Jain, Singh, Geetha, 2021, BPBS Computer course Windows 10 with MS Office New Delhi.

Sl. No.	Learning Outcome	Assessment Method
1	Identify the feasible solution of a linear programming problem	MCQ
2	Illustrate the graphical method in linear programming problem	MCQ
3	Interpret the concept of duality in linear programming problem	MCQ
4	Analyze the sensitivity for single resource problem	MCQ
5	Interpret the impact of changes in the objective function, RHS and LHS	MCQ

Learning Outcome	MCQ	MCQ	MCQ	MCQ	MCQ
1	✓	✓	✓	✓	✓
2	✓	✓	✓	✓	✓
3	✓	✓	✓	✓	✓
4	✓	✓	✓	✓	✓
5	✓	✓	✓	✓	✓

Learning Outcome	MCQ	MCQ	MCQ	MCQ	MCQ
1	✓	✓	✓	✓	✓
2	✓	✓	✓	✓	✓
3	✓	✓	✓	✓	✓
4	✓	✓	✓	✓	✓
5	✓	✓	✓	✓	✓



Course Code	Course Name	Category	L	T	P	Credit
222MT2A2EC	OPERATIONS RESEARCH	EDC	4	1	-	4

PREAMBLE

This course has been designed for students to learn and understand

- The Mathematical formulation of LPP
- The method of finding optimized solutions for transportation and assignment problems
- The concept and applications of decision theory and networks

COURSE OUTCOMES

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

CO Number	CO Statement	Knowledge Level
CO1	Identify the feasible solution of LPP using Graphical method	K1
CO2	Illustrate the optimality analysis in Transportation problem	K3
CO3	Understand the concept behind the travelling salesman problem and apply it	K2
CO4	Analyse for the best strategy through decision theory.	K4
CO5	Estimate the project duration for the shortest path using CPM and PERT.	K5

MAPPING WITH PROGRAMME OUTCOMES

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

COURSE FOCUSES ON

<input checked="" type="checkbox"/> Skill Development	<input checked="" type="checkbox"/> Entrepreneurial Development
<input checked="" type="checkbox"/> Employability	<input checked="" type="checkbox"/> Innovations
<input type="checkbox"/> Intellectual Property Rights	<input type="checkbox"/> Gender Sensitization
<input type="checkbox"/> Social Awareness/ Environment	<input type="checkbox"/> Constitutional Rights/ Human Values/ Ethics



222MT2A2EC	OPERATIONS RESEARCH	SEMESTER II
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Total Credits: 4

Total Instruction Hours: 60 h

Syllabus

Unit I Linear Programming Problem 10 h

Basics of operations research: Characteristics- scientific method- scope - applications- objectives- phases- models- classification- limitations- linear programming: Introduction- requirements- assumptions- applications- formulation- advantages- limitations- graphical method- some exceptional cases.

Unit II Transportation Model 12 h

Introduction- formulation and solution - variants in transportation problems- post optimality analysis in transportation- the trans-shipment problem- dual of the transportation problem.

Unit III Assignment Model 12 h

Definition- Mathematical representation-Hungarian method- formulation and solution- variations of the assignment problem- sensitivity analysis- travelling salesman problem.

Unit IV Decision Theory and Games 14 h

Steps-decision making environments- decision making under conditions of certainty, uncertainty and risk- variation of the expected value criterion- posterior probabilities and Bayesian analysis - utility theory- theory of games- game models- rules- mixed strategies.

Unit V Network Analysis 12 h

Project planning, scheduling and controlling- basic tools and techniques- network logic- Fulkerson's rule- activity on node diagram- critical path method (CPM)- programme evaluation and review technique (PERT).



Text Books

- 1 Prem Kumar Gupta and Hira. D S, 2014, "Operations Research", Seventh Edition, S. Chand & Company Pvt. Ltd, New Delhi

References

- 1 KantiSwarup, Gupta P K and Man Mohan, 2007, "Operations Research", Fifth Edition, S. Chand & Sons Education Publications, New Delhi
- 2 Kapoor V K, 2011, "Operations Research: Quantitative Techniques for Management", Sultan Chand and Sons, New Delhi
- 3 Hamdy A.Taha, 2014, "Operations Research: An Introduction", Ninth Edition, Pearson Education Publishers Private Limited, New Delhi
- 4 Gupta P K and Gupta S P, 2014, "Quantitative Techniques & Operations Research", Sultan Chand and Sons, New Delhi



Course Code	Course Name	Category	L	T	P	Credit
225CO2A2DA	RETAIL MARKETING	DSE	4	-	-	4

PREAMBLE

This course has been designed for students to learn and understand

- Fundamentals of retail marketing and its functions.
- The impact of changes in retail marketing.
- The prospects of promoting retailing process.

COURSE OUTCOMES

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

CO Number	CO Statement	Knowledge Level
CO1	Illustrate the dimensions of retailing.	K3
CO2	Understand retailing process and location of store.	K2
CO3	Execute Inventory evaluation in retail. industry.	K3
CO4	Analyse the concept of retail promotion.	K4
CO5	Infer on globalised retailing.	K4

MAPPING WITH PROGRAMME OUTCOMES

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

COURSE FOCUSES ON

<input checked="" type="checkbox"/> Skill Development	<input checked="" type="checkbox"/> Entrepreneurial Development
<input checked="" type="checkbox"/> Employability	<input checked="" type="checkbox"/> Innovations
<input checked="" type="checkbox"/> Intellectual Property Rights	<input type="checkbox"/> Gender Sensitization
<input checked="" type="checkbox"/> Social Awareness/ Environment	<input checked="" type="checkbox"/> Constitutional Rights/ Human Values/ Ethics



225CO2A2DA	RETAIL MARKETING	SEMESTER II
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Total Credits: 4

Total Instruction Hours: 48 h

Syllabus

Unit I Retailing environment 12 h

An overview of Retailing – types of stores – Product Retailing vs. Service Retailing – Non store Retailing – Retail strategy – achieving competitive advantage and positioning Retailing environment – legal, social, economic, technological, issues – trends in the Indian Retailing Industry.

Case study on retail environment.

Unit II Retailing process 10 h

Retail store location and layout – country/region analysis – trade area analysis – site evaluation and selection – store design and layout – comprehensive store planning – Exterior design and layout – Interior store design and layout – Interior design elements.

Case study on Retailing process.

Unit III Inventory Evaluation 8 h

Planning merchandise needs and merchandise budgets – methods for determining inventory evaluation – assortment planning, buying and vendor relations – price strategies – Merchandise pricing – Psychological pricing – Mark-up and Mark-down strategies.

Case study on Inventory Evaluation and Price strategies.

Unit IV Retail Promotion 10 h

Communicating with retail customer – Retail promotion mix- advertising – sales promotion – publicity – Retail selling process – Retail database- In-store customer service.

Case study on Retailing Mix and Advertising.

Unit V Globalization of Retailing 8 h

Globalization and changing retail formats - online retailing - International Retailing – opportunities and challenges – market entry formulas – new customized formats (customized stores, portable stores, merchandise depots, retail theater, service



malls, customer-made stores, interactive kiosk 'shopping arcades').

Case study on Globalization of Retailing, Changing retail formats and online retailing.

Note: Section C- Compulsory question for case study.

Text Books

- 1 Prashant Chaudhary, 2021, [1st Edition], "Retail Marketing in the Modern Age", Sage Publications India Pvt.,Ltd, New Delhi.
- 2 David Gilberta, 2020, [2nd Edition], "Retail Marketing Management", Pearson Education India, Noida.

References

- 1 Dhruv Grewal Michael Levy, 2021, [7th Edition], "RETAIL MARKETING", McGraw Hill Education (India) Private Limited, Noida.
- 2 Dr. Natarajan. L., 2020, "Retail Marketing", Margham Publications, Chennai.
- 3 Peter J. McGoldrick, 2020, [2nd Edition], "Retail Marketing", McGraw Hill, Noida.
- 4 Dr. Srinivasa Rao. T., 2020, [1st Edition], "Retail Marketing", Global Vision Publishing House, New Delhi.



Course Code	Course Name	Category	L	T	P	Credit
225CO2A2DB	INSURANCE AND RISK MANAGEMENT	DSE	4	-	-	4

PREAMBLE

This course has been designed for students to learn and understand

- The types and functions of insurance.
- The regulations and framework of IRDA.
- Concepts of risk management and controlling techniques.

COURSE OUTCOMES

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

CO Number	CO Statement	Knowledge Level
CO1	Illustrate the functions of insurance.	K3
CO2	Articulate the legal requirements as a financial advisor.	K3
CO3	Distinguish the various types of insurance, risks and its measures.	K4
CO4	Infer the information on risk management.	K4
CO5	Analyse the risks controlling measures.	K4

MAPPING WITH PROGRAMME OUTCOMES

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

COURSE FOCUSES ON

<input checked="" type="checkbox"/> Skill Development	<input checked="" type="checkbox"/> Entrepreneurial Development
<input checked="" type="checkbox"/> Employability	<input checked="" type="checkbox"/> Innovations
<input type="checkbox"/> Intellectual Property Rights	<input type="checkbox"/> Gender Sensitization
<input checked="" type="checkbox"/> Social Awareness/ Environment	<input type="checkbox"/> Constitutional Rights/ Human Values/ Ethics



225CO2A2DB	INSURANCE AND RISK MANAGEMENT	SEMESTER II
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Total Credits: 4

Total Instruction Hours: 48 h

Syllabus

Unit I Insurance 8 h

Introduction to Insurance-role of Insurance-Characteristics of Insurable Risk-principles of insurance-Reinsurance-Double Insurance-IT in Insurance.

Case study on Role of Insurance in current scenario.

Unit II IRDA Regulations and Framework 10 h

Indian Insurance Industry-reforms-private players to Indian insurance market. IRDA Regulations :for Licensing of insurance agents-for protection of policy holders" Interest. Actuary-meaning-Statement of Advice (SOA).

Case study on Private players in Insurance company.

Unit III Insurance types 10 h

Introduction to Life-Fire-Marine - Insurance-characteristics, principles and types of Life, Fire and Marine insurance policy- Personal Accident - risk coverage in Life, Fire and Marine Insurance.

Case study on Risk coverage in life.

Unit IV Risk Management 12 h

Introduction to Risk Management-objectives of Risk Management - concept of Risk - types of Risk - Credit Risk, Probability Risk, Operational Risk, and Market Risk - Principles of Risk Management- Risk Management process.

Case study on Managing Risk.

Unit V Controlling risk 8 h

Risk Management and control-methods of risk management - risk management by individuals and corporations-tools for controlling Risk.

Case study on Risk controlling.

Note: Section C - Compulsory question for case study.



Text Books

- 1 Dr. Malathy. K, Dr. Prasanna. T, 2022, "Text Book of Insurance and Risk Management", IBP Publication, New Delhi.
- 2 George E. Rejda, Michael J Mc Namora, 2020 [14th Edition], "Principles of Risk Management and Insurance", Pearson Ltd., New Delhi.

References

- 1 Simon Grima, 2022 [vol. 3], "Insurance and Risk Management for Disruptions in Social, Economic and Environmental Systems", Emerald Publishing Limited., Chennai.
- 2 Nalini Prava Tripathy and Prabir Pai, 2019, Insurance Theory and practice, Prentice Hall Pvt. Ltd. New Delhi.
- 3 Mark. S. Dorfman, 2019, Introduction to Risk Management and Insurance, Prentice Hall Pvt. Ltd. New Delhi.
- 4 Guilloume George, 2020, "Insurance Risk and Management & Re-insurance", Lulu.com



Course Code	Course Name	Category	L	T	P	Credit
225CO2A2DC	CHANGE MANAGEMENT	DSE	4	-	-	4

PREAMBLE

This course has been designed for students to learn and understand

- Contemporary practice in change management processes.
- The usage of tools and model designing in change management.
- The techniques and plan for implementing the change.

COURSE OUTCOMES

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

CO Number	CO Statement	Knowledge Level
CO1	Illustrate the concepts of organizational changes and its evolution.	K3
CO2	Demonstrate the techniques of change management.	K2
CO3	Analyze the recent perspective of organizational changes.	K4
CO4	Interpret the change management process and phases.	K3
CO5	Relate the model of organizational development.	K3

MAPPING WITH PROGRAMME OUTCOMES

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

COURSE FOCUSES ON

<input checked="" type="checkbox"/> Skill Development	<input checked="" type="checkbox"/> Entrepreneurial Development
<input checked="" type="checkbox"/> Employability	<input checked="" type="checkbox"/> Innovations
<input type="checkbox"/> Intellectual Property Rights	<input type="checkbox"/> Gender Sensitization
<input checked="" type="checkbox"/> Social Awareness/ Environment	<input type="checkbox"/> Constitutional Rights/ Human Values/ Ethics



225CO2A2DC	CHANGE MANAGEMENT	SEMESTER II
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Total Credits: 4

Total Instruction Hours: 48 h

Syllabus

Unit I Introduction to change management 10 h

Change evolution of an organization - inhibit change - classification of change - mode of change - Organizational change: Introduction, forces of change - images of managing change - diagnosis for change - Organizational Transformation - Transformation Strategies - nature of organizational change - perspectives of organizational change - Communicating Change - methods and techniques for communicating change.

Case study on techniques for communicating change in management.

Unit II Process of change management and resistance to change 10 h

Phases of the change management process - change management process control - resistance to change: concept of resistance to change - forms of resistance - reactions to change - resistance to organizational change initiatives - overcoming the resistance to change - techniques to overcome resistance.

Case study on controlling process of change management.

Unit III Strategies for implementing change 10 h

Implementation of change - The Delta Technique - developing an implementation plan - gaining support and involvement of key people - developing enabling organizational structures - types of change management strategies - factors affecting the choice of a change strategy - formulating and facilitating change - implementing change.

Case study on choice of a change strategy.

Unit IV Evaluating organizational change, change agent and culture 9 h

Concept of Monitoring and Evaluation of change - measurement and methods of evaluation - feedback process - Continuous Incremental Change - change agents - types of change agents - role and competencies of a change agent - change agent styles - concept of organizational culture - dimensions of culture - type of culture - assessing organizational culture - role of culture in managing change.

Case study on organizational changes.



Unit V Organizational Development Interventions

9 h

Organizational Development-characteristics, assumptions of Organizational Development - model of organizational development action research - Organizational Development Interventions - selecting an organizational development intervention - classification of organizational development interventions - organizational development interpersonal interventions - OD team development interventions - organizational development intergroup development interventions.

Case study on Organizational Development interventions.

Note: Section C - Compulsory question for case study.


Text Books

- 1 Ian Palmer., 2021., Managing Organizational Change [4th Edition]. Mc Graw Hill Publishers, New Delhi.
- 2 Bernard Burnes., 2020, Managing Change [7th Edition], Pearson Publication, Chennai.

References

- 1 Jhon Hayes, 2021, 6th Edition, "The Theory and Practice of Change Management", Red Globe Press, United Kingdom.
- 2 Jeffrey M. Hiatt Timothy J. Creasey., 2020 [2nd Edition], "Change Management" Prosci Research Publisher.
- 3 Esther Cameron and Mike Green, 2022, 5th Edition, Making Sense of Change Management, Kogan Page(Online Resouces).
- 4 Nilakant and Ramanarayan, 2012, Change Management. [Revised Edition]. Response Books, New Delhi.

K. Harar
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BoS - 14 th 24.11.22	AC - 14 th 19.01.2023	GB - 19 th 30.01.2023



Dr.NGPASC
COIMBATORE | INDIA

M.Com. (Students admitted during the AY 2022-23)

Course Code	Course Name	Category	L	T	P	Credit
225CM2A3CB	DIRECT TAX	CORE	5	1	-	4

PREAMBLE

This course has been designed for students to learn and understand

- concepts of Income Tax system in India.
- the various heads of income.
- powers of income tax authorities and filing of returns.

COURSE OUTCOMES

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

CO Number	CO Statement	Knowledge Level
CO1	explain tax system in India, Residential status and scope of total income and exempted incomes.	K3
CO2	computation of Salary income and House property income of an Individual.	K3
CO3	construct the general rule for disposition of Capital Assets and Income from other sources.	K4
CO4	evaluate set off and carry forward losses	K5
CO5	classify the powers of income tax authorities and filing of returns.	K4

MAPPING WITH PROGRAMME OUTCOMES

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

COURSE FOCUSES ON:

<input checked="" type="checkbox"/> Skill Development	<input checked="" type="checkbox"/> Entrepreneurial Development
<input checked="" type="checkbox"/> Employability	<input checked="" type="checkbox"/> Innovations
<input checked="" type="checkbox"/> Intellectual Property Rights	<input type="checkbox"/> Gender Sensitization
<input checked="" type="checkbox"/> Social Awareness/ Environment	<input type="checkbox"/> Constitutional Rights/ Human Values/ Ethics



225CM2A3CB	DIRECT TAX	SEMESTER III
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Total Credits: 4

Total Instruction Hours: 72 h

Syllabus

Unit I Income Tax Act 1961 12 h

Definition - Basis of charge - Scope of total income - Residential status of Assessee(s) and the effect of taxation in respect of various residential status of assessee(s). Importance of income received or deemed to have been received; or income accrued or deemed to have arisen with levy of income tax - Exempted Incomes - Case studies relating to Residential status of Assessee.

Unit II Computation of Salaries and House Property 18 h

Salaries - Allowances - Perquisites - Deductions Allowed from Salaries - Incomes Exempted from Tax and Not Includible in Salary. House Property - Annual Value - Deductions - Computation of House Property - Case studies relating to Incomes Exempted from Tax and Not Includible in Salary.

Unit III Computation of Income from Business or Profession and Capital Gains 15 h

Income from Business or Profession - Deductions allowed and disallowed. Capital Gains - Short term and Long term capital gains - Cost Inflation Index (CII) - Exemptions under capital gain - Case studies relating to Deductions allowed and disallowed under Business and Profession.

Unit IV Income from other Sources and Set Off and Carry Forward 15 h

Income from other sources - Mode of computation - Assessee(s) total income - Aggregation of Income and Set Off and Carry Forward of losses - Gross Total Income - Deductions - Case studies relating to Set Off and Carry Forward of losses.

Unit V Assessment of Total Income and Tax Authorities 12 h

Computation of Total Income and Assessment of Individuals - Firms - Companies - Tax Deduction at Source - Advance Payment of Tax - Refund of Tax - Income Tax Authorities - Jurisdiction Powers - Methods of Assessment - Filing of Returns - E- Filing - Case studies relating to Filing of Returns.



Note:Distribution of Marks 20% - Theory 80% - Problems

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

(Section C : Compulsory question for case studies

Text Books

- 1 Guar V.P and Narang D.B, "Income Tax Law and Practice", Latest Edition, Kalyani Publishers, New Delhi.
- 2 Balachandran V and Thothadri, "Taxation Law and Practice", Latest Edition, Prentice Hall Publishers, New Delhi

References

- 1 Singhania V.K, "Direct Taxes Law & Practice", Latest Edition, Taxman Publications, New Delhi.
- 2 Jain P.K, "Income Tax Law and Accounts", Latest Edition, SBPD Publications, Agra.
- 3 Bhattacharya S, "Indian Income Tax law and Practice", Latest Edition, Navabarath Publishers, Chennai.
- 4 Tamilselvi R and Ramila R, "Income Tax: Law and Practice ", Latest Edition, Vijayanicole Prints P Ltd, New Delhi.



Course Code	Course Name	Category	L	T	P	Credit
225CO2A3CA	ORGANIZATIONAL BEHAVIOR	CORE	6	-	-	4

PREAMBLE

This course has been designed for students to learn and understand

- the individual needs, feelings, aspirations.
- skills needed to plan for the implementation of change in an organization.
- developing effective motivational and leadership skills.

COURSE OUTCOMES

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

CO Number	CO Statement	Knowledge Level
CO1	develop an Organizational Behavior model for any type of organization.	K3
CO2	analyze the quality of Leadership through their attitude values and behavior.	K3
CO3	sketch out the Dynamics of Organizational Behavior	K3
CO4	evaluate the Common biases and eradication in decision making Process.	K4
CO5	investigate how to manage the Stress during a job.	K6

MAPPING WITH PROGRAMME OUTCOMES

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

COURSE FOCUSES ON:

<input checked="" type="checkbox"/> Skill Development	<input checked="" type="checkbox"/> Entrepreneurial Development
<input checked="" type="checkbox"/> Employability	<input checked="" type="checkbox"/> Innovations
<input type="checkbox"/> Intellectual Property Rights	<input type="checkbox"/> Gender Sensitization
<input checked="" type="checkbox"/> Social Awareness/ Environment	<input checked="" type="checkbox"/> Constitutional Rights/ Human Values/ Ethics



225CO2A3CA	ORGANIZATIONAL BEHAVIOR	SEMESTER III
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Total Credits: 4

Total Instruction Hours: 72 h

Syllabus

Unit I Introduction, Personality, Perception 15 h

Introduction to Organizational Behavior – Historical background – Relevance of Organizational Behavior to management function – contributing disciplines – challenges.

Personality: Determinants – Assessment – Trait theories – Psychological and social learning-Personality – Job fit- application of organizational behavior in business.

Perception: Process – Distortions – Factors influencing perception - Case study on motivating problem employees.

Unit II Learning, Attitudes and Values 16 h

Learning: Classical, Operant and Social Cognitive approaches – Managerial implications. Emotions and Emotional Intelligence

Attitudes and Values: Attitude – Behavior relationship – Sources of Attitude – work related Attitudes.

Motivation: Early theories and Contemporary theories – Motivation at work – Designing Motivating Jobs - Case study on empowerment and rewards.

Unit III Group Dynamics 12 h

Group Dynamics: Foundation of Group Behavior – Group norms - Group and Team – Stages of Group development – Factor affecting Group and Team Performance – Group Decision making –Group cohesiveness - Inter group relations.

Interpersonal Communication: Communication process–Barriers to communication – Guidelines to effective communication - Case study on team building and group dynamics.

Unit IV Leadership, Power and Politics 15 h

Leadership – Trait theory, Behavioral theory and Contingency theory. Power and Politics: Sources of power – Political behavior in organizations – Managing politics. Conflict and Negotiation: Sources and types of conflict – Negotiation Strategies – Negotiation Process - Case study on leadership and fairness.



Unit V Work Stress

14 h

Work Stress: Stress in work place – Individual differences on experiencing stress – Managing work place stress, work life balance – ethical work.

Organizational culture and climate: Concept – creating and sustaining culture – Types of organizational culture, organization's citizenship – Case study on multi-level stress deduction system.

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

Text Books

- 1 Stephen Robbins. 2019, Essentials of Organizational Behavior –Sultan Chand & Co., New Delhi.
- 2 Aswathappa. K.2018. Organizational Behaviour. Himalaya Publishing House, New Delhi.

References

- 1 Amandeep Nahar. Rao. P.C.K. Rajesh Kumar Nigah. 2021(First Edition). Organisational Behaviour. Sultan Chand and Sons. New Delhi.
- 2 Newstrom.J.W.2017. Organizational Behavior: Human Behavior At Work. [Tweleveth Edition].Tata McGraw Hill., New Delhi.
- 3 Robbins Stephen.2016, [Sixteen Edition].Organizational Behaviour., Pearson Publications., New Delhi.
- 4 Ume Sekaran, 2010, Organisational Behaviour, Tata Mc Graw Hill Publishers., New Delhi.



Course Code	Course Name	Category	L	T	P	Credit
225CO2A3CB	BUSINESS RESEARCH METHODS	CORE	4	1	-	4

PREAMBLE

This course has been designed for students to learn and understand

- the overview of research methodology and identifying the research problem.
- and explain the scaling techniques in research.
- the art of interpretation and the art of writing research reports.

COURSE OUTCOMES

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

CO Number	CO Statement	Knowledge Level
CO1	understand the research methods and techniques.	K2
CO2	aware of Sampling techniques and Appropriate method for data collection.	K3
CO3	acquire the knowledge of statistical tools used for analyzing the data.	K4
CO4	obtain knowledge on Testing of Significance.	K4
CO5	interpret the data and summarize the report.	K4

MAPPING WITH PROGRAMME OUTCOMES

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

COURSE FOCUSES ON:

<input checked="" type="checkbox"/> Skill Development	<input checked="" type="checkbox"/> Entrepreneurial Development
<input checked="" type="checkbox"/> Employability	<input checked="" type="checkbox"/> Innovations
<input type="checkbox"/> Intellectual Property Rights	<input type="checkbox"/> Gender Sensitization
<input type="checkbox"/> Social Awareness/ Environment	<input type="checkbox"/> Constitutional Rights/ Human Values/ Ethics



225CO2A3CB	BUSINESS RESEARCH METHODS	SEMESTER III
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Total Credits: 4

Total Instruction Hours: 60 h

Syllabus

Unit I Introduction to Business Research 13 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 - Case study relating to Research Design.

Unit II Data Collection and Processing of Data 12 h

Sampling - Methods and Techniques - Sample Size - Sampling Error - Fieldwork and Data Collection - Interview Schedule - Questionnaire - Observation - Pilot Study and final Collection of Data - Measurement and scaling techniques - Processing and Analysis of data - Transcription and Tabulation - Testing Goodness of Data - Case study relating to scaling techniques.

Unit III Statistical tools used in Research 12 h

Standard Deviation - Correlation - Simple, Partial and Multiple Correlations - Association of Attributes - Regression Models - Ordinary Least Square Methods - Multiple Regression - Variance - Co-variance - Co-efficient - Mode - Skewness - Kurtosis - Case study relating to association of attributes.

Unit IV Test of significance 13 h

Parametric Tests - Test of significance - 't' Test - large sample and 'f' Test, test of significance for attributes - Chi-square test - ANOVA - One way -Two way - Case study relating to testing of significance.

Unit V Interpretation and Report writing 10 h

Interpretation - Meaning, Need and Technique- Report writing - Types, contents and style of reports - Steps in drafting reports - Layout of the Research Report - Research Ethics and Prevention of Plagiarism - Case study relating to report writing.



Note: Distribution of Marks: 60% Theory, 40% Problem

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. & Gaurav Garg 2020. Research Methodology [Third Edition]. New Age International Pvt. Ltd., New Delhi.
- 2 Gupta, S.P. 2020. Statistical Methods [Forty First Edition] . Sultan Chand & Sons, New Delhi.

References

- 1 Dr. PritiR. Majhi. Dr. K. Khatna, 2021, Research Methodology, Himalaya Publishing House, Mumbai.
- 2 Uma Sekaran and Rger Bougie, 2016, Research Methods for Business, (Sixth Edition, Wiley Publications.
- 3 Thanulingom.N.2015. Research Methodology. Himalaya Publishing House.
- 4 Paneer Selvam R, 2014.Research Methodology, PHI, Delhi.



Course Code	Course Name	Category	L	T	P	Credit
225CR2A3CD	INDIRECT TAX	CORE	5	-	-	4

PREAMBLE

This course has been designed for students to learn and understand

- the Indirect Tax Structure.
- Central Goods and Service Tax Act and GST, 2017.
- Customs Law.

COURSE OUTCOMES

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

CO Number	CO Statement	Knowledge Level
CO1	analyze the indirect tax structure	K4
CO2	identify the GST Registration procedure	K3
CO3	acquire the knowledge on Composition Levy Scheme and Input Tax Credit	K3
CO4	examine the Integrated Goods and Service Tax Act	K4
CO5	summarize the types of Customs Duty and its valuation	K5

MAPPING WITH PROGRAMME OUTCOMES

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

COURSE FOCUSES ON:

<input checked="" type="checkbox"/> Skill Development	<input checked="" type="checkbox"/> Entrepreneurial Development
<input checked="" type="checkbox"/> Employability	<input checked="" type="checkbox"/> Innovations
<input type="checkbox"/> Intellectual Property Rights	<input type="checkbox"/> Gender Sensitization
<input checked="" type="checkbox"/> Social Awareness/ Environment	<input type="checkbox"/> Constitutional Rights/ Human Values/ Ethics



225CR2A3CD	INDIRECT TAX	SEMESTER III
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Total Credits: 4

Total Instruction Hours: 60 h

Syllabus

Unit I Introduction 14 h

Constitutional framework of Indirect Taxes before GST (Taxation Powers of Union and State Government) - Concept of VAT: Meaning - Variants and Methods - Major Defects in the structure of Indirect Taxes prior to GST - Rationale for GST - Structure of GST (SGST, CGST, UTGST & IGST) - GST Council - Case study: Powers of Union and State Government.

Unit II Registration under GST 12 h

Persons liable to get registered, Compulsory Registration, Registration Procedure - Reverse Charge Mechanism - Composition Scheme and assessment under composition scheme - Zero rated supply - Exemption from GST - GST tax rate. Case study: Related to Threshold Limit.

Unit III SGST & CGST Act, 2017 12 h

Important Definitions - Levy of GST - Characteristic of Supply - Composite and Mixed Supply - Composition Levy Scheme - Time of supply - Value of supply - Place of Supply - Input Tax Credit - Input Tax Credit in case of Job Work - Tax Invoice, Credit Note and Debit note - Case study: Input Tax Credit and Supply of Goods and Services.

Unit IV IGST Act, 2017 12 h

Important Definitions - Nature of supply: Inter - state supply, Intra State Supply - Place of Supply: Supply of Good, Supply of Service - Union Goods and Service Tax Act, 2017 - Introduction to GST (Compensation to States) Act, 2017 - Case study: Nature and Place of Supply of Goods and Services.

Unit V Customs Law 10 h

Basic Concepts - Territorial Waters - High Seas - Types of Custom Duties, Valuation - Baggage Rules & Exemptions - Case study: Customs Law.

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



Text Books

- 1 Parameswaran. R, Viswanathan P. CA, 2018, "Indirect Taxes GST and Customs Laws", Kavin Publications, Coimbatore.
- 2 Mehrotha. H.C and Agarwal. V.P, 2021, "Goods and Service Tax", 8th Revised Edition, Sahitya Bhawan Publications, Agra.

References

- 1 Tax Laws – ICSI Study material, New Delhi.
- 2 Advanced Tax Laws and Practice – ICSI Study material, New Delhi.
- 3 Mohd Rafi, 2018, "Indirect Taxation: containing GST and Customs", 19th Edition, Bharat Law House Pvt. Ltd.
- 4 Bansal. K. M. CA, 2021, "Taxxman's GST and Customs Law", 6th Edition, Taxxman's Publications Pvt. Ltd., New Delhi.



225CO2A3CP	CORE PRACTICAL : STATISTICAL TOOLS FOR RESEARCH	SEMESTER III
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Total Credits: 2

Total Instructions Hours: 48 h

S.No	Contents
1	Data Set Creating a new data set Valid Variable Names Variable View Adding Value Label Transfer data from excel Mean, Median, Mode Listing cases Replacing Missing Values
2	Computing new variables Exploring data Selecting cases and Sorting cases
3	Create Descriptive analysis Sets and Interpret the Results.
4	Create frequencies and Bar and Histogram charts.
5	Prepare Cross tabulation by Chi -square.
6	Calculate Measures of Dispersion and interpret.
7	Enter data into SPSS and Perform Independent Sample T -Test Pair sample T -Test
8	Enter data into SPSS and Perform One way ANOVA.
9	Calculate Bivaraite Correlation.
10	Calculate Simple Regression.
11	Calculate Multiple Regression.
12	Non parametric Test (Friedman Test, Kruskal Wallis Test, The Mann-Kendall Trend Test, Mann-Whitney Test).

Note: Out of 12 Programs, 12 Programs are Mandatory



References

- 1 Dr.Priti R.Majhi. Dr.K.Khatna, 2021,Research Methodology, Himalaya Publishing House, Mumbai.
- 2 Heuvinck 2020 Marketing Research With IBM® SPSS Statistics A Practical Guide[Second Edition] Taylor & Francis.
- 3 Kiran Pandya,Smruti Bulsari,Sanjay Sinha & DT Editorial Services 2018, SPSS in Simple Steps, Dream Teach Press, New Delhi.
- 4 Darren George and Paul Mallery, 2018. IBM Statistics 21 Step by Step: A Simple Guide and Reference, [Thirteen Edition] Pearson Edition.



Course Code	Course Name	Category	L	T	P	Credit
225CO2A3DA	SERVICES MARKETING	DSE	4	-	-	4

PREAMBLE

This course has been designed for students to learn and understand

- the special characteristics of services relevant for marketing.
- the concepts, functions, and techniques of the craft of marketing services.
- about financial implications and improvement in service marketing.

COURSE OUTCOMES

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

CO Number	CO Statement	Knowledge Level
CO1	sketch the concepts and characteristics of services.	K3
CO2	relate the role of marketing mix in the marketing program of a service firm.	K4
CO3	identify the strategic and tactical aspects of services marketing.	K3
CO4	examine the potential problems and correct use of SERVQUAL and gap theory in measuring service quality.	K4
CO5	analyze the marketing of different services	K4

MAPPING WITH PROGRAMME OUTCOMES

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

COURSE FOCUSES ON:

<input checked="" type="checkbox"/> Skill Development	<input checked="" type="checkbox"/> Entrepreneurial Development
<input checked="" type="checkbox"/> Employability	<input checked="" type="checkbox"/> Innovations
<input type="checkbox"/> Intellectual Property Rights	<input type="checkbox"/> Gender Sensitization
<input checked="" type="checkbox"/> Social Awareness/ Environment	<input checked="" type="checkbox"/> Constitutional Rights/ Human Values/ Ethics



225CO2A3DA	SERVICES MARKETING	SEMESTER III
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Total Credits: 4

Total Instruction Hours: 48 h

Syllabus

Unit I Introduction of Services Marketing 8 h

Marketing of Services - Introduction - growth of the service sector - concept of service - characteristics of services - classification of services - designing the service blueprinting, using technology - developing human resources - building service aspirations - Case study on technology in service marketing.

Unit II Marketing Mix for Services 10 h

Marketing mix in services marketing - the seven Ps - product decisions - pricing strategies and tactics - Promotion of services and placing or distribution methods for services - additional dimensions in services marketing - People, Physical evidence and Process - Internet as a service channel - Case study on dimensions in service marketing.

Unit III Strategic Marketing Management for Services 10 h

Strategic Marketing Management for Services - matching demand and supply through capacity planning and segmentation - Internal marketing of a service - External versus Internal orientation of service strategy - Case study on service strategy.

Unit IV Service Quality 10 h

Delivering Quality Services - causes of service-quality gaps - customer expectations versus perceived service gap - factors and techniques to resolve this gaps in service - quality standards, factors and solutions - the service performance gap key factors and strategies for closing the gap - developing appropriate and effective communication about service quality - Case study on service quality gap.

Unit V Service Marketing Area 10 h

Marketing of Services with special reference to Financial Services - Health Services Hospitality Services Including Travel, Hotels and Tourism - Professional Services - Public Utility Services - Communication Services - Educational Services. Marketing in Tourism, Hospitality, Airlines, Telecom, IT & ITES, Sports & Entertainment, Logistics, Healthcare sectors - Case study on hospitality and public utility services.



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

(Section C : Compulsory question for case studies)

Text Books

- 1 Vasanti Venugopal. 2021, Services Marketing. [First]. Himalaya Publishing House, Mumbai.
- 2 Ravi Shanker, 2019, Services Marketing ; The Indian Perspective, Excel Books, New Delhi.

References

- 1 Suresh. A, 2019. Current Trends in Insurance Services Marketing, Swastik publication, New Delhi.
- 2 Natarajan. L, 2018. SERVICES MARKETING, Margham Publication, Chennai.
- 3 Philip Kotlar. 2017. Principles of Marketing, [Seventh Edition), Pearson Publishing House, New Delhi.
- 4 R. Srinivasan, 2017. SERVICES MARKETING, Prentice Hall of India Private Limited, New Delhi.



Course Code	Course Name	Category	L	T	P	Credit
225CO2A3DB	MERCHANT BANKING AND FINANCIAL SERVICES	DSE	4	-	-	4

PREAMBLE

This course has been designed for students to learn and understand

- the basic concepts of merchant banking.
- about public issue management and its functions.
- the functions of stock exchange and underwriting of shares.

COURSE OUTCOMES

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

CO Number	CO Statement	Knowledge Level
CO1	identify the core concepts of merchant banking & overview.	K3
CO2	sketch out the functions of Public Issue Management.	K3
CO3	analyse the Post-issue activities.	K4
CO4	interpret with Underwriting of securities.	K3
CO5	sketch out the Stock exchange history and its functions.	K3

MAPPING WITH PROGRAMME OUTCOMES

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

COURSE FOCUSES ON

<input checked="" type="checkbox"/> Skill Development	<input checked="" type="checkbox"/> Entrepreneurial Development
<input checked="" type="checkbox"/> Employability	<input checked="" type="checkbox"/> Innovations
<input type="checkbox"/> Intellectual Property Rights	<input type="checkbox"/> Gender Sensitization
<input checked="" type="checkbox"/> Social Awareness/ Environment	<input checked="" type="checkbox"/> Constitutional Rights/ Human Values/ Ethics



225CO2A3DB	MERCHANT BANKING AND FINANCIAL SERVICES	SEMESTER III
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Total Credits: 4

Total Instruction Hours: 48 h

Syllabus

Unit I Merchant Banking - An Overview 10 h

Merchant Banking – merchant bankers – corporate counseling – project counseling – pre-investment studies – capital restructuring services – credit syndication – issue management – portfolio management – working capital finance – mergers and acquisition – foreign currency financing – brokering fixed deposits – project appraisal – merchant banking – Legal and regulatory framework – Recent Developments and challenges ahead – Merchant banking in India – SEBI guidelines – Case study on capital restructuring.

Unit II Public Issue Management 8 h

Role of Merchant bankers in appraisal of projects – Public issue management – functions – categories of securities issue – issue manager – role of issue manager – activities involved in issue management – marketing of new issue – pure prospectus method – offer for sale method – private placement method – IPO method – rights issue method – bonus issue method – book building – ESOP – OTCEI – Credit Syndication Services – Case study on project appraisal.

Unit III Post-issue activities 12 h

Post-issue activities – major activities – steps – factors in public issue proposal – pricing of issues – law relating to issue management – SEBI regulations – Prospectus – information – abridged prospectus – misstatement in prospectus – golden rule – types of prospectus – red-herring prospectus – shelf prospectus – M & A services – recovery during losses – Portfolio Management Services – Case study on recovery during losses.

Unit IV Underwriting of Securities 10 h

Underwriting – meaning – types – marked and unmarked applications – mechanism – benefits and functions – Indian Scenario – underwriting agencies – underwriter – underwriting agreement – SEBI guidelines – Bought-out deals – grey market – Money market – Capital market instruments – types – preference shares – equity shares – CCPS – company deposits – warrants – debentures and bonds – SEBI guidelines – global debt instruments – indexed bonds – floating rate Bonds – ECBs – Case study on underwriting of securities.



Unit V Stock exchange

8 h

History - functions - Indian stock exchanges - SEBI regulations - DEMAT - algorithm trading - Co-integration - mechanics of settlement - margin trading - stock trading system - dealer trading system - NSMS - ISE - INDONEXT - NSE - Financial Services - leasing - hire-purchase finance - bill financing - factoring - consumer finance - real estate financing - credit cards - credit rating venture capital - Case study on credit rating venture capital.

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

(Section C : Compulsory question for case studies)

Text Books

- 1 Dr S Gurusamy, 2023, 'Essentials of Financial Services', Vijay Nicole Imprints, Chennai.
- 2 Machiraju. H.R., 2019, Merchant Bnking, New Age International Publisher, New Delhi.

References

- 1 Khan. M.Y. 2019, "Financial Services, Tata Mc Graw Hill, New Delhi.
- 2 VERMA J.C. 2018, Manual of Merchant Banking-concepts, Practices and Procedures, Bharath Law House, Mumbai.
- 3 Natarajan. L, 2017, Merchant Banking and Financial Services, Margham Publications, Chennai.
- 4 Gurusamy S, 2015, 'Merchant Banking and Financial Services', Vijay Nicole Imprints, Chennai.



Course Code	Course Name	Category	L	T	P	Credit
225CO2A3DC	CREDIT MANAGEMENT	DSE	4	-	-	4

PREAMBLE

This course has been designed for students to learn and understand

- Making the credit plan through suitable financial statement analysis.
- the risk-returns analysis of providing loans to the consumers.
- about different tools used for monitoring the funds.

COURSE OUTCOMES

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

CO Number	CO Statement	Knowledge Level
CO1	differentiate the credit management and its lending types, process and to monitor the credit	K4
CO2	Examine the credit policies, credit appraisal	K4
CO3	distinguish on consumer loans and types of finance	K3
CO4	categorise agricultural finance and retail loans	K4
CO5	examine the credit monitoring and NPA management	K4

MAPPING WITH PROGRAMME OUTCOMES

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

COURSE FOCUSES ON:

<input checked="" type="checkbox"/> Skill Development	<input checked="" type="checkbox"/> Entrepreneurial Development
<input checked="" type="checkbox"/> Employability	<input checked="" type="checkbox"/> Innovations
<input type="checkbox"/> Intellectual Property Rights	<input type="checkbox"/> Gender Sensitization
<input checked="" type="checkbox"/> Social Awareness/ Environment	<input type="checkbox"/> Constitutional Rights/ Human Values/ Ethics

Dr.NGPASC

COIMBATORE | INDIA

M.Com. (Students admitted during the AY 2022-23)



225CO2A3DC	CREDIT MANAGEMENT	SEMESTER III
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Total Credits: 4

Total Instruction Hours: 48 h

Syllabus

Unit I Introduction to Credit Management 10 h

Introduction and overview of credit: principles of lending : safety, liquidity & profitability - purpose of loan - diversification risk- model credit policy for individual and all types of organisation - types of credit facilities : various types of credit facilities - cash Credit, Overdrafts, Demand Loan, Bills Finance - Drawee Bill Scheme and Bills Discounting - Credit Delivery : Types of Facilities, Modes of Delivery, Sole Banking Arrangement, Multiple Banking Arrangement, Consortium Lending, Syndication. Credit Thrust, Credit Priorities, Credit Acquisitions Discounting - Dimensions of Credit Appraisals - Case study on credit appraisal.

Unit II Credit process and project appraisals 12 h

The credit process - characteristics of different types of loans- evaluating commercial loan requests - financial statement analysis- Cash flow analysis- projections-management of the firm and other factors -feasibility study - fundamental credit issues - credit analysis- Project / Term Loan Appraisal: technical appraisal - commercial / market appraisal - managerial appraisal - financial appraisal - economic appraisal - environmental appraisal - Case study on fundamental credit issues.

Unit III Consumer loans and types of finance 8 h

Types of consumer loans- credit analysis of consumer loans- Risk-return analysis of consumer loans customer profitability analysis and loan pricing- Fixed Vs floating rates - Pledge - Hypothecation - Mortgage - Lien- Advances against goods- Document to title to goods - Life insurance policies - Stock exchange securities- Fixed deposit receipts -Book debts- Supply bills- Real Estates - Advance against collateral securities-Corporate Finance - Project Finance - Case study on risk return analysis.

Unit IV Agricultural finance and retail lending 10 h

Agricultural finance and retail lending: Crop loans- Crop insurance schemes Dairy- Sericulture- Poultry- Animal husbandry - Horticulture - Kissan credit cards - NABARD initiatives - Lead bank schemes - Retail Lending: Characteristic of Retail Loans - Advantages of Retail Loans - Retail Banking Vs Corporate Banking - Various Retail Banking Products - Model Retail Banking Products - Case study on retail lending policy.



Unit V Credit Monitoring and NPA Management

8 h

Credit Monitoring, Supervision & Follow Up : Credit Monitoring - Meaning, Monitoring Goals - Process of Monitoring - Different Monitoring Tools - Check-list for Monitoring - Monitoring by using various statements - Loan loss default - types of defaulters - Default risk - NPA - Causes and Remedial Measures - Identification of NPAs - Debt Recovery Tribunals - Asset Reconstruction Fund - effect of NPA on profitability - Case study on participation of NPA.

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

(Section C : Compulsory question for case studies.

Text Books

- 1 Gup, B.E., & Kolari, J. W. , 2020, 1ST Edition. "Commercial banking ". Willey India Publishers.
- 2 Indian Institute of Banking & Finance. 2018. 1st Edition. "Bankers Handbook on Credit Management", Taxmann Publications.

References

- 1 Indian Institute of Banking & Finance. 2018. 1st Edition. "Bankers Handbook on Credit Management", Taxmann Publications.
- 2 Vijayaragavan, G 2017. 2nd Edition. "Bank credit management: Text and cases", Himalayan Publishing House.
- 3 Glen Bullivant, 2016, Sixth Edition, Credit Management, Gower Publishing ltd,
- 4 Gestel, T. V. & Baesens, B. 2015. 6th Edition "Credit risk management", Oxford University Press.



225CO2ASSA	INNOVATION AND IPR	SEMESTER III
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Total Credit: 1

Syllabus

Unit I Innovation

Innovation and its relevance. Intellectual Property Rights in daily lives eg. Patents, Copyrights, Trademarks, Designs, Trade Secrets. Role of IPR in international trade, innovation and societal dynamics, discussion on TRIPS Agreement, World Trade Organization (WTO) and role of World Intellectual Property Organization (WIPO) in protection and administration of IPRs

Unit II Intellectual Property Rights

Introduction: and the need for intellectual property right - IPR in India -Different Classifications - Important Principles of IP Management -Commercialization of Intellectual Property Rights by Licensing-Intellectual Property Rights in the Cyber World.

Unit III Patents

Introduction-Classification-Importance-Types of Patent Applications in India - Patentable Invention- Inventions Not Patentable.

Unit IV Trade Mark

Introduction-Fundamentals-Concept-Purpose-Functions-Characteristics-Guidelines - For Registration of Trade Mark - Kinds of TM - Protection - Non-Registrable Trademarks -Industrial Designs -Need for Protection of Industrial Designs.

Unit V Copy Rights and Geographical Indicators

Introduction-Fundamentals-Concept-Purpose-Functions-Characteristics-Guidelines - For Registration of Trade Mark - Kinds of TM - Protection - Non-Registrable Trademarks -Industrial Designs -Need for Protection of Industrial Designs-Geographical Indications: Concept, Protection & Significance.



Text Books

- 1 Neeraj Pandey, 2022, Intellectual Property Rights, PHI Learning Pvt, Ltd, New Delhi.
- 2 Chawla H.S, 2020, Introduction to Intellectual Property Rights, CBS Publisher New Delhi.

References

- 1 Tapan Kumar Rout (Ed), 2021, "WTO, TRIPS & Geographical Indications", New Century Publications, Chennai.
- 2 Ramakrishnan B. Anil Kumar H.S., "Fundamentals of Intellectual Property Rights: For students, industrialist and Patent Lawyers", Notion Press, Chennai.
- 3 V K Ahuja, 2017, "Law Relating to Intellectual Property Rights", Lexis Nexis
- 4 Prabuddha Ganguli, 2018, Intellectual Property Rights: Unleashing the Knowledge Economy, McGraw Hill Education, Chennai.



225CO2ASSB	SUPPLY CHAIN MANAGEMENT	SEMESTER III
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Total Credit: 1

Syllabus

Unit I Introduction to Supply Chain Management

Supply Chain Management - Definition - objectives - Evolution - need-Issues involved in developing SCM Framework-Types - SCM activities - Constituents - Organization.

Unit II Supply Chain Excellence

Supply chain Integration-Stages-Barriers to internal integration- Achieving Excellence in SCM-Dimensions of Supply Chain Excellence- Forces influencing SCE Emotions, Physical and Financial Supply Chains- Check list for Excellence.

Unit III Supply Management

Purchasing and Supply Management-Introduction-importance Objectives purchasing process-purchasing & other functions-Purchasing and integrated logistics interfaces-Types of purchases-Purchasing partnerships-Materials sourcing-Just-in-time purchasing.

Unit IV Outsourcing in Supply Chain Management

Outsourcing in SCM-Meaning need-outsourcing risks-outsourcing process outsourcing in SCM-New opportunities in SCM outsourcing- Myths of SCM outsourcing.

Unit V Performance Measures

Performance Measurement in SCM-Meaning-Advantages of performance measures-The benefits of performance measurement-Measuring SCM- Supplier performance measurement-Parameters choosing suppliers.




Text Books

- 1 Sunil Chopra, 2023, Supply Chain Management: Strategy, Planning and Operation, Pearson India Education Services, Noida.
- 2 Dr. L. Natarajan, 2017, Logistics and Supply Chain Management, Margham Publication, Chennai.

References

- 1 Pankaj M. Madhani, 2022, Strategic Supply Chain Management For Enhancing Competitive Advantages, Wiley Publication, New Delhi.
- 2 Sahay, 2018, Supply Chain Management for Global Competitiveness, Macmillan Publisher, New Delhi.
- 3 Russel, Taylor, 2015, Operations and Supply Chain Mangement, Wiley Publication, New Delhi.
- 4 Rahul V. Altekhar, 2012, Supply Chain Management, PHI Publication, New Delhi..


BoS Chairman/HoD
Department of Commerce
Dr. N. G. P. Arts and Science College
Coimbatore – 641 048

 Dr.N.G.P Arts and Science College		
APPROVED		
BoS- 15th	AC - 15th	BoS - 20th
12.6.23	14.7.23	5.8.23



Course Code	Course Name	Category	L	T	P	Credit
225CO2A4CA	SECURTY ANALYSIS AND PORTFOLIO MANAGEMENT	CORE	4	-	-	4

PREAMBLE

This course has been designed for students to learn and understand

- the advanced models and theories of security analysis and portfolio management.
- about risk and return framework for making sound investment decision.
- the investment decision making and investment process.

COURSE OUTCOMES

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

CO Number	CO Statement	Knowledge Level
CO1	label different avenues of investment.	K1
CO2	identify the relationship of risk and return, measurement of risk.	K3
CO3	develop the fundamental and technical analysis of the diverse investment avenues.	K3
CO4	analyze the application of portfolio management for the better investment.	K3
CO5	apply the tools and techniques for efficient portfolio management.	K3

MAPPING WITH PROGRAMME OUTCOMES

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

COURSE FOCUSES ON:

<input checked="" type="checkbox"/> Skill Development	<input checked="" type="checkbox"/> Entrepreneurial Development
<input checked="" type="checkbox"/> Employability	<input type="checkbox"/> Innovations
<input type="checkbox"/> Intellectual Property Rights	<input type="checkbox"/> Gender Sensitization
<input type="checkbox"/> Social Awareness/ Environment	<input type="checkbox"/> Constitutional Rights/ Human Values/ Ethics



225CO2A4CA	SECURITY ANALYSIS AND PORTFOLIO MANAGEMENT	SEMESTER IV
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Total Credits: 4

Total Instruction Hours: 48 h

Syllabus

Unit I Investment 8 h

Portfolio Management: Meaning - Securities : Meaning-nature and types of securities
Classification of assets, classification of financial instruments -Investment environment -
Investment process - Investment, Speculation and Gambling -Classification of Investors-
Investment Avenues- Factors affecting Investment Decisions - Lending sector and
borrowing sector.

Case study on security analysis.

Unit II Risk and Return 10 h

Risk and Return : Risk - Meaning -types -Contemporary issues in Investment
Management - Sources of Risk: Systematic and Unsystematic risk - managing the risk -
Risk with probability, Risk without probability - Measurement of return - Computation of
Risk and Return - percentage of return - Alpha, Beta - Computation of Alpha, Beta -
Measures of arithmetical progression, standard deviation, co-variance, co-efficient of
variance, Regression.

Case study on risk and return of securities.

Unit III Security Analysis 12 h

Fundamental Analysis: Economic Analysis, Forecasting Models, Techniques used in
Industry Analysis, Factors affecting Industry Analysis - Industry Life Cycle and Industry
Characteristics - Company Analysis - Tools for company analysis- Technical Analysis:
General Principles and Techniques of Technical Analysis, Evaluation of Technical
Analysis.

Case study on company analysis.

Unit IV Portfolio Theories 8 h

Efficient Market Hypothesis, Forms of Market Efficiency, Random Walk Theory,
Markowitz Model, Arbitrage Pricing Theory, Efficient Frontier, Factor Models: Sharpe's
Single index. portfolio selection method, Prospect Theory, Capital Asset Pricing Model
(CAPM), Security Market Line (SML) and Capital Market Line (CML)

Case study on Market Movement.

Unit V Portfolio Management 10 h

Meaning and Significance of Portfolio Management, Phases of Portfolio Management:
Security Analysis, Portfolio Analysis, Portfolio Selection, Rebalancing Portfolios: Cost
Benefit Analysis of Portfolio Revision, Portfolio Evaluation: Sharpe's Measure, Treynor's
Measure, Jensen Measure and Fama Measure, Forecasting Portfolio Performance.

Case Study on Portfolio Management.



Note: Case Studies related to the above Topics to be discussed Externally.

(Section C : Compulsory question for Case Studies)

Text Books

- 1 Kevin. S, 2022, Security Analysis and Portfolio Management, PHI Learning, New Delhi.
- 2 Prasanna Chandra, 2017. Investment Analysis and portfolio Management. New Delhi.

References

- 1 Punithavathi Pandian, 2022, Security Analysis and Portfolio Management, 2nd Edition, Vikas Publishing House, Noida.
- 2 Fischer. E. Donald, Jordon Ronald, 2018, Security Analysis and Portfolio Management, Pearson Publication, New Delhi.
- 3 Bhalla V. K , 2017. Investment Management: Security Analysis and Portfolio Management . 19 th Edn Sultan Chand & Sons, New Delhi.
- 4 Sharma. R.K. And Shashi K.Gupta , 2012, Security Analysis and Portfolio Management . 2nd Edition, Pearson Education, New Delhi.



Course Code	Course Name	Category	L	T	P	Credit
225CO2A4CB	ADVANCED FINANCIAL MANAGEMET	CORE	5	-	-	4

PREAMBLE

This course has been designed for students to learn and understand

- the utilization of funds and management of funds.
- the various concepts and techniques for better financial decision.
- about the capital structure of the firm.

COURSE OUTCOMES

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

CO Number	CO Statement	Knowledge Level
CO1	understand the concept of financial management and about sources of finance.	K2
CO2	choose the method to find cost of capital.	K3
CO3	identify suitable capital structure of the firm.	K3
CO4	analyze the methods of leverages of the firm.	K4
CO5	infer the theories for dividend payout.	K4

MAPPING WITH PROGRAMME OUTCOMES

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

COURSE FOCUSES ON:

<input checked="" type="checkbox"/> Skill Development	<input checked="" type="checkbox"/> Entrepreneurial Development
<input checked="" type="checkbox"/> Employability	<input type="checkbox"/> Innovations
<input type="checkbox"/> Intellectual Property Rights	<input type="checkbox"/> Gender Sensitization
<input type="checkbox"/> Social Awareness/ Environment	<input type="checkbox"/> Constitutional Rights/ Human Values/ Ethics



225CO2A4CB	ADVANCED FINANCIAL MANAGEMENT	SEMESTER IV
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Total Credits: 4

Total Instruction Hours: 60 h

Syllabus

Unit I Financial Management 16 h

Financial Management - Meaning, Nature, scope and objectives - Role and functions of Financial Management - Financial decisions - Relationship between Risk and Return - Sources of finance - Short-term and Long-term finance - procurement and utilisation of funds - profit maximisation - wealth maximization - proportion of profit maximization vs wealth maximization.
Case study on sources of finance.

Unit II Cost of Capital 12 h

Cost of Capital - importance - Cost of Debt, Preference, Equity and Retained Earnings - Trading on equity - Agency cost - Agency theory - Weighted Average Cost of capital - Capital Budgeting Methods- Payback Period Method, Average Rate of Return, Discounted Cash Flow - Net Present Value- Internal Rate of Return- Profitability Index Method - Return on Investment - Risk analysis.
Case study on Return on Investment.

Unit III Capital Structure 10 h

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

Unit IV Leasing 12 h

Leasing - Nature and Types- Advantages and Disadvantages- Leverages - Financial Leverage - Operating leverage - EBIT and EPS analysis.
Case study on earning per share analysis.

Unit V Dividend Theories 10 h

Dividend Theories: Walter's Model - Gordon and MM's models - Dividend Policy - Forms of Dividend - Determinants of Dividend Policy.
Case study on dividend policy.



Note: 40% Problem 60% Theory

Case Studies related to the above Topics to be discussed Examined Externally.

(Section C : Compulsory question for Case Studies)

Text Books

- 1 Gupta. S. P., 2023, Advanced Financial Management, Sahitya Bhawan Publications, New Delhi.
- 2 Santosh. R. Jadhav, 2020, Advanced Financial Management, Himalaya Publishing House, Bengaluru.

References

- 1 Bhalla. V.K., 2022, International Financial Management: Text and Cases, 1st Edition, S.Chad and Co., New Delhi.
- 2 Prasanna Chandra, 2019, Financial Management, 10th Edition, Tata McGraw-Hill Publishers, Nodia.
- 3 Khan M Y,Jain P K. 2015, Financial Management. (8th Edn.) Tata McGraw-Hill Publishers, Nodia.
- 4 Pandey., I.M, 2015, Financial Management, (11 Edn.), Vikas Publishing House Pvt Limited, New Delhi.



Course Code	Course Name	Category	L	T	P	Credit
225CO2A4CC	CORPORATE SOCIAL RESPONSIBILITY	CORE	5	-	-	4

PREAMBLE

This course has been designed for students to learn and understand

- about the governance of CSR activities.
- how to monitor CSR activities are monitored.
- the CSR standards and audit.

COURSE OUTCOMES

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

CO Number	CO Statement	Knowledge Level
CO1	outline the importance of corporate social responsibility.	K2
CO2	explain the implementation of CSR policy under the Companies Act 2013.	K2
CO3	organize the governance of CSR activities.	K3
CO4	analyze how to monitor CSR activities.	K4
CO5	develop CSR standards and audit.	K3

MAPPING WITH PROGRAMME OUTCOMES

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

COURSE FOCUSES ON:

<input checked="" type="checkbox"/> Skill Development	<input checked="" type="checkbox"/> Entrepreneurial Development
<input checked="" type="checkbox"/> Employability	<input type="checkbox"/> Innovations
<input type="checkbox"/> Intellectual Property Rights	<input type="checkbox"/> Gender Sensitization
<input type="checkbox"/> Social Awareness/ Environment	<input type="checkbox"/> Constitutional Rights/ Human Values/ Ethics



225CO2A4CC	CORPORATE SOCIAL RESPONSIBILITY	SEMESTER IV
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Total Credits: 4

Total Instruction Hours: 60 h

Syllabus

Unit I Introduction 10 h

Meaning and Definition of CSR - Evolution of CSR - CSR in Indian Legislation from global perspective - Principles of CSR - Theories of CSR - CSR and Sustainable Development goals. CSR and Corporate Governance- Drivers of CSR - Concept of Charity- Corporate Citizenship - Corporate Philanthropy.
Case study on development of CSR.

Unit II Implementation of CSR Policy 13 h

CSR Policy - Constitution of CSR committee and its composition - CSR Design - CSR Budget - Implementation of CSR - CSR Process - CSR Activities - Provision of CSR in Companies Act, 2013 - CSR Committee; CSR Policy - CSR Expenditure; CSR Activities - Boards Responsibilities towards CSR Regulatory requirement of CSR Compliance in India - guidelines and notifications issued by the Ministry from time to time - Penalty for non compliance of section 135.
Case study on responsibilities of corporates towards CSR.

Unit III Governance of CSR Activities 12 h

Meeting of the CSR Committee - Preparation of CSR Report - Placing CSR Report in Board meeting - Board's responsibility towards CSR - CSR project management approach - Evaluation of CSR projects - CSR stakeholder communication, dialogue and engagement - CSR and risk Management - CSR as Organizational Brand Building.
Case study on CSR as brand building.

Unit IV Monitoring of CSR Activities 12 h

CSR process monitoring; Situation monitoring - beneficiary monitoring; organizational monitoring - financial monitoring; compliance monitoring; result monitoring- Internal Monitoring and Evaluation of CSR Activities - External Monitoring and Evaluation of CSR Activities; - CSR Committee and Board level review of CSR performance - CSR Reporting.
Case study on monitoring of CSR activities.

Unit V CSR Audit and Standards 13 h

CSR Audit; various issues relating to CSR Audit - Preparing and filing of annual CSR report - Sustainability of CSR Audit -Developing a CSR Audit programme - CSR audit checklist; benefits of CSR audit - Review of successful corporate initiatives and challenges of CSR - CSR Ratings, CSR awards. Social Accountability 8000 (SA8000) - Indian Standard Organization (ISO-26000-2010) - GST component in CSR.
Case study on developing CSR audit program.



Note: Case Studies related to the above Topics to be discussed Externally.

(Section C : Compulsory question for Case Studies)

Text Books

- 1 Prabhakaran Paleri, 2020, Corporate Social Responsibility: Concepts and Cases and Trends, 1st Edition, Cengage Learning India Pvt., Ltd., New Delhi.
- 2 Gupta C B .2019 .Business Ethics and Corporate Social responsibility [First Edition]. Scholar Tech Press, India.

References

- 1 Dr. Mahes Thakur, 2023, A Handbook on Corporate Social Responsibility, Blue Rose One Publisher, New Delhi.
- 2 Parkash Sharma and Dr. Deepika Gautam 2020.Ethics and Corporate Social Responsibility [First Edition] VK Global Publications Pvt Ltd , Haryana.
- 3 Raj Karan Dr. Vijeta Banwari 2019 Business Ethics and Corporate Social Responsibility, First Edition, JSR Publishing House LLP New Delhi.
- 4 Kamal Garg, 2023, Corporate Social Responsibility, Bharat Publisher, Chennai



Course Code	Course Name	Category	L	T	P	Credit
225CO2A4DA	INTERNATIONAL MARKETING	DSE	4	-	-	4

PREAMBLE

This course has been designed for students to learn and understand

- the concept of global marketing.
- about the international marketing policy.
- recent international promotion policy.

COURSE OUTCOMES

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

CO Number	CO Statement	Knowledge Level
CO1	understand the concept and growth of International Marketing.	K2
CO2	explain the pricing strategies for international marketing.	K2
CO3	classify various distribution channel.	K4
CO4	Interpret the international promotion policy.	K3
CO5	Construct the export documentation and procedures.	K3

MAPPING WITH PROGRAMME OUTCOMES

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

COURSE FOCUSES ON:

<input checked="" type="checkbox"/> Skill Development	<input checked="" type="checkbox"/> Entrepreneurial Development
<input checked="" type="checkbox"/> Employability	<input type="checkbox"/> Innovations
<input type="checkbox"/> Intellectual Property Rights	<input type="checkbox"/> Gender Sensitization
<input type="checkbox"/> Social Awareness/ Environment	<input type="checkbox"/> Constitutional Rights/ Human Values/ Ethics



225CO2A4DA	INTERNATIONAL MARKETING	SEMESTER IV
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Total Credits: 4

Total Instruction Hours: 48 h

Syllabus

Unit I Introduction

8 h

Introduction The concept of global marketing -Meaning, objective - Importance, Growth and Benefits - Scope and Challenge of international marketing - The dynamic environment of international marketing, International segmentation, Targeting & Positioning.

Case study on international segmentation.

Unit II International Product & Pricing Policy

12 h

Global Product - Product standardization and Adoption - Global Brands, Trademarks, Packaging and Labeling - International marketing of services - Global pricing, Export pricing, Global Pricing strategies for international markets.

Case study on pricing strategies for international markets.

Unit III International Marketing Channel Policy

8 h

Managing international distribution channels - Multinational retailers and Wholesalers - Global Logistics - Contemporary issues in International marketing - Future prospects in International marketing.

Case study on distribution channel policy.

Unit IV International Promotional Policy

8 h

International Promotion - Concept, Strategies: - International advertising, International Sales Promotion, Sales force and Their management - Other forms of promotion for global markets.

Case study on international sales promotion.

Unit V International Institutional Infrastructure & Documentation

12 h

Institutional infrastructure for export in India, Export Assistance, Introduction to Export documentation and procedures, framework, pre shipment & post shipment documents.

Case study on export documentation procedures.



Note: Case Studies related to the above Topics to be discussed Externally.

(Section C : Compulsory question for Case Studies)

Text Books

- 1 P.K. Vasudeva, 2019 , 'International Marketing' Excel books, New Delhi.
- 2 Varshney & Bhattacharya, 2017, International marketing management, 13th Edition, Sultan Chand & Sons, New Delhi.

References

- 1 R. Srinivasan, 2018 , 'International Marketing' Prentice Hall India.
- 2 Dana - Nicoleta, Laseu, 2017, 'International Marketing', Biztantra.
- 3 Philip R. Cateora, 2017, John Graham, 'International Marketing', Irvine - Sage Publications,
- 4 Michal R. Czinkota, Illkka A. Ronkainen, 2016,' Best Practices in International Marketing', Harcourt college Publishers.



Course Code	Course Name	Category	L	T	P	Credit
225CO2A4DB	FINANCIAL DERIVATIVES	DSE	4	-	-	4

PREAMBLE

This course has been designed for students to learn and understand

- the basic concepts of financial derivatives.
- about hedging and the development position of derivatives in India.
- the players and functions of stock futures.

COURSE OUTCOMES

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

CO Number	CO Statement	Knowledge Level
CO1	understand about the core concept of Derivatives and its types.	K2
CO2	outline Options and Futures.	K2
CO3	explain hedging and the development position of derivatives.	K3
CO4	analyze option trading and swap.	K4
CO5	categorize derivative market in India.	K3

MAPPING WITH PROGRAMME OUTCOMES

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

COURSE FOCUSES ON:

<input checked="" type="checkbox"/> Skill Development	<input checked="" type="checkbox"/> Entrepreneurial Development
<input checked="" type="checkbox"/> Employability	<input type="checkbox"/> Innovations
<input type="checkbox"/> Intellectual Property Rights	<input type="checkbox"/> Gender Sensitization
<input type="checkbox"/> Social Awareness/ Environment	<input type="checkbox"/> Constitutional Rights/ Human Values/ Ethics



225CO2A4DB	FINANCIAL DERIVATIVES	SEMESTER IV
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Total Credits: 4

Total Instruction Hours: 48 h

Syllabus

Unit I Introduction to derivatives 10 h

Definition of Financial derivatives- Features - Types - History of Derivatives Markets - Uses of Derivatives - Stock derivative - Index derivative - Forex derivative - Basis of derivatives - Forward Market: Forward Contract concept - Features - Classification of Forward Contracts - Forward Trading Mechanism - Forward Prices Vs Future Prices - Margin - types of margin. Case study on Forward trading mechanism.

Unit II Futures 8 h

Futures - Financial Futures Contracts - Types of Financial Futures Contract - Evolution of Futures Market in India - Traders in Futures Market in India - Functions and Growth of Futures Markets- Theories of Future prices - Future prices and Risk Aversion - Forward Contract Vs. Futures Contracts. Case study on traders in futures market.

Unit III Hedging and Stock Index Futures 10 h

Hedging and Stock Index Futures - Concepts - Perfect Hedging Model - Basic Long and Short Hedges - Cross Hedging - Hedging Objectives - Management of Hedge - Concept of Stock Index - Stock Index Futures - Stock Index Futures as a Portfolio management Tool - Speculation and Stock Index Futures - Stock Index Futures Trading in Indian Stock Market. Case study on perfect hedging model.

Unit IV Options and Swaps 12 h

Options and Swaps -Concept - Types - Option Valuation- Option Positions Naked and Covered Option - Underlying Assets in Exchange-traded Options - Determinants of Option Prices - Binomial Option Pricing Model - Black-Scholes Option Pricing - Basic Principles of Option Trading - SWAP: Concept, Evaluation and Features of Swap - Types of Financial Swaps - Interest Rate Swaps - Currency Swap - Debt-Equity Swap. Case study on option trading.

Unit V Financial Derivatives Market in India 8 h

Financial Derivatives Market in India - Need for Derivatives - Evolution of Derivatives in India - Major Recommendations of Dr. L.C. Gupta Committee -Derivatives Trading at NSE/BSE - Eligibility of Stocks -Emerging Structure of Derivatives Markets in India. Case study on derivative trading.



Note: Case Studies related to the above Topics to be discussed Externally.

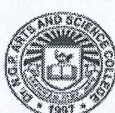
(Section C : Compulsory question for Case Studies)

Text Books

- 1 Gupta S.L., 2023, Financial Derivatives – Theory, Concepts and Problems, 2nd Edition, PHI Learning Pvt. Ltd., New Delhi.
- 2 Divyesh Patel C.S., 2021, Financial Derivatives: Theory, Concepts and Problems, Bhart Publishers, New Delhi.

References

- 1 Kevin. S, 2014, Commodity and Financial Derivatives, 2nd Edition, PHI Learning Pvt., Ltd., New Delhi.
- 2 Prakash B Yaragol, 2018, Financial Derivatives: Text and Cases, Vikar Publisher, New Delhi.
- 3 Duffie, D., and H. Zhu. 2010 “Does a Central Clearing Counterparty Reduce Counterparty Risk? ‘Working Paper, Stanford University.
- 4 Stulz M. Rene, (2009), Risk Management and Derivatives, Cen gage Learning, Delhi.



Course Code	Course Name	Category	L	T	P	Credit
225CO2A4DC	PROJECT MANAGEMENT	DSE	4	-	-	4

PREAMBLE

This course has been designed for students to learn and understand

- about project identification, formulation, appraisal and implementations.
- conceptual clarification to small scale industry and the stages involved in the establishment of small business.
- to integrate macroeconomic factors in business decision making.

COURSE OUTCOMES

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

CO Number	CO Statement	Knowledge Level
CO1	outline the basics of Project and Project Management.	K2
CO2	identify the opportunities of Investment to undergo project.	K3
CO3	analyze procedures in appraising a project using various methods.	K4
CO4	infer about the best planning and scheduling in planning.	K3
CO5	develop project contracting and control techniques.	K3

MAPPING WITH PROGRAMME OUTCOMES

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

COURSE FOCUSES ON:

<input checked="" type="checkbox"/> Skill Development	<input checked="" type="checkbox"/> Entrepreneurial Development
<input checked="" type="checkbox"/> Employability	<input type="checkbox"/> Innovations
<input type="checkbox"/> Intellectual Property Rights	<input type="checkbox"/> Gender Sensitization
<input type="checkbox"/> Social Awareness/ Environment	<input type="checkbox"/> Constitutional Rights/ Human Values/ Ethics



225CO2A4DC	PROJECT MANAGEMENT	SEMESTER IV
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Total Credits: 4

Total Instruction Hours: 48 h

Syllabus

Unit I Project & Project Management 8 h

Project – Meaning, Nature, Scope and Characteristics of a project; Dimensions of a Project –Types of project; project life cycle; An Introduction to Project Management:. Phases of Project Management -Nature and scope of project management ; Project management as a profession; Role of project manager.

Case study on project dimensions.

Unit II Project Identification 8 h

Project environment – identification of investment opportunities – project screening – prefeasibility study – project selection; project formulation – stages in project formulation – stages in project formulation; project report preparation; planning Commission's guidelines for project formulation.

Case study on project formulation.

Unit III Project Appraisal 10 h

Objectives, essential of a project methodology – Market appraisal – Technical appraisal – Financial appraisal –Commercial appraisal- Managerial appraisal Social Cost Benefit Analysis (SCBA) – L&M approach & UNIDO approach – SCBA in India.

Case study on project appraisal.

Unit IV Project planning and Scheduling 10 h

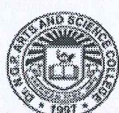
Objectives – process of planning - components of good planning – project designing and project scheduling and time estimate – Estimation of cost of project and means of financing.

Case study on budgeting.

Unit V Project Execution and Administration 12 h

Project Execution and Administration: Project contracting: Contract pricing, Types – Project organisation: Forms of organisation; Project direction; Project communication; Project coordination; Factors influencing effective project management – project over runs: Causes, Types and effects of over runs - Project Control: Control techniques – PERT, CPM: – Project review – Project audit.

Case study on project control.



Note: Case Studies related to the above Topics to be discussed Externally.

(Section C : Compulsory question for Case Studies)


Text Books

- 1 Erik. W. Larson Clifford F. Gray, 2021, Project Management, McGraw Hill, New Delhi.
- 2 Chaudhary. S, 2017, Project Management, Tata McGraw Hill, New Delhi.

References

- 1 Kalpesh Ashar, 2022, Project Management Essentials, 5th Edition, Vibrant Publishers, USA
- 2 Nagarajan. K., 2020, Project Management, 8th Edition, New Age International, New Delhi.
- 3 Vataliya, 2018, Project Management, Paradise Publisher, Jaipur.
- 4 Balaji. C.D., 2017, Project Management, 1st Edition, Margham Publication, Chennai.


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Dr.NGPASC

COIMBATORE | INDIA

M.Com. (Students admitted during the AY 2022-23)