# A.D.M. COLLEGE FOR WOMEN

(AUTONOMOUS)

Nationally Accredited with "A" Grade by NAAC - 3rd Cycle (Affiliated to Bharathidasan University, Thiruchirappalli) No.1, College Road, Velippalayam, Nagapattinam – 611 001, Tamil Nadu, India

# PG AND RESEARCH DEPARTMENT OF COMMERCE

(for the candidates admitted from the academic year 2021-2022 onwards)



# SYLLABUS M.Com. (2021-2023 Batch)

# PG AND RESEARCH DEPARTMENT OF COMMERCE

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

### **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
	organisations.
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):**

<b>PSO</b> 1:	To inculcate knowledge of business and the techniques of managing the			
	business with special focus on Marketing and Banking and Financial			
	Institutions.			
<b>PSO 2</b> :	To enhance the horizon of knowledge in various field of commerce through			
	advertising and sales promotion, Customer Relationship Management.			
<b>PSO 3</b> :	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

# \* Extra Credit Courses:

• Semester II - MOOC/SWAYAM	
• Semester III - Internship Training	

# M.Com. - 2021- 2023 Batch

# SCHEME OF THE PROGRAMME

			Ins.	Credit	Exam Marks			Total
Sem.	Course Code	Course	Hrs.	Cleun	Hours	CIA	SE	Marks
	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
Ι	PGCC	CC – Core Course III - Marketing Management	6	4	3	25	75	100
1	PGCD	CC – Core Course IV - Corporate Laws	6	4	3	25	75	100
	PGCE1	EC – Elective Course I - <b>Organisational</b> <b>Behaviour</b> / Management Information System	6	4	3	25	75	100
		Total	30	20				500
	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
II	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
	РССНЬҮ	CC – Core Course VIII - MS Office & Accounting Software Package - Practical	4	3	3	15	45	60
	PGCE2	EC – Elective Course II - <b>Customer</b> <b>Relationship Management</b> / Brand Management	6	4	3	25	75	100
		Total	30	24				500
	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
ш	PGCL	CC – Core Course XII - International Business	6	5	3	25	75	100
	PGCE3	EC – Elective Course III - <b>Banking and</b> Financial Institutions / E-Commerce	6	4	3	25	75	100
		Total	30	24				500
	PGCM	CC – Core Course XIII - Income Tax Law & Practice	6	5	3	25	75	100

	PGCN	CC – Core Course XIV - Human Resource	5	5	3	25	75	100
		Management						
	PGCE4	EC – Elective Course IV - Teaching and	5	4	3	25	75	100
		Learning Skill / Project Management						
IV	PGCE5	EC – Elective Course V - Security Analysis	5	4	3	25	75	100
		& Portfolio Management / Executive						
		Communication						
	PGCP	Project Work -	9	4				100
		Viva Voce (20 marks)						
		Dissertation (80 marks)						
		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	K1 -Recalling K2 -Understanding K3 -Applying K4 - Analyzing K5 - Evaluating K6 - Creating	
Course Objectives	<ul> <li>To impart knowledge about the basic concepts of managerial econom demand analysis.</li> <li>To educate the students about production function, supply analysis an concepts.</li> <li>To inculcate knowledge about pricing policies and practices.</li> <li>To gain knowledge about profit planning and forecasting.</li> <li>To provide knowledge about business cycle, national income and its measurement.</li> </ul>	
Unit I	Introduction Managerial Economics – Meaning, Nature, Scope and Applications – Relationship with other Disciplines – Role of Managerial Economist – Demand Analysis – Demand Determinants - Forecasting	18 Hours
Unit II	Production FunctionProduction Function – Law of Returns – Law of variable proportions– Law of Returns to Scale - Managerial uses of Production Function –Supply analysis - Law of Supply – Managerial uses of supply curve.Cost Concepts – Cost function – Cost Output Relationship	18 Hours
Unit 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 Hours
Unit IV	<b>Profit Management</b> Profit – Nature and Concept – Profit Planning, Policies and Forecasting - Measurement of Profit - Profit Theories	18 Hours
Unit V	Business Cycle and Polices Business Cycle and Business Policies – Economic Forecasting for Business - National Income - Accounting and Measurement	18 Hours

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

# **Reference Books:**

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

#### e- Resources:

- <u>www.sxccal.edu.in</u>
- <u>https://www.tutorialspoint.com</u>
- <u>https://www.managementstudyguide.com</u>

#### **Course Outcomes:**

CO 1:	To understand the basic concepts of managerial economics and demand analysis.
CO 2:	To gain knowledge about production function, supply analysis and cost concepts.
CO 3:	To understand the pricing policies and practices.
CO 4:	To develop knowledge on profit planning and forecasting.
CO 5:	To gain knowledge about business cycle, national income and its measurement.

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	K1 -Recalling K2 -Understanding K3 -Applying K4 - Analyzing K5 - Evaluating K6 - Creating	
Course Objectives	<ul> <li>To impart knowledge about the basic concepts of business environment.</li> <li>To provide knowledge about LPG and second generation reforms,</li> <li>To educate the students about planning and organization.</li> <li>To make the students to understand about the motivation theories and tec control.</li> <li>To inculcate knowledge about corporate governance and ethics.</li> </ul>	hniques of
UNIT	Content	No. of Hours
Unit I	<b>Elements of Business Environment</b> Meaning and elements of Business Environment, Factors affecting Business Environment- Economic Environment, Economic Policies, Economic Planning	18 Hours
Unit II	Legal and Policy Environment Legal Environment of Business in India, Competition Policy, Consumer Protection, Environment Protection; Liberalisation, Privatisation and Globalisation, Second Generation Reforms, Industrial Policy and Implementation, Industrial Growth and Structural Changes	18 Hours
Unit III	<b>Planning and Organization</b> Planning-Objectives, Strategies, Types of Plans, Planning Process, Decision- Making, Organizing - Organizational Structure - Formal and Informal Organizations, Committees, Staffing- Meaning, Significance, Process	18 Hours
Unit IV	<b>Directing and Control</b> 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, Herzberg's Two Factor Model Theory, Controlling - Techniques of Control	18 Hours
Unit V	<b>Corporate Governance and Ethics</b> Corporate Governance – Meaning, Importance - Features, Business Ethics - Meaning, Need, Features	18 Hours

- Dr. Gupta.C.B., Business Environment, Sultan Chand & Sons., New Delhi, 2017.
- DinkarPagare, Business Management, Sultan Chand & Sons., New Delhi.

# **Reference Books:**

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

### e-Resources:

- http://www.planningcommission.gov.in/aboutus/history/index.phpabout=abouttbdy.html
- http://www.answers.com/Q/impactof economic environment of business
- http://www.financialeconomicsof/2011/04/economic environment kinds of environment.html

# **Course Outcomes:**

CO 1:	To understand the basic concepts of business environment.	
CO 2:	CO 2: To acquire knowledge about LPG and second generation reforms.	
CO 3:	3: To familiarize with functions of business management.	
CO 4:	To expose the motivation theories and techniques of control.	
CO 5:	To learn about corporate governance and ethics.	

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 LevelK1 -Recalling K2 -Understanding K3 -Applying K4 - Analyzing K5 - Evaluating K6 - Creating		
Course Objectives• To provide knowledge to the students about Marketing Concepts, Green Marketing, Social Media Marketing and Marketing Environment. • To educate the students about Marketing Management and Consumer Behr • To inculcate knowledge on product and pricing policies. • To gain knowledge about Promotional Activities. • To make the students to learn about distribution channels.		
UNIT	Content	No. of Hours
Unit 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 Hours
Unit 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 Hours
Unit III	Product and PriceProduct – Concept – Product Mix – New Product Development – ProductLife Cycle – Brand Strategy Decisions – Price - Objectives – Factorsaffecting Price – Methods and Procedure	
Unit IV	nit IVPromotionPromotion – Meaning – Promotion Mix – Objectives of Promotion – Strengths and Limitations of Promotion – Developing Advertising Programme – e - Advertising –Personal Selling – Publicity Practicum - Sales Promotion Techniques – Individual activity by the students	

Unit V	Distribution	18 Hours
	Channels of Distribution - Meaning, Importance - Functions - Type of	
	Distribution Channels - Selection of Channel - Intensity of Distribution -	
	Wholesalers – Retailers	

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

#### **Reference Books:**

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

#### e- Resources:

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

#### **Course Outcomes:**

CO 1:	To understand the basic concepts of Marketing.	
CO 2:	To acquire knowledge in the field of Marketing Management and Consumer Behaviour.	
CO 3:	To familiarize with the various aspects related to Product and Pricing policies.	
CO 4:	To develop knowledge on Promotional Activities.	
CO 5:	To gain knowledge on Distribution Channels.	

Semester - I / Core 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	K1 -Recalling K2 -Understanding K3 -Applying K4 - Analyzing K5 - Evaluating K6 - Creating		
Course Objectives	<ul> <li>To impart knowledge about the provisions of companies act.</li> <li>To provide knowledge on Industries (Development and Regulation) Act, 1951</li> <li>To make the students to understand about Foreign Exchange Management Act, 1999</li> <li>To inculcate knowledge about Consumer Protection Act.</li> <li>To educate the students on Water and Air Pollution Act.</li> </ul>		
UNIT	Content	No. of Hours	
Unit I	<b>Companies Act</b> Companies Act (Amendment) 2013 relating to Company Administration- Board of Directors – Managing Director – Provisions relating to various types of Meetings	18 Hours	
Unit 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 Hours	
Unit III	<b>Foreign Exchange Management Act, 1999</b> 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 Hours	
Unit IV	<b>Consumer Protection Act 1986</b> Consumer Protection Act 1986 – Definition – Consumer Protection Council – Consumer Disputes Redressel Agencies – District Forum – State Commission – National Commission	18 Hours	

Unit V	Water and Air (Prevention and Control Of Pollution) Act18 HoursWater (Prevention and Control of Pollution) Act, 1974 - Definition –Functions and Powers of various Boards - Compliance regarding18 HoursDischarges causing Pollution, Penalties and Offences – AirAirPrevention and Control of Pollution) Act, 1981 – Definitions -Functions and Powers of various Boards – Duties of Occupier ofFunctions and Powers of various Boards – Duties of Occupier ofspecified Industries to ensure adherence to Standard Offences by CompaniesStandard Offences by	
Text Bo		
• Kapo	ankaran.S, Corporate and Economic Laws, Margham Publications, Chennai,2017. or N.D. & Dr.G.K.Kapoor, Corporate Laws and Secretarial Practice, Premier Book pany, New Delhi, 2016.	
Chan e- Resou • <u>https:</u>	Sulshan and G.K.Kapoor , Economic and other Legislations, Sultan d&Sons, New Delhi. Irces: //indiankanoon.org.doc //labour.gov.in	
• <u>https:</u>	//www.lawctopus.com.foreign	
	rse Outcomes:	
	ompletion of the course the learner will be able	
CO 1:	CO 1: To understand the provisions of companies act.	
CO 2:	CO 2: To learn about Industries (Development and Regulation) Act.	
CO 3:	CO 3: To gain knowledge about the Foreign Exchange Management Act.	
CO 4:	CO 4: To familiar with the Consumer Protection Act.	

# CO 5: To develop knowledge on Water and Air (Prevention and control of pollution) Act.

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

K1 -Recalling K2 -Understanding K3 -Applying K4 - Analyzing K5 - Evaluating K6 - Creating	
<ul> <li>To equip the students with the concepts relating to organizational behaviour.</li> <li>To inculcate knowledge about group dynamics and team development.</li> <li>To educate the students about leadership.</li> <li>To make the students to understand about organizational conflict.</li> <li>To impart knowledge about organizational changes and development.</li> </ul>	
Content	No. of Hours
Organisational Behaviour Concept and Significance - Organisational Behaviour: Individual Behaviour, Group Behaviour, Emergence and Ethical Perspective - Attitudes, Perception, Learning, Personality, Transaction Analysis	18 Hours
<b>Group Dynamics and Team Development</b> Definition and Importance, Types of Groups, Group Formation, Group Development, Group Imposition. Group Performance Factors; Principle Centered Approach to Team Development	18 Hours
Leadership Leadership – Definition - Concept- Features – Types – Qualities - Leadership Styles and Theories, Managerial Grid, Likert's Four Systems of leadership	18 Hours
Organisational Conflict Sources of Conflict – Aspects - Levels - Types of Conflict - Organisational Conflict - Resolution Strategies	18 Hours
<b>Organisational Change and Development</b> Concept, Need for Change, Resistance to Change, Theories of Planned Change, Organisational Diagnosis, Organisational Development, OD intervention	18 Hours
	<ul> <li>K2 -Understanding</li> <li>K3 -Applying</li> <li>K4 - Analyzing</li> <li>K5 - Evaluating</li> <li>K6 - Creating</li> <li>To equip the students with the concepts relating to organizational behavi</li> <li>To inculcate knowledge about group dynamics and team development.</li> <li>To educate the students about leadership.</li> <li>To make the students to understand about organizational conflict.</li> <li>To impart knowledge about organizational changes and development.</li> <li>Content</li> </ul> Organisational Behaviour Concept and Significance - Organisational Behaviour: Individual Behaviour, Group Behaviour, Emergence and Ethical Perspective - Attitudes, Perception, Learning, Personality, Transaction Analysis Group Dynamics and Team Development Definition and Importance, Types of Groups, Group Formation, Group Development, Group Imposition. Group Performance Factors; Principle Centered Approach to Team Development Leadership Leadership Leadership Definition - Concept- Features – Types – Qualities - Leadership Styles and Theories, Managerial Grid, Likert's Four Systems of leadership Organisational Conflict Sources of Conflict – Aspects - Levels - Types of Conflict - Organisational Change and Development Concept, Need for Change, Resistance to Change, Theories of Planned

# **Reference Books:**

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

### e- Resources:

- www.crectirupati.com
- <u>www.tmv.edu.in</u>
- www.sxccal.edu

# **Course Outcomes:**

CO 1:	To understand the concepts relating to organisational behaviour.	
CO 2:	To learn about group dynamics and team development.	
CO 3:	To familiarise with leadership styles.	
CO 4:	To gain knowledge on organisational conflict.	
CO 5:	To learn about the organisational changes and development.	

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

Cognitiv eLevel	K1 -Recalling K2 -Understanding K3 -Applying K4 - Analyzing K5 - Evaluating K6 - Creating	
Course Objectives	<ul> <li>To impart knowledge about basic concepts of financial management.</li> <li>To provide knowledge on working capital management.</li> <li>To educate the students on receivables and inventory management.</li> <li>To inculcate knowledge about risk, return and valuation of securities.</li> <li>To make the students to understand dividend policy.</li> </ul>	
UNIT	Content	No. of Hours
Unit I	Introduction Financial Management: Meaning, Nature and Scope of Finance; Financial Goal – Profit vs.Wealth Maximisation; Finance Functions – Investment, Financing and Dividend Decisions	18 Hours
Unit 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 Hours
Unit III	<b>Receivables Management</b> 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 Hours
Unit 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	

Unit V	<b>Dividend Policy</b> 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 Hours
	Theory -30 Marks; Problem - 45 Marks	
Text Book:		
	eshwari S.N, Financial Management, Sultan Chand & Sons, New Delhi, tion 2018.	
<b>Reference</b>	Books:	
<ul> <li>Pandey.</li> <li>Dr. Prasa Mumbai</li> <li>Dr. Ram 2010.</li> <li>Rustagi.</li> </ul>	<ul> <li>Jain, Financial Management, Tata Mc graw Hill Publisher, New Delhi.</li> <li>I.M., Financial Management, Sultan Chand &amp; Sons., New Delhi.</li> <li>unna Chandra, Fundamentals of Financial Management, TMH Publication, 2011.</li> <li>achandran R. &amp; Dr. Srinivasan R., Financial Management, Sriram Publicatio</li> <li>R.P., Financial Management: Theory, Concept and Problems, Galgotia.</li> <li>&amp; Gupta, Financial Management, Kalyani Publication, Chennai.</li> </ul>	ons, Tiruchi,
e- Resource	28:	
-	amupdates.in Irukpo.com	
	e <b>Outcomes:</b> apletion of the course the learner will be able	

CO 1:	To understand the basic concepts of financial management.
CO 2:	To estimate working capital requirements and cash planning.
CO 3:	To evaluate credit policies and assess various inventory levels.
CO 4:	To analyze risk and return, compute value of securities.
CO 5:	To acquire knowledge on dividend policy and theories of dividend policy.

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

Cognitive Level	K1 -Recalling K2 -Understanding K3 -Applying K4 - Analyzing K5 - Evaluating K6 - Creating	
Course Objectives	<ul> <li>To provide knowledge about leadership and decision making strategies.</li> <li>To impart knowledge about situation analysis.</li> <li>To educate the students on corporate strategies.</li> <li>To gain knowledge on business strategies.</li> <li>To inculcate knowledge about strategic evaluation and control.</li> </ul>	
UNIT	Content	No. of Hours
Unit I	Introduction Definition – Benefits – Risks – Strategic Change – Strategic Leadership - Implementation and Decision Making	18 Hours
Unit II	Situation Analysis SWOT Analysis – Environment Scanning and Industry Analysis – Vision – Mission – Goals and Objectives – Social Responsibility and Business Ethics	18 Hours
Unit III	Corporate Strategies Corporate Strategies – Grand Strategies – Stability Strategies – Expansion Strategies – Retrenchment Strategies – Combination Strategies	18 Hours
Unit IV	<b>Business Strategies</b> Business Strategies – Total Quality Management – Functional Strategies – BCG Growth - Share Matrix – Strategic Choice –Development of Policies	18 Hours
Unit V	Strategic Control and Evaluation Strategic Control and Evaluation – Establishing Strategic Control – Premise Control – Implementation Control – Strategic Surveillance –Special Alert Control – Strategic Issues in Managing Technology and Innovation	18 Hours
	i, Strategic Management, Tata McGraw, Hill Publishing Company Ltd, Patel Nagar, New Delhi, 2015.	
<ul><li>New Delhi, 20</li><li>Dr. Singh, S .</li></ul>	Hill, Gareth R. Jones, Strategic Management, Biztantra,	

# e- Resources:

- <u>www.sasurieengg.com</u>
- www.rjspm.com
- www.pondiuni.edu.in

### **Course Outcomes:**

CO 1:	To learn about leadership and decision making strategies.
CO 2:	To acquire knowledge about situation analysis.
CO 3:	To familiarise with corporate strategies.
CO 4:	To understand the strategies relating to business units.
CO 5:	To gain knowledge on evaluation and control strategies.

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

Cognitive Level	K1 -Recalling K2 -Understanding K3 -Applying K4 - Analyzing K5 - Evaluating K6 - Creating	
Course Objectives	<ul> <li>To make the students to understand the basics of computers.</li> <li>To enable the students to acquire knowledge on MS Word 2007.</li> <li>To provide knowledge about MS Excel and Power Point.</li> <li>To educate the students about accounting software package.</li> <li>To impart knowledge on inventory accounting.</li> </ul>	
UNIT	Content	No. of Hours
Unit I	Introduction Computer – Meaning – Characteristics – Components – Types of Computers –Structure of Computer – Input and Output Devices	6 Hours
Unit 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 Hours
Unit III	MS Excel and Power Point MS Excel – Features – Editing and Formatting Worksheet– Different types of Charts– Filtering of Data – Financial and Statistical Functions MS Power Point –Slide Design and Preparation	6 Hours
Unit IV	Accounting Software Package Accounting Software Package – Features of Tally – Company Creation – Create, Alter, Delete Groups, Ledger, Vouchers – Types of Accounting Vouchers	6 Hours
Unit V	Inventory Accounting Inventory Accounting – Creation of Stock Groups, Stock Items, Stock Categories –Cost Category and Cost Centres – Purchase Order and Sales Order	6 Hours

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

# **Reference Books:**

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

# e- Resources:

- <u>www.ddegjust.ac.in</u>
- <u>https://www.docsity.com</u>

### **Course Outcomes:**

CO 1:	To understand the basic of computers.
CO 2:	To learn about MS Word 2007.
CO 3:	To familiarise with MS Excel and Power Point.
CO 4:	To gain practical knowledge on accounting software package.
CO 5:	To understand about inventory accounting using tally.

Semester-II / Core Course -VIII	MS OFFICE AND ACCOUNTING SOFTWARE PACKAGE – PRACTICAL	Course Code: PGCHbY
Instruction Hours: 4	Credits: 2	Exam Hours: 3
Internal Marks -15	External Marks-45	Total Marks: 60

UNIT	Content	No. of Hours
Unit I	<ul> <li>MS Word</li> <li>1. Creating business letters.</li> <li>2. Creating Application for job with Bio – data.</li> <li>3. Creating Circular letter with Mail Merge option.</li> <li>4. Creating table using split and merge option.</li> </ul>	12 Hours
Unit II	<ul> <li>MS Excel and Power Point <ol> <li>Creating Worksheet for Mark Sheet and Pay Slip</li> <li>Creating Charts</li> <li>Filtering data using Auto Filter, Custom Filter using Comparison Operators</li> <li>Preparation of Organisation Chart of a Company using Power Point</li> </ol> </li> </ul>	12 Hours
Unit III	Accounting Package <ol> <li>Preparing Voucher entries for given transactions</li> <li>Preparing Final Accounts from Trial Balance</li> </ol>	12 Hours
Unit IV	Inventory Accounting <ol> <li>Creating Stock Category and Stock Groups</li> <li>Inventory Valuation</li> </ol>	12 Hours
Unit V	<ul> <li>Financial Reports <ol> <li>Creating Ledgers</li> <li>Creating Purchase order</li> <li>Report Creation – B/S, P&amp;L A/c.</li> </ol> </li> </ul>	12 Hours
	hanKumar K. &Dr.Rajkumar S., Computer Applications in Business, Graw Hill Education Private Limited, New Delhi., 2009.	
New De Palanive Rizwan	Agarwal, Financial Accounting using Tally, Dream tech Press,	

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	K1 -Recalling K2 -Understanding K3 -Applying K4 - Analyzing K5 - Evaluating K6 - Creating	
Course Objectives	<ul> <li>To impart knowledge about concepts relating to customer relationship management.</li> <li>To make the students to understand about customer profile analysis.</li> <li>To educate the students about customer loyalty.</li> <li>To equip the students about the technology used for relationship marketing.</li> <li>To provide knowledge about trends in CRM.</li> </ul>	
UNIT	Content	No. of Hours
Unit I	Introduction Definitions – Concepts – Evolution - Types of Customer Relationship Programmes – Internal and External Relationship – CRM as a Strategic Marketing Tool – Advantages of CRM	18 Hours
Unit II	Understanding Customers Customer Information Database – Customer Profile Analysis – Customer Perception, Expectations Analysis – Customer Behavior in Relationship Perspectives; Individual and Group Customers – Customer Lifetime Value Selection of Profitable Customer Segments	18 Hours
Unit III	Customer Loyalty Definition – Advantages – Loyalty Type Behavior – Classification – Types of Customer Loyalty – Features of a Successful Loyalty Scheme – TALWAR Committee	18 Hours
Unit IV	<b>Technology for relationship marketing</b> Criteria for creating Value for Customers – Components of CRM Programme - Process – Critical areas for Customer Care – Call Centre Management, Internet and Website, Direct Mail	18 Hours
Unit V	<b>Trends in CRM</b> e-CRM Solutions – Data Warehousing – Data Mining for CRM – Need – Business Value Data Mining - Data Mining Process – CRM Software Packages	18 Hours

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

### **ReferenceBooks** :

- Mohammed H.Peeru and Sahadevan, Customer Relationship Management, Vikas Publishing House, New Delhi.
- Paul Greenberg, Essential Customer Strategies for the 21<sup>st</sup> Century, Tata Mcgraw Hill, New Delhi.
- AlokKumar, Customer Relationship Management: Concepts and Applications, Biztantra, 2015.
- Shainesh, Jagdish, Sheth.N, Customer Relationship Management Strategic Perspective, Macmillan, 2015.

#### e-Resources:

- <u>www.sasurieengg.com</u>
- <u>https://examupdates.in</u>
- <u>www.rejinpaul.com</u>

### **Course Outcomes:**

CO 1:	To understand the basic concepts of CRM.
CO 2:	To gain knowledge about customers.
CO 3:	To understand CRM loyalty.
CO 4:	To acquire knowledge about technology for Relationship Marketing.
CO 5:	To know about the trends in CRM.

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	K1 -Recalling K2 -Understanding K3 -Applying K4 - Analyzing K5 - Evaluating K6 - Creating	
Course Objectives	<ul> <li>To provide in depth knowledge on amalgamation and reconstruction of companies.</li> <li>To develop the understanding about valuation of goodwill, shares and liquidation of companies.</li> <li>To provide knowledge on Holding company accounts.</li> <li>To educate the students about Banking and Insurance company accounts.</li> <li>To give an exposure to the specialised accounting.</li> </ul>	
UNIT	Content	No. of Hours
Unit I	<b>Reconstruction of Companies</b> Amalgamation, External and Internal Reconstruction of Companies	18 Hours
Unit II	<b>Goodwill and Share Valuation and Liquidation of Companies</b> Valuation of Goodwill and Shares – Liquidation of Companies	18 Hours
Unit III	Holding Company Accounts Holding Company Accounts – Consolidated Balance Sheet	18 Hours
Unit IV	<b>Banking and Insurance Company Accounts</b> Banking Company Accounts – Insurance Company Accounts – Life and General Insurance (New Format) Contingency and Events occurring after the Balance sheet date (AS 4)	18 Hours
Unit V	<b>Specialised Accounting</b> Inflation Accounting (CPP Method only) – Human Resource Accounting – Definition–Objectives - Valuation Methods – Advantages. Social Responsibility Accounting	18 Hours
	Theory: 30 marks, Problems: 45 marks	

- S.P. Jain and L.L. Narang. Corparatee Accounting, Kalyani Publishers, Chennai.
- T.S.Reddy and Dr. A.Murthy, Corporate Accosunting, Margham Publications, No.24, Rameswaram Road, T. Nagar, Chennai 600 017. (Reprint 2018)

#### **Reference Books**:

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

#### e- Resources:

- <u>www.business.com</u>
- <u>www.cpasitesolutions.com</u>

#### **Course Outcomes:**

CO 1:	To understand the procedure for amalgamation and reconstruction of companies.
CO 2:	To gain knowledge on valuation of goodwill, shares and liquidation of companies.
CO 3:	To prepare the consolidated balance sheet.
CO 4:	To enrich their knowledge on Banking and Insurance company accounts
CO 5:	To acquire knowledge on specialised accounting.

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

Cognitive Level	K1 -Recalling K2 -Understanding K3 -Applying K4 - Analyzing K5 - Evaluating K6 - Creating	
Course Objectives	<ul> <li>To impart knowledge about methods of research and review of literature.</li> <li>To educate the students about research design and hypothesis.</li> <li>To make the students to understand about data collection techniques and sampling methods.</li> <li>To provide knowledge about data processing and analysis of data.</li> <li>To inculcate knowledge about the technique of writing the reports.</li> </ul>	
UNIT	Content	No. of Hours
Unit I	Introduction to Research Research – Meaning – Scope and Objectives - Types – Case Study –Experimental Design – Expost – Facto Design – Survey Method, Interdisciplinary Method – Review of Literature – Research Gap	18 Hours
Unit II	<b>Research and Design</b> Selection and Formulation of Research Problem – Research Design Steps involved in Research Design – Hypothesis – Definition – Classification – Sources – Criteria – Testing of Hypothesis	18 Hours
Unit III	<b>Data Collection</b> Collection of Data – Primary and Secondary Sources – Data Collection Techniques - Sampling techniques– Sampling Methods – Sampling Errors	18 Hours
Unit 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 Hours
Unit V	<b>Report Writing</b> Report Writing and Presentation – Steps – Content – Types of Reports – Briefing – Presentation of Reports – Research Ethics – Meaning – Definition – Publication Ethics – Plagiarism	18 Hours

# Theory 60 Marks, Problems 15 Marks

#### **Text Book:**

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

#### **Reference Books**:

- Kothari.G.R., Research Methodology, Methods and Techniques, Willey Eastern Limited, New Delhi.
- Saravanavel.P., Research Methodology, Kitab Mahal, 15, Thornhill Road, Allahabad.

#### e- Resources:

- <u>www.researchgate.in</u>
- <u>www.intechopen.com</u>
- <u>www.researchdesign.in</u>

#### **Course Outcomes:**

CO 1:	To learn about research methods and review of literature.
CO 2:	To acquire knowledge about research design and hypothesis.
CO 3:	To understand about data collection techniques and sampling methods.
CO 4:	To gain knowledge about data processing and analysis of data.
CO 5:	To develop knowledge about the technique of writing the reports.

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	K1 -Recalling K2 -Understanding K3 -Applying K4 - Analyzing K5 - Evaluating K6 - Creating	
Course Objectives	<ul> <li>To enable the students to understand the procedures in job, batch and contract costing.</li> <li>To acquire knowledge about process costing.</li> <li>To make the students to understand the costing procedure for various services.</li> <li>To provide knowledge on marginal costing.</li> <li>To inculcate the students about standard costing and variance analysis.</li> </ul>	
UNIT	Content	No. of Hours
Unit 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 Hours
Unit 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 Hours
Unit III	<b>Operating Costing</b> Operating Costing – Meaning and Definition – Preparation of Operating Cost Sheet – Transport Costing – Power Supply Costing – Hospital Costing (Simple Problems)	18 Hours
Unit 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 Hours

Estimated Cost – Installation of Standard Costing – Variance analysis – Material, Labour, Overhead, and Sales Variances – Calculation of Variances	Unit V	analysis – Material, Labour, Overhead, and Sales Variances –	18 Hours
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# Theory – 30 Marks, Problems – 45 Marks

# **Text Book:**

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

# **Reference Books:**

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

### e- Resources:

- http://www.academia.edu
- https://<u>www.msuniv.ac.in</u>
- <u>www.egyankosh.ac.in</u>

### **Course Outcomes:**

CO 1:	To acquire knowledge about the preparation of job, batch and contract costing.
CO 2:	To gain knowledge on process costing.
CO 3:	To prepare operating cost statement for various services.
CO 4:	To familiarise with the preparation of marginal cost statement.
CO 5:	To acquire knowledge on standard costing and variance analysis.

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	K1 -Recalling K2 -Understanding K3 -Applying K4 - Analyzing K5 - Evaluating K6 - Creating	
Course Objectives	<ul> <li>To make the students to understand various aspects of International Business</li> <li>To impart knowledge on various modes of entering to International Business</li> <li>To enable the students to acquire knowledge on International Business Environment</li> <li>To acquaint the students about Balance of Payment system in India</li> <li>To educate the students to know International Economic Institutions</li> </ul>	
UNIT	Content No. of Hour	
Unit I	Introduction to International Business Introduction- Evaluation of International Business-Nature of International Business-International Business Vs Domestic business – Influences and goals of International Business- Problems of International Business	18 Hours
Unit II	Modes of Entering International Business Different entry modes - Merger-Acquisition – Licensing - Joint Ventures - Strategic Alliances – Franchising - contract Manufacturing - Exporting	18 Hours
Unit III	International Business Environment Domestic and Global environment - components – Economic, Cultural, Political, Legal environment – Global Trading Environment	18 Hours
Unit IV	Balance of Payment         Balance of payment – components of balance of payment –         Disequilibrium - Correction of Disequilibrium – Deliberate         Measures – Recent Trends in India's Balance of payment	18 Hours

Unit V	<b>International Economic Institutions</b> International Economic - IMF, World Bank, IFC, IAD and ADB – WTO – Objectives, Functions and Policies.	18 Hours
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• Francis Cherunilam, International Business Text and cases Prentice Hall of India Pvt. Ltd., New Delhi,2016.

# **Reference Books:**

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

# e- Resources:

- <u>www.pondiuni.edu.in</u>
- <u>www.docsity.com</u>

### **Course Outcomes:**

CO 1:	To discuss the basics of International Business.
CO 2:	To outline the Modes of Entering International Business.
CO 3:	To assess the knowledge about International Business Environment.
CO 4:	To plan to gain knowledge on Balance of Payment.
CO 5:	To outline the modes of Entering International Business.

Semester- III / E	Elective Course – III	Banking and Financial Institutions	Course Code: PGCE3
		Credits: 4	Exam Hours: 3
		Total Marks: 100	
Cognitive Level	K1 -Recalling K2 -Understanding K3 -Applying K4 - Analyzing K5 - Evaluating K6 - Creating		
Course Objectives	<ul> <li>To impart knowledge about Banking and Financial Institutions.</li> <li>To provide knowledge about E-banking.</li> <li>To inculcate knowledge on Electronic money.</li> <li>To educate the student about central level financial institutions.</li> <li>To enable the students to gain knowledge state level financial institution</li> </ul>		cial institutions.
UNIT		Content	No. of Hou
Unit I	<b>Banking</b> 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		s – Central Banks in
Unit II	under E-Banking - Banking – Telephor	its – Internet Banking – Variou - Services of E- Banking ne Banking – ATM Cards – Pl es of Smart Card – Credit Car ital Transactions	– Mobile astic Cards
Unit III	Payment Systems Electronic Paymen	– Meaning — Categories – – Advantages and Disadvar t System – Electronic Fund onic Fund Transfer –Electroni	ntages of Transfer –
Unit IV	Finance Corporation Development Bank	ment Bank of India (IDBI) – on of India (IFCI) – Small k of India (SIDBI) - Life ia (LIC) – Export and Import I	Industrial Insurance

(EXIM) – Unit Trust of India.

Unit V	State Level Financial Institutions	18 Hours
	State Financial Corporation (SFCs) –Objectives– State	
	Industrial Development Corporation (SIDCO)	
	– Rural Banking – NABARD – Functions –	
	Structure	

• Sankaran.S., Currency and Banking, Margham Publiclations, T.Nagar, Chennai.

# **Reference Books:**

- Gurusamy.S., Banking Theory law and Practice, Tata McGraw Hill Education Pvt.Ltd,New Delhi.
- Saravanavel.P., Banking Theory Law & Practice, Margham Publiclations, T.Nagar, Chennai.
- Sundaram and Varshney, Banking Theory Law & Practice, Sultan Chand & Sons., New Delhi.

### e-Resources:

- <u>http://investopedia.com</u>
- http://wikifinancepedia.com

# **Course Outcomes:**

CO 1:	To understand the basic concept of banking and financial institutions.
CO 2:	To gain knowledge about E-Banking.
CO 3:	To acquire knowledge about E-Money.
CO 4:	To learn about national level financial institutions.
CO 5:	To gain knowledge about state level financial institutions.

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	K1 -Recalling K2 -Understanding K3 -Applying K4 - Analyzing K5 - Evaluating K6 - Creating	
Course Objectives	<ul> <li>To impart knowledge the basic concepts and computation of Income under the head salary.</li> <li>To enable the students to understand the procedure for computing income from house property and capital gains.</li> <li>To provide knowledge on the computation of income from business and other sources.</li> <li>To inculcate the various deductions available for an individual and computation of the tax liability of an individual and firm.</li> <li>To help the students to get an idea about the administrative procedures and clubbing of incomes.</li> </ul>	
UNIT	Content	No. of Hours
Unit I	<b>Basic Concepts and Salary Income</b> Basic Concepts – Income – Person – Assessee – Previous Year – Assessment Year – Computation of Income under the head Salary – Deductions from Salary – Provident Fund	18 Hours
Unit 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 Gain18 Hours	
Unit III	Income from Business and Profession & Other Sources:18 HeIncome from Business and Profession – Computation – Deductions allowed – Valuation of Stock. Income from Other Sources – Computations of Income under Other Sources – Deductions allowed18 He	
Unit IV	<b>Deductions from Total Income</b> 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 Hours
Unit V	Itability of an Individual and firm         Aggregation of Incomes and Assessment Procedures         Aggregation of Incomes, Set-off and Carry Forward of Losses,         Procedure for Assessment – Filing of Return – Practical Training on e-         filing, PAN, TAN, Tax Deducted at Source and Collected at source –         Appeals and Revision	

# (Practical Training will be given students on e-filing) Note: Theory 30 Marks, Problems 45 Marks

# **Text Book:**

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

# **Reference Books**:

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

### e- Resources:

- <u>www.hsfpp.org.articles</u>
- <u>www.irs.gov</u>

### **Course Outcomes:**

CO 1:	To gain knowledge on the basic concepts of income tax and computation of income from salary.
CO 2:	To learn the computation of income from house property and capital gains.
CO 3:	To acquire knowledge on the income from business and other sources and deductions thereon.
CO 4:	To develop knowledge on the various deductions available and computation of tax liability of an individual and firm.
CO 5:	To understand the concept of clubbing of income and administrative procedures.

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	K1 -Recalling K2 -Understanding K3 -Applying K4 - Analyzing K5 - Evaluating K6 - Creating	
Course Objectives	<ul> <li>To make the students understand the basic concepts of human resource management and human resource information system.</li> <li>To provide knowledge to the students about human resource planning.</li> <li>To acquire knowledge about recruitment and selection procedure.</li> <li>To enable the students to learn about financial and non- financial incentives.</li> <li>To inculcate the students about employees health and safety.</li> </ul>	
UNIT	Content	No. of Hours
Unit 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 Hours
Unit 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 Hours
Unit 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 Hours
Unit IV	<b>Compensation</b> Wage and Salary Administration – Incentives – Financial and Non-Financial – Fringe Benefits – Morale and Productivity	18 Hours
Unit V	Maintenance and Retention Performance Appraisal – Employee Health and Safety – Social Security – Workers' Participation in Management	18 Hours

# Theory – 30 Marks, Problems – 45 Marks

# **Text Book:**

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

# **Reference Books:**

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

### e- Resources:

- <u>www.peoplehrindia.com</u>
- <u>www.batchmaster.co.in</u>
- <u>www.hrmantra.com</u>

### **Course Outcomes:**

CO 1:	To understand about human resource management and human resource information system.
CO 2:	To gain knowledge about human resource planning.
CO 3:	To learn about recruitment sources and selection procedure.
CO 4:	To acquire knowledge about financial and non-financial incentives.
CO 5:	To know about employees health and safety.

Semester-IV/Elective course -IV	Teaching and Learning Skill	Course Code: PGCE4
Instruction Hours: 5	Credits: 4	Exam Hours: 3
Internal Marks -25	External Marks-75	Total Marks: 100

Cognitive Level	K1 -Recalling K2 -Understanding K3 -Applying K4 - Analyzing K5 - Evaluating K6 - Creating	
Course Objectives	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	No. of Hours
Unit I	<b>Teaching Aptitude</b> Teaching: Nature, Objectives, Characteristics and Basic Requirements.Learners Characteristics, Factors affecting Teach Methods of Teaching	18 Hours
Unit II	<b>Teaching Techniques</b> 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	18 Hours
Unit III	Classroom Communication Skills Communication: Definitions –Nature - Characteristics– Types of Communication- Spoken and Written, Non-verbal Communication – Intrapersonal, Interpersonal, Group and Mass Communication – Barriers to Communication: Mechanical, Physical, Linguistic & Cultural –Effective Classroom Communication and Dynamics	18 Hours

Unit IV	<b>Information and Communication Technology (ICT)</b> 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	18 Hours
Unit V	<b>Teaching Skills</b> 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	18 ours

• Bela Rani Sharma(2007), Curriculum Reforms and Teaching Methods, Sarup and Sons., New Delhi.

### **Reference Books:**

- Kumar K.L(2008) Educational Technology, New Age International Publishers, New Delhi.
- Manga S.K.(2002) Essential of Teaching Learning and Information Technology, Tandon Publications, Ludhiana.
- Micheel.D and William (2000), Integrating Technology into Teaching and Learning: Concept and applications, Prentice Hall,

### e- Resources:

- <u>www.tmv.edu.in</u>
- www.sxccal.edu
- <u>www.sasurieengg.com</u>

### **Course Outcomes:**

CO 1:	To understand the basic concepts of teaching aptitude
CO 2:	To gain knowledge on ICT and apply them in teaching and learning context.
CO 3:	To develop communication skills with special reference to listening, speaking, reading and writing.
CO 4:	To acquire knowledge about how to use Instructional Technology effectively in a classroom.
CO 5:	To learn about different teaching skills for putting the content across to targeted audience.

Semester-IV / Elective Course-V	Security Analysis and Portfolio Management	Course Code: PGCE5
Instruction Hours: 5	Credits: 4	Exam Hours: 3
Internal Marks -25	External Marks-75	Total Marks: 100

Cognitive Level	K1 -Recalling K2 -Understanding K3 -Applying K4 - Analyzing K5 - Evaluating K6 - Creating	
Course Objectives		
UNIT	Content	No. of Hours
Unit I	Investment Investment – Nature – Scope – Objectives – Media – Factors Favourable for Investment – Investment Management – Security and Non-Security Forms of Investment – The Investment Process – Stages in Investment.	15 Hours
Unit 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 Hours
Unit III	Security Analysis Security Analysis – Approaches to Security Analysis – Technical, fundamental analysis – Random Walk theory – Market Indicators – Dow Theory – Efficient Market Hypothesis.	15 Hours
Unit IV	<b>Portfolio construction and Analysis</b> Portfolio construction and Analysis – Traditional Vs. Modern Risk and Return – Rational of Diversification of Investment – Markowitz theory & Capital Asset Pricing Model.	15 Hours
Unit V	<b>Investment Companies</b> Investment Companies in India – Mutual Fund Operations in	15 Hours

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

#### **Reference Books:**

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

#### e- Resources:

- <u>www.sasurieengg.com</u>
- <u>www.ddegjust.ac.in</u>
- <u>www.pondiuni.edu.in</u>

#### **Course Outcomes:**

CO 1:	To create an awareness about risk and return of different investments
CO 2:	To analyse theoretical and practical background in the field of investment.
CO 3:	To help them to understand security analysis and management.
CO 4:	To design and manage the bond and portfolio.
CO 5:	To demonstrate current structure and regulation of the Indian financial sector.