

A.D.M. COLLEGE FOR WOMEN (AUTONOMOUS)

(Accredited With 'A' Grade By NAAC 3rd Cycle)
(Affiliated to Bharathidasan University, Tiruchirappalli)

NAGAPATTINAM – 611 001

PG AND RESEARCH DEPARTMENT OF COMMERCE



SYLLABUS

M.Com.

(2021-2023Batch)

A.D.M COLLEGE FOR WOMEN (AUTONOMOUS), Nagapattinam
(Nationally Accredited with 'A' Grade by NAAC 3rd Cycle)

PG Programme (M.Com.)

(For the candidates admitted from 2021 – 2022 onwards)

Bloom's Taxonomy Based Assessment Pattern

Knowledge Level

K1– Acquire/Remember;	K2– Understanding;	K3– Apply;	K4– Analyze;	K5– Evaluate;	K6 Create –
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1.Part I, II and III

Theory (External+Internal=75+ 25=100marks)

External/Internal					
KnowledgeLevel	Section	Marks	Hrs.	Total	Passing Mark
K1-K3	A(Answer all)	20 ×1=20	3	75	38
K3-K6	B(Eitherorpattern)	5 ×5 = 25			
K3-K6	C(Answer 3 out of5)	3 ×10 =30			

PG AND RESEARCH DEPARTMENT OF COMMERCE

M.Com. COURSE STRUCTURE UNDER CBCS (2021-2023Batch)

OBE ELEMENTS

Programme Educational Objectives (PEO):

PEO 1:	To impart knowledge in advanced concepts and applications in different fields of commerce.
PEO 2:	To prepare students to enter into professional courses.
PEO 3:	To educate students to occupy important positions in business houses, industries and Organizations.
PEO 4:	To equip students with skills to excel in their future careers.
PEO 5:	To enable students to take up challenging jobs.

Programme Outcomes (PO):

On completion of the course the learner will be able

PO 1:	To make positive contribution to commerce, trade and industry at National and Global level.
PO 2:	To acquire thorough knowledge in the field of commerce.
PO 3:	To enter into research field and teaching profession.
PO 4:	To work efficiently in MS Office and Accounting Software Packages.
PO 5:	To take important managerial decisions.

Programme Specific Outcomes (PSO):

On completion of the course the learner will be able

PSO 1:	To inculcate knowledge of business and the techniques of managing the business with special focus on Marketing and Banking and Financial Institutions.
PSO 2:	To enhance the horizon of knowledge in various field of commerce through advertising and sales promotion, Customer Relationship Management.
PSO 3:	To enhance the computer literacy and its applicability in business through latest version on tally and e-commerce principles.
PSO 4:	To create awareness in application oriented research through research for business decisions.
PSO 5:	To work in different domains like Accounting, Human Resource Management, Banking and Insurance and also as tax and investment consultants.

M.Com.- 2021- 2023 Batch

STRUCTURE OF THE PROGRAMME

Course	No. of Courses	Hours	Credit
Core Course	14	83	66
Elective Course	5	28	20
Project	1	9	4
Total	20	120	90

ADD ON COURSES

Year	Semester	Title of the Course	Credit
I PG	II	MOOC/SWAYAM	2
II PG	III	Internship Training	2

M.Com - 2021- 2023 Batch
SCHEME OF THE PROGRAMME

Sem.	Course Code	Course	Ins. Hrs.	Credit	Exam Hours	Marks		Total Marks
						CIA	SE	
I	PGCA	CC- Core Course I Managerial Economics	6	4	3	25	75	100
	PGCB	CC- Core Course II Business Environment and Management	6	4	3	25	75	100
	PGCC	CC – Core Course III Marketing Management	6	4	3	25	75	100
	PGCD	CC – Core Course IV Corporate Laws	6	4	3	25	75	100
	PGCE1	EC – Elective Course I Organizational Behaviour/ Management Information System	6	4	3	25	75	100
			Total	30	20	-	-	-
II	PGCE	CC- Core Course V Advanced Financial Management	6	5	3	25	75	100
	PGCF	CC- Core Course VI Strategic Management	6	5	3	25	75	100
	PGCG	CC – Core Course VII Business Statistics	6	5	3	25	75	100
	PGCHa	CC – Core Course VIII MS Office & Accounting Software Package - Theory	2	2	3	10	30	40
	PGCHbY	CC – Core Course VIII MS Office & Accounting Software Package - Practical	4	3	3	15	45	60
	PGCE2	EC – Elective Course II Customer Relationship Management/ Brand Management	6	4	3	25	75	100
			Total	30	24	-	-	-

M.Com. - 2021- 2023 Batch

SCHEME OF THE PROGRAMME

Sem.	Course Code	Course	Ins. Hrs.	Credit	Exam Hours	Marks		Total Marks
						CIA	SE	
III	PGCI	CC - Core Course IX Advanced Corporate Accounting	6	5	3	25	75	100
	PGCJ	CC- Core Course X Research Methodology	6	5	3	25	75	100
	PGCK	CC – Core Course XI Advanced Cost Accounting	6	5	3	25	75	100
	PGCL	CC – Core Course XII International Business	6	5	3	25	75	100
	PGCE3	EC – Elective Course III Banking and Financial Institutions / E-Commerce	6	4	3	25	75	100
		Total		30	24	-	-	-
IV	PGCM	CC – Core Course XIII Income Tax Law & Practice	6	5	3	25	75	100
	PGCN	CC – Core Course XIV Human Resource Management	5	5	3	25	75	100
	PGCE4	EC – Elective Course IV Teaching and Learning Skill / Project Management	5	4	3	25	75	100
	PGCE5	EC – Elective Course V Security Analysis & Portfolio Management / Executive Communication	5	4	3	25	75	100
	PGCP	Project Work - Viva Voce (20 marks) Dissertation (80 marks)	9	4	-	-	-	100
	Total		30	22	-	-	-	500
Grand Total			120	90	-	-	-	2000

Semester-I / Core Course -I	MANAGERIAL ECONOMICS	Course Code: PGCA
Instruction Hours: 6	Credits:4	Exam Hours: 3
Internal Marks -25	External Marks-75	Total Marks: 100

Cognitive Level	K – 1 Acquire/Remember K – 2 Understand K – 3 Apply K - 4 Analyze K – 5 Evaluate K – 6 Create	
Course Objectives	<ul style="list-style-type: none"> • To impart knowledge about the basic concepts of managerial economics and demand analysis. • To educate the students about production function, supply analysis and cost concepts. • To inculcate knowledge about pricing policies and practices. • To gain knowledge about profit planning and forecasting. • To provide knowledge about business cycle, national income and its measurement. 	
UNIT	CONTENT	HOURS
I	Introduction: Managerial Economics – Meaning, Nature, Scope and Applications – Relationship with other Disciplines – Role of Managerial Economist – Demand Analysis – Demand Determinants - Forecasting	18
II	Production : Production Function – Managerial use of Production Function – Input and Output Analysis – Supply Analysis - Law of Supply – Managerial uses of Supply Curve. Cost Concepts, Classification and Determinants – Cost Output Relationship- Economies of Scale - Cost Control and Cost Reduction	18
III	Pricing Policies and Practices: Price and Output decisions under different Marketing Structures - Perfect Competition, Monopoly, Oligopoly and Monopolistic Competition – Price Discrimination – Pricing Objectives, Policies, Strategies and Methods – Price Differentials – Price Forecasting	18

IV	Profit Management : Profit – Nature and Concept – Profit Planning, Policies and Forecasting- Measurement of Profit- Profit Theories	18
V	Business Cycle and Polices: Business Cycle and Business Policies – Economic Forecasting for Business – National Income - Accounting and Measurement	18
VI	Inflation : Introduction- Types of Inflation- Causes of Inflation- Effects of Inflation-Measures to Check Inflation	-

Text Book:

1. Varshney R.L. and Maheswari, K.L., Managerial Economics. Sultan & Sons., Publications, New Delhi.

Reference Books:

1. Jhingan. M.L. & Stephen J.K., Managerial Economics, Vrinda Publishers, New Delhi.
2. Gupta G.S., Managerial Economics, Tata McGraw Hill Education Pvt., Ltd., New Delhi, 2011.
3. Dr. Sankaran. S, Business Economics, Margham Publications, T.Nagar, Chennai, 2013.

Web Resources:

1. www.sxccal.edu.in
2. <https://www.tutorialspoint.com>
3. <https://www.managementstudyguide.com>

Course Outcomes:

On completion of the course, students should be able to

<p>CO 1: Understand the basic concepts of managerial economics and demand analysis.</p> <p>CO 2: Gain knowledge about production function, supply analysis and cost concepts.</p> <p>CO 3: Understand about pricing policies and practices.</p> <p>CO 4: Develop knowledge on profit planning and forecasting.</p> <p>CO 5: Gain knowledge on business cycle, national income and its measurement.</p>
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Mapping of COs with POs & PSOs:

CO/PO	PO					PSO				
	1	2	3	4	5	1	2	3	4	5
CO1	S	S	S	S	S	S	M	M	S	S
CO2	S	S	S	S	M	S	M	M	S	S
CO3	S	M	S	S	S	S	S	M	S	S
CO4	S	S	S	M	M	S	M	M	S	S
CO5	S	S	S	S	S	S	S	S	S	S

S - Strongly Correlated

M - Moderately Correlated

W – Weakly Correlated

N - No Correlation

Semester-I / Core Course -II	BUSINESS ENVIRONMENT AND MANAGEMENT	Course Code: PGCB
Instruction Hours: 6	Credits:4	Exam Hours: 3
Internal Marks -25	External Marks-75	Total Marks: 100

Cognitive Level	K – 1 Acquire/Remember K –2 Understand K –3 Apply K - 4 Analyze K –5 Evaluate K - 6 Create	
Course Objectives	<ul style="list-style-type: none"> • To impart knowledge about the basic concepts of business environment. • To provide knowledge on LPG and second-generation reforms. • To educate the students about planning and organization. • To make the students to understand motivation theories and techniques of control. • To inculcate knowledge on corporate governance and ethics. 	
UNIT	CONTENT	HOURS
I	Business Environment Meaning and Elements of Business Environment, Factors affecting Business Environment – Economic Environment, Economic Policies, Economic Planning	18
II	Legal and Policy Environment Legal Environment of Business in India, Competition Policy, Consumer Protection, Environment Protection; Liberalization, Privatization and Globalization, Second Generation Reforms, Industrial Policy and Implementation, Industrial Growth and Structural Changes	18
III	Planning and Organization Planning - Objectives, Strategies, Types of Plans, Planning Process, Decision-Making, Organizing- Organizational Structure- Formal and Informal Organizations, Committees. Staffing- Meaning, Significance, Process	18
IV	Directing and Control Communication - Need, Importance, Types, Barriers, Motivation-Meaning, Importance, Methods of Motivation, Theories of Motivation-Maslow’s Need Hierarchy Theory, McGregor’s X Theory and Y Theory,	18

	Herzberg's Two Factor Model Theory, Controlling- Techniques of Control	
V	Corporate Governance and Ethics Corporate Governance – Meaning, Importance- Features, Business Ethics - Meaning, Need, Features	18
VI	Global Trends in Business environment Empowering the Workforce, Smarter Business , Digitalization and Disruption	-

Text Books :

1. DinkarPagare, Business Management, Sultan Chand & Sons., New Delhi.
2. .Gupta.C.B., Business Environment, Sultan Chand & Sons., New Delhi.

Reference Books:

1. Francis Cherunilam, Business Environment and Policy, Himalaya Publishing House, New Delhi, 2013.
2. Dr.Sankaran.S., Business Environment, Margham Publications, Chennai, 2013.
3. Sharma. R.K &Shashi.K. Gupta, Business Organization & Management, Kalyani Publishers, Chennai, 2011.

Web Resources:

<http://www.planningcommission.gov.in/aboutus/history/index.phpabout=abouttbody.html>
<http://www.answers.com/Q/impactofeconomicenvironmentofbusiness>
<http://www.financialeconomicsof/2011/04/economicenvironmentkindsofenvironment.html>

Course Outcomes

On completion of the course, students should be able to

- | |
|---|
| <p>CO 1: Understand the basic concepts of business environment.
 CO 2: Acquire knowledge about LPG and second-generation reforms.
 CO 3: Familiarize with functions of business management.
 CO 4: Expose to motivation theories and techniques of control.
 CO 5: Learn about corporate governance and ethics.</p> |
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Mapping of COs with POs & PSOs:

CO/PO	PO					PSO				
	1	2	3	4	5	1	2	3	4	5
CO1	S	S	S	S	S	S	M	M	S	S
CO2	S	S	S	S	S	S	M	M	S	S
CO3	S	M	S	S	M	S	S	M	S	S
CO4	S	S	S	S	S	S	M	M	S	S
CO5	S	S	M	M	S	S	S	S	S	S

S - Strongly Correlated

M - Moderately Correlated

W – Weakly Correlated

N -No Correlation

Semester-I Core Course -III	MARKETING MANAGEMENT	Course Code: PGCC
Instruction Hours: 6	Credits:4	Exam Hours: 3
Internal Marks -25	External Marks-75	Total Marks: 100

Cognitive Level	K – 1 Acquire/Remember K – 2 Understand K – 3 Apply K - 4 Analyze K – 5 Evaluate K – 6 Create	
Course Objectives	<ul style="list-style-type: none"> • To provide knowledge to the students about Marketing Concepts, Green Marketing, Social Media Marketing and Marketing Environment. • To educate students about Marketing Management and Consumer Behaviour. • To inculcate knowledge on product and pricing. • To gain knowledge about Promotional Activities. • To enable to learn about distribution channels. 	
UNIT	CONTENT	HOURS
I	Introduction Introduction to Market, Marketing Management- Meaning and Definition –Evolution of Marketing – Marketing Concept – Green Marketing, Meaning and Elements, Social Media Marketing - Marketing Mix – Marketing Environment – Environmental factors affecting Marketing Functions	18
II	Marketing Management and Consumer Behaviour Marketing Management - Responsibilities of Marketing Manager – Marketing Plans – Planning Process –Marketing Organisation – Marketing Control – Consumer Behaviour – Influencing Factors – Market Segmentation	18
III	Product and Price Product – Concept – Product Mix – New Product Development – Product Life Cycle – Brand Strategy Decisions – Price, Pricing objectives – Factors affecting price – Methods and Procedure	18
IV	Promotion Promotion – Meaning – Promotion Mix – Objectives of Promotion	18

	<p>– Strengths and Limitations of Promotion – Developing Advertising Programme – e-Advertising –Personal Selling – Publicity</p> <p>Practicum - Sales Promotion Techniques –Individual Activity by the students</p>	
V	<p>Distribution</p> <p>Channels of Distribution – Meaning, Importance – Functions and Type of Distribution Channels – Selection of Channel – Intensity of Distribution – Wholesalers – Retailers</p>	18
VI	<p>International Marketing</p> <p>International Marketing - New Products and Services -Leadership and Organisation for International Marketing -Ethics, Corporate Social Responsibility and Social Responsiveness in the context of International Marketing</p>	-

Text Book

1. Pillai R.S.N. & Bagavathi, Marketing Management, S.Chand & Company Private Limited, New Delhi, 2014

Reference Books

1. Dr. Gupta .C.B. & Dr. Rajan Nair.N., Marketing Management, Sultan Chand and Sons, New Delhi, 2008.
2. Sherlekar .S.A., Marketing Management, Himalaya Publishing House, New Delhi, 2012.
3. Dr. Natarajan.L., Marketing, Margham Publications, T.Nagar, Chennai, 2013.
4. Philip Kotler and Kevin Lane Ketter, Marketing Management, Pearson India Education Services Pvt.Ltd., Bengaluru, 2017.

Web Resources:

<https://studentzone-ngasce.nmims.edu>
www.pondiuni.edu.in
www.crectirupati.com

Course Outcomes

On completion of the course, students should be able to

CO 1: Understand the concepts of Marketing.

CO 2: Acquire knowledge in the field of Marketing Management and Consumer Behaviour.

CO 3: Familiarise with the various aspects related to Product and price.

CO 4: Develop knowledge on Promotional Activities.

CO 5: Gain knowledge on Distribution Channels

Mapping of Cos with POs & PSOs:

CO/PO	PO					PSO				
	1	2	3	4	5	1	2	3	4	5
CO1	S	S	S	S	S	S	S	S	M	S
CO2	S	S	S	S	S	S	M	S	S	S
CO3	S	M	S	S	S	S	S	M	S	S
CO4	S	S	S	M	S	S	M	S	S	S
CO5	S	S	S	S	S	S	S	S	S	S

S - Strongly Correlated

M - Moderately Correlated

W - Weakly Correlated

N - No Correlation

Semester-I / Course -IV	CORPORATE LAWS	Course Code: PGCD
Instruction Hours: 6	Credits:4	Exam Hours: 3
Internal Marks -25	External Marks-75	Total Marks: 100

Cognitive Level	K – 1 Acquire/Remember K – 2 Understand K – 3 Apply K - 4 Analyze K – 5 Evaluate K - 6 Create	
Course Objectives	<ul style="list-style-type: none"> • To impart knowledge about the provisions of companies act. • To provide knowledge on Industries (Development and Regulation) Act, 1951 • To make the students to understand about Foreign Exchange Management Act, 1999 • To inculcate knowledge about Consumer Protection Act. • To educate the students on Water and Air Pollution Act. 	
UNIT	CONTENT	HOURS
I	Companies Act Companies Act (Amendment) 2013 relating to Company Administration – Board of Directors – Managing Director – Provisions relating to various Types of Meetings	18
II	Industries (Development and Regulation) Act, 1951 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 by Central Government – Effect of Central Government’s Order – Management and Control of undertakings owned by Companies during Liquidation – Power to provide Relief Measures – Power to exempt Special Cases – Penalties	18
III	Foreign Exchange Management Act, 1999 Foreign Exchange Management Act, 1999 –Definition of terms – Regulation and Management of Foreign Exchange – Authorized Person – Contravention and Penalties –Adjudication and Penalties – Directorate of Enforcement	18
IV	Consumer Protection Act, 1986	18

	Consumer Protection Act 1986 – Definition – Consumer Protection Council – Consumer Disputes Redressal Agencies – District Forum – State Commission – National Commission	
V	Water and Air (Prevention and Control of Pollution) Act 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 – Definitions - Functions and Powers of various Board – Duties of Occupier of Specified Industries to ensure adherence to Standard Offences by Companies	18
VI	Introduction to Company Law Characteristics of a Company-Lifting of Corporate Veil- Type of Companies including One Person Company, Small Company and Dormant Company-Association not for Profit – Illegal Association	-

Text Book:

1. Dr.Sankaran.S,Corporate and Economic Laws, Margham Publications, Chennai,2017.
2. Kapoor N.D. &Dr.G.K.Kapoor, Corporate Laws and Secretarial Practice, Premier Book Company, New Delhi, 2016.

Reference Books:

1. TejpalSheth, Corporate Laws, Taxman Publication, Mumbai.
2. S.S.Gulshan and G.K.Kapoor , Economic and other Legislations, Sultan Chand&Sons, New Delhi.

Web Resources:

- <https://indiankanoon.org.doc>
<https://labour.gov.in>
<https://www.lawctopus.com.foreign>

Course Outcomes

On completion of the course, students should be able to

- | |
|---|
| <p>CO1: Understand the provisions of companies act.
 CO2: Learn about Industries (Development and Regulation) Act.
 CO3: Gain knowledge about the Foreign Exchange Management Act.
 CO4: Familiar with the Consumer Protection Act.
 CO5: Develop knowledge on Water and Air (Prevention and control of pollution) Act.</p> |
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Mapping of COs with POs & PSOs:

CO/PO	PO					PSO				
	1	2	3	4	5	1	2	3	4	5
CO1	S	M	S	S	S	S	M	S	S	S
CO2	S	S	S	S	S	S	S	M	S	S
CO3	M	M	S	S	M	S	S	S	S	S
CO4	S	S	S	S	S	S	M	S	S	S
CO5	S	S	M	M	S	S	S	S	S	S

S - Strongly Correlated

M - Moderately Correlated

W – Weakly Correlated

N – No Correlation

Semester-I/ Elective Course -I	ORGANISATIONAL BEHAVIOUR	Course Code: PGCE1
Instruction Hours: 6	Credits:4	Exam Hours: 3
Internal Marks -25	External Marks-75	Total Marks: 100

Cognitive Level	K – 1 Acquire/Remember K – 2 Understand K – 3 Apply K - 4 Analyze K – 5 Evaluate K – 6 Create	
Course Objectives	<ul style="list-style-type: none"> • To equip the students with the concepts relating to organisationalbehaviour. • To inculcate knowledge about group dynamics and team development. • To educate the students about leadership. • To make the students to understand about organisational conflict. • To impart knowledge about organisational changes and development. 	
UNIT	CONTENT	HOURS
I	Organisational Behaviour Concept and Significance- Organisational Behaviour: Individual Behaviour, Group Behaviour, Emergence and Ethical Perspective- Attitudes, Perception, Learning, Personality, Transaction Analysis	18
II	Group Dynamics and Team Development Definition and Importance, Types of Groups, Group Formation, Group Development, Group Imposition. Group Performance Factors; Principle Centred Approach to Team Development	18
III	Leadership Leadership – Definition - Concept- Features – Types – Qualities - Leadership Styles and Theories, Managerial Grid, Likert’s Four Systems of leadership	18
IV	Organisational Conflict Sources of Conflict – Aspects - Levels - Types of Conflict - Organisational Conflict - Resolution Strategies	18
V	Organisational Change and Development Concept – Need - Reasons - Resistance to Change – Overcoming the Resistance to Change - Organisational Development - Organisational Diagnosis - Intervention	18

Text Book

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

Reference Books

1. Balaji.C.D., Organisational Behaviour, Margham Publications, Chennai, 2016.
2. Dr.Jayashankar, Organisational Behaviour, Margham Publications, Chennai, 2016.
3. Robbins Stephen. P, Organisational Behaviour, Prentice Hall, New Delhi.
4. Khanka.S.S, Organisational Behaviour, Sultan Chand & Sons, New Delhi.

Web Resources:

www.crectirupati.com

www.tmv.edu.in

www.sxccal.edu

Course Outcomes

On completion of the course, students should be able to

CO 1: Understand the concepts relating to organisational behaviour.

CO 2: Learn about group dynamics and team development.

CO 3: Familiarise with leadership styles.

CO 4: Gain knowledge on organisational conflict.

CO 5: Learn about the organisational changes and development

Mapping of Cos with POs & PSOs:

CO/PO	PO					PSO				
	1	2	3	4	5	1	2	3	4	5
CO1	S	M	S	S	S	S	M	S	S	S
CO2	S	S	S	S	S	S	S	M	S	S
CO3	M	M	S	S	M	S	S	S	S	S
CO4	S	S	S	S	S	S	M	S	S	S
CO5	S	S	M	M	S	S	S	S	S	S

S - Strongly Correlated

M - Moderately Correlated

W – Weakly Correlated

N – No Correlation

Semester-II / Core Course -V	ADVANCED FINANCIAL MANAGEMENT	Course Code: PGCE
Instruction Hours: 6	Credits:5	Exam Hours: 3
Internal Marks -25	External Marks-75	Total Marks: 100

Cognitive Level	K – 1 Acquire/ Remember K –2 Understand K –3 Apply K - 4 Analyze K –5 Evaluate K - 6 Create	
Course Objectives	<ul style="list-style-type: none"> • To impart knowledge about basic concepts of financial management. • To provide knowledge on working capital management. • To educate the students on receivables and inventory management. • To inculcate knowledge about risk, return and valuation of securities. • To make the students to understand dividend policy. 	
UNIT	CONTENT	HOURS
I	Introduction Financial Management: Meaning, Nature and Scope of Finance; Financial Goal – Profit vs. Wealth Maximisation; Finance Functions – Investment, Financing and Dividend Decisions	18
II	Working Capital Management Working Capital Management – Determinants of Working Capital – Forecasting of Working Capital Requirements – Cash Management – Motives of holding Cash – Stages in Cash Management: Cash Planning, Collection and Disbursement of Cash, Optimum Cash Balance – Boumul Model – Investment of Surplus Cash	18
III	Receivables Management Receivables Management – Objectives – Factors influencing size of Receivables – Credit Policy – Credit Standard – Credit Term –Collection Policy – Incremental Analysis - Inventory Management – Meaning – Types of Inventory – Purpose of holding Inventory – Excess or inadequate Inventory – EOQ – Levels of Stock -: Reorder Level, Minimum Level and Maximum Level – Techniques – ABC, VED, FSN and HML Analysis	18

IV	Risk and Return and Valuation of Securities Risk and Return – Meaning of Risk – Types – Relationship between Risk and Return. Valuation of Securities – Valuation concept – Bond Valuation – Valuation of Preference Shares, Equity Valuation – Dividend Valuation approach, Earnings Capitalization approach	18
V	Dividend Policy Dividend – Meaning – Forms of Dividend - Dividend Policy – Meaning and Definition – Nature and Objectives – Determinants of Dividend Policy – Dividend Theories – Walter’s Model, Gordon’s Model, Modigliani-Miller Model	18
VI	Financing Planning Financial Planning – Objectives of Financial Planning - Factors influencing Financial Planning – Estimating Capital Requirements- Capitalisation	-

Text Book:

Dr. Maheshwari S.N, Financial Management, Sultan Chand & Sons, New Delhi, 15th Edition 2018.

Reference Books:

1. Dr. Prasanna Chandra, Fundamentals of Financial Management, TMH Publication, Mumbai, 2011.
2. Khan & Jain, Financial Management, Tata Mcgraw Hill Publisher, New Delhi.
3. Pandey. I.M., Financial Management, Sultan Chand & Sons., New Delhi.
4. Dr. Ramachandran R. & Dr. Srinivasan R., Financial Management, Sriram Publications, Tiruchi, 2010.
5. Rustagi. R.P., Financial Management: Theory, Concept and Problems, Galgotia.
6. Sharma & Gupta, Financial Management, Kalyani Publication, Chennai.

Web-Resources:

icmai.in
<https://examupdates.in>
<https://gurukpo.com>

Course Outcomes

On completion of the course, students should be able to

- CO 1: Understand the basic concepts of financial management.
- CO 2: Estimate working capital requirements and cash planning.
- CO 3: Evaluate credit policies and assess various inventory levels.
- CO 4: Analyze risk and return, compute value of securities.
- CO 5: Acquire knowledge on dividend policy and theories of dividend policy.

Mapping of COs with POs & PSOs:

CO/PO	PO					PSO				
	1	2	3	4	5	1	2	3	4	5
CO1	S	S	S	S	S	S	M	M	S	S
CO2	S	S	S	S	S	S	M	M	S	S
CO3	S	M	S	S	M	S	S	M	S	S
CO4	S	S	S	S	S	S	M	M	S	S
CO5	S	S	M	M	S	S	S	S	S	S

S - Strongly Correlated

M - Moderately Correlated

W – Weakly Correlated

N -No Correlation

Semester-II / Core Course -VI	STRATEGIC MANAGEMENT	Course Code: PGCF
Instruction Hours: 6	Credits:5	Exam Hours: 3
Internal Marks -25	External Marks-75	Total Marks: 100

CognitiveLevel	K – 1 Acquire/Remember K – 2 Understand K – 3 ApplyAn K - 4 alyze K – 5 Evaluate K - 6 Create	
CourseObjectives	TheCourseaims <ul style="list-style-type: none"> • To provide knowledge about leadership and decision making strategies. • To impart knowledge about situation analysis. • To educate the students on corporate strategies. • To gain knowledge on business strategies. • To inculcate knowledge about strategic evaluation and control. 	
UNIT	CONTENT	HOURS
I	Introduction Definition – Benefits – Risks – Strategic Change, Reasons- Resistance to Strategic Changes – Overcoming the Resistance. Strategic Leadership – Functions – Features – Kinds. Implementation and Decision Making	18
II	Situation Analysis SWOT Analysis – Environmental Scanning and Industry Analysis – Vision –Mission – Goals and Objectives – Social Responsibility and Business Ethics	18
III	CorporateStrategies Corporate Strategies – Grand Strategies – Stability Strategies – Expansion Strategies – Retrenchment Strategies – Combination Strategies	18
IV	Business Strategies Business Strategies – Total Quality Management – Functional Strategies – BCG Growth - Share Matrix – Strategic Choice –Development of Policies	18

V	Strategic Control and Evaluation Strategic Control and Evaluation – Establishing Strategic Control – Premise Control Implementation Control – Strategic Surveillance – Special Alert Control – Techniques of Strategic Control and Evaluation - Strategic Issues in Managing Technology and Innovation	18
Self Learning Unit VI	Global Strategy Analyzing Competitive advantage in International context, Global Value Chain, Global Integration versus National Differentiation	

Text Book:

1. AzharKazmi, Strategic Management, Tata McGraw, Hill Publishing Company Ltd, 7 West Patel Nagar, New Delhi, 2015.

Reference Books:

1. Charles W.L., Hill, Gareth R. Jones, Strategic Management, Biztantra,
2. New Delhi, 2008.
3. Dr. Singh, S .P. Strategic Management, AITBS Publishers, New Delhi, 2016.
4. Singh U.K., Narayan. B., Strategic Management, ANMOL Publications Pvt. Ltd., New Delhi.

Web Resources:

1. www.sasurieengg.com
2. www.rjspm.com
3. www.pondiuni.edu.in

CourseOutcomes	Oncompletionofthecourse,studentsshouldbeableto CO 1: Learn about leadership and decision making strategies. CO 2: Acquire knowledge about situation analysis. CO 3: Familiarise with corporate strategies. CO 4: Understand the strategies relating to business units. CO 5: Gain knowledge on strategic evaluation and control strategies.
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Mapping of COs with POs & PSOs:

CO/PO	PO					PSO				
	1	2	3	4	5	1	2	3	4	5
CO1	S	S	S	S	S	S	S	S	M	S
CO2	S	S	S	S	S	S	S	M	S	S
CO3	S	M	S	S	M	S	S	S	M	S
CO4	S	S	S	S	S	S	S	S	S	S
CO5	S	S	M	S	S	S	S	S	S	S

S - Strongly Correlated

M - Moderately Correlated

W - Weakly Correlated

N - No Correlation

Semester-II / Core Course -VIII	MS OFFICE AND ACCOUNTING SOFTWARE PACKAGE - THEORY	Course Code: PGCHa
Instruction Hours: 2	Credits:2	Exam Hours: 3
Internal Marks -10	External Marks-30	Total Marks: 40

Cognitive Level	K – 1 Acquire/Rememb K – 2 erUnderstand K – 3 Apply K - 4 Analyze K – 5 Evaluate K - 6 Cre ate			
Course Objectives	<ul style="list-style-type: none"> • To make the students to understand the basics of computers. • To enable the students to acquire knowledge on MS Word 2007. • To provide knowledge about MS Excel and Power Point. • To educate the students about accounting software package. • To impart knowledge on inventory accounting. 			
UNIT	CONTENT			HOURS
I	Introduction Computer – Meaning – Characteristics – Components – Types of Computers – Structure of Computer – Input and Output Devices			6
II	MS WORD 2007 MS Word 2007 – Features – Creating, Editing, Formatting Documents – Inserting Objects - Spelling and Grammar Check - Word Check - Thesaurus and Auto Correct - Mail Merge – Table Creation			6
III	MS EXCEL AND POWER POINT Features – Editing and Formatting Worksheet– Different types of Charts– Filtering of Data – Financial and Statistical Functions. MS Power Point – Slide Design and Preparation			6
IV	ACCOUNTING SOFTWARE PACKAGE Accounting Software Package – Features of Tally – Company Creation Create, Alter, Delete Groups, Ledger, Vouchers – Types of Accounting Vouchers			6
V	Inventory Accounting Inventory Accounting – Creation of Stock Groups, Stock Items,			6

	Cost Category and Cost Centres – Purchase Order and Sales Order	
VI	Emerging Trends in Accounting Automated Accounting Processes, Cloud-Based Accounting, Block Chain Accounting , Role of Artificial Intelligence in Accounting and Forensic Accounting	-

Text Book:

1. Prof. MohanKumar K. & Dr. Rajkumar S., Computer Applications in Business, Tata McGraw Hill Education Private Limited, New Delhi., 2009.

Reference Books:

- 1.Namrata Agarwal, Financial Accounting using Tally, Dream tech Press, New Delhi.
- 2.Palanivel S., Tally, Accounting Software, Margham Publications, Chennai.
- 3.Rizwan Ahmed P., Computer Applications in Business with Tally ERP 9, Margham Publications, Chennai, 2018.

Web-Resources:

1. www.ddegjust.ac.in
2. <https://www.docsity.com>

Course Outcomes

Oncompletionofthecourse,studentsshouldbeableto

CO 1: Understand the basic of computers.

CO 2: Learn about MS Word 2007.

CO 3: Familiarise with MS Excel and Power Point.

CO 4: Gain practical knowledge on accounting software package.

CO 5: Understand about inventory accounting using tally.

Mapping of COs with POs & PSOs:

CO/PO	PO					POS				
	1	2	3	4	5	1	3	4	5	6
CO1	M	M	M	S	M	M	M	S	S	S
CO2	M	M	S	S	M	S	M	S	S	M
CO3	S	M	S	S	M	S	S	S	S	M
CO4	M	M	S	S	M	S	S	S	S	S
CO5	S	M	M	S	S	S	S	S	M	S

S - Strongly Correlated

M - Moderately Correlated

W - Weakly Correlated

N - No Correlation

Semester-II / Core Course -VIII	MS OFFICE AND ACCOUNTING SOFTWARE PACKAGE - PRACTICAL	Course Code: PGCHbY
Instruction Hours: 4	Credits:3	Exam Hours: 3
Internal Marks -15	External Marks-45	Total Marks: 60

Cognitive Level	K – 1 Acquire/Remember K – 2 Understand K – 3 Apply K - 4 Analyze K – 5 Evaluate K - 6 Create	
Course Objectives	<ul style="list-style-type: none"> • To make the students to understand the basics of computers. • To enable the students to acquire knowledge on MS Word 2007. • To provide knowledge about MS Excel and Power Point. • To educate the students about accounting software package. • To impart knowledge on inventory accounting. 	
UNIT	CONTENT	HOURS
I	MS WORD <ol style="list-style-type: none"> 1. Creating business letters. 2. Creating Application for job with Bio – data. 3. Creating Circular letter with Mail Merge option. 4. Creating table using split and merge option. 	12
II	MS EXCEL & POWER POINT <ol style="list-style-type: none"> 1. Creating Worksheet for Mark Sheet and Pay Slip 2. Creating Charts 3. Filtering data using Auto Filter, Custom Filter using comparison operators 4. Preparation of Organisation Chart of a Company using Power Point 5. Preparation of Organisation Chart of a Company using Power Point 6. Preparation of Organisation Chart of a Company using Power Point 	12
III	ACCOUNTING PACKAGE <ol style="list-style-type: none"> 1. Preparing Voucher entries for given transactions. 2. Preparing Final accounts from Trial balance. 	12

IV	INVENTORY ACCOUNTING <ol style="list-style-type: none"> 1. Creating Stock category and stock groups. 2. Inventory Valuation. 	12
V	FINANCIAL REPORTS <ol style="list-style-type: none"> 1. Creating Ledgers. 2. Creating Purchase order. 3. Report Creation – B/S, P&L A/c. 	12

Text Book:

1. Prof. MohanKumar K. & Dr. Rajkumar S., Computer Applications in Business,Tata McGraw Hill Education Private Limited, New Delhi., 2009.

Reference Books:

- 1.Namrata Agarwal, Financial Accounting using Tally, Dream tech Press, New Delhi.
- 2.Palanivel S., Tally, Accounting Software, Margham Publications,Chennai.
- 3.Rizwan Ahmed P., Computer Applications in Business with Tally ERP 9,Margham Publications, Chennai, 2018.

Web Resources:

1. www.ddegjust.ac.in
2. <https://www.docsity.com>

Course Outcomes

On completionofthecourse,studentshouldbeableto

CO 1: Understand the basic of computers. CO 2: Learn about MS Word 2007. CO 3: Familiarise with MS Excel and Power Point. CO 4: Gain practical knowledge on accounting software package. CO 5: Understand about inventory accounting using tally.

Semester-II / Elective Course -II	CUSTOMER RELATIONSHIP MANAGEMENT	Course Code: PGCE2
Instruction Hours: 6	Credits:4	Exam Hours: 3
Internal Marks -25	External Marks-75	Total Marks: 100

Cognitive Level	K – 1 Acquire/Remember K – 2 Understand K – 3 Apply K - 4 Analyze K – 5 Evaluate K - 6 Create	
Course Objectives	<ul style="list-style-type: none"> • To impart knowledge about concepts relating to customer relationship management. • To make the students to understand about customer profile analysis. • To educate the students about customer loyalty. • To equip the students about the technology used for relationship marketing. • To provide knowledge about trends in CRM. 	
UNIT	CONTENT	HOURS
I	Definitions Concepts – Evolution - Types of Customer Relationship Programmes – Internal and External Relationship – CRM as a Strategic Marketing Tool – Advantages of CRM	18
II	Understanding Customers Customer Information Database – Customer Profile Analysis – Customer Perception, Expectations Analysis – Customer Behaviour in Relationship Perspectives; Individual and Group Customers – Customer Lifetime Value – Selection of Profitable Customer Segments	18
III	Customer Loyalty Definition – Advantages – Loyalty Type Behaviour – Classification – Types of Customer Loyalty – Features of a Successful Loyalty Scheme – TALWAR Committee	18
IV	Technology for Relationship Marketing Criteria for creating value for Customers – Components of CRM Programme –Process – Critical areas for Customer Care – Call	18

	Centre Management, Internet and Website, Direct Mail	
V	Trends in CRM e-CRM Solutions – Data Warehousing – Data Mining for CRM – Need – Business Value Data Mining - Data Mining Process – CRM Software Packages	18

Text Book:

1. Sheeladevi, Customer Relationship Management, Margham Publications, Chennai, 2011.

Reference Books :

1. Alok Kumar, Customer Relationship Management: Concepts and Applications, Biztantra, 2015.
2. Mohammed H. Peeru and Sahadevan, Customer Relationship Management, Vikas Publishing House, New Delhi.
3. Paul Greenberg, Essential Customer Strategies for the 21st Century, Tata Mcgraw Hill, New Delhi.
4. Shainesh, Jagdish, Sheth.N, Customer Relationship Management Strategic Perspective, Macmillan, 2015.

Web Resources:

1. www.sasurieengg.com
2. <https://examupdates.in>
3. www.rejinpaul.com

Course Outcomes

On completion of the course, students should be able to

- | |
|--|
| CO 1: Understand the basic concepts of CRM.
CO 2: Gain knowledge about customers.
CO 3: Understand CRM loyalty.
CO 4: Acquire knowledge about Technology for Relationship Marketing.
CO 5: Know about the trends in CRM. |
|--|

Mapping of COs with POs & PSOs:

CO/PO	PO					POS				
	1	2	3	4	5	1	3	4	5	6
CO1	M	M	M	S	M	M	M	S	S	S
CO2	M	M	S	S	M	S	M	S	S	M
CO3	S	M	S	S	M	S	S	S	S	M
CO4	M	M	S	S	M	S	S	S	S	S
CO5	S	M	M	S	S	S	S	S	M	S

S - Strongly Correlated

M - Moderately Correlated

W - Weakly Correlated

N - No Correlation

Semester-III / Core Course -IX	ADVANCED CORPORATE ACCOUNTING	Course Code: PGCI
Instruction Hours: 6	Credits:5	Exam Hours: 3
Internal Marks -25	External Marks-75	Total Marks: 100

Cognitive Level	K – 1 Acquire/Remember K – 2 Understand K – 3 ApplyAn K - 4 alyze K – 5 Evaluate K - 6 Create	
Course Objectives	<ul style="list-style-type: none"> • To provide in depth knowledge on amalgamation and reconstruction of companies. • To develop the understanding about valuation of goodwill, shares and liquidation of companies. • To impart knowledge on Holding company accounts. • To help the students to get an idea about Banking and Insurance company accounts. • To give an exposure to the specialised accounting. 	
UNIT	CONTENT	HOURS
I	Reconstruction of Companies Amalgamation, External and Internal Reconstruction of Companies	18
II	Goodwill and Share Valuation and Liquidation of Companies Valuation of Goodwill and Shares – Liquidation of Companies	18
III	Holding Company Accounts Holding Company Accounts – Consolidated Balance Sheet.	18
IV	Banking and Insurance Company Accounts Banking Company Accounts – Insurance Company Accounts – Life and General Insurance (New Format) Contingency and Events occurring after the Balance sheet date (AS 4)	18
V	Specialised Accounting Inflation Accounting (CPP Method only) – Human Resource Accounting – Definition–Objectives - Valuation Methods – Advantages. Social Responsibility Accounting	18

VI	Final Accounts of Companies Trading, Profit and Loss and Balance Sheet of a company in New Format	-
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Text Book:

1. S.P. Jain and L.L. Narang. Corporate Accounting, Kalyani Publishers, Chennai.
2. T.S.Reddy and Dr. A.Murthy, Corporate Accounting, Margham Publications, 24, Rameswaram Road, T. Nagar, Chennai 600 017. (Reprint 2018)

Reference Books:

1. Dr. Arulanandam M.A and Raman K.S –Corporate Accounting, Himalaya Publishing House, ‘Ramdoot’ Dr. Bhaleero Marg. Giragaon, Mumbai -4
2. Dr. Ganeson.S and S. R. Kalavathy, Corporate Accounting, Thirumalai, Publication Publishers and Book Sellers, Nagorkovil – 1.
3. Gupta R. L. and Radhaswamy M. Corporate Accounting, Sultan Chand & Sons., Educational Publishers, 24,Dharyaganj, NewDelhi 100 002.

Web Resources:

1. [www.hsfpp.org.articles](http://www.hsfpp.org/articles)
2. www.irs.gov

Course Outcomes

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

- CO 1: Understand the procedure for amalgamation and reconstruction of companies.
- CO 2: Gain knowledge on valuation of goodwill, shares and liquidation of companies.
- CO 3: Prepare the consolidated balance sheet.
- CO 4: Enrich their knowledge on Banking and Insurance company accounts.
- CO 5: Acquire knowledge on specialised accounting.

Mapping of COs with POs & PSOs:

CO/PO	PO					PSO				
	1	2	3	4	5	1	2	3	4	5
CO1	S	S	S	S	S	S	M	M	S	S
CO2	S	S	S	S	S	S	M	M	S	S
CO3	S	M	S	S	M	S	S	M	S	S
CO4	S	S	S	S	S	S	M	M	S	S
CO5	S	S	M	M	S	S	S	S	S	S

S - Strongly Correlated

M - Moderately Correlated

W - Weakly Correlated

N - No Correlation

Semester-III / Core Course -X	RESEARCH METHODOLOGY	Course Code: PGCJ
Instruction Hours: 6	Credits:5	Exam Hours: 3
Internal Marks -25	External Marks-75	Total Marks: 100

Cognitive Level	K – 1 Acquire/Remember K – 2 Understand K – 3 Apply K - 4 Analyze K – 5 Evaluate K - 6 Create	
Course Objectives	<ul style="list-style-type: none"> • To impart knowledge about methods of research and review of literature • To educate the students about research design and hypothesis • To make the students understand about data collection techniques and sampling methods • To provide knowledge about data processing and analysis of data • To inculcate knowledge about the technique of writing the reports 	
UNIT	CONTENT	HOURS
I	Introduction to Research Meaning – Scope and Objectives. Types – Case Study –Experimental Design – Expost – Facto Design – Survey Method, Interdisciplinary Method – Review of Literature – Research Gap	18
II	Research and Design Selection and Formulation of Research Problem – Research Design – Steps Involved in Research Design – Hypothesis – Definition – Classification – Sources – Criteria – Testing of Hypothesis	18
III	Data Collection Collection of Data – Primary and Secondary Sources – Data Collection Techniques - Sampling techniques– Sampling Methods – Sampling Errors	18
IV	Data Analysis Data Processing – Statistical Analysis and Interpretation of Data – Theory of Inferences, Type I and Type II Errors, Test of Significance for Mean, Proportions, SD's (Large sample) Test of Significance for Mean, Variance for Small Samples (t,f, distributions). Analysis of Variance	18

V	Report Writing ting and Presentation – Steps – Content – Types of Reports – Briefing– Presentation of Reports – Research Ethics – Meaning – Definition – Publication Ethics - Plagiarism	18
VI	IPR and Scholarly Publishing Intellectual Property Rights and Patent Law – Commercialization – Copy Right – Royalty – Trade related aspects of Intellectual Property Rights (TRIPs) – Scholarly Publishing – IMRAD – Concept and Design of Research Paper	-

Text Book :

1. Dr. Krishnaswamy.O.R. Ranganatham.M.Methodology for Research in Social Sciences,Himalaya Publishing House, New Delhi.

Reference Books:

1. Kothari.G.R.Research Methodology, Methods and Techniques, Willey Eastern Limited, New Delhi.
2. Saravanavel.P.Research Methodology, KitabMahal, 15, Thornhill Road, Allahabad.

Web Resources:

1. www.researchgate.in
2. www.intechopen.com
3. www.researchdesign.in

Course Outcomes

On completion of the course, students should be able to

- CO 1: Learn about research methods and review of literature
- CO 2: Acquire knowledge about research design and hypothesis
- CO 3: Understand about data collection techniques and sampling methods
- CO 4: Gain knowledge about data processing and analysis of data
- CO 5: Develop knowledge about the technique of writing the reports.

Mapping of COs with Pos & PSOs:

CO/PO	PO					PSO				
	1	2	3	4	5	1	2	3	4	5
CO1	S	S	S	S	S	S	M	S	S	S
CO2	S	S	S	S	S	M	M	M	S	S
CO3	S	M	S	S	S	S	S	S	S	S
CO4	M	S	S	S	S	S	M	M	S	S
CO5	S	S	M	M	S	S	M	S	S	S

S - Strongly Correlated
M-Moderately Correlated
W – Weakly Correlated
N -No Correlation

Semester-III / Core Course -XI	ADVANCED COST ACCOUNTING	Course Code: PGCK
Instruction Hours: 6	Credits:5	Exam Hours: 3
Internal Marks -25	External Marks-75	Total Marks: 100

Cognitive Level	K – 1 Acquire/Remember K – 2 Understand K – 3 Apply K - 4 Analyze K – 5 Evaluate K - 6 Create	
Course Objectives	<ul style="list-style-type: none"> • To enable the students to understand the procedures in job, batch and contract costing. • To acquire knowledge about process costing. • To make the students to understand the costing procedure for various services. • To provide knowledge on marginal costing. • To inculcate the students about standard costing and variance analysis. 	
UNIT	CONTENT	HOURS
I	Job, Batch and Contract Costing Job Costing – Features and Objectives – Merits and Limitations – Job Costing Procedure – Job Cost Sheet – Batch Costing - Determination of EBQ or Economic Lot Size Contract Costing – Definition-Features of Contract Costing- Calculation of Profit on Contracts – Contract Costing vs. Job Costing – Preparation of Contract Account	18
II	Process Costing Process Costing – Meaning - Features of Process Costing - Process Loss - Normal and Abnormal Loss - Abnormal Gain - Joint Products - By Products - Concept of Equivalent Production - Process Accounts – Process Losses and Gains	18
III	Operating Costing Operating Costing – Meaning and Definition – Preparation of Operating Cost Sheet – Transport Costing – Power Supply Costing – Hospital Costing (Simple Problems)	18

IV	Marginal Costing Marginal Costing – Meaning and Definition – Features – Advantages and Limitations – Difference between Marginal Costing and Absorption Costing – Contribution – P/V Ratio – Break Even Point – Margin of Safety – Preparation of Marginal Cost Statement	18
V	Standard Costing Definition – Objectives – Advantages – Standard Cost and Estimated Cost – Installation of Standard Costing – Variance analysis – Material, Labour, Overhead, and Sales Variances – Calculation of Variances	18
VI	Reconciliation of Cost and Financial Accounts Reconciliation of Cost and Financial Accounts – Meaning – Need and Objectives – Reasons for differences in profit – Procedure for preparation of Reconciliation Statement – Preparation of Memorandum Reconciliation Account	-

Text Book:

1. Reddy.T.S. & Dr. Hari Prasad Reddy. Y Cost Accounting, Margham Publications, Chennai.

Reference Books:

1. Arora M.N., Cost Accounting, S. Chand & Co., New Delhi.
2. Jain & Narang, Cost Accounting, Kalyani Publisher, Chennai.
3. Maheswari S.N., Cost Accounting, Sultan Chand & Sons., New Delhi.
4. Pillai R.S.N. & Bagawathi, Cost Accounting, S. Chand & Co., New Delhi.

Web- Resources:

1. <http://www.academia.edu>
2. <https://www.msuniv.ac.in>
3. www.egyankosh.ac.in

Course Outcomes

On completion of the course, students should be able to

CO1: Acquire knowledge about the preparation of job, batch and contract costing.

CO2: Gain knowledge on process costing.

CO3: Prepare operating cost statement for various services.

CO4: Familiarise with the preparation of marginal cost statement.

CO5: Acquire knowledge on standard costing and variance analysis.

Mapping of COs with POs & PSOs:

CO/PO	PO					PSO				
	1	2	3	4	5	1	3	4	5	6
CO1	S	S	S	S	S	S	M	M	S	S
CO2	S	S	S	S	S	S	M	M	S	S
CO3	S	M	S	S	M	S	S	M	S	S
CO4	S	S	S	S	S	S	M	M	S	S
CO5	S	S	M	M	S	S	S	S	S	S

S - Strongly Correlated

M - Moderately Correlated

W - Weakly Correlated

N - No Correlation

Semester-III / Core Course -XII	INTERNATIONAL BUSINESS	Course Code: PGCL
Instruction Hours: 6	Credits:5	Exam Hours: 3
Internal Marks -25	External Marks-75	Total Marks: 100

Cognitive Level	K – 1 Acquire/Rememb K – 2 erUnderstand K – 3 Apply K - 4 Analyze K – 5 Evaluate K - 6 Create	
Course Objectives	<ul style="list-style-type: none"> • To make the students to understand various aspects of International Business. • To impart knowledge on various modes of entering to International Business. • To enable the students to acquire knowledge on International Business. Environment. • To acquaint the students about Balance of Payment system in India. • To educate the students to know International Economic Institutions. 	
UNIT	CONTENT	HOURS
I	Introduction to International Business Introduction – Evolution - Nature – Influences and Goals – Problems of International Business - International Business vs. Domestic Business	18
II	Modes of Entering International Business Modes of Entering International Business– Merger-Acquisition – Licensing – Joint Ventures - Strategic Alliances – Franchising - Contract Manufacturing - Exporting	18
III	International Business Environment Domestic and Global Environment - Components – Economic, Cultural, Political, Legal Environment – Global Trading Environment	18
IV	Balance of Payment Balance of Payment – Components– Disequilibrium- Correction of Disequilibrium – Deliberate Measures – Recent Trends in India’s Balance of payment	18
V	International Economic Institutions International Economic Institutions - IMF, World Bank, IFC, IAD and ADB – WTO – Objectives, Functions and Policies	18

VI	Export Procedures Offer and Receipt of confirmed Orders –Producing the Goods – Shipment	-
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Text Book:

1. Francis Cherunilam, International Business Text and cases Prentice Hall of India Pvt. Ltd., New Delhi, 2016

Reference Books:

1. Francies c, International Trade and Export Management, Himalaya publishing House, NewDelhi, 2008.
2. Francis Cherunilam, Business environment text and cases, PHI, New Delhi, 2014.
3. Charles W.L.Hill and Arunkumar Jain, International Business, Tata Mcgrew – Hill, New Delhi, 2009.

Web Resources:

1. www.pondiuni.edu.in
2. www.doccity.com

CourseOutcomes

Oncompletionofthecourse,studentsshouldbeableto

- | |
|---|
| <p>CO1:Discuss the basics of International Business</p> <p>CO2:Outline the Modes of Entering International Business</p> <p>CO3: Assess the knowledge about International Business Environment</p> <p>CO4:Plan to gain knowledge on Balance of Payment</p> <p>CO5:Create an understanding of International Economic Institutions</p> |
|---|

Mapping of COs with POs & PSOs:

CO/PO	PO					POS				
	1	2	3	4	5	1	2	3	4	5
CO1	S	S	S	S	S	S	S	S	M	S
CO2	S	S	S	S	S	S	S	M	S	S
CO3	S	M	S	S	M	S	S	S	M	S
CO4	S	S	S	S	S	S	S	S	S	S
CO5	S	S	M	S	S	S	S	S	S	S

S - Strongly Correlated

M - Moderately Correlated

W - Weakly Correlated

N - No Correlation

Semester-III / Elective Course III	BANKING AND FINANCIAL INSTITUTIONS	Course Code: PGCE3
Instruction Hours: 6	Credits:4	Exam Hours: 3
Internal Marks -25	External Marks-75	Total Marks: 100

Cognitive Level	K – 1 Acquire/Remember K –2 Understand K –3 Apply K - 4 Analyze K –5 Evaluate K - 6 Create	
Course Objectives	<ul style="list-style-type: none"> To impart knowledge about Banking and Financial Institutions. To provide knowledge about E-banking. To inculcate knowledge on Electronic money. To educate the student about central level financial institutions. To enable the students to gain knowledge state level financial institutions. 	
UNIT	CONTENT	HOURS
I	Banking Banking –Introduction –Definition –Nature of Banking –Types of Banks – Functions – Financial Markets– Central Banking vs. Commercial Banking – Role of Banks in Economic Development – Banking Sector Reforms in India	18
II	E-Banking E-Banking – Benefits – Internet Banking – Various activities under E-Banking– Services of E- Banking – Mobile Banking – Telephone Banking – ATM Cards – Plastic Cards - Smart Cards –Uses of Smart Card – Credit Cards. Money Transfer Apps -Digital Transactions	18
III	Electronic Money Electronic Money – Meaning— Categories –Electronic Payment Systems– Advantages and Disadvantages of Electronic Payment System –Electronic Fund Transfer – Benefits of Electronic Fund Transfer –Electronic Clearing Systems	18

IV	National Level Financial Institutions Industrial Development Bank of India (IDBI) – Industrial Finance Corporation of India (IFCI) – Small Industrial Development Bank of India (SIDBI) –Life Insurance Corporation of India (LIC) – Export and Import Bank India (EXIM) – Unit Trust of India	18
V	State Level Financial Institution State Financial Corporation (SFCs) – Objectives – State Industrial Development Corporation (SIDCO) – Rural Banking – NABARD – Functions – Structure	18

Text Book:

1. Sankaran.S., Currency and Banking, MarghamPublications, T.Nagar, Chennai.

ReferenceBooks:

1. Saravanel.P., Banking Theory Law & Practice, MarghamPublications, T.Nagar, Chennai.
2. Sundaram and Varshney, Banking Theory Law & Practice, Sultan Chand & Sons., New Delhi.
3. Gurusamy.S., Banking Theory law and Practice, Tata McGraw Hill Education Pvt.Ltd,New Delhi.

Web Resources:

1. <http://investopedia.com>
2. <http://wikifinancepedia.com>

Course Outcomes

Oncompletionofthecourse,studentsshouldbeable to

<p>CO 1: Understand the basic concept of banking and financial institutions</p> <p>CO 2: Gain knowledge about E-Banking.</p> <p>CO 3: Acquire knowledge about E-Money.</p> <p>CO 4: Learn about Central level financial institutions.</p> <p>CO 5: Understand the state level financial institutions.</p>

Mapping of COs with POs & PSOs:

CO/PO	PO					POS				
	1	2	3	4	5	1	3	4	5	6
CO1	M	M	M	S	M	M	M	S	S	S
CO2	M	M	S	S	M	S	M	S	S	M
CO3	S	M	S	S	M	S	S	S	S	M
CO4	M	M	S	S	M	S	S	S	S	S
CO5	S	M	M	S	S	S	S	S	M	S

S - Strongly Correlated

M - Moderately Correlated

W - Weakly Correlated

N - No Correlation

Semester-IV / Core Course XIII	INCOME TAX LAW AND PRACTICE	Course Code: PGCM
Instruction Hours: 6	Credits:5	Exam Hours: 3
Internal Marks -25	External Marks-75	Total Marks: 100

Cognitive Level	K – 1 Acquire/Remember K – 2 Understand K – 3 ApplyAn K - 4 alyze K – 5 Evaluate K - 6 Creat e	
Course Objectives	<ul style="list-style-type: none"> • To impart knowledge the basic concepts and computation of Income under the head salary. • To enable the students to understand the procedure for computing income from house property and capital gains. • To provide knowledge on the computation of income from business and other sources. • To inculcate the various deductions available for an individual and computation of the tax liability of an individual and firm. • To help the students to get an idea about the administrative procedures and clubbing of incomes. 	
UNIT	CONTENT	HOURS
I	Basic Concepts and Salary Income Basic Concepts – Income – Person – Assessee – Previous Year – Assessment Year – Computation of Income under the head Salary – Deductions from Salary – Provident Fund	18
II	Income from House Property and Capital Gains Computation of Income under the head Income from House Property – Deductions allowed. Income from Capital Gains – Types of Capital Assets- Exemptions - Computation of Capital Gain	18
III	Income from Business and Profession & Other Sources Income from Business and Profession – Computation – Deductions allowed – Valuation of Stock. Income from Other Sources – Computations of Income under Other Sources – Deductions allowed	18

IV	Deductions from Total Income Deductions to be made – 80C, 80CCC, 80CCD, 80D, 80DD, 80DDB, 80E, 80G, 80GG and 80U in Computation of Total Income and Tax Liability of an Individual and Firm	18
V	Aggregation of Incomes and Assessment Procedures Aggregation of Incomes, Set-off and Carry Forward of Losses, Procedure for Assessment – Filing of Return – PAN, TAN, Tax Deducted at Source and Collected at source – Appeals and Revision	18
VI	Residential Status and Income Exempted from Tax Determination of Residential Status , Incomes which are partially and fully exempted from tax	-

Text Book:

1. Reddy T.S. and Dr.A. Murthy Income Tax Law and Practice, Margham Publications, No. 24, Rameswaram Road, T. Nagar ,Chennai 600 017.
2. Gaur .V.P.&Narang.D.B. – Income Tax Law and Practice, Kalyani Publilshers, No. 1 Mahalakshmi Street, T.Nagar, Chennai – 600 017.

ReferenceBooks:

1. Mehrotra. H.C., - Income Tax Law and Practice, Sahitya Bhawan Publications, Hospital Road, Agra – 282 003.
2. Vinod K. Singhanian - Students Guide to Income Tax , Taxmann Publications (P)Ltd,59/32, New Rohtak Road, New Delhi, 110005.

Web Resources:

1. [www.hsfpp.org.articles](http://www.hsfpp.org/articles)
2. www.irs.gov

CourseOutcomes

After the successful completion of the course, the students should able to :

CO1:Gain knowledge on the basic concepts of income tax and computation of income from salary.
CO2:Learn the computation of income from house property and capital gains.
CO3:Acquire knowledge on the income from business and other sources and deductions thereon.
CO4:Develop knowledge on the various deductions available and computation of tax liability of an individual and firm.
CO5:Understand the concept of clubbing of income and administrative procedures.

Mapping of COs with POs & PSOs:

CO/ PO	PO						PSO						
	1	2	3	4	5	6	1	2	3	4	5	6	7
CO1	S	S	S	S	S	M	S	S	M	M	S	S	S
CO2	S	S	S	S	S	M	S	S	M	M	S	S	S
CO3	S	M	S	S	M	S	S	S	S	M	S	S	S
CO4	S	S	S	S	S	M	S	S	M	M	S	S	S
CO5	S	S	M	M	S	S	S	S	S	S	S	S	S

S - Strongly Correlated

M - Moderately Correlated

W - Weakly Correlated

N - No Correlation

Semester-IV / Core Course XIV	HUMAN RESOURCE MANAGEMENT	Course Code: PGCN
Instruction Hours: 6	Credits:5	Exam Hours: 3
Internal Marks -25	External Marks-75	Total Marks: 100

Cognitive Level	K – 1 Acquire/Remember K – 2 Understand K – 3 Apply K - 4 Analyze K – 5 Evaluate K - 6 Create	
Course Objectives	<ul style="list-style-type: none"> To make the students understand the basic concepts of human resource management and human resource information system To provide knowledge to the students about human resource planning. To acquire knowledge about recruitment and selection procedure. To enable the students to learn about financial and non- financial incentives. To inculcate the students about employees health and safety. 	
UNIT	CONTENT	HOURS
I	Introduction Human Resource Management - Meaning – Objectives - Scope of HRM – Functions of HRM – Evolution and Development of HRM – Qualities and Role of Human Resource Manager – Recent Trends in HRM Practices - Human Resource Information System – Need and Benefits	18
II	Human Resource Planning Human Resource Planning – Meaning and Definition – Objectives of Human Resource Planning – Need and Importance of HRP - Human Resource Planning Process – Problems of HRP – Job Analysis – Job Description – Job Specification	18
III	Acquisition and Development Recruitment – Sources of Recruitment including Human Resource Outsourcing – e-Recruitment. Selection Process – Employment Tests and Interview – Training and Development – Career Planning –Succession Planning	18
IV	Compensation Wage and Salary Administration – Incentives – Financial and Non-Financial – Fringe Benefits – Morale and Productivity	18

V	Maintenance and Retention Performance Appraisal – Employee Health and Safety – Social Security – Workers’ Participation in Management	18
VI	Quality Of Work Life Quality of Work Life – Meaning – Definition – Factors Responsible For Quality Work Life – Measures to Improve Quality Work Life - Benefits	-

Text Book:

1. Khanka.S.S., Human Resource Management, S.Chand& Company Limited, New Delhi.

ReferenceBooks:

1. Bhatia. B.S. and Batra. G.S., Human Resource Management, Deep & Deep Publications, New Delhi.
2. SubbaRao.P., Essentials of Industrial Relations, Himalaya Publishing House, New Delhi.
3. Sharma.R.C., Human Resource Management, Galgottia Publishing Company, New Delhi.
4. Prasad.L.M., Human Resource Management, Sultan Chand & Sons., New Delhi.

Web Resources:

1. www.peoplehrindia.com
2. www.batchmaster.co.in
3. www.hrmantra.com

CourseOutcomes

After the successful completion of the course, the students should able to :

- | |
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| <p>CO1: Understand about human resource management and human resource information system.</p> <p>CO2: Gain knowledge about human resource planning.</p> <p>CO3: Learn about recruitment sources and selection procedure.</p> <p>CO4: Acquire knowledge about financial and non-financial incentives.</p> <p>CO5: Know about employees health and safety.</p> |
|--|

Mapping of COs with POs & PSOs:

CO/PO	PO					PSO				
	1	2	3	4	5	1	2	3	4	5
CO1	S	S	S	S	S	S	S	S	M	S
CO2	S	S	S	S	S	S	S	M	S	S
CO3	S	M	S	S	M	S	S	S	M	S
CO4	S	S	S	S	S	S	S	S	S	S
CO5	S	S	M	S	S	S	S	S	S	S

S - Strongly Correlated

M - Moderately Correlated

W - Weakly Correlated

N - No Correlation

Semester-IV / Elective Course IV	TEACHING AND LEARNING SKILLS	Course Code: PGCE4
Instruction Hours: 5	Credits:4	Exam Hours: 3
Internal Marks -25	External Marks-75	Total Marks: 100

Cognitive Level	K – 1 Acquire/Remember K – 2 Understand K – 3 Apply K - 4 Analyze K – 5 Evaluate K - 6 Create	
Course Objectives	<ul style="list-style-type: none"> To enable the students to develop the skill of Teaching Aptitude. To acquire knowledge of Instructional Technology and its applications. To provide the knowledge of communication skill with special reference to its elements, types and development. To inculcate the students about the development skills of ICT and apply them in teaching and learning context. To make the students to develop different teaching skills. 	
UNIT	CONTENT	HOURS
I	Teaching Aptitude Teaching: Nature, Objectives, Characteristics and Basic Requirements. Learners Characteristics, Factors affecting Teaching, Methods of Teaching	15
II	Teaching Techniques Instructional Technology: Definition, Objectives and Types – Difference between Technology and Instruction – Lecture Technique: Steps, Planning of a Lecture, Delivery of a Lecture – Narration in tune with the Nature of different Disciplines – Lecture with Power Point Presentation – Versatility of Lecture Technique. Demonstration: Characteristics, Principles, Planning Implementation and Evaluation – Teaching – Learning Techniques: Team Teaching, Group Discussion, Seminar, Workshop, Symposium and Panel Discussion – Modes of Teaching: CAI,CMI and WBI	15
III	Classroom Communication Skills Communication: Definitions –Nature - Characteristics– Types of Communication: Spoken and Written, Non-verbal Communication –	15

	Intrapersonal, Interpersonal, Group and Mass Communication – Barriers to Communication: Mechanical, Physical, Linguistic & Cultural –Effective Classroom Communication and dynamics	
IV	Information and Communication Technology (ICT) ICT- Definition, Meaning, Features, Advantages, Disadvantages, Uses, Trends, Integration of ICT in Teaching and Learning – ICT Applications: Using Word Processors, Spread Sheets, Power Point Slides in the Classroom – Basics of Internet and E-mailing	15
V	Teaching Skills Teaching Skill: Definition, Meaning and Nature – Types of Teaching Skills: Skill of Set Induction, Skill of Stimulus Variation, Skill of Explaining, Skill of Probing Questions, Skill of Black Board Writing and Skill of Closure – Integration of Teaching Skills – Evaluation of Teaching Skills	15
VI	People and Environment People and Environment - Interaction-Sources of Pollution-Pollutants and their Impact on Human life	-

ReferenceBooks:

1. Bela Rani Sharma(2007), Curriculum Reforms and Teaching Methods, Sarup and Sons, New Delhi.
2. Kumar,K.L(2008) Educational Technology, New Age International Publishers, New Delhi.
3. Manga,S.K.(2002) Essential of Teaching – Learning and Information Technology, Tandon Publications, Ludhiana.
4. Micheel.D and William (2000), integrating Technology into Teaching and Learning: Concept and applications, Prentice H.

Web Resources:

1. www.tmv.edu.in
2. www.sxccal.edu
3. www.sasurieengg.com

Course Outcomes

After the successful completion of the course, the students should able to :

CO1: Understand the basic concepts of Teaching Aptitude

CO2: Gain knowledge on ICT and apply them in teaching and learning context.

CO3: Develop communication skills with special reference to listening, speaking, reading and writing.

CO4: Acquire knowledge about how to use Instructional Technology effectively in a classroom.

CO5: Learn about different teaching skills for putting the content across to targeted audience.

Semester-IV / Elective Course V	SECURITYANALYSIS & PORTFOLIO MANAGEMENT	Course Code: PGCE5
Instruction Hours: 5	Credits:4	Exam Hours: 3
Internal Marks -25	External Marks-75	Total Marks: 100

Cognitive Level	K – 1 Acquire/Remember K – 2 Understand K – 3 ApplyAn K - 4 alyze K – 5 Evaluate K - 6 Create	
Course Objectives	<ul style="list-style-type: none"> • To provide knowledge about concept and form of investment. • To educate the students about the operations of securities market. • To understand the fundamental analysis and portfolio analysis. • To provide information regarding bond portfolio management strategies • To make sound investment decision in the context of portfolio investment. 	
UNIT	CONTENT	HOURS
I	Investment Investment – Nature – Scope – Objectives – Media – Factors favourablefor Investment – Investment Management – Security and Non-Security forms of Investment – The Investment Process – Stages in Investment	15
II	New Issue Market New Issue Market – Role of New Issue Market – The Relationship of New Issue Market and Stock Exchanges – Mechanism of Security Trading in Stock Exchanges – Listing of Securities – Legal Control & Stock Exchanges in India	15
III	Security Analysis Security Analysis – Approaches to Security Analysis – Technical, Fundamental Analysis – Random Walk Theory – Market Indicators – Dow Theory – Efficient Market Hypothesis	15
IV	Portfolio construction and Analysis Portfolio Construction and Analysis – Traditional Vs. Modern Risk and Return – Rationale of Diversification of Investment –Markovitz Theory and Capital Asset Pricing Model	15
V	Investment Companies Investment Companies in India – Mutual Fund Operations in	15

	India – Unit Trust of India Schemes -SEBI and RBI Guidelines for Mutual Fund	
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Text Book:

1. Avadhani.V.A., Investment and Security Market in India, Himalaya Publishing House, New Delhi 2013

ReferenceBooks:

1. Bhalla.V.K., Investment Management and Portfolio Management, S.Chand& Co., New Delhi, 2008
2. Prasanna Chandra, Investment Analysis and Portfolio Management, MC Graw Hill Publishing Company Ltd, New Delhi, 2017
3. Preeti Singh, Investment Management, Himalaya Publishing House, New Delhi, 2015
4. S.Kevin, Security Analysis and Portfolio Management, Prentice Hall of India, Private Limited, New Delhi 2015

Web Resources:

1. www.sasurieengg.com
2. www.ddegjust.ac.in
3. www.pondiuni.edu.in

Course Outcomes

After the successful completion of the course, the students should able to

- CO1:Create an awareness about risk and return of different investments
- CO2:Analyse theoretical and practical background in the field of investment.
- CO3:Help them to understand security analysis and management.
- CO4:Design and manage the bond and portfolio.
- CO5:Demonstrate current structure and regulation of the Indian financial sector.

Mapping of COs with POs & PSOs:

CO/PO	PO					POS				
	1	2	3	4	5	1	3	4	5	6
CO1	M	M	M	S	M	M	M	S	S	S
CO2	M	M	S	S	M	S	M	S	S	M
CO3	S	M	S	S	M	S	S	S	S	M
CO4	M	M	S	S	M	S	S	S	S	S
CO5	S	M	M	S	S	S	S	S	M	S

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