

**SHRIMATHI DEVKUNVAR NANALAL BHATT VAISHNAV  
COLLEGE FOR WOMEN (AUTONOMOUS)**

**CHENNAI - 600044.**

**Re accredited with A+ Grade by NAAC**

**MASTER OF COMMERCE**

**(Shift –II - SFS)**

**Under the faculty of Commerce**

**M.Com (General)**



**CHOICE BASED CREDIT SYSTEM  
(CBCS) OUTCOME BASED EDUCATION  
(OBE)**

**(Effective from the Academic Year 2020-21)**

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**RULES AND REGULATIONS**  
**PG DEPARTMENT OF COMMERCE**

**Revised Syllabus of 2020 - 2021**

**M.Com(General)**

**OBJECTIVES OF THE COURSE:**

- To make the students to understand the importance of Accounting, Finance, Customer Relationship Management etc.,
- To enable students to learn and to make decision in all types of organisation
- To explore the knowledge of computer based presentation of Accountancy.
- To enable the students to pursue Master of Philosophy and Doctoral Research degree to work in colleges and Universities.

**PG REGULATIONS**

**1. ELIGIBILITY FOR ADMISSION:**

- All candidates must have cleared their graduation in Commerce from a recognised educational institution in India.
- Students from streams of Management, Banking and Finance are also eligible.

**2. ELIGIBILITY FOR THE AWARD OF DEGREE:**

A candidate shall be eligible for the award of the Degree only if she has undergone the prescribed course of study in a College affiliated to the University for a period of not less than two academic years, passed the examinations all the four-Semesters prescribed earning a minimum of 91 Credits (in Parts-I & II)

**3. DURATION:**

- a. Each academic year shall be divided into two semesters. The first academic year shall comprise the first and second semesters and the second academic year the third and fourth semesters.
- b. The odd semesters shall consist of the period from June to November of each year and the even semesters from December to April of each year. There shall

be not less than 90 working days for each semester.

#### 4. COURSE OF STUDY:

The main Subject of Study for Master Degree Courses shall consist of the following

PART– I CORE SUBJECTS,PROJECT/ELECTIVES

PART– II SOFT SKILLS &INTERNSHIP

1. Skill based subjects (Four)-

- a) TeachingSkills
- b) ResearchSkills
- c) Soft Skill – SWAYAM COURSE(MOOC)
- d) Soft Skill – SWAYAM COURSE(MOOC)

Recommended Credits Distribution: (Total should not be less than 91 Credits)

Course Type	No. of Papers	Credits / Paper	Total
Core (Theory)	15	4	60
Core (Practical)			
Core (Project )			
Elective	5	3	15
Internship		2	2
Skill based courses	2	3	6
Swayam Courses	2	4	8
<b>Total</b>			<b>91</b>

#### 5. ATTENDANCE

##### CATEGORY-A: ATTENDANCE REQUIREMENT

All candidates must put in 75% and above of attendance for Arts, Science, Commerce courses both UG/PG including MBA/MCA Degree courses for appearing the University Examination. (Theory/Practical)

### CATEGORY –B: CONDONATION OF SHORTAGE OF ATTENDANCE

If a candidate fails to put in the minimum attendance (Percentage stipulated), the Principals shall condone the shortage of attendance up to a maximum limit of 10% (i.e. between 65% and above and less than 75%) for all UG/PG courses. (i.e. Arts Science, Commerce, MBA and MCA) after collecting the prescribed fee of RS.250/-each for Theory/Practical examination separately, (Theory Rs.250/- Per semester/Per Candidate: Practical Rs.250/- Per semester/ Per Candidate) towards the condonation of shortage of attendance.

### CATEGORY-C: NOT ELIGIBLE FOR CONDONATION OF SHORTAGE OF ATTENDANCE

Candidates who have secured less than 65% but more than 50% of attendance are NOT ELIGIBLE for condonation of shortage of attendance and such candidates will not be permitted to appear for the regular examination, but will be allowed to proceed to the next year/next semester of the course and they may be permitted to take next University examination by paying the prescribed condonation fee of Rs.250/- each for Theory/Practical separately. Names of such candidates should be forwarded along with their attendance details in the prescribed format mentioning the category(3copies). Degree Wise/Year wise/Branch wise/semester wise/together with the fees collected from them. So as to enable them to get permission from the University and to attend the Theory/Practical examination subsequently without any difficulty.

### CATEGORY-D: DETAINED STUDENTS FOR WANT OF ATTENDANCE

Candidate who have put in less than 50% of attendance have to repeat the course (by re-joining ) for which they lack attendance without proceeding for II/III year as the case may be. Until they re-join the course and earn the required attendance for that particular semester/year, no candidates shall be permitted to proceed to the next year/next semester of the course under any circumstances. They have to obtain prior permission from the University to re-join the course.

Provided in case of candidates who are admitted from the academic year 2003 -2004 earning less than 50% of attendance in any one of the semesters due

to any extraordinary circumstances such as medical ground, such candidates shall produce Medical Certificate issued by the authorized, Medical Attendant (AMA), duly certified by the Principal of the college shall be permitted to proceed to the next semester and to complete the course of study. Such candidates shall have to repeat the semester, which they have missed by re-joining after completion of final semester of the course, by paying the fee for the break of study as prescribed by the University from time to time.

#### CATEGORY-E: CONDONATION OF SHORTAGE OF ATTENDANCE FRPMARRIED WOMEN STUDENTS

In respect of married women students undergoing UG/PG course, the minimum attendance for condonation (Theory/Practical) shall be relaxed and prescribed as 55% instead of 65% if they conceive during their academic career. Medical certificate from the Doctor attached to the Government Hospital (D.G.O) and the prescribed fee of Rs.250/- therefor together with the attendance details shall be forwarded to this office to consider the condonation of attendance mentioning the category.

#### 0% Attendance

The candidates who have earned 0% of attendance, have to repeat the course (by re-joining) without proceeding to succeeding semester and they have to obtain prior permission from the University to re-join the course immediately for which applications issued for the academic year.

### **6. BREAK IN STUDY**

After enrolling into any of the courses offered by the college a student is allowed to be absent continuously for period of FIVE years (Max. Condonable period- from the day of enrolment) after which she forfeits her admission.

A student who wants to continue her study within the condonable break period can rejoin in the same semester in the EXISTING VACANCY after getting the permission from the Principal and subsequently from University of Madras. Such student should also get a letter from the respective Head of the

Department stating that she is not repeating any paper which she has already completed in other semesters.

## **7. TRANSFER OF STUDENTS AND CREDITS:**

Transfer from other Autonomous or Non-Autonomous college or from other University is allowed for the same program with same nomenclature provided there is a vacancy in the respective program of study and the student has passed all the examinations under the previous system. **Students with standing arrears are NOT eligible for transfer.**

The marks obtained in the previous system will be converted and grades will be assigned as per the University norms.

Such students **are eligible** for classification.

Such student is NOT eligible for ranking, prizing and medals on qualifying the PG degree.

## **8. REQUIREMENTS FOR PROCEEDING TO SUBSEQUENT SEMESTERS**

- 1) Candidate shall register their names for the First Semester Examination after the admission in the M.Com General Course.
- 2) Candidates shall be permitted to proceed from the first semester up to the final Semester irrespective of their failure in any of the Semester Examinations subject to the condition that the candidate should register for all arrear subjects of earlier semesters along with current (subject) semesters subjects.
- 3) Candidates shall be eligible to proceed to the subsequent semester, only if they earn sufficient attendance as prescribed by the University/College.

## **9. PASSING REQUIREMENTS**

1. There shall be no passing minimum for Internal. But 0 also should not be awarded. In case a student absents herself for all the CIA exams and ends in getting 0 in internal in a particular subject, she will be awarded 1 or 2 marks for attendance.
2. For all subjects (Theory/Practical/Project) the passing requirement is as follows:
  - i) candidate should secure not less than 50% of marks in End Semester Examination (ESE) and not less than 50% in aggregate of the total internal and external marks.



3. A candidate who passes in all subjects earning 91 credits within the maximum period of four years reckoned from the date of admission to the course shall be declared to have qualified for the degree.
4. A student who fails in either Project work or Viva-voce shall be permitted to redo the project work for evaluation and re-appear for the Viva-voce on a subsequent occasion, if so recommended by the examiners.
5. Grading shall be based on overall marks obtained (Internal + External)

## **10. MEDIUM OF INSTRUCTION AND EXAMINATIONS**

The medium of instruction and examinations for the papers of Part I & II shall be the language concerned. For part I subjects other than modern languages, the medium of instruction shall be either Tamil or English and the medium of examinations is in English/Tamil irrespective of the medium of instruction. For modern languages, the medium of instruction and examination will be in the languages concerned.

## **11. SUBMISSION OF RECORD NOTE BOOKS FOR PRACTICAL EXAMINATIONS**

Candidates appearing for practical examinations should submit bonafide Record Note Books prescribed for practical examinations, otherwise the candidates will not be permitted to appear for the practical examinations.

## **12. CLASSIFICATION OF SUCCESSFUL CANDIDATES**

1. A Candidate who qualifies for the Degree and secures CGPA between 9.0 – 10.0 shall be declared to have passed the examination in **FIRST CLASS - EXEMPLARY** provided she has passed the examination in every subject she has registered as well as in the project work in the first appearance.
2. A Candidate who qualifies for the Degree and secures CGPA between 7.5 – 8.9 shall be declared to have passed the examination in **FIRST CLASS WITH DISTINCTION** provided she has passed the examination in every subject he/she has registered as well as in the project work in the first appearance.
3. A candidate who qualifies for the degree as per the regulations for passing requirements and secures CGPA between 6.0 – 7.4 shall be declared to have passed the examination in **FIRST CLASS**

4. A candidate who qualifies for the degree as per the regulations for passing requirements and secures CGPA between 5.0 –5.9 shall be declared to have passed the examination in SECONDCLASS
5. Only those candidates who have passed all the papers including practical and project work in the first appearance shall be considered for the purpose of RANKING.

### 13. RANKING

1. Candidates who pass all the examinations prescribed for the course in the first appearance itself alone are eligible for Ranking /Distinction.
2. Provided in the case of candidates who pass all the examinations prescribed for the course with a break in the First Appearance due to lack of attendance are only eligible for classification.

### 14. GRADING SYSTEM

The term grading system indicates a SEVEN (7) point scale of evaluation of the performance of students in terms of marks obtained in the Internal and External Examination, Grade points and letter grade.

Minimum Credits to be earned:

For TWO year PG Programme: Best 91 Credits (Part I: Major/Elective, Part – II: Soft skills)

Conversion of Marks to Grade Points and Letter Grade

(Performance in a Course / Paper)

RANGE OF MARKS	GRADE POINTS	LETTER GRADE	DESCRIPTION
90-100	9.0-10.0	O	Outstanding
80-89	8.0-8.9	D+	Excellent
75-79	7.5-7.9	D	Distinction
70-74	7.0-7.4	A+	Very Good
60-69	6.0-6.9	A	Good
50-59	5.0-5.9	B	Average
40-49	4.0-4.9	U	Re-appear
ABSENT	0.0	AAA	ABSENT

## 15. CLASSIFICATION & CALCULATION OF GPA AND CGPA

For a Semester :

### GRADE POINT AVERAGE [GPA]

Sum of the multiplication of grade points by the credits of the courses

GPA= .....

Sum of the credits of the courses in a semester

For the entire programme:

### CUMULATIVE GRADE POINT AVERAGE [CGPA]

Sum of the multiplication of grade points by the credits of the courses For  
entire programme

CGPA= .....  
Sum of the credits of the courses of the entire programme

CGPA	GRADE	CLASSIFICATION OF FINAL RESULT
9.5-10.0	O+	First Class - Exemplary*
9.0 and above but below 9.5	O	
8.5 and above but below 9.0	D++	First Class with Distinction *
8.0 and above but below 8.5	D+	
7.5 and above but below 8.0	D	
7.0 and above but below 7.5	A++	First Class
6.5 and above but below 7.0	A+	
6.0 and above but below 6.5	A	
5.5 and above but below 6.0	B+	Second Class
5.0 and above but below 5.5	B	
0.0 and above but below 5.0	U	Re-appear

\* The candidates who have passed in the first appearance and within the prescribed semester of the PG Programme (Major, Elective/Project and Non-Major Elective courses alone) / M.Phil. are eligible.

## **16. ESEREVALUATION**

A student is eligible to appeal for revaluation of the paper only **if she secures a minimum of 10 in the internal tests (CAT) of that paper** if the internal maximum marks is 25 and **a minimum of 6 in the internal tests (CAT) of that paper** if the internal marks is 15. This has to be done within 10 days from the publication of results. She also has to pay the prescribed fee. The revaluation will be done by an external examiner appointed by thePrincipal.

## **17. ARREAR / REPEAT EXAMINATIONS**

1. A candidate having arrear paper(s) shall have the option to appear along with the regular semester papers.
2. Candidates who fail in any of the papers in Part I & II of PG degree examinations shall complete the paper concerned within **four** years from the date of admission to the said course.

## **18. SUPPLEMENTARY / INSTANT EXAMINATION**

1. Final year students (PG – II year 4<sup>th</sup> semester) are **only** eligible to apply for Supplementary / Instant Examination.
2. Students who have only one paper as arrear in the final semester are allowed to take up supplementary / instant examination.
3. Supplementary / Instant Examination will not be conducted for practical papers and projects.

## **19. CONCESSIONS FOR DIFFERENTLY-ABLED STUDENTS**

1. Students who are mentally disabled, learning disability and mental retardation, who are slow learners, who are mentally impaired having learning disorder

and seizure disorder and students who are spastic and cerebral palsy the following concessions shall be granted obtaining prior permission from the University

- a. One-third of the time of paper may be given as extra time in the examination.
  - b. Leniency in overlooking spelling mistakes
2. Students who are visually challenged
- a. Exempted from paying examination fees.
  - b. A scribe shall be arranged by the college and the scribe be paid as per the college decision.

## **20. MALPRACTICE**

The College views malpractice of any kind very seriously. The college has a Malpractice committee consisting of four senior staff members. Students found to be directly or indirectly involved in malpractice of any kind during examinations will be subject to penalty of very high proportions.

## **21. MAXIMUM PERIOD FOR COMPLETION OF THE PROGRAMME TO QUALIFY FOR A DEGREE:**

1. A student who for whatever reasons is not able to complete the programme within the normal period (N) or minimum duration prescribed for the programme, may be allowed **TWO** year period beyond the normal period to clear the backlog to be qualified for the degree. (Time span is  $N + 2$  years for completion of the programme)
2. In exceptional cases like major accidents and child birth, an extension of **ONE** year be considered beyond maximum span of time that is  $N + 2 + 1$ . Students qualifying during the extension period are **NOT** eligible for ranking.

## **22. REGULATORY BODIES**

Under autonomy, the college is free to frame its curriculum and conduct examinations. These functions are monitored by the **Board of Studies, Board of Examiners and the Academic Council.**

### **Board of Studies**

Separate Board of studies are constituted for each programme offered by a department. Each Board of Studies will meet at least once a year to design courses, modify syllabi / examination pattern and recommend the same to the Academic Council.

The Board of Studies is composed of :

- ◆ Head of the respective Department (ChairPerson)
- ◆ One subject expert from within Parent University – as nominated by the Vice chancellor from a panel of recommended members. (University Nominee)
- ◆ Two senior staff members of each specialisation apart from chair person.
- ◆ Two subject experts from outside the parent university.
- ◆ One representative from the Industry / Corporate sector / allied area.
- ◆ One meritorious alumnus
- ◆ One student representative from current batch. ( Preferably a meritorious final year student)

The tenure of the external experts is for TWO years.

### **Board of Examiners**

A list of board of examiners is obtained by circulating the details of courses offered by the college to other colleges and through the list provided by the departments. Single valuation is done for UG courses and double valuation, one Internal and one External, for PG courses.

### **Academic Council**

The Academic Council is composed of:

- ◆ The Principal (Chairman)
- ◆ All heads of the department in the college

- ◆ Four senior teachers of the college representing different categories of teaching
- ◆ Four representatives from the Industry / Corporate sector / allied area relating to placement / Commerce / Law / Education / Medicine / Engineering nominated by the Governing Body
- ◆ Three nominees of the University of Madras
- ◆ A faculty member nominated by the principal (Member Secretary)

The term of the nominated members shall be TWO years.

### **23. PROGRAMME EDUCATIONAL OBJECTIVES(PEOs)**

PEO1: To hone their critical intelligence, professional behaviour and strive towards creative Endeavour

PEO2: To augment research and entrepreneurial skills supplemented with rich skills of communication, teamwork and leadership to excel in their profession.

PEO3: To imbibe a deep sense of rationality and in depth knowledge of the various contemporary issues that would elevate their comprehension in the global context.

PEO4: Learn to face the Business world

PEO5: Impart value orientation with critical thinking and independent approach.

### **24. PROGRAMME OUTCOMES(POs)**

PO1: Identify and analyze the complex problems reaching substantiated conclusions using domain knowledge.

PO2: Apply investigative research, specialize in problem identification, formulate research design, utilise analytical tools, draw valid inferences and provide suggestions leading to nation building initiatives.

PO3: Strengthen professional ethics and career planning with systematic building of intrapersonal and interpersonal skills to participate in the intellectual diasporas.

PO4: Establish oneself as a self-reliant, empowered individual to have an inclusive, healthy and compassionate understanding towards life and society

PO5: Equipped with technical / managerial expertise to innovate and critically analyse various attributes which constitute pivotal issues in a multidisciplinary scenario.

PO6: Emerge as innovators and pioneers to create new avenues of employment catering to the global trends as well as demands

## 25. PROGRAMME SPECIFIC OUTCOMES(PSOs)

PSO1: Understand the significance of various aspects of business in the field of commerce.

PSO2: Enable the student to have in-depth study in all dimension of business

PSO3: Enable the students to apply innovative thoughts in their career.

PSO4: Identify business opportunities through developing skill based education

PSO5: Explore the knowledge in the field of research

PSO6: To enable the students to pursue Master of Philosophy and Doctoral Research degree to work in colleges and Universities

## 26. QUESTION PAPER PATTERN:

QUESTION PAPER PATTERN FOR OBE(2020-21 onwards)

Theory

PG –Question paper Pattern- conventional on- papermode

Bloom's Category Level	Sections	Marks	Word limit	Total	Meaning of K's
K1, K2	SectionA Multiple Choice Questions 15 questions * 2	30	Correct choice		
K3, K4	SectionB 5 Questions out of 7 questions *5Marks	25	Short answers { approx. 500 Words)		



K4, K5,k6	Section C  1 out of 3 Questions  *10 Marks  + Compulsory Question  10 Marks	20	Elaborate answers  (approx. 1000 Words)	75	Level K 1 & K2 - Understanding  Level K 3 - Apply Level  K 4 - Analyze Level  K 5 – Evaluate Level  K 6 – Create Level
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**\* 75 marks to be converted as 60marks.**

**UG/PG QUESTION PAPER PATTERN  
FOR OBE ONLINE ASSESSEMENT(2020  
- 2021)**

<b>Bloom's Category Level</b>	<b>Sections</b>	<b>Marks</b>	<b>Description of answer</b>	<b>Total</b>	<b>Meaning of K's</b>
<b>INTERNAL SETTING</b>					
K1,K2,K3	<b>Section A</b> Multiple Choice Questions 25 Questions *1 Marks (NoChoice)	25X1=25	Choose the writeoption.	50	K 1 & K2 - Understanding Level K 3 - Apply Level K 4 - Analyze Level K 5 – Evaluate Level K 6 – Create Level
<b>EXTERNAL SETTING</b>					
K2,k3,K4,K5, K6	<b>SectionB</b> 5 out of 7 Questions *5 Marks	25	Short answers/500 Words		

**\* 50 marks to be converted as 60 marks.**

**BLOOM'S CATEGORY LEVEL (ANNEXURE chart)**

<b>S.no</b>	<b>K component scale</b>	<b>Verbs for question</b>
<b>1.</b>	<b>K 1&amp; K2 Verbs</b>	Verbs to be used for questioning are “choose, find, identify, indicate, match, name, state, what, when, where, which, who, cite, label, reproduce. define, list, quote, revise, explain, show, sketch, illustrate, interpret, describe, substitute, convert, give example, rephrase
<b>2.</b>	<b>K2 &amp;k3</b>	The questions may contain the verbs such as explain, show, sketch, illustrate, interpret, describe, substitute, convert,example, rephrase, apply, relate, solve, classify, predict, compute,prepare
<b>3.</b>	<b>K4</b>	The questions may contain verbs - Apply, relate, solve, classify, predict, compute, prepare.
<b>4.</b>	<b>K5</b>	The questions may contain any of the following verbs : Ascertain, diagnose, distinguish, infer, associate, examine, differentiate, reduce, discriminate, dissect, determine, justify, organize, recommend, solve.
<b>5</b>	<b>K6</b>	The questions may contain any of the following verbs: Appraise, conclude, critique, judge, assess, contrast, deduce, weigh. Compare, criticize, evaluate.

**Question paper pattern for Continuous Assessment Test (CAT)**

**(The online assessment pattern)**

U.G/P.G PROGRAMME

**SHRIMATHI DEVKUNVAR NANALAL BHATT VAISHNAV**

**COLLEGE FOR WOMEN**

**B.Sc/M.Sc/B.A/M.A/B.Com/M.com DEGREE EXAMINATION,**  
**....., 2020..... YEAR ..... SEMESTER**

**CAT – I/II/III**

**SubTitle: Max. Marks:50**

**SubCode: Date**

**Time: 2hrs.**

**Question paper Pattern-Two Components: (Max marks=50) – 2 hrs**

**I. Multiple Choice Questions (MCQ) - 20 marks(10x2=20)**

**II. Google Classroom(GCR) - 30 marks(Structured)**

**A. Section A: 5 out of 6 – each carries 2 marks(5x2=10)**

**B. Section B: 4 out of 5 – each carries 5 marks(4x5=20)**

- The answers for the questions for QP uploaded in GCR will be as uploads (images of hand written answer sheets converted to .pdf) in Google Classroom.
  - The duration for each GCR session (answering and uploading) would be 3 hours(maximum).
- The structured component (30 marks) SHOULD be conducted in GCR as per the CAT schedule.MCQ (10X2=20) CAN be conducted out of schedule also, but should be completed during the CAT examinationscheduled.

Note: The GCR question paper and MCQ assessment links to be shared with the COE office for approval and validity on or before the respective allotted dates.

# PROGRAMME PROFILE

(M.Com General)

**TOTAL CREDITS: 91**

**TOTAL TEACHING HRS: 450 hrs per semester**

PART	COURSE	TITLE OF THE PAPER	CODE	L	T	H	C
<b>I SEMESTER</b>							
I	Core (Theory)	Advanced Corporate Accounting and Accounting Standards	CORE I 20PCOCT1001	4	2	6	4
I	Core (Theory)	Advanced Management Accounting & Decision Making	CORE II 20PCOCT1002	4	2	6	4
I	Core (Theory)	Marketing Management	CORE III 20PCOCT1003	5	1	6	4
	Core (Theory)	Advanced Management Theory	CORE IV 20PCOCT1004	5	1	6	4
I	Core Elective I	Managerial Economics	ELECTIVE I 20PCOET1001	3	1	4	3
II		TEACHING SKILLS	Skill based elective 18PSSTS1001	2		2	3
		<b>Total</b>		<b>30</b>			<b>22</b>
<b>II SEMESTER</b>							
I	Core (Theory)	Advanced Cost Accounting	CORE V 20PCOCT2005	4	2	6	4
I	Core (Theory)	Quantitative Techniques for Business Decisions	CORE VI 20PCOCT2006	4	2	6	4
I	Core (Theory)	Corporate Laws	CORE VII 20PCOCT2007	5	1	6	4
I	Core (Theory)	Business Environment and Policy	CORE VIII 20PCOCT2008	5	1	6	4
I	Core Elective II	Services Marketing	ELECTIVE II 20PCOET2002	3	1	4	3
II		SWAYAM (MOOC) / NPTEL COURSE	Soft Skill NPTEL COURSE 18MOOC2002	2		2	4
		<b>Total</b>		<b>30</b>			<b>23</b>

<b>III SEMESTER</b>							
<b>I</b>	Core (Theory)	Entrepreneurship and Small Business Promotion		5	1	6	4
<b>I</b>	Core (Theory)	Human Resource Management		5	1	6	4
<b>I</b>	Core (Theory)	Research Methodology		5	1	6	4
<b>I</b>	Core (Practical)	Fundamentals of Information Technology		2	4	6	4
<b>I</b>	Core Elective III	Labour Legislations		3	1	4	3
<b>II</b>		Research Skills		2		2	3
<b>II</b>		Internship		-			2
		Total		30			24
<b>IV SEMESTER</b>							
<b>I</b>	Core (Theory)	Organisational Behaviour		5	1	6	4
<b>I</b>	Core (Theory)	Advanced Financial Management		4	2	6	4
<b>I</b>	Core (Theory)	Customer Relationship Management		5	1	6	3
<b>I</b>	Core Elective IV	Financial Markets and Services		3	1	4	3
<b>I</b>	Core Project	Project & Viva- Voce (Research Methodology)			6	6	4
<b>II</b>		<b>SWAYAM (MOOC)</b>		2		2	4
		Total		30			22

L=LectureHrs; T =TutorialHrs; H =Hrsperweek; C=Credits

**RUBRICS FOR CONTINUOUS  
ASSESSMENT**

<b>Assignment</b>	✓
<b>Seminar</b>	✓
<b>Field visit</b>	
<b>Participatory Learning</b>	✓
<b>Group Discussion</b>	
<b>Flipped/Blended Learning</b>	✓

**Assessment Model (from 2020 – 21 onwards)**

**Post-Graduation programme**

**40% Internal 60% External**

S.No	Assessment Component	Marks	Weighted %
<b>A.</b>	<b>Theory</b>		
1	<b>INTERNAL ASSESSMENTS</b>	2 x 50 = 100	15
	Continuous Assessment Test(best two out of three)		
2	Quiz/Group Discussion/Seminar/Assignment/Role Play/ Case Study/ Open Book/ snap Test/ Video Presentation/ Review (any three to be considered)	3 x 10 = 30	15
3	MCQ (one test to be conducted online during the semester)	20	10
4	<b>EXTERNAL ASSESSMENT</b>		
	End semester examinations	75	60
	Grand Total		<b>100</b>

<b>B</b>	<b>PRACTICLE</b>		
1	INTERNAL ASSESSMENTS		
	Continuous Assessment Test(best two out of three)	2 x 50 = 100	15
2	Record +Observation	10 +10 = 20	15
3	MCQ (one test to be conducted online during the semester)	20	10
4	<b>EXTERNAL ASSESSMENT</b>		
	End semester Examinations	60	60
	Grand Total		<b>100</b>



**DEPARTMENT OF M.Com General**

**SDNB VAISHNAV COLLEGE FOR WOMEN**

**(AUTONOMOUS)**

**CHENNAI-600044.**

**M.Com General**

**COURSE FRAME WORK**

**SEMESTER I**

<b>SEM</b>	<b>COURSE CODE</b>	<b>COURSE TITLE</b>	<b>TITLE OF THE PAPER</b>	<b>HRS</b>	<b>CREDITS</b>	<b>CA</b>	<b>SE</b>	<b>T</b>
<b>I</b>	CORE I 20PCOCT1001	<b>Core Theory</b>	Advanced Corporate Accounting and Accounting Standards	<b>6</b>	4	<b>40</b>	<b>60</b>	<b>100</b>
<b>I</b>	CORE II 20PCOCT1002	<b>Core Theory</b>	Advanced Management Accounting & Decision Making	<b>6</b>	4	<b>40</b>	<b>60</b>	<b>100</b>
<b>I</b>	CORE III 20PCOCT1003	<b>Core Theory</b>	Marketing Management	<b>6</b>	4	<b>40</b>	<b>60</b>	<b>100</b>
<b>I</b>	CORE IV 20PCOCT1004	<b>Core Theory</b>	Advanced Management Theory	<b>6</b>	4	<b>40</b>	<b>60</b>	<b>100</b>
<b>I</b>	ELECTIVE I 20PCOET1001	<b>Core Elective I</b>	Managerial Economics	<b>4</b>	3	<b>40</b>	<b>60</b>	<b>100</b>
<b>I</b>	Skill based elective 18PSSTS1001		TEACHING SKILLS	<b>2</b>	3	<b>50</b>	<b>-</b>	<b>50</b>
			<b>TOTAL</b>	<b>30</b>	<b>22</b>			

## SEMESTER I

### ADVANCED CORPORATE ACCOUNTING AND ACCOUNTING STANDARDS

**TOTALHOURS:90**

**SUBCODE: 20PCOCT1001**

**CREDIT:4**

**L-T-P:60-30**

#### **COURSE OBJECTIVES:**

**CO1:** To equip knowledge on the principles of accounting

**CO2:** To understand the method adopted to prepare final accounts of Joint Stock Companies.

**CO3:** To elicit knowledge in Acquisition, Amalgamation and Reconstruction schemes of different companies.

**CO4:** To impart knowledge on the preparation of Consolidated final statement of Holding companies and subsidiary companies.

**CO5:** To explain the significance of Voyage accounts, Government accounts and Duties and responsibilities of comptroller and Auditor General of India in regard to accounts.

**COURSE OUTCOMES:** on completion of the course the students will be able to...

<b>CO No.</b>	<b>CO Statement</b>
CO1	Facilitate with principles of accounting based on Indian Accounting Standards (IAS) and determine its applicable into various types of organization.
CO2	Understanding the computations relating to final accounts of Joint Stock Companies.
CO3	Determine and ensure with the methods adopted for Acquisition, Amalgamation and Reconstruction schemes of companies.
CO4	Analyze the computations relating to preparation of Consolidated final statement of Holding companies and subsidiary companies.
CO5	Apply their acquired knowledge on Voyage accounts, Government accounts and Duties and responsibilities of comptroller and Auditor General of India in regard to accounts.

## **SYLLABUS**

Unit I: (10 hours)

Basic postulates of accounting theory and generally accepted accounting principles and practices recommended by the ICAI – Mandatory Accounting Standards (AS) issued by the ICAI – Convergence of Indian Accounting Standards with IFRS

Unit II:(20 hours)

Preparation of Financial statements of Limited Companies - Requirements of the Companies Act for presentation of profit and loss account and balance sheet of a company - treatment of special items relating to company final accounts - profit and loss appropriation account-changes in the companies bill 1993.

Unit III: (20 hours)

Accounting aspects of Merger and Acquisition - The meaning and nature of Amalgamation - the methods of accounting for amalgamation - journalizing the transactions in the books of the transferor and the transferee - preparation of financial statements after merger/ amalgamation - special adjustment entries for inter-company owing and holdings.

Unit IV: (20 hours)

Consolidated final statement of Holding companies and subsidiary companies – intercompany holding and Owings – treatment of dividends

Unit V: (20 hours)

Voyage accounts - complete and incomplete voyage, Government accounts - Structure and principles – Duties and responsibilities of comptroller and Auditor General of India in regard to accounts.

**Problems - 70: Theory - 30**

### **TEXT BOOKS:**

1. T.S. Reddy & Murthy. (2013)Corporate Finance. MarghamPublications, ReprintDr. S. Kr.Paul&Chandri Paul.(2009) Corporate Finance. NewCentral Book Agency (p) Ltd.
2. K. K. Varma. (2008). Corporate Accounting. Published by Anurag Jainfor Excel Books, First Edition.
- 4 Gupta . R.L., Radhaswamy.(2013).Corporate Accounting. M - Sultan Chand & Sons.
5. TRIVEDI .(2018). Advanced Accounting for B.Com., Second year semIii- PANKAJ PUBLICATIONS

## **BOOKS FOR REFERENCE:**

1. Sankar Prasad Basu and Monilal Das, Practice in Accountancy (Vol. II), Rabindra Library, Calcutta
2. Dr. Naseem Ahmed. (2007). Corporate Accounting. Atlantic Publication, First Edition.
3. S.P. Jain & K.L. Narang. (2014). Advanced Accountancy - **Volume - I** - Kalyani Publishers.
4. S.P. Jain & K.L. Narang. (2014). Advanced Accountancy - **Volume - II** - Kalyani Publishers.
5. Dr. S.M. Shukla, Dr. K.L. Gupta. (2018). Corporate Accounting. **Sahitya Bhawan Publications.**

## **E-LEARNING RESOURCES:**

1. <https://youtu.be/GxqZnvfIZsw>
2. <https://www.edupristine.com/blog/amalgamation-explained-detail>
3. <https://www.yourarticlelibrary.com/accounting/holding-company/meaning-holding-company/holding-company-a-close-view-company-accounts/68346>
4. <http://www.whatishumanresource.com/Human-Resource-->
5. <https://youtu.be/JtOwjTkIcWE>

### Mapping of CO with PSO:

CO / PSO	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5	PSO 6
CO1	3	3	3	2	3	2
CO2	3	3	2	1	3	2
CO3	3	3	2	2	3	2
CO4	3	3	2	2	3	2
CO5	3	3	3	3	3	2
<b>Average</b>	3	3	2.4	2	3	2.0

**KEY: PEDAGOGY (TEACHING METHODOLOGY):** Lecture and Problem solving method

### QUESTION PAPER PATTERN END SEMESTER EXAMINATION:

Knowledge Level	Section	Word Limit	Marks	Total	Special Instructions if Any
K1 & K2 (Understanding)	Section A Multiple Choice Questions 15 questions * 2	Correct Choice	30	75	
K3 & K4 (Apply and Analyse level)	B (5 out of 7 questions) 5 marks	Short answers (appro 500 words)	25		
K4, K5, K6 (Analyse, evaluate and Create level)	C (1 out of 3 questions) 10 marks+ compulsory question 10 marks	Elaborate answers Appro 1000 words	20		

**ADVANCED MANAGEMENT ACCOUNTING AND DECISION**  
**MAKINGTOTALHOURS: 90**                      **SUBCODE: 20PCOCT1002**

**CREDIT:4**

**L-T-P:60-30**

**COURSE OBJECTIVES**

CO 1 – To equip knowledge in the preparation of Fund flow and Cash flow analysis

CO 2 – To make them understand the significance of accounting ratios and financial statement analysis

CO 3 – To elicit knowledge in the preparation of various budgets

CO 4 – To impart knowledge on marginal costing and its role in decision making

CO 5 – To explain the significance of standard costing

**COURSE OUTCOMES:** on completion of the course the students will be able to...

<b>CO No.</b>	<b>CO Statement</b>
CO1	Facilitate to prepare sound financial policies and determine the financial consequences of business
CO2	Understanding the profitability of the company and analysis of operational efficiency of the firms
CO3	Ensure that spending limits are adequate through budgetary control
CO4	Ascertainment of marginal costs and its significance in decision making
CO5	Apply the technique of variance analysis as a controlling tool

## **SYLLABUS**

Unit I: (20 hours):

Funds flow analysis – Schedule of changes in working capital – preparation of fund flow statement – importance of fund flow statement Cash flow analysis –

Preparation of cash flow statement – difference between fund flow and cash flow analysis

Unit II: (20 hours)

Ratio analysis – Utility and limitations of accounting ratios – Calculation of various ratios – Analysis of financial statements

Unit III: (15 hours)

Preparation of various budgets and budgetary control – flexible budgets, zero base budget – cash budget – sales budget – material budget etc.,

Unit IV: (20 hours)

Marginal costing – concept of break even analysis – application of profit volume ratio – Decision making techniques

Unit V: (15 hours)

Variance Analysis – Material, Labour, Overheads and Sales variances

Problems – 80: Theory – 20

## **TEXT BOOKS:**

1. Dr.S.N.Maheswari, Management Accounting, Sultan Chand, NewDelhi
2. T.S.Reddy& Murthy, Management Accounting, Margham Publications, Chennai
3. ManMohan and Goyal – Principles of Management Accounting, SahityaBhawan Publications, Agra
4. Dr. V. Balu and Dr. K. Shankaran – Management Accounting and Decision Making, Sri Venkateswara Publications, Chennai
5. Shashi K. Gupta, R.K. Sharma. (2017). Management Accounting Principles Practice, Kalyani Publishers.

## **BOOKS FOR REFERENCE:**

1. M Y Khan, PK Jain. (2003). Management Accounting. Tata McGraw hill, Fourth Edition.
2. I.M. Pandey. (2006). Management Accounting. Vikas Publishing, third Edition.
3. A.R. Ramanathan, N.L. Hingorani, T.S. Grewal. (2003). Management Accounting. Sultan Chand & sons, 5th Edition.
4. T.S.Reddy&Dr. Y. Hariprasad Reddy. (2014). Management Accounting. Margham Publications, Fifth revised Edition.
5. Gupta Neeti Gupta Shashi K., Sharma R.K. (2016). Management Accounting. Kalyani Publishers.

## E-LEARNING RESOURCES

1. <https://youtube/zl5YcY37MnY2>. <https://www.accountingnotes.net/management-accounting/techniques/top-11-techniques-used-in-management-accounting/5862>

3. <https://www.investopedia.com/terms/b/breakevenanalysis.asp#:~:text=Break%20Deven%20analysis%20tells%20you,corporate%20budgeting%20for%20various%20projects>.

4. [https://en.m.wikipedia.org/wiki/Zero-based\\_budgeting](https://en.m.wikipedia.org/wiki/Zero-based_budgeting)

5. <https://www.toppersbulletin.com/difference-between-fixed-budget-and-flexible-budget/>

### Mapping of CO with PSO:

CO / PSO	PSO 1	PSO2	PSO 3	PSO 4	PSO 5	PSO 6
CO1	3	3	3	2	2	2
CO2	3	2	1	1	2	2
CO3	2	2	2	2	1	2
CO4	3	3	1	2	3	2
CO5	2	3	2	1	2	1
Average	2.6	2.6	1.8	1.7	2	1.8

**KEY: PEDAGOGY (TEACHING METHODOLOGY):** Lecture and **Problem solving method**



## QUESTION PAPER PATTERN END SEMESTER EXAMINATION:

Knowledge Level	Section	Word Limit	Marks	Total	Special Instructions if any
K1 & K2 (Understanding)	Section A  Multiple Choice Questions  15 questions * 2	Correct Choice	30	75	
K3 & K4 (Apply and Analyse level)	B  (5 out of 7 questions)  5 marks	Short answers ( appro 500 words)	25		
K4 , K5, K6 ( Analyse, evaluate and Create level)	C  (1 out of 3 questions) 10 marks + compulsory question 10 marks	Elaborate answers Appro 1000 words	20		

## MARKETING MANAGEMENT

**TOTALHOURS:90**

**SUBCODE: 20PCOCT1003**

**CREDIT:4**

**L-T-P:70-20**

### COURSE OBJECTIVES

- CO1 - To develop understanding about concepts related to Marketing.
- CO2 - To enable the students to understand product strategies.
- CO3 - To learn about the importance of Product, Pricing, Promotion and distribution.
- CO4 - To impart knowledge on all type of marketing like green marketing, rural marketing, and e-marketing.
- CO5 - To know about marketing information system and ethics of marketing

**COURSE OUTCOMES:** on completion of the course the students will be able to...

CO No.	CO Statement
CO1	Concentration with Marketing Concepts and Philosophies and develops marketing strategies based on segmentation, target marketing and positioning
CO2	Knowledge of different services and product planning and strategies
CO3	Acquires knowledge in pricing and sales promotion techniques.
CO4	Apply knowledge to create green market and online purchasing
CO5	Ability to analyse marketing control techniques and can understand strategies related to marketing information system.

## **SYLLABUS**

Unit I: (10 hours)

Marketing – concepts, Importance of Marketing, types - products marketing, securities marketing, services marketing – 7 P's of Service marketing etc - marketing segmentation - market targeting and target positioning

Unit II: (20 hours)

Products - meaning and classification - product planning and development - product life cycle - product mix Vs marketing mix - product strategies - branding, packaging grading, and standardization

Unit III: (20 hours)

Product pricing - price determination - pricing policies, strategies and techniques - distribution channels - sales promotion techniques and methods- salesmanship and advertising

Unit IV: (20 hours)

Green marketing – rural marketing – social marketing – e-marketing, Online purchase – direct marketing - multi level marketing

Unit V: (20 hours)

Marketing information system – marketing control – Marketing Finance – Sources of Financing (Internal and External) - Marketing ethics

### **TEXT BOOKS:**

1. Philip Kotler. (2015). Marketing Management. Pearson Education.
2. Rajan Saxena. (2019). Marketing Management. McGraw-Hill Education, 6th Edition,.
3. L. Natarajan. (2017). Marketing Management. Margham Publications 1st Edition,
4. Prachi Gupta Asitha Agarwal. (2018). Marketing Management (Indian Cases)-, Pearson publishers, 1st Edition.

**BOOKS FOR REFERENCE:**

1. Ramaswamy, Namakumari.(2002). Marketing Management.**Macmillan India Limited.**

2. V.S.Ramaswamy, S. Namakumary. (2002) Marketing Management - planning , Implementation & Control Macmillan India Limited , Third edition

3. CB Gupta N.Rajan Nair. (2010). Marketing Management - Sultan ChandPublishers, New Delhi, 13th revised Edition.

4..R.S.N.Pillai. (2010).MarketingManagement. SChandPublishing,Chennai

5. Ravi Kalakota, Andrew B. Whinston. (2008). frontiers of Electronic Commerce”, Pearson Education.

**E-LEARNING RESOURCES:**

1. <https://www.businessmanagementideas.com/marketing/what-is-marketing/20513>.

2. <https://kullabs.com/class-12/marketing/product/meaning-concept-types-of-product>

3. <https://youtu.be/vpRFgi2HqQ0>

4. <https://www.yourarticlelibrary.com/marketing/green-marketing-meaning-and-importance-of-green-marketing/48587>

**Mapping of CO with PSO:**

CO / PSO	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5	PSO 6
CO1	3	3	3	3	2	3
CO2	3	2	3	3	0	3
CO3	3	3	3	3	0	3
CO4	3	2	3	3	3	3
CO5	2	3	3	3	2	3
<b>Average</b>	2.8	2.6	3	3	1.4	3

**KEY:** PEDAGOGY (TEACHING METHODOLOGY): Seminar, Discussion, Survey and market studies

## QUESTION PAPER PATTERN END SEMESTER EXAMINATION:

Knowledge Level	Section	Word Limit	Marks	Total	Special Instructions if any
K1 & K2 (Understanding)	Section A  Multiple Choice Questions  15 questions * 2	Correct Choice	30	75	
K3 & K4 (Apply and Analyse level)	B (5 out of 7 questions)  5 marks	Short answers (appro 500 words)	25		
K4 , K5, K6 (Analyse, evaluate and Create level)	C (1 out of 3 questions) 10 marks+ compulsory question 10 marks	Elaborate answers Appro 1000 words	20		

## ADVANCED MANAGEMENT THEORY

**TOTALHOURS:90**

**SUBCODE: 20PCOCT1004**

**CREDIT:4**

**L-T-P:70-20**

### COURSE OBJECTIVES

- **CO1** – To furnish an in-depth knowledge on various management concepts.
- **CO2** – To explain the significance of strategic management
- **CO3** – To extract the importance of ISO in Indian Companies.
- **CO4** – To make students aware about the business process reengineering in Indian Industry.
- **CO5** – To suggest the significance of the Vedic management concepts and Contemporary issues of Women executives in management.

**COURSE OUTCOMES:** on completion of the course the students will be able to...

CO No.	CO Statement
CO1	Perceive the integration of various management concepts.
CO2	Ability to analyse the competitive environment and thoughtful decisions by organizing relevant information and defining alternatives.
CO3	Describe the responsibilities of industries for developing standards to promote quality and efficiency
CO4	Analyze the various business processes that allows organisation to concentrate on inefficiencies.
CO5	Gain adequate knowledge about the management contemporary concepts and issues.

## **SYLLABUS**

Unit I: (15 hours)

Managing in 21<sup>st</sup> century – global environment – cultural and ethical environment – managing for quality – Japanese management – Total Quality Management (TQM) – Meaning and definition of TQM

Unit II: (15 hours)

Strategic Management – features, types, merits, limitations – Learning organizations – decision-making and creativity

Unit III: (20 hours)

7 – S Frame Work - ISO 9000 Overview – Important steps in ISO Registration – ISO in Indian Companies.

Unit IV: (20 hours)

Business process reengineering – managing – need, responsibility and implementation of BPR – limitations of BPR in Indian industry

Unit V: (20 hours)

Information technology audit and impact on management – Indian contribution to the management thought Vedic management concepts – Bhagvat Gita – Tirukkural – contemporary issues – Women Executives in management.

### **TEXT BOOKS:**

- 1.L. Natrajan–‘Advanced Management Theory’ Margham publications
2. C.B. Gupta , Management Theory and Practice, Sultan Chand and Co.,
3. Deresky Helen, “International Management: Managing Across Borders and Cultures”, 4th Ed., Prentice Hall of India.
4. Harris, P., R. Moran, and S. Moran. (2004). Managing Cultural Differences. Burlington, MA: Elsevier.
- 5.. Geert Hof stede. (2001). ‘Cultures consequences’ (2nd ed) thousand oaks, CA; sage publications

### **BOOKS FOR REFERENCE:**

1. Jeffrey L Brudney; Laurence J O'Toole; Hal G Rainey. Advancing Public Management : New Developments in Theory, Methods, and Practice
2. Steven Wallis. Cybernetics And Systems Theory In Management : Tools, Views, And Advancements.

3.M Gordon Hunter; Felix BTan. Advanced Topics in Global Information Management. Volume 3

4.Richard L. Nolan. Management: Theory and Practice, And Cases

5.Luis Gomez -Meijia et.al. Management, McGraw Hill-2001

#### **E-LEARNING RESOURCES:**

1.<https://www.economicdiscussion.net/entrepreneurship/women-entrepreneurs-in-india/32337>

2.[https://en.m.wikipedia.org/wiki/Decision-](https://en.m.wikipedia.org/wiki/Decision-making)

making3.<https://www.boardeffect.com/blog/5-steps-creating-ethical-organizational-culture/#:~:text=The%20culture%20of%20a%20company,to%20their%20products%20and%20services>

4.<https://youtu.be/Dgrguq5gFxs>

5.<https://smallbusiness.chron.com/five-stages-strategic-management-process-18785.html>

#### **Mapping of CO with PSO:**

<b>CO / PSO</b>	<b>PSO 1</b>	<b>PSO 2</b>	<b>PSO 3</b>	<b>PSO 4</b>	<b>PSO 5</b>	<b>PSO 6</b>
<b>CO</b>	3	3	2	1	1	1
<b>CO2</b>	3	2	1	1	1	1
<b>CO3</b>	2	2	1	1	1	1
<b>CO4</b>	3	2	1	1	2	2
<b>CO5</b>	2	3	1	1	2	2
<b>Average</b>	2.6	2.4	1.2	1	1.4	1.4

**KEY:** PEDAGOGY (TEACHING METHODOLOGY): Lecture, Brainstorming, role play , team teaching method



## QUESTION PAPER PATTERN END SEMESTER EXAMINATION:

<b>Knowledge Level</b>	<b>Section</b>	<b>Word Limit</b>	<b>Marks</b>	<b>Total</b>	<b>Special Instructions if Any</b>
K1 & K2 (Understanding)	Section A  Multiple Choice Questions  15 questions * 2	Correct Choice	30	75	
K3 & K4 (Apply and Analyse level)	B (5 out of 7 questions) 5 marks	Short answers (appro 500 words)	25		
K4 , K5, K6 (Analyse, evaluate and Create level)	C (1 out of 3 questions) 10 marks+ compulsory question 10 marks	Elaborate answers Appro 1000 words	20		

## MANAGERIAL ECONOMICS

**TOTALHOURS: 66**

**SUBCODE: 20PCOET1001**

**CREDIT:3**

**L-T-P:50-16**

### COURSE OBJECTIVES

- CO1 - To understand the managerial economic concepts.
- CO2 - To impart knowledge on how the firms forecast the market demand.
- CO3 - To understand cost analysis and capital investment analysis.
- CO4 - To obtain the knowledge on organizational and characteristics of the market
- CO5 – To introduce how company set prices of its products and services.

**COURSE OUTCOMES:** on completion of the course the students will be able to...

CO No.	CO Statement
CO1	Define the application of the economic concepts, theories and methods used to solve the business problems.
CO2	Ability to analyse and discuss the about management decision making with respect to demand
CO3	Compute the profit and loss of the firm.
CO4	Acquire the importance of market strategy and structure.
CO5	Gain adequate knowledge about markup percentage to costs.

## **SYLLABUS**

Unit I: (12 hours)

The scope and methods of managerial economics – risk – uncertainty and probability analysis – approach to managerial decision making and the theory of firm.

Unit II: (12 hours)

Demand analysis, basic concepts and tools of analysis for demand forecasting, use of business indicators, demand forecasting for consumer durable and capital goods.

Unit III: (12 hours)

Concepts in resource allocation, cost analysis, breakeven analysis, short run and a long run cost functions, production function; cost price – output relations – capital investment analysis.

Unit IV: (15 hours)

Market – structure, pricing and output; general equilibrium. Product policy, rates, promotion and market strategy – advertising rates model – advertisement budgeting.

Unit V: (15 hours)

Pricing objectives – pricing methods and approaches – product line pricing – differential pricing – price discrimination – measurement of economic concentration – policy against restrictive trade practices

### **TEXT BOOKS:**

1. S. Sankaran – Managerial Economics – Margham Publications –Chennai
2. TR Jain, LM Gupta. (2020). Managerial Economics ,VK Global Publications.
3. PETER/JAIN .(2005). Managerial Economics,Pearson Education India.
4. H.L.Ahuja. (2015). Managerial Economics,S.Chand& Co.,
5. Yogesh Maheshwari. (2012). Managerial Economics, PHI.

### **BOOKS FOR REFERENCE:**

1. S.Shankaran. (2008). Managerial Economics.Margham Economics, Chennai.
2. R.Cauvery& Others. (2015). Managerial Economics. S. Chand And Company,New Delhi.
- 3.S.Mukherjee. (2009). Business And Managerial Economics in global Context. New Central Bank Agency (P) Ltd, Kolkatta.

4. William F. Samuelson and Stephen G. Marks. (2015) .Managerial Economics.Johny Wiley & Sons. P

5. N.Gregory Mankiw (2012). Principles of Microeconomics, 4<sup>th</sup> Edition, Cengage LearningIndia.

### **E-LEARNING RESOURCES:**

1. <https://www.google.com/url?sa=t&source=web&rct=j&url=https://businessjargons.com/demand-analysis.html&ved=2ahUKEwjO2a3AydXuAhVP6XMBHW-mDmoQFjAdegQIPRAB&usg=AOvVaw2yzRZmvvj-WMK2MaBiTz04>

2. <https://www.google.com/url?sa=t&source=web&rct=j&url=https://www.toolshero.com/strategy/resource-allocation/&ved=2ahUKEwiIyNSmytXuAhUK6XMBHQcNDCcQFjAMegQIKhAB&usg=AOvVaw2khibWyzZBxAB946ZMtfv7&cshid=1612625578953>

3. <https://www.google.com/url?sa=t&source=web&rct=j&url=https://www.yourarticlelibrary.com/economics/market/market-structure-meaning-characteristics-and-forms-economics/28736&ved=2ahUKEwi43tDgytXuAhXj63MBHSKuBAAQFjARegQIKBAB&usg=AOvVaw0EgHX20OufDzkAsfcW4Tx1>

4. <https://youtu.be/A9daYVRKewM>

5. [www.economicsdiscussion.net › pricePricing Policy: Meaning, Objectivesand Factors - Economics Discussion](http://www.economicsdiscussion.net/pricePricing Policy: Meaning, Objectivesand Factors - Economics Discussion)

### **Mapping of CO with PSO:**

<b>CO / PSO</b>	<b>PSO 1</b>	<b>PSO 2</b>	<b>PSO 3</b>	<b>PSO 4</b>	<b>PSO 5</b>	<b>PSO 6</b>
<b>CO1</b>	3	3	1	1	1	2
<b>CO2</b>	3	3	3	0	0	1
<b>CO3</b>	3	3	1	1	1	0
<b>CO4</b>	1	2	1	1	1	0
<b>CO5</b>	1	1	1	1	1	0
<b>Average</b>	2.2	2.4	1.4	0.8	0.8	0.6

**KEY:PEDAGOGY (TEACHING METHODOLOGY):** Lecture method, Discussion and Seminar.

## QUESTION PAPER PATTERN END SEMESTER EXAMINATION:

Knowledge Level	Section	Word Limit	Marks	Total	Special Instructions ifAny
K1 & K2 (Understanding)	Section A  Multiple Choice Questions  15 questions * 2	Correct Choice	30	75	
K3 & K4 (Apply and Analyse level)	B (5 out of 7 questions) 5 marks	Short answers (appro 500 words)	25		
K4 , K5, K6 ( Analyse, evaluate and Create level)	C (1 out of3 questions) 10 marks+ compulsory question 10 marks	Elaborate answers Appro 1000 words	20		

## SEMESTER II

SEM	COURSE CODE	COURSE TITLE	TITLE OF THE PAPER	HRS	CREDITS	CA	SE	T
II	CORE V 20PCOCT2005	<b>Core Theory</b>	Advanced Cost Accounting	6	4	40	60	100
II	CORE VI 20PCOCT2006	<b>Core Theory</b>	Quantitative Techniques for Business Decisions	6	4	40	60	100
II	CORE VII 20PCOCT2007	<b>Core Theory</b>	Corporate Laws	6	4	40	60	100
II	CORE VIII 20PCOCT2008	<b>Core Theory</b>	Business Environment and Policy	6	4	40	60	100
II	ELECTIVE II 20PCOET2002	<b>Core Elective II</b>	Services Marketing	4	3	40	60	100
II	<b>Soft Skill</b>		<b>SWAYAM (MOOC)</b>	2	3	50	-	50
			<b>TOTAL</b>	30	<b>22</b>			

## ADVANCED COST ACCOUNTING

TOTALHOURS: 90

SUBCODE: 20PCOCT2005

CREDIT:4

L-T-P:60-30

### COURSE OBJECTIVES

- CO 1 – To impart knowledge in cost accounting and in the preparation of cost sheet
- CO 2 – To make them understand the concept of process costing
- CO 3 – To elicit the significance of various types of costing and its implementation
- CO 4 – To give them an in-depth knowledge in service costing
- CO 5 – To introduce the significance and benefits of cost audit

**COURSE OUTCOMES:** on completion of the course the students will be able to...

CO No.	CO Statement
CO1	Understand the concept of cost accounting and its aid to management
CO2	Identify the cost for preparation of tenders and quotations
CO3	Evaluate the application of process costing to ascertain the cost of a product
CO4	Analyzing the different processes and procedures employed in the preparation of different methods of costing
CO5	Understanding the usage of service costing and knowing the stages involved in cost audit programme

## **SYLLABUS**

Unit I:(15 hours)

Nature and significance of cost accounts – definition, scope, objectives, functions and limitations of cost accounting – installation of costing system – elements of cost – cost centre and profit centre – preparation of tenders and quotations – Reconciliation statement.

Unit II:(20 hours)

Methods of costing – process costing – treatment of normal loss, abnormal loss/abnormal gain – treatment of equivalent production – inter process profit – joint and by – product costing

Unit III:(20 hours)

Job costing–Batch costing – Contract costing – ABC Costing – Target Costing– Transfer Costing.

Unit IV:(20 hours)

Service costing or operating costing – meaning – cost unit – characteristics – transport costing – power house costing – canteen costing

Unit V:(15 hours)

Cost control as distinct from cost determination – Control over wastages, scrap, spoilage and defectives. Cost audit – meaning – objectives – types of cost audit – problems on transfer pricing.

Problems – 70; Theory – 30

### **TEXT BOOKS:**

- 1.Jain &Narang –Advanced Cost Accounting –Kalyani publishers – Chennai
- 2.T.S. Reddy andA.Murthy. Cost Accounting .Margham Publications – Chennai
- 3.T.S. Reddy & Y. Hari Prasad Reddy. (2014). Cost Accounting.Margham Publications,
4. Horngren C. T. 11 thEd.(2002). Cost Accounting -A Managerial

Emphasis, New Delhi, Pearson Education,

- 5 T.S. Reddy and Y.H. Reddy, (2002). Cost and Management Accounting,

Margham Publications, Chennai,

### **BOOKS FOR REFERENCE:**

1. ManoshDutta. (2010). “Cost Accounting”, Dorling Kindersley ( India) Pvt. Ltd,
2. T.S. Reddy & Y. Hari Prasad Reddy. (2014). Cost Accounting. Margham Publications,



3. ManashDutta. (2005). Cost Accounting. Pearson Education ( Singapore ) Pvt.Ltd, Second Edition Print,

4. M.C. Shukla, T.S. Grewal, Dr.M.P.Gupta. (2010). Cost Accounting. S.Chand& Company Ltd,

5. JorngrenT.Charles, Datae M. Srikant and rajan V. Madhav. (2014). Cost Accounting: A Managerial Emphasis, Prentice Hall Publishers,E-LEARNING RESOURCES:

1.<https://theinvestorsbook.com/cost->

[classification.html](https://opentuition.com/fia/ma1/cost-centres-profit-and-)2.<https://opentuition.com/fia/ma1/cost-centres-profit-and->

[investment-centres/3.https://efinancemanagement.com/costing-](https://efinancemanagement.com/costing-)

[terms/variance-analysis-report](https://efinancemanagement.com/costing-)

4.<https://www.accountingnotes.net/cost-accounting/job-costing/job-costing-meaning-objectives-and-procedure-cost-accounting/15054>

5.<https://www.civildserviceindia.com/subject/Management/notes/standard-costing-and-variance-analysis.htm>

### Mapping of CO with PSO:

CO / PSO	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5	PSO 6
CO1	3	2	3	2	2	1
CO2	2	3	2	1	2	2
CO3	2	3	1	2	2	2
CO4	2	1	2	2	2	2
CO5	3	3	3	3	1	2
Average	2.4	2.4	2.2	2	1.8	1.8

**KEY: PEDAGOGY (TEACHING METHODOLOGY):** Lecture , Problem solving and Discussion method

## QUESTION PAPER PATTERN END SEMESTER EXAMINATION

Knowledge Level	Section	Word Limit	Marks	Total	Special Instructions if Any
K1 & K2 (Understanding)	Section A Multiple Choice Questions 15 questions * 2	Correct Choice	30	75	
K3 & K4 (Apply and Analyse level)	B (5 out of 7 questions) 5 marks	Short answers appro 500 words	25		
K4 , K5, K6 ( Analyse, evaluate and Create level)	C (1 out of 3 questions) 10 marks+ compulsory question 10 marks	Elaborate answers Appro 1000 words	20		

**QUANTITATIVE TECHNIQUES FOR BUSINESS DECISIONS**  
**TOTAL HOURS:90** **SUBCODE:20PCOCT2006**

**CREDIT:4**

**L-T-P:60-30**

**COURSE OBJECTIVES**

- CO1 - To make them aware of probability distribution.
- CO2 - To impart knowledge on testing hypothesis and goodness of fit.
- CO3 - To understand the significance of Analysis of Variance, Correlation and Multivariate analysis.
- CO4 - To provide the importance of using Linear programming, Transportation and Assignment problem in the organisation.
- CO5 - To explain the concept and strategies of Queuing Theory, Game Theory and Decision Tree analysis.

**COURSE OUTCOMES:** on completion of the course the students will be able to...

<b>CO No.</b>	<b>CO Statement</b>
CO1	Depicts the expected outcome of the possible values for a given data.
CO2	Ability to work on testing the hypothesis and goodness of fit.
CO3	Compute the One way and two way analysis of variance.
CO4	Acquire the importance of applying linear programming techniques in an organization.
CO5	Apply the theoretical concepts of Queuing, Game and Decision tree analysis.

## **SYLLABUS**

Unit I:(15 hours)

Probability distribution – binomial, Poisson and normal

Unit II:(20 hours)

Testing hypothesis – large samples – small samples – one tailed and two tailed tests – testing of mean and proportions and testing differences between them – ‘T’ test – chi squared distribution – characteristics – applications – test of independence and tests of goodness of fit – inferences.

Unit III:(20 hours)

F distribution – Analysis of variance [ANOVA] – one way and two way

Partial and multiple correlations – multiple regressions – Multivariate analysis – factor, cluster and discriminant analysis.

Unit IV:(20 hours)

Linear programming – simplex method – Transportation – Assignment – PERT and CPM

Unit V:(15 hours)

Queuing Theory – Game Theory – Decision Theory

**Problems – 80; Theory – 20**

### **TEXT BOOKS:**

**1.S.P.Gupta, Statistical Methods, Sultan Chand, 2000**

2.P.R.Vittal. (2010). Quantitative techniques, Margham Publications, Chennai

3. P.R.Vittal. (2010). Business statistics & operation. Margham publications, 2nd edition,

4. Sankaraiyer P. (2008). Operations Research, Tata Mcgraw Hill,

5. Frederick & Mark Hillier. (2007). Introduction to Management Science – A Modeling and case studies approach with spreadsheets, Tata Mcgraw Hill, 3rd edition.

### **BOOKS FOR REFERENCE:**

1. Dr. S. P. Rajagopalan.(2005). “Business Statistics”, Windom Publishing Private Ltd,

2. Sundarasan, K.S. Ganapathy, Subramaniam, K. Ganesan. (2000). Resource management techniques by .– A.R. Publications
3. S.D. Sharma. (2000). Operations Research – S. Chand & Co
4. Gupta P.K, Hira D.S. (2010). Problem in Operations Research, S.Chand and Co,

### **E-LEARNING RESOURCES:**

1. <https://youtu.be/gbzHwBYvYsY>
2. <https://www.wisdomjobs.com/e-university/quantitative-techniques-for-management-tutorial-297/about-quantitative-technique-9810.html>
3. <https://www.scribd.com/document/337308608/quantitative-techniques-for-management-pdf>
4. [https://www.tutorialspoint.com/management\\_concepts/decision\\_making\\_processes.htm](https://www.tutorialspoint.com/management_concepts/decision_making_processes.htm)
5. [https://www.researchgate.net/publication/320042464\\_decision-making](https://www.researchgate.net/publication/320042464_decision-making)

### **Mapping of CO with PSO:**

<b>CO / PSO</b>	<b>PSO 1</b>	<b>PSO 2</b>	<b>PSO 3</b>	<b>PSO 4</b>	<b>PSO 5</b>	<b>PSO 6</b>
<b>CO1</b>	3	2	1	1	1	0
<b>CO2</b>	3	3	1	1	0	0
<b>CO3</b>	2	2	2	1	1	1
<b>CO4</b>	3	2	1	0	1	1
<b>CO5</b>	3	3	1	1	2	2
<b>Average</b>	2.8	2.4	1.2	0.8	1	0.8

**KEY: PEDAGOGY (TEACHING METHODOLOGY):** Lecture, Problem solving, Simulation method, Heuristic method.

## QUESTION PAPER PATTERN END SEMESTER EXAMINATION

Knowledge Level	Section	Word Limit	Marks	Total	Special Instructions if Any
K1 & K2 (Understanding)	Section A  Multiple Choice Questions  15 questions * 2	Correct Choice	30	75	
K3 & K4 (Apply and Analyse level)	B (5 out of 7 questions) 5 marks	Short answers( approx 500 words)	25		
K4 , K5, K6 ( Analyse, evaluate and Create level)	C (1 out of 3 questions) 10 marks+ compulsory question 10 marks	Elaborate answers Appro 1000 words	20		

## CORPORATE LAWS

**TOTAL HOURS:90**

**SUBCODE: 20PCOCT2007**

**CREDIT:4**

**L-T-P:70-20**

### COURSE OBJECTIVES

**CO1:** To explain the various provisions related to SEBI Act 1992.

**CO2:** To impart knowledge in the important provisions in FEMA and Competition Act 2002

**CO3:** To make them to aware and understand about the provisions included in Intellectual Property Rights Act and Information Technology Act 2000.

**CO4:** To Acquire and develop knowledge in Companies Amendment Act2013

**CO5:** To understand the significance of Insolvency and Bankruptcy Code2016

**COURSE OUTCOMES:** on completion of the course the students will be able to...

<b>CO No.</b>	<b>CO Statement</b>
CO1	Gain an expansive knowledge on the SEBI role and its various provisions under SEBI Act
CO2	Have an in-depth knowledge on the important provisions in FEMA and Competition Act 2002
CO3	Evaluate the important provisions related to Intellectual Property Rights Act and Information Technology Act 2000.
CO4	Analyze the significance of Companies Amendment Act 2013
CO5	Acquire an adequate knowledge relating to Insolvency and Bankruptcy Code 2016

## **SYLLABUS**

Unit I:(10 hours)

SEBI Act 1992 – SEBI regulations – objects, Establishment of SEBI, Management of SEBI, Powers and functions of SEBI. SEBI's guidelines regarding allotment of shares. Corporate Governance clause 49A – transparency and disclosure.

Unit II:(20 hours)

Competition Act 2002 – Objectives of the Act – Competition Commission of India – Duties, Powers and Functions of the Commission – execution of orders of the commission – FEMA – important provisions

Unit III:(20 hours)

Information Technology Act 2000 – Intellectual Property Rights – Patent Act – Copyright – Trademarks and Merchandise Act

Unit IV:(20 hours)

Companies Act, 2013 – Types, Formation and Incorporation of companies, Meetings and Directors.

Unit V:(20 hours) Insolvency and Bankruptcy Code 2016 – Application of the provisions of Insolvency and Bankruptcy Code 2016, Insolvency resolutions and liquidation of corporate persons, Corporate insolvency, Resolution Process and Liquidation process.

### **TEXTBOOKS:**

1. Taxman. (2001). Corporate Laws,
2. N.D.Kapoor. Corporate laws and Secretarial practice, Sultan Chand publications
3. G.K.Kapoor . Corporate laws and Secretarial practice– Sultan Chand publications
4. Sankaran .Foreign Exchange and Financing Foreign Trade, ,Margham Publications\
5. Jayashankar, Corporate laws, Margham Publications

### **BOOKS FOR REFERENCE:**

1. Subbaram N.R.(2006). “Handbook of Indian Patent Law and Practice “, S. Viswanathan Printers and Publishers Pvt. 3rd Edition
2. Intellectual Property Today: Volume 8, No. 5, May 2001, [www.iptoday.com].



3. Derwent IP Matters . (2000). Using the Internet for non-patent prior art searches.

4. Student guide to mercantile law-kapoor publication pvt.ltd.,

5. Company law by Balachandran-Vijai Nicole publication

6. Bare Acts.

### **E-LEARNING RESOURCES:**

1. [https://en.m.wikipedia.org/wiki/Securities\\_and\\_Exchange\\_Board\\_of\\_India](https://en.m.wikipedia.org/wiki/Securities_and_Exchange_Board_of_India)

2. [https://en.m.wikipedia.org/wiki/Environment\\_Protection\\_Act,\\_1986](https://en.m.wikipedia.org/wiki/Environment_Protection_Act,_1986)

3. [https://www.bcasonline.org/Referencer2015-16/Other%20Laws/information\\_technology\\_act\\_000.html#:~:text=Thus%20the%20Act%20was%20enacted,methods%20of%20communication](https://www.bcasonline.org/Referencer2015-16/Other%20Laws/information_technology_act_000.html#:~:text=Thus%20the%20Act%20was%20enacted,methods%20of%20communication)

4. [https://blog-ipleaders-in.cdn.ampproject.org/v/s/blog.ipleaders.in/what-is-a-patent-law-in-india/amp/?amp\\_js\\_v=a6&amp\\_gsa=1&usqp=mq331AQHKAFQArABIA%3D%3D#aoh=16126248922590&referrer=https%3A%2F%2Fwww.google.com&amp\\_tf=From%20%251%24s&ampshare=https%3A%2F%2Fblog.ipleaders.in%2Fwhat-is-a-patent-law-in-india%2F](https://blog-ipleaders-in.cdn.ampproject.org/v/s/blog.ipleaders.in/what-is-a-patent-law-in-india/amp/?amp_js_v=a6&amp_gsa=1&usqp=mq331AQHKAFQArABIA%3D%3D#aoh=16126248922590&referrer=https%3A%2F%2Fwww.google.com&amp_tf=From%20%251%24s&ampshare=https%3A%2F%2Fblog.ipleaders.in%2Fwhat-is-a-patent-law-in-india%2F)

5. <https://youtu.be/ugS4TK6WIDU>

### **Mapping of CO with PSO:**

<b>CO / PSO</b>	<b>PSO 1</b>	<b>PSO 2</b>	<b>PSO 3</b>	<b>PSO 4</b>	<b>PSO 5</b>	<b>PSO 6</b>
<b>CO1</b>	3	3	3	3	3	3
<b>CO2</b>	3	3	3	3	2	3
<b>CO3</b>	3	3	3	3	3	3
<b>CO4</b>	3	3	2	3	2	2
<b>CO5</b>	3	3	3	3	2	3
<b>Average</b>	3	3	2.8	3	2.4	2.8

**KEY: PEDAGOGY (TEACHING METHODOLOGY):** Lecture method, panel Discussion, Demonstration method.

## QUESTION PAPER PATTERN END SEMESTER EXAMINATION

Knowledge Level	Section	Word Limit	Marks	Total	Special Instructions if Any
K1 & K2 (Understanding)	Section A  Multiple Choice Questions  15 questions * 2	Correct Choice	30	75	
K3 & K4 (Apply and Analyse level)	B (5 out of 7 questions) 5 marks	Short answers appro 500 words	25		
sK4 , K5,K6 ( Analyse, evaluate and Createlevel)	C (1 out of3 questions) 10 marks+ Compulsory question 10 Marks	Elaborate answers Appro 1000 words	20		

## BUSINESS ENVIRONMENT AND POLICY

**TOTAL HOURS:90**

**SUBCODE: 20PCOCT2008**

**CREDIT:4**

**L-T-P:70-20**

### COURSE OBJECTIVES

**CO1:** To Explain about internal& external business environment and its impact on policy formulation.

**CO2:** To impart knowledge on Economic reforms introduced in India and the policies towards foreign direct investment.

**CO3:**To Acquire an In-depth knowledge on MNC policies and its performance

**CO4:**To elicit knowledge on Policy and various types of business strategies adopted by organizations.

**CO5:** To equip them with the sound foundation on the concept of Business ethics &Activities of (CSR) corporate social responsibility of policies and challenges.

**COURSE OUTCOMES:** on completion of the course the students will be able to...

CO No.	CO Statement
CO1	Identify internal & external factors of business environment and its impact on policy formulation.
CO2	Evaluate the Economic reforms introduced in India and the policies towards foreign direct investment.
CO3	Identify and Evaluate MNC policies and its performance
CO4	Explain the term Policy and various types of business strategies.
CO5	Identify the concept of Business ethics & Activities of (CSR) corporate social responsibility policies and challenges.

## **SYLLABUS**

Unit I: (20 hours)

Scanning business environment – cultural, social, political, technological, economic and legal environment – techniques of environmental forecasting – environmental threat and opportunity profile – internal environment – plant pressure group and their impact on policy formulation.

Unit II: (20 hours)

Economic reforms in India – liberalization – privatization and globalization – competitive strength of Indian industry – impact of liberalization policy on different sectors – policy towards foreign investment in India.

Unit III: (15 hours)

Multi-national corporations – their participation in India – MNC strategies, competitive strength policies and performance

Unit IV: (15 hours)

Policy and strategy – types of strategies – features – importance – advantages and disadvantages of business strategy.

Unit V: (20 hours)

Business ethics and social responsibilities – relationship between business and society – Corporate power social accountability – ethical issues and values in business – Activities of Corporate Social Responsibility policies and challenges ( as per Schedule 7 of Companies Act 2013) – ecological and environmental issues in business.

### **TEXT BOOKS:**

1. Sankaran, Business Environment, Margham Publications
2. C.B. Gupta, Business Environment, Sultan Chand
3. Dr.C.BMamoria, (2011). “Business Planning and Policy”, Himalaya publications,
4. G.S. Reddy .(2015). “Business Environment and Strategies”, Himalayapublications.
5. AzharKazari. ( 2002). “Business Policy and Strategies”, Tata McGraw – Hill Publishing Company Limited.

### **BOOKS FOR REFERENCE:**

1. S.Sankaran. (2004). Business Environment and Strategic Policy ,MarghamPublications - Reprint.
2. Francis Cherunilam. (2004). Business Environment, Himalaya PublishingHouse, Mumbai, 2ndEdition.
- 3.V.Neelamagam.(2011). Business Environment ,Vrinda Publications ( P) Ltd., New Delhi, Reprint.
4. P.SubbaRao. (2010).BusinessPolicy & Strategic Management (Text &Cases),Himalaya Publishing House, 2nd RevisedEdition.
5. P.K.Ghosh. (2003). Strategic planning and management, Sultan Chand & Sons,New Delhi, Xth Edition.

### **E-LEARNING RESOURCES:**

- 1.<https://www.slideshare.net/mobile/NaveenSingh92/business-policy-and-environment-m-com-notes>
- 2.<https://www.toppr.com/guides/business-environment/>
- 3.[https://mguniversity.ac.in/syllabus\\_blowup/pg/M.Com%20II%20and%20IV%20Semester.pdf](https://mguniversity.ac.in/syllabus_blowup/pg/M.Com%20II%20and%20IV%20Semester.pdf)
- 4.<https://www.beoffices.com/disclaimer/our-environmental-policy>
- 5.<https://youtu.be/EK53DG6BRJ8>

### **Mapping of CO with PSO:**

<b>CO / PSO</b>	<b>PSO 1</b>	<b>PSO 2</b>	<b>PSO 3</b>	<b>PSO 4</b>	<b>PSO 5</b>	<b>PSO 6</b>
<b>CO1</b>	3	3	3	3	2	3
<b>CO2</b>	3	3	3	3	2	3
<b>CO3</b>	3	3	2	3	3	2
<b>CO4</b>	3	3	3	3	3	2
<b>CO5</b>	3	3	3	3	3	2
<b>Average</b>	3	3	2.8	3	2.6	2.0

**KEY: PEDAGOGY (TEACHING METHODOLOGY):** Lecture method, Seminar and discussion

## QUESTION PAPER PATTERN END SEMESTER EXAMINATION

<b>Knowledge Level</b>	<b>Section</b>	<b>Word Limit</b>	<b>Marks</b>	<b>Total</b>	<b>Special Instructions if Any</b>
K1 & K2 (Understanding )	Section A  Multiple Choice Questions  15 questions * 2	Correct Choice	30	75	
K3 & K4 (Apply and Analyse level)	B (5 out of 7 questions)  5 marks	Short answers appro500 words	25		
K4 , K5, K6 ( Analyse, evaluate and Create level)	C (1 out of 3 questions) 10 marks + compulsory question 10 marks	Elaborate answers Appro 1000 words	20		

## SERVICES MARKETING

TOTAL HOURS: 66

SUBCODE: 20PCOET2002

CREDIT: 3

L-T-P: 50-16

### COURSE OBJECTIVES

- CO1 –To get the deep knowledge on services marketing and its characteristics
- CO2 –To impart knowledge regarding customer expectations from services and their perceptions about it
- CO3 –To enable the students to know the financial services and its in our country.
- CO4 –To understand the modern retailing
- CO5 –To familiarize with globalization of services.

**COURSE OUTCOMES:** on completion of the course the students will be able to...

CO No.	CO Statement
CO1	understanding services marketing concepts, essential services mix for market implication
CO2	Acquiring knowledge of customer expectation and services quality in service business sectors.
CO3	Application of financial services in current scenario.
CO4	develop the modern retail in India for services sector
CO5	Explain the role of globalization in services sector



## **SYLLABUS**

Unit – 1: (12 hours)

Growth of services Sector – Nature of concept of service – Classification of Services – Characteristics of Services and their marketing implications – Essential elements of Marketing Mix in services marketing.

Unit – 2(12 hours)

Product Support services – pricing of services – Problems of service quality management – Customer Expectations – Innovations in Services

Unit – 3: (12 hours)

Marketing of Financial Services – Nature – Types – Marketing of Insurance Mutual Fund – Marketing of Non – Profit Firms – Growth of Financial services in India.

Unit – 4:(15 hours)

Factors underlying evolution of Modern Retail in India – skills needed for organizing retailing – Marketing strategies – Present Scenario of retailing in India

Unit – 5:(15 hours)

Globalization of Services – Five Stages of Globalization – Standardization Vs Customization – managing Employees / partners in the process of Globalization

### **TEXT BOOKS:.**

1. Chrispoter Lovelock.(2002).Services marketing, 4<sup>th</sup> Ed, Pearson Education.
2. B.Balaji, Services marketing and Management, Sultan Chand and sons, New Delhi
3. Philip Kotler and Paul N. Bloom.(2000). Marketing Professional Services, Prentice Hall, New Jersey.
4. E.G. Bateson, Managing Services Marketing – Text and Readings, Dryden Press, Hidsdale
5. Rajendra Nargundar – Services marketing, Tata McGraw Hill

### **BOOKS FOR REFERENCE:**

1. Christopher H. Lovelock, Jochen Wirtz.6<sup>th</sup> edition (2007).Services Marketing. Pearson Prentice Hall.
2. Halen Woodroff . (2004). Services Marketing. McMillan Publishing Co, New Delhi
3. Rao .(2009). Services Marketing. Pearson.

4. C.Battacharjee. (2006). Services marketing, concepts planning and implementation. Excel books ,First Edition -

5. Audrey Gilmore. (2003). Services, Marketing and Management, SAGE Publications Ltd.

### **E-LEARNING RESOURCES:**

1. <https://youtu.be/kvGc24Sjfvo>

2. <https://www.investopedia.com/terms/m/marketing-strategy.asp#:~:text=A%20marketing%20strategy%20refers%20to,and%20other%20high%2Dlevel%20elements>

3. [https://www.leadagency.com.au/financial-services-](https://www.leadagency.com.au/financial-services-marketing/)

<http://www.systemslogic.com/Product%20Support%20Services.php>

4. [http://www.brainkart.com/article/Tourism-and-Travel-](http://www.brainkart.com/article/Tourism-and-Travel-Marketing_6023/6)

[https://en.m.wikipedia.org/wiki/Services\\_marketing](https://en.m.wikipedia.org/wiki/Services_marketing)

### **Mapping of CO with PSO:**

<b>CO / PSO</b>	<b>PSO 1</b>	<b>PSO 2</b>	<b>PSO 3</b>	<b>PSO 4</b>	<b>PSO 5</b>	<b>PSO 6</b>
<b>CO1</b>	3	3	1	3	2	3
<b>CO2</b>	3	3	3	2	0	3
<b>CO3</b>	3	3	3	3	3	3
<b>CO4</b>	3	2	3	3	2	3
<b>CO5</b>	3	3	3	3	3	3
<b>Average</b>	3	2.8	2.6	2.8	2	3

**KEY: PEDAGOGY (TEACHING METHODOLOGY):** Survey and Market studies, Lecture and Team teaching method.

## QUESTION PAPER PATTERN END SEMESTER EXAMINATION

<b>Knowledge Level</b>	<b>Section</b>	<b>Word Limit</b>	<b>Marks</b>	<b>Total</b>	<b>Special Instructions if Any</b>
K1 & K2 (Understanding)	Section A  Multiple Choice Questions  15 questions * 2	Correct Choice	30	75	
K3 & K4 (Apply and Analyse level)	B (5 out of 7 questions) 5 marks	Short answers appro 500 words	25		
K4 , K5, K6 ( Analyse, evaluate and Create level)	C (1 out of 3 questions) 10 marks + compulsory question 10 marks	Elaborate answers Appro 1000 words	20		

### SEMESTER III

SEM	COURSE CODE	COURSE TITLE	TITLE OF THE PAPER	HRS	CREDITS	CA	SE	T
III		<b>Core Theory</b>	Entrepreneurship and Small Business Promotion	6	4	40	60	100
III		<b>Core Theory</b>	Human Resource Management	6	4	40	60	100
III		<b>Core Theory</b>	Research Methodology	6	4	40	60	100
III		<b>Core Theory</b>	Fundamentals of Information Technology	6	4	40	60	100
III		<b>Core Elective III</b>	Labour Legislations	4	3	40	60	100
III			<b>Research Skills</b>	2	3	50	-	50
			<b>Internship</b>	-	2	-	-	2
			<b>TOTAL</b>	30	<b>24</b>			



## SYLLABUS

- UNIT 1 :Concept of Entrepreneurship** (20 hours)  
Definition, characteristics and types of Entrepreneurs  
1.1 Entrepreneurship, Intrapreneurship, Rural and Social Entrepreneurship  
1.2 Successful Entrepreneurs in India
- UNIT 2 :Project Management** (20 hours)  
2.1 Project classification, Identification and Formulation  
2.2 Project Appraisal and selection  
2.3 Project Implementation and Management
- UNIT 3 :EDP and Institutional finance to Entrepreneurs** (20 hours)  
3.1 EDP – Role and relevance  
3.2 Commercial Banks, DIC, NSIC, SIDO, SISI and SIPCOT  
3.3 MSME Act
- UNIT 4 :Women Entrepreneurship** (15 hours)  
4.1 Challenges to women Entrepreneurship and Benefits of women Entrepreneurship  
4.2 Self-help group and successful women entrepreneurs in India  
4.3 Institutional support for women entrepreneurial development
- UNIT 5 :Small Scale Industry** (15 hours)  
5.1 Steps for starting a small Industry  
5.2 Start-ups- meaning, characteristics and types of Investors for start-ups  
5.3 Role of Incubators in Entrepreneurship Development

### TEXT BOOKS:

- 1.C.B. Gupta, Entrepreneurship and Small Business Management, Sultan Chand
- 2.C.S.V. Murthy. (2015). Entrepreneurial Development.Himalaya publishing house.
3. Jayshree Suresh. (2011). Entrepreneurial Development. MarghamPublishers,Chennai.
4. Dr.S.S. Khanka. (2014). Entrepreneurial Development. S. Chand & Company (pvt).Ltd.
5. Dr.P.TVijayshree, Dr. M. Alagammai. (2010). Entrepreneurship and SmallBusiness Management, Margham Publication.

### BOOKS FOR REFERENCE:.

1. Poornima M Charantimath. (2013). Entrepreneurship development smallbusiness enterprises. Pearson.
2. Raj Shankar. (2012). Entrepreneurship Theory And Practice. Vijay Nicoleimprints ltd in collaboration with Tata Mc-graw Hill Publishing Co.ltd.- New Delhi.

3. Robert D. Hisrich, Mathew J. Manimala, Michael P Peters and Dean A. Shepherd. (2012). Entrepreneurship. 8th Edition, Tata Mc-Graw Hill Publishing Co.ltd.- New Delhi.
4. Martin Roger. (2009). The Design of Business. Harvard Business Publishing.
5. Roy Rajiv. (2011).Entrepreneurship. Oxford University Press.
6. Drucker.F, Peter. (2006). Innovation and Entrepreneurship. Harper business.

### **E-LEARNING RESOURCES:**

1. <https://www.slideshare.net/AnubhaRastogi/entrepreneur-entrepreneurship-development>
2. <https://www.slideshare.net/tangypreeti213/entrepreneurial-development3>.<https://www.slideshare.net/AnubhaRastogi/sources-of-finance-for-entrepreneur>
4. <https://www.slideshare.net/AnubhaRastogi/women-entrepreneurship-in-india-89154794>
5. <https://www.slideshare.net/AnubhaRastogi/entrepreneurship-in-changing-times-89154039>
6. <https://www.slideshare.net/AnubhaRastogi/rural-entrepreneurship-in-india-91014175>
7. <https://www.slideshare.net/zeeshanabdullateef/procedure-to-start-small-scale-industries>
8. [https://www.icsi.edu/media/webmodules/SBEC\\_BOOK\\_2020.pdf](https://www.icsi.edu/media/webmodules/SBEC_BOOK_2020.pdf)  
(REFER 7, 8, 9CHAPTERS)

### **MAPPING-COURSE OUTCOME WITH PROGRAMME SPECIFIC OUTCOME(CO-PSO)**

CO	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
CO 1	3	2	3	1	0
CO 2	3	3	3	2	1
CO 3	2	3	2	1	0
CO 4	1	2	3	2	1
CO 5	2	3	2	2	1
AV	2.2	2.6	2.6	1.6	0.6

**KEY: PEDAGOGY (TEACHING METHODOLOGY): Lecturemethod, Role**

**play, Problem solving, Brainstorming.**



## QUESTION PAPER PATTERN END SEMESTER EXAMINATION

<b>Knowledge Level</b>	<b>Section</b>	<b>Word Limit</b>	<b>Marks</b>	<b>Total</b>	<b>Special Instructions if Any</b>
K1 & K2 (Understanding)	Section A Multiple Choice Questions 15 questions * 2	Correct Choice	30	75	
K3 & K4 (Apply and Analyse level)	Section B 5 Questions out of 7 questions *5 Marks	Short answers appro 500 words	25		
K4 , K5, K6 (Analyse, evaluate and Create level)	Section C 1 out of 3 Questions *10 Marks + Compulsory Question 10 Marks	Elaborate answers Appro 1000 words	20		

## HUMAN RESOURCE MANAGEMENT

**TOTAL HOURS: 90**

**SUBCODE:**

**CREDIT: 4**

**L-T-P: 70-20**

### COURSE OBJECTIVES

- CO1 – To equip knowledge on the theories to Human Resource Management.
- CO2 – To state the significance of Human Resource Planning.
- CO3 – To make students aware of the employees performance appraisal method adopted in the organization.
- CO4 – To understand the concept of Wages and Incentives system followed in the organization.
- CO5 – To elicit the knowledge on Human Resource Training and Development method.

**COURSE OUTCOMES:** on completion of the course the students will be able to...

CO No.	CO Statement
CO1	Understand the vital approach to the effective management of people in a Company.
CO2	Impart the insight about hiring the work force in an organization
CO3	Describe the methods of employees performance appraisal that contributes to the overall welfare of the organization
CO4	Persuade on the employees financial compensation and rewards provided by the organization.
CO5	Ability to apply the companies aim to train and develop employees.

## SYLLABUS

### Unit 1: Introduction

(15 hours)

- 1.1 Concept of the Human resource management
- 1.2 Strategic HRM – Concept, Role of Human Resource Professionals in Strategic HRM
- 1.3 Human Resource Policies – Nature, Importance, Types, Formulation of policies

### Unit 2: Acquiring human resources(20 hours)

- 2.1 Meaning, Importance, Objectives and Process of Human Resource Planning
- 2.2 Job analysis – Meaning, Objectives, Significance and Process
- 2.2 Recruitment – Meaning, Sources of recruitment and Process
- 2.3 Selection – Meaning and Process
- 2.4 Placement and Induction – Meaning, Objectives and Advantages of Induction

### Unit 3: Developing Human Resources and Performance evaluation system (20 hours)

- 3.1 Introduction to training and importance
- 3.2 Types of training
- 3.3 Identification of training needs
- 3.3 Techniques of training
- 3.4 Performance Appraisal – Meaning and Appraisal Methods

### Unit 4: Integrating Human Resources (20 hours)

- 4.1 Human Relations – Meaning, Importance, Approaches, Problems, Techniques
- 4.2 Quality of Work Life – Principles, Dimensions, Techniques for Improving QWL and Work Life balance
- 4.3 Management of stress – Concept, Causes, Consequences, Coping with stress.

### Unit 5: Emerging Horizons in Human resource Management (15 Hours)

- 5.1 International HRM – Meaning, Impact of Globalization on HRM,
- 5.2 Major International HR practices – Recruitment, Selection and Training & Development

### TEXT BOOKS:

1. V.S.P. Rao.(2000).Human Resource Management. Excel Books, New Delhi.
2. Dr. K.Sundar. (2003). Human Resource Development., Margham Publications.
3. Dr. Jayashankar. (2011).Human Resource Development. Kalyani Publications.
4. L.M.Prasad. (2007). Human Resource Management . S. Chand & Sons.
5. C.B. Mamoria, S. V. Gankar. (2002). Personnel Management . Himalaya Publication

### BOOKS FOR REFERENCE:

1. Gary Dessler. (2011). Human Resource Mangement. Dorling Kindessly Pvt Ltd., Twelfth Edition.
2. Dr.Tripatti. (2015). Human Resource Development., Sultan & sonsPublications

3. Dr.S.P.Iyankar.(2010).Human Resource Development. Kalyani Publications.
4. S.S. Khanka.(2007). Human Resource Management . S. Chand Ltd.
5. Gary Dessler.(2000). Human Resource Management .Prentice Hall. 8th Edition.

### **E-LEARNING RESOURCES:**

- 1.<https://www.slideshare.net/niaz007/human-resource-management-43549366>
- 2.<https://www.slideshare.net/versatileBschool/human-resource-management-full-notes>
- 3.<https://www.slideshare.net/Ykcajvillain/human-resource-management-and-development-ppt>
- 4.[https://www.slideshare.net/Vijay\\_ggsbs/potential-appraisal-150950705](https://www.slideshare.net/Vijay_ggsbs/potential-appraisal-150950705).<https://www.slideshare.net/mangiribindu/human-resource-planning-12879896>

### **MAPPING-COURSE OUTCOME WITH PROGRAMME SPECIFIC OUTCOME(CO-PSO)**

CO	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
CO 1	3	3	1	1	2
CO 2	3	3	1	1	2
CO 3	3	3	2	2	2
CO 4	3	3	3	1	2
CO 5	3	3	2	1	2
A.V	3	3	1.8	1.2	2

**KEY: PEDAGOGY(TEACHING METHODOLOGY):** lecture **method** , **Seminar, Brainstorming, Role Play.**

## QUESTION PAPER PATTERN END SEMESTER EXAMINATION

<b>Knowledge Level</b>	<b>Section</b>	<b>Word Limit</b>	<b>Marks</b>	<b>Total</b>	<b>Special Instructions if Any</b>
K1 & K2 (Understanding )	Section A Multiple Choice Questions 15 questions * 2	Correct Choice	30	75	
K3 & K4 (Apply and Analyse level)	Section B (5 out of 7 questions) 5 marks	Short answers appro 500 words	25		
K4 , K5, K6 ( Analyse, evaluate and Createlevel)	Section C (1 out of 3 questions) 10 marks compulsory question marks	Elaborate answers Appro 1000 words	20		

## RESEARCH METHODOLOGY

**TOTALHOURS:90**

**SUBCODE:**

**CREDIT:4**

**L-T-P:70-20**

### COURSE OBJECTIVES

CO1: To equip them with types of research, Research Design, steps in research process and review of literature.

CO2: To explain the meaning of the term hypothesis and the process of hypothesis testing and sampling techniques.

CO3: To impart knowledge on the techniques of data collection and also to make them aware of the test of validity and reliability.

CO4: To elicit knowledge on the data , by using descriptive statistics and Multi-variate analysis technique

CO5: To make them to prepare different types of reports and its styles.

**COURSE OUTCOMES:** on completion of the course the students will be able to...

CO No.	CO Statement
CO1	Evaluate the types of research, Research Design, steps in research process and review of literature.
CO2	Apply the skill of Testing of Hypothesis in various sample sizes.
CO3	Identify the techniques of reliability.data collection and make them aware of the test of validity and
CO4	Solve the problems by applying data for descriptive statistics and Multi-variate analysis technique
CO5	Learn to prepare different types of reports and its styles.

## SYLLABUS

### Unit 1: Introduction (15 hours)

- 1.1 Research – Meaning, Objectives, Types, Importance, Research Process
- 1.2 Research Problem – Meaning, Selecting the problem, defining the problem, Techniques involved in defining the problem
- 1.3 Research Design – Meaning, Need, Features of good design, important concepts and different research design.

### Unit 2: Sampling Design (15 hours)

- 2.1 Steps in Sample Design, Characteristics of a good sample design, Types.
- 2.2 Measurement and Scaling techniques – Meaning of Scaling, Measurement Scales, Scaling techniques, (Rating scales, Likert type scales, Cumulative scales, Factor scales), Testing of sound measurement.

### Unit 3: Data Collection and Analysis (20 hours)

- 3.1 Primary data- methods, Secondary data – Characteristics, Methods.
- 3.2 Design of questionnaire
- 3.2 Processing Operations, Types of Analysis.
- 3.3 Testing of Hypotheses – Concepts, tests of hypotheses (z –test, t- test, Chi-square test and F test)
- 3.4 Analysis of variance and Multivariate analysis techniques (Multiple regression, Multivariate analysis of variance, Factor analysis, Cluster analysis)
- 3.5 Non parametric tests- Wilcoxon Mann Whitney test (U test), Kruskal Wallis test (H – test), Spearman’s rank correlation.

### Unit 4: Data interpretation and report writing (20 hours)

- 4.1 Interpretation – Meaning, techniques.
- 4.2 Report writing – Meaning, Significance of report writing, Steps in writing report, Layout of research report, Types of report.
- 4.3 Reference writing

### Unit 5: Modern practices in research (20 hours)

- 5.1 Ethical norms in research
- 5.2 Plagiarism in research

### TEXT BOOKS:

1. Kothari – Research Methodology and Social Sciences – SultanChand
2. Ravi Lochan – ‘Research Methodology’ – MarghamPublications
3. Ranjit Kumar.(2014). Research Methodology A step- by- step guide for beginners "-4th Edition.Sage publishers India Pvt.Ltd.,NewDelhi.
4. CR Kothari : Gaurav Gang. (2019). Research Methodology - Methods and Techniques.New Age International Publishers, Newdehji,4th MulticolourEdition.
5. R.Paneerselvam. (2004). Research Methodology . Prentice Hall of India Pvt Ltd., New Delhi

### **BOOKS FOR REFERENCE:**

1. Donald R Cooper. (2001). Business Research Methods 7<sup>th</sup> Ed, McGraw Hill,
2. 2.Krishnaswami O.R. (2001).Methodology of Research for Social Science,Himalaya, Mumbai.
- 3.Anderson J. et.al,(2001). Thesis and Assignment writing, Wiley Eastern.
- 4.Tripati–‘Reasearch Methodology’ – Sultan Chand &Co
5. Ranjit Kumar. (2014). Research Methodology A step- by-step guide for beginners .4th Edition.Sage publishers India Pvt.Ltd.,NewDelhi.

### **E-LEARNING RESOURCES:**

- 1.[http://epgp.inflibnet.ac.in/epgpdata/uploads/epgp\\_content/law/09.\\_research\\_methodology/01.\\_basics\\_of\\_research/et/8148\\_et\\_et.pdf](http://epgp.inflibnet.ac.in/epgpdata/uploads/epgp_content/law/09._research_methodology/01._basics_of_research/et/8148_et_et.pdf)
2. <https://www.slideshare.net/SunilKumar148/basic-research-methodology-notes>
3. <https://www.slideshare.net/paneliyakumar/research-methodology-15284542>
4. <https://www.slideshare.net/anilkumarkhadka/research-methodology-notes>
5. <https://www.slideshare.net/BabasabPatil/research-methodology-ppt-babasab>

### **MAPPING-COURSE OUTCOME WITH PROGRAMME SPECIFIC OUTCOME(CO-PSO)**

CO	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
CO 1	3	3	3	3	1
CO 2	3	3	2	3	2
CO 3	3	3	2	3	2
CO 4	3	3	3	2	1
CO 5	3	3	3	2	2
AV	3	3	2.6	2.6	1.6

**KEY: PEDAGOGY (TEACHING METHODOLOGY): Inductive and Deductive method , Project method, Discussion and lecture method.**



## QUESTION PAPER PATTERN END SEMESTER EXAMINATION

<b>Knowledge Level</b>	<b>Section</b>	<b>Word Limit</b>	<b>Marks</b>	<b>Total</b>	<b>Special Instructions if Any</b>
K1 & K2 (Understanding)	Section A  Multiple Choice Questions  15 questions * 2	Correct Choice	30	75	
K3 & K4 (Apply and Analyse level)	Section B (5 out of 7 questions)  5 marks	Short answers appro 500 words	25		
K4 , K5, K6 ( Analyse, evaluate and Create level)	Section C (1 out of 3 questions) 10 marks compulso question marks	Elaborate answers Appro 1000 words	20		

**MAJOR PRACTICAL – I  
FUNDAMENTALS OF INFORMATION TECHNOLOGY**

**TOTALHOURS: 90**

**SUBCODE:**

**CREDIT:4**

**L-T-P:20-20-50**

**COURSE OBJECTIVES**

- **CO1** – To elicit knowledge on the document creation.
- **CO2** – To make students aware about the usage of MS – Excel in various fields.
- **CO3** – To impart knowledge on the effective utilization of Power Point with attractive animations.
- **CO4** – To understand the importance of Tally in Business.
- **CO5** – To explain the significance of various analytical tools using SPSS in research work.

**COURSE OUTCOMES:** on completion of the course the students will be able to...

<b>CO No.</b>	<b>CO Statement</b>
CO1	Understand the word processing program used primarily to create documents
CO2	Ability to analyse the practical usage of spreadsheets for data collection.
CO3	Describe the use of power point in creating dynamic informational slides through text, graphs and animation.
CO4	Acquire the importance of accounting software used in organisation for accounts management.
CO5	Gain adequate knowledge about data analysis software that are used by researchers to analyse data.

## **SYLLABUS**

### **UNIT I: MS WORD(10 hours)**

1. Creation of Mail Mergingdocument.
2. Creation of a document using Insertoptions.
3. Creation of a document using Page Layout and Reviewoptions.

### **UNIT II: MS EXCEL(15 hours)**

4. Calculation of NPV ofprojects.
5. Computation of VarianceAnalysis.
6. Computation of Correlation and RegressionAnalysis.
7. Drawing various types of Graphs.
8. Computation of Chi-squareAnalysis.

### **UNIT III: MS POWERPOINT(5hours)**

9. Creation of PPT to promote a product [applying Smart Art, Graphic, Themesand BackgroundStyles].

### **UNIT IV: TALLY(30 hours)**

10. Creation of AccountingVouchers.
11. Creation of InventoryVouchers.
12. Preparation ofPayroll.
13. Computation ofGST.
14. Preparation of Budgets andRatios.

### **UNIT V: SPSS(30 hours)**

15. Computation of Mean and StandardDeviation.
16. Computation of Correlation and RegressionAnalysis.
17. Calculation of One-way and Two-way ANOVA.
18. Non-parametric Test – Chi-squareAnalysis.
19. Non-parametric Test – Kruskal-wallis Test (HTest).
20. Non-parametric Test – Wilcoxon Mann Whitney Test (UTest).
21. Computation ofT-Test.
22. Preparation of CrossTabs

### **TEXT BOOKS:**

1. SurtisFrye, Joyce Cox, Steve Lambert. (2007). Microsoft Office System Step By Step.

2. Nance Muir. (2007). Microsoft Office- Power Point 2007 Plainand

Simple”,Amazon.Com .

### E- Reference

1.<https://icmai.in/upload/Students/Download/100-Hrs-Training.pdf>

### MAPPING-COURSE OUTCOME WITH PROGRAMME SPECIFIC OUTCOME(CO-PSO)

CO	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
CO 1	2	1	1	2	1
CO 2	3	1	1	3	2
CO 3	1	1	2	2	1
CO 4	3	2	1	3	1
CO 5	2	1	2	2	3
A.V	2.2	1.2	1.4	2.4	1.6

**KEY: PEDAGOGY (TEACHING METHODOLOGY):** Lecture method, Demonstration

### QUESTION PAPER PATTERN END SEMESTER EXAMINATION:

Knowledge Level	Section	Word Limit	Marks	Total	Special Instructions if Any
K1 (understanding level)	5 out of 6 questions 5 marks	500 words	25	25	

## LABOUR LEGISLATIONS

**TOTALHOURS:66**

**SUBCODE:**

**CREDIT:3**

**L-T-P:50-16**

### COURSE OBJECTIVES

- CO1– To equip them with a sound foundation on Industrial law & Lab ourlaw and Factories Act,1948.
- CO2:To explain the important provisions in Trade union Act1926.
- CO3: To impart an adequate knowledge in Industrial Disputes Act,1947.
- CO4:To elicit an in-depth knowledge on the important provisions inEmployee’s Compensation Act,1923.
- CO5: To understand the significance of important provisions relating to ESI Act1948,Payment of Bonus Act1965 and Payment Of Gratuity Act,1972.

**COURSE OUTCOMES:** on completion of the course the students will be able to...

CO No.	CO Statement
CO1	Apply their knowledge on Industrial law & Lab our law and Factories Act, 1948.
CO2	Evaluate the important provisions in Trade union Act, 1926.
CO3	Analyze the provisions on Industrial Disputes Act, 1947
CO4	Identify the important provisions in Employee’s Compensation Act, 1923.
CO5	Apply their acquired knowledge on the important provisions relating to ESI Act1948,Payment of Bonus Act1965 and Payment Of Gratuity Act 1972.

## SYLLABUS

Unit : 1

(12 hours)

### **Introduction & Factories Act**

- 1.1. Industrial law and labour law – need for labour legislation principles of labour legislation
- 1.2. Constitution as the basis for labour legislation – main postulates of labour policy
- 1.3. The Factories Act, 1948 – objectives, Amendments, definitions, approval,
- 1.4. Licensing and registration of factories, health, safety and welfare provisions relation to hazardous processes
- 1.5. Employment of women and children.

**Unit :2**

(12hours)

### **Trade Unions Act**

- 2.1. The Trade Unions Act, 1926 – definition, objectives
- 2.2. Registration of trade unions – cancellation of registration and appeal – rights and privileges
- 2.3. Certain acts to apply to registered trade union
- 2.4. Duties and liabilities- amalgamation of trade unions – dissolution.

**Unit : 3**

(12 hours)

### **Industrial Disputes Act**

- 3.1. The Industrial Disputes Act, 1947 – definitions
- 3.2. Authorities under the Act, reference of disputes
- 3.3. Arbitration
- 3.4. Award
- 3.5. Settlement – lay – off and retrenchment – strikes and lock – outs – closure – special provisions relating to them.

**Unit: 4**

(15hours)**Employee's**

### **Compensation Act**

- 4.1. Employee's Compensation Act, 1923 – objectives – definition
- 4.2. Employer's liability for compensation
- 4.3. Amount of compensation – method of calculating compensation distribution of compensation –
- 4.4. Notice and claim – return as to compensation.

**Unit: 5**

(15hours)**Employees State Insurance Act**

- 5.1. The Employees State Insurance Act, 1948, objectives, definitions
- 5.2. Administration of the scheme
- 5.3. General provisions of the corporation committee and council contributions – various benefits.
- 5.4. The Payment of Bonus Act, 1965 - The Payment Of Gratuity Act, 1972.

## TEXT BOOKS:

1. N.D. Kapoor.(2002). Handbook of Industrial Law, Sultan Chand.
2. P.Saravanavel, Labour Legislation, EswarPress
3. M.R. Sreenivasan - Industrial Relations and Labour Legislation,Margam Publication
4. Subba Rao – Essentials of Human Resource Management andIndustrial Relations- 3rd RevisedEdition
5. P.K. Padhi.(2012).Labour and Industrial Laws, Prentice Hall India Learning publication.

## BOOKS FOR REFERENCE:

- 1.D.P. Jain. (2000). Industrial Law, Konark Publishers.
- 2.S.N. Misra, Labour and Industrial Laws, Sangam Law Agency, Allahabad
- 3.S.C. Srivastava. (2002). Industrial Relations and Labour Laws, Vikas.
- 4.Sreenivasan. (2010). Labour laws and Industrial Relations',Margham publications.
5. P.R.N Simha. (2020). Industrial Relations, Trade Union and Labour Legislation, Pearson Publication.

## E-LEARNING RESOURCES:

- 1.[https://www.icsi.edu/media/webmodules/SBEC\\_BOOK\\_2020.pdf](https://www.icsi.edu/media/webmodules/SBEC_BOOK_2020.pdf) ( referlesson 17 & 18)
- 2.<https://www.slideshare.net/siddharth1171/labour-legislation-50429858>

## MAPPING-COURSE OUTCOME WITH PROGRAMME SPECIFIC OUTCOME(CO-PSO)

CO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	3	3	2	2	3
CO2	3	3	2	2	2
CO3	3	3	2	2	3
CO4	3	3	2	2	2
CO5	3	3	2	2	3
<b>AV</b>	<b>3</b>	<b>3</b>	<b>2</b>	<b>2</b>	<b>2.6</b>

**KEY: PEDAGOGY (TEACHING METHODOLOGY):** lecture, seminar, team teaching method

## QUESTION PAPER PATTERN END SEMESTER EXAMINATION

<b>Knowledge Level</b>	<b>Section</b>	<b>Word Limit</b>	<b>Marks</b>	<b>Total</b>	<b>Special Instructions if Any</b>
K1 & K2 (Understanding )	Section A  Multiple Choice Questions  15 questions * 2	Correct Choice	30	75	
K3 & K4 (Apply and Analyse level)	Section B (5 out of 7 questions) 5 marks	Short answers (appro 500 words)	25		
K4 , K5, K6 ( Analyse, evaluate and Create level)	Section C (1 out of 3 questions) 10 marks compulsory question marks	Elaborate answers (Appro 1000 words)	20		



## SEMESTER IV

SEM	COURSE CODE	COURSE TITLE	TITLE OF THE PAPER	HRS	CREDITS	CA	SE	T
IV		<b>Core Theory</b>	Organisational Behaviour	6	4	40	60	100
IV		<b>Core Theory</b>	Advanced Financial Management	6	4	40	60	100
IV		<b>Core Elective IV</b>	Customer Relationship Management	6	3	40	60	100
IV		<b>Core Elective V</b>	Financial Markets and Services	4	3	40	60	100
IV		<b>Core Project</b>	Project & Viva-Voce (Research Methodology)	6	4	40	60	100
			<b>SWAYAM (MOOC)</b>	2	4	50	-	50
			<b>TOTAL</b>	30	22			

**CORE MAJOR XII  
ORGANISATIONAL BEHAVIOUR**

**TOTAL HOURS: 90**

**SUBCODE:**

**CREDIT: 4**

**L-T-P: 70-20**

**COURSE OBJECTIVES**

- CO1 - To know the basic concepts of Organisational Behaviour and individual behavior like learning, personality, perception values and attitude.
- CO2 - To understand the Organisational Structure and Design.
- CO3 - To acquire knowledge on Motivation and its related theories.
- CO4 - To know the meaning of Group dynamics, Group Decision making and inter group relations
- CO5 - To understand the concepts of Leadership, and students to know about the work stress and its coping strategies.

**COURSE OUTCOMES:** on completion of the course the students will be able to...

<b>CO No.</b>	<b>CO Statement</b>
CO1	In-depth understanding of organisational behaviour
CO2	Ability to analyse challenges and opportunities in the field of organisational behaviour
CO3	Understanding of group behaviour and its impact on organisation decision making
CO4	application of motivation and other concepts for work culture
CO5	develop the leadership quality through early and modern theories

# SYLLABUS

## **Unit I: (20 hours)**

### **Introduction to Organisation Behaviour**

- 1.1 Meaning, Definition, Nature, Management functions
- 1.2 Concepts of Organisational Behaviour
- 1.3 Challenges in Organisational Behaviour
- 1.4 Organisational Behaviour Models
- 1.5 Foundations of Organisational Behaviour

## **Unit II: (15 hours)**

### **Dimensions of Organisational Behaviour**

- 2.1 Nature of human behaviour
- 2.2 Personality
- 2.3 Perception
- 2.4 Learning
- 2.5 Attitudes and Values

## **Unit III: (15 hours)**

### **Group Dimensions of Organisational Behaviour**

- 3.1 Group dynamics
- 3.2 Group Behaviour
- 3.3 Group Decision making
- 3.4 Inter group relations

## **Unit IV: (20 hours)**

### **Organisational structure and culture**

- 4.1 Organisational structure and Design
- 4.2 Organisational changes and development
- 4.3 Organisational Culture and Climate

## **Unit V: (20 hours)**

### **Organisational Effectiveness and Change**

- 5.1 Organisational Effectiveness
- 5.2 Organisational Change
- 5.3 Organisational Development

## **TEXT BOOKS:**

1. L.M. Prasad, Organisational Behaviour – Sultan Chand

2. Tripathi, Organisational Behaviour – Sultan Chand
3. C.B. Gupta, Organisational Behaviour, Margham Publications
4. Dr. Niraj Kumar, (2010). Organisational Behaviour, Himalaya Publications.
5. Dr. P. Subba Rao, (2009). Organisational Behaviour, Himalaya Publications.

**BOOKS FOR REFERENCE:**

1. Jayshankar, Organisational Behaviour, Margham Publications, Chennai.
2. Stephen P. Robbins (Sep 2009). Organization Behaviour, Pearson Education.
3. Fred Luthans, (2005). Organization Behaviour, McGraw Hills.
4. Rajavel. N - Management of Higher Educational Institutions – Neha Publishers & Distributors.

**E-LEARNING RESOURCES:**

1. <https://www.slideshare.net/rajasshrie1/chapter-1-ob-38248150>
2. <https://www.slideshare.net/hameedrehman96/organizational-behavior-full-course-notes-ppt>
3. <https://www.slideshare.net/mermade07/organizational-behavior>
4. <https://www.slideshare.net/sumanpoudel18/mba-1s-sem-organisational-behaviour-notes>

**MAPPING-COURSE OUTCOME WITH PROGRAMME SPECIFIC OUTCOME (CO-PSO)**

CO	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
CO 1	0	3	3	3	2
CO 2	1	2	3	3	3
CO 3	2	2	3	2	2
CO 4	3	3	3	3	2
CO 5	2	2	3	2	2
AV	1.6	2.4s	3	2.6	2.2

**KEY: PEDAGOGY (TEACHING METHODOLOGY):** Lecture method, Brainstorming, Role Play, Case study, Panel discussion.

**QUESTION PAPER PATTERN END SEMESTER EXAMINATION**

<b>Knowledge Level</b>	<b>Section</b>	<b>Word Limit</b>	<b>Marks</b>	<b>Total</b>	<b>Special Instructions if Any</b>
K1 & K2 (Understanding)	Section A  Multiple Choice Questions  15 questions * 2	Correct Choice	30	75	
K3 & K4 (Apply and Analyse level)	Section B  (5 out of 7 questions)  5 marks	Short answers appro 500  words	25		
K4 , K5, K6 ( Analyse, evaluate and Create level)	Section C (1 out of 3 questions) 10 marks compulsory question Marks	Elaborate answers Appro1000 words	20		

## ADVANCED FINANCIAL MANAGEMENT

**TOTALHOURS:90**

**SUBCODE:**

**CREDIT:4**

**L-T-P:60-30**

### **COURSE OBJECTIVES**

**CO 1** – To make them understand the fundamental of financial management

**CO 2** – To impart knowledge on the various theories of capital structure and cost of capital

**CO 3** – To elicit knowledge on various sources of finance

**CO 4** – To explain the role of finance manager in Investment, financing and dividend decision making

**CO 5** – To make them study about Leverage and its significance in decision making

**COURSE OUTCOMES:** on completion of the course the students will be able to...

<b>CO No.</b>	<b>CO Statement</b>
CO1	Understanding the role of Finance Manager in the present scenario
CO2	Acquire knowledge in the determination of optimum capital structure
CO3	Identify and discuss various short and long term sources of Finance
CO4	Ensure financial discipline in Investment, Financing and Dividend decisions
CO5	Ability to apply the risk-return implications of Leverage

# SYLLABUS

## Unit 1 (15 Hours)

### Introduction: (Theory & Problems)

- 1.1 Nature and Scope of Financial Management
- 1.2 Definition, Scope of Corporate Finance
- 1.3 Functions of Financial Management
- 1.4 Objectives of Firm- Profit Maximization, Wealth Maximization, Value Maximization
- 1.5 Time Value of Money – Overview of the concept and its application in Financial Management
- 1.6 Cost of Capital
- 1.7 Meaning, Significance and Concepts of Cost of Capital
- 1.8 Cost of Debt, Preference Shares, Equity Shares and Retained Earnings
- 1.9 Determination of Cost of Capital - Weighted Average Cost of Capital
- 1.10 CAPM

## Unit 2 (20 Hours)

### Long Term Financing Decision:(Theory & Problems)

- 2.1 Sources of Long Term Finance
- 2.2 Methods of Raising Long Term Finance
- 2.3 Capital Structure
- 2.4 Designing Capital Structure: EBIT-EPS Approach, Valuation Approach, Cash Flow Approach
- 2.5 Practical Consideration in Determining Capital Structure
- 2.6 Optimal Capital Structure
- 2.7 Valuation of Securities and Bonds

## Unit 3 (20 Hours)

### Investment Decision :(Theory & Problems)

- 3.1 Nature and Types of Investment Decisions
- 3.2 Investment Evaluation Criteria
- 3.3 Non-Discounted Cash Flow Techniques
- 3.4 Discounted Cash Flow Techniques
- 3.5 Capital Rationing and Mutually Exclusive Projects
- 3.6 Risk Analysis in Capital Budgeting
- 3.7 Probability Assignment
- 3.8 Certainty Equivalent
- 3.9 Sensitivity Analysis

## **Unit 4 (20 Hours)**

### **Working Capital Management (Theory & Problems)**

#### 4.1 Meaning, Significance and Kinds of Working Capital

4.2 Management of Working Capital - Factors Determining Working Capital - Estimation of Working Capital Requirement

4.3 Cash Management – Motive of Holding Cash - Cash Budgeting; Cash Collections and Disbursement - Options and Strategies for Investing and Managing Surplus cash

4.4 Inventory Management – Benefits of Holding Inventory, Risk and Cost of Holding Inventories - Objectives of Inventory Management, Tools and Techniques of Inventory Management

4.5 Credit Management – Cost of Maintenance of Accounts Receivables, Forecasting the Receivables, Terms of Payments - Credit Policy, Credit Evaluation, Credit Granting, Collection Policy - Controls of Accounts Receivables

## **Unit 5 (15 Hours)**

### **Dividend Policy (Theory & Problems)**

#### 5.1 Factors Determining the Dividend Policy of a Firm

#### 5.2 Types of Dividend

#### 5.3 Theories of dividend policy – Walter’s model, Gordon’s model, MM Hypothesis

#### 5.4 Legal Procedures and Tax Aspects of Dividend.

### **Theory – 40: Problems – 60**

#### **TEXT BOOKS:**

1. Dr. S.N. Maheshwari, (2010). Financial Management, Sultan Chand Co. Ltd., New Delhi.
2. A. Murthy, (2010). Financial Management, Margham Publications
3. Maheshwari S.N, (2017). Financial Management, Sultan Chand & Sons, New Delhi.
4. Sharma Gupta, (2010). Financial Management, Kalyani Publishers, Chennai.
5. Pandey I.M, (2010). Financial Management, Vikas Publishing House Pvt Ltd.



### **BOOKS FOR REFERENCE:**

1. Van Horne J,(2002). Financial Management&Policy,Pearson Education, Delhi
2. PrasannaChandra,(2002).Financial Management Theory and Practice.
3. Awadhesh Pratap Singh, Devi Ahilya, Rani Durgavati Vishwavidyalaya, Dr. Harisingh Gour, Barkatullah, Jiwaji,(1.1.2018). Sahitya Bhawan Publications.
4. Prasanna Chandra,(April 2019).Financial Management,Theory and Practice,10th edition
5. Dr. S.P.Gupta ,(Jan2018). Advanced Financial Management, Sahitya Bhawan Publications.

### **E-LEARNING RESOURCES:**

1. [https://www.icsi.edu/media/webmodules/Final\\_FSMPartIandII3052018.pdf](https://www.icsi.edu/media/webmodules/Final_FSMPartIandII3052018.pdf)(refer part1)
2. [https://icmai.in/upload/Students/Syllabus-2012/Study\\_Material\\_New/Inter-Paper8-Revised.pdf](https://icmai.in/upload/Students/Syllabus-2012/Study_Material_New/Inter-Paper8-Revised.pdf) (refer sectionb)
3. <https://www.slideshare.net/niaz007/financial-management-complete-note-for-bba>
4. <https://www.slideshare.net/Mathrushri/financial-management-5129696>

### **MAPPING-COURSE OUTCOME WITH PROGRAMME SPECIFIC OUTCOME(CO-PSO)**

CO	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
CO 1	3	2	1	0	2
CO 2	2	2	1	0	1
CO 3	3	3	2	0	1
CO 4	3	2	3	1	2
CO 5	2	1	3	0	2
AV	2.6	2	2	0.2	1.6

**KEY: PEDAGOGY (TEACHING METHODOLOGY):** Lecture **method, Problem solving and Discussion method.**

## QUESTION PAPER PATTERN END SEMESTER EXAMINATION

<b>Knowledge Level</b>	<b>Section</b>	<b>Word Limit</b>	<b>Marks</b>	<b>Total</b>	<b>Special Instructions if Any</b>
K1 & K2 (Understanding)	Section A  Multiple Choice Questions  15 questions * 2	Correct Choice	30	75	
K3 & K4 (Apply and Analyse level)	Section B  (5 out of 7 questions)  5 marks	Short answers approx. 500 words	25		
K4, K5, K6 (Analyse, evaluate and Create level)	Section C (1 out of 3 questions) 10 marks compulsory question marks	Elaborate answers Appro 1000 words	20		

## CUSTOMER RELATIONSHIP MANAGEMENT

**TOTALHOURS:90**

**SUBCODE:**

**CREDIT:3**

**L-T-P:70-20**

### COURSE OBJECTIVES

- CO 1 – To equip the students with a sound foundation of CRM concepts
- CO 2 - To explain the CRM process and its importance to consumers and Companies
- CO 3 – To impart knowledge on ECRM and its implementation process
- CO 4 – To elicit knowledge on various strategies adopted by the Organization to build relationships
- CO 5 – To make them understand the role and future of CRM in the modern business world

**COURSE OUTCOMES:** on completion of the course the students will be able to...

CO No.	CO Statement
CO1	Understand the CRM concepts and best practices
CO2	Evaluate the benefits of CRM to companies and consumers
CO3	Identify the significance of technology for CRM and how to choose the right technology for CRM
CO4	Analyze the importance of shifting from a short term customer transaction based mode of operation to a long- termrelationship mode
CO5	Know to apply CRM best practices successfully for long-term profitability

# SYLLABUS

## UNIT 1: Fundamental concepts in Relationship Marketing (12 hours)

- 1.1 Definition, characteristics of Relationship Marketing, Customer relationship and Categorizing Relationship
- 1.2 Relationship Economics, The Relationship Ladder and the Relationship life cycle
- 1.3 Relationship Drivers

## UNIT 2 : Introduction to CRM

(15 hours)

- 2.1 Definition of CRM, purpose and benefits of CRM, tangible components of CRM
- 2.2 Need for CRM, Elements, Types and models of CRM
- 2.3 Difference between RM and CRM, Important business constructs related to CRM- Customer life time value (CLV), Second lifetime value (SLTV), privacy, Customization and Personalization and Recency, frequency and monetary value

## UNIT 3 : Customer Acquisition

(12 hours)

- 3.1 Customer life cycle
- 3.2 Customer value estimates
- 3.3 Key performance indicators of customer acquisition programmes

## UNIT 4 : Customer portfolio management

(12 hours)

- 4.1 Basic disciplines for CPM
- 4.2 Strategically significant customers
- 4.3 The seven core customer management strategies

## UNIT 5 : Customer retention and loyalty

(15 hours)

- 5.1 Economies of customer retention
- 5.2 Strategies for customer retention
- 5.3 Types of Customer loyalty

## TEXT BOOKS

1. Peeru Hameed and A.Sagadevan,(2010) ‘Customer Relationship Management – A step- by-step Approach’ Vikas Publishing House Pvt. Ltd.
2. Sheela Rani, (2010) ‘Customer Relationship Management’, Margham Publication.
3. Jagdesh N Seth “ Handbook of Relationship Marketing” ResponseBooks
4. Anderson,“CustomerRelationshipManagement”, TaTaMcGrahahillHigher Education
5. Shainesh G and Jagdish N Sheth, (2006).-Customer Relationship Management - Mac Millan.

## BOOKS FOR REFERENCE:

1. Roger J. Baran, Robert J. Galka, Daniel P. Strunk, (2011). 'Customer Relationship Management' Cengage Learning.
2. Nisha Bansal and Preethi Chauhan, (2012). 'Customer Relationship Management', Vrinda Publications Pvt. Ltd.
3. Francis Buttle, (2011). "Customer Relationship Management" – Concepts and Technologies', Elsevier
4. John Egan, 'Relationship Marketing, Exploring Relation Strategies in Marketing', Prentice Hall.
5. John Anton "Customer relationship Management" Prentice Hall

## E-LEARNING RESOURCES

1. <https://www.slideshare.net/PriyaRamalingam5493/customer-relationship-management-61314084>
2. <https://www.slideshare.net/HiteshSrivastava2/crm-49898339>
3. <https://www.slideshare.net/charanreddy589/customer-relationship-management-14010865>

## MAPPING-COURSE OUTCOME WITH PROGRAMME SPECIFIC OUTCOME(CO-PSO)

CO	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
CO 1	3	2	1	0	1
CO 2	3	3	2	1	2
CO 3	1	2	2	3	2
CO 4	1	2	1	0	1
CO 5	2	2	3	1	2
AV	2	2.4	1.8	1	1.6

**KEY: PEDAGOGY (TEACHING METHODOLOGY):** Lecture method, Seminar, Survey and Market studies method, Symposium.

## QUESTION PAPER PATTERN END SEMESTER EXAMINATION

Knowledge Level	Section	Word Limit	Marks	Total	Special Instructions if Any
K1 & K2 (Understanding)	Section A  Multiple Choice Questions  15 questions * 2	Correct Choice	30	75	
K3 & K4 (Apply and Analyse level)	Section B (5 out of 7 questions) 5 marks	Short answers appro 500 words	25		
K4 , K5, K6 (Analyse, evaluate and Create level)	Section C (1 out of 3 questions) 10 marks compulsory question marks	Elaborate answers Appro 1000 words	20		

## FINANCIAL MARKETS AND SERVICES

**TOTALHOURS:66**

**SUBCODE:**

**CREDIT:3**

**L-T-P:50-16**

### **COURSE OBJECTIVES**

- CO1 - To enable the students to understand various Financial Instruments.
- CO2 - To impart knowledge of SEBI in security trading and Stock Market Indices
- CO3 - To understand the Merchant banking Factoring and Venture capital companies in India.
- CO4 - To learn about the clearing procedure of stock exchanges in India.
- CO5 - To know about derivative markets

**COURSE OUTCOMES:** on completion of the course the students will be able to...

<b>CO No.</b>	<b>CO Statement</b>
CO1	Understand financial markets and its segment
CO2	determine the capital markets functions
CO3	Acquires knowledge of derivative market and its application in India
CO4	Express the proficiency stock market system
CO5	Ability to utilize financial services like merchant banking, leasing, and mutual funds

## **SYLLABUS**

### **Unit: 1 Introduction** (12 hours)

- 1.1 An overview of Financial Markets
- 1.2 Legal and Regulatory framework
- 1.3 Various segments of financial markets

### **Unit: 2 Financial Market & Intermediaries** (12 hours)

- 2.1 Capital Market – Structure – characteristics
- 2.2 primary, secondary markets
- 2.3 Market intermediaries – stock brokers, underwriters – Depositories – credit rating agencies .  
CRISIL, ICRA & CARE

### **Unit: 3 Stock market** (12 hours)

- 3.1. Stock market system, trading listing regulation of stock market operations
- 3.2. NSE
- 3.3. OTC, on-line trading system
- 3.4. SEBI guidelines for capital issues-pricing-insider trading- investor protection- SEBI KYC guidelines

### **Unit: 4 Derivative markets & financial instruments** (15 hours)

- 4.1 Derivative markets
- 4.2 options and futures , Trading system
- 4.3 pricing derivatives
- 4.4 Risk hedging through derivative
- 4.5 Derivative markets in India–its regulation

### **Unit: 5 Merchant banking & Financial services** (15 hours)

- 5.1. Financial services Overview,
- 5.2. Merchant banking - Leasing, factoring, securitization venture Capital financing and mutual funds

## **TEXT BOOKS**

1. B.Santhanam, (Sep.2006).Financial Services (Indian Financial System),Margham Publications,5th Edition
2. ThummuluriSiddaiah, (2014). Financial Services – Pearson Education, 4th Edition.
3. H.R. Machiraju, (2002). Indian Financial System, <sup>2nd</sup> Ed, Vikas
4. S.Gurusamy,Essentials of Financial Services , (2018). Vijay Nicole Imprints



Pvt.,Ltd., Chennai.3rd Edition.

5. S. Gurusamy – Financial Markets and Institutions – McGraw Hill Education.

### **BOOKS FOR REFERENCE:**

1. M.Y. Khan, (2004). “Financial Services”, Tata McGraw Hill,
2. D.Joseph QAnbarasu, V.K.Boominathan, P.Manoharan, G.Gnanaraj, (2003)Sultan Chand & Sons, New Delhi. Financial Services, First Edition
3. K. Sasidharan, Alex Mathews, (2010). “Financial Services”, Tata McGraw Hill,
4. B.S.Bhatia, G. S. Batra, (2008). “Management of Financial Services, Deep and Deep Publications (Pvt) Ltd.,
5. P. Pandian, Financial Services and Markets, Vikas Publishing House

### **E-LEARNING RESOURCES**

1. <http://14.139.185.6/website/SDE/sde168.pdf>
2. <https://www.slideshare.net/VishnuRajendran11/financial-market-and-services>
3. <https://www.slideshare.net/sushmasrinivasa/financial-market-services4>
4. <https://www.icsi.edu/media/webmodules/FINAL%20SLCM%20BOOK%2014-02-2020.pdf>
5. <https://www.slideshare.net/mohammedumair/financial-markets-86593302>

### **MAPPING-COURSE OUTCOME WITH PROGRAMME SPECIFIC OUTCOME(CO –PSO)**

CO	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
CO 1	3	2	3	3	2
CO 2	3	3	3	3	3
CO 3	3	3	3	2	2
CO 4	3	3	3	3	2
CO 5	3	3	3	3	2
AV	3	2.8	3	2.8	2.2

**KEY: PEDAGOGY (TEACHING METHODOLOGY):** Lecture method,

Seminar, Heuristic Method.

## QUESTION PAPER PATTERN END SEMESTER EXAMINATION

<b>Knowledge Level</b>	<b>Section</b>	<b>Word Limit</b>	<b>Marks</b>	<b>Total</b>	<b>Special Instructions if Any</b>
K1 & K2 (Understanding)	Section A Multiple Choice Questions 15 questions * 2	Correct Choice	30	75	
K3 & K4 (Apply and Analyse level)	Section B(5 out of 7 questions) 5 marks	Short answers appro 500 words	25		
K4 , K5, K6 (Analyse, evaluate and Createlevel)	Section C (1 out of 3 questions) 10 marks compulsory question marks	Elaborate answers Appro 1000 words	20		

## **CORE PRACTICAL PROJECT & VIVA VOCE**

### **COURSE OBJECTIVES**

- To create research ability among the students in writing report on some current issues of the economy and curriculum.
- To explore field of study
- To enable the students to use some statistical techniques in practice
- To make students understand the need and scope of the study
- To make the students develop confidence with them while presenting and answering any question on their topic

### **COURSE OUTCOME:**

- CO 1- Understand the significance of the selected field of study and define the problem systematically
- CO 2- Acquire practical knowledge to framing objectives, methodology of the study
- CO 3- Know the theoretical background of the study and understand the profile of the selected field.
- CO 4- Analyze the data systematically by using various statistical tools.
- CO 5- List out the findings of the study to overcome the selected problem

### **I. Key Elements:**

1. Should be the independent work of the students
2. Topics can be the interest of the students
3. Supervisor will be assigned to the students to guide them for the completion of the project
4. Page Limit: 120 pages, Times New Roman, size 12, with 1.5 line space, A4 sheets
5. The report copy will include Certificate of the Supervisor, Declaration and Acknowledgement
6. Presentation of the Report – format
  - Chapter 1 - Introduction - to include background of the study, objectives, Methodology, limitation of the study and chapter scheme
  - Chapter 2 – Review of literature
  - Chapter 3 – Theoretical aspects of the study
  - Chapter 4 – Data analysis
  - Chapter 5 – Suggestions and conclusion
7. At the end of the project 'Bibliography' must be given in Alphabetical/Chronological order and necessary appendix may be added.
8. Submission: Each student may prepare two soft bound copies of the report, one for her and one copy to be submitted to the Head of the Department duly signed by the supervisor, on Scheduled date. Two DVD is to be prepared by the students- one to Controller office and one to the PG library mentioning all the details in the top of the DVD- Reg. no, name, topic, month and year of submission.
9. Guidelines for Evaluation: There will be double valuation for the Dissertation by the supervisor and an external examiner. The student will appear for viva -voce before a panel comprising External Examiner, Supervisor and Head-In-charge of the Department.
10. Project Report - 75 Marks Viva Voce - 25 Marks

## PREScribed AREAS FOR THE STUDY

- Human ResourceManagement
- Marketing
- Finance
- Entrepreneurialdevelopment
- Social and EconomicProblems

## MAPPING-COURSE OUTCOME WITH PROGRAMME SPECIFIC OUTCOME(CO –PSO)

CO	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
CO 1	0	0	3	3	3
CO 2	0	0	3	2	3
CO 3	0	0	3	1	3
CO 4	0	0	3	2	3
CO 5	3	0	3	2	3
AV	0.6	0	3	2	3

**KEY:** PEDAGOGY (TEACHING METHODOLOGY): Survey and Discussion method

## QUESTION PAPER PATTERN END SEMESTER EXAMINATION

Knowledge Level	Section	Word Limit	Marks	Total	Special Instructions if Any
K3, K4, K5 andK6 (Apply, Analyse, Evaluate,Create)	Viva- Voce	-	100	100	

## **Minutes of the BOS**

Board of Studies Meeting Held on 18/02/21

### **M.Com.,(General)**

It was resolved in the Board meeting held on **18/02/21 @1 pm**, to give effect to the following changes in the existing syllabus for M.Com , so as to update the syllabus with the latest developments in the related fields.

As Recommended by the BOS Members, the syllabus content for III & IV Semester have been changed into bulletin points

#### **III SEMETER:**

**Entrepreneurial Development:** – Recent like Start –up, Role of Incubators have been included in Unit – V.

**Human Resource Management:** Entire Content has been restructured.

**Research Methodology:** In Unit V – Research Ethics and Plagiarism are included.

#### **IV SEMESTER:**

**Organizational Behavior:** Entire content has been restructured.

**Advanced Financial Management:** Entire content has been restructured.

**Customer Relationship Management:** Last three units have been changed and also Unit 1 & Unit 2 interchanged.

**Project:** Procedures for Project Report Presentation have been incorporated.

**ShrimathiDevkunvarNanalal BhattVaishnav**  
**College for Women (Autonomous)**  
**Re-accredited with “A+” Grade by**  
**NAAC Amendments in theregulations**  
**from 2020 – 2021 onwards**

**PG Changes in Part-II**

**Semester – I**

Title	Internal Marks	External Marks	Credits
Skill based elective-Teaching Skills	50	-	3

**Semester – II**

Title	Internal Marks	External Marks	Credits
Soft Skills – SWAYAM (MOOC)	50	-	4

**Semester –III**

Title	Internal Marks	External Marks	Credits
Skill based elective -Research Skills	50	-	3

**Semester –IV**

Title	Internal Marks	External Marks	Credits
Extra Disciplinary– SWAYAM (MOOC)	50	-	4




**SHRIMATHI DEVKUNVAR NANALAL BHATT VAISHNAV  
COLLEGE FOR WOMEN (AUTONOMOUS)**

**CHROMEPET, CHENNAI - 600 044**


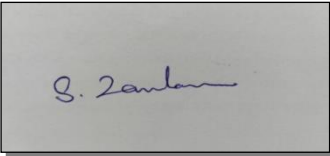
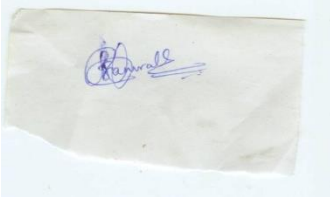
**POST GRADUATE DEPARTMENT OF COMMERCE  
MINUTES OF THE BOARD OF STUDIES**



The Board of Studies meeting of the M.Com General Department was held on 18.2.2021 at 1 PM in the college premises. The Chairperson of Board welcomed the gathering and proceeded with agenda for discussion. The members of the Board

<b>S. No.</b>	<b>Name of the Members Designation and address</b>	<b>Role in BOS</b>	<b>Signature</b>
1.	Dr. S. SUBBULAKSHMI Associate professor, PG Department of Commerce, ShrimathiDevkunvar Nanalal Bhatt Vaishnav College for Women, Chromepet, Chennai - 44	<b>Chairperson</b>	
2.	Dr. A.S. SARANYA, Associate professor, Head, Department of Commerce, Ethiraj College For Women,  Chennai - 600 008  saranya_as@ethirajcollege.ed u.in	<b>University Nominee</b>	

present were



<p>3.</p>	<p>Dr.R.PADMAJA Associate professor &amp; Head,  Department of Commerce, DKM College for Women, (Autonomous), Vellore-1 Thiruvalluvar University, rally_padmaja@yahoo.com</p>	<p><b>Other University</b>  <b>Subject Expert</b></p>	
<p>4.</p>	<p>Dr. S.TAMILARASI, Associate professor, Department of Commerce, SRM Institute of Science and technology, Faculty of Science and Humanities Kattankulatur, Chennai  <a href="mailto:tamilars2@srmist.edu.in">tamilars2@srmist.edu.in</a></p>	<p><b>Other University</b>  <b>Subject Expert</b></p>	
<p>5.</p>	<p>R. ANURADHA, Partner @ GRNK &amp;  Associates, Practicing Company Secretaries, T.Nagar, Chennai anuradharcs@gmail.com</p>	<p><b>Industry Expert</b></p>	

6.	Ms. Punithavathy E Assistant Professor Department of Computer Applications Madras Christian College Chennai <a href="mailto:punith.ellappan@gmail.com">punith.ellappan@gmail.com</a>		
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Resolved to recommend to the academic council the following changes (if any) in the syllabus, the regulations, question paper pattern, internal assessment component for **M.Com (General)** degree to be approved.