

## **PG AND RESEARCH CENTRE OF COMMERCE - M.Com**

### **About the Department**

The Department of Commerce in our college was started in the year 1974-75 as only a men's college. Afterwards it was made as a co-educational Institution. The M.Com programme was started in the year 1985-86 followed by Ph.D in 2004. In the year M.Phil was started. After establishing M.Com, M.Phil and Ph.D the Department of Commerce was renamed as Post graduate and Research Centre of Commerce. The B.Com programme provides a strong foundation level of understanding of the functioning of business organizations, commercial transactions and various specialized operations such as Accounting, Finance, and Marketing and Human resource by offering a comprehensive curriculum. The two year M.Com Degree programme is divided into four semesters and is designed as per the Choice Based Credit System (CBCS) model curriculum prescribed by UGC. Now this year onwards as per the UGC guidelines we propose to introduce Outcome Based Education (OBE). It includes Core courses; Electives core courses, Non Major Elective and project.

The Post Graduate and Research Centre of Commerce is marching towards achieving the goal of teaching, research, and extension in Commerce oriented research to the rural people to kindle their mind and create an involvement in the field of social science research. So far our Department has produced 250 M.Phil. Scholars and 105 Ph.D. Scholars since it's inception.

The primary aim of the department is to make the Commerce students respond to changing social realities through the development and application of knowledge. It also thrives towards creating a people-centred, ecologically sustainable and just society that promotes and protects dignity, equality, social justice and human rights for all. The motto of the department is to focus on outreach programs that would help the students to serve the world well with innovations and wisdom across the broad range of humanity's challenges in the globalised era.

### **PRINCIPAL**

**Dr. P. Balagurusamy, M.A., M.Phil., M.Ed., P.G.D.C.A., Ph.D.,**

### **STAFF MEMBERS**

1. Dr. M. Ponniah, M.Com., M.Com(Co-op), MBA., P.G.D. H.R., PGDCA., M.Phil., Ph.D.  
**Associate Professor and Head**
2. Dr. M. Inbalakshmi, M.Com., M.B.A., P.G.D.C.A., M. Phil., NET., Ph.D.,  
**Associate Professor**
3. Dr. R. Balasubramani, M.Com., M.B.A., P.G.D.C.A., M. Phil., Ph.D.,  
**Assistant Professor**
4. Dr. M. Muruganandam, M.Com., M.Phil., M.B.A., P.G.D.C.A., Ph.D.,  
**Assistant Professor**
5. Dr. S. Srikala, M.Com., M.Phil., B.Ed., D.C.A., Ph.D  
**Assistant Professor**
6. Dr. E.M. Sharmila, M.F.C., M.Com., M.Phil., NET., Ph.D.,  
**Assistant Professor**
7. Mrs. V. Vetrisevi, M.Com., M.Phil., NET., SET.,  
**Assistant Professor**
8. Dr. S. Seenivasan, M.Com., M.Phil., Ph.D.,  
**Assistant Professor**
9. Dr. P. Ranichandrika, M.Com., M.Phil., M.B.A., Ph.D.,  
**Assistant Professor**
10. Dr. S. Amutha, M.Com., M.Phil., Ph.D., SET.,  
**Assistant Professor**
11. Dr. V. Ilakkia, M.Com., HDCA., CLP., M.Phil., Ph.D.,  
**Assistant Professor**
12. Mrs. B. Shakthi Sri, M.Com(CA), M.Phil., SET., B.Ed.,  
**Assistant Professor**
13. Mrs. S. Sumathy, M.Com., M.Phil.,  
**Assistant Professor**
14. Mr. M. Dhineshkumar, M.A(Eco), M.Com., M.Phil., NET.,  
**Assistant Professor**

### Programme Outcomes (POs)

The Post Graduate students passing out from GTN Arts College

- ❖ Acquire proficiency in Language, Arts, and Management studies and shall be equipped with ICT competencies including digital literacy.
- ❖ Gain dexterity in communication skills and to apply the concepts and skills in a focused thematic area through sustained critical inquiry.
- ❖ Develop necessary skills for employability and get instilled with ambition, involvement and responsibility by exploring their role in creating this world and positioning themselves in the 21st century.
- ❖ Get acquainted with lifelong learning process by exploring knowledge independently

### Programme Specific Outcomes (PSO)

On successful completion of the M.Com programme, the student will be able to:

PSO1: Develop Critical, Analytical, Cognitive skills among the students.

PSO2: Propose and implement appropriate decision in all areas of commerce and business management especially finance, marketing, human resource and operations

PSO3: Acquire advanced knowledge leading to innovation and entrepreneurship and employability in various sectors

PSO4: Nurture the students in intellectual, personal, inter personal and societal skill with a focus on relevant professional career.

PSO 5: Pursue higher education and advanced research in the field of Commerce

PSO6: Develop social and ethical values for conducting business with ethics and achieve high level of productivity with lifelong learning,

### Under Choice Based Credit System (CBCS)

#### Course Pattern for M.Com

The Post Graduate degree course consists of five vital components. They are as follows:

Part III Core Courses (Theory, Practical, Electives, and Project) and NME

#### Objectives

The Syllabus for Master of Commerce Programme under semester system has been designed on the basis of Choice Based Credit System (CBCS), which would focus on job oriented programmes and value added education. It will come into effect from June 2020 onwards.

#### Eligibility

Candidates should have passed the B.Com/B.Com CA/ B. Com (Co. op Mgt), BA RIM / BA Corporateship / B.Com B&I/BBA, and Degree from any University within India accepted as per UGC norms.

#### Duration of the Course

The students who join the M.Com Programme shall undergo a study period of two academic years – Four semesters.

#### Summary of Hours and Credits

##### PG Course – M.Com

Part	Semester	Specification	No. of Courses	Hrs	Credit	Total credits
III	I - IV	<b>Core Courses</b>				95
		<b>Theory</b>	16	96	80	
		<b>Electives</b>	2	12	10	
		<b>Project</b>	1	6	5	
	III	<b>Non Major Elective</b>	1	6	5	
<b>Overall Total for all IV Semesters</b>			20	120	100	100

**Note:** Syllabus for Advanced Business Statistics (20PCOC15) and Quantitative Techniques (20PCOC25) will be received from the Department of Economics.

**PG and Research Centre of Commerce - M.Com.  
Course Pattern – from 2020-2021 Batch**

Sem.	Part	Study Component	Course Code	Course Title	Hrs	Credit
I	III	Core Course I	20PCOC11	Advanced Accountancy	6	5
		Core Course II	20PCOC12	Financial Markets and Institutions	6	5
		Core Course III	20PCOC13	Marketing Management	6	5
		Core Course IV	20PCOC14	Entrepreneurship Development	6	5
		Core Course V	20PCOC15	Advanced Business Statistics	6	5
				<b>Total</b>	<b>30</b>	<b>25</b>
II	III	Core Course VI	20PCOC21	Accounting for Managerial Decisions	6	5
		Core Course VII	20PCOC22	Security Analysis and Portfolio Management	6	5
		Core Course VIII	20PCOC23	Customer Relationship Management	6	5
		Core Course IX	20PCOC24	Computerised Accounting with Tally	6	5
		Core Course X	20PCOC25	Quantitative Techniques	6	5
				<b>Total</b>	<b>30</b>	<b>25</b>
III	III	Core Course XI	20PCOC31	Advanced Corporate Accounting	6	5
		Core Course XII	20PCOC32	Direct Taxes	6	5
		Core Course XIII	20PCOC33	Business Research Methods	6	5
		Core Elective Course I	20PCOE31 20PCOE32	Organisational Behaviour Consumer Rights and Education	6	5
		Non Major Elective Course	20PCON31	Retail Marketing	6	5
				<b>Total</b>	<b>30</b>	<b>25</b>
IV	III	Core Course XIV	20PCOC41	Advanced Financial Management	6	5
		Core Course XV	20PCOC42	Indirect Taxes	6	5
		Core Course XVI	20PCOC43	Human Resources Management	6	5
		Core Elective Course II	20PCOE41 20PCOE42	Banking Technology Corporate Social Responsibility	6	5
	IV	Core Project I	20PCOC4P	Project	6	5
				<b>Total</b>	<b>30</b>	<b>25</b>

<b>Programme</b>	<b>M.Com</b>	<b>Programme Code</b>	<b>PCO</b>
<b>Course Code</b>	<b>20PCOC11</b>	<b>Number of Hours/Cycle</b>	<b>6</b>
<b>Semester</b>	<b>I</b>	<b>Max. Marks</b>	<b>100</b>
<b>Part</b>	<b>III</b>	<b>Credit</b>	<b>5</b>
<b>Core Course I</b>			
<b>Course Title</b>	<b>Advanced Accountancy</b>		
<b>Cognitive level</b>	<b>Up to K4</b>		

#### **Preamble**

The Post Graduate students of Commerce can have detailed knowledge in maintaining accounts under Single Entry System, how to apply an appropriation depreciation method, Lease accounting, how the accounting treatment is given in the case of branches, departments, and partnership concerns in various situations and Financial Accounting Standards.

#### **Unit I Single Entry System and Depreciation 19 Hours**

Single Entry System – Introduction – Characteristics – Advantages and Disadvantages – Single Entry System Vs. Double Entry System – Balance Sheet Vs. Statement of Affairs – Ascertainment of Profit – Net worth method – Conversion method; Depreciation – Introduction, Need, Causes – Methods – Change of method – Replacement of asset

#### **Unit II Accounting for Leasing 13 Hours**

Leasing – Meaning, Definitions, Terms used – Classification of leasing, Operating (or) Cancellable lease, Finance (or) Capital lease, Distinction between Operating lease and Finance lease – Accounting treatment – Finance lease and Operating lease.

#### **Unit III Branch and Departmental Accounts 18 Hours**

Branch Accounts – Introduction – Types – Dependent branches – Independent branches – Debtors system (Cost and Invoice price method) – Stock and Debtors system – Departmental Accounts – Meaning – Objectives – Advantages – Allocation and Apportionment of departmental expenses – Departmental Trading and Profit and Loss Account – Inter departmental transfer (Cost price and Invoice price)

#### **Unit IV Partnership Accounts 21 Hours**

Partnership Accounts – Fundamentals – Admission – Retirement – Death – Retirement cum Admission – Dissolution of a Firm – Insolvency of a Partner – Piece Meal Distribution.

#### **Unit V Financial Accounting Standards 19 Hours**

Accounting standards – Meaning, Definitions, Significances, Advantages and Disadvantages – International Financial Reporting Standards (IFRS) – Meaning, Definitions, Significances – Indian Accounting Standards (IndAS) – Applicability, Principles – Ind.AS1 – Presentation of Financial Statements – Ind.AS2 – Inventories – Ind.AS7 – Statement of Cash flows – Ind.AS8 – Accounting Policies, Changes in Accounting Estimates and Errors – Ind.AS103 – Business Combinations – Ind.AS 110 – Consolidated Financial Statements. (Theory only)

#### **Pedagogy**

*Class Room Lectures, Power point presentation, Group Discussion, Seminar, Quiz and Assignments*

#### **Text Books**

1. Jain. S.P. & Narang, K.L. (2018) *Advanced Accounting*, Kalyani publishers New Delhi, Volume – I, 18th Revised Edition.

#### **Reference Books**

1. Arulanandam. M.A & Raman, K.S. (2018) *Advanced Accountancy* Himalaya publications, New Delhi.

2. Shukla, M.C. Grewal. T.S. & Gupta, S.C.2 *Advanced Accountancy*, Sultan & Chand publications, New Delhi 2013.
3. Gupta. R.L. & Radhasamy, (2017) *Advanced Accounting* S.Chand & Company Ltd., New Delhi.

#### E-Resources

- <https://investopedia.com>
- <https://www.accountingtools.com>
- <https://www.toppr.com>

*Note: Questions shall be set as between theory and problems in the ratio of 30% and 70% respectively*

#### Course Outcomes

At the end of the course, students would be able to:

CO1	Describe single entry system and depreciation, solve the single entry problems by using net worth method and conversion method and apply suitable methods of depreciation in different situation.
CO2	Enumerate Leasing, classify leasing and compare operating lease with finance lease, identify and solve the problems in finance and operating lease
CO3	Identify the meaning, types and different accounting procedures for different branches and department types of businesses.
CO4	Prepare partnership accounts in various situations
CO5	List out accounting standards, IFRS and IndAS, explain the significance of AS and IFRS, develop the theoretical understanding of IndAS and categories various types of AS, IFRS and Ind AS

#### Mapping of Course Outcomes (COs) with Programme Specific Outcomes

	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6
<b>CO1</b>	2	3	1	2	1	3
<b>CO2</b>	3	3	2	1	2	2
<b>CO3</b>	2	2	2	1	2	3
<b>CO4</b>	3	2	3	2	1	2
<b>CO5</b>	1	3	0	3	0	2

3. High 2. Moderate 1. Low

**Articulation Mapping -K Levels with Course Outcomes (COs)**

Units	COs	K-Level	Section A		Section B	Section C
			MCQs		Either/ or Choice	Open Choice
			No. of Questions	K-Level	No. of Question	No. of Question
1	CO1	Up to K2	2	K1 & K2	2(K1& K1)	1(K2)
2	CO2	Up to K2	2	K1 & K2	2(K2& K2)	1(K2)
3	CO3	Up to K3	2	K1 & K2	2(K3& K3)	1(K3)
4	CO4	Up to K3	2	K1 & K2	2(K3& K3)	1(K3)
5	CO5	Up to K4	2	K1 & K2	2(K4& K4)	1(K4)
No of Questions to be asked			10		10	5
No of Questions to be answered			10		5	3
Marks For each Question			1		4	10
Total Marks for each Section			10		20	30

K1 – Remembering and recalling facts with specific answers

K2 – Basic understanding of facts and stating main ideas with general answers

K3 – Application oriented – Solving problems

K4 – Examining, analyzing, presentation and make inferences with evidences

**Distribution of Section - Wise Marks with K Levels**

K Levels	Section A (No Choice)	Section B (Either/or)	Section C (Open choice)	Total Marks	% of Marks without Choice	Consolidated (Rounded off)
K1	5	8	-	13	13%	13%
K2	5	8	20	33	33%	33%
K3	-	16	20	36	36%	36%
K4	-	8	10	18	18%	18%
Total Marks	10	40	50	100	100%	100%

### Lesson Plan

Unit	Description	Hours	Mode
I	Single Entry System	2	Classroom Lectures, Assignments PPT Presentation Quiz, Seminar, Assignment
	Balance Sheet Vs. Statement of Affairs.	3	
	Ascertainment of Profit	6	
	Depreciation.	2	
	Depreciation Methods	6	
II	Leasing	2	Classroom Lectures, Assignments PPT Presentation Quiz, Seminar Assignment
	Classification of leasing	5	
	Accounting treatment	6	
III	Branch Accounts	2	Classroom Lectures, Assignments PPT Presentation Quiz, Seminar Assignment,
	Dependent branches	3	
	Independent branches	4	
	Departmental Accounts	2	
	Allocation and Apportionment of departmental expenses and departmental transfer	3	
	Inter departmental transfer	4	
IV	Partnership Accounts	3	Classroom Lectures, Assignments PPT Presentation Quiz Seminar Assignment
	Admission	4	
	Retirement	4	
	Death	3	
	Dissolution of a Firm	7	
V	Accounting standards	2	Classroom Lectures, Assignments PPT Presentation Quiz Seminar Assignment
	International Financial Reporting Standards (IFRS)	2	
	Accounting Standards (Ind. AS)	2	
	Different Accounting Standards.	8	
	Changes in Accounting Estimates and Errors	2	
	Consolidated Financial Statements	3	

Course designed by : Dr.M. Muruganandan & Mr. M. Dhineshkumar

<b>Programme</b>	<b>M.Com</b>	<b>Programme Code</b>	<b>PCO</b>
<b>Course Code</b>	<b>20PCOC12</b>	<b>Number of Hours/Cycle</b>	<b>6</b>
<b>Semester</b>	<b>I</b>	<b>Max. Marks</b>	<b>100</b>
<b>Part</b>	<b>III</b>	<b>Credit</b>	<b>5</b>
<b>Core Course II</b>			
<b>Course Title</b>	<b>Financial Markets and Institutions</b>		
<b>Cognitive level Up to K4</b>			

### **Preamble**

To introduce the students about financial markets and educate them on Capital market, Money market and to acquaint the students with the knowledge on the functioning of various financial institutions and on the working of various credit rating agencies.

#### **Unit I Financial Markets 18 hours**

Financial markets -Introduction- meaning - definition - role - functions - constituents - financial instruments - capital market instruments - Indian money and capital markets - global financial markets - Money market: meaning - characteristics - importance - general functions - segments - financial institutions - characteristics of developed money market - global money markets - Call money market: meaning - features - benefits - Indian call money market - call money rates - Commercial paper market: meaning - features - Satellite Dealers (SDs)

#### **Unit II Commercial Paper Market , Certificate of Deposit (CD) Market and Gilt-edged Securities Market 17 hours**

Commercial Paper Market - Meaning - importance - developed bill market - shortcomings of Indian bill market - Bill Market Scheme, 1952 - Bill market Scheme, 1970 - IDBI Bill Rediscounting Scheme - Reasons for the failure of bill market scheme - revitalizing bill market - Certificate of Deposit (CD) market: meaning - features - time deposit Vs certificate of deposit - role of DFHI - Treasury Bill Market: meaning - Treasury Bills - general features - Indian TBs - Benefits - Gilt-edged securities market: meaning - features - Repos, government bonds - importance of gilt-edged market

#### **Unit III Capital Market Instruments and New Issue Market 20 hours**

Meaning –characteristics – evolution and growth – major issues – Capital market instruments – meaning – types – preference shares – equity shares – non-voting equity shares – company fixed deposits – warrants – debentures and bonds – global debt instruments – New Issues Market (NIM) – meaning – NIM and secondary market – methods of marketing securities – intermediaries in NIM – Debt market – meaning – advantages – risks on debt – role of bond market – price determination – yield of bond.

#### **Unit IV Financial Service Institutions 17 hours**

Financial service institutions – Clearing Corporation of India Limited – settlement of risks – risk management system – benefits –CRISIL – range of services – CIBIL – credit information – credit assessment – mechanism – defaulted credit facility – access to CIBIL information – credit information report – DFHIL – ICRA – Moody’s Investor Service – Standard & Poor – Fitch Ratings – OTCEI – NSDL – STCI

#### **Unit V Financial Institutions 18 hours**

Financial Institutions–meaning – special characteristics – money market institutions – capital market institutions – cooperative banking institutions –National Housing Bank – functions and working – EXIM bank of India – functions and working – NABARD – functions and working – RBI – functions and working – NBFCs – FIIs – IMF – World Bank – IFC – ADB – Stock exchange – meaning – functions- traders – role of SEBI – stock trading – regulatory framework – Insider trading – speculation – Investor protection – listing .

### **Pedagogy**

*Class Room Lectures, Power point presentation, Group Discussion, Seminar, Quiz, Assignments*



**Text Book**

1. Bhole L.M.,(2016) *Financial Institutions and Markets*, Tata McGraw Hill, New Delhi , 6<sup>th</sup>revised edition, Reprint 2019.

**Reference Books**

1. Meir kohn, (2004), *Financial Institutions and Markets*, Oxford University Press, New Delhi
2. Gurusamy S, (2015), *Financial Markets and Institutions*, Vijay Nicole Imprints Ltd, Chennai
3. Rose, Peter S., And Fraser, Donald R, (2000), *Financial Institutions: Understanding and Managing Financial Services*, Tex Business Publications, New York
4. Kinsella, Ray, (2009), 'New Issues in Financial Services, Powell's Books, London
5. Khan M Y, (2001), 'Financial Services', Tata McGraw Hill, New Delhi

**E- Resources**

- www.researchgate/net
- ebooks.lpu.de.in
- www.pondiuni.edu.in

**Course Outcomes**

After completing the course, the student would be able to:

<b>CO 1</b>	Describe financial markets, analyse various financial instruments, categorize call money market and commercial paper market Instruments.
<b>CO 2</b>	Explain the importance of bill market , analyse the role of certificate of deposit market and Gilt edged securities market
<b>CO 3</b>	Describe capital market, classify the different types of capital market instrument and analyse the new issue market and secondary market
<b>CO 4</b>	Explain the benefits of credit ratings and classify the service rendered by various credit rating agencies
<b>CO 5</b>	Describe the stock exchange , explain its role, Identify money market and capital market institutions and analyse its functions and workings

**Mapping of Course Outcomes (COs) with Programme Specific Outcomes**

	<b>PSO1</b>	<b>PsO2</b>	<b>PSO3</b>	<b>PSO4</b>	<b>PSO5</b>	<b>PSO6</b>
CO1	3	1	3	1	0	1
CO2	2	1	2	1	0	1
CO3	3	3	2	1	0	2
CO4	3	3	2	1	1	2
CO5	2	1	3	2	1	2

3. High 2. Moderate 1. Low

**Articulation Mapping - K Levels with Course Outcomes (COs)**

Units	COs	K – Level	Section A		Section B	Section C
			MCQs		Either/or Choice	Open Choice
			No. of Questions	K-Level	No. of Questions	No. of Questions
1	CO1	Up to K2	2	K1 & K2	2(K1&K1)	1(K2)
2	CO2	Up to K2	2	K1 & K2	2(K2&K2)	1(K2)
3	CO3	Up to K3	2	K1 & K2	2(K3&K3)	1(K3)
4	CO4	Up to K3	2	K1 & K2	2(K2&K2)	1(K3)
5	CO5	Up to K4	2	K1 & K2	2(K3&K3)	1(K4)
No of Questions to be asked			10		10	5
No of Questions to be answered			10		5	3
Marks for each Question			1		4	10
Total Marks for each Section			10		20	30

K1 – Remembering and recalling facts with specific answers

K2 – Basic understanding of facts and stating main ideas with general answers

K3 – Application oriented – Solving problems

K4 – Examining, analyzing, presentation and make inferences with evidences

**Distribution of Section –wise Marks with K Levels**

K Levels	Section A (No Choice)	Section B (Either/or)	Section C (Open choice)	Total Marks	% of Marks without choice	Consolidated (Rounded off)
<b>K1</b>	5	8	-	13	13	13
<b>K2</b>	5	16	20	41	41	41
<b>K3</b>	-	16	20	36	36	36
<b>K4</b>	-	-	10	10	10	10
<b>Total Marks</b>	10	40	50	100	100	100

**Lesson Plan**

Unit	Description	Hours	Mode
<b>I</b> <b>Introduction: Financial markets</b>	<b>Financial markets</b> - meaning - definition - role - functions - constituents	3	Class Room Lectures, Power point presentation, Group Discussion, Seminar, Quiz, Assignments
	<b>Financial instruments</b> - capital market instruments - Indian money and capital markets - global financial markets	5	
	<b>Money market:</b> meaning - characteristics - importance - general functions - segments - financial institutions - characteristics of developed money market - global money markets	5	
	<b>Call money market:</b> meaning - features - benefits - Indian call money market - call money rates	3	
	<b>Commercial paper market:</b> meaning - features - Satellite Dealers (SDs)	2	

<p style="text-align: center;"><b>II Commercial paper market</b></p>	<p><b>Commercial paper market:</b> meaning - importance - developed bill market - shortcomings of Indian bill market - Bill Market Scheme, 1952 - Bill market Scheme, 1970 - IDBI Bill Rediscounting Scheme - Reasons for the failure of bill market scheme - revitalizing bill market –</p> <p><b>Certificate of Deposit (CD) market:</b> meaning - features - time deposit Vs certificate of deposit - role of DFHI - Treasury Bill Market: meaning - Treasury Bills - general features - Indian TBs - Benefits</p> <p><b>Gilt-edged securities market:</b> meaning - features - Repos, government bonds - importance of gilt-edged market</p>	<p style="text-align: center;">6</p> <p style="text-align: center;">6</p> <p style="text-align: center;">5</p>	<p style="text-align: center;">Class Room Lectures, Power point presentation, Group Discussion, Seminar, Quiz, Assignments</p>
<p style="text-align: center;"><b>III Capital Market</b></p>	<p><b>Capital Market</b> meaning- characteristics – evolution and growth – major issues</p> <p><b>Capital market instruments</b> – meaning – types – preference shares – equity shares – non-voting equity shares – company fixed deposits – warrants – debentures and bonds global debt instruments</p> <p><b>New Issues Market (NIM)</b> – meaning – NIM and secondary market – methods of marketing securities – intermediaries in NIM – Debt market – meaning – advantages – risks on debt – role of bond market – price determination – yield of bond.</p>	<p style="text-align: center;">4</p> <p style="text-align: center;">8</p> <p style="text-align: center;">8</p>	<p style="text-align: center;">Class Room Lectures, Power point presentation, Group Discussion, Seminar, Quiz, Assignments</p>
<p style="text-align: center;"><b>IV Financial service institutions – Clearing Corporation of India Limited</b></p>	<p>Settlement of risks – risk management system – benefits – <b>CRISIL</b> – range of services – <b>CIBIL</b> – credit information –</p> <p>Credit assessment – mechanism – defaulted credit facility – access to CIBIL information – credit information report –</p> <p><b>DFHIL</b> – <b>ICRA</b> – Moody’s Investor Service – Standard &amp; Poor – Fitch Ratings – <b>OTCEI</b> – <b>NSDL</b> – <b>STCI</b></p>	<p style="text-align: center;">6</p> <p style="text-align: center;">5</p> <p style="text-align: center;">6</p>	<p style="text-align: center;">Class Room Lectures, Power point presentation, Group Discussion, Seminar, Quiz, Assignments</p>
<p style="text-align: center;"><b>V Financial Institutions</b></p>	<p><b>Financial Institutions</b> meaning – special characteristics – money market institutions – capital market institutions – cooperative banking institutions</p> <p><b>National Housing Bank</b> – functions and working – <b>EXIM bank of India</b> – functions and working – <b>NABARD</b> –</p>	<p style="text-align: center;">6</p>	<p style="text-align: center;">Class Room Lectures, Power point presentation, Group Discussion,</p>

	functions and working – RBI – functions and working – NBFCs – FIIs – IMF – World Bank – IFC – ADB - Stock exchange – meaning – functions-traders – role of SEBI – stock trading – regulatory framework – Insider trading – speculation – Investor protection – listing .	6  6	Seminar, Quiz, Assignments
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As per the TANSICHE syllabus

<b>Programme</b>	<b>M.Com</b>	<b>Programme Code</b>	<b>PCO</b>
<b>Course Code</b>	<b>20PCOC13</b>	<b>Number of Hours/Cycle</b>	<b>6</b>
<b>Semester</b>	<b>I</b>	<b>Max. Marks</b>	<b>100</b>
<b>Part</b>	<b>III</b>	<b>Credit</b>	<b>5</b>
<b>Core Course III</b>			
<b>Course Title</b>	<b>Marketing Management</b>		
<b>Cognitive level Up to K4</b>			

**Preamble**

Understanding the concept, different types of marketing including Digital Marketing in the Globalized era and to acquire the knowledge about Market segmentation, Consumer Behaviour, Product, Price, Promotion, Channels of Distribution and Market Research

**Unit 1 Introduction to Marketing Management 18 Hours**

Meaning and definition of Marketing Management - Functions of Marketing Management-The product Concept-Selling Concept-Marketing Concept-Social Marketing Concepts-Marketing Management Process-Analysing Marketing Opportunities- Marketing Environment – Internal and External environment. Marketing management in the globalized era.

**Unit II Market Segmentation and Consumer Behaviour 17 Hours**

Market Segmentation – Bases of segmenting Consumer Markets – Requirements for effective segmentation. Market Targeting – Selecting Target Market Segments – Mass Marketing – Differentiated Marketing - Niche Marketing – Micro Marketing – Local Marketing – Customized Marketing – Market Differentiation and Positioning - Value Proposition – Proposition Strategies;

Consumer Market – Customer Behaviour –Determinants of Customer Behaviour– Factors influencing Consumer Behaviour - Types of Buying Decision Behaviour – Consumer buying decision process - Consumer adoption process - Organizational Buying Process.

**Unit III Product Management and Pricing 20 Hours**

Concept of Product - Classification of products – Major product decisions – Product Line and Product mix – New product development process – Product Life Cycle – Reasons for failure of new products – Branding – Meaning – Importance – Brand building process – Advantages of a good brand name – Brand value – Labelling – Significance – Factors to be considered while deciding the packages – Legal obligation regarding labelling

Meaning and importance of pricing – Pricing – Pricing decision – Procedure for setting price, Pricing policies and strategies – Pricing objectives – Process of price determination of a product – Methods and strategies

**Unit IV Channels of Distribution and Promotion Decision 18 Hours**

Channels of Distribution – Concept and Importance, Different types of distributions – Various alternative channels used for consumer and industrial products – Factors influencing Channels of distribution – Intermediaries – Middlemen and their functions, motivation and performance appraisal of distribution middlemen, - Retailing and wholesaling channel management – Selection – Developments and Indian perspective, Distribution logistics

Meaning and importance of promotion – Communication process – Promotion tools -their Effectiveness – determining optimal promotion mix – Developing and implementing a promotional campaign – Promoting through internet – Promotion scene in India.

**Unit V Modern Marketing and Marketing Research 17 Hours**

Types of Marketing - Digital Marketing - Rural Marketing - Retail Marketing - Event Marketing - Green marketing - Organised Marketing - Co-operative Marketing - Social marketing , Agricultural Marketing.

Marketing Research- Meaning and definition of Marketing Research -- Need for scope and kinds of Marketing Research - Marketing Research Procedure/Research Design Preparation of Marketing research report.

**Pedagogy**

Class Room Lectures, Power point presentation, Group Discussion, Seminar, and Quiz

**Text Books**

1. Philip Kotler., (2016) *Marketing Management* , Prentice Hall, New Delhi.(14<sup>th</sup> Edition)(Re-Print)
2. Pillai R.S.N. and Bhagavati., (2016) *Modern Marketing*, S.Chand & Company Pvt. Ltd., New Delhi(Re-Print)

**Reference Books**

1. Sherlakar., (2016) *Marketing Management*, Himalaya Publishing House , New Delhi.(Re-Print)
2. Etzel-Michael J. Bruce J. Walker and William J. Stanton- *Fundamentals of Marketing*- 11<sup>th</sup> ed.- McGraw Hill– 2008.
3. Saxena, *Marketing Management*, Sultan Publisher, 2008.
4. Paul Baines Paul, Fill Chris & Page Kellm, *Essentials of Marketing*-, Oxford Publication.
5. Moorthi, YLR, *Brand Management the Indian Context*, Vikas Publishing House Pvt. Ltd

**E-resources**

- [www.managementstudyguide.com](http://www.managementstudyguide.com)
- [www.yourarticlelibrary.com](http://www.yourarticlelibrary.com)
- <http://nptel.ac.in>

**Course Outcome**

At the end of the course the students would be able to

CO1	Describe the concepts like marketing management, practices and measures to operate effectively in international settings.
CO2	Explain the market segmentation process, apply strategies in marketing, understand and develop consumer behaviour concept.
CO3	Interpret the different types of channels and pricing strategies, product line, product mix, brand equity, brand Find the different.
CO4	Identify the different types of marketing, modern marketing and how to promote the product in the market.
CO5	Analyse the modern marketing and apply the techniques in marketing research.

**Mapping of Course Outcomes (COs) with Programme Specific Outcomes**

	PO1	PO2	PO3	PO4	PO5	PO6
CO1	3	3	3	2	3	3
CO2	3	1	2	2	3	2
CO3	3	3	3	2	2	2
CO4	3	3	3	2	2	2
CO5	3	2	3	3	2	2

3. High 2. Moderate 1. Low

**Articulation Mapping - K Levels with Course Outcomes (COs)**

Units	COs	K – Level	Section A		Section B	Section C
			MCQs		Either/or Choice	Open Choice
			No. Of Questions	K-Level	No. Of Questions	No. Of Questions
1	CO1	Up to K2	2	K1 & K2	2(K1&K1)	1(K2)
2	CO2	Up to K3	2	K1 & K2	2(K2&K2)	1(K3)
3	CO3	Up to K3	2	K1 & K2	2(K2&K2)	1(K3)
4	CO4	Up to K3	2	K1 & K2	2(K2&K2)	1(K3)
5	CO5	Up to K4	2	K1 & K2	2(K3&K3)	1(K4)
No of Questions to be asked			10		10	5
No of Questions to be answered			10		5	3
6Marks for each Question			1		4	10
Total Marks for each Section			10		20	30

K1 – Remembering and recalling facts with specific answers

K2 – Basic understanding of facts and stating main ideas with general answers

K3 – Application oriented – Solving problems

K4 – Examining, analyzing, presentation and make inferences with evidences

**Distribution of Section –wise Marks with K Levels**

K Levels	Section A (No Choice)	Section B (Either/or)	Section C (Open choice)	Total Marks	% of Marks without choice	Consolidated (Rounded off)
<b>K1</b>	5	8	-	13	13	13
<b>K2</b>	5	24	10	39	39	39
<b>K3</b>	-	8	30	38	38	38
<b>K4</b>	-	-	10	10	10	10
<b>Total Marks</b>	10	40	50	100	100	100

**Lesson Plan**

Unit	Description	Hours	Mode
<b>I Introduction to Marketing Management</b>	(a)Meaning and definition of Marketing Management, Functions of Marketing Management	<b>5</b>	<b>Class room lecturing, PPT presentation, Group discussion Quiz and Seminar</b>
	(b)The product Concept-Selling Concept-Marketing Concept, Social Marketing Concepts	<b>4</b>	
	(c)Marketing Management Process-Analysing Marketing Opportunities	<b>3</b>	
	(d)Marketing Environment, Internal and External environment. Marketing management in the globalized era.	<b>6</b>	

<b>II Market Segmentation and Consumer Behaviour</b>	(a)Market Segmentation – Bases of segmenting Consumer Markets – Requirements for effective segmentation.	<b>3</b>	<b>Class room lecturing, PPT presentation, Group discussion Quiz and Seminar</b>
	(b)Market Targeting – Selecting Target Market Segments – Mass Marketing – Differentiated Marketing - Niche Marketing – Micro Marketing – Local Marketing – Customized Marketing – Market Differentiation and Positioning - Value Proposition – Proposition Strategies;	<b>6</b>	
	(c) Consumer Market – Customer Behaviour – Determinants of Customer Behaviour	<b>2</b>	
	(d) Factors influencing Consumer Behaviour - Types of Buying Decision Behaviour – Consumer buying decision process - Consumer adoption process - Organizational Buying Process.	<b>6</b>	
<b>III Product Management and Pricing</b>	(a)Concept of Product - Classification of products – Major product decisions – Product Line and Product mix	<b>4</b>	<b>Class room lecturing, PPT presentation, Group discussion Quiz and Seminar</b>
	(b)New product development process – Product Life Cycle – Reasons for failure of new products, Branding – Meaning – Importance – Brand building process – Advantages of a good brand name – Brand value – Labelling – Significance	<b>7</b>	
	(c) Factors to be considered while deciding the packages – Legal obligation regarding labelling	<b>2</b>	
	(d)Meaning and importance of pricing – Pricing – Pricing decision – Procedure for setting price, Pricing policies and strategies – Pricing objectives – Process of price determination of a product – Methods and strategies	<b>7</b>	
<b>IV Channels of Distribution and Promotion Decision</b>	(a)Channels of Distribution – Concept and Importance, Different types of distributions – Various alternative channels used for consumer and industrial products – (b)Factors influencing Channels of distribution – Intermediaries – Middlemen and their functions, motivation and performance appraisal of distribution	<b>5</b>	<b>Class room lecturing, PPT presentation, Group discussion Quiz and Seminar</b>
	(c)middlemen, - Retailing and wholesaling channel management – Selection – Developments and Indian perspective , Distribution logistics	<b>2</b>	
	(d)Meaning and importance of promotion – Communication process – Promotion tools -their Effectiveness – determining optimal promotion mix – Developing and implementing a promotional campaign – Promoting through internet – Promotion scene in India.	<b>5</b>	
		<b>6</b>	
<b>V Modern Marketing and Marketing Research</b>	(a)Types of Marketing - Digital Marketing - Rural Marketing - Retail Marketing - Event Marketing - Green marketing - Organised Marketing - Co-operative Marketing - Social marketing , Agricultural Marketing.	<b>7</b>	<b>Class room lecturing, PPT presentation, Group discussion Quiz and Seminar</b>
	(b)Marketing Research- Meaning and definition of Marketing Research	<b>4</b>	
	(c) Need for scope and kinds of Marketing Research-Marketing Research Procedure/Research Design Preparation of Marketing research report.	<b>6</b>	

Course designed by Dr.M. Ponniah Dr. S. Amutha



<b>Programme</b>	<b>M.Com</b>	<b>Programme Code</b>	<b>PCO</b>
<b>Course Code</b>	<b>20PCOC14</b>	<b>Number of Hours/Cycle</b>	<b>6</b>
<b>Semester</b>	<b>I</b>	<b>Max. Marks</b>	<b>100</b>
<b>Part</b>	<b>III</b>	<b>Credit</b>	<b>5</b>
<b>Core Course IV</b>			
<b>Course Title</b>	<b>Entrepreneurship Development</b>		
<b>Cognitive Level up to K4</b>			

#### **Preamble**

To enable students to understand the concept of Entrepreneurship, to make students gain knowledge on the supporting services available for entrepreneurs, to equip students to prepare a suitable business plan and provide assistance in obtaining required funds to start an enterprise and to motivate the students to become successful entrepreneur.

#### **Unit I Introduction to Entrepreneurs 18 Hours**

Entrepreneur –Meaning – Definition – Characteristics – Functions – Role of Entrepreneurs for the economic development of a nation – Classification of entrepreneurs – Factors affecting entrepreneurial growth.

#### **Unit II Entrepreneurship development 18 Hours**

Entrepreneurship – Concept – Distinction between Entrepreneur and Entrepreneurship - Entrepreneurship Development Programmes – Objectives - Stages in EDP- Pre-training Stage – Training phase – Post Training – Evaluation and Feedback of EDP.

#### **Unit III Project Formulation and Project Report 20 Hours**

Project Identification - Sources of ideas – Preliminary evaluation and testing of ideas – Constraints - Project formulation – Stages- Feasibility study and Feasibility Report – Selection Criteria. Project Report - Project Appraisal – Technical – commercial appraisal –Financial appraisal– Sources of finance – Steps to start an industrial unit.

#### **Unit IV Institutions and incentives 17 Hours**

Entrepreneurial Development – Role of Institutions – NSIC, TIIC, SIPCOT, KVIC, DIC, ITCOT,SISI, NABARD and Commercial Banks and Rural Bank Incentives and Subsidies of State and Central Govt. – Aims – Backward areas – Industrial Estates.

#### **Unit V Women Entrepreneurs, TREAD and Start up India 17 Hours**

Concept of women entrepreneurship – function and role of women entrepreneurs – growth of women entrepreneurship in India – recent trends in development of women entrepreneurs .

TREAD (Trade Related Entrepreneurship Assistance and Development) scheme for Women product group and states identified for the programme – financial Assistance and grant assistance available under the programme.

#### **Pedagogy**

Class Room Lectures, Power point presentation, Group Discussion, Role play Seminar, Quiz, Assignments, Experience Discussion.

#### **Text Book**

1. Gordon K.Natarajan. E. ( 2017), *Entrepreneurship Development*, Himalaya Publishing House, New Delhi.

#### **Reference Books**

1. Khanka S.S. (2017), *Entrepreneurial Development*, S.Chand & Co. Ltd, New Delhi. 12<sup>th</sup> Edition.
2. Desai Vasant. (2016), *Entrepreneurial Development and Management*, Himalaya Publishing House, New Delhi.
3. Satish Taneja. (2017), *Entrepreneur Development*, Himalaya Publishing House, Dew Delhi.

### E-Resources

- www.ediindia.org
- www.ppper.com
- bijuce.com
- www.businessmanagementidea.com
- www.academia.edu

### Course Outcomes

At the end of the course, students would be able to:

<b>CO1</b>	Spell the various aspects of entrepreneur and importance of entrepreneurship.
<b>CO2</b>	Explain the concept of Entrepreneurship Development Programmes
<b>CO3</b>	Prepare project report and project formulation feasibility report.
<b>CO4</b>	Analyse the role of various financial institutions and its support.
<b>CO5</b>	Examine the various programmes available for granting financial assistant for women.

### Mapping of Course Outcomes (COs) with Programme Specific Outcomes

	PO1	PO2	PO3	PO4	PO5	PO6
CO1	3	2	2	2	3	2
CO2	2	2	1	2	2	2
CO3	3	2	1	1	2	2
CO4	3	2	2	0	0	2
CO5	3	2	2	0	0	2

3. High 2. Moderate 1. Low

### Articulation Mapping - K Levels with Course Outcomes (COs)

Units	COs	K-Level	Section A		Section B	Section C
			MCQs		Either/ or Choice	Open Choice
			No. Of Questions	K-Level	No. Of Question	
1	CO1	Up to K2	2	K1 & K2	2(K1& K1)	1(K2)
2	CO2	Up to K2	2	K1 & K2	2(K2& K2)	1(K2)
3	CO3	Up to K3	2	K1 & K2	2(K1& K1)	1(K3)
4	CO4	Up to K4	2	K1 & K2	2(K3& K3)	1(K4)
5	CO5	Up to K3	2	K1 & K2	2(K2& K2)	1(K3)
No of Questions to be asked			10		10	5
No of Questions to be answered			10		5	3
Markes For each Question			1		4	10
Total Marks for each Section			10		20	30

K1 – Remembering and recalling facts with specific answers

K2 – Basic understanding of facts and stating main ideas with general answers

K3 – Application oriented – Solving problems

K4 – Examining, analyzing, presentation and make inferences with evidences

**Distribution of Section - Wise Marks with K Levels**

<b>K Levels</b>	<b>Section A (No Choice)</b>	<b>Section B (Either/or)</b>	<b>Section C (Open choice)</b>	<b>Total Marks</b>	<b>% of Marks without Choice</b>	<b>Consolidated ( Rounded off )</b>
K1	5	16	-	21	21	21
K2	5	16	20	41	41	41
K3	-	8	20	28	28	28
K4	-	-	10	10	10	10
Total Marks	10	40	50	100	100	100

**Lesson Plan**

<b>Unit</b>	<b>Description</b>	<b>Hours</b>	<b>Mode</b>
<b>I Introduction to entrepreneurs</b>	a) Entrepreneur – Characteristics and Functions	5	Lecture, Group
	b) Role of Entrepreneurs in the economic development.	3	Discussion. Seminar
	c) Classification of entrepreneurs.	4	
	d) Factors affecting entrepreneurial growth.	6	
<b>II Entrepreneurship development</b>	a) Entrepreneurship-Distinction between Entrepreneur and Entrepreneurship.	5	Lecture, PPT
	b) Entrepreneurship Development Programmes	6	Presentatio n
	c) Stages in EDP.	7	Seminar
<b>III Project Formulation and Project Report</b>	a) Project Identification	2	Lecture, PPT,
	b) Project formulation	2	Seminar
	c) Feasibility study and Feasibility Report	4	Group
	d) Project Report and Project Appraisal	6	Discussion.
	e) Steps to start an industrial unit.	6	
<b>IV Institutions and incentives</b>	a) Role of Institutions	3	Lecture, PPT,
	b) Financial Institutions	6	Seminar
	c) Incentives and Subsidies	5	Group
	d) Industrial Estates.	3	Discussion.
<b>V Women Entrepreneur, TREAD and start up India</b>	a) Women Entrepreneur	4	Lecture, PPT,
	b) Role of women entrepreneur	3	Seminar
	c) TREAD(Trade Related Entrepreneurship Assistance and Development)	4	Group
	d) Financial assistance for women entrepreneur.	4	Discussion.
		2	

As per the TANSCHÉ syllabus

<b>Programme</b>	<b>M.Com</b>	<b>Programme Code</b>	<b>PCO</b>
<b>Course Code</b>	<b>20PCOC21</b>	<b>Number of hour/cycle</b>	<b>6</b>
<b>Semester</b>	<b>II</b>	<b>Max. Marks</b>	<b>100</b>
<b>Part</b>	<b>III</b>	<b>Credit</b>	<b>5</b>
<b>Core Course VI</b>			
<b>Course Title</b>	<b>Accounting for Managerial Decisions</b>		
<b>Cognitive Level Up to K4</b>			

### Preamble

Providing an in-depth knowledge of Accounting for managerial decisions in the globalised era and to impart knowledge in various methods, tools and techniques.

#### **Unit I Introduction to Cost Accounting 17 Hours**

Meaning - Definition - Scope - Relationship between Financial Accounting and Cost Accounting and Management Accounting - Element of Cost & Cost Sheet - Accounting for Material - Labour – Overheads and Activity Based Costing.

#### **Unit II Costing methods 18 Hours**

Process costing - Operation & operating costing - Advance Development in Reconciliation cost & Financial Accounting - Back flush costing.

#### **Unit III Analysis of financial statements 20 Hours**

Analysis and Interpretation of Financial Statements - Comparative Statements - Common Size Statements - Trend analysis - Ratio analysis.

#### **Unit IV Management Accounting Techniques 17 Hours**

Cash Flow analysis (as per IND AS-3) - Cash from operation - Preparation of Cash Flow Statement - Application of Marginal Costing in Decision making

#### **Unit V Standard Costing and Budgetary Control 18 Hours**

Meaning and Importance of Standard Costing – Variance Analysis- Material - Labour - Overhead - sales - Budgeting and Budgetary Control - Meaning and Definition – Advantages and Limitations – Types of Budgets - Preparation of Different Budgets – Zero Base Budgeting.

#### **Pedagogy**

Class Room Lectures, Power point presentation, Group Discussion, Seminar, Quiz, Assignments.

#### **Text Book**

1. Jain & Narang .S.P. (2017), *Cost and Management Accounting* Kalyani Publisher, Ludhiana

#### **Reference Books**

1. Pillai R.S.N and Bagawathi (2015), *Cost Accounting* S. Chand Publisher, New Delhi.

2. Maheswari.S N (Reprint 2019) *Principles of Cost Accounting* Sultan Chand & Sons Publisher, New Delhi.

3. Reddy T.S and Reddy H.P(Reprint 2019) *Management Accounting*, Margham Publishers Chennai.

#### **E-resources**

- [www.accountingcoach.com](http://www.accountingcoach.com)
- [www.yourarticlelibrary.com](http://www.yourarticlelibrary.com)
- [www.edu.pristine.com](http://www.edu.pristine.com)

*Note: Questions shall be set as between theory and problems in the ratio of 30% and 70% respectively.*

### Course Outcomes

After completion this course the students would able to:

<b>CO1</b>	Develop Knowledge on Cost Accounting and Construct the Cost Sheet
<b>CO2</b>	Apply Process Costing and Activity Based Costing
<b>CO3</b>	Explain the Conceptual Framework of Management Accounting and Analysis of Financial statements
<b>CO4</b>	Apply the Concept of Cash Flow Statement and Techniques to Plan, Control and Make decision
<b>CO5</b>	Apply Standard Costing and Budgetary Control.

### Mapping of Course Outcomes (COs) with Programme Specific Outcomes

	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6
CO1	3	3	2	2	2	1
CO2	3	2	3	3	2	1
CO3	2	2	2	3	2	2
CO4	3	2	2	3	1	1
CO5	2	3	2	3	1	1

3. High 2. Moderate 1. Low

### Articulation Mapping - K Levels with Course Outcomes (COs)

Units	COs	K – Level	Section A		Section B	Section C
			MCQs		Either/or Choice	Open Choice
			No. of Questions	K-Level	No. of Questions	No. of Questions
1	CO1	Up to K2	2	K1 & K2	2(K1&K1)	1(K2)
2	CO2	Up to K3	2	K1 & K2	2(K2&K2)	1(K3)
3	CO3	Up to K3	2	K1 & K2	2(K2&K2)	1(K3)
4	CO4	Up to K4	2	K1 & K2	2(K2&K2)	1(K4)
5	CO5	Up to K4	2	K1 & K2	2(K3&K3)	1(K4)
No of Questions to be asked			10		10	5
No of Questions to be answered			10		5	3
Marks for each Question			1		4	10
Total Marks for each Section			10		20	30

K1 – Remembering and recalling facts with specific answers

K2 – Basic understanding of facts and stating main ideas with general answers

K3 – Application oriented – Solving problems

K4 – Examining, analyzing, presentation and make inferences with evidences

**Distribution of Section –wise Marks with K Levels**

<b>K Levels</b>	<b>Section A (No Choice)</b>	<b>Section B (Either/or)</b>	<b>Section C (Open choice)</b>	<b>Total Marks</b>	<b>% of Marks without choice</b>	<b>Consolidated (Rounded off)</b>
<b>K1</b>	5	8	-	13	13	13
<b>K2</b>	5	24	10	39	39	39
<b>K3</b>	-	8	20	28	28	28
<b>K4</b>	-	-	20	20	20	20
<b>Total Marks</b>	10	40	50	100	100	100

**Lesson Plan**

<b>Unit</b>	<b>Description</b>	<b>Hours</b>	<b>Mode</b>
<b>I Introduction to Cost Accounting</b>	Meaning ,Definition and Scope	2	Class Room Lectures PPT Presentation
	Relationship between Financial Accounting and Cost Accounting and management accounting	2 6	
	Element of cost & cost sheet	7	
	Accounting for material, Labour, Overhead, and Activity Based Costing.		
<b>II Costing methods</b>	Process costing - Operation & operating costing	7	PPT Presentation Class Room Lectures
	Advance Development in Reconciliation cost & Financial Accounting	7	
	Back flush Costing	4	
<b>III Analysis of financial statements</b>	Analysis and interpretation of financial statements , Comparative statements, common size statements	7	PPT Presentation Class Room Lectures Quiz and Assignments
	Trend analysis	3	
	Ratio analysis.	10	
<b>IV Management Accounting Techniques</b>	Cash Flow analysis (as per IND AS-3)	3	Class Room Lectures PPT Presentation
	Cash from operation	3	
	preparation of cash flow statement	4	
	Application of Marginal costing in decision making	7	
<b>V Standard Costing and Budgetary Control</b>	Meaning and Importance of Standard Costing	2	Class room lectures Quiz and Assignments
	Variance Analysis- Material - Labour - overhead - sales	5	
	Budgets of Budgetary Control Meaning and Definition – Advantages and Limitations	4	
	Types of Budgets	4	
	Preparation of Different Budgets and Zero Base Budgeting.	3	

As per the TANSICHE syllabus

<b>Programme</b>	<b>M.Com</b>	<b>Programme Code</b>	<b>PCO</b>
<b>Course Code</b>	<b>20PCOC22</b>	<b>Number of Hours / Cycle</b>	<b>6</b>
<b>Semester</b>	<b>II</b>	<b>Max. Marks</b>	<b>100</b>
<b>Part</b>	<b>III</b>	<b>Credit</b>	<b>5</b>
<b>Core Course VII</b>			
<b>Course Title</b>	<b>Security Analysis and Portfolio Management</b>		
<b>Cognitive Level Up to K4</b>			

### **Preamble**

Introducing the fundamentals of investment decision making including fundamental and technical analysis, imparting knowledge on the basics of measuring risk and return, developing the skills required to make portfolio decision making, teaching the uses of CAPM and APM and gaining an understanding about the process of constructing a portfolio

#### **Unit I Investment – An Overview and Risk and Return 17 Hours**

Investment - Meaning, economic investment, financial investment, investment practice, features of investment, Savings Vs Investment, Investment objectives, rules of stock investment, and sources of investment information. Financial securities: meaning, types - equity shares, non-voting equity shares, convertible cumulative preference shares, company fixed deposits, warrants, global debt instruments and Debentures, importance and drawbacks of bonds and debentures. Risk and Return: Certainty, uncertainty, risk, types and sources of risk – Return: measurement of return, risk-return relationship, historical return, historical risk, expected rate of return and expected risk

#### **Unit II Time Value of Money 18 Hours**

Time value of money: Meaning, objectives, importance, TVM as a losing proposition, TVM as a gaining proposition, time preference for money, dimensions of time preference for money, discounting and compounding techniques – solving problems on time value of money – effective rate of interest – implicit rate of interest true rate of interest – doubling period. Time value of money and resource allocation: borrowing – lending – types of investment – market interest rates and prices – shifting resources across time – computing present value and future value – real asset investing – NPV – IRR – Calculating spot rates with forward rate – interest rate futures – bond duration

#### **Unit III Valuation of financial securities 20 Hours**

Valuation of financial securities: Financial security, valuation, types of valuation, valuation of bonds, preferred stock and equity share –Fundamental analysis: meaning, features, analytical framework – global economic analysis, national economic analysis, national industry analysis and company analysis. Technical analysis: meaning, mechanism, importance and criticism techniques

#### **Unit IV Portfolio Management 17 Hours**

Portfolio Management: Portfolio – meaning – types of portfolio – portfolio management: meaning, need, types and importance – portfolio management Vs wealth management –portfolio management framework – portfolio performance. Portfolio theory: portfolio analysis, portfolio theory, objectives, Markowitz portfolio analysis, Indifference curve analysis, Random Walk Theory

#### **Unit V Efficient Market Hypothesis 18 Hours**

Efficient Market Hypothesis: Assumptions – three levels – the Elliott Wave principle – Efficient Portfolio – Efficient frontier – CAPM and APM: meaning, risk-free and risky securities – risk averse investor, objectives, assumptions, validity, components and criticism of CAPM Average Pricing Model – arbitrage - CAPM Vs APM – Portfolio

return and risk: portfolio theory – diversification – Sharpe index model portfolio selection model – Sharpe optimal portfolio

**Note: Questions shall be set as between theory and problems in the ratio of 80% and 20% respectively.**

**Pedagogy**

*Class Room Lectures, Power point presentation, Group Discussion, Seminar, Quiz, Assignments, Experience Discussion.*

**Text Books**

1. Punithavathi Pandian (Reprint 2013), *Security Analysis and Portfolio Management*, Vikas Publishing House Pvt Ltd, Noida

**Reference Books**

1. Kevin S, (2015), *Security Analysis and Portfolio Management* Prentice Hall of India, New Delhi
2. Gurusamy S, (2017), *Security Analysis and Portfolio Management*, Vijay Nicole Imprints Ltd
3. Natarajan, L (2012), *Investment Management*, Margham Publications, Chennai.

**E-resources**

- [www.coursera.org](http://www.coursera.org)
- [www.nerdwallet.com](http://www.nerdwallet.com)
- [www.managementstudyguide.com](http://www.managementstudyguide.com)
- [efinancemanagement.com](http://efinancemanagement.com)
- [www.moneycontrol.com](http://www.moneycontrol.com)

**Course Outcomes**

After completing this course, the students would be able to:

<b>CO 1</b>	Summarize various types of investments in securities market and measure the risk involved in the investments
<b>CO 2</b>	Apply Net Present Value and Internal Rate of Return methods to compute present and future value of investments.
<b>CO 3</b>	Explain various financial Analysis used for the valuation of bonds, preferred stock and equity shares
<b>CO 4</b>	Recognize and apply appropriate theories in portfolio management.
<b>CO 5</b>	Analyze portfolio risk and return and compare Capital Asset Pricing Model and Average pricing model.

**Mapping of Course Outcomes (COs) with Programme Specific Outcomes**

	PO1	PO2	PO3	PO4	PO5	PO6
CO1	3	3	3	2	3	1
CO2	3	3	3	2	3	0
CO3	3	2	3	0	2	2
CO4	3	2	3	1	3	1
CO5	3	1	1	2	3	1

3. High 2. Moderate 1. Low



**Articulation Mapping - K Levels with Course Outcomes (COs)**

Units	COs	K – Level	Section A		Section B	Section C
			MCQs		Either/or Choice	Open choice
			No. Of Questions	K-Level	No. Of Questions	No. Of Questions
1	CO1	Up to K2	2	K1 & K2	2(K1&K1)	1(K2)
2	CO2	Up to K3	2	K1 & K2	2(K2&K2)	1(K3)
3	CO3	Up to K3	2	K1 & K2	2(K2&K2)	1(K3)
4	CO4	Up to K3	2	K1 & K2	2(K3&K3)	1(K2)
5	CO5	Up to K4	2	K1 & K2	2(K3&K3)	1(K4)
No of Questions to be asked			10		10	5
No of Questions to be answered			10		5	3
Marks for each Question			1		4	10
Total Marks for each Section			10		20	30

K1 – Remembering and recalling facts with specific answers

K2 – Basic understanding of facts and stating main ideas with general answers

K3 – Application oriented – Solving problems

K4 – Examining, analyzing, presentation and make inferences with evidences

**Distribution of Section –wise Marks with K Levels**

K Levels	Section A (No Choice)	Section B (Either/or)	Section C (Open choice)	Total Marks	% of Marks without choice	Consolidated (Rounded off)
K1	5	8	-	13	13%	13%
K2	5	16	20	41	41%	41%
K3	-	16	20	36	36%	36%
K4	-		10	10	10%	10%
<b>Total Marks</b>	10	40	50	100	100%	100%

**Lesson Plan**

Unit	Description	Hours	Mode
<b>I Investment – An Overview and Risk and Return</b>	Investment - Meaning, economic investment, financial investment, investment practice, features of investment, Savings Vs Investment, Investment objectives, rules of stock investment, and sources of investment information	5	Class Room Lectures PPT Group Discussion Seminar Assignments Experience Discussion.
	Financial securities: meaning, types - equity shares, non-voting equity shares, convertible cumulative preference shares, company fixed deposits, warrants, global debt instruments and Debentures, importance and drawbacks of bonds and debentures	6	
	Risk and Return: Certainty, uncertainty, risk, types and sources of risk – Return: measurement of return, risk-return relationship, historical return, historical risk, expected rate of return and expected risk	6	

<b>II Time Value of Money</b>	Time value of money: Meaning, objectives, importance, TVM as a losing proposition, TVM as a gaining proposition, time preference for money, dimensions of time preference for money, discounting and compounding techniques	4	Class Room Lectures, PPT Group Discussion, Seminar, Assignments , Experience Discussion
	Solving problems on time value of money – effective rate of interest – implicit rate of interest true rate of interest – doubling period	5	
	Time value of money and resource allocation: borrowing – lending – types of investment – market interest rates and prices – shifting resources across time	3	
	computing present value and future value – real asset investing – NPV – IRR – Calculating spot rates with forward rate – interest rate futures – bond duration	6	
<b>III Valuation of financial securities</b>	Valuation of financial securities: Financial security, valuation, types of valuation, valuation of bonds, preferred stock and equity share	9	Class Room Lectures, PPT, Group Discussion, Seminar, Assignments , Experience Discussion
	Fundamental analysis: meaning, features, analytical framework – global economic analysis, national economic analysis, national industry analysis and company analysis.	7	
	Technical analysis: meaning, mechanism, importance and criticism techniques	4	
<b>IV Portfolio Management</b>	Portfolio – meaning – types of portfolio – portfolio management: meaning, need, types and importance	4	Class Room Lectures, PPT Group Discussion, Seminar, Assignments , Experience Discussion
	portfolio management Vs wealth management – portfolio management framework – portfolio performance	4	
	Portfolio theory: portfolio analysis, portfolio theory, objectives, Markowitz portfolio analysis, Indifference curve analysis, Random Walk Theory	9	
<b>V Efficient Market Hypothesis</b>	Efficient Market Hypothesis: Assumptions – three levels – the Elliott Wave principle – Efficient Portfolio – Efficient frontier	4	Class Room Lectures, PPT Group Discussion, Seminar, Assignments , Experience Discussion
	CAPM and APM: meaning, risk-free an risky securities – risk averse investor, objectives, assumptions, validity, components and criticism of CAPM	5	
	Average Pricing Model – arbitrage - CAPM Vs APM	3	
	Portfolio return and risk: portfolio theory – diversification – Sharpe index model portfolio selection model – Sharpe optimal portfolio	6	

As per the TANSICHE syllabus

<b>Programme</b>	<b>M.Com</b>	<b>Programme Code</b>	<b>PCO</b>
<b>Course Code</b>	<b>20PCOC23</b>	<b>Number of Hours / Cycle</b>	<b>6</b>
<b>Semester</b>	<b>II</b>	<b>Max. Marks</b>	<b>100</b>
<b>Part</b>	<b>III</b>	<b>Credit</b>	<b>5</b>
<b>Core Course VIII</b>			
<b>Course Title</b>	<b>Customer Relationship Management</b>		
<b>Cognitive Level Up to K4</b>			

#### **Preamble**

This course enables the students to equip with the concept of Customer Relationship management, CRM structure, CRM planning, conceptual aspects of service quality and gain knowledge in strategic customer acquisition and retention techniques.

#### **Unit I Understanding customers 17 Hours**

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

#### **Unit II CRM structures 18 Hours**

Elements of CRM – CRM Process – Strategies for Customer acquisition – Retention and Prevention of defection – Models of CRM – CRM road map for business applications–Application of CRM in different Industries

#### **Unit III CRM Planning and Implementation 20 Hours**

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

#### **Unit IV Service Quality 17 Hours**

Concept of Quality – Meaning and Definition of Service Quality - Factors influencing customer expectations and perceptions – Types of Service Quality – Service Quality Dimensions – Service Quality Gaps – Measuring Service Quality – Service Quality measurement Scales.

#### **Unit V Trends in CRM 18 Hours**

CRM Solutions – Data Warehousing – Data mining for CRM – CRM software packages – The Technological Revolution: Relationship Management – Changing Corporate Cultures-Role of Artificial Intelligence in CRM.

#### **Pedagogy**

*Class Room Lectures, Power point presentation, Group Discussion, Seminar, Quiz, Assignments, Experience Discussion*

#### **Text Books**

1. Peeru H Mohamed and A Sahadevan, (2017), *Customer Relationship Management*, Vikas Publishing House, New Delhi

#### **Reference Books**

1. Alok Kumar Rai, (2015), *Customer Relationship Management: Concepts and Applications*, Biztantra
2. Jim Catheart, (2016), *The Eight Competencies of Relationship selling*, Macmillan India
3. Shainesh, Jagdish, N.Sheth, (2015), *Customer Relationships Management Strategic Perspective*, Macmillan
4. Zikmund, (2012), *Customer Relationship Management*, Wiley

#### **E-resources**

- [www.managementstudyguide.com](http://www.managementstudyguide.com)
- [www.tutorialpoint.com](http://www.tutorialpoint.com)
- [nptel.ac.in/courses](http://nptel.ac.in/courses)
- [www.pondiuni.edu.in](http://www.pondiuni.edu.in)

### Course Outcomes

After completing this course, the students would be able to:

<b>CO 1</b>	Summarize customer profile and expectations and Design CRM strategies by understanding customers.
<b>CO 2</b>	Explain the process and elements of CRM and apply CRM models in business
<b>CO 3</b>	Apply various CRM tools for CRM planning and implementation
<b>CO 4</b>	Explain conceptual aspects of service quality of CRM
<b>CO 5</b>	Implement data mining and data warehousing in organizations and analyze the role of technological revolution.

### Mapping of Course Outcomes (COs) with Programme Specific Outcomes

	PO1	PO2	PO3	PO4	PO5	PO6
CO1	3	3	1	2	2	2
CO2	3	2	3	1	0	1
CO3	3	2	3	0	2	1
CO4	3	1	3	1	1	1
CO5	3	3	2	1	1	0

3. High 2. Moderate 1. Low

### Articulation Mapping - K Levels with Course Outcomes (COs)

Units	COs	K – Level	Section A		Section B	Section C
			MCQs		Either/or Choice	Open Choice
			No. of Questions	K-Level	No. of Questions	No. of Questions
1	CO1	Up to K2	2	K1 & K2	2(K1 & K1)	1(K2)
2	CO2	Up to K3	2	K1 & K2	2(K2&K2)	1(K3)
3	CO3	Up to K3	2	K1 & K2	2(K2&K2)	1(K3)
4	CO4	Up to K3	2	K1 & K2	2(K3&K3)	1(K2)
5	CO5	Up to K4	2	K1 & K2	2(K2&K2)	1(K4)
No of Questions to be asked			10		10	5
No of Questions to be answered			10		5	3
Marks for each Question			1		4	10
Total Marks for each Section			10		20	30

K1 – Remembering and recalling facts with specific answers

K2 – Basic understanding of facts and stating main ideas with general answers

K3 – Application oriented – Solving problems

K4 – Examining, analyzing, presentation and make inferences with evidences

### Distribution of Section –wise Marks with K Levels

K Levels	Section A (No Choice)	Section B (Either/or)	Section C (Open Choice)	Total Marks	% of Marks without choice	Consolidated (Rounded off)
<b>K1</b>	5	8	-	13	13%	13%
<b>K2</b>	5	24	20	49	49%	49%
<b>K3</b>	-	8	20	28	28%	28%
<b>K4</b>	-	-	10	10	10%	10%
<b>Total Marks</b>	10	40	50	100	100%	100%

### Lesson Plan

Unit	Description	Hours	Mode
<b>Understanding customers</b>	Customer information Database – Customer Profile Analysis	5	Class Room Lectures
	Customer perception- Expectations analysis	5	Power Point Presentation
	Customer Behaviour in relationship perspectives; individual and group customers	3	Group Discussion
	Customer life time value – Selection of Profitable customer segments	4	Seminar Assignment Experience Discussion
<b>CRM structures</b>	Elements of CRM – CRM Process	3	Class Room Lectures
	Strategies for Customer acquisition – Retention and Prevention of defection	5	Power Point Presentation
	Models of CRM – CRM road map for business applications	6	Group Discussion
	Application of CRM in different Industries	4	Seminar Assignment Experience Discussion
<b>CRM Planning and Implementation</b>	Strategic CRM planning process – Implementation issues – CRM Tools-	6	Class Room Lectures
	Analytical CRM – Operational CRM – Call centre management	5	Power Point Presentation
	Role of CRM Managers – CRM Implementation Road Map- Developing a Relationship Orientation	4	Group Discussion Seminar
	Customer-centric Marketing Processes – Customer retention plans	5	Assignment Experience Discussion
<b>Service quality</b>	Concept of Quality – Meaning and Definition of Service Quality	2	Class Room Lectures
	Factors influencing customer expectations and perceptions	3	Power Point Presentation
	Types of Service Quality – Service Quality Dimensions Service Quality Gaps	3	Group Discussion Seminar
	Measuring Service Quality – Service Quality measurement Scales	4	Assignment Experience Discussion
	Service Quality Gaps – Measuring Service Quality – Service Quality measurement Scales	5	Discussion
<b>Trends in CRM</b>	CRM Solutions – Data Warehousing	4	Class Room Lectures
	Data mining for CRM	3	Power Point Presentation
	CRM software packages	4	Group Discussion Seminar
	The Technological Revolution: Relationship Management	3	Assignment Experience Discussion
	Changing Corporate Cultures Role of Artificial Intelligence in CRM.	4	Discussion

As per the TANSCHÉ syllabus

<b>Programme</b>	M.Com	<b>Programme Code</b>	PCO
<b>Course Code</b>	20PCOC24	<b>Number of Hours/Cycle</b>	6
<b>Semester</b>	II	<b>Max. Marks</b>	100
<b>Part</b>	III	<b>Credit</b>	5
<b>Core Course IX</b>			
<b>Course Title</b>	Computerised Accounting with Tally		
<b>Cognitive level up to K4</b>			

### Preamble

In the present day of computerized world every Post Graduate Commerce student should have knowledge in computerized accounting and accounting softwares especially Tally. This course is aimed to provide basic knowledge of computerized accounting to deserve them in self-learning mode, to know the preparation of budget and vouchers, to process purchase orders, sales order and salary payment, to prepare the final accounts with GST and to learn interest calculations.

#### **Unit I Interface and Company Management 16 Hours**

Introduction to Tally ERP9 – Creating a Company – Altering and Deleting Company – Data Security: Security Control Setup – User Security Control, Multi Language, Export, Import, Backup and Restore: Export and Import Formats – Data Backup and Restore – Masters – Ledgers: Understanding Ledgers – Creating Ledgers – Creating Multiple Ledgers – Altering and Deleting Ledgers – Groups: Creating Groups – Altering and Deleting Groups – Billwise Debtors and Creditors Ledgers – Configuring Billwise Details.

#### **Unit II Default Vouchers 16 Hours**

Payment Voucher – Receipt Voucher – Contra Voucher – Journal Voucher, Day Book: Day Book Reports – Altering and Deleting Transactions, Cheque Printing: CTS Cheque Printing System, Masters: Inventory: Understanding Inventory – Integrating Accounts and Inventory – Social Group – Godown and Locations – Stock Category – Units of Measure – Stock Items – Manual Stock Valuation without Inventory

#### **Unit III Purchase Order Processing 22 Hours**

Purchase Order Process – Purchase Order Voucher – Receipt Note (Inventory) – Rejection-Out Vouchers, Sales Order Processing: Sales Order Process – Sales Order Voucher – Delivery Note (Inventory) – Rejection-In Voucher, Debit and Credit Notes, Bank Reconciliation, Manufacturing Vouchers – Bills of Materials – Job Costing, Tax Deducted at Source (TDS): Understanding TDS – Creating TDS Masters – TDS Payment – Tax Reports and Tax Forms, Payroll Accounting: Understanding Payroll – Pay Heads and Categories – Employee Details and Salary Details – Attendance Entries – Salary Payment – Pay Sheet and Pay Slips

#### **Unit IV Goods and Services Tax (GST) 18 Hours**

Activating Tally in GST – Setting up GST (Company Level, Ledger Level or Inventory Level)- GST Taxes & Invoices – SGST, CGST & IGST – Creating GST Masters in Tally, Purchase Voucher with GST: Updating GST Number for Suppliers, - Inter-State Purchase Entry for Unregistered Dealer in Tally – Reverse Charge Mechanism Entry for GST in Tally, Sales Voucher with GST: Updating GST Number for Suppliers – Intra-State Sales Entry in GST (SGST + CGST)- Inter-State Sales Entry in GST (IGST) – Printing GST Sales Invoice from Tally ERP9 Software, GST Reports and Returns: GSTR I in Tally- GSTR I Return Filing

**Unit V Interest Calculations (Auto Mode)****18 Hours**

Activating Interest Calculations, Point of Sales, Budgets and Controls: Budget Masters and Configurations – Budget Reporting and Analysis, Cost Centres and Cost Categories: Cost Centres – Profit Centers, Purchase and Sales Reporting: Analyzing Purchase and Sales Register – Analyzing Debit and Credit Note – Overdue Payables and Receivables – Outstanding Reports and Printing, Stock Analysis and Reports: Stock Registers – Stock Valuation – Stock Transfer Report – Negative Stock Report – Record Physical Stock and Shortage – Stock Entry without Perpetual Inventory, Financial Reports: Trial Balance – Profit and Loss Account – Balance Sheet – Working Capital – Cash Flow and Fund Flow Statements, Printing Reports: Sales Invoice – Printing Payment and Receipt Vouchers – Printing Various Other Reports – Miscellaneous: Inserting Vouchers – Duplicating Entries – Split Company Data – Merge: Tally Companies, Shortcut Keys.

**Pedagogy**

*Class Room Lectures, Power point presentation, Group Discussion, Seminar, Quiz, Assignments, Practical lab*

**Text Book**

1. Course material compiled by the Department

**Reference Books**

1. Nadhani, A.K.(2016), *Implementing Tally*, BPB Publications
2. Nadhani, (2015), *Computerised Accounting under Tally, Implementing Tally*, BPB Publications
3. Namrata Agarwal, (2008), *Tally 9*, Dreamtech Publishers
4. Tally Software Package Manual
5. Rizwan Ahmed, (2016), *Tally ERP9*, Margham Publications, Chennai
6. Shraddha Singh & Navneet Mehra, *Tally Power of Simplicity Tally ERP9*

**E-resources**

- [nptel.ac.in](http://nptel.ac.in)
- [tallysolutions.com](http://tallysolutions.com)
- [www.teacheron.com](http://www.teacheron.com)
- [tallyeducation.com](http://tallyeducation.com)
- [www.udemy.com](http://www.udemy.com)
- [www.tutorialpoints.com](http://www.tutorialpoints.com)

**Course Outcomes**

At the end of the course, students would be able to:

CO1	Infer and interpret accounts with ICT knowledge
CO2	Acquire the knowledge of preparing vouchers through Tally software.
CO3	Explain Purchase Order Process, Tax Deducted at Source and prepare Payroll Accounting
CO4	Activate Tally in GST, Set up GST, update GST Number, make Inter-State Sales and file GST returns and prepare GST reports
CO5	Make interest calculations, Point of Sales, Budgets and Controls and prepare final reports

### Mapping of Course Outcomes (COs) with Programme Specific Outcomes

	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6
CO1	2	2	2	2	2	3
CO2	1	2	2	1	2	3
CO3	1	2	1	1	2	3
CO4	3	3	3	2	1	3
CO5	2	3	2	3	2	3

3. High 2. Moderate 1. Low

### Articulation Mapping - K Levels with Course Outcomes (COs)

Units	COs	K – Level	Section A		Section B	Section C
			MCQs		Either/or Choice	Open Choice
			No. of Questions	K-Level	No. of Questions	No. of Questions
1	CO1	Up to K3	2	K1 & K2	2(K2&K2)	1(K3)
2	CO2	Up to K3	2	K1 & K2	2(K2&K2)	1(K3)
3	CO3	Up to K3	2	K1 & K2	2(K2&K2)	1(K3)
4	CO4	Up to K4	2	K1 & K2	2(K3&K3)	1(K4)
5	CO5	Up to K4	2	K1 & K2	2(K3&K3)	1(K4)
No of Questions to be asked			10		10	5
No of Questions to be answered			10		5	3
Marks for each Question			1		4	10
Total Marks for each Section			10		20	30

K1 – Remembering and recalling facts with specific answers

K2 – Basic understanding of facts and stating main ideas with general answers

K3 – Application oriented – Solving problems

K4 – Examining, analyzing, presentation and make inferences with evidences

### Distribution of Section –wise Marks with K Levels

K Levels	Section A (No Choice)	Section B (Either/or)	Section C (Open Choice)	Total Marks	% of Marks without choice	Consolidated (Rounded off)
<b>K1</b>	5	-	-	5	5	5
<b>K2</b>	5	24	-	29	29	29
<b>K3</b>	-	16	30	46	46	46
<b>K4</b>	-	-	20	20	20	20
<b>Total Marks</b>	10	40	50	100	100	100



### Lesson Plan

Unit	Description	Hours	Mode
I	Introduction to Tally ERP9 – Creating a Company – Altering and Deleting Company	2	Classroom Lectures, Assignments PPT Presentation Lab practice
	Data Security: Security Control Setup – User Security Control, Multi Language, Export, Import,	3	
	Backup and Restore: Export and Import Formats – Data Backup and Restore	4	
	Masters – Ledgers: Understanding Ledgers – Creating Ledgers – Creating Multiple Ledgers – Altering and Deleting Ledgers	2	
	Groups: Creating Groups – Altering and Deleting Groups	2	
	Billwise Debtors and Creditors Ledgers – Configuring Billwise Details.	3	
II	Payment Voucher – Receipt Voucher – Contra Voucher – Journal Voucher, Day Book: Day Book	3	Classroom Lectures, Assignments PPT Presentation Lab practice
	Reports – Altering and Deleting Transactions, Cheque Printing: CTS Cheque Printing System,	4	
	Masters: Inventory: Understanding Inventory – Integrating Accounts and Inventory – Social Group –	5	
	Godown and Locations – Stock Category – Units of Measure – Stock Items – Manual Stock Valuation without Inventory	4	
III	Purchase Order Process – Purchase Order Voucher – Receipt Note (Inventory) – Rejection-Out Vouchers, Sales Order Processing: Sales Order Process – Sales Order Voucher	5	Classroom Lectures, Assignments PPT Presentation Lab practice
	Delivery Note (Inventory) – Rejection-In Voucher, Debit and Credit Notes, Bank Reconciliation, Manufacturing Vouchers – Bills of Materials – Job Costing,	5	
	Tax Deducted at Source (TDS): Understanding TDS – Creating TDS Masters – TDS Payment – Tax Reports and Tax Forms,	6	
	Payroll Accounting: Understanding Payroll – Pay Heads and Categories – Employee Details and Salary Details – Attendance Entries – Salary Payment – Pay Sheet and Pay Slips	6	
IV	Activating Tally in GST – Setting up GST (Company Level, Ledger Level or Inventory Level)	2	Classroom Lectures, Assignments PPT Presentation Lab practice
	GST Taxes & Invoices – SGST, CGST & IGST – Creating GST Masters in Tally, Purchase Voucher with GST:	4	
	Updating GST Number for Suppliers, - Inter-State Purchase Entry for Unregistered Dealer in Tally – Reverse Charge Mechanism Entry for GST in Tally.	4	
	Sales Voucher with GST: Updating GST Number for Suppliers – Intra-State Sales Entry in GST (SGST + CGST)- Inter-State Sales Entry in GST (IGST)	4	

	Printing GST Sales Invoice from Tally ERP9 Software, GST Reports and Returns: GSTR I in Tally-GSTR I Return Filing	4	
V	Activating Interest Calculations, Point of Sales, Budgets and Controls: Budget Masters and Configurations – Budget Reporting and Analysis	3	Classroom Lectures, Assignments PPT Presentation Lab practice
	Cost Centres and Cost Categories: Cost Centres – Profit Centers, Purchase and Sales Reporting: Analyzing Purchase and Sales Register – Analyzing Debit and Credit Note – Overdue Payables and Receivables – Outstanding Reports and Printing,	3	
	Stock Analysis and Reports: Stock Registers – Stock Valuation – Stock Transfer Report – Negative Stock Report – Record Physical Stock and Shortage – Stock Entry without Perpetual Inventory,	3	
	Financial Reports: Trial Balance – Profit and Loss Account – Balance Sheet – Working Capital – Cash Flow and Fund Flow Statements,	3	
	Printing Reports: Sales Invoice – Printing Payment and Receipt Vouchers – Printing Various Other Reports –	3	
	Miscellaneous: Inserting Vouchers – Duplicating Entries – Split Company Data – Merge: Tally Companies, Shortcut Keys.	3	

As per the TANSCHÉ syllabus

<b>Programme</b>	<b>M.Com</b>	<b>Programme Code</b>	<b>PCO</b>		
Course Code	<b>20PCOC31</b>	Number of Hours/Cycle	<b>6</b>		
Semester	<b>III</b>	Max. Marks	<b>100</b>		
<b>Part</b>	<b>III</b>	<b>Credit</b>	<b>5</b>		
<b>Core Course XI</b>					
<b>Course Title</b>	<b>Advanced Corporate Accounting</b>		<b>L</b>	<b>T</b>	<b>P</b>
<b>Cognitive Level</b>	<b>Up to K4</b>		<b>90</b>		

### Preamble

To enable students to prepare the Final Accounts of Holding Companies, Banking and Insurance Companies, Double Accounting System by complying with Laws.

<b>Unit I</b>	<b>Final Accounts of Companies</b>	<b>18 Hours</b>
	Introduction – forms and contents of Statement of Profit and Loss Accounts and Balance Sheet- General instructions for preparation of Balance sheet and Statement of Profit and loss a/c –Divisible Profit – Managerial Remuneration – Preparation of financial statement.	
<b>Unit II</b>	<b>Accounts of Holding Companies</b>	<b>18 Hours</b>
	Introduction – Meaning and Definition of Holding Company and Subsidiary Company – Legal requirements relating to presentation of Accounts – Consolidated Financial Statement-Preparation of Consolidated Balance sheet – Steps involved in preparation of Consolidated Balance Sheet.	
<b>Unit III</b>	<b>Accounts of Banking Companies</b>	<b>18 Hours</b>
	Introduction- Business of Banking Companies – Legal requirements- Preparation of Profit and Loss A/c and Balance Sheets – Guidelines of RBI for Profit and Loss A/c and Balance Sheets. Items requiring Special Attention in Preparation of Final Accounts of Banking Companies	
<b>Unit IV</b>	<b>Accounts of Insurance Companies</b>	<b>18 Hours</b>
	Introduction – Types- Regulation of Insurance Business in India - Duties – Power and function of IRDA Regulation 2002 – Accounts of Life Insurance Companies – Preparation of Final Accounts – Accounts of General Insurance Companies – Preparation of final accounts (Fire and Marine Only)	
<b>Unit V</b>	<b>Double Accounting System and Accounts of Electricity Companies</b>	<b>18 Hours</b>
	Introduction – Special features of Double Account System – Double Account System Vs Double Entry System – Double Account System Vs Single Account System - Advantages and Disadvantages – Final Accounts Under Double Account System – Final Accounts of Electricity Companies – Replacement of Assets- Reasonable Return – Capital Base – Disposal of Surplus.	

### Pedagogy

Class Room Lectures, Power Point Presentation, Group Discussion, Seminar, and Quiz

### Text Book

Jain. S.P. & Narang,K.L.(2018) *Advanced Accounting*, Kalyani publishers New Delhi, Volume – I, 18th Revised Edition.

### Reference Books

1. Arulanandam. M.A & Raman,K.S.(2018) *Advanced Accountancy* Himalaya publications, New Delhi.
2. Shukla,M.C. Grewal. T.S. & Gupta, S.C.2 *Advanced Accountancy*, Sultan &chand publications, New Delhi 2013.
3. Gupta. R.L.& Radhasamy, (2017) *Advanced Accounting* S.Chand&companyltd., New Delhi.
4. Pillai R.S.N, Bagavathi and Uma. S (2010), *Fundamentals of Advanced Accounting*, S.Chand & Company Private Limited, New Delhi.

#### E-Resources

- <https://www.accountingnotes.net/holding-companies/holding-companies-problems-and-solutions-accounting/13009>
- <https://www.yourarticlelibrary.com/accounting/problems-accounting/accounting-problems-on-insurance-companies/79803>
- <https://www.accountingnotes.net/accounting/double-account-system-problems-and-solutions-accounting/13516>

*Note: Questions shall be set as between theory and problems in the ratio of 30% and 70% respectively*

#### Course Outcomes

After completion of this course, the students will be able to:

CO1	Assess the profitability and financial position of companies
CO2	Analyse the legal requirements and preparation of consolidated financial statements
CO3	Prepare the financial statements for the Banking companies.
CO4	Determine the profit and report the final account of life insurance and general insurance.
CO5	Learn about the preparation of revenue account, net revenue account, receipt and payment account and general balance sheet of Electricity Board.

#### Mapping of Course Outcomes (COs) with Programme Specific Outcomes

	PSO1	PsO2	PSO3	PSO4	PSO5	PSO6
CO1	2	3	3	3	2	3
CO2	2	3	2	3	2	3
CO3	2	3	2	3	2	2
CO4	2	3	2	3	2	2
CO5	2	3	3	3	2	3

3. High 2. Moderate 1. Low

**Articulation Mapping - K Levels with Course Outcomes (COs)**

Units	Cos	K – Level	Section A		Section B	Section C
			MCQs		Either/or Choice	Open Choice
			No. Of Questions	K-Level	No. Of Questions	No. Of Questions
1	CO1	Up to K2	2	K1 & K2	2(KI&K1)	1(K2)
2	CO2	Up to K3	2	K1 & K2	2(K2&K2)	1(K3)
3	CO3	Up to K3	2	K1 & K2	2(K2&K2)	1(K3)
4	CO4	Up to K4	2	K1 & K2	2(K2&K2)	1(K4)
5	CO5	Up to K4	2	K1 & K2	2(K3&K3)	1(K4)
No of Questions to be asked			10		10	5
No of Questions to be answered			10		5	3
Marks for each Question			1		4	10
Total Marks for each Section			10		20	30

K1 – Remembering and recalling facts with specific answers

K2 – Basic understanding of facts and stating main ideas with general answers

K3 – Application oriented – Solving problems

K4 – Examining, analyzing, presentation and make inferences with evidences

**Distribution of Section –wise Marks with K Levels**

K Levels	Section A (No Choice)	Section B (Either/or Choice)	Section C (Open Choice)	Total Marks	% of Marks without choice	Consolidated (Rounded off)
<b>K1</b>	5	8	-	13	13%	13%
<b>K2</b>	5	24	10	39	39%	39%
<b>K3</b>	-	8	20	28	28%	28%
<b>K4</b>	-	-	20	20	20%	20%
<b>Total Marks</b>	10	40	50	100	100%	100%

### Lecture Plan

<b>Unit</b>	<b>Final Accounts of Companies</b>	<b>18 Hours</b>	<b>Mode</b>
<b>Unit I</b>	<b>a.</b> Introduction – forms and contents of Statement of Profit and Loss Accounts	<b>4</b>	Classroom Lectures, Assignments PPT Presentation Quiz, Seminar
	<b>b.</b> Forms and contents of Balance Sheet	<b>4</b>	
	<b>c.</b> General instructions for preparation of Balance sheet and Statement of Profit and loss a/c .	<b>3</b>	
	<b>d.</b> Divisible Profit – Managerial Remuneration – Preparation of financial statement.	<b>7</b>	
<b>Unit II</b>	<b>Accounts of Holding Companies</b>	<b>18 Hours</b>	<b>Mode</b>
	<b>a.</b> Introduction – Meaning and Definition of Holding Company and Subsidiary Company	<b>3</b>	Classroom Lectures, Assignments PPT Presentation Quiz, Seminar
	<b>b.</b> Legal requirements relating to presentation of Accounts – Consolidated Financial Statement	<b>6</b>	
	<b>c.</b> Preparation of Consolidated Balance sheet – Steps involved in preparation of Consolidated Balance Sheet.	<b>9</b>	
<b>Unit III</b>	<b>Accounts of Banking Companies</b>	<b>18 Hours</b>	
<b>Unit III</b>	<b>a.</b> Introduction- Business of Banking Companies	<b>3</b>	Classroom Lectures, Assignments PPT Presentation Quiz, Seminar
	<b>b.</b> Legal requirements- Preparation of P&L A/c and Balance Sheets	<b>7</b>	
	<b>c.</b> Guidelines of RBI for P& L A/c and Balance Sheets. Items requiring Special Attention in Preparation of Final Account.	<b>8</b>	
<b>Unit IV</b>	<b>Accounts of Insurance Companies</b>	<b>18 Hours</b>	<b>Mode</b>
	<b>a.</b> Introduction – Types- Regulation of Insurance Business in India - Duties – Power and function of IRDA Regulation 2002	<b>4</b>	Classroom Lectures, Assignments PPT Presentation Quiz, Seminar
	<b>b.</b> Accounts of Life Insurance Companies – Preparation of Final Accounts –	<b>8</b>	
	<b>c.</b> Accounts of General Insurance – Companies – Preparation of final accounts (Fire and Marine Only)	<b>6</b>	
<b>Unit V</b>	<b>Double Accounting System</b>	<b>18 Hours</b>	
	<b>a.</b> Introduction – Special features of Double Account System – Double Account System Vs Double Entry System – Double Account System Vs Single Account System - Advantages and Disadvantages	<b>4</b>	Classroom Lectures, Assignments PPT Presentation Quiz, Seminar
	<b>b.</b> Final Accounts Under Double Account System– Final Accounts of Electricity Companies	<b>7</b>	
	<b>c.</b> Replacement of Assets- Reasonable Return – Capital Base – Disposal Of Surplus.	<b>7</b>	

**Course Designed by Dr. S. Srikala**

<b>Programme</b>	<b>M.Com</b>	<b>Programme Code</b>	<b>PCO</b>		
Course Code	<b>20PCOC32</b>	Number of Hours/Cycle	<b>6</b>		
Semester	<b>III</b>	Max. Marks	<b>100</b>		
<b>Part</b>	<b>III</b>	<b>Credit</b>	<b>5</b>		
<b>Core Course XII</b>					
<b>Course Title</b>	<b>Direct Taxes</b>		<b>L</b>	<b>T</b>	<b>P</b>
<b>Cognitive Level</b>	<b>Up to K5</b>		<b>90</b>		

### Preamble

Providing an indepth knowledge for calculation of different heads of taxable income under income tax and computation of total income.

<b>Unit I</b>	<b>Income From Salary</b>	<b>20 Hours</b>
	Income Tax Act, 1961 – Definition - Basis of charge - Residential status - Capital and revenue items - Exempted income – income from salary - Computation of Salary income - allowances – perquisites and their types and treatment - profits in lieu of salary – deduction u/s 16	
<b>Unit II</b>	<b>Income From House Property</b>	<b>16 Hours</b>
	Income from house property - annual value – determination of annual value - let out and self occupied – deduction u/s 24	
<b>Unit III</b>	<b>Income From Business And Profession</b>	<b>18 Hours</b>
	Income from profits and gains from business/ profession- computation of depreciation allowable	
<b>Unit IV</b>	<b>Capital Gains and Income From Other Sources</b>	<b>18 Hours</b>
	Capital asset – basis of charge- computation of capital gains- capital gains exempt from tax u/s 54- Income from other sources.	
<b>Unit V</b>	<b>Assessment of Individual</b>	<b>18 Hours</b>
	Clubbing of income – Set off and carry forward of losses- deduction from gross total income- Assessment of individuals – computation of tax liability	

### Pedagogy

Class Room Lectures, Power point presentation, Group Discussion, Seminar, Quiz, Assignments, Experience discussion

#### Text Book

1. Mehrotra. H.C., and Goyal S.P.(2020), *Income Tax Law and Accounts*. Sahitya Bhawan Publication , New Delhi.

#### Reference Books

1. Gaur, V.P. & Narang D.P(2019), *Income Tax – Law and Practice*, Kalyani Publication, New Delhi.
2. Dinkar Pagare(2019), *Income Tax – Law and Practice*, Sultan Chand & Sons, New Delhi.
3. Reddy, T.S. & Hariprasad (2020), *Income Tax Law and Practice*, Margam publication, Chennai.

#### E-Resources

- [.https://www.incometaxindiaefiling.gov.in/home](https://www.incometaxindiaefiling.gov.in/home)
- [.https://icmai.in/studentswebsite/studymat.php](https://icmai.in/studentswebsite/studymat.php)
- [.https://www.icsi.edu/media/webmodules/DIRECT TAX LAW AND PRACTICE BOOK.pdf](https://www.icsi.edu/media/webmodules/DIRECT TAX LAW AND PRACTICE BOOK.pdf)
- [https://www.icai.org/post.html?post\\_id=16945](https://www.icai.org/post.html?post_id=16945)
- [http://cbseacademic.nic.in/web\\_material/Curriculum/Vocational/2018/Taxation/Taxation%20XI%20.pdf](http://cbseacademic.nic.in/web_material/Curriculum/Vocational/2018/Taxation/Taxation%20XI%20.pdf)

### Course Outcomes

After completion of this course, the students will be able to:

CO1	Compute the statement of income from salary
CO2	Calculate the annual value and income from house property
CO3	Apply the tax provision in the computation of business and professional income
CO4	Examine the taxation conditions and practices involved in computation of capital gains and income from other sources.
CO5	Assess the total income and tax liability of individual.

### Mapping of Course Outcomes (COs) with Programme Specific Outcomes

	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6
CO1	1	3	1	3	1	3
CO2	1	2	1	3	1	3
CO3	2	3	2	3	1	2
CO4	1	2	1	3	1	3
CO5	2	1	1	3	1	3

3. High; 2. Moderate ; 1. Low

### Articulation Mapping - K Levels with Course Outcomes (COs)

Units	COs	K-Level	Section A		Section B	Section C
			MCQs		Either/ or Choice	Open Choice
			No. Of Questions	K-Level	No. Of Question	No.of Question
1	CO1	Up to K3	2	K1&K2	2(K2&K2)	1(K3)
2	CO2	Up to K3	2	K1&K2	2(K3&K3)	1(K3)
3	CO3	Up to K3	2	K1&K2	2(K2&K2)	1(K3)
4	CO4	Up to K4	2	K1&K2	2(K3&K3)	1(K4)
5	CO5	Up to K5	2	K1&K2	2(K3&K3)	1(K5)
No of Questions to be asked			10		10	5
No of Questions to be answered			10		5	3
Marks for each Question			1		4	10
Total marks for each Section			10		20	30

K1 – Remembering and recalling facts with specific answers

K2 – Basic understanding of facts and stating main ideas with general answers

K3 – Application oriented – Solving problems

K4 – Examining, analyzing, presentation and make inferences with evidence

K5 - Making judgments based on criteria and standards



**Distribution of Section - wise Marks with K Levels**

<b>K Levels</b>	<b>Section A (No Choice)</b>	<b>Section B (Either/or)</b>	<b>Section C (Open Choice)</b>	<b>Total Marks</b>	<b>% of Marks without Choice</b>	<b>Consolidated (Rounded off)</b>
K1	5	-	-	5	5%	5%
K2	5	16	-	21	21%	21%
K3	-	24	30	54	54%	54%
K4	-	-	10	10	10%	10%
K5	-	-	10	10	10%	10%
Total Marks	10	40	50	100	100%	100%

**Lesson Plan**

<b>Unit I</b>	<b>Income From Salary</b>	<b>20 Hours</b>	<b>Mode</b>
	a. Income tax Act, 1961- Definition- Basis of charge-	3	Classroom Lectures, Assignments PPT Quiz, Seminar.
	b. Residential status- Capital and revenue items-	4	
	c. Exempted income	4	
	d. allowances – perquisites and their types and treatment- profits in lieu of salary	4	
e. income from salary-Computation of Salary income	5		
<b>Unit II</b>	<b>Income from House Property</b>	<b>16 Hours</b>	<b>Mode</b>
	a. Income from house property- annual value – determination of annual value-	3	Classroom Lectures, Assignments PPT Quiz, Seminar.
	b. deduction u/s 24	3	
c. let out and self occupied Computation of House property income	10		
<b>Unit III</b>	<b>Income from Business /Profession</b>	<b>18 Hours</b>	<b>Mode</b>
	a. Income from profits and gains of business	8	Classroom Lectures, Assignments PPT, Quiz, Seminar.
	b. Income from profits and gains of profession	6	
c. - computation of depreciation allowable	4		
<b>Unit IV</b>	<b>Income from capital gain and other sources</b>	<b>18 Hours</b>	<b>Mode</b>
	a. Capital asset – basis of charge-	2	Classroom Lectures, Assignments PPT, Quiz, Seminar
	b. computation of capital gains-	6	
	c. capital gains exempt from tax u/s 54.	4	
d. Income from other sources	6		
<b>Unit V</b>	<b>Assessment of Individual</b>	<b>18 Hours</b>	<b>Mode</b>
	a. Clubbing of income	2	Classroom Lectures, Assignments PPT Presentation Quiz, Seminar.
	b. – Set off and carry forward of losses—	4	
	c. deduction from gross total income-	4	
	d. Assessment of individuals	5	
e. computation of tax liability	3		

Course designed by Dr.R.Balasubramani

<b>Programme</b>	<b>M.Com</b>	<b>Programme Code</b>	<b>PCO</b>		
Course Code	<b>20PCOC33</b>	Number of Hours/Cycle	<b>6</b>		
Semester	<b>III</b>	Max. Marks	<b>100</b>		
<b>Part</b>	<b>III</b>	<b>Credit</b>	<b>5</b>		
<b>Core Course XIII</b>					
<b>Course Title</b>	<b>Business Research Methods</b>		<b>L</b>	<b>T</b>	<b>P</b>
<b>Cognitive Level</b>	<b>Up to K4</b>		<b>90</b>		

### Preamble

To make the students to understand the concept of research, types, criteria of good research, formulate research problems, collecting data, formulating hypothesis, analyzing data and giving interpretation by using SPSS and to prepare an effective research report.

<b>Unit I</b>	<b>Introduction to Research</b>	<b>18 Hours</b>
	Meaning and Definition of Social Research – Objectives of Research – Motivations in Research - Types of Research - Research process – Research Approaches - Criteria of Good Research – Maintaining Objectivity in Research – Problems Encountered by Researchers in India	
<b>Unit II</b>	<b>Problem Formulation</b>	<b>18 Hours</b>
	Identification and Selection of Research Problems - Problem Formulation – Meaning of Research Problem -Identifying Research Problem – Sources of Research Problem – Techniques Involved in Defining a Research Problem – Research Design: Meaning and Importance – Features of a Good Research Design - Types of Research Designs – Exploratory – Descriptive – Case Study Design.	
<b>Unit III</b>	<b>Data Collection</b>	<b>18 Hours</b>
	Methods of Data Collection – Observation – Questionnaire and Interviewing – Guidelines for Constructing Questionnaire and Interview Schedule - Sample Design: Defining Universe and Sampling Unit – Characteristics of a Good Sample Design - Determining Sampling Frame – Probability and Non-Probability Sampling Methods – Sample Size Determination – Sampling and Non-sampling Errors – Scaling Methods	
<b>Unit IV</b>	<b>Data Analysis And Interpretation Using SPSS</b>	<b>18 Hours</b>
	Hypothesis Formulation and Testing- SPSS – Introduction - Descriptive statistics – Factor Analysis – Reliability test – Parametric Analysis – T-test – ANOVA – Correlation – Regression – Non-Parametric Analysis – Chi-square – Sign Test – Wilcoxon – Mann - Whitney U test – Kruskal Wallis H test	
<b>Unit V</b>	<b>Report Writing</b>	<b>18 Hours</b>
	Report Writing – Kinds of Research Reports – Steps in Effective Report Writing – Essential element - The Report Writing Format Outline – Mechanics in Writing a Research Report – Precautions in Writing a Research Report	

### Pedagogy

*Class room lectures, Power Point Presentation, Group Discussion, Seminar, Quiz and Assignments*

### Text Book

1. Kothari C R, Gaurav Garg, (2015), Research Methodology, New Age International (P) Limited

### Reference Books

1. Panneer Selvam R (2014), Research Methodology, PHI learning Private Limited, New Delhi
2. Rajat Acharyya, Nandan Bhattacharya, (2020), Research Methodology for Social Sciences, New York and New Delhi
3. Vinod Chandra, Anand Hareedran (2017), Research Methodology, Pearson publishers,
4. Donald R cooper, Pamela S Schindler, J K Sharma (2012), Business Research Methods, McGraw Hill Education (India) New Delhi
5. Gupta S P (2009), Statistical Methods, S.Chand & Sons Publisher, New Delhi.

### E-Resources

- [https://www.researchgate.net/publication/271101670\\_Use\\_of\\_E-resources\\_by\\_the\\_Students\\_and\\_Researchers\\_of\\_Faculty\\_of\\_Arts\\_Annamalai\\_University](https://www.researchgate.net/publication/271101670_Use_of_E-resources_by_the_Students_and_Researchers_of_Faculty_of_Arts_Annamalai_University)
- [https://www.researchgate.net/figure/Methods-of-searching-e-resources\\_tbl2\\_329911334](https://www.researchgate.net/figure/Methods-of-searching-e-resources_tbl2_329911334)
- <https://study.sagepub.com/kumar5e>
- <https://irjlis.com/tag/e-resources/>
- <http://www.ala.org/tools/research/larks/researchmethods>

### Course Outcomes

**After completion of this course, the students will be able to:**

CO1	Understand the Concepts Relating to Business Research, Types and Process.
CO2	Identify the Research Problem and Draw the Design.
CO3	Prepare Questionnaire and Interview Schedule and Formulate & Test the Hypothesis.
CO4	Adopt Appropriate Statistical Tools for the Inferences.
CO5	Write an effective research report for a research proble

### Mapping of Course Outcomes (COs) with Programme Specific Outcomes

	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6
CO1	2	2	3	2	3	2
CO2	3	3	3	3	3	2
CO3	3	3	3	3	3	2
CO4	3	3	3	3	3	2
C05	3	3	3	3	3	2

3. High; 2. Moderate ; 1. Low

### Articulation Mapping - K Levels with Course Outcomes (COs)

Units	COs	K-Level	Section A		Section B	Section C
			MCQs		Either/ or Choice	Open Choice
			No. of Questions	K-Level	No. of Questions	No. of Questions
1	CO1	Up to K3	2	K1&K2	2(K2&K2)	1(K3)
2	CO2	Up to K3	2	K1&K2	2(K2&K2)	1(K3)
3	CO3	Up to K4	2	K1&K2	2(K3&K3)	1(K4)
4	CO4	Up to K4	2	K1&K2	2(K3&K3)	1(K4)
5	CO5	Up to K4	2	K1&K2	2(K3&K3)	1(K4)
No of Questions to be asked			10		10	5
No of Questions to be answered			10		5	3
Marks for each Question			1		4	10
Total marks for each Section			10		20	30

K1 – Remembering and recalling facts with specific answers

K2 – Basic understanding of facts and stating main ideas with general answers

K3 – Application oriented – Solving problems

K4 – Examining, analyzing, presentation and make inferences with evidence

#### Distribution of Section - wise Marks with K Levels

K Levels	Section A (No Choice)	Section B (Either/or)	Section C (Open Choice)	Total Marks	% of Marks without Choice	Consolidated (Rounded off)
K1	5	-	-	5	5%	5%
K2	5	16	-	21	21%	21%
K3	-	24	20	44	44%	44%
K4	-	-	30	30	30%	30%
Total Marks	10	40	50	100	100%	100%

### Lesson Plan

<b>Unit I</b>	<b>Introduction to Research</b>	<b>18 Hours</b>	<b>Mode</b>
	a. Meaning and Definition of Social Research	<b>4</b>	Class room lectures, Power Point Presentation, Group Discussion, Seminar, Quiz
	b. Objectives of Research –Types of Research	<b>4</b>	
	c. Research process – Criteria of Good Research	<b>5</b>	
	d. Maintaining Objectivity in Research – Problems Encountered by Researchers.	<b>5</b>	
<b>Unit II</b>	<b>Problem Formulation</b>	<b>18 Hours</b>	<b>Mode</b>
	a. Identification and Selection of Research Problems - Problem Formulation – Identifying Research Problem	<b>4</b>	Class room lectures, Power Point Presentation, Group Discussion, Seminar, Quiz
	b. Sources of Research Problem	<b>4</b>	
	c. Techniques Involved in Defining a Research Problem.	<b>4</b>	
	d. Research Design: Meaning and Importance; Types of Research Designs – Exploratory – Descriptive – Case Study Design.	<b>6</b>	
<b>Unit III</b>	<b>Data Collection</b>	<b>18 Hours</b>	<b>Mode</b>
	a. Methods of Data Collection –Observation – Questionnaire & Interviewing – Guidelines for Constructing Questionnaire and Interview Schedule	<b>6</b>	Class room lectures, Power Point Presentation, Group Discussion, Seminar, Quiz
	b. Sample Design: Defining Universe and Sampling Unit – Determining Sampling Frame – Probability and Non-Probability Sampling Methods	<b>7</b>	
	c. Sample Size Determination – Sampling and Non-sampling Errors – Scaling Methods	<b>5</b>	
<b>Unit IV</b>	<b>Hypothesis Formulation and Testing, Data Analysis And Interpretation Using SPSS</b>	<b>18 Hours</b>	<b>Mode</b>
	a. Hypothesis Formulation and Testing	<b>1</b>	Class room lectures, Power Point Presentation, Group Discussion, Seminar, Quiz
	b. Descriptive statistics – Factor Analysis – Reliability test	<b>4</b>	
	c. Parametric Analysis – T-test – ANOVA – Correlation – Regression	<b>7</b>	
	d. Non-Parametric Analysis – Chi-square – Sign Test – Wilcoxon – McNemar – Kolmogorou Smirnov test – Mann-Whitney U test – Kruskal Wallis H test	<b>6</b>	
<b>Unit V</b>	<b>Report Writing</b>	<b>18 Hours</b>	<b>Mode</b>
	a. Report Writing – Kinds of Research Reports	<b>6</b>	Class room lectures, Power Point Presentation, Group Discussion, Seminar, Quiz
	b. Steps in Report Writing – Layout of Research Report	<b>6</b>	
	c. Mechanics in Writing a Research Report – Precautions in Writing a Research Report	<b>6</b>	

Course designed by Dr.M. Inbalakshmi

Programme	<b>M.Com</b>	Programme Code	<b>PCO</b>			
Course Code	<b>20PCOE31</b>	Number of Hours/Cycle	<b>6</b>			
Semester	<b>III</b>	Max. Marks	<b>100</b>			
Part	<b>III</b>	Credit	<b>5</b>			
<b>Core Elective Course I A</b>						
Course Title	<b>Organisational Behaviour</b>			<b>L</b>	<b>T</b>	<b>P</b>
Cognitive Level	<b>Up to K4</b>			<b>90</b>		

**Preamble**

The Post Graduate Students should gain knowledge on basic aspects of organizational behaviour in current scenario, Learn approaches of the Organisation, understand Personality, Motivation, Organizational structure and able to improve their Leadership and Communication skill.

<b>Unit I</b>	<b>Introduction to Organizational Behaviour</b>	<b>16 Hours</b>
	Organisational Behaviour – Meaning and Definition - Concept of Organizational Behaviour- Key Elements of Organisational Behaviour- Relationship between Organizational behaviour and the Individual, Theoretical framework (Cognitive, Behaviouristic and Cognitive) and OB Models - Limitations of Organizational Behaviour.	
<b>Unit II</b>	<b>Organizational Structure and Change</b>	<b>18 Hours</b>
	Organizational structure formation – Groups in Organizations - Influence group dynamics - Organizational change – Meaning and definition and Nature of Organizational Change, Types of organizational change forces that act as stimulants to Change, how to overcome the resistance to change, approaches to Organisational Change- Kurt Lewins three step model- Kottlers 8 steps plan for implementing change.	
<b>Unit III</b>	<b>Individual Behaviour</b>	<b>20 Hours</b>
	Personality – Determinants of Personalities – Theories of Personalities – Individual Difference - Factors influencing personality theories – Matching Personality and Jobs – Personality and Organisation - Perception - Importance and factors influencing Perception, Interpersonal Perception - Learning – Learning approaches, Managerial implications – Emotions - Emotional Intelligence – Attitudes - Values and Attitudes.	
<b>Unit IV</b>	<b>Morale, Leadership and Communication</b>	<b>18 Hours</b>
	Morale - Meaning and Definition - Types of Morale-Factors determining Morale - Knowing the Prevailing Morale - Evaluation of Morale- Measures to improve Morale. Leadership - – Concept of Leadership, styles and trait approach, contingency approach, contemporary Leadership, meaning and significance of contemporary Leadership – Communication- –Meaning - Function, process and barriers.	
<b>Unit V</b>	<b>Stress Management</b>	<b>18 Hours</b>
	Stress - Meaning and Definition - Causes of stress-External & Internal Stress - – Symptoms of distress- Individual differences an experiencing stress -Managing Stress - Stressors in work place – Managing workplace stress - Stress relief techniques.	

## Pedagogy

Classroom Lectures, Group Discussions, Power point presentations, Seminar, Quiz, Assignments.

## Text Book

1. Prasad L M, (2019), *Organisational Behaviour*, Sultan Chand & Sons, New Delhi.

## Reference Books

1. Aswathappa K (2018), *Organizational Behaviour*, Himalaya Publishing House Pvt Ltd., Mumbai' 12th Edn
2. Anjali Ghanekar (2018) *Organizational Behaviour Concepts and Cases*, Everest Publishing House, Mumbai'.
3. Pradeep Kumar, (2019), *Organisational Behaviour*, JSR Publishing House, New Delhi.
4. James P.S,(2017), *Organisational Behaviour*, Pearson Education India, Bengaluru.
5. Sujaita Chatterjee, (2018), *An Insight into Organisational Behaviuor*, Notion Press, Chennai.

## E-Resources

- <http://www.simplinotes.com/organisational-behaviour-concept/>
- <http://healthadmin.jbpub.com/borkowski/chapter3.pdf>
- <https://blog.hubspot.com/marketing/team-structure-diagrams>
- <https://www.economicdiscussion.net/human-resource-management/employee-motivation/employee-morale/32219>
- <https://2012books.lardbucket.org/books/an-introduction-to-organizational-communication/s09-01-approaches-to-leadership.html>
- <http://www.simplinotes.com/stress-stress-management/4/>

## Course Outcomes

After completion of this course, the students will be able to:

CO1	Gain knowledge on basic aspects of organizational behaviour in current scenario
CO2	Explain the formation of Organizational structure and approaches of Organizational Change
CO3	Develop the Individual Behaviour includes Personality, Learning and Attitude.
CO4	Apply the Morale and Leadership skills in the Organisations
CO5	Analyse the Causes of Stress and Apply the Stress relief techniques.

## Mapping of Course Outcomes (COs) with Programme Specific Outcomes

	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6
CO1	3	3	3	2	2	3
CO2	2	2	3	2	2	3
CO3	3	3	2	2	1	3
CO4	3	2	3	2	2	2
CO5	3	3	3	2	1	3

3. High; 2. Moderate 1. Low

**Articulation Mapping - K Levels with Course Outcomes (COs)**

Units	COs	K-Level	Section A		Section B	Section C
			MCQs		Either/ or Choice	Open Choice
			No. Of Questions	K-Level	No. of Questions	No. of Questions
1	CO1	Up to K2	2	K1 & K2	K1 & K1	1 (K2)
2	CO2	Up to K2	2	K1 & K2	K1 & K1	1 (K2)
3	CO3	Up to K3	2	K1 & K2	K2 & K2	1 (K3)
4	CO4	Up to K3	2	K1 & K2	K2 & K2	1 (K3)
5	CO5	Up to K4	2	K1 & K2	K3 & K3	1 (K4)
No of Questions to be asked			10		10	5
No of Questions to be answered			10		5	3
Marks for each Question			1		4	10
Total marks for each Section			10		20	30

K1 – Remembering and recalling facts with specific answers

K2 – Basic understanding of facts and stating main ideas with general answers

K3 – Application oriented – Solving problems

K4 – Examining, Analyzing, Presentation and make inferences with evidences.

**Distribution of Section - wise Marks with K Levels**

K Levels	Section A (No Choice)	Section B (Either/or)	Section C (Open Choice)	Total Marks	% of Marks without Choice	Consolidated (Rounded off)
K1	5	16		21	21	21
K2	5	16	20	41	41	41
K3		8	20	28	28	28
K4			10	10	10	10
Total Marks	10	40	50	100	100	100%



### Lesson Plan

<b>Unit I</b>	<b>Introduction</b>	<b>16 Hours</b>	<b>Mode</b>
	a) Organisational Behaviour ,Meaning and Definition, Concept of Organizational behaviour	3	Classroom Lectures Group Discussions PPT Presentation Seminar, Quiz,
	b) Key Elements of Organisational Behaviour	3	
	c) Relationship between Organizational behaviour and the Individual	3	
	d) Theoretical framework (Cognitive, Behaviouristic and Cognitive) and OB Models	4	
	e) Limitations of Organizational behaviour	3	
<b>Unit II</b>	<b>Organizational Structure and Change</b>	<b>18 Hours</b>	<b>Mode</b>
	a) Organizational structure formation, Groups in organizations	3	Classroom Lectures Group Discussions PPT Presentation Seminar, Quiz, Assignments.
	b) Organizational change, Meaning and definition and Nature of Organizational change	3	
	c) Types of organizational change forces that act as stimulants to change	4	
	d) Approaches to Organisational change, Kurt Lewins three step model	4	
	e) Kottlers 8 steps plan for implementing change.	4	
<b>Unit III</b>	<b>Individual Behaviour</b>	<b>20 Hours</b>	<b>Mode</b>
	a) Personality, Determinants of Personalities, Theories of Personalities	4	Classroom Lectures Group Discussions PPT Presentation Seminar, Quiz, Assignments.
	b) Individual Difference, Factors influencing personality theories	3	
	c) Matching Personality and Jobs, Personality and Organisation	3	
	d) Perception, Importance and factors influencing, Interpersonal Perception.	3	
	e) Learning, Learning approaches Managerial implications, Emotions, Emotional Intelligence, Attitudes, Values and Attitudes.	7	
<b>Unit IV</b>	<b>Motivation</b>	<b>18 Hours</b>	<b>Mode</b>
	a) Morale, Meaning and Definition, Types of Morale. Factors determining Morale, Knowing the Prevailing Morale.	7	Classroom Lectures Group Discussions PPT Presentation Seminar, Quiz, Assignments.
	c) Evaluation of Morale- Measures to improve Morale.	3	
	d) Leadership, concept of leadership, styles and trait approach, contingency approach.	3	
	e) Contemporary leadership, Meaning and significance of contemporary leadership	3	
	f) Communication, function, barriers, forms	2	
<b>Unit V</b>	<b>Stress Management</b>	<b>18 Hours</b>	<b>Mode</b>
	a) Stress, Meaning and Definition, Causes of stress, External & Internal Stress.	4	Classroom Lectures Group Discussions PPT Seminar, Quiz,
	b) Symptoms of distress, Individual differences an experiencing stress.	4	
	c) Stressors in work place, Managing workplace stress.. Individual differences experiencing stress	7	
	e) Stress relief techniques	3	

Course designed by **Dr. S. Amutha**

<b>Programme</b>	<b>M.Com</b>	<b>Programme Code</b>	<b>PCO</b>		
Course Code	<b>20PCOE32</b>	Number of Hours/Cycle	<b>6</b>		
Semester	<b>III</b>	Max. Marks	<b>100</b>		
<b>Part</b>	<b>III</b>	<b>Credit</b>	<b>5</b>		
<b>Core Elective Course I B</b>					
<b>Course Title</b>	<b>Consumer Rights and Education</b>		<b>L</b>	<b>T</b>	<b>P</b>
<b>Cognitive Level</b>	<b>Up to K4</b>		<b>90</b>		

#### **Preamble**

This course will handle the students mind to aware the rights enjoy by the consumer and redressal to any inconvenience faced by the consumers

<b>Unit I</b>	<b>Consumerism – An Overview</b>	<b>18 Hours</b>
	Definition of Consumer - Types of Consumer –Problems of Consumer – Consumerism - Emerging concepts in consumerism: Green Consumerism, Cyber Consumerism - effects of consumerism.	
<b>Unit II</b>	<b>Right of Consumers</b>	<b>18 Hours</b>
	Responsibilities of Consumers —unfair trade practices- Caveat emptor and Caveat Venditor- Enforcement of Consumer rights through Public Interest Litigation	
<b>Unit III</b>	<b>Consumer Protection Act</b>	<b>18 Hours</b>
	Main Provisions –Redressal forums –District Level –State Level and National Level –Powers and Functions –Filing of Complaints Procedure Regulatory Authorities and OMBUDSMAN	
<b>Unit IV</b>	<b>Consumer Related Legislations and Organizations</b>	<b>18 Hours</b>
	Prevention of Food Adulteration Act, 1954- Standards of Weights and Measures Act, 1976- The Drugs and Magic Remedies (Objectionable Advertisement) Act 1954 - Consumer pressure groups - voluntary consumer organizations - Consumer Protection Councils - Remedy and Redressal of Grievances	
<b>Unit V</b>	<b>Consumer Awareness and Education In India</b>	<b>18 Hours</b>
	Lack of awareness - Lack of access to information-Methods of creating awareness and promotion of Consumer rights and duties - E-Commerce and Consumer Rights- Role of media in consumer education – Competition Act	

#### **Pedagogy**

Class Room Lectures, Power point presentation, Group Discussion, Seminar, Quiz, Assignments, Experience discussion

#### **Text Book**

1. Singh Avtar, (2017), Law of consumer protection (Principles and Practice) Eastern Book Company, Luck now.

#### **Reference Books**

1. Aggarwal V.K, (2018) Consumer Protection Law and practice, Bharat Law House Pvt Ltd. New Delhi
2. Majaumdar P K (2019), Law of Consumer Protection in India, Orient Publishing Company, New Delhi.
3. BalakrishnaEradi(2019), Consumer protection–Jurisprudence, Lexis Nexis Butter worth publishing, Tamilnadu State Council for Higher Education

#### **E-Resources**

- [www.consumerfinance.gov](http://www.consumerfinance.gov)
- [www.consumerprotection.govt](http://www.consumerprotection.govt)
- [jagorahakjago](http://jagorahakjago)

- necrt.nic.in
- foodsmart.fssai.govt.in

### Course Outcomes

After completion of this course, the students will be able to:

CO1	Identify and Understand the various terms related to Consumers
CO2	Discuss the Consumers rights and duties and how to enforce their rights.
CO3	Judge the knowledge of the provisions and procedures under Consumer Protection Act
CO4	Evaluate the Consumer related Legislations and Organisations
CO5	Assess the methods of creating awareness and education

### Mapping of Course Outcomes (COs) with Programme Specific Outcomes

	PO1	PO2	PO3	PO4	PO5	PO6
CO1	3	3	3	2	3	3
CO2	3	1	2	2	3	2
CO3	3	3	3	2	2	2
CO4	3	3	3	2	2	2
CO5	3	2	3	3	2	2

3. High 2. Moderate 1. Low

### Articulation Mapping - K Levels with Course Outcomes (COs)

Units	COs	K – Level	Section A		Section B	Section C
			MCQs		Either/or Choice	Open Choice
			No. Of Questions	K-Level	No. Of Questions	No. Of Questions
1	CO1	Up to K2	2	K1 & K2	2(K1&K1)	2(K2)
2	CO2	Up to K3	2	K1 & K2	2(K2&K2)	2(K3)
3	CO3	Up to K3	2	K1 & K2	2(K2&K2)	2(K3)
4	CO4	Up to K3	2	K1 & K2	2(K2&K2)	2(K3)
5	CO5	Up to K4	2	K1 & K2	2(K3&K3)	2(K4)
No of Questions to be asked			10		10	10
No of Questions to be answered			10		5	5
Marks for each Question			1		4	10
Total Marks for each Section			10		20	30

K1 – Remembering and recalling facts with specific answers

K2 – Basic understanding of facts and stating main ideas with general answers

K3 – Application oriented – Solving problems

K4 – Examining, analyzing, presentation and make inferences with evidences

**Distribution of Section –wise Marks with K Levels**

<b>K Levels</b>	<b>Section A (No Choice)</b>	<b>Section B (Either/or)</b>	<b>Section C (Open Choice)</b>	<b>Total Marks</b>	<b>% of Marks without choice</b>	<b>Consolidated (Rounded off)</b>
<b>K1</b>	5	8	-	13	13%	13%
<b>K2</b>	5	24	10	39	39%	39%
<b>K3</b>	-	8	30	38	38%	38%
<b>K4</b>	-	-	10	10	10%	10%
<b>Total Marks</b>	10	40	50	100	100%	100%

**Lesson Plan**

<b>Unit I</b>	<b>Consumer movement in India</b>	<b>18 Hours</b>	<b>Mode</b>
	a. Definition of Consumer- Types of Consumers	3	Class Room Lectures, PPT, Group Discussion, Seminar, and Quiz
	b. Problems of Consumer – Consumerism-	4	
	c. Emerging concepts in consumerism:	4	
	d. Green Consumerism, Cyber Consumerism	4	
e. effects of consumerism	3		
<b>Unit II</b>	<b>Right of consumers</b>	<b>18 Hours</b>	<b>Mode</b>
	a. Responsibilities of Consumers	3	Class Room Lectures, PPT, Group Discussion, Seminar, and Quiz
	b. unfair trade practices	3	
	c. Caveat emptor and Caveat Venditor	4	
	d. Enforcement of Consumer rights	4	
e. Public Interest Litigation	4		
<b>Unit III</b>	<b>Consumer Protection Act</b>	<b>18 Hours</b>	<b>Mode</b>
	a. Main Provisions –Redressal forums	5	Class Room Lectures, PPT Group Discussion, Seminar, and Quiz
	b. District Level –State Level and National Level, . Powers and Functions	5	
	d. Filing of Complaints Procedure Regulatory Authorities	4	
e. OMBUDSMAN	4		
<b>Unit IV</b>	<b>Consumer Related Legislations and Organizations</b>	<b>18 Hours</b>	<b>Mode</b>
	Prevention of Food Adulteration Act, 1954	3	Class Room Lectures, Power point presentation, Group Discussion, Seminar, and Quiz
	b. - Standards of Weights and Measures Act, 1976-	4	
	c. The Drugs and Magic Remedies (Objectionable Advertisement) Act 1954	4	
	d. Consumer pressure groups-voluntary consumer organizations-	4	
e. Consumer Protection Councils -Remedy and Redressal of Grievances	3		
<b>Unit V</b>	<b>Consumer awareness and education in India</b>	<b>18 Hours</b>	<b>Mode</b>
	a. Lack of awareness- Lack of access to information	3	Class Room Lectures, PPT Group Discussion, Seminar, and Quiz
	b. Methods of creating awareness and promotion of Consumer rights and duties	4	
	c. E-Commerce, Consumer Rights-	7	
e. Role of media in consumer education	4		

Course designed by **Dr. M. Ponniah**

<b>Programme</b>	<b>M.Com</b>	<b>Programme Code</b>	<b>PCO</b>		
Course Code	<b>20PCON31</b>	Number of Hours/Cycle	<b>6</b>		
Semester	<b>III</b>	Max. Marks	<b>100</b>		
<b>Part</b>	<b>III</b>	<b>Credit</b>	<b>5</b>		
<b>Non Major Elective Course I</b>					
<b>Course Title</b>	<b>Retail Marketing</b>		<b>L</b>	<b>T</b>	<b>P</b>
<b>Cognitive Level</b>	<b>Up to K3</b>		<b>90</b>		

#### **Preamble**

The students, understanding the concept, different types of Retail marketing including Digital Retail marketing in the Globalized era, and to acquire the knowledge about Retail strategies, Consumer Behaviour, Price, Promotion and Rural Marketing

<b>Unit I</b>	<b>Retailing and Retail Environment</b>	<b>18 Hours</b>
	Introduction, meaning, definition and significance of retailing – Characteristics of retailing-Product retailing Vs service retailing-Indian Vs Global scenario-Future prospective of retailing in India- Micro ad Macro environmental influences on retail environment –Retail consumer buying process –Buying behaviour – Segmentation – Positioning.	
<b>Unit II</b>	<b>Retail formats and their Location</b>	<b>18 Hours</b>
	Different types of retail store– ownership based – store based, non-store based, web based – franchising in retailing - retail location – factors affecting retail location decision – layout and design -interior & exterior – positioning of retail shops.	
<b>Unit III</b>	<b>Retail Pricing and Promotion in Retail</b>	<b>18 Hours</b>
	Retail pricing strategies, price sensitivity, factors influencing pricing, approaches to pricing the retail product, Retail sales promotion techniques ,important tool in marketing, characteristics of promotions	
<b>Unit IV</b>	<b>Rural Retailing and Retail Channel Management</b>	<b>18 Hours</b>
	Rural retailing – an overview of the India rural market, challenges in Indian rural market, periodic markets, rural retail players in India, Rural relating strategies - channel management, Retail sales promotion techniques – e retailing in India –role of information technology in retailing-electronic data exchange – bar coding – electronic payment system.	
<b>Unit V</b>	<b>E-Tailing in India and International Retailing</b>	<b>18 Hours</b>
	Reasons for the growth of E-Tailing Market or reasons for buying over Internet – Challenges to the growth of E-Tailing – Global scenario. International Retailing – factors involved in retailing – reasons for internationalisation – factors contributing to growth of internationalisation – common market entry strategies – future of retailing – various strategies for entering Foreign markets	

#### **Pedagogy**

Class Room Lectures, Power point presentation, Role play , Group Discussion, Seminar, Quiz, Assignment

#### **Text Book**

1. Gilbert 2<sup>nd</sup> edition, Retail Marketing Management, pearson publisher, New Delhi
2. Natrajan, Retail Marketing, Margam Publications, Chennai

### Reference Books

1. Berman, Retail Management 11thEdn., Prentice Hall of India.
2. S.Banumathi and M. Jayalakshmi Retail Marketing,(2018) 1<sup>st</sup> edition, Himalaya Publishing House, Mumbai.
3. A.Mustafa, Retail Management,(2017) 1<sup>st</sup> edition, Himalaya Publishing House, Mumbai
- 4.Swapna Pradhan (2020) 6<sup>th</sup> edition, Retailing Management,Tata McGraw-Hill,New Delhi.
- 5.Gupta C.B Nair Rajan, Marketing Management(2018),Sultan Chand & Sons

### E-Resources

- [www.tutorialspoint.com](http://www.tutorialspoint.com)
- [www.businessmanagementideas.com](http://www.businessmanagementideas.com)
- [www.repsly.com](http://www.repsly.com)
- [www.feedough.com](http://www.feedough.com)
- [www.marketingtutor.ne](http://www.marketingtutor.ne)

### Course Outcomes

After completion of this course, the students will be able to:

CO1	Describe the Characteristics of retailing and retailing environment
CO2	Discuss the different types of Retail store and its layout
CO3	Interpret the different types of Pricing strategies and promotion techniques
CO4	Analyse the Rural marketing and apply the promotion techniques in Rural marketing
CO5	Explain the international retailing and the E-Tailing in India

### Mapping of Course Outcomes (COs) with Programme Specific Outcomes

	PS01	PSO2	PSO3	PSO4	PSO5	PSO6
CO1	2	2	2	3	2	3
CO2	2	3	3	3	2	2
CO2	2	3	2	3	2	3
CO4	2	3	2	3	2	3
C05	2	3	2	2	2	2

3. High; 2. Moderate ; 1. Low

**Articulation Mapping - K Levels with Course Outcomes (COs)**

Units	COs	K-Level	Section A		Section B	Section C
			MCQs		Either/ or Choice	Open Choice
			No. Of Questions	K-Level	No. Of Question	
1	CO1	Up to K2	2	K1&K2	2(K1&K1)	1(K2)
2	CO2	Up to K3	2	K1&K2	2(K2&K2)	1(K3)
3	CO3	Up to K3	2	K1&K2	2(K2&K2)	1(K3)
4	CO4	Up to K2	2	K1&K2	2(K2&K2)	1(K2)
5	CO5	Up to K3	2	K1&K2	2(K3&K3)	1(K3)
No of Questions to be asked			10		10	5
No of Questions to be answered			10		5	3
Marks for each Question			1		4	10
Total marks for each Section			10		20	30

K1 – Remembering and recalling facts with specific answers

K2 – Basic understanding of facts and stating main ideas with general answers

K3 – Application oriented – Solving problems

**Distribution of Section - wise Marks with K Levels**

K Levels	Section A (No Choice)	Section B (Either/or)	Section C (Open)	Total Marks	% of Marks without Choice	Consolidated (Rounded off)
K1	5	8	-	13	13	13%
K2	5	24	20	49	49	49%
K3	-	8	30	38	38	38%
Total Marks	10	40	50	100	100	100%

### Lesson Plan

Unit	Topic	Hours	Mode
<b>Unit I</b>	<b>Retailing and retail environment</b>	<b>18 Hours</b>	<b>Mode</b>
	a. Introduction, meaning, definition and significance of retailing	4	Class Room Lectures
	b. Characteristics of retailing-Product retailing Vs service retailing	4	PPT Group
	c. . Indian Vs Global scenario-Future prospective of retailing in India-	3	Discussion. Seminar
	d. Micro ad Macro environmental influences on retail environment	3	Assignment.
	e. Retail consumer buying process –Buying behaviour Segmentation – Positioning.	4	
<b>Unit II</b>	<b>Retail formats and their location</b>	<b>18 Hours</b>	<b>Mode</b>
	a. . Different types of retail store	4	Class Room
	b. Ownership based – store based, non-store based, web based	4	Lectures PPT
	c. Franchising in retailing - retail location	3	Seminar
	d. Factors affecting retail location decision – layout and design	4	Quiz Assignment.
	e. Positioning of retail shops	3	
<b>Unit III</b>	<b>Retail pricing and Promotion in retail</b>	<b>18 Hours</b>	<b>Mode</b>
	a. Retail pricing strategies, price sensitivity,	5	Class Room
	b.Approaches to pricing the retail product,	5	Lectures
	c. Retail sales promotion techniques ,important tool in marketing, characteristics of promotions	4	Group Discussion
	d. Characteristics of promotions	4	Assignment
<b>Unit IV</b>	<b>Rural Retailing and Retail Channel Management</b>	<b>18 Hours</b>	<b>Mode</b>
	a. Rural retailing – an overview of the India rural market, challenges in Indian rural market	3	Class Room Lectures
	b. Periodic markets, rural retail players in India, Rural relating strategies	4	PPT Group
	c. Rural relating strategies - Retail channel management	4	Discussion. Seminar
	d. . Retail sales promotion techniques – e retailing in India	4	Quiz Assignment.
	e. Role of information technology in retailing-	3	
<b>Unit V</b>	<b>E-Tailing in India and International retailing</b>	<b>18 Hours</b>	<b>Mode</b>
	a.Reasons for the growth of E-Tailing Market or reasons for buying over Internet	3	Class Room Lectures
	b.Challenges to the growth of E-Tailing – Global scenario.	3	PPT Group
	c.International Retailing – factors involved in retailing.	4	Discussion. Seminar
	d. Reasons for internationalisation – factors contributing to growth of internationalisation.	4	Quiz Assignment.
	e. Common market entry strategies – future of retailing – various strategies for entering Foreign markets.	4	

Course designed by Dr.P.Rani chandrika



<b>Programme</b>	<b>M.Com</b>	<b>Programme Code</b>	<b>PCO</b>		
Course Code	<b>20PCOC41</b>	Number of Hours/Cycle	<b>6</b>		
Semester	<b>IV</b>	Max. Marks	<b>100</b>		
<b>Part</b>	<b>III</b>	<b>Credit</b>	<b>5</b>		
<b>Core Course XIV</b>					
<b>Course Title</b>	<b>Advanced Financial Management</b>		<b>L</b>	<b>T</b>	<b>P</b>
<b>Cognitive Level</b>	<b>Up to k4</b>		<b>90</b>		

### Preamble

To educate the students to manage finance of a business concern by gaining knowledge about the foundations of finance, to analyse the appropriate sources of both short-term and long-term finance to run a business unit, how the financing decision, investment and dividend decision affects the profitability of a business and able to categorise the different aspects of International Financial Management.

<b>Unit I</b>	<b>Introduction to Finance</b>	<b>18 Hours</b>
	Financial management – Importance and Scope – Objectives – Profit Maximisation Vs. Wealth Maximisation - Functions of Financial management - Changing scenario of Financial Management in India – Capital Structure – Designing Optimum Capital structure – Theories of Capital Structure – Leverages – Types and EBIT/EPS analysis.	
<b>Unit II</b>	<b>Cost of Capital and Working Capital Management</b>	<b>18 Hours</b>
	Cost of Capital – Introduction, Importance, Assumptions, Explicit and Implicit Costs – Measurement of Specific Costs – Debt, Preference Capital, Equity Capital and Retained earnings – Computation of Overall Cost of Capital – Assignment of weights – Cost of Capital Practices in India. Working Capital Management – Nature of Working capital- Concepts, Definitions, and Types – Policies related to Current Assets Management – Factors determining the working capital requirement - Computation of Working capital	
<b>Unit III</b>	<b>Capital Budgeting and Risk Analysis in Capital Budgeting</b>	<b>18 Hours</b>
	Capital budgeting – Meaning, Nature and Importance – Rationale and Kinds of Capital Budgeting Decisions – Data Requirement for Identifying Relevant Cash Flows - Cash Flows Vs. Accounting Profit, Incremental Cash flow, Effect of Taxes and Cash Flow Pattern - Cash Flow Estimates – Tax effect, Effect on Other Projects, Effect of Indirect Expenses, Effect of Depreciation, and Working Capital Effect Determination of Relevant Cash Flows – Single Proposal, Replacement situation and Mutually Exclusive – Evaluation Techniques – Traditional and Time Adjusted Techniques - Risk Analysis in Capital Budgeting – Concept and Measurement of Risk	
<b>Unit IV</b>	<b>Dividend Policy Decision</b>	<b>18 Hours</b>
	Dividend policy and practices – Dividend policies – Factors determining Dividend policy – Dividend Payout Ratio, Stability of Dividends, Legal, Contractual and Internal Constraints and Restrictions, Owner’s Consciousness, Clientele Effect, Capital Market Considerations and Inflation - Dividend Theories – Irrelevance of Dividend – Residual theory and Modigliani and Miller theory – Relevance of Dividends – Walter’s and Gordon’s Model	

<b>Unit V</b>	<b>International Financial Management</b>	<b>18 Hours</b>
	International Financial Management – Introduction – Multinational Capital Budgeting Decisions – Cost of Capital – Multinational Working Capital Management – External Commercial Borrowings – Euro Issues – Foreign Currency Exchangeable Bonds.	

### **Pedagogy**

*Class room lectures, Power Point Presentation, Group Discussion, Seminar, Quiz and Assignments*

### **Text Book**

1. Khan, M.Y. and Jain, P.K. (2019), Financial Management, McGraw Hill Education (India) Private Limited, Chennai, 8<sup>th</sup> ed.

### **Reference Books**

1. Maheswari, S.N. (2019), Elements of Financial Management, Sultan Chand & Sons, New Delhi
2. Pandey, I.M.(2015), Financial Management, Vikas Publishing House Pvt. Ltd., Noida, India.
3. Prasanna Chandra (2015), Financial Management, Theory and Practice, McGraw Hill, 9<sup>th</sup> Ed.

### **E-Resources**

- [study.com/articles/List\\_of\\_Free\\_Online\\_Financial...](http://study.com/articles/List_of_Free_Online_Financial...)
- [www.onlinestudies.com/Courses/Financial-Management](http://www.onlinestudies.com/Courses/Financial-Management)
- [www.udemy.com/course/financial-management-1](http://www.udemy.com/course/financial-management-1)
- [www.coursera.org/courses?query=financial management](http://www.coursera.org/courses?query=financial%20management)
- [freeonlinecourses.com/free-online-financial..](http://freeonlinecourses.com/free-online-financial..)

**Note: Question paper shall consist of 60% Theory and 40 % Problems**

### **Course Outcomes**

After completion of this course, the students will be able to:

CO1	Explain the concept, scope, importance and objectives of Financial Management and designing capital structure.
CO2	Compute the specific and overall Cost of Capital, Determine the working capital
CO3	Analyse various capital budgeting proposals in various situations and Take appropriate Capital budgeting decisions considering the risk involved .
CO4	Explain relevance and irrelevance theories of Dividend policy, Determinants and practices
CO5	Apply the concept of cost of capital, capital budgeting decisions, working capital management in International Financial Management.

### Mapping of Course Outcomes (COs) with Programme Specific Outcomes

	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6
CO1	2	3	1	2	2	2
CO2	3	3	1	2	3	2
CO3	3	3	1	2	3	2
CO4	3	3	2	2	3	2
CO5	3	3	2	2	3	2

3. High; 2. Moderate ; 1. Low

### Articulation Mapping - K Levels with Course Outcomes (COs)

Units	COs	K-Level	Section A		Section B		Section C	
			MCQs		Either/ or Choice		Open Choice	
			No. of Questions	K-Level	No. of Question	K-Level	No. of Questions	
1	CO1	Up to k3	2	K1&K2	2	K2&K2	1(K3)	
2	CO2	Up to k3	2	K1&K2	2	K2&K2	1(K3)	
3	CO3	Up to k4	2	K1&K2	2	K3&K3	1(K4)	
4	CO4	Up to k3	2	K1&K2	2	K2&K2	1(K3)	
5	CO5	Up to k4	2	K1&K2	2	K3&K3	1(K4)	
No of Questions to be asked			10		10		5	
No of Questions to be answered			10		5		3	
Marks for each Question			1		4		10	
Total marks for each Section			10		20		30	

K1 – Remembering and recalling facts with specific answers

K2 – Basic understanding of facts and stating main ideas with general answers

K3 – Application oriented – Solving problems

K4 - Examining, Analyzing, Presentation and make inferences with evidences.

### Distribution of Section - wise Marks with K Levels

K Levels	Section A (No Choice)	Section B (Either/or)	Section C (Either/or)	Total Marks	% of Marks without Choice	Consolidated (Rounded off)
K1	5	-	-	5	5%	5%
K2	5	24	-	29	29%	29%
K3	-	16	30	46	46%	46%
K4	-	-	20	20	20%	20%
Total Marks	10	40	50	100	100%	100%

### Lesson Plan

<b>Unit I</b>	<b>Foundations of Finance</b>	<b>18 Hours</b>	<b>Mode</b>
	a. Financial management – Importance, Scope and Objectives.	4	<b>Class Lecture, Quiz, Assignment, PPT, Practice paper</b>
	b. Functions of Financial management Changing scenario of financial Management in India	4	
	c. Capital Structure – Designing optimum capital structure – Theories of Capital Structure –	5	
	d. Leverages – Types and EBIT/EPS analysis.	5	
<b>Unit II</b>	<b>Cost of Capital and Working Capital Management</b>	<b>18 Hours</b>	<b>Mode</b>
	a. Cost of Capital – Introduction, Importance, Assumptions, Explicit and Implicit Costs –	2	<b>Class Lecture, Quiz, Assignment, PPT, Practice paper</b>
	b. Measurement of Specific Costs	5	
	c. Computation of Overall Cost of Capital	3	
	d. Working Capital Management	5	
	e. Factors determining the working capital requirement - Computation of Working capital	3	
<b>Unit III</b>	<b>Capital Budgeting and Risk Analysis in Capital Budgeting</b>	<b>18 Hours</b>	<b>Mode</b>
	a. Capital budgeting – Meaning, Nature and Importance	2	<b>Class Lecture, Quiz, Assignment, PPT, Practice paper</b>
	b. Data Requirement for Identifying Relevant Cash Flows.	5	
	c. Determination of Relevant Cash Flows – Single Proposal, Replacement situation and Mutually Exclusive	5	
	Evaluation Techniques – Traditional and Time adjusted techniques - Risk Analysis in Capital Budgeting – Concept and Measurement of Risk	6	
<b>Unit IV</b>	<b>Dividend Policy Decision</b>	<b>18 Hours</b>	<b>Mode</b>
	a. Dividend policy and practices – Dividend policies	4	<b>Class Lecture, Quiz, Assignment, PPT, Practice paper</b>
	b. Factors determining Dividend policy	4	
	c. Dividend Theories – Irrelevance of Dividend – Residual theory and Modigliani and Miller theory – Relevance of Dividends – Walter’s and Gordon’s Model	10	
<b>Unit V</b>	<b>International Financial Management</b>	<b>18 Hours</b>	<b>Mode</b>
	a. International Financial Management – Introduction –	4	<b>Class Lecture, Quiz, Assignment, PPT, Practice paper</b>
	b. Multinational Capital Budgeting Decisions	4	
	c. Cost of Capital	3	
	d. – Multinational Working Capital Management	3	
	e. – External Commercial Borrowings – Euro Issues—— Foreign Currency Exchangeable Bonds.	4	

Course designed by Dr.M. Inbalakshmi

<b>Programme</b>	<b>M.Com</b>	<b>Programme Code</b>	<b>PCO</b>			
Course Code	<b>20PCOC42</b>	Number of Hours/Cycle	<b>06</b>			
Semester	<b>IV</b>	Max. Marks	<b>100</b>			
<b>Part</b>	<b>III</b>	<b>Credit</b>	<b>5</b>			
<b>Core Course XV</b>						
<b>Course Title</b>	<b>Indirect Taxes</b>			<b>L</b>	<b>T</b>	<b>P</b>
<b>Cognitive Level</b>	<b>Up to K4</b>			<b>90</b>		

### Preamble

This course aims to provide knowledge on the indirect taxes to familiarize the students with recent changes in indirect taxes in India.

<b>Unit I</b>	<b>Indirect Taxes</b>	<b>18 Hours</b>
	Introduction – Meaning - Features – Objectives – Characteristics of Taxation- Types of taxes- Difference between Direct and Indirect taxes - Merits and Demerits of Indirect Taxes - Constitution of India and taxes—Tax Structure in India- Before implementation of GST in India – After implementation of GST in India- Goods and Services Tax Act 2016 - Introduction – Features – Benefits of GST Act.	
<b>Unit II</b>	<b>Registration and Valuation Under Goods and Service Tax</b>	<b>18 Hours</b>
	Registration : need for registration – Types of Registration - procedure for registration – special cases for registration – consequences of non- registration - amendment of registration- cancellation of registration and revocation. Time, value and place of supply – meaning – composite or mixed supply- continuous supply – time of supply of goods and services – value of supply.	
<b>Unit III</b>	<b>Input Tax Credit</b>	<b>20 Hours</b>
	Input tax credit under GST – Eligibility and conditions for taking input tax credit- crucial facts for availing ITC- Set off input tax Credit - Restrictions in claiming ITC – Input Service Distributor (ISD) – Conditions for distributions of credit.	
<b>Unit IV</b>	<b>Assessment of GST</b>	<b>16 Hours</b>
	Self-assessment – Provisional assessment – Scrutiny of returns – Assessment of non-filers of returns – Assessment of unregistered persons – Assessment in certain special cases – Tax Invoice – Credit and Debit Notes – Payment of Tax – Tax Deducted at Source – Electronic Commerce – Definitions - Collection of Tax at source.	
<b>Unit V</b>	<b>Customs Act 1962</b>	<b>18 Hours</b>
	Important Definitions – Basics – Importance of Customs Duty – Constitutional authority for levy of Customs Duty – Types of Customs Duty – Prohibition of Importation and Exportation of goods – Valuation of goods for Customs Duty – Transaction Value – Assessable Value – Computation of Assessable Value and Customs Duty.	

### Pedagogy

Class Room Lectures, Power point presentation, Group Discussion, Seminar, Quiz, Assignments, Experience discussion.

**Text Book**

Mehrotra.H.C. and Agarwal V.P. (2018), *GST – Goods and Services Tax & Customs Act*, Sahitya Bhawan Publication , Agra.

**Reference Books**

1. Balachandran. V.(2018), *Indirect Taxation*, Sultan Chand & Co. New Delhi
2. Datey. V. S(2019), *Indirect Taxes*, Taxmann Publication (p) Ltd. New Delhi
3. Joy Dhingra (2018), *Goods and Services Tax*, Kalyani Publishers - Noida – New Delhi.

**E-Resources**

- <https://cbic-gst.gov.in/help.html>
- <https://www.gstcouncil.gov.in/>
- <https://www.gst.gov.in/>
- <https://selfservice.gstsystem.in/>
- <https://www.icsi.edu/studymaterialnewsyllabusexe2017/>

**Course Outcomes**

After completion of this course, the students will be able to:

CO1	Summarise the system of Indirect Taxes in India and the bases for levy of Indirect taxes.
CO2	Explain the tax provisions and process involved in Registration and valuation Under GST
CO3	Identify the tax provision and procedure in availing input tax credit
CO4	Apply skills in tax records maintenance and tax assessment under GST act.
CO5	Analyse the legal provisions in the customs act 1962 relating to tax administration and assessment.

**Mapping of Course Outcomes (COs) with Programme Specific Outcomes**

	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6
CO1	1	3	3	2	1	3
CO2	1	1	2	3	1	3
CO3	2	3	2	2	2	3
CO4	3	2	1	2	1	3
CO5	2	2	1	1	1	3

3. High; 2. Moderate ; 1. Low

**Articulation Mapping - K Levels with Course Outcomes (COs)**

Units	COs	K-Level	Section A		Section B	Section C
			MCQs		Either/ or Choice	Open Choice
			No. of Questions	K-Level	No. of Question	No. of Question
1	CO1	Up to K2	2	K1 & K2	2 (K2&K2)	1 (K2)
2	CO2	Up to K2	2	K1 & K2	2 (K2&K2)	1 (K2)
3	CO3	Up to K2	2	K1 & K2	2 (K2&K2)	1 (K2)
4	CO4	Up to K3	2	K1 & K2	2 (K3&K3)	1 (K3)
5	CO5	Up to K4	2	K1 & K2	2 (K3&K3)	1 (K4)
No of Questions to be asked			10		10	5
No of Questions to be answered			10		5	3
Marks for each Question			1		4	10
Total marks for each Section			10		20	30

K1 – Remembering and recalling facts with specific answers

K2 – Basic understanding of facts and stating main ideas with general answers

K3 – Application oriented – Solving problems

K4 – Examining, analyzing, presentation and make inferences with evidences

**Distribution of Section - wise Marks with K Levels**

K Levels	Section A (No Choice)	Section B (Either/or Choice)	Section C (Open Choice)	Total Marks	% of Marks without Choice	Consolidated (Rounded off)
K1	5	-	-	5	5%	5%
K2	5	24	30	59	59%	59%
K3	-	16	10	26	26%	26%
K4	-	-	10	10	10%	10%
Total Marks	10	40	100	100	100%	100%

### Lesson Plan

Unit			
<b>Unit I</b>	<b>Indirect Taxes</b>	<b>18 Hours</b>	<b>Mode</b>
	a. Meaning, Features, Objectives, Characteristics of Taxation	2	Descriptive method, PPT presentation
	b. Types of taxes, Difference between Direct and Indirect taxes , Merits and Demerits of Indirect Taxes	4	
	c. Constitution of India and taxes, Tax Structure in India, Before implementation of GST in India	4	
	d. After implementation of GST in India, Goods and Services Tax Act 2016 , Introduction	5	
	e. Features , Benefits of GST Act	3	
<b>Unit II</b>	<b>Registration and Valuation Under Goods and Service Tax</b>	<b>18 Hours</b>	<b>Mode</b>
	a. Registration - need for registration	2	Descriptive method, PPT presentation
	b.Types of Registration - procedure for registration	3	
	c. special cases for registration	2	
	d.consequences of non- registration	2	
	e.amendment of registration- cancellation of registration and revocation	3	
	f. Time value and place of supply	6	
<b>Unit III</b>	<b>Input Tax Credit</b>	<b>20 Hours</b>	<b>Mode</b>
	a. Input tax credit under GST	3	Descriptive method, PPT presentation
	b. Eligibility and conditions for taking input tax credit- crucial facts for availing ITC	4	
	c. Set off input tax Credit	4	
	d. Restrictions in claiming ITC	4	
	e. Input Service Distributor (ISD) – Conditions for distributions of credit.	5	
<b>Unit IV</b>	<b>Assessment of GST</b>	<b>16 Hours</b>	<b>Mode</b>
	a. Self-assessment ,Provisional assessment ,Scrutiny of returns	4	Descriptive method, PPT presentation
	b. Assessment of non-filers of returns, Assessment of unregistered persons	3	
	c. Assessment in certain special cases, Tax Invoice, Credit and Debit Notes	4	
	d. Payment of Tax , Tax Deducted at Source	3	
	e. Electronic Commerce, Definitions , Collection of Tax at source	2	
<b>Unit V</b>	<b>Customs Act 1962</b>	<b>18 Hours</b>	<b>Mode</b>
	a. Important Definitions, Basics, Importance of Customs Duty	3	Descriptive method, PPT presentation
	b. Constitutional authority for levy of Customs Duty, Types of Customs Duty	3	
	c. Prohibition of Importation and Exportation of goods	2	
	d. Valuation of goods for Customs Duty, Transaction Value, Assessable Value	4	
	e. Computation of Assessable Value and Customs Duty.	6	

Course designed by Dr.R.Balasubramani



<b>Programme</b>	<b>M.Com</b>	<b>Programme Code</b>	<b>PCO</b>		
Course Code	<b>20PCOC43</b>	Number of Hours/Cycle	<b>6</b>		
Semester	<b>IV</b>	Max. Marks	<b>100</b>		
<b>Part</b>	<b>III</b>	<b>Credit</b>	<b>5</b>		
<b>Core Course XVI</b>					
<b>Course Title</b>	<b>Human Resources Management</b>		<b>L</b>	<b>T</b>	<b>P</b>
<b>Cognitive Level</b>	<b>Up to K4</b>		<b>90</b>		

**Preamble**

Facilitate the students to have knowledge in human resource planning and performance appraisal.

<b>Unit I</b>	<b>Introduction to Human Resource Management</b>	<b>18 Hours</b>
	Introduction of Human Resource Management – Concept Definition, Importance, Objectives of Human Resource Management – Strategic Human Resource Management – Qualities of a Good Personnel Manager – Human Resource Policies, Need, Type and Scope – Human Resource Policies and Nark Culture – Emerging Challenges of Human Resource Management – Role of Human Resource Managers.	
<b>Unit II</b>	<b>Acquisition of Human Resources</b>	<b>18 Hours</b>
	Human Resources Planning – Process, Forecasting, Demand & Supply – Qualitative and Quantitative Dimension- Job Analysis and Job Design – Assessing Human Resource Requirements – Human Resource Forecasting – Work Load Analysis – Job Description & Specification – Job Design – Job Characteristics Approach to Job Design – Human Resources Information System (HRIS) – Succession Planning.	
<b>Unit III</b>	<b>Recruitment and Training</b>	<b>18 Hours</b>
	Recruitment, Selection, Training and Development – Factors Affecting Recruitment – Sources of Recruitment Internal External – E-Recruitment- Selection Process-Orientated Process-International Staffing – Geocentric Ethnocentric, Polycentring Approaches – Training & Development Objectives and Needs – Training Process – Methods of Training – Tools and Aids – Evaluation of the Training Program.	
<b>Unit IV</b>	<b>Compensation management , Welfare management and Performance appraisal</b>	<b>18 Hours</b>
	Compensation Management – Nature, Objectives and Process – Job Evaluation – Base Compensation and Supplementary Compensations – Innovations in Compensation Management. Wages and Salary Administration: P.F., ESI Schemes Circles-Health and Safety Measures- Absenteeism- Employee Turnover, Employee Retention. Performance Appraisal – Concept, Objectives – Traditional and Modern Methods – Employee Counselling – Job Changes – Transfer and Promotion – Human Resource Audit.	
<b>Unit V</b>	<b>Management of Industrial Relations and Emerging horizons of Human Resource Management</b>	<b>18 Hours</b>
	Employer& Employee Relation – An Overview – Grievance Handling and Redressal – Industrial Disputes – Causes and Settlement – Trade Unions: Evolution and Responsibilities, Collective Bargaining and Worker’s Participation in Management.E-Human Resource Management-Impact of Human Resource Management Practice an Organization Performance. Contemporary Issues in Human Resource Management – Quality Circle – Labour and International Organization ( I&O)	

## Pedagogy

Class room lectures, PPT Presentation, Assignment and Quiz

## Text Book

1. C.B. Gupta, *Human Resource Management* ,Sixth Edition 2018 McGraw Hill Education(India) Pvt. Ltd., New Delhi – 110 005.

## Reference Books

1. P. Subba Rao, (2017) *Essential of Human Resource Management*, Edition Himalaya Publishing House New Delhi. Fifth Revised
- 2.k.Aswathappa, (2017) *Human Resoures Management* ,McGraw Hill Education (India) Private Limited, Chennai. 8<sup>th</sup> Edition
3. L.M.Prasad, (2018) *Human resources Management*, sultan chand& sons, Delhi
4. Dr. RajashreeShinde, Dr. A. Abhilasha& Dr. A. Ramakumar,(2017), *Human resources Management*, Himalaya publishing House, Mumbai First Edition

## E-Resources

- [http://www.academia.edu/11542314/Unit\\_Introduction\\_to\\_Human\\_Resource\\_Management](http://www.academia.edu/11542314/Unit_Introduction_to_Human_Resource_Management)
- <http://www.himpub.com/documents/Chapter2146.pdf>
- <https://thebookee.net/hr/hrm-aswathappa>

## Course Outcomes

After completion of this course, the students will be able to:

CO1	Explain the concepts and present trend in Human Resource Management
CO2	Describe human resource planning, job analysis. Explain job description and specification
CO3	Explain recruitment methods and need for training and development
CO4	Identify various methods of performance appraisal, explain human resource audit.
CO5	Outline employee relation and explain industrial disputes, causes and settlement of disputes.

## Mapping of Course Outcomes (COs) with Programme Specific Outcomes

	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6
CO1	1	1	2	1	1	2
CO2	2	2	2	2	1	1
CO3	1	1	3	2	1	1
CO4	1	2	1	2	1	2
C05	1	1	-	1	1	2

3. High; 2. Moderate; 1. Low

### Articulation Mapping - K Levels with Course Outcomes (COs)

Units	COs	K-Level	Section A		Section B	Section C
			MCQs		Either/ or Choice	Open choice
			No. Of Questions	K-Level	No. Of Question	
1	CO1	Up to K2	2	K1 & K2	2(K1&K1)	1(K2)
2	CO2	Up to K2	2	K1 & K2	2(K2&K2)	1K2)
3	CO3	Up to K3	2	K1 & K2	2(K2&K2)	1(K3)
4	CO4	Up to K4	2	K1 & K2	2(K3&K3)	1(K4)
5	CO5	Up to K4	2	K1 & K2	2(K3&K3)	1(K4)
No of Questions to be asked			10		10	5
No of Questions to be answered			10		5	3
Marks for each Question			1		4	10
Total marks for each Section			10		20	30

K1 – Remembering and recalling facts with specific answers

K2 – Basic understanding of facts and stating main ideas with general answers

K3 – Application oriented – Solving problems

K4 – Examining, analyzing, presentation and make inferences with evidences

#### Distribution of Section - wise Marks with K Levels

K Levels	Section A (No Choice)	Section B (Either/or)	Section C (Open choice)	Total Marks	% of Marks without Choice	Consolidated (Rounded off)
K1	5	8	-	13	13	13%
K2	5	16	20	41	41	41%
K3	-	16	10	26	26	26%
K4	-	-	20	20	20	20%
Total Marks	10	40	50	100	100	100%

#### Lesson Plan

Unit I	Introduction to Human Resource Management	18 Hours	Mode
	<b>a.</b> Introduction of Human Resource Management – Definition, importance, concept, objectives of Human Resource Management	<b>4</b>	<b>Class room lectures, PPT Presentation Assignment Quiz</b>
	<b>b.</b> Strategic Human Resource Management – Qualities of a good personnel manager	<b>4</b>	
	<b>c.</b> Evolution and growth of personnel management in India	<b>3</b>	
	<b>d.</b> Human Resource Policies, Need, Type and Scope – Human Resource Policies and Nark culture	<b>4</b>	
	<b>e.</b> Emerging challenges of human resource management – role of Human Resource managers	<b>3</b>	

<b>Unit II</b>	<b>Acquisition of Human Resources</b>	<b>18 Hours</b>	<b>Mode</b>
	a. Human Resources Planning – Process, Forecasting, Demand & Supply	<b>4</b>	<b>Class room lectures, PPT Presentation Assignment Quiz</b>
	b. Qualitative and quantitative dimension-job analysis and job design	<b>4</b>	
	c. Assessing Human resource requirements – Forecasting – work load analysis	<b>4</b>	
	d. Job description & specification – job design – job characteristics approach	<b>3</b>	
e. Human Resources Information System (HRIS) – succession planning	<b>3</b>		
<b>Unit III</b>	<b>Recruitment and Training</b>	<b>18 Hours</b>	<b>Mode</b>
	a. Recruitment, selection, training & Development – factors affecting recruitment	<b>3</b>	<b>Class room lectures, PPT Presentation Assignment Quiz</b>
	b. Sources of recruitment internal external	<b>4</b>	
	c. e-recruitment-selection process-orientation process	<b>4</b>	
	d. International staffing – geocentric ethnocentric, polycentring approaches	<b>4</b>	
e. Training & development objectives and needs – training process and methods	<b>3</b>		
<b>Unit IV</b>	<b>Performance appraisal, compensation and Welfare management</b>	<b>18 Hours</b>	<b>Mode</b>
	a. Compensation Management – performance appraisal and audit-nature, objectives and process	<b>4</b>	<b>Class room lectures, PPT Presentation Assignment Quiz</b>
	b. Job evaluation – base compensation and supplementary compensations - Innovations in compensation management	<b>4</b>	
	c. Wages and Salary Administration: P.F., ESI Schemes Circles- Health and Safety measures- Absenteeism- Employee Turnover, Employee Retention.	<b>4</b>	
	d. Performance appraisal – concept, objectives and methods – MBO – 360 Degree appraisal	<b>3</b>	
	e. Potential appraisal – employee counselling – job changes – transfer and promotion – Human Resource Audit.	<b>3</b>	
<b>Unit V</b>	<b>Management of Industrial Relations and emerging horizons of Human Resource Management</b>	<b>18 Hours</b>	<b>Mode</b>
	a. Employer & employee relation – an overview – grievance handling and redressal	<b>5</b>	<b>Class room lectures, PPT Presentation Assignment Quiz</b>
	b. Industrial disputes – causes and settlement – Trade Unions:- Collective Bargaining and Worker’s Participation in Management	<b>5</b>	
	c. E-Human Resources Management - impact of Human Resource Management practice on organization performance	<b>4</b>	
	d. Contemporary issues in Human Resource Management	<b>4</b>	

Course designed By Dr.A.Rani

<b>Programme</b>	<b>M.Com</b>	<b>Programme Code</b>	<b>PCO</b>			
Course Code	<b>20PCOE41</b>	Number of Hours/Cycle	<b>6</b>			
Semester	<b>IV</b>	Max. Marks	<b>100</b>			
<b>Part</b>	<b>III</b>	<b>Credit</b>	<b>5</b>			
<b>Core Elective Course II A</b>						
<b>Course Title</b>	<b>Banking Technology</b>			<b>L</b>	<b>T</b>	<b>P</b>
<b>Cognitive Level</b>	<b>Up to K4</b>			<b>90</b>		

#### **Preamble**

To familiarize the students with recent banking technologies, enlighten them about Digital Banking and make them understand about Cyber Security and Data Protection in banking sector.

<b>Unit I</b>	<b>Introduction to Digital Technology</b>	<b>18 Hours</b>
	Digital technology - Introduction – Significance – Digitalisation in Banking sector – Digital payments – Benefits - Role of RBI in digital payment system.	
<b>Unit II</b>	<b>Card based Electronic Payment System</b>	<b>18Hours</b>
	Prepaid Cards – Debit Cards – Credit Cards – Use of Debit / Credit Cards – Benefits of Debit / Credit Cards – RuPay card – Point - of -Sale Terminals- Automated Teller Machines - Cash Deposit machines - Currency Counting Machine- Passbook Printer.	
<b>Unit III</b>	<b>Non – card Electronic Payment System</b>	<b>18 Hours</b>
	RTGS – NEFT – SWIFT - Electronic Clearing Services – Immediate Payment Services – United Payments Interface - Aadhaar –enabled payment System – Aadhaar- enabled Bridge system – Bharat interface for Money – E-Wallet– Mobile banking.	
<b>Unit IV</b>	<b>Cyber Security</b>	<b>18 Hours</b>
	Cyber Security – Need – Forms of Cyber Attacks and Threats – Consequences –Measures to Prevent Cyber Attacks and Threats - Fraud management in Electronic Banking –Authentication Techniques – Digital Signature and Certification.	
<b>Unit V</b>	<b>Data Protection</b>	<b>18 Hours</b>
	Data Protection - Introduction –Data Protection Strategies – Technologies – Data Security and Data Privacy – Cyber Laws and its Implementations.	

#### **Pedagogy**

Class Room Lectures, Power point presentation, Group Discussion, Seminar, Quiz, Assignments, Experience Discussion, Brain storming, Activity, Case Study.

#### **Text Book**

Sarika R.Lohana.(2020), *Digital Banking and Cyber Security*, New Century Publications , New Delhi.

#### **Reference Books**

- 1.Uppal R.K, Agrim Uppal. (2017), *Banking Services and Information Technology*, Crescent Publishing House. New Delhi.
2. Khanna, P.K. (2019) , *Technology in Banking*, Himalaya Publishing House, Chennai.
- 3.Rao,C.S., Arunajatesan,S. (2017) , *Technology in Banking*, Margham Publications, Chennai.

#### **E-Resources**

- [www.forbes.com](http://www.forbes.com)
- [www.businessinsider.com](http://www.businessinsider.com)
- [www.atmmarketplace.com](http://www.atmmarketplace.com)
- [www.banktech.com](http://www.banktech.com)

### Course Outcomes

After completion of this course, the students will be able to:

CO1	Outline the significance of Digital banking technology.
CO2	Illustrate the various Card based Electronic Payment Systems
CO3	Explain the various Non – card Electronic Payment Systems.
CO4	Identify and apply the measures to Prevent Cyber Attacks and Threats.
CO5	Analyse the various Data Protection Strategies and Technologies.

### Mapping of Course Outcomes (COs) with Programme Specific Outcomes

	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6
CO1	1	1	2	1	2	3
CO2	1	2	2	1	2	3
CO3	1	2	2	1	2	3
CO4	1	1	1	2	1	3
CO5	2	1	1	2	1	3

3. High; 2. Moderate ; 1. Low

### Articulation Mapping - K Levels with Course Outcomes (COs)

Units	COs	K-Level	Section A		Section B	Section C
			MCQs		Either/ or Choice	Open Choice
			No. Of Questions	K-Level	No. Of Question	No. Of Question
1	CO1	Up to K2	2	K1 & K2	2(KI&K1)	1(K2)
2	CO2	Up to K2	2	K1 & K2	2(K2&K2)	1(K2)
3	CO3	Up to K3	2	K1 & K2	2(K3&K3)	1(K3)
4	CO4	Up to K3	2	K1 & K2	2(K2&K2)	1(K3)
5	CO5	Up to K4	2	K1 & K2	2(K3&K3)	1(K4)
No of Questions to be asked			10		10	5
No of Questions to be answered			10		5	3
Marks for each Question			1		4	10
Total marks for each Section			10		20	30

K1 – Remembering and recalling facts with specific answers

K2 – Basic understanding of facts and stating main ideas with general answers

K3 – Application oriented – Solving problems

K4 – Examining, analyzing, presentation and make inferences with evidence

**Distribution of Section - wise Marks with K Levels**

<b>K Levels</b>	<b>Section A (No Choice)</b>	<b>Section B (Either/or)</b>	<b>Section C (Open Choice)</b>	<b>Total Marks</b>	<b>% of Marks without Choice</b>	<b>Consolidated (Rounded off)</b>
K1	5	8	-	13	13	13
K2	5	16	20	41	41	41
K3	-	16	20	36	36	36
K4	-	-	10	10	10	10
Total Marks	10	40	50	100	100	100%

**Lesson Plan**

<b>Unit I</b>	<b>Introduction to Digital Technology</b>	<b>18 Hours</b>	<b>Mode</b>
	a. Introduction , Significance	<b>3</b>	Class Room Lectures, Group Discussion, Quiz.
	b. Digitalisation in Banking sector	<b>5</b>	
	c. Digital payments , Benefits	<b>5</b>	
	d. Role of RBI in digital payment system.	<b>5</b>	
<b>Unit II</b>	<b>Card based Electronic Payment System</b>	<b>18 Hours</b>	
a. Prepaid Cards ,Debit Cards , Credit Cards, RuPay card.	<b>4</b>	Class Room Lectures, Group Discussion, Seminar, Experience Discussion,	
b. Use of Debit /Credit Cards.	<b>2</b>		
c. Benefits of Debit / Credit Cards .	<b>2</b>		
d. Point - of -Sale Terminals , Automated Teller Machines , Cash Deposit machines .	<b>5</b>		
e. Currency Counting Machine, Passbook Printer.	<b>5</b>		
<b>Unit III</b>	<b>Non – card Electronic Payment System</b>	<b>18 Hours</b>	<b>Mode</b>
	a. RTGS , NEFT , SWIFT	<b>5</b>	Class Room Lectures, Power point presentation, Seminar, Quiz, Experience Discussion.
	b. Electronic Clearing Services , Immediate Payment Services , United Payments Interface	<b>5</b>	
	c. Aadhaar -enabled payment System ,Aadhaar- enabled Bridge system, Bharat interface for Money	<b>4</b>	
	d. E-Wallet, Mobile banking	<b>4</b>	
<b>Unit IV</b>	<b>Cyber Security</b>	<b>18 Hours</b>	
	a. Cyber Security, Need ,Forms of Cyber Attacks and Threats.	<b>6</b>	Class Room Lectures, Power point presentation, Seminar, Quiz.
	b. Consequences ,Measures to Prevent Cyber Attacks and Threats	<b>4</b>	
	c. Fraud management in Electronic Banking	<b>4</b>	
	d. Authentication Techniques, Digital Signature and Certification	<b>4</b>	
<b>Unit V</b>	<b>Data Protection</b>	<b>18 Hours</b>	
	a. Data Protection ,Introduction , Data Protection Strategies, Technologies	<b>6</b>	Class Room Lectures, PPT Experience Discussion, Case Study.
	b. Data Security and Data Privacy	<b>6</b>	
	c. Cyber Laws and its Implementations	<b>6</b>	

Course designed by Dr. .E.M. Sharmila

<b>Programme</b>	<b>M.Com</b>	<b>Programme Code</b>	<b>PCO</b>		
Course Code	<b>20PCOE42</b>	Number of Hours/Cycle	<b>6</b>		
Semester	<b>IV</b>	Max. Marks	<b>100</b>		
<b>Part</b>	<b>III</b>	<b>Credit</b>	<b>5</b>		
<b>Core Elective Course – II B</b>					
<b>Course Title</b>	<b>Corporate Social Responsibility</b>		<b>L</b>	<b>T</b>	<b>P</b>
<b>Cognitive Level</b>	<b>Up to K4</b>		<b>90</b>		

#### **Preamble**

Enable the students to gain and understand the significance and importance of corporate social responsibility and its principles and practice in Indian context, the implementation of CSR policy under the Companies Act 2013, governance of CSR activities and CSR Standards and audit.

<b>Unit I</b>	<b>Concept and Meaning of Corporate Social Responsibility(CSR)</b>	<b>18 Hours</b>
	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.	
<b>Unit II</b>	<b>Implementation of CSR Policy under Sec. 135 of the Companies Act 2013</b>	<b>16 Hours</b>
	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 noncompliance of section 135	
<b>Unit III</b>	<b>Governance of CSR Activities</b>	<b>20 Hours</b>
	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.	
<b>Unit IV</b>	<b>Monitoring of CSR Activities, CSR Codes and Standards</b>	<b>20 Hours</b>
	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. <b>CSR Codes and Standards:</b> GSP – CRT - Principles for Global Corporate Responsibility - Social Accountability (SA) 8,000 - ISO 26000 – OECD - AA1000 - APEC.	
<b>Unit V</b>	<b>CSR Ethics and Corporate Ethics</b>	<b>16 Hours</b>
	Ethical Philosophy - Corporate Reputation - The Gaia Hypothesis - Environmental Sustainability & CSR Redefining sustainability - The Brundtland report & critique -Distributable Sustainability - Sustainability and Cost of Capital of CSR.	



### Pedagogy

Class Room Lectures, Power point presentation, Group Discussion, Seminar, Quiz, Assignments, Experience Discussion, Brain storming.

### Text Book

1. Nirbhay & Lumde, (2018), *Corporate Social Responsibility in India*, Notion Press, Chennai.

### Reference Books

1. Prabhakaran Paleri, (2019), *Corporate Social Responsibility – Concept, Cases and Trends*, Cengage Learning.
2. Navjeet Sidhu Kundal, (2019), *Corporate Social Responsibility*, Woltes Kluwer India Pvt Ltd, Chennai.
3. Neeraj Dwivedi, (2016), *Corporate Social Responsibility*, Cambridge English Publication.
4. Mathur SP, Nishu, (2017), *Business Ethics and Corporate Social Responsibilities* New Age International (P) Ltd Publishers, Chennai.

### E-Resources

- <http://ebook.mca.gov.in/Actpagedisplay.aspx?PAGENAME=17518>
- [http://www.mca.gov.in/Ministry/pdf/InvitationOfPublicCommentsHLC\\_18012019.pdf](http://www.mca.gov.in/Ministry/pdf/InvitationOfPublicCommentsHLC_18012019.pdf)
- <https://www.taxmann.com/emailer/images/pdf/section%20135%20-%20full.pdf>
- <https://taxguru.in/finance/financial-monitoring-evaluation-csr-projects.html>
- <https://www.consultivo.in/social-sustainability/corporate-social-responsibility-csr/>
- <http://kb.icai.org/pdfs/PDFFile5b28e3430414a5.24220910.pdf>

### Course Outcomes

After completion of this course, the students will be able to:

CO1	Understand all essential and fundamental knowledge on the principles and practices of CSR in India.
CO2	Acquire the skill of implementing the same in their own enterprises as and when they bring up their start-ups.
CO3	Analyze the governance of CSR activities
CO4	Examine and monitor the CSR Process, CSR Committee and various CSR Codes and Standards.
CO5	Identify the ethics of CSR, Sustainability and cost of capital of CSR.

### Mapping of Course Outcomes (COs) with Programme Specific Outcomes

	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6
CO1	3	3	2	1	1	3
CO2	3	3	3	2	1	2
CO3	3	2	3	2	1	3
CO4	3	3	3	2	2	3
CO5	3	3	3	2	1	2

3. High; 2. Moderate 1. Low

### Articulation Mapping - K Levels with Course Outcomes (COs)

Units	COs	K-Level	Section A		Section B	Section C
			MCQs		Either/ or Choice	Open Choice
			No. of Questions	K-Level	No. of Question	No. of Question
1	CO1	Up to K2	2	K1 &K2	K1 & K1	1 (K2)
2	CO2	Up to K3	2	K1 &K2	K2 & K2	1 (K3)
3	CO3	Up to K4	2	K1 &K2	K2 & K2	1 (K4)
4	CO4	Up to K4	2	K1 &K2	K3 & K3	1 (K4)
5	CO5	Up to K3	2	K1 &K2	K2 & K2	1 (K3)
No of Questions to be asked			10		10	5
No of Questions to be answered			10		5	3
Marks for each Question			1		4	10
Total marks for each Section			10		20	30

K1 – Remembering and recalling facts with specific answers

K2 – Basic understanding of facts and stating main ideas with general answers

K3 – Application oriented – Solving problems

K4 – Examining, analyzing, presentation and make inferences with evidences.

#### Distribution of Section - wise Marks with K Levels

K Levels	Section A (No Choice)	Section B (Either/or)	Section C (Open Choice)	Total Marks	% of Marks without Choice	Consolidated (Rounded off)
K1	5	8	-	13	13%	13%
K2	5	24	10	39	39%	39%
K3	-	8	20	28	28%	28%
K4	-	-	20	20	20%	20%
Total Marks	10	40	50	100	100%	100%

### Lesson Plan

Unit	Concept and Meaning of Corporate Social Responsibility(CSR)	18 Hours	Mode
<b>Unit I</b>	a. Meaning, Definition of CSR and Evolution of CSR.	4	Classroom Lectures, Assignments, Quiz, Seminar, PPT Presentation.
	b. CSR in Indian Legislation from global perspective and Principles of CSR.	4	
	c. Theories of CSR and CSR Sustainable Development goals, CSR & Corporate Governance, Drivers of CSR.	7	
	e. Concept of Charity, Corporate Citizenship and Corporate Philanthropy.	3	
<b>Unit II</b>	<b>Implementation of CSR Policy under Sec. 135 of the Companies Act 2013</b>	<b>18 Hours</b>	<b>Mode</b>
	a. CSR Policy, CCSR committee and its composition.	3	Classroom Lectures, Assignments, Quiz, Seminar, PPT Presentation.
	b. CSR Design, CSR Budget, Implementation of CSR and CSR Process.	3	
	c. CSR Activities, Provision of CSR in Companies Act, 2013 and CSR Committee.	4	
	d. CSR Policy, CSR Expenditure; CSR Activities, Boards Responsibilities towards CSR Regulatory requirement of CSR Compliance in India.	4	
e. Guidelines and notifications issued by the Ministry, Penalty for noncompliance of section 135	4		
<b>Unit III</b>	<b>Governance of CSR Activities</b>	<b>18 Hours</b>	<b>Mode</b>
	a. Meeting of the CSR Committee and Preparation of CSR Report.	4	Classroom Lectures, Assignments, Quiz, Seminar, PPT Presentation.
	b. Placing CSR Report in Board meeting and Board's responsibility towards CSR.	3	
	c. CSR project management approach and Evaluation of CSR projects.	3	
	d. CSR stakeholder communication, dialogue and engagement.	4	
e. CSR and risk Management and CSR as Organizational Brand Building.	4		
<b>Unit IV</b>	<b>Monitoring of CSR Activities</b>	<b>18 Hours</b>	<b>Mode</b>
	a. CSR process monitoring; Situation monitoring, beneficiary monitoring; organizational monitoring.	4	Classroom Lectures, Assignments, Quiz, Seminar, PPT Presentation.
	b. Financial monitoring; compliance monitoring and result monitoring	3	
	c. Internal and External Monitoring and Evaluation of CSR Activities.	3	
	d. CSR Committee and Board level review of CSR performance and CSR Reporting.	4	
e. CSR Codes GSP, CRT, Principles for Global Corporate Responsibility, Social Accountability (SA) 8,000, ISO 26000, OECD, AA1000 and APEC.	4		
<b>Unit V</b>	<b>CSR Ethics and Corporate Behaviour</b>	<b>18 Hours</b>	<b>Mode</b>
	a. Ethical Philosophy and Corporate Reputation.	3	Classroom Lectures, Assignments, Quiz, Seminar, PPT Presentation.
	b. The Gaia Hypothesis and Environmental Sustainability., CSR Redefining sustainability.	6	
	d. The Brundtland report & critique.	4	
e. Distributable Sustainability, Sustainability and Cost of Capital of CSR..	5		

Course Designed by: **Dr. J. Lavanya**

<b>Programme</b>	<b>M.Com</b>	<b>Programme Code</b>	<b>PCO</b>		
Course Code	<b>20PCOC4P</b>	Number of Hours/Cycle	<b>6</b>		
Semester	<b>IV</b>	Max. Marks	<b>100</b>		
<b>Part</b>	<b>III</b>	<b>Credit</b>	<b>5</b>		
<b>Core Project I</b>			<b>L</b>	<b>T</b>	<b>P</b>
<b>Course Title</b>	<b>Project</b>			<b>-</b>	<b>90</b>

#### **Preamble**

This course aims at acquiring the application of research knowledge, methods, tools, and techniques and to develop skills of analysis and reporting among the students. This is done by encouraging students to identify researchable problems in the socially relevant areas of specialization and do independent projects.

#### **Course Requirements and Evaluation:**

1. The duration of the study project is for one semester.
2. The students shall submit the report in a prescribed format on or before a specified date, failing which then will warrant disqualification.
3. The student shall work under close supervision and consultation with the allotted guide at every stage of the research work regularly and get approved falling in which leads to disqualification for appearing in the Viva-Voce examination.
4. The faculty guide shall be responsible for the continuous assessment of the course and his/her recommendation for final evaluation of the project shall be mandatory.
5. Students have to submit their project report (2 bounded copies) in the prescribed format (100 to 120 pages) in A4 size. The Project work has to be duly recommended by the faculty advisor and the Head of the Department for appearing in the final Viva Voce. The Viva-Voce shall be conducted by an External examiner. The marks will be allotted on the prescribed basis as given below:

#### **A. Continuous Internal Assessment**

Regularity	15 Marks
Strength of the independent work (utilizing theory and methodology)	25Marks
<b>Total</b>	<b>40 Marks</b>

#### **B. End Semester Examination (Viva Voce)**

Individual Presentation	30 Marks
Answering the queries	30 Marks
<b>Total</b>	<b>60 Marks</b>