

DHANALAKSHMI SRINIVASAN COLLEGE OF ARTS & SCIENCE FOR WOMEN (Autonomous)



(Affiliated to Bharathidasan University, Re-Accredited with "A" Grade by NAAC) Perambalur

MASTER OF COMMERCE (M.Com.,) COURSE STRUCTURE UNDER CBCS

(Applicable to the candidate admitted from the academic year 2020-2021 onwards)

mester	COURSE	COURSE TITLE	COURSE	INSTRUCTION PERIODS PER WEEK			MARKS		
Year/ Semester				INSTRUC	CREDIT	EXAM HOURS	Int	Ext	TOTAL
	Core Course -I	Managerial Economics	20PCO1C1	6	5	3	25	75	100
em	Core Course -II	Advanced Financial Management	20PCO1C2	6	5	3	25	75	100
IS	Core Course -III	Indian Financial System	20PCO1C3	6	5	3	25	75	100
I Year & I Sem	Elective Course–	A.Entrepreneurial Development	20PCO1E1A	6	4	3	25	75	100
IX		B.Service Marketing	20PCO1E1B						
	Application Oriented Course - I	Accounting Package(with Practical)	20PCO1A1T 20PCO1A1P	6	2+1	2+2	25	75	100
	1 -	TOTAL		30	22				500
	Core Course –IV	Research Methodology	20PCO2C4	6	5	3	25	75	100
	Core Course -V	Quantitative Techniques for Business Decisions		6	5	3	25	75	100
I Sen	Core Course -VI	Strategic Management	20PCO2C6	6	5	3	25	75	100
I Year & II Sem	Elective Course-	A.Human Resource Management	20PCO2E2A	6	4	3	25	75	100
IY	II	B.Tourism Development	20PCO2E2B						
	Application Oriented Course - II	Internet(with practical)	20PCO2A2T 20PCO2A2P	6	2+1	2+2	25	75	100
	1	TOTAL		30	22				500
	Core Course -VII	Advanced Corporate Accounting	20PCO3C7	6	5	3	25	75	100
u a	Core Course – VIII	Organizational Behavior	20PCO3C8	6	5	3	25	75	100
II Year & III Sem	Core Course -IX	Goods and Services Tax	20PCO3C9	6	4	3	25	75	100
ear &	Core Course -X	Corporate Law	20PCO3C10	6	4	3	25	75	100
ПУ	Elective Course– III	A.Insurance Management	20PCO3E3A	6	4	3	25	75	100
	ш	B.Retail Management TOTAL	20PCO3E3B	30	22				500
2	Core Course - XI	Industrial Relations	20PCO4C11	6	5	3	25	75	100
II Year & IV Sem	Core Course -XII	Cost and Management Accounting	20PCO4C12	6	5	3	25	75	100
II Ye Sem	Core Course - XIII	Investment Management	20PCO4C13	6	5	3	25	75	100

Elective Course–	A.Customer Relationship Management	20PCO4E4A	6	4	3	25	75	100
1 V	B.Sales Management	20PCO4E4B						
Project	Project Work Dissertation (80 marks)Viva voce (20 marks)	20PCO4PW	6	5				100
	TOTAL		30	24				500
	GRAND TOTAL		120	90				2000



M.COM - PROGRAMME OUTCOME

The Course aim at equipping the students with major management functions, requisite knowledge, competency skill enhancement and domain expertise that offers great carrier opportunity in the competitive global environment

Studying this course the students will be able to

- **PO1** -To impart the students with higher level knowledge and understanding of contemporary trends in commerce and business finance.
- **PO2** -To equip the students to evaluate environmental factors that influence business operation with the conceptual requirements and skills on preparation and interpretation of financial statements.
- **PO3** -To prepare the students to apply Statistical methods and proficient use of tools for modeling and analysis of business data.
- **PO4** -To analysis of investment, portfolio management, investment banking and liquidation of investments.
- **PO5** Identify, formulate, research review and analyze socio economic problem to arrive at substantiated conclusion.

CORE COURSE - I

MANAGERIAL ECONOMICS

Semester: I Max. Marks: 75

Course Code: 20PCO1C1 Credit: 5

Total Periods: 90 Instruction Periods: 6 Objective :

The course will sharpen their analytical skills through integrating their knowledge of the economic theory with decision making techniques.

UNIT –I (18 Periods)

Nature and Scope of Managerial Economics – Role and Responsibilities of Managerial Economist, Economic Theory and Managerial Economics

UNIT -II (18 Periods)

Demand Analysis and Forecasting. Demand Determinants –Demand distinctions –Demand Forecasting

UNIT -III (18 Periods)

Cost and Production analysis: Cost Concepts – Cost and Output relationship -Production Function Cost Function – Short run and Long run Cost – Returns to the Scale of the Plant.

UNIT -IV (18 Periods)

Price and Output decisions under different market condition: Perfect and Imperfect Competition Pricing Methods - Profit Planning and Policies, Rent.

UNIT – V (18 Periods)

National Income – Concepts – Methods of calculating National Income - Theory of Income distribution. Business Cycle, Types – Phase – Controlling business cycles.

TEXT BOOKS (LATEST REVISED EDITION ONLY)

- 1. Varshney and Maheswari Managerial Economics Sultan Chand and Sons, New Delhi.
- 2. Gupta G.S. Managerial Economics Tata McGraw Hill, New Delhi.

REFERENCE BOOKS (LATEST REVISED EDITION ONLY)

- 1. Joel Dean, Managerial Economics Prentice Hall, New York.
- 2. Mehta P.L. Managerial Economics Sultan Chand and Sons, New Delhi.
- 3. Mithani D.M. Managerial Economics Himalaya Publishing House, Mumbai.
- 4. Dwivedi D.N. Managerial Economics Vikas Publishing House P. Ltd, New Delhi.
- 5. Cauvery, SudhaNayak and Others Managerial Economics S. Chand &Sons, New Delhi.

COURSE O	COURSE OUTCOMES						
CO	CO STATEMENT	KNOWLEDGE					
NUMBER		LEVEL					
CO1	To understand the concepts of cost, nature of production and its relationship to Business operations.	К3					
CO2	To apply marginal analysis to the "firm" under different market conditions.	K4					
CO3	To analyze the causes and consequences of different market conditions.	K5					
CO4	To integrate the concept of price and output decisions of firms under various market structure.	K5					

MAPPING WITH PROGRAMME OUTCOMES							
COS	PO1	PO2	PO3	PO4	PO5		
CO1	S	M	S	M	S		
CO2	S	S	L	M	M		
CO3	S	S	M	S	M		
CO4	S	M	M	M	L		

CORE COURSE- II

ADVANCED FINANCIAL MANAGEMENT

Semester: I Max. Marks:75

Course Code: 20PCO1C2 Credit: 5

Total Periods: 90 Instruction Periods: 6

Objective:

To understand the concept and importance of finance and to understand the role of financial markets and instruments.

UNIT I (18 Periods)

Business Finance: Objectives; Finance Function; Organisation for Financial Management; Capitalization – Over Capitalization and Under Capitalisation; Causes, Consequences and Remedies; Fair Capitalization.

UNIT II (18 Periods)

Leverage Analysis – Operating and Financial, Combined Leverage. Capital Structure; Theories of Capital Structure; Net Income Approach; Net Operating Income Approach; Traditional; MM Approach; Indifference Point.

UNIT III (18 Periods)

Cost of Capital – Computations of Cost of Equity, Preference, Debt and Retained Earnings; Weighted Average Cost of Capital; Adjustments for Uncertainty; Opportunity Cost of Capital; Marginal Cost of Capital; Capital Asset Pricing Model.

UNIT IV (18 Periods)

Working Capital Management: Management of Cash and Marketable Securities; Cash

Management Techniques – Lock Box System, Concentration Banking, Selection Of Marketable Securities; Management of Receivables And Inventories; Techniques Of Account Receivable Management, Credit Policy, Credit Terms, Account Collection Techniques; Inventory Management; Committees on Working Capital Management and their findings and recommendations.

UNIT V (18 Periods)

Dividend Policy: Theories of Dividend – Walter's Model, Gordon's Model, Residual Theory, MM Hypothesis; Legal Aspects of Dividend, Formulation of Dividend Policy. Corporate Governance: History; Meaning; Tests of Corporate Governance; Recommendations of Audit Committees; Corporate Governance in India.

Note: Theory: 25 Marks: Problems: 50 Marks

TEXT AND REFERENCE BOOKS:

- 1. Presenna L.M., "Financial Management", Tata McGraw Hill.
- 2. Pandey L.M., "Financial Management', Vikas Publishing.

TEXT AND REFERENCE BOOKS:

- 1. Kulkarni P.V. and Sathya Pprasad B.G., "Financial Management", Himalaya Publishing House, Mumbai, 1999.
- 2. Srivastava R.M., "Financial Decision Making", Sterling Publishing Co.
- 3. Van Horne, "Financial Management and Policy", Prentice Hall of India.
- 4. Gitman, "Principles of Managerial Finance", Pearson Eduction.
- 5. Kuchal S.C., "Financial Management", Chithanya Publishers

COURSE O	COURSE OUTCOMES:						
CO	CO STATEMENT	KNOWLEDGE					
NUMBER		LEVEL					
CO1	Demonstrate the applicability of the concept of Financial Management to	К3					
	understand the managerial Decisions and Corporate Capital Structure.						
CO2	Apply the Leverage and EBIT EPS Analysis associate with Financial Data in	K5					
	the corporate						
CO3	Analyze the complexities associated with management of cost of funds in the	K4					
	capital Structure						
CO4	Demonstrate how the concepts of financial management and investment,	K5					
	financing and dividend policy decisions could integrate while identification						
	and resolution of problems pertaining to LSCM Sector						
CO5	Demonstrate how risk is assessed	К6					

MAPPING WITH PROGRAMME OUTCOMES						
COS	PO1	PO2	PO3	PO4	PO5	
CO1	S	M	M	S	S	
CO2	M	S	L	M	M	
CO3	M	M	S	L	S	
CO4	S	S	M	M	M	
CO5	S	M	S	M	L	

S - Strong; M - Medium; L - Low

CORE COURSE- III INDIAN FINANCIAL SYSTEM

Semester: I Max. Marks:75

Course Code: 20PCO1C3 Credit:5

Total Periods :90 Instruction Periods:6

Objective : To understand the concept, importance of financial systems, the structure of financial markets

and institutions and the role of regulators in financial system.

UNIT I (18 Periods)

Financial System: Nature and Role of Financial System; Financial System and Financial Markets; Financial System and Economic Development; An overview of Indian Financial System; Financial Sector Reforms.

UNIT II (18 Periods)

Money Market – Meaning, Constituents, Participants – Functions. Money Market Instruments – Call Money, Treasury Bills, Certificate of Deposit, Commercial Bills, Trade Bills, Commercial Paper, Recent Trends in Indian Money Market.

UNIT III (18 Periods)

Capital Market – Primary and Secondary Markets; SEBI Regulations, IPO and Book Building, Dematerializations, Online Trading, Depositories, Derivatives.

UNIT IV (18 Periods)

Financial Services – Fee-Based Services, Fund-Based Services, Hire Purchase, Leasing, Housing, Finance; Merchant Banking; Venture Financing; Factoring, Forfeiting, Credit Rating.

UNIT V (18 Periods)

Financial Institutions: Commercial Banks; Functions, E-Banking, Credit Cards, ATM,

Development Financial Institutions- Functions: IFCI, IDBI, IRBI, SIDBI, State Financial Corporations, Non-Banking Financial Intermediaries; Mutual Funds; Insurance Companies.

TEXT BOOKS:

- 1. Srivastava R.M., "Management of Indian Financial Institutions", Himalaya Publishing House, Mumbai.
- 2. Khan M.Y., "Indian Financial System: Theory and Practice", Vikas Publishing House, Mumbai.

REFERENCE BOOKS:

- 1. Goldsmith R.W., "Financial Institutions".
- 2. Baleya, K.N., "Financial Administration in India", Himalaya Publishing House, Mumbai.
- 3. Vasanth Desai: Indian Financial System, Himalaya Publishing Co., Mumbai.
- 4. SEBI Guidelines

COURSE OUTCOMES:						
CO	CO STATEMENT	KNOWLEDGE				
NUMBER		LEVEL				
CO1	To understand the Indian financial system for better financial decision making	K4				
CO2	To Analyze the various financial institution and its function	K5				
CO3	To Analyze the Recent financial development	K6				

MAPPING WITH PROGRAMME OUTCOMES							
COS	PO1	PO2	PO3	PO4	PO5		
CO1	S	M	M	L	S		
CO2	S	S	M	S	M		
CO3	S	M	L	M	S		

ELECTIVE I – A

ENTREPRENEURIAL DEVELOPMENT

Semester: I Max. Marks:75

Course Code:20 PCO1E1A Credit:4

Total Periods: 90 Instruction Periods: 6

Objective: To gain knowledge about Entrepreneurship and Government Schemes.

UNIT – I (18 Periods)

Introduction to Entrepreneurship: Definition – Concept – Theories of Entrepreneurship –

Classification and Types of Entrepreneurs – Entrepreneurial Traits – Entrepreneurial Motivation.

UNIT – II (18 Periods)

Preparation: Project Identification – Project Design – Appraisal – Network Analysis – PERT and CPM – Selection – Location – Implementation.

UNIT – III (18 Periods)

Procedure – Sources of Finance – Project Finance – Institutional Finance – SIDBI – TIIC –

Government Procedures – Directorate of Industries and Commerce – Export Import Procedure – Pollution Control Board – ISO – BIS.

UNIT – IV (18 Periods)

Marketing: Brand Development – Strategic Marketing – CRM – Institutional Support – ECGC – Sustaining the Project – Crisis Management – Time Management.

UNIT -V (18 Periods)

Problems of Entrepreneurship: Problems of Entrepreneurship – Globalization and Challenges before the Indian Entrepreneurs – Steps to face global Challenges.

TEXT BOOKS

- 1. Vasant Desai, Dynamics of Entrepreneurial Development and Management, Himalaya Publishing House, 2001
- 2. Gupta.C.B&Srinivasan.N.P, Entrepreneurial Development, Sultan Chand, 1999
- 3. Peter F. Drucker, Innovation & Entrepreneurship Affiliated East West Practice and Principles, Press Ltd. Publication of SISI, Govt. of India

REFERENCE BOOKS

- 1. Vasant Desai, Small Scale Industries and Entrepreneurship, Himalaya Publishing House, 2001
- Ghallan R.G & Sandra L. Mchee, Practical Profit Management, Pearson Education Asia, India, 2001
- 3. Kharta S.S, Entrepreneurial Development, Sultan Chand & Company, New Delhi, 2000
- 4. Dr.Balu, Entrepreneurship & Management of Small Business, Sri Venkateswara Publications, Chennai, 2001

COURSE OUTCOMES:						
CO	CO STATEMENT	KNOWLEDGE				
NUMBER		LEVEL				
CO1	Have the ability to discern distinct entrepreneurial traits	К3				
CO2	Know the parameters to assess opportunities and constraints for new business ideas	K4				
CO3	Understand the systematic process to select and screen a business idea	K4				
CO4	Design strategies for successful implementation of ideas	K5				
CO5	Write a business plan	K5				

MAPPING WI	MAPPING WITH PROGRAMME OUTCOMES							
COS	PO1	PO2	PO3	PO4	PO5			
CO1	S	M	S	S	S			
CO2	S	S	M	S	M			
CO3	M	S	S	M	L			
CO4	S	M	M	M	S			
CO5	S	S	S	L	S			

ELECTIVE – I- B

SERVICES MARKETING

Semester: I Max. Marks:75

Course Code: 20PCO1E1B Credit:4

Total Periods: 90 Instruction Periods:6

Objective:

To enable the students to know the principles and practices of marketing of Services

UNIT – I (18 Periods)

Meaning and definition of Services – Reasons for growth in service sector – types of services – Difference between service and goods – characteristics of services – services Marketing and goods marketing.

UNIT -II (18 Periods)

Services marketing mix – Product, Pricing, Promotion, Place, People, Physical evidence and Process.

UNIT – III (18 Periods)

Managing demand and supply – Forecasting demand – understanding demand patterns - Capacity constraints, capacity planning both short term & long term – Strategies for managing capacity and demand.

UNIT – IV (18 Periods)

Service quality – Dimensions – Measurement – Expected and Perceived service quality- GAP analysis. Service Marketing application – Bank, Tourism , Hospital and Airline

UNIT – V (18 Periods)

CRM – Introduction to CRM – Evolution, key principles, benefits – CRM cycle –

Electronic point of sale – Customer service help desk – call center – System integration.

TEXT AND REFERENCE BOOKS:

- 1. S.M.Jha, Services Marketing, Himalaya Publishing House, Mumbai.
- 2. M.Y.Khan, Services Marketing, Tata McGraw Hill, New Delhi.
- 3. C.B.Memoria & R.K.Suri, Marketing Management, Kitab Mahal,

REFERENCE BOOKS

- 1. Kotler -Marketing Management, Sultan Chand & Sons, New Delhi.
- 2. Cowell.- Marketing of Services, Heinemann Publishers, London.
- 3. Services Marketing Vasanti venugopal & V.N. Raghu.
- 4. Services Marketing Dr.P.N.Reddy & H.R. Appanaiah.
- 5. Services Marketing and Management Dr. Balaji.
- 6. Customer Relationship Management K. Balasubramaniam.
- 7. Customer Relationship Management Peer Mohamed.

COURSE O	COURSE OUTCOMES:						
CO	CO STATEMENT	KNOWLEDGE					
NUMBER		LEVEL					
CO1	Demonstrate an extended understanding of the similarities and	К3					
	differences in service-based and physical product based marketing						
	activities;						
CO2	Demonstrate a knowledge of the extended marketing mix for services;	K4					
CO3	Develop and justify marketing planning and control systems appropriate	K5					
	to service-based activities;						
CO4	Prepare, communicate and justify marketing mixes and information	K6					
	systems for service-based organizations;						
CO5	Demonstrate integrative knowledge of marketing issues associated with	K5					
	service productivity, perceived quality, customer satisfaction and loyalty						

MAPPING WITH PROGRAMME OUTCOMES							
COS	PO1	PO2	PO3	PO4	PO5		
CO1	S	M	S	S	S		
CO2	S	S	M	L	M		
CO3	S	S	S	S	S		
CO4	S	M	M	S	L		
CO5	S	S	M	M	S		

APPLICATION ORIENTED COURSE – I ACCOUNTING PACKAGE WITH PRACTICAL

Semester: I Max. Marks: 75
Course Code: 20PCO1A1T & 20PCO1A1P Credit: 2+1

Total Periods: 90 Instruction periods:6

Objective:

To enable the students to know the application of Tally in business and to enable the students to know the practical application of Tally in business.

UNIT – I (18 Periods)

Manual accounting: Introduction to Financial Accounting – Meaning – Accounting Concepts and Conventions – Single Entry System – Double Entry System – Manual Book Keeping Vs Computerized Accounting.

UNIT – II (18 Periods)

Computerized Accounting: Ledgers – Vouchers – Sales Voucher – Payment Vouchers – Receipt Voucher – Journal Voucher – Contra Voucher.

UNIT – III (18 Periods)

Account Books: Cash / Bank Book - Sales Register - Purchase Register - Statement of Accounts - Bank Reconciliation Statement.

UNIT – IV (18 Periods)

Inventory Maintenance – Receipt note – Rejection in – Rejection out – Stock Journal – Physical Stock – Purchase Order – Sales Order – Invoice.

UNIT – V (18 Periods)

Final Accounts: Trial balance – Profit and Loss A/c – Balance Sheet and Taxation.

ACCOUNTING PACKAGE PRACTICAL

- 1. Creation of a new company
- 2. Groups Creation Multiple Groups and Single Groups -
- 3. Creation of ledgers Multiple Ledgers and Single Ledgers.
- 4. Vouchers creations Voucher entry Payment vouchers Receipt vouchers Sales

vouchers – Purchase vouchers – Journal voucher and Contra vouchers.

- 5.Statutory and Taxation Value Added Tax (VAT), Tax Deducted at Source (TDS), Tax Collected at Source (TCS), Service Tax, and Goods and Service Tax(GST)
- 6.Reports Trial Balance, Day Book, Accounts Book, Statement of Accounts, Inventory Books, Statement of Inventory, Statutory Info, Statutory Reports.

Theory: 60 Marks, External: 45; Internal: 15 Practical:40 Marks, External: 30; Internal:10

TEXT BOOKS:

- 1. Dr.S.V.Srinivasa Vallabhan Computer Applications in Business, Sultan Chand, New Delhi.
- 2. Nellai Kannan.C, Tally 9

REFERENCE BOOKS:

- 1. Nadhani.A.K & Nadhani.K.K, Implementing Tally.
- 2. Namarata Agrawal, Financial Accounting on Computers using Tally
- 3. R.L. Gupta & Radhaswamy, Financial Accounting, Sultan Chand

COURSE O	COURSE OUTCOMES:						
CO	CO STATEMENT	KNOWLEDGE					
NUMBER		LEVEL					
CO1	Processing a variety of accounting transactions;	К3					
CO2	converting a manual accounting system to a computer based system;	K4					
CO3	prepare Financial Statements on the completion of the accounting cycle in a timely fashion	K5					

MAPPING WITH PROGRAMME OUTCOMES						
COS	PO1	PO2	PO3	PO4	PO5	
CO1	S	M	S	S	L	
CO2	S	S	M	S	M	
CO3	S	M	S	L	S	

S – Strong; M – Medium; L – Low

CORE COURSE-IV RESEARCH METHODOLOGY

Semester: II Max. Marks:75

Course Code: 20PCO2C4 Credit:5

Total Periods: 90 Instruction Periods:6

Objective:

To make the students to understand the research methods in financial management.

UNIT-I (18 Periods)

Research in business- definition, meaning & nature- scope and objective of research- methods and techniques of research. Research Process, Identification and Formulation of a Research Problem.

UNIT-II (18 Periods)

Research design – Types –Exploratory, Descriptive, Hypothesis testing, Research Methods, Sample and Sampling Design.

UNIT-III (18 Periods)

Sources of data - primary & secondary- methods of primary data collection - observation- interview questionnaire & schedule - attitude measurements & scales

UNIT-IV (18 Periods)

Data processing and analysis- editing, coding, classification- tabulation- interpretation of data - methods-testing of hypothesis- type I and type II errors.

UNIT-V (18 Periods)

Report writing and presentation steps in report writing- substance of report- format of reports importance of foot note and bibliography.

TEXT BOOKS:

- 1.C.R. Kothari, Research Methodology- methods & techniques.
- 2.P.Saravanavel, Research methodology

REFERENCE BOOKS:

- 1.V.P. Michael, Research methodology in management, Himalaya Publishing House
- 2. O.R. Krishnaswami: Methodology of Research in Social Science
- 3. D.Amarchend: Research Methods in Commerce.
- 4. R. Prabhu & T Raju Research Methods in Management Vijay Nicole Imprints Pvt.

Ltd., Chennai

CO	CO STATEMENT	KNOWLEDGE
NUMBER		LEVEL
CO1	Develop understanding on various kinds of research, objectives of doing research, research process, research designs and sampling	К3
CO2	Have basic knowledge on qualitative research techniques	K4
CO3	Have adequate knowledge on measurement & scaling techniques as well as the quantitative data analysis	K4
CO4	Have basic awareness of data analysis-and hypothesis testing procedures	K5

MAPPING WITH PROGRAMME OUTCOMES						
COS	PO1	PO2	PO3	PO4	PO5	
CO1	S	S	S	S	L	
CO2	M	S	M	S	M	
CO3	S	M	S	L	S	
CO4	S	M	M	M	M	

CORE COURSE -V

QUANTITATIVE TECHINIQUES FOR BUSINESS DECISIONS

Semester : II Max. Marks : 75

Course Code : 20PCO2C5 Credit : 05

Total Periods: 90 Exam Hours: 03

Objective:To acquaint the students with the Statistical tools and techniques for managerial decisions

UNIT I (18 Periods)

Probability - Theorems of probability - Conditional Probability - Bayes Theorem - Random variable - Probability Mass function - Probability Density function - Continuous distribution function.

UNIT II (18 Periods)

Correlation – Karl person coefficient – Limit of correlation coefficient – Rank Correlation – Repeated Rank Correlation – Regression – Line Regression – Angle between two lines of regression – Regression coefficient

UNIT III (18 Periods)

Significance Tests in Small Samples (t - test) — Testing the significance of the mean of a random sample — Testing difference between means of two samples (Independent and Dependent Samples) — Chi-square test- Analysis of Variance (One way and two way classification).

UNIT IV (18 Periods)

Linear Programming – Formulation of Problem - Graphical Method – Simplex Method

UNIT V (18 Periods)

Transportation Problem – Initial Basic Feasible Solution - North West Corner Method – Least Cost Method – Vogel's Approximation Method - Assignment Problems

TEXT BOOKS

- 1. A. Singaravelu, Dr. S. Sivasubramaniyan & R. Ramaa Probability and Statistics revised edition 2007
- 2. P. Panneerselvam, Operations Research Second Edition 2006

UNIT I - Chapter 1 of [1]UNIT II - Chapter 3 of [1]UNIT III - Chapter 4, 5 of [1]UNIT IV - Chapter 2 of [2]UNIT V - Chapter 3 &4 of [2]

BOOKS FOR REFERENCE

1. "Fundamentals of Mathematical Statistics", Gupta,S.C. and V.K.Kapoor, Sultan Chand & Sons, New Delhi, 8th Edition., 1983.

2. "Fundamentals of Applied Statistics", Gupta.S.C. and V.K.Kapoor, Sultan Chand &Sons, New Delhi, 2nd Edition., 1978

COURSE OUTCOMES:						
CO	CO STATEMENT	KNOWLEDGE				
NUMBER		LEVEL				
CO1	Understand statistical inference in relation to international business decision-making	К3				
CO2	Analyze output from both specialist and general office software	K4				
CO3	Produce quantitative analysis using specialist software	K4				
CO4	Convey the results of quantitative analysis	K5				

MAPPING WITH PROGRAMME OUTCOMES					
COS	PO1	PO2	PO3	PO4	PO5
CO1	S	M	S	S	S
CO2	S	S	M	S	M
CO3	M	L	S	M	S
CO4	S	M	S	L	M

CORE COURSE VI

STRATEGIC MANAGEMENT

Semester: II Max. Marks: 75

Course Code: 20PCO2C6 Credit:5

Total Periods: 90 Instruction Periods: 6

Objective:

To make an understanding the concepts and application of strategic management techniques.

UNIT I (18 Periods)

Strategic Management – Definition – Scope – Benefits – Risks – Approaches – Models – Strategic change – Strategic Leadership and Decision making.

UNIT II (18 Periods)

Situation Analysis – SWOT Analysis - Environmental Scanning and Industry analysis – Forecasting – Internal Scanning - Mission – objectives – Stakeholder Theory – Cyert and March's Behavioural Theory – Objectives of Non-Profit Organizations – Social Responsibility and Business Ethics.

UNIT III (18 Periods)

Strategy Formulation – Business Strategy – Corporate Strategy – Diversion Strategy – Portfolio Analysis – BCG Growth /Share matrix – Strategic choice – Development of policies – Strategic Alliances.

UNIT IV (18 Periods)

Strategy Implementation – Organization for action – Total Quality Management – Functional Strategies – Growth Strategies – Diversification, Acquisition and Joint Venture – Recovery – Recession and Divestments Strategies – Management Burnout.

UNIT V (18 Periods)

Strategic Control and Evaluation – Establishing Strategic control – premise control – Implementation control – Strategic Surveillance – Special Alert Control – Evaluation Techniques – Managing change – Strategic issues in Managing Technology and Innovation – Strategic Effectiveness.

TEXT BOOKS:

- 1. Strategic Management Strategy Formulation and Implementation John A.Pearce II, Richard B.Robinson Jr.(A.I.T.B.S. Publishers J-5,6, Krishnan Nagar, Delhi 110 051).
- 2. Strategic Management Awareness and change John L.Thompson (Cheapman & Hall Second Main Road CIT East, Chennai 35).

REFERENCE BOOKS:

1. Strategic Management-J.David Hunger and Thomas L.Wheelen (Addision – Wesley Longman) (Available at Higginbotham's Ltd., Chennai).

- 2. Strategic Management Gregory G.Dess and Alex Miller.
- 3. Strategic Management An Integrated Approach W.L.Charles and John Gareth,
- 4. International & Strategic Management R.N.Srivastava.
- 5.Strategic Planning for Corporate Success V.S.Ramaswamy and S.Nanakumari.

COURSE O	COURSE OUTCOMES:						
CO	CO STATEMENT	KNOWLEDGE					
NUMBER		LEVEL					
CO1	Understand the basic concepts and principles of strategic management analyze	K4					
	the internal and external environment of business						
CO2	Develop and prepare organizational strategies that will be effective for the current	K5					
CO3	Business environment Devise strategic approaches to managing a business	K5					
	successfully in a global context						

MAPPING WITH PROGRAMME OUTCOMES						
COS	PO1	PO2	PO3	PO4	PO5	
CO1	S	M	S	L	S	
CO2	S	S	M	S	M	
CO3	S	M	L	M	S	

ELECTIVE-II-A

HUMAN RESOURCE MANAGEMENT

Semester: II Max. Marks: 75

Course Code: 20PCO2E2A Credit:4

Total Periods: 90 Instruction Periods:6

Objective:

To enable the students to understand the important concepts of personnel management and to develop the students to be aware of the human resource.

UNIT – I (18 Periods)

Evolution, Role and Status of Human Resource Management in India - Structure and functions of HRM - Systems view of HRM. - Managing Global Human Resource Management - HR Practices and International Business

UNIT – II (18 Periods)

Strategic Human Resources Management - Role of HRM in Corporate Strategic Management - Environ Mental Influence on HRM - Man Power Planning - Concept, Organisation and Practices, Manpower Planning Techniques - Short Term and Long Term Planning.

UNIT – III (18 Periods)

Recruitment and Selection Skill - Job Analysis - Description - Job Specification - Selection Process - Tests and Interviews - Placement and Induction. Career Planning and Development - Career Counselling, Promotion and Transfers

UNIT – IV (18 Periods)

Training and Development - Need and Importance - Assessment of Training Needs - Training and Development and Various Categories of Personnel - - Retirement and Other Separation Processes.

Performance Appraisal - Purpose - Factors Affecting Performance Appraisal - Counselling.

UNIT – V (18 Periods)

Wages and Salary Administration - Developing a Sound Compensation Structure - Regularity Provisions - Incentives - Grievance Handling and Discipline - Developing Grievance Handling and Discipline - Developing Grievance Handling Systems - Collective Bargaining - Managing Conflicts - Compliance Review on Labour Act, Compliance Procedure.

TEXT BOOKS:

- 1. C.B. Memoria, Personnel Management, Himalaya Publications, New Delhi
- 2. Dr.Ashwathappa, Human Resource Management ,McGraw Hill Education (India) Pvt. Limited, New Delhi.

REFERENCE BOOKS:

- 1. Dale Yoder & Paul D. Staudohar, Personnel Management, Prentice Hall.
- 2. S.S. Khanka, Human Resource Management ,S.Chand& Sons, New Delhi.
- 3. Gary Dessler, "Human Resource Management", Seventh edition, Prentice-Hall of India P.Ltd., Pearson.
- 4. H.JohnBernardin&JoyeeE.A.Russel, Human Resource Management An experiential approach, 4th Edition, McGraw-Hill International Edition., 2007
- 5. David A. DeCenzo& Stephen P.Robbins, Personnel/Human Resource Management, Thirdedition, PHI/Pearson.
- 6. VSP Roa, Human Resource Management : Text and cases, First edition, Excel Books, NewDelhi.
 - 1. Edwin Phillip, Personnel Management Tata McGraw Hill, Delhi.

CO	CO STATEMENT	KNOWLEDGE
NUMBER		LEVEL
CO1	Contribute to the development, implementation, and evaluation	К3
	of employee recruitment, selection, and retention plans and	
	processes.	
CO2	Administer and contribute to the design and evaluation of the	K4
	performance management program.	
CO3	Develop, implement, and evaluate employee orientation,	K5
	training, and development programs.	
CO4	Facilitate and support effective employee and labour relations in	K5
	both non-union and union environments.	
CO5	Research and support the development and communication of	K6
	the organization's total compensation plan.	

MAPPING WITH PROGRAMME OUTCOMES						
COS	PO1	PO2	PO3	PO4	PO5	
CO1	S	S	M	S	S	
CO2	S	S	S	S	M	
CO3	S	S	S	L	S	
CO4	S	M	M	M	S	
CO5	S	S	S	S	L	

ELECTIVE-II-B

TOURISM DEVELOPMENT

Semester: II Max. Marks: 75

Course Code: 20PCO2E2B Credit:4

Total Periods: 90 Instruction Periods:6

Objective:

To understand the tourism marketing and prepare them for the burgeoning tourism job market.

UNIT-I (18 Periods)

International and Indian Tourist Organizations: World Tourism Organization, Pacific - Asia Travel Association, Indian Tourism Development Corporation, Tourism Development Corporations of Various states, Tamilnadu Tourism Development Corporation.

UNIT-II (18 Periods)

Accommodation and Hospitality: Ancient and Medieval modes of accommodation - Hotels and Motels - Star Hotels - Indian and International Hotel Chains - Youth Hostels and Beach Resorts and Spas in India.

UNIT-III (18 Periods)

Travel Agencies: Profile, role and functions of a Modern Travel Agency - International Travel Agencies - Indian Travel Agencies - International Air Transport Association (IATA) and Travel Agents Association of India (TAAI) M.Com.: Syllabus (CBCS)

UNIT-IV (18 Periods)

Transport and Tourism Marketing: Air, Rail, Ship and Bus Transports - Ticketing Procedures - Tourism Marketing Processors and Functions - Tourism Publicity.

UNIT-V (18 Periods)

Indian Tourist Resources: Natural Resources - National Parks - Tiger Resources - Bird's sanctuaries - Palace on Wheels and Deccan Oueen.

TEXT BOOKS

- 1. Babu, A. Satish: Tourism Development in India, A.P.H, Publishing Corporation, New Delhi, 1998.
- 2. Bhatia, A.K: International Tourism: Fundamentals and Practices, Sterling Publishers Pvt, Ltd. New Delhi, 1991.

REFERENCE BOOKS

- 1. Bhatia, A.K: Tourism Development: Principles and Practices, Sterling Publishers Pvt, Ltd., New Delhi, 1989.
- 2. Coltman, Micheal: Tourism Marketing, Van Nostrand Reinhold, New York, 1989.
- 3. Gill, Pushpinder, S.: Tourism: Planning and Management, Anmol Publications Pvt., Ltd, New Delhi, 1997.
- 4. Selvam, M.: Tourism Industry in India, Himalaya Publishing House, Bombay, 1989.
- 5. Mishra, Lavkush: Religious Tourism in India, New Delhi, 1990.

CO	CO STATEMENT	KNOWLEDGE
NUMBER		LEVEL
CO1	Display an understanding of the production, implementation, and impacts of tourism development locally, nationally, and internationally.	К3
CO2	Demonstrate cultural and environmental sensitivity through an appreciation for various forms of diversity in our worlds.	K4
CO3	Conduct research ethically, as evidenced through effective research design and implementation.	K4
CO4	Write clearly and concisely in the conventions of tourism studies.	K5
CO5	Possess skills and experience relating to the management and production of tourism in a professional setting.	K5

MAPPING WITH PROGRAMME OUTCOMES						
COS	PO1	PO2	PO3	PO4	PO5	
CO1	S	S	M	S	S	
CO2	S	S	M	S	L	
CO3	S	M	S	M	S	
CO4	S	M	L	M	S	
CO5	S	S	M	S	L	

APPLICATION ORIENTED COURSE -II INTERNET WITH PRACTICAL

Semester: II Max. Marks:75

Course Code: 20PCOA2A2T & 20PCOA2A2P Credit:2 + 1

Total Periods: 90 Instruction Periods:6

Objective:

To understand the basic concepts related to internet and its standard protocols.

UNIT I: (18 periods)

Introduction to Internet – A brief History of Internet – Use of Internet – The connection to the Internet – web pages – Web Pages come from the web server – Web sites – The normal Modem – ISDN, ADSL, CABLE Modems.

UNIT II: (18 periods)

Internet Service Providers – Dialer Programs and Internet Programs – Internet Explorer – Netscape – Animation – Frames: Several Web pages at one – Several windows simultaneously – Printing.

UNIT III: (18 periods)

Internet Basics: Evolution – Basic Terminology – Getting into the net – Browsers – Applications of Internet – Introduction to internet protocols – Language of Internet.E-mail and voice mail – Creating mail address – Meaning of Net Meeting and Chatting – Tool bar.

UNIT IV: (18 periods)

E-mail address – creation – browsing – search engines –downloads

UNIT V: (18 periods)

Visiting business places, libraries, Railway and Airline reservation centers online, online chatting.

Theory: 60 Marks, External: 45; Internal: 15

Practical:40 Marks, External: 30; Internal:10

TEXT BOOKS:

- 1. The Internet Instance Reference Paul E. Hoffman, BPB Publications
- 2. Internet for Everyone Alexis Leon Mathews, Leon Tech world, UBS Publications
- 3. Computer Applications in Business (Internet only), Srinivasa Vallabhan, Sultan Chand & Sons, New Delhi.

REFERENCE BOOKS:

- 1. Internet Programming and Web Design S. Aarathi, Kalaikathir Achagam
- 2. Internet and E-mail Yatin Publications, Delhi
- 3. Internet Complete –BPB Publications.

COURSE O	COURSE OUTCOMES:					
CO	CO STATEMENT	KNOWLEDGE				
NUMBER		LEVEL				
CO1	Identify the different types of network topologies and protocols.	К3				
CO2	Familiarity with the basic protocols of computer networks, and how they can be used to assist in network design and implementation.	K4				

MAPPING WITH PROGRAMME OUTCOMES						
COS	PO1	PO2	PO3	PO4	PO5	
CO1	S	M	S	S	S	
CO2	M	S	M	S	L	

CORE COURSE - VII

ADVANCED CORPORATE ACCOUNTING

Semester: III Max. Marks: 75

Course Code: 20PCO3C7 Credit: 5

Total Periods: 90 Instruction Periods: 6

Objective:

To enable the students to understand the detailed concepts of corporate accounting methods from different types of companies.

UNIT I (18 Periods)

Valuation of Goodwill and Shares – Liquidation - Inflation Accounting.

UNIT II (18 Periods)

Amalgamation by Merger and Amalgamation by Purchases – External Reconstruction of Companies and alteration of Share Capital .

UNIT III (18 Periods)

Holding Company Accounts (including intercompany holdings) – Bank Accounts New format – NPA – Classification of investment

S.

UNIT IV (18 Periods)

Insurance Company Accounts (new format) – Double Account System.

UNIT V (18 Periods)

Human Resource Accounting – Definition, Objectives, and Valuation Methods – Advantages – Accounting Standards, with reference to depreciation, inventory valuation. (Theory only) -

- (Theory only).

Note: Theory 25 Marks: Problems 50 Marks

BOOKS FOR REFERENCE:

- 1. M.C.Shukla, T.S.Grewall & S.C.Gupta Advanced Accountancy II
- 2. S.P.Jain and K.L. Narang Advanced Accountancy
- 3. Dr R Palaniappan & Dr N Hariharan, Corporate Accounting, Vijay Nicole Imprints Pvt. Ltd., Chennai
- 4. R.L.Gupta and M.L.Radhaswamy Advanced Accountancy
- 5. Mukherjee and Hanif Modern Accountancy II
- 6. Reddy & Murthy Advanced Accounts

CO	CO STATEMENT	KNOWLEDGE	
NUMBER		LEVEL	
CO1	To apply basic terms of integration in solving practical problems field of as of business.	К3	
CO2	To explain basic methods of business calculus, types and methods of interest account and their basic applications in practice.	K4	
CO3	To solve problems in the areas of business calculus, simple and compound interest account, use of compound interest account, loan and consumer credit.	K5	
CO4	To discuss effects of various types and methods of interest account.	K5	
CO5	Connect acquired knowledge and skills with practical problems in economic practice.	K6	

MAPPING WITH PROGRAMME OUTCOMES						
COS	PO1	PO2	PO3	PO4	PO5	
CO1	S	S	S	S	S	
CO2	S	S	M	L	M	
CO3	M	M	S	M	S	
CO4	S	S	M	S	S	
CO5	S	S	L	S	S	

CORE COURSE- VIII

ORGANISATIONAL BEHAVIOUR

Semester: III Max. Marks:75

Course Code: 20PCO3C8 Credit: 5

Total Periods :90 Instruction Periods:6

Objectives:

The objectives of the course is to familiarize the participants with the behavioural patterns of human beings at individual and group levels in the context of an Organization.

UNIT I (18 Periods)

Organizational Behavior – Definition, Need for studying Organizational Behavior, Disciplines involved in the study of Organizational Behavior, -Contributing disciplines and area like psychology, social psychology, economics, anthropology etc. Application of Organizational Behavior in Business.

UNIT II (18 Periods)

Individual Behaviour – Personality, Perception, Learning, Attitudes Inter-Personal Behaviour – Group and Inter-Group Behaviour.

UNIT III (18 Periods)

Group Dynamics – Formal and Informal Group, Group Norms, Group Cohesiveness, Group Behaviour and Group Decision – making.

UNIT IV (18 Periods)

Motivation and morale, leadership-nature, styles and approaches, development of leadership including laboratory training. Power and Authority – Definition of Power – Types of Power.

UNIT V (18 Periods)

Management of change-conflict Management- Organisation Health, Development and Effectiveness. Management of culture, Cross Cultural Management.

Recommended Text books

- 1. Organizational Behaviour, India Edition, Nelson & Quick, Cengage learning.
- 2. Organisational Behaviour, S. Fayyaz Ahamed and others, Atlantic publisher.
- 3. Organisation Behaviour, A modern approach Arun Kumar & N. Meenakshi Vikas publishing House PVT Ltd.,
- 4. Behaviour in organizations, Indian Edition, Jerald Green Berg and Robert A. Baron PHI Learning PVT Ltd.,
- 5. Organisational Behaviour, UMA Sekaran, Tata Mcgraw Hill.

BOOKS FOR REFERENCE:

- 1. Fundamentals Organisational Behaviour, India Edition Slocum and Hell Riegel by Cengage learning. 2. Culture and organisational Behaviour Jai B.P. Sinha www. sagepublications. com
- 3. Organizational Behaviour, Special Indian Edition by Steven L Mcshane, Mary Ann Von Glinow and Radha R. Sharma, Tata Mcgraw hill co.
- 4. Management of Organizational Behaviour Indian Edition, By Paul Hersey Kenneth. H. Blanchard and Dewey PHI learning PVT Ltd.,

CO	UTCOMES: CO STATEMENT	KNOWLEDGE
NUMBER		LEVEL
CO1	To discuss the development of the field of organizational behavior and explain the micro and macro approaches	К3
CO2	To analyze compare different models used to explain individual behavior related to motivation	K4
CO3	To identify the processes used in developing communication and resolving conflicts	K4
CO4	To explain group dynamics and demonstrate skills required for working in groups	K5
CO5	To identify the various leadership styles and the role of leaders in a decision making process.	К6

MAPPING WITH PROGRAMME OUTCOMES					
COS	PO1	PO2	PO3	PO4	PO5
CO1	S	M	S	S	S
CO2	S	S	S	L	M
CO3	M	S	S	S	S
CO4	S	M	S	S	L
CO5	S	M	S	S	S

S – Strong; M – Medium; L – Low

CORE COURSE - IX

GOODS AND SERVICES TAX

Semester: III Max. Marks: 75

Course Code: 20PCO3C9 Credit: 5

Total Periods: 90 Instruction Periods: 6

Objective:

To know about the goods and services act and procedures.

UNIT I (18 Periods)

Indirect Taxes – Introduction, Customs Law – Types of Impart duties – Levy of Customs duty – Tariff Classification and Exemption – Valuation of Import and Export of Goods – Refund of duty – Recovery and refund – Duty drawback – Clearance Procedure – Transportation and Warehousing – Penalties, and adjudication and appeal.

UNIT II (18 Periods)

Goods and Service Tax (GST) – Meaning, Definition, objectives – Types of GST. Registration – Rate of Tax – Benefits of GST Vs VAT, Excise, CST, and Service Tax – Council and its function.

UNIT III (18 Periods)

Components Applicate to GST – Exempted items – Reverse Change mechanism books of accounts maintaining – Credit and Debit Note – Reconciliation.

UNIT IV (18 Periods)

GST model – CGST Act – IGST Act – Levy of collection of Tax and Payment – Job work activities – composite – supply provisions – Input Tax credit adjustments and restrictions.

UNIT V (18 Periods)

Compliance – Type of Return – Filing of Monthly, Quarterly Returns, Payment of Tax Claiming of Refund – E- Way Bill Procedure Interest – Penalty and Adjudication Procedure.

TEXT BOOKS:

CA. Vivek and Kr Agarwal, GST Guide for Students.

REFERENCE BOOKS

Dr.HC Mehrotra and Prof. VP Agarwal – Goods and Service Tax-GST, 4th Edition, Sahitya Bhawan Publication.

CA. Rajat Mohan, Goods and Services Tax, 7th Edition, Bharath Publications, July 2017.

COURSE O	COURSE OUTCOMES:						
CO	CO STATEMENT	KNOWLEDGE					
NUMBER		LEVEL					
CO1	Examine the basics of taxation and taxation structure	К3					
CO2	Understand the development and different sub structure under GST	K4					
CO3	Understand the role and decision making authority of the GST council	K4					
CO4	List and state the procedure for registration under GST	K5					
CO5	Understand the different concepts that come under the working or purview of GST	K5					

MAPPING WITH PROGRAMME OUTCOMES						
COS	PO1	PO2	PO3	PO4	PO5	
CO1	S	S	S	S	S	
CO2	S	S	S	S	M	
CO3	S	S	S	M	L	
CO4	S	M	S	S	S	
CO5	S	S	S	L	M	

CORE COURSE - X

CORPORATE LAWS

Semester: III Max. Marks: 75

Course Code: 20PCO3C10 Credit: 5

Total Periods: 90 Instruction Periods:6

Objective: To make the students understand the legal framework with reference to Companies in India.

UNIT I (18 Periods)

Provisions of Companies Act 2013 relating to Incorporation of Companies, Kinds of Companies, Company Administration – Key Managerial Personnel – Appointment – Remuneration.

UNIT II (18 Periods)

Industries (Development and Regulation) Act, 1951 - object - Definitions - Central Advisory Council - Development Council - Regulation of Scheduled Industries - Registration and Licensing - Investigation and takeover of Management of Industrial undertakings of Central Government - Effect of Central Government's order - Management and control of undertakings owned by companies in liquidation - Power to provide relief measures -

power to exempt special cases – penalties.

UNIT III (18 Periods)

Foreign Exchange Management Act, 1999 – Definitions – Regulation and Management of Foreign Exchange – Authorized person – contravention and penalties – adjudication and penalties – Directorate of Enforcement.

UNIT IV (18 Periods)

New Consumer Protection Act (Current) – Definitions, Objectives, Rights of Consumers, Online Consumerism, Consumer Grievance Redressal Forums, Remedies Available to Consumers.

UNIT V (18 Periods)

Water (Prevention and Control of Pollution) Act, 1974 - Definition – functions and powers of various Boards - Compliance regarding discharges causing pollution, Penalties and Offences – Air (Prevention and Control of Pollution) Act, 1981 - Definition – Functions and powers of various Boards – Duties of occupier of specified industries to ensure adherence to standard offences by companies.

TEXT AND REFERENCE BOOKS: (LATEST REVISED EDITION ONLY)

- 1. Bar Act of all relevant Legislations.
- 2. Corporate Laws and Secretarial Practice –Sultan Chand and Sons, New Delhi.
- 3. N.D.Kapoor, Dr.G.K.Kapoor Corporate Laws and Secretarial Practice, Premier Book Company, New Delhi.
- 4. TejpalSheth, Corporate Laws, Taxman Publication, Mumbai.
- 5. U.K.Chandhary, Economic Legislation Law & Practice, Sultan Chand & Sons, New Delhi.

6. S.S.Gulshan and G.K.Kapoor, Economic and other Legislations Sultan Chand& Sons, New Delhi.

COURSE OUTCOMES:					
CO	CO STATEMENT	KNOWLEDGE			
NUMBER		LEVEL			
CO1	Learning about raising of capital by companies in compliance with SEBI regulations	К3			
CO2	Comprehension of corporate management and governance	K5			
CO3	Learning legal aspects of accounts and audit of companies with role of auditors	K4			
CO4	Understanding different restructuring methods for companies	K5			
CO5	Understanding business rescue proceedings and compromises	K6			

MAPPING WITH PROGRAMME OUTCOMES						
COS	PO1	PO2	PO3	PO4	PO5	
CO1	S	S	S	S	L	
CO2	S	S	S	S	M	
CO3	S	S	S	L	S	
CO4	S	M	S	S	S	
CO5	S	S	S	S	L	

S – Strong; M – Medium; L – Low

ELECTIVE COURSE –III A INSURANCE MANAGEMENT

Semester: III Max. Marks: 75

Course Code: 20PCO3E3A Credit: 4

Total Periods: 90 Instruction Periods: 6

Objective: To impart knowledge on the theory of insurance and to educate the process of insurance activities

in India.

UNIT I (18 Periods)

Insurance – Definition – Nature - Principles – Role - Importance – Types of Insurance & Insurance Organization. Insurance Contract. Privatization of Insurance in India – Major Players in Insurance Business – Impact of Privatization of insurance in India

UNIT II (18 Periods)

Life Insurance – Nature – Classification of Policies - Annuities - Selection of Risk - Measurement of Risk – Mortality Table- Calculation of Premium- Surrender Value - Cover Note – Policy Conditions - Progress of Life Insurance Business in India.

UNIT III (18 Periods)

Fire Insurance – Nature – Fire Insurance Contract – Kinds of Policies - Polic Conditions - Payment of Claims – Reinsurance – Double Insurance.

UNIT IV (18 Periods)

Marine Insurance – Nature - Policies – Policy Conditions – Premium Calculation – Marine Losses – Payment of Claims - Progress of Marine Insurance Business in India.

UNIT V (18 Periods)

General Insurance – Motor Insurance – Burglary and Personal Accident Insurance – Miscellaneous Forms of Insurance – Employee Liability Insurance – Property Insurance – Cattle Insurance – Crop Insurance - Medi-Claim – Overseas Medi – Claim Policy - Rural Insurance in India. Insurance Regulatory and Development Authority Act,1972 - IRDA Regulations 2000.

TEXT AND REFERENCE BOOKS: (LATEST REVISED EDITION ONLY)

- 1. Dr.P.K.Gupta-Insurance and Risk Management-Himalaya Publishing House, Mumbai.
- 2. NaliniPravaTripathy and Pabir Pai-Insurance, Theory and Practice- Prentice Hall, New York.
- 3. M.N.Mishra-Insurance Principles and Practices-S.Chand& Sons, New Delhi
- 4. Mark S. Dorfman-Introduction to Risk Management and Insurance- Prentice Hall, New York.
- 5. IRDA 1999.

CO	CO STATEMENT	KNOWLEDGE
NUMBER		LEVEL
CO1	Analyze the fundamentals of insurance contracts.	К3
CO2	Define basic terms, risk, risk transfer entities in the marketing process of the insurance business	K4
CO3	identify the importance of insurance activities on the macro and micro levels,	K4
CO4	prepare an offer of insurance product and calculate the premium for the most important (most frequently used) insurance products,	K5
CO5	Format by examining the input variables, new insurance products to offer.	K5

MAPPING WITH PROGRAMME OUTCOMES						
COS	PO1	PO2	PO3	PO4	PO5	
CO1	S	S	S	L	S	
CO2	S	S	S	S	M	
CO3	S	S	S	L	S	
CO4	S	M	S	S	S	
CO5	S	S	L	S	S	

S-Strong; M-Medium; L-Low

ELECTIVE COURSE -III B

RETAIL MANAGEMENT

Semester: III Max. Marks: 75

Course Code: 20PCO3E3B Credit: 4

Total Periods: 90 Instruction Periods: 6

Objectives:

The course will focus on (i) Manufacturers perspective on retailers. (ii) Retailers understanding of the retail business.

UNIT I (18 Periods)

Retailing – Meaning, Definitions, Functions performed by Retailers, Importance of Retailing. Requisites for Successful Retailer. Forces affecting Retail Sector in India. The Retail Life Cycle. The Strategic Retail Planning Process, Retailing Mix. Issues in Retailing.

UNIT II (18 Periods)

Traditional and Modern Formats of Retail Business – Marketing Concepts in Retailing – Consumer Purchase Behaviour – Cultural and Social Group Influence on Consumer Purchase Behaviour.

UNIT III (18 Periods)

Retail Location Strategies: Issue to be Considered in Site Selection. Decisions on Geographic Locations of a Retail Store. Location Site and Types of Retail Development. Types of Planned Shopping Area. Factors Involved in the Location Decision. Catchment Area Analysis.

UNIT IV (18 Periods)

Merchandise Planning – Stock Turns, Credit Management, Retail Pricing, Return on Per Sq. Feet of Space – Retail Promotions . Traffic Flow and Analysis – Population and its Mobility – Exteriors and Layout – Customer Traffic Flows and Pattern – Creative Display. Supply Chain Management – Warehousing – Role of IT in Supply Chain Management.

UNIT V (18 Periods)

Consumerism and Ethics in Retailing, Retail Audits, E-Retailing, Application of it to Retailing, Retail Equity, Technology in Retailing – Retailing through the Internet.

RECOMMENDED TEXT BOOK

- 1. Retailing Management Text and cases by Swapna Pradhan Tata Mcgraw Hill Co Chennai. Email: mark_pani@mcgrawhill.com
- 2. Principles of retail management by Rosemary Varley and Mohamed Raffiq Palgrave macmillan London distributed by ANE books PVT Ltd., Email: anebooks_tn@airtelmail.com
- 3. Retail management Dunne Lusch, cengage learning, Chennai. Email: sriram.b@cengage.com

4. Retail supply chain management by James B. Ayers and Mary Odegaard special Indian Edition – ANE books PVT Ltd., Chennai. Email: anebooks_tn@airtelmail.com

TEXT AND REFERENCE BOOKS :(LATEST REVISED EDITION ONLY)

- 1) Retailing management, Michael Barton and others Tata Mcgraw Hill co.
- 2) Managing Retailing Piyush Kumar Suiha and others. Oxford University press. Chennai.
- 3) Retailing environment & operations Andrew J. Newman and other, cengage learning Chennai.
- 4) International Retailing, Nicholas Alexander Oxford University press Chennai.
- 5) Fundamentals of Retailing KVS madaan, Tata Mcgraw Hill Co.
- 6) Retail Management Chetan Bajaj and others. Oxford University Press.
- 7) Retail Management By Neelesh Jani Global India Publichations, New Delhi.
- 8) Retail Management by Sajai Gupta and GVR Preet Randhawa Atlantic publishers Chennai.

COURSE O	UTCOMES:	
CO	CO STATEMENT	KNOWLEDGE
NUMBER		LEVEL
CO1	Understand the functions of retail business and various retail formats and retail channels.	К3
CO2	Understand the difference between Retail and Manufacturing Supply Chain	K4
CO3	Understand, key drivers of retail supply chain and how to select a retail store location	K5
CO4	Analyze Retail Market and Financial Strategy including product pricing.	K5
CO5	Integrate the various Supply Chain partners and how to collaborate with them	K6

MAPPING WITH PROGRAMME OUTCOMES					
COS	PO1	PO2	PO3	PO4	PO5
CO1	S	S	S	S	S
CO2	S	L	S	S	M
CO3	S	S	L	M	S
CO4	S	M	S	S	S
CO5	S	S	S	L	S

S – Strong; M – Medium; L – Low

CORE COURSE - XI

INDUSTRIAL RELATIONS

Semester: IV Max. Marks: 75

Course Code: 20PCO4C11 Credit: 5

Total Periods: 90 Instruction Periods:6

Objectives:

Organisational efficiency and performance are interlinked with industrial relations . This course is an attempt to appreciate the conceptual and practical aspects of industrial relations. '

UNIT-I (18 Periods)

Industrial Relations: Meaning, Factors, Scope, Objectives, Principles. Parties to Industrial Relations. Requirements of successful Industrial Relations. Industrial Relations policy in India.

UNIT-II (18 Periods)

Trade Unionism: Meaning, Characteristics, Objectives, Functions, Advantages, Disadvantages, Methods used to achieve its objectives, Types, Growth and Development of Trade Unions Movement in India. Central Organisations of Indian Trade Unions: INTUC, AITUC, HMS, UTUC. Problems of Indian Trade Unions. Main provisions of the Trade Unions Act, 1926.

UNIT-III (18 Periods)

Workers' Participation in Management: Meaning, Scope, Objectives, levels of participation. Conditions for the success of participation. Forms of Workers' participation in management in India: Works committee, Joint Management Council, scheme of workers' participation on Board of Directors, Shop councils and Plant council, Workers' participation in share capital.

UNIT-IV (18 Periods)

Collective Bargaining: Meaning, Features, Principles, Scope, Forms, Importance. Pre-requisites for the success of Collective Bargaining. Collective Bargaining in India.

UNIT-V (18 Periods)

Industrial Disputes and its Prevention and Settlement: Industrial Disputes: Meaning, Classes, Causes, Consequences. Prevention and Settlement of Industrial Disputes. Main provisions of the Industrial Disputes Act, 1947. Standing Orders. Main provisions of the Industrial Employments (Standing Orders) Act, 1946. Disciplinary Action/Domestic Enquire.

TEXT AND REFERENCE BOOKS :(LATEST REVISED EDITION ONLY)

- 1. C.B. Mamoria, S. Mamoria Dynamics of Industrial Relations in India and S.V Gankar
- 2. B.R. Virmani Participative Management v/s Collective Bargaining
- 3. G. Sinha & P.R. Sinha Industrial Relations and Labour Legislation
- 4. Arun Monappa Industrial Relations in India

5. O.P. Aggarwal Conditions of Employment and Disciplinary Action Workmen in industrial and Commercial Establishments and shops

COURSE O	COURSE OUTCOMES:						
CO	CO STATEMENT	KNOWLEDGE					
NUMBER		LEVEL					
CO1	Learning Outcomes Upon completion of the course, the student would:	К3					
CO2	Be aware of the present state of Industrial relations in India.	K4					
CO3	Be acquainted with the concepts, principles and issues connected with trade unions, collective bargaining, worker's participation, grievance redressal, and employee discipline and dispute resolution.	K4					
CO4	Understand the various processes and procedures of handling Employee Relations	K5					

MAPPING WITH PROGRAMME OUTCOMES						
COS	PO1	PO2	PO3	PO4	PO5	
CO1	S	S	S	L	S	
CO2	S	S	M	S	L	
CO3	S	S	S	M	S	
CO4	S	M	L	M	S	

S-Strong; M-Medium; L-Low

CORE COURSE - XII

COST AND MANAGEMENT ACCOUNTING

Semester: IV Max. Marks: 75

Course Code: 20PCO4C12 Credit: 5

Total Periods: 90 Instruction Periods:6

Objectives:

□ To understand the basic concept and procedures used to determine product cost.
 □ To be able to interpret cost and management accounting statement.

☐ To be able to analyze and evaluate information for cost ascertainment, planning,

control and decision making.

UNIT I (18 Periods)

Management Accounting - Definition, Nature and Scope - Functions - Role of

Management Accountant – Tools of Financial Analysis and Planning.

UNIT II (18 Periods)

Ratio, Fund Flow and Cash Flow Analysis.

UNIT III (18 Periods)

Cost Concept - Absorption Vs Variable Costing - Cost Center - Profit Center -

Preparation of Cost Sheet - Marginal Costing - Break - Even and CVP Analysis and

Decision Making. Application of Marginal Costing in Managerial Decision Making.

Advanced Problems. Activity Based Costing Analysis.

UNIT IV (18 Periods)

Standard Costing – Setting standards – Variance Analysis and Reporting – Material,

Labour, Overhead – Sales and Profit Variance - Reporting and investigation of variances.

UNIT V (18 Periods)

Budget and Budgetary Control Forecasting Vs. Budget – Preparation of Functional

Budget – Types of Budgets – Zero Base Budgeting, Programme Budgeting and Performance Budgeting.

Note: Question Paper shall cover 40% Theory and 60% Problems.

Reference Books:

- 1. S.P.Jain & R.L.Narang, "Advanced Cost Accounting", Kalyani Publishers, Ludhiana.
- 2. B.M.Lall Nigam, "Cost Accounting Principles and Practices", Himalaya Publishing House,

Mumbai.

- 3. Dr. S.N.Maheswari, "Coat and Management Accounting", Sultan Chand & Sons Publisher, New Delhi.
- 4. Murthy & Gurusamy, Management Accounting, Vijay Nichole Imprints (P) Limited, Chennai.
- 5. P.C Tulsian, Cost Accounting S.Chand & Company Limited.
- 6. M.N. Amara, "Cost and Management Accounting (Theory and Problem)", Himalaya Publishing House, Mumbai.
- 7. N.S. Zad, "Cost and Management Accounting", Taxman Publishers Private Limited.

COURSE O	COURSE OUTCOMES:						
CO	CO STATEMENT	KNOWLEDGE					
NUMBER		LEVEL					
CO1	Understand the relationship between cost accounting-financial accounting and managerial accounting	К3					
CO2	Understand Cost-Volume-Profit analysis	K4					
CO3	Break-even sales volume, the total contribution margin, the unit contribution margin, margin of safety, security ratio, profit margin concepts	K4					
CO4	Prepares budgets	K5					
CO5	Understand standard cost concept	K5					

MAPPING WITH PROGRAMME OUTCOMES						
COS	PO1	PO2	PO3	PO4	PO5	
CO1	S	S	S	L	S	
CO2	S	S	S	S	M	
CO3	M	S	S	M	S	
CO4	S	M	L	S	S	
CO5	S	S	S	S	L	

S – Strong; M – Medium; L – Low

CORE COURSE - XIII

INVESTMENT MANAGEMENT

Semester: IV Max. Marks: 75

Course Code: 20PCO4C13 Credit: 5

Total Periods: 90 Instruction Periods:6

Objective: To make the student to understand the investment opportunities and portfolio management

UNIT I (18 Periods)

Investment Management - Nature and Scope - Objectives - Process - Investment Media Security and Non-security Forms of Investment - Gilt Edged Securities - Sources of Investment information.

UNIT II (18 Periods)

New Issues Market – Methods of Issuing – Parties involved in the New Issue Market – Secondary Market – Stock Exchanges – NSE and BSE – Trading mechanism – Online Trading – SEBI and Investors production.

UNIT III (18 Periods)

Security Analysis – Approaches – Fundamental Analysis – Technical Analysis – Dow Theory – Random Walk Theory – Efficient Market Hypothesis.

UNIT IV (18 Periods)

Portfolio Analysis – Traditional and Modern approach – Rationale of Diversification of Investments – Markovitz theory – Sharpe Index Model - Capital Asset Pricing Model.

UNIT V (18 Periods)

Investment companies in India – Types Mutual Fund Operations in India – UTI – SEBI and RBI Guidelines for Mutual Funds.

Note: Theory only

BOOKS FOR REFERENCE:

- 1. Punithavathy Pandian : Security Analysis and Portfolio Management (Vikas Publishing House)
- 2. Dr S Gurusamy Security Analysis & Portfolio Management Vijay Nicole Imprints Pvt Ltd, Chennai.
- 3. Gupta L.C.: Return of Equities The Indian Experience (New Delhi OXFORD).
- 4. Bhalla V.K.: Investment Management and Portfolio Management (S.Chand & Co. Delhi).
- 5. Fisher & Jordon: Security Analysis and Portfolio Management.
- 6. Preeti Singh: Security Analysis (Himalaya Publishing House).
- 7. Avadhani V.A.: Investment and Securities Markets in India.
- 8. SEBI: Guidelines 1992.
- 9. Jack dark Francis Investment: Analysis and Management (McGraw Hill 1990).
- 10. Gara.K.L: Stock Exchanges in India.

COURSE O	COURSE OUTCOMES:						
CO	CO STATEMENT	KNOWLEDGE					
NUMBER		LEVEL					
CO1	Discuss core client groups of the investment management industry	К3					
CO2	Describe the investment management process	K4					
CO3	Detail relevant asset classes for investment	K5					
CO4	Define performance metrics of investment funds	K5					
CO5	Confidently communicate the definition of technical words and phrases found within the investment management industry	К6					

MAPPING WITH PROGRAMME OUTCOMES						
COS	PO1	PO2	PO3	PO4	PO5	
CO1	S	S	L	S	S	
CO2	M	S	S	S	M	
CO3	S	S	S	L	S	
CO4	S	M	S	S	S	
CO5	S	S	S	S	L	

 $S-Strong;\, M-Medium;\, L-Low$

ELECTIVE COURSE – IV A

CUSTOMER RELATIONSHIP MANAGEMENT

Semester: IV Max. Marks: 75

Course Code: 20PCOA4E4A Credit: 4

Total Periods: 90 Instruction Periods:6

Objectives:

To have adequate knowledge regarding relations in customer relationship management possess insight in customers satisfaction, know and apply the services quality, gain knowledge in electronic customer relationship management, understand the importance of customers and employees in organization and management

UNIT – I (18 Periods)

Customer Relationship Management Fundamentals- Theoretical perspectives of relationship- Evolution of Relationship Marketing- Stages of Relationship- Issues of Relationship- Purpose of Relationship Marketing Approach towards Marketing: A Paradigm Shift- Historical Perspectives- CRM Definitions- Emergence of CRM practice:- CRM cycle- Stakeholders in CRM- Significance of CRM- Types of CRM- Success Factors in CRMCRM Comprehension- CRM Implementation.

UNIT – II (18 Periods)

Customer Satisfaction: Meaning- Definition- Significance of Customer Satisfaction- Components of Customer Satisfaction- Customer Satisfaction Models- Rationale of Customer Satisfaction- Measuring Customer Satisfaction- Customer satisfaction and marketing program evaluation- Customer Satisfaction Practices- Cases of Customer Satisfaction.

UNIT – III (18 Periods)

Service Quality: Concept of Quality- Meaning and Definition of Service Quality- Factors influencing customer expectation and perception- Types of Service Quality- Service Quality Dimensions- Service Quality Gaps Measuring Service Quality- Service Quality Measurement Scales.

UNIT – IV (18 Periods)

Customer Relationship Management: Technology Dimensions - E- CRM in Business- CRM: A changing Perspective- Features of e-CRM- Advantages of e-CRM- Technologies of e-CRM- Voice Portals- Web Phones BOTs- Virtual Customer Representative- Customer Relationship Portals- Functional Components of CRM Database Management: Database Construction- Data Warehousing- architecture- Data Mining. Characteristics Data Mining tools and techniques- Meaning- Significance- Advantages- Call Center-Multimedia Contact Center- Important CRM softwares.

UNIT - V (18 Periods)

Customer Relationship Management: Emerging Perspectives: Employee-Organisation Relationship-Employee Customer Linkage- Factors effecting employee's customer oriented behavior- Essentials of building employee relationship- Employee customer orientation- Service Failure- Service Recovery Management- Service Recovery Paradox- Customer Life time value- customer profitability- customer recall management- customer experience management- Rural CRM- - customer relationship management practices in retail industry hospitality industry- banking industry- telecom industry- aviation industry.

Text Books:

Alok Kumar Raj: Customer Relationship Management: Concepts and Cases (Second Edition)- PHI Learning **REFERENCE BOOKS:**

- 1. Simon Knox- Adrian Payne- Stan Maklan: Customer Relationship Management- Routledge Inc.
- 2. Bhasin- Customer Relationship Management (Wiley Dreamtech)
- 3. Dyche- Customer relationship management handbook prentice hall
- 4. Peelan-Customer relationship management prentice hall
- 5. Kristin Anderson- Carol Kerr: Customer relationship management- McGraw-Hill Professional
- 6. Chaturvedi-Customer Relationship Management (Excel Books)
- 7. Sheth J N- Parvatiyar A. and Shainesh G.: Customer relationship management: Emerging Concepts-Tools- & Applications- Tata McGraw-Hill Education L P C

CO	CO STATEMENT	KNOWLEDGE
NUMBER		LEVEL
CO1	Understand and describe a customer relationship management application,	К3
CO2	Understand how it has been successfully implemented in various organizations and what does it take to ensure a successful implementation	К3
CO3	Participate and interact meaningfully in a corporation where CRM has been implemented or to be able to participate in an implementation of CRM by understanding the business case and importance of implementing such a system in an organization.	K4

MAPPING WITH PROGRAMME OUTCOMES						
COS	PO1	PO2	PO3	PO4	PO5	
CO1	S	S	S	S	L	
CO2	M	S	M	S	M	
CO3	S	S	S	L	S	

ELECTIVE COURSE – IV B

SALES MANAGEMENT

Semester: IV Max. Marks: 75

Course Code: 20PCO4E4B Credit: 4

Total Periods: 90 Instruction Periods:6

OBJECTIVES:

To improve sales manager skill

To develop sales management techniques

UNIT I (18 Periods)

Introduction to Sales Management: Meaning, Evaluation, Importance, Personal Selling, Emerging Trends in Sales Management, Elementary Study of Sales Organizations, Qualities and Responsibilities of Sales Manager. Types of Sales Organizations

UNIT II (18 Periods)

Selling skills & Selling strategies: Selling and business Styles, selling skills, situations, selling process, sales presentation, Handling customer objections, Follow-u action.

UNIT III (18 Periods)

Management of Sales Territory & Sales Quota: Sales Territory, meaning, Size, Designing, Sales Quota, Procedure for Sales Quota. Types of Sales Quota, Methods of Setting Quota. Recruitment and Selection of Sales Force, Training of Sales Force.

UNIT IV (18 Periods)

Sales Force Motivation and Compensation: Nature of Motivation, Importance, Process and factors in the motivation, Compensation-Meaning, Types of Compensation Plans and Evaluation of Sales Force by Performance and Appraisal Process.

UNIT V (18 Periods)

Sales Management Job: Standard Sales Management Process-International Sales Management -International Market Selection-Market Survey Approach or Strategy - Case Study in Indian Context.

Sales Manager and Sales Person: Role of Sales Manager and Sales People; Functions of Sales Manager, Functions of Sales Person, Types and Characteristics of Sales Manager and Sales People-Time Management for Sales Manager and Sales Person.

TEXT BOOKS RECOMMENDED:

- 1. Salesmanship and Advertising Davar.
- 2.Salesmanship RSN Pillai and Bagavathi.
- 3. Salesmanship and Publicity JSK Patel.
- 4. Sales Management Richard R. Still.

$5. Modern\ Marketing\ R.S.N.\ Pillai\ and\ Bagavathi-S. Chand.$

COURSE O	OUTCOMES:	
CO	CO STATEMENT	KNOWLEDGE
NUMBER		LEVEL
CO1	Explain the basic principles of sales management;	К3
CO2	Demonstrate an understanding of the role of the sales force as a part of the marketing mix;	K4
CO3	Apply in a competent manner sales management tools such as sales forecasting, sales compensation methods, sales budgeting, sales reports, routings, quotas, sales analysis, and evaluation of performance by means of a team project that creates a sales force plan.	K5
CO4	Understand the role and function of sales management in the corporate structure	K5

MAPPING WITH PROGRAMME OUTCOMES					
COS	PO1	PO2	PO3	PO4	PO5
CO1	S	S	S	S	S
CO2	M	S	L	S	M
CO3	S	M	S	S	L
CO4	S	M	M	L	S

S – Strong; M – Medium; L – Low

PROJECT

PROJECT (DISSERTATION AND VIVA-VOCE)

OBJECTIVE:

To facilitate the students to understand the Business enterprises systematically and present the research report as per the acceptable format.

The project topics are to be finalized to the students at the end of the second semester with a time schedule to carryout various stages of work. During the semester vocation, the data Collection may be commenced. The theme selected by each student for the Dissertation should be related to

various problems and issues pertaining to Commerce. Each candidate should submit two copies of dissertation as per the guidelines to the Controller of Examination and one copy to the department concerned. The project will be evaluated for 100 marks (ie. 80 marks for Dissertation work and 20 marks for Viva-Voce) by Internal (Supervisor) and External Examiners. The average of the Marks of the Internal Examiners (Supervisors) and External Examiners shall be considered as the final marks to be awarded for project. The passing minimum for Dissertation is 40 marks and viva voce examination is 10 marks.

COURSE (OUTCOMES:	
CO	CO STATEMENT	KNOWLEDGE
NUMBER		LEVEL
CO1	Demonstrate a sound technical knowledge of their selected project topic.	К3
CO2	Undertake problem identification, formulation and solution.	K4
CO3	Conduct an Business project	K4
CO4	Communicate with organization and the community at large in written an oral forms.	K5
CO5	Demonstrate the knowledge, skills and attitudes of a business professional	K5

MAPPING WITH PROGRAMME OUTCOMES					
COS	PO1	PO2	PO3	PO4	PO5
CO1	S	S	S	S	S
CO2	M	S	S	S	L
CO3	S	S	S	M	S
CO4	S	M	S	L	S
CO5	S	S	S	S	S

S – Strong; M – Medium; L – Low
