



ANNAMALAI UNIVERSITY

307. M.COM.

Programme Structure and Scheme of Examination (under CBCS)
(Applicable to the candidates admitted in Affiliated Colleges
for the academic year 2022 -2023 ONLY)

Course ode	Study Components & Course Title	Hours/Week	Credit	Maximum Marks		
				CIA	ESE	Total
SEMESTER – I						
22PCOMC11	Core Course - I : Strategic Financial Management	6	4	25	75	100
22PCOMC12	Core Course - II : Managerial Economics	6	4	25	75	100
22PCOMC13	Core Course – III : Advanced Business Statistics	5	4	25	75	100
22PCOMC14	Core Course – IV : Merchant Banking and Financial Services	5	4	25	75	100
22PCOME15	Core Elective – I	5	3	25	75	100
22PCOMO16	Open Elective – I	3	3	25	75	100
	Total	30	22			600
SEMESTER – II						
22PCOMC21	Core Course - V : Accounting for Managers	6	4	25	75	100
22PCOMC22	Core Course - VI : Income Tax Law and Practice	6	4	25	75	100
22PCOMC23	Core Course - VII : Security Analysis and Portfolio Management	6	4	25	75	100
22PCOMC24	Core Course - VIII : Digital Banking	5	3	25	75	100
22PCOME25	Core Elective – II	5	3	25	75	100
22PFLDC26	Field Study	-	3	25	75	100
22PHUMR27	Compulsory Course: Human Rights	2	2	25	75	100
	Total	30	23			700
SEMESTER – III						
22PCOMC31	Core IX: Advanced Corporate Accounting	5	4	25	75	100
22PCOMC32	Core X: Goods and Service Tax	5	4	25	75	100
22PCOMC33	Core XI: Research Methodology	5	4	25	75	100
22PCOMC34	Core XII: Financial Markets and Institutions	5	4	25	75	100
22PCOME35	Core Elective – III	5	3	25	75	100
22PCOMO36	Open Elective – II	5	3	25	75	100
	MOOC Courses					
	Total	30	22			600

SEMESTER – IV						
22PCOMC41	Core XIII: Applied Costing	6	5	25	75	100
22PCOMC42	Core XIV: Insurance and Risk Management	6	5	25	75	100
22PCOMC43	Core XV: Business Ethics and Corporate Governance	6	5	25	75	100
22PCOMD44	Core Project	6	5	25	75	100
22PCOME45	Core Elective – IV	6	3	25	75	100
Total		30	23			500
Grand Total		120	90			2400

List of Core Electives
[Internal Elective for Same Major Students]
(Choose 1 out of 3 in each Semester)

Semester	Course Code	Course Title	H/W	C	CIA	ESE	Total
I	22PCOME15-1	Organisational Behaviour	5	3	25	75	100
	22PCOME15-2	Human Resource Management	5	3	25	75	100
	22PCOME15-3	Banking and Insurance	5	3	25	75	100
II	22PCOME25-1	Management Information System	5	3	25	75	100
	22PCOME25-2	Customer Relationship Management	5	3	25	75	100
	22PCOME25-3	Business Environment	5	3	25	75	100
III	22PCOME35-1	Capital Markets	5	3	25	75	100
	22PCOME35-2	Financial Derivatives	5	3	25	75	100
	22PCOME35-3	Business Analytics	5	3	25	75	100
IV	22PCOME45-1	Contemporary Legal Frame Work	6	3	25	75	100
	22PCOME45-2	International Finance and Foreign Exchange	6	3	25	75	100
	22PCOME45-3	Retail Management	6	3	25	75	100

List of Open Electives
[External Elective for Other Major Students – Inter/Multi Disciplinary Courses]
(Choose 1 out of 3 in each Semester)

Semester	Course Code	Course Title	H/W	C	CIA	ESE	Total
I	22PCOMO16-1	Basic Accounting	3	3	25	75	100
	22PCOMO16-2	Stock Market Investing	3	3	25	75	100
	22PCOMO16-3	Services Marketing	3	3	25	75	100
III	22PCOMO36-1	Business Communication and Reporting	5	3	25	75	100
	22PCOMO36-2	Secretarial Practice	5	3	25	75	100
	22PCOMO36-3	Project Finance and Management	5	3	25	75	100

SEMESTER - I CORE - I	22PCOMC11: STRATEGIC FINANCIAL MANAGEMENT	CREDITS: 4 HOURS:6/W
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COURSE OBJECTIVES

- 1) To have the understanding of the functions of finance management
- 2) To expand the awareness of long term sources of funds.
- 3) To facilitate the students to the understanding of capital structure and leverage
- 4) To bring subject knowledge about capital investment decision among the students.
- 5) To let students to be acquainted with the subject of working capital management.

Unit 1

Financial Management - Functions - Goals of Financial Management - Maximization Vs. optimizations - Time value of money - Risk-return trade off.

Unit 2

Management of funds - Long term sources - shares and Debentures - Convertible securities and Term Loans - Working Capital financing - Sources and approaches- Bank credit-Basic principles and methods of assessment- Other sources of short term finance Operating environment of working capital

Unit 3

Capital structure planning: Concepts of cost of capital - cost of equity, debt, retained earning - Weighted average cost of capital - Capital structure theories - Net income, Net operating income, MM and Traditional Theories - Leverage - Types and significance. Dividend policy and practices - Dividend policies - Factors affecting dividend decision - Dividend theories - Graham, Gordon, Walter and MM Theories.

Unit 4

Investment Decision : The Capital Budgeting Process, Cash flow Estimation, Payback Period Method, Accounting Rate of Return, Net Present Value (NPV), Net Terminal Value, Internal Rate of Return (IRR), Profitability Index, Capital budgeting under Risk – Certainty Equivalent Approach and Risk Adjusted Discount Rate.

Unit 5

Working capital management-working capital cycle-forecasting of working capital requirements- Factors influencing working capital-Management of inventory, cash and accounts receivables- payables management-credit and collection policies.

Note: The proportion between Theory and Problems shall be 60:40

COURSE OUTCOMES

- 1) After studied Unit-1, the student will be able to understand the functions of finance Management.
- 2) After studied Unit-2, the student will be able to know about the long term sources of funds and environment of working capital.
- 3) After studied Unit-3, the student will be able to gain information about capital structure and leverage
- 4) After studied Unit-4, the student will be able to gain knowledge about capital investment decision
- 5) After studied Unit-5, the student will be able to be acquainted with on the subject of working capital Management.

Text Books

- 1) I M Pandey, Financial Management, Vikas Publishing House Pvt Ltd.
- 2) John H Hampton, Financial Decision Making, Prentice Hall of India Ltd.

supplementary Readings

- 1) Prasanna Chandra, Financial Management, Tata McGraw Hill Publishing Company Limited.
- 2) M.Y.Khan and P.K.Jain, Financial Management, Tata McGraw Hill Publishing Company Limited.
- 3) P.V.Ratnam, Financial Management Theory, Problems and Solutions, Kitab Mahal.
- 4) Corporate Laws and Secretarial Practice –Sultan Chand and Sons, New Delhi.
- 5) N.D.Kapoor, Dr.G.K.Kapoor Corporate Laws and Secretarial Practice, Premier Book Company, New Delhi.

SEMESTER - I CORE - II	22PCOMC12: MANAGERIAL ECONOMICS	CREDITS: 4 HOURS:6/W
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COURSE OBJECTIVES

- 1) To enable the students to know the scope and application of managerial economics.
- 2) To knowledge the students to know the managerial use of production function.
- 3) To study about a different marketing structures.
- 4) To know about profit planning and forecasting.
- 5) To study on business cycle and policies.

Unit 1

Managerial Economics – meaning, nature, scope and application – relationship with other discipline – role of managerial economist – demand analysis – demand determinants – forecasting and techniques.

Unit 2

Production function – managerial use of production function – supply analysis – law of supply – managerial uses of supply curve. Cost concepts, classification & determinants – cost output relationship – economics of scale – cost control and cost reduction.

Unit 3

Price and output decision under different marketing structures – perfect competition, monopoly, oligopoly & monopolistic competition – price discrimination – pricing objectives, policies, strategies and methods – price differentials-price forecasting.

Unit 4

Profit – nature & concept – profit planning, policies and forecasting – profit theories – measurement of profit – interest – rent and theories.

Unit 5

Business cycle and policies – economic forecasting of business – input output analysis – national income – accounting and measurement.

COURSE OUTCOMES

On successful completion of the subject, the students acquired knowledge about;

1. The scope and application of managerial economics.
2. Managerial use of production function.
3. Different marketing structures.
4. Profit planning and forecasting.
5. Business cycle and policies.

Text Books

- 1) Joel Dean, Managerial Economics – Prentice Hall, New York.
- 2) Mehta P.L. – Managerial Economics – Sultan Chand and Sons, New Delhi.
- 3) Varshney and Maheswari – Managerial Economics – Sultan Chand and Sons, New Delhi.
- 4) Gupta G.S – Managerial Economics – Tata McGraw Hill, New Delhi.
- 5) Mithani D.M – Managerial Economics - Himalaya Publishing House, Mumbai.
- 6) Dwivedi D.N. – Managerial Economics Vikas Publishing house P.Ltd, New Delhi.
- 7) Cauvery, SudhaNayak and Others - Managerial Economics – S.Chand and Sons. New Delhi.
- 8) H. Craig Petersen, W. Cris Lewis, Managerial Economics, 4th Edition, Pearson Education.

SEMESTER - I CORE – III	22PCOMC13: ADVANCED BUSINESS STATISTICS	CREDITS: 4 HOURS:5/W
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COURSE OBJECTIVES

- 1) To enhance the students to know about multiple correlation and multiple regression.
- 2) To extend the knowledge of technique of probability.
- 3) To facilitate the students to have the deep knowledge on sampling methods, proportions-large and small samples- Z test and T test.
- 4) To bring the students to get information about chi square test.
- 5) To know about F-Test and ANOVA.

Unit 1

Partial correlation – partial correlation coefficient – partial correlation in case of four variables – multiple correlation – multiple regression.

Unit 2

Theory of probability – probability rules – Bayes theorem – probability – characteristics and application of binomial, poisson and normal distribution.

Unit 3

Sampling – sampling methods – sampling error and standard error – relationship between sample size and standard error. Testing hypothesis – testing of means and proportions – large and small samples – Z test and T test.

Unit 4

Chi square test - characteristics and application – test of goodness of fit and test of independence – test of homogeneity.

Unit 5

F test – testing equality of population variances analysis of variance - one way and two way classification.

Note : The proportion between theory and problems shall be 20:80

COURSE OUTCOMES

On successful completion of the subject, the students acquired knowledge about;

- 1) Partial and Multiple correlations.
- 2) Probability and Binomial distribution.
- 3) Sampling, Hypothesis, Z Test and T Test.
- 4) Application of Chi – square test.
- 5) Analysis of variance and F test.

Text Books

- 1) S P Gupta, Statistical methods, Sultan Chands & Sons. S P Gupta, Statistical methods, Sultan Chands & Sons.
- 2) D C Samcheri and V K Kapoor, business statistics, Sultan Chand and Sons, New Delhi.

Supplementary Readings

- 1) J.K. Sharma, Business Statistics - Pearson Education.
- 2) Richard I Levin and David S, Rubit, statistics for management, 7th Edition Pearson education New Delhi, 2002.
- 3) Business statistics and operations research, Dr. D. Joseph Anbarasu, Lintech press Trichy.

SEMESTER - I CORE – IV	22PCOMC14: MERCHANT BANKING AND FINANCIAL SERVICES	CREDITS: 4 HOURS:5/W
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COURSE OBJECTIVES

To enable student

- 1) Understand the modes of issuing securities
- 2) Acquire financial evaluation technique of leasing and hire purchase

Unit 1: MERCHANT BANKING

Introduction – An Over view of Indian Financial System – Merchant Banking in India – Recent Developments and Challenges ahead – Institutional Structure – Functions of Merchant Bank - Legal and Regulatory Framework – Relevant Provisions of Companies Act- SERA- SEBI guidelines- FEMA, etc. - Relation with Stock Exchanges and OTCEI.

UNIT 2: ISSUE MANAGEMENT

Role of Merchant Banker in Appraisal of Projects, Designing Capital Structure and Instruments – Issue Pricing – Book Building – Preparation of Prospectus Selection of Bankers, Advertising

Consultants, etc. - Role of Registrars –Bankers to the Issue, Underwriters, and Brokers. – Offer for Sale – Green Shoe Option – E-IPO, Private Placement – Bought out Deals – Placement with FIs, MFs, FIIs, etc. Off - Shore Issues. – Issue Marketing – Advertising Strategies – NRI Marketing – Post Issue Activities.

Unit 3: OTHER FEE BASED SERVICES

Mergers and Acquisitions – Portfolio Management Services – Credit Syndication – Credit Rating –Mutual Funds - Business Valuation.

UNIT 4: FUND BASED FINANCIAL SERVICES

Leasing and Hire Purchasing – Basics of Leasing and Hire purchasing – Financial Evaluation.

UNIT 5: OTHER FUND BASED FINANCIAL SERVICES

Consumer Credit – Credit Cards – Real Estate Financing – Bills Discounting – factoringandForfaiting – Venture Capital.

COURSE OUTCOMES

- 1) Good knowledge on merchant banking activities

Text Books

- 1) M.Y.Khan, Financial Services, Tata McGraw-Hill, 12th Edition, 2012
- 2) Nalini Prava Tripathy, Financial Services, PHI Learning, 2011.

Supplementary Readings

- 1) Machiraju, Indian Financial System, Vikas Publishing House, 2nd Edition, 2010.
- 2) J.C.Verma, A Manual of Merchant Banking, Bharath Publishing House, New Delhi,
- 3) Varshney P.N. & Mittal D.K., Indian Financial System, Sultan Chand & Sons, NewDelhi.
- 4) Sasidharan, Financial Services and System, Tata Mcgraw Hill, New Delhi, 2nd Edition,2011.
- 5) Website of SEBI

SEMESTER - I CORE ELECTIVE – I	22PCOME15-1: ORGANISATIONAL BEHAVIOUR	CREDITS: 3 HOURS:5/W
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COURSE OBJECTIVES

- 1) To make the students to understand and the need and importance of Organizational Behavior.
- 2) To impart the students to gain expert knowledge about the application of organizational conflict technique to resolve problems in an organization.
- 3) To make an awareness among students about the implication of organizational changes and its effectiveness.

Unit 1: Introduction to Organisational Behaviour

Organisational Behaviour – Meaning- Importance- Nature and Scope- Organisation Goals-Functions- Evolution of Organisational Behaviour-Factors Influencing Organisational Behaviour.

Unit 2: Organisational Structure and Culture

Organisational Structure– Meaning-Need – Elements- Typology- Organisational Structure and Employee Behaviour-Meaning and Definition of Organizational Culture-Types Functions –Factors influencing organizational culture-Differentiation between organizational culture and climate.

UNIT 3: Organisational Conflicts and Leadership

Organisational Conflicts – Causes and Types – Managing Conflicts – Leadership: Theories and styles – Motivation – Theories of Motivation – Communication – Conflict Management: Role Conflict – Goal Conflict and inter personal conflict

Unit 4: Organisational Effectiveness and Quality of Work Life

Organisational Effectiveness- Meaning-Approaches to Organisational Effectiveness- Factors influencing Organisational Effectiveness-Quality of Work Life- Meaning – Definition- Evolution and Development of the Concept of QWL-Constituents of QWL.

UNIT 5: Organisational Change and Development

Organisational Change – Meaning- Reasons for changing – Types of Changes- Organisational Resistance-Managing Resistance to Change- Organisational Development Meaning-Characteristics – Models – Factors influencing of an OD Intervention

COURSE OUTCOMES

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

- 1) Appreciate the implication of Organizational Behaviour in an organization.
- 2) Compare the strength and limitations of different organizational structure.
- 3) Solve the different forms of conflicts and assume different leadership styles.
- 4) Recall the significance of quality of work life and organizational changes.
- 5) Recognize the factors affecting the organizational effectiveness.

Text Books

- 1) L.M. Prasad – Organisational Behaviour – Sultan Chand & Sons, Delhi.
- 2) K. Aswathappa – Essentials of Organisational Behaviour, McGraw Hill, Delhi.
- 3) Fred Luthans, Organisation Behaviour, McGraw Hill, Delhi
- 4) Hell Riegel, Slocum and Woodman, Organisation Behaviour, SouthWestern, Thomson Learning, 9th Edition,
- 5) R.S. Dwivdi, Human Relations and Organizational Behaviour, McMillan India Ltd., 5th Edition.
- 6) Stephen P. Robbins, Organizational Behaviour, 9th Edition, Pearson Education, New Delhi,
- 7) P.Subba Rao, Essentials of Human Resource Management and Industrial Relations, Himalaya Publishing House.
- 8) P.C. Tripathi, Personnel Management and Industrial Relations, Sultan Chand & Sons.
- 9) B.S.Bhatia and G.S.Batra Human Resource Management – Deep & Deep Publications.

SEMESTER - I CORE ELECTIVE – I	22PCOME15-2: HUMAN RESOURCE MANAGEMENT	CREDITS: 3 HOURS: 5/W
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COURSE OBJECTIVES

- 1) To enable the students to have a thorough understanding of changing role of HRM in global and Indian perspective.
- 2) To disseminate the students about various methods of recruitment, training and performance appraisal techniques.
- 3) To impart the students to gain expert knowledge of various theories of motivation and human resource audit.

Unit 1: Introduction to Human Resource Management

HRM Concepts – Significance- Scope –Nature of human resource management – Features of HRM – Personal Management Vs HRM, Functions of HRM- Competencies of HR manager

Unit 2: HR Planning and Job Analysis

Importance of HR planning - Characteristics of HR planning – Factors influencing HR planning Levels – Process in HR planning – HR – Format System – Job analysis – Job description – Job designation.

Unit 3: Human Resource Development

Recruitment – Factors – Recruitment Policy- Recruitment process – Sources of recruitment – selection – Concept – Selection Strategies – Selection Tests – Interview – Process- Types –Training- Features- Process- Various methods of Training.

Unit 4: Performance appraisal and Compensation Management

Performance appraisal - Ranking, rating scales, critical incident method - MBO as a method of appraisal - Removing subjectivity from evaluation - Criteria for promotions and job enrichment

Unit 5: Motivation

Meaning – Nature – Significance – All Theories of Motivation – Approaches to Motivation – Motivational Applications – Human Resource Audit – Meaning – Objectives – Quantitative indicators – HR Audit Plan.

COURSE OUTCOMES

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

- 1) Comprehend the fundamentals of Human Resource Management
- 2) Compute job analysis report and be able to develop job description and job specification.
- 3) Describe the various motivational applications in practice
- 4) Explain performance appraisal techniques and able to prepare performance appraisal forms
- 5) Develop human resource audit plan and conduct HR audit.

Text Books

- 1) Aswathappa, Human Resource and Personnel Management, TataMcGraw Hill, NewDelhi, 2002.
- 2) A.M. Sheikh, Human Resource Development and Management, S. Chand & Co, NewDelh

Supplementary Readings

- 1) Dressler- Human Resource management, 8th Ed. Pearson Education, 2002
- 2) De Cenzo and Robbins, Personnel/Human Resource Management, Prentice Hall of India, 1998.
- 3) S.K.Chakraborty, Values and Ethics for Organization, Oxford University Press 1999.

SEMESTER - I CORE ELECTIVE – I	22PCOME15-3: BANKING AND INSURANCE	CREDITS: 3 HOURS:5/W
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COURSE OBJECTIVES

- 1) To impart the students to have a deep knowledge in the functioning of commercial banks.
- 2) To make the students to comprehend the general principles of contract of insurance and other forms of insurance.
- 3) To impart the students to master over the provisions of banking instruments.

Unit 1: Banking Functionary Services

Commercial Banks - Functions – services – mechanism of Credit creation; merchant banking – virtual banking – Central banking – Functions – Credit controlling mechanism.

Unit 2: Commercial Banks Role on Economic Development

Industrial and priority sectors lending – policies term lending, industrial priority sector lending. Rehabilitation of small sick units, guidelines for priority sector lending commercial bank role in SME - micro credit.

Unit 3: Instruments in Banking Negotiable Instruments

Features-Types of Cheques-Draft-Promissory notes-Other type of Banking Institutions. Debit card and Credit card-Smart card-Endorsements-Types.

Unit 4: Insurance and Function

Definition - Importance, Introduction – General Principles of insurance contract - Life insurance Vs other forms of insurance – various plans and claim settlement – recent development in life insurance.

Unit 5: General Insurance Policies

Features of marine insurance, types of marine policies, marine clauses – marine losses, Features of fire insurance, insurable interest – types of fire insurance policies.

Recent Trends in Banking and Insurance. Faculty member will impart the knowledge on recent trends in Banking and Insurance to the students and these components will not cover in the examination.

COURSE OUTCOMES

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

- 1) Understand the fundamental concepts of banking and Insurance.
- 2) Recall the role of commercial banks in Economic Development.
- 3) Master over the provisions of banking instruments.
- 4) Understand the applicability of various types of policies.
- 5) Recognize the fundamental principles of general insurance.

Text Books

- 1) Mishra, M.N., S.B.Mishra, 2015, Insurance Principles and Practice, S. Chand and Sons PVT Ltd, Ram Nagar, New Delhi
- 2) Murthy, A. 2017, Principles and Practices of Insurance Margam Publication, Chennai
- 3) Gordon Nataraj, 2016 Banking Himalaya Publication, New Delhi
- 4) Shekhar K.C., Lekshmy Shekhar, 2017, Banking Theory and Practice, Vikas Publishing Houses Pvt Ltd., Chennai
- 5) Ramachandran R. 2015, Banking Theory and Practices MJP Publishers, 5, Muthu Kalathy Street, Triplicane, Chennai – 5.
- 6) Sundaram, KPM, E.N.Sundaram, 2016, Modern Banking Sultan Chand and Sons, New Delhi.

SEMESTER - I OPEN ELECTIVE – I	22PCOMO16-1: BASIC ACCOUNTING	CREDITS: 3 HOURS:3/W
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Unit 1

Purpose of Accounting and its. Place in Business, Limitations, Relationship with other Financial Areas. Advantages & Importance.

Unit 2: Basic Accounting Concepts and conventions

Money Measurement Concept, Entity Concept, Going Concern Concept, Cost Concept, Dual Aspect Concept, Accrual Concept, Conservatism, Materiality Concept, Consistency concept, and accounting conventions.

Unit 3: Accounting Structure

Process of Accounting Journal, Ledger and Trial Balance Errors & their rectification based on Double Entry Book-Keeping System,

Unit 4

Bank Reconciliation statement.

Unit 5

Preparation of Financial Statements : Form and Preparation of Income Statement and Statement of Financial Position, Adjustments.

COURSE OUTCOMES

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

- 1) Understand and apply fundamental concepts and principle of accounting
- 2) Acquire knowledge in cash book and Pass Book for reconciliation
- 3) Gained the knowledge for the prepararion of Journal, Ledger and Trial Balance
- 4) Explore the different types of errors
- 5) Learn the knowledge in preparation of financial statement

Text Books

- 1) Gupta, R.L. and Radhaswamy, M 2013 Financial Accounting, Sultan Chand and Sons, New Delhi.
- 2) Junesa, C.M., Chawla, R.C., and Seyena, K K, 2011 Book keeping and Accountancy, Part I, Kalyani Pub., New Delhi.
- 3) Iyengar S.P. Advanced Accounting, 2013 Sultan Chand and Sons, New Delhi.

Supplementary Readings

- 1) Shukla M.C., Grewal T.S., Guptha S.C., 2014 Advanced Accounts, S. Chand and Co., New Delhi.
- 2) Jain S.P. and Narang K.L. 2014 Advanced Accountancy, Kalyani Pub., New Delhi.
- 3) Reddy, T.S and Murthy A, 2016 Financial Accounting- Margham Publications, - Chennai.
- 4) Mukerjee and Haneef, 2010 Modern Accounting, Tata McGraw Hill Pub., New Delhi.
- 5) Sunder Gary T .Hornrgren Charles Elli off John, 2017 Introduction to Financial Accounting, Pearson Education, New Delhi.

SEMESTER - I OPEN ELECTIVE – I	22PCOMO16-2: STOCK MARKET INVESTING	CREDITS: 3 HOURS: 3
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COURSE OBJECTIVES

- 1) To enable the students to know the investing and investment environment.
- 2) To enable the students to know the Indian securities market.
- 3) To study on analysis of international and domestic economics.
- 4) To know about the trading rules.
- 5) To know about the investing in mutual funds.

Unit 1: Basics of Investing

Basics of investment & investment environment. Risk and return, instruments of investment – equity shares, preference shares, bonds and debentures, trading in securities, types of orders, using brokerage and analyst recommendations.

Unit 2: Indian Securities Market

An overview of Indian securities market: primary market (IPO, FPO, Private placement, Offer for sale), secondary market (cash market and derivative market: futures and options) Market participants: stock broker, investor, depositories, clearing house, stock exchanges, role of stock exchange, stock exchanges in India: BSE, NSE, MSEI security market indices: Nifty & Sensex, sources of financial information.

Unit 3: Fundamental Analysis

Top down and bottom up approaches, analysis of international & domestic economic scenario, industry analysis, company analysis (quality of management, financial analysis : both annual and quarterly, income statement analysis, position statement analysis including key financial ratios, cash flow statement analysis, industry market ratios; PE, PEG, Price over sales, price over book value, EVA), understanding shareholding pattern of the company.

Unit 4: Technical Analysis

Trading rules (credit balance theory, confidence index, filter rules, market breath, advances vs declines and chatting (use of historic prices, simple moving average and MACD) basic and advanced interactive charts, DO's Doo's of investing on markets.

Unit 5: Investing in Mutual Funds

Concept and background on mutual funds: advantages, disadvantages of investing in mutual funds, types of mutual funds: open ended, close ended, equity, debt, hybrid money market, and entry load vs exit load funds. Factors affecting choice of mutual funds, CRISIL mutual fund ranking and its usage, calculation and use of Net Asset Value.

COURSE OUTCOMES

On successful completion of the subject, the students acquired knowledge about;

- 1) The investing and investment environment.
- 2) The Indian securities market.
- 3) International and domestic economics.
- 4) The trading rules.
- 5) The investing in mutual funds.

Text Books

- 1) Kumar.V and Nanga, R.S Investing in stock markets, Ane books.
- 2) Singh J K & Singh Amit Kumar Investing in stock markets, A K publications, Delhi.
- 3) Tripathi Vanita & Panwar N, Investing in stock markets, Taxmann's publication.

SEMESTER - I OPEN ELECTIVE – I	22PCOMO16-3: SERVICES MARKETING	CREDITS: 3 HOURS: 3/W
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COURSE OBJECTIVES

On completion of the course the students can able to understand and gain the knowledge on services marketing and its concept and its various services.

Unit 1

Services Marketing – Definition – importance – characteristics of services – Growth of Services Marketing – Types of services – Comparative analysis between services and products.

Unit 2

Concept of services marketing – Societal concept – Buyer behaviour concept – Factors influencing buyer behaviour – Decision making process. Delivering Quality Service - TQM in services marketing – Quality standards - process and technological requirements to implement Quality Standards in services marketing.

Unit 3

Services Marketing Mix – Product Strategy – Product Life Cycle concept – Strategies during the Product Life Cycle – Product Planning Strategy – Development of new products – Diversification and elimination.

Unit 4

Bank Marketing – Insurance Marketing – Transport Marketing.

Unit 5

Tourism and Hotel Marketing - Education Marketing – Communication Services Marketing – Health services.

COURSE OUTCOMES

- 1) Students will strong conceptual knowledge in the area of services marketing
- 2) Student will acquaint knowledge in concept of services marketing in buyer behaviour and awarness.
- 3) Students will have analytical skills in marketing mix,product strategy and PLC.
- 4) Students will strong knowledge in banking marketing insurance marketing and transport marketing management.
- 5) The commerce graduate can understant the tourism and hotel management.

Text Books

- 1) S.M.Jha, Services Marketing, Himalaya Publishing House, Mumbai.
- 2) M.Y.Khan, Services Marketing, Tata McGraw Hill, New Delhi.
- 3) C.B.Memoria&R.K.Suri,Marketing Management, Kitab Mahal,
- 4) Kotler- Marketing Management, Sultan Chand & Sons,New Delhi.
- 5) Cowell - Marketing of Services, Heinemann Publishers, London.
- 6) Christopher lovelock, Jochen Wirtz & Jayanta Chatterjee- Service Marketing people,Technology,Strategy, Pearson Education.

- 7) Dr. L. Natarajan - Services Marketing, Margham Publications, Chennai.
- 8) R.S.N. Pillai & Bagavathi , Modern Marketing, S.Chand Publication, New delhi.
- 9) Monga & Shalini Anand, Marketing Management, Dee & Deep Publications, New delhi.
- 10) Grewal Marketing, Tata McGraw Hill Management, New delhi.

SEMESTER - II CORE – V PART – III	22PCOMC21: ACCOUNTING FOR MANAGERS	CREDITS: 4 HOURS:6/W
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COURSE OBJECTIVES

- 1) To understand the basic principles and concepts in accounting
- 2) To draft the final accounts as per accounting standards
- 3) To acquire knowledge in Rectification of errors and Bank Reconciliation statement
- 4) To analyse the financial statements like ratios and funds flow statements
- 5) To enable students to learn the elements of cost

Unit 1: Introduction to Accounting

Need and Types of Accounting, Users of Accounting concepts and conventions of Accounting, Accounting Equation (problems on accounting equation), Generally Accepted Accounting Principles (GAAP).

Preparation of books of Accounts: Journals, Subsidiary books, three column cash book, ledgers and trial balance. Depreciation- Straight line and Written down Value Methods.

Unit 2: Preparation of Financial Statements

Final Accounts: Meaning, Features, Uses and Preparation of Trading Account, Statement of Profit and Loss and Balance Sheet - Adjusting and Closing Entries. (Basic problems on Final accounts of companies).

Rectification of Errors: Types of Errors - Rectification of Errors before and after Preparations of Trial balance.

Unit 3:

Bank Reconciliation Statement - Need - Reasons for Difference between Cash Book and Pass Book Balances - Problems on Favourable and Overdraft Balances.

Unit 4: Analysis of Financial Statements I

Ratio Analysis- solvency ratios, profitability ratios. activity ratios, liquidity ratios, market capitalization ratios; Common Size Statement; Comparative Balance Sheet and Trend Analysis.

Analysis of Financial Statements II: Funds Flow Statement. Meaning, Concept of Gross and Net Working Capital, Preparation of Schedule of Changes in Working Capital, Preparation of Funds Flow Statement and its analysis;

Unit 5

Definition, scope, objectives and significance of Cost Accounting, its relationship with Financial Accounting and Management Accounting Cost Objects, Cost Centers and Cost Units – Elements of Cost Classification of Cost Role of Cost Accountants in Organizations.

COURSE OUTCOMES

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

- 1) Understand the need and types of Accounting, Users of Accounting concepts and conventions
- 2) Gain knowledge in preparing financial statements
- 3) Acquire knowledge on preparing the Bank reconciliation statement
- 4) Understand and apply the different types of ratios
- 5) Learn the elements of cost

Text Books

- 1) Financial Accounting: A Managerial Perspective, Narayanaswamy R. 5/e, PHI, 2014.
- 2) A Text book of Accounting For Management, Maheswari S. N. Maheswari Sharad K Maheswari, 2/e, Vikas Publishing house (P) Ltd.
- 3) Financial Accounting. Tulsian P. C. 1/e, Pearson Education.
- 4) Accounting for managers, Madegowda J. Himalaya Publishing House. Advanced Accountancy, Gupta R. L & Radhaswamy M, Sultan Chand Publications.
- 5) Financial Accounting. Jain S. P and Narang K L. Kalyani Publishers. Business Taxation, Akhileshwar Pathak and Savan Godiawala, 2/e, McGraw Hill.
- 6) Education (India) Pvt. Ltd., 2013.

OUTCOME MAPPING

	Programme Outcomes				
	PO1	PO2	PO3	PO4	PO5
CO1	3	3	3	3	3
CO2	3	3	3	3	3
CO3	3	3	3	3	3
CO4	3	3	3	3	3
CO5	3	3	3	3	3

*3– Strong, 2- Medium, 1- Low

SEMESTER - II CORE – VI	22PCOMC22: INCOME TAX LAW AND PRACTICE	CREDITS: 4 HOURS:6/W
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COURSE OBJECTIVES

To get the students to acquaint with knowledge on the provisions of Income Tax Regulations in India

- 1) To educate the students on computation of income from various sources
- 2) To impart knowledge to the students to file tax returns

Unit 1

Income Tax Act – Definition – Income – Agriculture Income – Assessee – Previous year – Assessment year – Residential Status – Scope of Total Income – Capital and Revenue – Receipts and Expenditure – Exempted Incomes.

Unit 2

Heads of income - Salaries income – Allowances – Perquisites – Gratuity – Pension – Profits-in-lieu of salary - Provident funds - Income from House property – Definition of annual value - Deductions from annual value - Computation of income house property under different circumstances.

Unit 3

Computation of Profits and Gains of Business or Profession – Computation of Capital Gain - Computation of Income from other sources.

Unit 4

Clubbing of income – Set off and Carry forward of losses - Permissible deductions from gross total income – Sec.80s.

Unit 5

Income Tax Authorities – Procedure for Assessment – Tax Deducted at Source (TDS) – Assessment of Individuals, Hindu Undivided Family, Partnership Firms and Companies.

Note : Theory 25 Marks : Problems - 50 Marks

COURSE OUTCOMES

- 1) Understand the concept of income
- 2) Compute the total income of various kinds of assesses
- 3) Understand the clubbing of income and carry forward of losses
- 4) Determine the tax liability under different heads of income
- 5) Get familiarized with filing of return on different kinds of assesses

Text Books

- 1) Gaur & Narang, "Income Tax Law & Practice", DP Kalyani Publishers, New Delhi.
- 2) DingarPagare, "Tax Laws", S.Chand&Sons , New Delhi.
- 3) Vinod K.Singhania, "Direct Taxes", Taxmann's Publications, New Delhi.
- 4) T.S.Reddy& Hari Prasad Reddy, " Income Tax Theory, Law & Practice", Margham Publications, Chennai.
- 5) Government of India, Income Tax Manual
- 6) Dr.H.C.Mehrotra- Income Tax Law and Practice, SahityaBhavan Publications, Uttar Pradesh.
- 7) Dr.Bhagawathi Prasad - Law& Practice of Income Tax India, VishwaPrakashan Publishers, Delhi.
- 8) Murthy, Income Tax- vijay Nicole, Chennai

SEMESTER - II CORE – VII	22PCOMC23: SECURITY ANALYSIS AND PORTFOLIO MANAGEMENT	CREDITS: 4 HOURS:6/W
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COURSE OBJECTIVES

- 1) To enable the students to know the meaning and types of security analysis & portfolio management.
- 2) To make the students to understand the meaning and features of hire purchase.
- 3) To develop Knowledge about mutual funds.
- 4) To Knowledge the students to know the meaning and features of venture capital.
- 5) To enhance the students to know about the significance and types of Factoring.

Unit 1

Nature and Scope of investment Management Investment Objectives - Investment Process - Investment Media security And Non-Security Forms of investment gilt edged Securities - Sources of Investment Information.

Unit 2

New Issues Market - Methods of Issuing - Parties Involved in the New Issue Market - Secondary Market - Stock Exchanges - NSE and BSE - Trading Mechanism - Online Trading - SEBI and Investors Production.

Unit 3

Security Analysis - Approaches to Security Analyses - Fundamental Analysis - Technical

Analysis - Dow Theory - Random Walk Theory - Efficient Market Hypothesis.

UNIT 4

Portfolio Analysis - Traditional and Modern Approach - Rationate of Diversification of Investments - Markovitz Theory - Sharp Index Model - Capital Asset Pricing Model.

Unit 5

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

COURSE OUTCOMES

On successful completion of the subject, the students acquired knowledge about;

- 1) Meaning and types of security analysis & portfolio management.
- 2) The meaning and features of hire purchase.
- 3) Develop Knowledge about mutual funds.
- 4) Meaning and features of venture capital.
- 5) Significance and types of Factoring.

Text Books

1. Punithavathy Pandian : Security Analysis and Portfolio Management
(Vikas Publishing House)
2. Gupta L.C. : Return Of Equities – The Indian Experience
(New Delhi Oxford)
3. Bhalla V. : Investment and Portfolio Management (S.Chand &
Co. Delhi)
4. Fisher & Jordan : Security Analysis and Portfolio Management
5. PreetaSingh : Security Analysis (Himalayas Publishing House)
6. Avadhani V.A : Investment and securities Markets in India.
7. SEBI : Guideline 1992
8. Jack Dark Francis : Investments Analysis and Management (McGraw Hill
1990)
9. Gara K.L : Stock Exchange In India.
10. Yasasway : Equity Investment Strategy.

SEMESTER - II CORE – VIII	22PCOMC24: DIGITAL BANKING	CREDITS: 3 HOURS:5/W
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COURSE OBJECTIVES

- 1) To enable the students to know the banking legislation in India.
- 2) To study the changing scenario of Indian banking system.
- 3) To know about the bank deposits, loans and advances.
- 4) To study on demonetization and remonetization.
- 5) To study on payment system and digital banking.

Unit 1: Banking Legislations

Evaluation of banking legislation in India – reserve bank of India Act 1934 – major provisions of banking regulation Act 1949/1970 Act – the banking regulation amendment Act, 2017.

Unit 2: Changing Profile of Indian Banking

Changing scenario of Indian banking system – shift from security to purpose orientation – change from whole sale character to retail character – financial exclusion – need for financial inclusion.

Unit 3: Bank Deposits, Loans and Advances

Customers accounts with the banker – deposits – opening of bank accounts – types of deposits accounts – NRI deposits – general rules of sound lending – forms of advances.

Unit 4: Demonetization and Remonetization

Demonetization an Remonetization – history of demonetization in India – meaning – definition – background – objectives – advantages and disadvantages – demonetization – black money- fake money – digital financial transactions – cash less economic – remonetization – the role of RBI in demonetization and remonetization.

Unit 5: Payment System & Digital Banking

Innovative banking payment system – rupay – rupay secure – IMPS – National unified USSD platform (USSD) – National automated clearing house (NACH) – Aadhaar enabled payment System (AEPSC – KYC/MICR vs CTS - Comparison – national financial switch (NFS) RTGS, NEFT, UPI, CCIL – National payment corporation – forex settlements, securities settlement enhanced mobile banking – payment banking and small finance banking – competitive and collaborative services.

COURSE OUTCOMES

On successful completion of the subject, the students acquired knowledge about;

- 1) Banking legislation in India.
- 2) The changing scenario of Indian banking system.
- 3) Bank deposits, loans and advances.

- 4) Demonetization and remonetization.
- 5) Payment system and digital banking.

Text Books

- 1) Gurusamy .S 2017, Banking Theory Law and Practice, Vijay Nicole imprints (p) Ltd, Chennai.
- 2) Arunajatesan .S 2017, Technology in banking margham publications Chennai.
- 3) Digital Banking 2016 Indian Institute of banking and finance, taxman publication New Delhi.

SEMESTER - II CORE ELECTIVE – II	22PCOME25-1: MANAGEMENT INFORMATION SYSTEM	CREDITS: 3 HOURS:5/W
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COURSE OBJECTIVES

- 1) To study about information system and business model.
- 2) To know about modern information system.
- 3) To study the functional area of information system.
- 4) To enable the students to know testing security and risk of information system.
- 5) To know about software engineering qualities.

Unit 1

Information system – establishing the frame work – business model – information system architecture – excolection of information systems.

Unit 2

Modern information system – system development life cycle – structured methodologies – designing computer based method – procedures control and designing structured programme.

Unit 3

Functional areas – finance marketing, production, personnel levels , concepts of DSS, EIS, ES –comparison – concepts and knowledge representation – managing international information system.

Unit 4

Testing security – coding techniques – detectation of error – validation – cost benefit analysis – assessing the value and risk of information system.

Unit 5

Software engineering qualities – design, production, service, software specification, software metrics, software quality assurance – systems methodology – objectives – time and logic knowledge and human dimension – software life cycle models – verification and validation

COURSE OUTCOMES

On successful completion of the subject, the students acquired knowledge about;

- 1) Information system and business model.
- 2) Modern information system.
- 3) Functional area of information system.
- 4) Testing security and risk of information system.
- 5) Software engineering qualities.

Text Books

- 1) Management information systems, management perspectives, D.P. Goyal, second edition Macmillan, New York.
- 2) Management information systems, Dr,S.P Rajagopalan, Margham publications, chennai.
- 3) Gardon B. Davis, Management information system : Conceptual foundations, McGraw Hill, USA.

SEMESTER - II CORE ELECTIVE – II	22PCOME25-2: CUSTOMER RELATIONSHIP MANAGEMENT	CREDITS: 3 HOURS:5/W
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COURSE OBJECTIVES

To facilitates the students to understand the process of CRM, implementation of CRM strategies and customisation of services

Unit 1

Introduction and Significance - CRM Emerging Concepts; Need for CRM; CRM Applications; CRM Decisions; The Myth of Customer Satisfaction; CRM Model; Understanding Principles of Customer Relationship; Relationship Building Strategies; Building Customer Relationship Management by Customer Retention; Stages of Retention; Sequences in Retention Process; Understanding Strategies to Prevent Defection and Recover Customers.

Unit 2

CRM Process: Introduction and Objectives - an Insight into CRM and e-CRM/ online CRM; The CRM cycle - Assessment Phase; Planning Phase; The Executive Phase; Modules in CRM, 4C's of CRM Process; CRM Process for Marketing Organization; CRM Affiliation in Retailing Sector; Key e-CRM features.

Unit 3

CRM Architecture: IT Tools in CRM; Data Warehousing - Integrating Data from different phases with Data Warehousing Technology; Data Mining: - Learning from Information Using Data Mining Technology like OLAP etc.; Understanding of Data Mining Process; Use of Modelling Tools; Benefits of CRM Architecture in Sales & Productivity; Relationship Marketing and Customer Care, CRM Over Internet.

Unit 4

CRM Implementation: Choosing the right CRM Solution; Framework for Implementing CRM: a Step-by-Step Process: Five Phases of CRM Projects

Unit 5

Development of Customizations; Beta Test and Data Import; Train and Retain; Roll out and System Hand-off; Support, System Optimization and Follow-up; Client/Server CRM Model; Use of CRM in Call Centers using Computer Telephony Integration (CTI); CTI Functionality; Integration of CRM with ERP System. Case Studies

Text Books

- 1) Mohammed, H. Peeru and a Sagadevan (2004). Customer Relationship Management. Vikas Publishing House, Delhi.
- 2) Paul Greenberge (2005). CRM-Essential Customer Strategies for the 21st Century. Tata McGraw Hill.
- 3) William, G. Zikmund, Raymund McLeod Jr.; Faye W. Gilbert (2003). Customer Relationships Management. Wiley.
- 4) Alex Berson, Stephen Smith, Kurt Thearling (2004). Building Data Mining Applications for CRM. Tata McGraw Hill.

SEMESTER - II CORE ELECTIVE – II	22PCOME25-3: BUSINESS ENVIRONMENT	CREDITS: 3 HOURS:5/W
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COURSE OBJECTIVES

- 1) To understand the concepts of Business Environment.
- 2) To identify the Social Responsibility of Business to different stakeholders
- 3) To understand How Economic Environment in Industrial Development Policies
-Industrial policy, Fiscal policy, Monetary policy, Economic Reforms in India
- 4) To understand the Socio-Cultural Environment.
- 5) To familiarize with the Technological Environment and Modernisation of Technology.

Unit 1: Theoretical Framework of Business Environment

Business Environment: Concept, significance and nature of business environment; Elements of environment – internal and external; Changing dimensions of business environment; Techniques of environmental scanning and monitoring. PEST and SWOT analysis

Unit 2: Economic Environment of Business

Economic Environment: Significance and Elements of Economic Environment; Economic systems and business environment; Economic Planning in India; Industrial Development Policies - Industrial policy, Fiscal policy, Monetary policy. Economic Reforms in India - Liberalisation and impact of Globalisation. Impact of Rupee Devaluation and Demonetization.

Unit 3: Political and Legal Environment

Political and Legal Environment: Elements of political environment; Government and Business; Changing Dimensions of Legal Environment in India – Classification of Laws Influencing Business, Competition Act, Consumerism in India - Consumer Protection Act. - Objectives of GST. Significance of Corporate Governance – Need of Environmental Protection.

Unit 4: Socio-Cultural Environment

Business and Society – Objective of Business. Components of Socio-cultural environment; Social institutions and systems; Elements of Culture - Social Values and Attitudes;. Social Responsibility of Business – Guidelines. Ethical Principles in Business. Code of Ethics.

Unit 5: Technological Environment

Technological Environment: Factors governing Technological Environment-Impact. Innovation - Technology Transfer – Modernisation -Factors to be Considered for Appropriate Technology. Incentives and Concessions for Technological Research - Productivity in Indian Industry - Intellectual Property Rights.

COURSE OUTCOMES

- 1) The students will be able to learn Theoretical Framework of Business Environment.
- 2) The students will be able to make the student knowledge about business Economic Environment of Business.
- 3) The students will be able to Familiarize Current Political and Legal Environment.
- 4) The students will be able to understand the Socio Cultural Environment and Ethics.
- 5) The students will be able to learn the Latest Technology Environment for Business.

Text Books

- 1) Francis Cherunila: Business Environment Himalaya Publishing House, Bombay.
- 2) C.B.Gupta: Business Environment, Sultan Chand and Sons, New Delhi.

Supplementary Readings

- 1) Adhikary, M: Economic Environment of Business, Sultan Chand & Sons, New Delhi.
- 2) Aswathappa, K. Legal Environment of Business, Himalaya Publication, New Delhi.
- 3) Chakravarty, S: Development Planning, Oxford University Press, Delhi.

SEMESTER: II COMPULSORY COURSE	22PHUMR27: HUMAN RIGHTS	CREDIT: 2 HOURS:2/W
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COURSE OBJECTIVES

- 1) To know the rights of all Human Beings.
- 2) The role of UN and multi nation in protecting and promoting awareness of Human Rights
- 3) To compare the development of regional protection of Human Rights
- 4) The Indian perspective of protection of Human Rights under the Constitution of India
- 5) To mind the human redressal mechanisms of human rights and practiced in India.

Unit I : Unit Title Human rights Introduction

Human Rights: Meaning, Definition, Nature, Content- Legitimacy of Human Rights: Origin and Development of Human Rights- Theories – Principles of Magna Carta – Modern Movements of Human Rights – The Future of Human Rights.

Unit II: Unit Title: The International Perspective human rights

Human Right concepts Prior and post-World War-II- International Covenant on Civil and Political Rights (ICCPR) – International Covenant on Economic, Social and Cultural Rights (ICESCR)- Optional Protocols- Human Right Declarations – Role of United Nation Commissions – Convention on the Elimination of All forms of Discrimination against women (CEDAW) – United Nations Convention against Torture (UNCAT) –United Nations Convention on the Rights of the Child (CRC or UNCRC) - Conventions on the Protection of the Rights of Migrant Workers and Disabled.

Unit III: Unit Title: Regional Human Rights

European Human Rights System- African Human Rights System – Enforceability before Domestic Courts – UNO – Universal Declaration of Human Rights (UDHR)

Unit IV: Unit Title Human Rights in India-

The Constitution of India – Fundamental Rights – Right to Life and Liberty – Directive Principles of State Policy – Fundamental Duties – Individual and Group Rights – Other facets of Human Rights – Measures for Protection of Human Rights in India.

Unit V: Unit Title: Human Rights Violations and Redressed Mechanism

Human Rights – Infringement of Human Right by State Machinery and by Individual – Remedies for State action and inaction – Constitutional remedies – Public Interest Litigation (PIL) - Protection of Human Rights Act, 1993 – National Human Rights Commission – State Human Rights Commissions – Constitution of Human Right Courts

COURSE OUTCOMES

After studying this course the students will be able to:

- 1) Students able to know the basic of human rights
- 2) Students able to compare enforcements and treaty of human rights among the countries.
- 3) Students able to study the regional developments of human rights in Europe, Africa and Asia
- 4) The student able to possess the knowledge of human rights India under the constitution.
- 5) The students will know redressal mechanism made available in case of human rights violation confined to India

Text Books

- 1) Human Rights Lalit Parmar, Anmol Publications Pvt. Limited, 1998 Human Rights In International Relations, David P. Forsythe, Cambridge University Press.
- 2) Alston, Philip, and Frederic Megret, Eds. The United Nations and Human Rights: A Critical Appraisal. Second Edition. Oxford University Press, 2014.
- 3) Bassiouni, M. Cherif, And William A. Schabas, Eds. New Challenges For The UN Human Rights Machinery: What Future For The UN Treaty Body System And The 4.Human Rights Council Procedures? Intersentia, 2011.
- 4) Kruckenber, Lena J. The Unreal World Of Human Rights: An Ethnography Of The UN Committee On The Elimination Of Racial Discrimination. Nomos Publishers, 2012.

Supplementary Readings

- 1) Protection of Human Rights Act, 1993.
- 2) Constitutional Law of India (3 Volumes) by Seervai H.M 2015.
- 3) The Human Rights Watch Global Report on Women's Human Rights 2000 Oxford Publication.
- 4) RS Sharma Perspectives In Human Rights Development Julies Stone Human Law And Human Justice 2000 Universal Publication.
- 5) Research Handbook On International Human Rights Law, Edited By Sarah Joseph & Edited By Sarah Joseph, Edward Elgar Publishing Limited USA

OUTCOME MAPPING

CO/PO	PO1	PO2	PO3	PO4	P5
CO1	2	3	3	3	3
CO2	3	3	2	3	3
CO3	3	2	2	2	3
CO4	3	3	3	2	3
CO5	3	3	3	3	3

SEMESTER - III CORE – IX	22PCOMC31: ADVANCED CORPORATE ACCOUNTING	CREDITS: 4 HOURS:5/W
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COURSE OBJECTIVES

- 1) To provide theoretical knowledge of International Financial Reporting Standards
- 2) To make the students solve the problems in Holding company accounts in various accounting contexts
- 3) To make the students acquire knowledge on accounting treatments with respect to merger and reconstruction situations
- 4) To enable the students to gain knowledge on preparation of Liquidation accounts.
- 5) To enable the students to gain knowledge on preparation of Human Resource Accounting.

Unit I: International Financial Reporting Standards

International Financial Reporting Standards (IFRS): Introduction Meaning-Scope-An Overview of the International Financial Reporting Standards IFRS 1 to 13 Role of IASB Arguments for Global Convergence - Required disclosure as per IFRS-Achievements of IASB and Obstacles in Convergence - Difference between IFRS and Indian Accounting Standards-US GAAP

Unit II: Accounting for Holding Companies

Accounting for Group companies - Holding Companies Definition Accounts Consolidation Preparation of Consolidated Balance Sheet - Minority Interest Pre-acquisition or Capital Profits - Cost of Control or Goodwill - Inter company Balance Unrealised Inter-company profits - Revaluation of assets and liabilities-Bonus Shares - Treatment of Dividend

Unit III: Accounting for Mergers and Reconstruction

Accounting for Corporate Restructuring - Internal-External - Merger and acquisition Accounting for liquidation of companies - Preparation of Statement of Affairs - Deficiency/Surplus Account Liquidator's Final Statement of Account - Receiver's Statement of Accounts

Unit IV: Accounts for Liquidation

Meaning of Liquidation, Modes of Winding up of a Company: Compulsory Winding Up, Voluntary Winding Up, Meaning of Contributories, Meaning of Liquidator Preferential Payments.

Unit V: Human Resource Accounting

Human Resources Accounting Objectives Methods of valuation - Advantages and Disadvantages.Accounting for Price Level Changes-CPP-CCA and Hybrid.

COURSE OUTCOMES

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

- 1) Understand and apply the legal requirements of International Financial Reporting Standards
- 2) Prepare holding company accounts
- 3) Get familiarized with merger and reconstruction situations
- 4) Understand and apply legal requirements with respect of Liquidation of companies
- 5) Prepare Human Resource Accounting

Text Books

- 1) Jain, S.P and Narang, K.L 2017, Advanced Accounting, Vol. II, Kalyani Publishers, Ludhiana.
- 2) Shukla, M.C. and Grewal, T.S.2017, Advanced Accounting, S. Chand and Co., New Delhi.
- 3) Jain S.P. and Narang K.L.2017, Corporate Accounting, Kalyani Publishers Ludhiana.

Supplementary Readings

- 1) Gupta, R.L. and Rathaswamy,M 2016, Advanced Accounting, S. Chand and Co., New Delhi.
- 2) Arulanandam, M.A. and Raman, K.S. 2015, Advanced Accounting, Himalaya Pub. House, New Delhi.
- 3) Juneja CM, Chawla RC, Saxena KK and Sachdeva B 2014, Corporate Accounting, Kalyani Publishers, Ludhiana.
- 4) Goyal V.K 2017 Corporate Accounting, Amazon Asia –Pacific holdings Ltd., New Delhi.
- 5) Singh S.K 2017, Corporate Accounting, SBPD Publications, New Delhi.

OUTCOME MAPPING

	Programme Outcomes				
	PO1	PO2	PO3	PO4	PO5
CO1	3	3	3	3	3
CO2	3	3	3	3	3
CO3	3	3	3	3	3
CO4	3	3	3	3	3
CO5	3	3	3	3	3

*3– Strong, 2- Medium, 1- Low

SEMESTER - III CORE - X	22PCOMC32: GOODS AND SERVICES TAX	CREDITS: 4 HOURS:5/W
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COURSE OBJECTIVES

- 1) To enable the students to understand the basic concept of indirect tax.
- 2) To provide the students basic knowledge of provisions of GST.
- 3) To educate the students with registration process, returns and payment procedure of GST.
- 4) To study on input tax credit.
- 5) To understand and apply the e-filing of GST in practice.

Unit I: Introduction to Goods and Services Tax

Indirect Taxes – Problems of Indirect taxes – Need for introduction of GST – Commodities kept out the preview of GST – Other indirect Taxes

Unit II: Structure of GST

GST Structure – CGST –SGST- IGST – Futures – Exemptions – Schemes – Composition Schemes – Ordinary Scheme – GST Structured Rates

Unit III: GST Registration Process

Registration process in GST – Types – Compulsory Registration - Cancellation

Unit IV:Input Tax Credit

Input Tax Credit – Adjustment of Debit Notes and Credit Notes – Problems in Input Tax Credit

Unit V: Returns, Payments, Refund Process and Assessment

Process of Return Filing-Types of Returns - E-Ledger and E-Payment Process in GST- Assessment Methods – Refund under GST – Refund under Special Occasions - Authorities of GST

COURSE OUTCOMES

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

- 1) Comprehend the fundamentals of indirect tax and need for GST
- 2) Understand the structure of GST and their schemes in practice
- 3) Disseminate various modes of registration of GST
- 4) Familiarize themselves with the adjustment of debit and credit notes
- 5) Understand and apply the e-filing of GST in practice

Text Books

- 1) Balachandran V., 2022, Indirect Taxes, Sultan Chand and Sons, New Delhi
- 2) Satrangi G., Goods and Services Tax Precept and Practice 2021,Centax Publications, New Delhi
- 3) Anandaday Mishra, 2022, GST Law and Procedure, Taxmann Publications Pvt Limited,New Delhi

Supplementary Readings

- 1) Raj. C. A., Agarwa. K, 2022, Taxation and Indirect Taxes, Taxmann Publications Pvt Limited, New Delhi.
- 2) Anjali Agarwal, 2022, Goods and Service Tax, New Century Publications, New Delhi.
- 3) Sanjeet Sharma and Shaileja Anand, 2020, VK Global Publications (P) Ltd., New Delhi.
- 4) Mishra. SK, 2021, Simplified Approach to GST, Educreation Publishing, New Delhi.
- 5) Viswanthan.B, 2021, Goods and Services Tax in India, New Century Publications, New Delhi.

OUTCOME MAPPING

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

*3– Strong, 2- Medium, 1- Low

SEMESTER - III CORE – XI	22PCOMC33: RESEARCH METHODOLOGY	CREDITS: 4 HOURS:5/W
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COURSE OBJECTIVES

- 1) To enhance the abilities of learners to undertake research in business and social sciences.
- 2) To enable the learners to understand, develop and apply the fundamental skills in formulating research problems
- 3) To enable the learners in understanding and developing the most appropriate methodology for their research.
- 4) To make the learners familiar with the basic statistical tools and techniques applicable for research.
- 5) To impart the best practice of report writing

Unit I: Introduction to Research

Features and Importance of research in business, Objectives and Types of research Basic, Applied, Descriptive, Analytical and Empirical Research.

Unit II: Formulation of Research Problem

Formulation of research problem, Research Design, significance of Review of Literature. Hypothesis: Formulation, Sources, Importance and Types Sampling: Significance, Methods, Factors determining sample size

Unit III: Research Process

Stages in Research Process-Data Collection: Primary data: Observation, Experimentation, interview, Schedules, Survey, Limitations of Primary data
Secondary data: Sources and Limitations, Factors affecting the choice of method of data collection. Questionnaire: Types, Steps in Questionnaire Designing Essentials of a good questionnaire.

Unit IV: Data Processing and Statistical Analysis

Data Processing: Significance in Research, Stages in Data Processing: Editing Coding, Classification, Tabulation, Graphic Presentation Statistical Analysis: Tools and Techniques, Measures of Central Tendency, Measures of Dispersion, Correlation Analysis and Regression Analysis Testing of Hypotheses Parametric Test-t test, f test, z test Non-Parametric Test-Chi square test, ANOVA, Factor Analysis Interpretation of data: significance and Precautions in data interpretation

Unit V: Report writing

Preparation of a Report-Types of Report-Research Report Format-Principles of Writing Reports-Documentation-Footnotes and Bibliography.

COURSE OUTCOMES

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

- 1) Describe the objectives and types of research
- 2) Construct a good research design
- 3) Understand the significance and process of Business research

- 4) Have an insight into the statistical techniques and develop analysis
- 5) Analyze and interpret the data and write the research report

Text Books

- 1) Anusree, M., Mohapatra, S., and Sreejesh, S, 2017, Business Research Methods - An Applied Orientation. Springer International Publishing, New Dehi.
- 2) Kothari, C. 2018, Research Methodology Methods and Techniques. New Delhi: New Age International (P) Limited, Publishers, New Delhi.
- 3) Kumar, R., 2017, Research Methodology - A step-by Step Guide for Beginners SAGE Publications India Pvt Ltd., New Delhi.

Supplementary Readings

- 1) Creswell, J. 2017, Research Design Qualitative, Quantitative, and Mixed Methods Approaches. SAGE Publications India Pvt. Ltd. New Delhi:
- 2) Neuman, W. 2014, Social Research Methods Qualitative and Quantitative Approaches. Harlow, Essex: Pearson Education Limited. New Delhi
- 3) Walliman, N. 2018, Research Methods - The Basics. New York: Routledge.
- 4) Zikmund, W. G. 2017, Business Research Methods Cengage Learning India Private Limited. New Delhi
- 5) Panneerselvam, R. 2018, Research Methodology Prentice-Hall of India Private Limited. New Delhi.

OUTCOME MAPPING

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

*3- Strong, 2- Medium, 1- Low

SEMESTER - III CORE – XII	22PCOMC34: FINANCIAL MARKETS AND INSTITUTIONS	CREDITS: 4 HOURS:5/W
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COURSE OBJECTIVES

- 1) Understand the concepts of investment in securities and types of risk.
- 2) To know the recent developments Banks
- 3) To study the international financial institutions.
- 4) To study the investment institutions in India.
- 5) To know the process of financial markets.

Unit I : Financial Institutions

Financial Institutions –Banks & Non banking financial institutions–Genesis and Development– New financial institutions like The Discount Finance House of India (DFHI), Stock Holding Corporation of India Limited (SHCIL), Industrial Leasing and Financial Services Limited (IL&FS)

Unit II : Development Banks

Industrial Finance Corporation of India (IFCI) - National Bank for Agricultural and Rural Development (NABARD), EXIM Bank, Small Industrial Development Bank of India (SIDBI), Industrial Reconstruction Bank of India(IRBI), State Financial Corporations (SFCs) & State Industrial Development Corporations (SIDCs). Objectives and scope of development banks.

Unit III: International financing institutions

International Bank for Reconstruction and Development (IBRD), International Finance Corporation, International Development Agency, Asian Development Bank & International Monetary Fund. Objectives of International Financial Institutions, Sources of funds, priority areas.

Unit IV: Investment institutions

Life Insurance Corporation, General Insurance Corporation, Unit Trust of India and other Mutual Fund institutions. Credit rating: Credit rating process, sovereign rating, Venture Capital, Venture Capital Funds.

Unit V : Financial Markets

Primary, Secondary & Derivative markets, Relationship between them - Role of Stock exchanges and their functions – SEBI – NSE - MCX. Money market: Call money market - Treasury bill market.

COURSE OUTCOMES

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

- 1) Understand the financial institutions
- 2) Gain knowledge on the functions of Development Banks
- 3) Acquire knowledge in International financial institutions
- 4) Understand about investment institutions
- 5) Know about the Primary, Secondary and Derivative Markets

Text Books

- 1) Gordon E.and K.Natarajan 2017 Financial markets and Services, Himalaya Publishing house, New Delhi.
- 2) Dharmaraj E 2016 Financial Services S.Chand and Co., New Delhi.
- 3) Gurusamy S 2017 Financial Services Vijay Nicole Imprints (P) Ltd, Chennai.

Supplementary Readings

- 1) Desai V 1988 Development Banking : Issues and Options Himalya Publishing House, Mumbai.
- 2) Santhanam B Financial Services, 2017, Margham Publications, Chennai.
- 3) Khan M.Y 2016 Financial Services, S.Chand and Sons , New Delhi.
- 4) Peter Rose, Sylvia Hudgins, 2017 Bank Management and Financial Services, McGraw Hill Education, New Delhi.
- 5) Evelyn Ehrlich, Duke Fanelli 2012 The Financial Service Marketing, Bloomberg Press.

OUTCOME MAPPING

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

***3– Strong, 2- Medium, 1- Low**

SEMESTER - III CORE ELECTIVE – III	22PCOME35-1: CAPITAL MARKETS	CREDITS: 3 HOURS:5/W
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COURSE OBJECTIVES

- 1) To expose the students to the world of financial markets
- 2) To create general awareness about new issue market.
- 3) To enable the students to learn the working mechanism of stock exchanges
- 4) To impart special knowledge about venture capital
- 5) To teach the nuances of venture Factoring services.

Unit I: Financial Market

Financial markets: definition role functions constituents financial instruments
 Indian financial market - global financial market - Capital Market: evolution and growth-constituents-capital market instruments: types-preference shares-equity shares-non voting equity shares-company fixed deposits-warrants-debentures and bonds

Unit II: Primary Market

Primary market-meaning- NIM VS secondary market methods of new issue intermediaries in the new issues market - SEBI guidelines on primary market-Listing -agreement benefits consequences of non-listing-Underwriting-definition-types-mechanics-benefits Book-building-concept-characteristics-process-IPO including e-IPO.

Unit III: Stock Exchange

Stock Exchange: history-meaning-functions-stock exchange Vs commodity exchange - stock exchange traders-regulation of stock exchanges-steps in stock trading-BSE and NSE-SEBI functions and working.

Unit IV: Venture Capital

Venture Capital – Meaning – Features – Methods of venture capital financing – Modes of venture financing – Venture capital investment process – Factors determining venture investment – Exit mechanism – Advantages of venture capital – Issues of Indian venture capital industry

Unit V : Factoring

Factoring – Concepts – Significance – Types – Factoring mechanism – Factoring vs bills discounting – Factoring in India – Forfeiting – Meaning – Forfeiting vs Export factoring – Problems of Forfeiting/ factoring.

COURSE OUTCOMES

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

- 1) Understand the range of financial service products in financial market.
- 2) Know the implications of new issue market.
- 3) Comprehend the functions of stock exchange
- 4) Comprehend the methods of venture capital financing.
- 5) Understand the modalities of Factoring Mechanism.

Text Books

- 1) Gordon E.andK.Natarajan 2017 Financial markets and Services, Himalaya Publishing house, New Delhi
- 2) Dharmaraj E 2016 Financial Services S.Chand and Co., New Delhi
- 3) Gurusamy S 2017 Financial Services Vijay Nicole Imprints (P) Ltd, Chennai

Supplementary Readings

- 1) Vinod Kothari 2016 Lease Financing and Hire Purchase Wadhaw and Co., Nagpur.
- 2) Santhanam B Financial Services, 2017 ,Margham Publications, Chennai.
- 3) Khan M.Y 2016 Financial Services, S.Chand and Sons , New Delhi.
- 4) Peter Rose, Sylvia Hudgins, 2017 Bank Management and Financial Services, McGraw Hill Education, New Delhi.
- 5) Evelyn Ehrlich, Duke Fanelli 2012 The Financial Service Marketing, Bloomberg Press.

OUTCOME MAPPING

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

*3– Strong, 2- Medium, 1- Low

SEMESTER - III CORE ELECTIVE – III	22PCOME35-2: FINANCIAL DERIVATIVES	CREDITS: 3 HOURS:5/W
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COURSE OBJECTIVES

- 1) To enable the students to know the digital derivatives.
- 2) To study the future and forward market.
- 3) To enable the students to understand options.
- 4) To make the students to acquire knowledge about commodity market.
- 5) To enable the students to understand swaps.

Unit I: Introduction to Digital Derivatives

Development and growth of derivative markets, types of derivatives uses of derivatives, fundamental linkages between spot & derivative markets, the role of derivatives market, uses and misuses of derivatives.

Unit II: Future and Forward Market

Structure of forward and future markets, mechanics of future markets hedging strategies, using futures, determination of forward and future prices, interest rate futures currency futures and forwards.

Unit III: Basic Option Strategies

Options, distinguish between options and futures, structure of options market, principles of option pricing. Option pricing models: the binomial model, the Black-Scholes Merton model. Basic option strategies, advanced option strategies, trading with options, hedging with options, currency options.

Unit IV: Commodity Market Derivatives

Introduction, types, commodity, futures and options, swaps commodity exchanges multi commodity exchange, national commodity derivative exchange role, functions and trading.

Unit V: Swaps

Concept and nature, evolution of swap market, features of swaps, major types of swaps, interest rate swaps, currency swaps, commodity swaps, equity index swaps, credit risk in swaps, credit swaps, using swaps to manage risk, pricing and valuing swaps.

COURSE OUTCOMES

After successful completion of the course, the Scholars will be able to:

- 1) Acquire knowledge about digital derivatives.
- 2) Explore future and forward market.
- 3) Understand options.
- 4) Know the concepts of commodity market derivatives..
- 5) Understand swaps.

Text Books

- 1) Gordon E.andK.Natarajan 2017 Financial markets and Services, Himalaya Publishing house, New Delhi
- 2) Dharmaraj E 2016 Financial Services S.Chand and Co., New Delhi
- 3) Gurusamy S 2017 Financial Services Vijay Nicole Imprints (P) Ltd, Chennai

Supplementary Readings

- 1) Vinod Kothari 2016 Lease Financing and Hire Purchase Wadhaw and Co., Nagpur.
- 2) Santhanam B Financial Services, 2017 ,Margham Publications, Chennai
- 3) Khan M.Y 2016 Financial Services, S.Chand and Sons , New Delhi
- 4) Peter Rose, Sylvia Hudgins, 2017 Bank Management and Financial Services, McGraw Hill Education, New Delhi
- 5) Evelyn Ehrlich, Duke Fanelli 2012 The Financial Service Marketing, Bloomberg Press

OUTCOME MAPPING

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

*3– Strong, 2- Medium, 1- Low

SEMESTER - III CORE ELECTIVE – IIII	22PCOME35-3: BUSINESS ANALYTICS	CREDITS: 3 HOURS:5/W
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COURSE OBJECTIVES

- 1) To enable the students to understand the role of business analytics in business data processing
- 2) To educate the students about application of information technology in the core business Process.
- 3) To enable the students to understand OLTP and OLAP.
- 4) To educate the learners to understand the data integration.
- 5) To equip the students with Performance and Measurement System Terminology.

Unit I: Introduction to Business Analytics

Business Analysis-Different Levels - Business Analyst- Role of Business Analyst -Basic rules-Requirements and Tasks performed by Business Analyst – Project Definition and Scoping –Project phases and approaches – Role of Business Analyst across the project Life cycle.

Unit II: Information Technology Applications

Core business Process – Baldrige Business Excellence framework-Key purpose of using IT in Business – Enterprise Applications – Information users and their requirements – Data-Types- Attributes and Measurement-Types of data sets-Data quality-Types of Digital Data.

Unit III: Introduction to OLTP and OLAP

Introduction to OLTP and OLAP – Different OLAP Architectures-Data Models-Tools in Business Intelligence-Role of DSS, EIS, MIS and digital Dash boards – Need for Business Intelligence- Business Intelligence value chain-Components-applications-roles and responsibilities.

Unit IV: Data Integration

Data Integration-Data Warehouse-Goals-Data Sources- Data Integration Technologies-Data Quality maintenance-Data profiling-Data modeling-Types and Techniques-Fact table-Dimension Table-Typical Dimensional Models-Life cycle-Designing.

Unit V: Performance and Measurement System Terminology

Performance and Measurement System terminology- Role of Metrics –Supply Chain-Fact based decision making and KPIS use of KPIS-Potential source for metrics-Enterprise Reporting –Report Standardization –Balanced score card Scoreboards Vs Dashboards-Business Intelligence in Real world- Mobility-Cloud computing.

COURSE OUTCOMES

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

- 1) Apply the language of business analytics, theory and models in the field of business analytics
- 2) Perceive skills in data analytics and its application
- 3) Gain expert knowledge in data integration technology
- 4) Analyze different types of digital data, use of appropriate models for analysis
- 5) and derive insights from results
- 6) Use in practice key analytical tools and techniques of business intelligence

Text Books

- 1) Edward Mize 2017, Data Analysis, Create Space Independent Publishing Platform
- 2) Seema Acharya R.N. Prasad 2016, Fundamentals of Business Analysis Wiley
- 3) Pang –Ning Tan, Michael Steinbach, Anuj Karpatne and Vipin Kumar 2018, Pearson Publishers, New Delhi

Supplementary Readings

- 1) Paul Turner 2018, Business Analysis Techniques, International Institute of Business Analyst, London
- 2) Howard Podeswa 2017, Handbook of Business Analyst , Outskirts Press, London
- 3) Debra Paul, Lynda Girvan 2018, Business Analyst, BCS Learning and Development Limited, New Delhi.

OUTCOME MAPPING

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

*3– Strong, 2- Medium, 1- Low

SEMESTER - III OPEN ELECTIVE – II	22PCOMO36-1: BUSINESS COMMUNICATION AND REPORTING	CREDITS: 3 HOURS:5/W
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COURSE OBJECTIVES

- 1) To Enable the student to understand the concept of communication
- 2) To teach the students for the Channels and Objectives of Communication
- 3) To understand the modes of communication
- 4) To gain knowledge in Problems of Communication
- 5) To Educate the students on preparing reports

Unit I :Concept of Communication

Definition, Process, Need, Feedback Emergence of Communication as a key concept in the Corporate and Globalworld - Impact of technological advancements on Communication

Unit II: Channels of Communication

Formal and Informal-Vertical, Horizontal. Diagonal, Grapevine Objectives of Communication-Information, Advice, Order and Instruction. Persuasion, Motivation, Education. Warning, and Boosting the Morale of Employees

Unit III: Methods and Modes of Communication

Verbal and Nonverbal-Characteristics of Verbal Communication-characteristics of Non-verbal Communication-Landline, Wireless and Cellular Phones Facsimile Communication [Fax]-Computers and E- communication Video and Satellite Conferencing

Unit IV: Problems in Communication /Barriers to Communication

Physical/ Semantic/Language/Socio-Cultural/Psychological / Barriers Ways to Overcome these, Barriers.

Unit V: Listening and Report Writing:

Importance of Listening Skills -Cultivating good Listening Skills

How to read the details and present them as a report especially in the organizational set up.

COURSE OUTCOMES

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

- 1) Understand and apply the basic concepts of business correspondence
- 2) Acquire knowledge in Channels of Communication
- 3) Write the different methods and modes of communication.
- 4) Acquire knowledge in problems in communication
- 5) Prepare different types of business reports

Text Books

- 1) K.Sundar and A.Kumara Raj 2020 Business Communication Vijay Nicoles Imprints Pvt., Ltd.,Chennai
- 2) Ramesh and Pattanchetti 2019 Business Communication S.Chand & Co NewDelhi
- 3) Rajendra Pal, 2015 Essentials of Business communications, Sultan Chand, New Delhi.

Supplementary Readings

- 1) Sharma R.C. and Krishna Mohan, 2017 Business Correspondence and Report Writing, McGraw – Hill, New Delhi.
- 2) Gupta C.B. 2017 Business Correspondence and Reporting, Taxmann Publications Pvt Limited, New Delhi.
- 3) Vainder Kumar, Bodh Raj, 2014 Business Communication, Kalyani Publishers, Chennai
- 4) Kaul 2015, Effective Business Communication, Prentice Hall India (P) Ltd, New Delhi.
- 5) Raghunathan N.S. Santhanam, B. 2019 Business Communications, Margham Publications, Chennai.

OUTCOME MAPPING

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

*3– Strong, 2- Medium, 1- Low

SEMESTER - III OPEN ELECTIVE – II	22PCOMO36-2: SECRETARIAL PRACTICE	CREDITS: 3 HOURS:5/W
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COURSE OBJECTIVES

- 1) To enable the students to understand the rights, duties and responsibilities of Company Secretaries
- 2) To teach the students how the companies are formed
- 3) To educate the students how the company is registered and what are the documents prepared
- 4) To teach the students how the meetings are conducted
- 5) To educate the students how the notices are drafted

Unit I: Company Secretary

Definition – Secretarial work – Types of secretaries –Routine secretary, Executive secretary – Appointment – Dismissal – Rights – Duties and responsibilities.

Unit II: Company Formation

Promotion of joint stock companies with special reference to duties and liabilities of secretary – licensing –Industries (Development and Regulation) Act – Controller of Capital Issues.

Unit III: Company Registration

Preparation and filing of relevant documents – Memorandum, Articles etc. – Incorporation – Certificate of Commencement – Prospectus – Allotment of shares – Forfeiture – Re-Issue of share certificates and share warrants.

Unit IV: Law and Procedure of meeting

Secretarial duties – Kinds of meeting – Conduct – Procedure of discussion – Chairman – Rules for debates – Voting – Proxy – (A detailed study with reference to the Companies Act, 2013 needed).

Unit V: Company Meeting and Secretarial Work

Drafting notices – Agenda – Motion – Resolution, minutes- minutes books – Drafting of statutory report – Director’s report and chairman’s speech

COURSE OUTCOMES

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

- 1) Clearly grasp the rights, duties and responsibilities of Company Secretaries
- 2) Gain knowledge in the formation of a company
- 3) Acquire knowledge in registration of a company
- 4) Understand to conduct company meetings
- 5) Drafting the company minutes

Text Books

- 1) Kapoor N.D 2017 Company Law and Secretarial Practice Sulthan Chand and Sons.New Delhi
- 2) Acharya and Govekar 2017 Company Law and Secretarial Practice Himalaya Publishing House, Mumbai
- 3) Ashok K Bagrial K 2017 Company Law Vikas Publishing House Private Limited Mumbai

Supplementary Readings

- 1) Sharma R.C. and Krishna Mohan, 2017 Business Correspondence and Report Writing, McGraw – Hill, New Delhi.
- 2) Gupta C.B. 2017 Business Correspondence and Reporting, Taxmann Publications Pvt Limited, New Delhi.
- 3) Vainder Kumar, Bodh Raj, 2014 Business Communication, Kalyani Publishers, Chennai
- 4) Kaul 2015, Effective Business Communication, Prentice Hall India (P) Ltd, New Delhi.
- 5) Raghunathan N.S. Santhanam, B. 2019 Business Communications, Margham Publications, Chennai.

OUTCOME MAPPING

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

*3– Strong, 2- Medium, 1- Low

SEMESTER - III OPEN ELECTIVE – II	22PCOMO36-3: PROJECT FINANCE AND MANAGEMENT	CREDITS:3 HOURS:5/W
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COURSE OBJECTIVES

- 1) To enable the students to understand the need for innovative projects
- 2) To make the students to gain knowledge on Project feasibility study
- 3) To make the students to gain knowledge on Network Analysis of PERT and CPM methods
- 4) To gain expert knowledge on monitoring of cost control
- 5) To gain expert knowledge on evaluate the project performance

Unit I: Project an Introduction

Meaning and Definition of Project – Features – Establishing a New Project – Organisation – Innovative Projects – Need for Project Management – Duties and Responsibilities of a Project Manager.

Unit II: Project Feasibility Study

Project Feasibility Study – Market or Demand analysis –Technical and Financial Analysis of Projects.

Unit III: Net Work Analysis

Minimization of Cost and Time of Projects – Net Work Analysis – PERT – Methods – CPM methods – Details.

Unit IV: Project Cost Control

Project Cost Control – Cost forecasting – Monitoring and Control of Costs – Estimation techniques – Factorial, Man-hour, unit rate and operational cost estimation.

Unit V: Project performance

Project performance – Indicators – Review of Project performance – Benefits – Project report – Project failures – Precautions and Practical guidelines.

COURSE OUTCOMES

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

- 1) Understand the role of project manager in establishing a New Project.
- 2) Evaluate the project feasibility study of new project in the market
- 3) Gain the knowledge of Network Analysis of PERT and CPM methods.
- 4) Determine the cost control methods in project.
- 5) Conduct performance appraisal of project report.

Text Books

- 1) Choudhury, S 2016, Project Management, Tata McGraw Hill Pub., New Delhi
- 2) KesavaRao,P.C 2017, Project Management and Control, Sultan Chand and Sons, New Delhi
- 3) Prasanna Chandra 2017, Project Preparation, Appraisal, Implementation Tata McGraw Hill (P)., New Delhi.

Supplementary Readings

- 1) Goel, BB 2017, Project Management: Principles and Techniques Deep and Deep Pub., New Delhi.
- 2) Harvey Maylor 2017, Project Management, MacMillan India Ltd., New Delhi.
- 3) John M. Nicholas- 2018, Project Management for Business Technology, Prentice Hall of India, New Delhi.
- 4) Carmel F de Nahlik Frank J 2021 Project Financing: Financial Instruments and Risk Management World Scientific Singapore
- 5) Rajesh Kumar B 2022 Project Finance Structuring Valuation and Risk Management Springer USA

OUTCOME MAPPING

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

*3- Strong, 2- Medium, 1- Low

SEMESTER - IV CORE – XIII	22PCOMC41: APPLIED COSTING	CREDITS: 5 HOURS:6/W
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COURSE OBJECTIVES

- 1) To provide an in-depth insight in students about techniques of Cost ascertainment in manufacturing sectors.
- 2) To provide an in-depth insight in students about techniques of Cost ascertainment in service sectors.
- 3) To make the students familiar with the specific costing methods used by various industries.
- 4) To transmit to students knowledge of preparing on Process costing and Activity Based Costing
- 5) To familiarise the students with Cost Management techniques.

Unit I: Unit or Output Costing

Meaning – scope – preparation of cost – sheet, tenders or quotations. Treatment of scrap, defective and stocks of raw-material, work-in-progress and finished goods. Difference between production account and cost sheet. Practical problems on cost sheet, tenders or quotations

Unit II: Job, Batch and Contract Costing:

Job Costing: Meaning, features and objectives – preparation of job-cost sheet. Batch Costing: Features - Practical problems on simple Batch Cost sheet and Economic Batch Quantity Contract Costing - Comparison between job and contract costing-- profit on incomplete contracts – escalation clause – cost plus contracts – work-in-progress and its valuation. Practical problems -presentation of incomplete contract in the balance sheet. Accounting standard on accounting for construction contracts (IAS-11) be discussed.

Unit III: Service or Operating costing

Meaning – cost unit – characteristics – classification of costs – transport costing – practical problems.

Unit IV: Process Costing

Features – application – distinction between job and process costing – costing procedure – losses and gains in process practical problems. Equivalent production: meaning – calculation of (computation of) equivalent production (problems having only closing work-in-progress with no process losses)

Meaning- Need of determination - Types of responsibility centres- Measures of divisional performance - Transfer pricing – Methods of transfer pricing

Unit V: Emerging Concepts in Cost Management

Meaning of Cost Management and Concepts of Cost Management. Activity Based Costing, Life Cycle Costing, Target Costing. Lean Costing and Six Sigma.

COURSE OUTCOMES

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

- 1) Understand and apply the basic aspects of Unit or Output costing and its applications
- 2) Maintain records relating to Job Batch and Contract Costing
- 3) Gain knowledge in transport costing
- 4) Acquire and apply the basic aspects of Process costing and its applications
- 5) Appreciate the implications of ABC costing

Text Books

- 1) Iyengar S.P. 2015, Cost Accounting Principles and Practice, Sultan Chand and Sons, New Delhi.
- 2) Jain S.P. and Narang KL 2016, Cost Accounting, Kalyani Publishers, Ludhiana.
- 3) Pillai RSN and Bagavathi V, 2016, Cost Accounts, S. Chand and Co., New Delhi.

Supplementary Readings

- 1) Dasgupta. P 2017, Studies in Cost Accounts Sultan Chand and Sons, New Delhi
- 2) Ravi M. Kishore 2017, Cost Accounting Taxmann Publications Pvt Ltd, New Delhi .
- 3) Lal Nigam B.M. and Jain I.C 2017, Cost Accounting Principles and Practice Hall of India, New Delhi,.
- 4) Khanna ,Ahuja Arora and Pandey 2017, Practical Costing, S. Chand and Sons, New Delhi.
- 5) Khanna, Pandey, 2017, Practical Costing S. Chand and Sons, New Delhi
- 6) Katayal, Rakesh, Inderjit Singh & Aroras 2012 Insurance Kalyani Pub., Chennai.
- 7) Laxmi Narin 2011 Principles of Insurance, S.Chand and Co New Delhi.
- 8) Julia Holyoake and Welpers Bill William 2013 Insurance, PHI, New Delhi.
- 9) Premavathy 2016 Principles and practice of Insurance, Sri Vishnu Publications, Chennai.
- 10) Murthy K.S.N and Sharma K.V.S 2013 Modern Law of Insurance in India, Lexis Publishers, New Delhi

OUTCOME MAPPING

	Programme Outcomes				
	PO1	PO2	PO3	PO4	PO5
CO1	3	3	3	3	3
CO2	3	3	3	3	3
CO3	3	3	3	3	3
CO4	3	3	3	3	3
CO5	3	3	3	3	3

***3- Strong, 2- Medium, 1- Low**

SEMESTER - IV CORE – XIV	22PCOMC42: INSURANCE AND RISK MANAGEMENT	CREDITS: 5 HOURS: 6/W
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COURSE OBJECTIVES

- 1) To study on insurance functions and principles.
- 2) To know about insurance contract and general contract.
- 3) To enable the students to know marine insurance and fire insurance.
- 4) To knowledge about transport and motor insurance.
- 5) To study about risk management.

Unit I : Introduction to Insurance

Insurance – functions – nature – principles – kinds - types of insurance organization-role and importance of insurance-individual - business- society.

Unit II: Insurance Contract

Insurance contract - general contract – insurable interest – utmost good faith – principles of indemnity – different types of insurance contract – nature of life insurance contract.

Unit III: Marine Insurance

Marine insurance – subject matter – documents – elements – fire insurance – causes – prevention of loss - fire insurance contract – elements – kinds of policies – policy conditions – implied and expressed.

Unit IV : Transport and Motor Insurance

Transport and motor insurance – progress – challenges – kinds of policies – procedure –health insurance – prospects.

Unit V: Risk Management

Risk management – need and objectives – principles – types of risks – association of risk management – risk management in life insurance and general insurance – reinsurance – methods – advantages.

COURSE OUTCOMES

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

- 1) Understand the implications of each and every principles insurance of various types.
- 2) Gain knowledge of buying various insurance policies and acquainting themselves with the process of claiming the losses and arriving at settlement.
- 3) Acquire knowledge in Marine Insurance contract and different types of policies.
- 4) Gain knowledge in Transport and Motor Insurance policies and its kinds.
- 5) Understand the risk management in life, general insurance and reinsurance.

Text Books

- 1) Mishra, M.N., S.B.Mishra, 2015. Insurance Principles and Practice, S.Chand and Company Ltd, New Delhi
- 2) Murhty, A. 2017 Principles and Practices of Insurance, Margham Publication, Chennai .
- 3) Gupta, P.K., 2016 Insurance and Risk Management Himalaya Publishing House, Gorgon, Mumbai.

Supplementary Readings

- 1) Katayal, Rakesh, Inderjit Singh & Aroras 2012 Insurance Kalyani Pub., Chennai.
- 2) Laxmi Narin 2011 Principles of Insurance, S.Chand and Co New Delhi.
- 3) Julia Holyoake andWelpers Bill William 2013 Insurance, PHI, New Delhi.
- 4) Premavathy 2016 Principles and practice of Insurance, Sri Vishnu Publications, Chennai.
- 5) Murthy K.S.N and Sharma K.V.S 2013 Modern Law of Insurance in India, Lexis Publishers, New Delhi.

OUTCOME MAPPING

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

*3– Strong, 2- Medium, 1- Low

SEMESTER - IV CORE – XV	22PCOMC43: BUSINESS ETHICS AND CORPORATE GOVERNANCE	CREDITS: 5 HOURS:6/W
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COURSE OBJECTIVES

- 1) To teach business values, its role and importance.
- 2) To Instruct types of ethics, Internal and external ethics.
- 3) To teach the Corporate Social Responsibility and Consumer Protection
- 4) To enable the students to face the success situation
- 5) Understand the concept

Unit I : Introduction

Values-Concept, types and formation of values, Values of Indian Managers, Ethics- development of ethics, ethical decision making and decision making process, relevance of ethics and values in business.

Unit II : Management of Ethics

Management process and ethics, managerial performance, ethical issues, ethos of Vedanta in management, Code of Ethics, Benefits of Ethical codes, AIMA Code of conduct for professional managers.

Unit III : Corporate Social Responsibility and Consumer Protection

Corporate responsibility of business: employees, consumers and comm. Moduley, Corporate Governance, Code of Corporate Governance, Consumerism, unethical issues, in sales, marketing and technology.

Unit IV : Understanding Success

Definitions of success, Principles for competitive success, prerequisites to create blue print for success. Successful stories of business gurus.

Unit V : Concept of Dharma and Karma Yoga :

Concept of Karma and kinds of Karam Yoga, Nishkam Karma, and Sakam Karma. Total quality management, Quality of life and quality of work life.

COURSE OUTCOMES

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

- 1) Appreciate impact of ethics on business policies and strategies.
- 2) Learn to whistle blow and take steps to prevent commission of ethical violation in business.
- 3) Apply Indian ethos in Corporate Social Responsibility and Consumer Protection.
- 4) Gain knowledge in success in probamatic situation.
- 5) Apply the concept of Dharma and Karma Yoga

Text Books

- 1) Sundar K 2016 Business Ethics and Values, Vijay Nicole Imprints (P) Ltd, Chennai.
- 2) Stephan M Byars, Kurt Stanbery 2018 Business Ethics, Openstax, Houston.
- 3) Colin M.Fisher, Alan Lovell 2006 Business Ethics & Values, FT Prentice Hall, UK.

Supplementary Readings

- 1) David J. Fritzsche ,2016 Business Ethics: A Global and Management Perspective , Tata McGraw-Hill, New Delhi
- 2) Ramaswamy Namakumari 2016 Strategic Planning - Corporate Strategy , Laxmi Publications Pvt. Ltd, Chennai
- 3) Velasquez 2016 Business Ethics , Prentice - Hall of India, New Delhi
- 4) Peter Madsen and Jay M. Shafritz , 2016 Essential of Business Ethics McGraw Hill, New Delhi
- 5) Ken Smith and Phil Johnson , 2016 Business Ethics and Business Behavior
- 6) Pratley 2016 Essence of Business Ethics, Prentice - Hall of India New Delhi.

OUTCOME MAPPING

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

*3– Strong, 2- Medium

SEMESTER – IV	22PCOMD44: CORE PROJECT	CREDITS: 5 HOURS:6/W
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COURSE OBJECTIVES

- 1) To enable the students to gain practical exposure to functioning of various types of business institutions
- 2) To equip the students with the skills of organizing and operating the business applying relevant business models
- 3) To impart the students in the industrial concerns or institutions of their choice and facilitate them to gain hands on experience in practical setting and strengthening their conceptual knowledge
- 4) To gain knowledge on working performance of the Business institutions
- 5) To provide the students an exposure to prepare the various project reports

COURSE OUTCOMES

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

- 1) Understand the functioning of Business organisations and institutions
- 2) Assess the performance of Business organisations and institutions
- 3) Organize specific Business institutions of their choice by them
- 4) Audit the working and performance of Business institutions and various Portfolios
- 5) Offer suggestions for efficient management of Business Institutions

OUTCOME MAPPING

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

*3– Strong, 2- Medium

CONDITIONS TO BE FULFILLED BY PROJECT STUDENTS

- 1) The students have to be allotted under the guidance of the affiliated colleges in Cuddalore, Villupuram, Kallakurichi and Mayiladuthurai as PROJECT GUIDES within a fortnight from the First working day of the fourth Semester through a Coordinator nominated by the Head of the Department for the purpose.
- 2) The respective Guide teachers have to create a WhatsApp / Telegram Group for their wards along with the HOD as a group Admin. for passing on instructions to them. Student-teacher email communication is also admissible.
- 3) The Project Students have to discuss with the respective guide teachers about their area of interest for selection of the Project Topic and scope of the study to be undertaken and SUBMIT the written PROJECT TOPICS TO THE Head of the Department of the affiliated colleges to be certified by the guide teachers WITHIN 15 DAYS since allotment. The guides can certify the project topics only on production of at least 10 relevant articles downloaded by the students as per the prior instructions given by the guides.
- 4) Student have to collect necessary data/Information about the PROJECT TOPIC from the Annual Reports and Periodical Publications for preparing the Project Report, besides collection of primary data wherever applicable/necessary during the week-ends and holidays through a proper and approved Questionnaire or Schedule.
- 5) The students have to prepare the Project Report for about 50 pages and Submission of the same at least 21 days (Three Weeks) before the last working day of the IV Semester through **the Guide Teachers** as per the FORMAT given below.
- 6) A Maximum of Three Students can join the same institution for PROJECT WORK at a time. However, they have to produce the Report based on approved objectives taken in different divisions' viz., H R, Marketing and Finance. However students allotted to the same guide teacher cannot choose the same institution for Project work in the same academic year.
- 7) The students or their officials of the Industrial unit concerned can contact with the Head of the department Affiliated colleges of the department of Commerce through for exchange of information, if any. Similarly, the Coordinator for the Project work will be a Senior Teaching Staff, who will KEEP SENDING WhatsApp / Telegram MESSAGES to staff members then and there, including the guide allotment on the advice of the Head of the Department of the Commerce.
- 8) Evaluation of the project Reports will be done (for 75 marks, which would have a 25 marks component for viva voce examination, conducted online or offline) as usual during the end Semester Exams; however the academic quality of the reports will be based on the **certificate issued by the Guide teachers** who will award internal marks (25 = 10+15 for two Successive Reviews) based on the regularity and performance in report writing by the student-trainees.

SEMESTER - IV CORE ELECTIVE – IV	22PCOME45-1: CONTEMPORARY LEGAL FRAME WORK	CREDITS: 3 HOURS:6/W
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COURSE OBJECTIVES

- 1) To educate the students to understand the various provisions of Companies Act 2013.
- 2) To comprehend the various provisions of Industries (Development and Regulation) Act 1951
- 3) To understand the various provisions of Foreign Exchange Management Act 1999.
- 4) To educate the students to understand the various provisions of Essential Commodities Act 1955
- 5) To impart the students about the basic concepts of Water (Prevention and Control of Pollution) Act, 1974

Unit I: Company Administration

Provisions of Companies Act 1956 relating to Company Administration Board of Directors – Managing Director – Provisions relating to various types of meetings. Latest amendments in Companies Act, 2013 relating to company administration and governance

Unit II: Industries (Development and Regulation) Act 1951

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

Unit III : Foreign Exchange Management Act 1999

The Foreign Exchange Management Act, 1999 – Introduction – Objective – Differences and Similarities between FERA and FEMA - Important Definitions under the Act – Provisions related to Regulation and Management of Foreign Exchange – Authorised Person – Offences – Contraventions & Penalties – Adjudication & Appeals – Appellate Tribunal – Directorate of Enforcement.

Unit IV : Essential Commodities Act 1955

The Essential Commodities Act, 1955 – Powers of Central Government to Control, effect, seizure and confiscation – Consumer Protection Act 1986 – Definition – Consumer Protection Council – Consumer Disputes Redressal Agencies – District Forum – State Commission - National Commission.

Unit V : Water (Prevention and Control of Pollution) Act, 1974

Water (Prevention and Control of Pollution) Act, 1974 - Definition – functions and powers of various Boards - Compliance regarding discharges causing pollution, Penalties and Offences Air (Prevention and Control of Pollution) Act, 1981 -

Definition– Functions and powers of various Boards – Duties of occupier of specified industries to ensure adherence to standard offences by companies.

COURSE OUTCOMES

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

- 1) Understand the Companies Act 2013.
- 2) Gain knowledge in Industries (Development and Regulation) Act 1951
- 3) Understand Foreign Exchange Management Act 1999
- 4) Acquire knowledge in Essential Commodities Act 1955
- 5) Acquire fundamental knowledge in Water (Prevention and Control of Pollution) Act, 1974.

Text Books

- 1) Jayasankar.J, 2019, Corporate Laws, Margham Publications, Chennai
- 2) Bharat Bhushan, N.D. Kapoor, Dr. Rajni Abbi & Rajiv Kapoor, N.D. Kapoor, 2020, Elements of Mercantile Law, Sultan Chand & Sons Pvt. Ltd., New Delhi
- 3) Chandhary. U.K, 2019, Economic Legislation – Law & Practice, Sultan Chand & Sons, New Delhi.

Supplementary Readings

- 1) N.D.Kapoor, Dr.G.K.Kapoor, 2019, Corporate Laws and Secretarial Practice, Premier Book Company, New Delhi.
- 2) TejpalSheth, 2019, Corporate Laws, Taxman Publication, Mumbai.
- 3) S.S.Gulshan and G.K.Kapoor 2013, Economic and other Legislations Sultan Chand& Sons, New Delhi.
- 4) K. Aswathappa & G. Sudarsana Reddy, 2020, Business Regulations, Himalaya Publishing House, Mumbai.
- 5) Sreenivasan. M. R, 2019, Business Law (Commercial Law), Margham Publications, Chennai.

E-Resources:

- 1) The Institute of Chartered Accountants of India's Study Material for Competition Act, 2002: <https://resource.cdn.icai.org/47565bosfinal-p6d-cp2.pdf>
- 2) The Institute of Chartered Accountants of India's Study Material for The Foreign
- 3) Exchange Management Act, 1999: <https://resource.cdn.icai.org/47681bosfinal-p6d-cp6.pdf>
- 4) The Institute of Chartered Accountants of India's Study Material for The Insolvency and
- 5) Bankruptcy Code, 2016: <https://resource.cdn.icai.org/47588bosfinal-p6d-cp4.pdf>
- 6) The Institute of Cost Accountants of India's Study Notes for Corporate Laws:

- 7) <https://icmai.in/upload/Students/Syllabus2016/Final/Paper-13-Revised-Aug.pdf>
- 8) The Competition Act, 2002 Bare Act at India Code - Digital Repository:
- 9) https://indiacode.nic.in/handle/123456789/2010?view_type=browse

SEMESTER - IV CORE ELECTIVE – II	22PCOME45-2: INTERNATIONAL FINANCE AND FOREIGN EXCHANGE	CREDITS: 3 HOURS:6/W
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COURSE OBJECTIVES

- 1) To impart the students about the basic concepts of international finance
- 2) To enable the students to gain knowledge on international financial Institutions and its Functions
- 3) To enable the students to understand the regional financial institutions.
- 4) To make the students to comprehend the foreign exchange dealings by commercial banks and RBI
- 5) To educate the students to understand and compute the exchange rates

Unit I: Introduction

Significance and Importance of International Finance – Scope and Limitation – Foreign Aid – Indian Experience.

Unit II: International Financial Institutions

Organisation, Functions, Objective and working of International Bank for Reconstruction and Development (IBRD) and International Monetary Fund (IMF).

Unit III: Regional Financial Institutions

Objectives and Functions of International Development Association, International Finance Corporation – The Bank for International Settlements (BIS) and Asian Development Bank (ADB).

Unit IV: Foreign Exchange

Foreign Exchange – Meaning and Definition – Foreign Exchange Market – Authorised Dealers – Money changers – Foreign Exchange Dealings by Commercial Bank and Reserve Bank of India

Unit V: Rate of Exchange

Introduction – Factors influencing exchange rates – Direct rate and Indirect Rate — Exchange arithmetic – Computation of exchange rate.

COURSE OUTCOMES

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

- 1) Gain knowledge In the basic conceots of international finance.
- 2) Appraise the fundamental knowledge on working of international financial
- 3) Institutions in India
- 4) Gain knowledge of role of international financial institutions like BIS and ADB
- 5) Recall the foreign exchange dealings by commercial banks and RBI.
- 6) Calculate and compute foreign exchange rates.

Text Books

- 1) Alan C.Shapiro 2017, Multinational Financial Management, Prentice Hall of India, New Delhi
- 2) Bhalla,V.K 2016 International Financial Management, Anmol Pub., New Delhi.

- 3) Keshkamat,V.V-2015, Foreign Exchange: A Introduction, Vivek Pub., Mumbai.

Supplementary Readings

- 1) Balagopal,T.A.S 2016, Export Management, Himalaya Pub., Mumbai
- 2) Buckley 2016 Multinational Finance, PHI, New Delhi.
- 3) Jeevanatham 2016, Foreign Exchange and Risk Management, Sultan Chand, New Delhi.
- 4) Jeevanatham 2016, Foreign Exchange –Principles Practices and Control, Sultan Chand, and Sons, New Delhi.
- 5) Simha, SLN 2017, International Monetary Reforms, Vora and Co, Mumbai

Note: Theory Questions Only

SEMESTER - IV CORE ELECTIVE – II	22PCOME45-3: RETAIL MANAGEMENT	CREDITS: 3 HOURS:6/W
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COURSE OBJECTIVES

- 1) To sensitize the students to various retail marketing.
- 2) To enable the students to comprehend the global trends in retailing.
- 3) To educate the student to understand the retail formats.
- 4) To provide knowledge on merchandise management
- 5) To acquaint the students with strategies of retail shop management.

Unit I : Retail Marketing

Retailing: Meaning, Definition – Characteristics – Traditional and Non-Traditional Retailing – Applications of Information Technology in Retail Management – E-Retailing.

Unit II : Global Trends in Retailing

Global trend in Retailing: Indian Retail Industry – Drivers to the growth of retail – Macro and Micro Environmental Influences – Creativity in Retailing – Emerging trends and Challenges – FDI in Retailing – Rural Retailing.

Unit III : Retail Formats

Retail Formats: Types – Choice of Location – Store Layout and Designs – Positioning of Retail Shops – Retail Store Image – Retail Service Quality Management – Retail Administration; Store Management, HRM, Information Systems.

Unit IV: Merchandise Management

Merchandise Management: Service Retailing Vs. Product Retailing – Retail Branding – Pricing for Retail – Promotion – Supply Chain and Logistics – Handling Returns – Retail Marketing Strategies – Retail Communications – Mail Management

Unit V : Shopping Process

Shopping Process: Influences of Shoppers attitude, perception, personality and life style in retail shopping behavior – Handling Complaints – Delivering Value to retail shoppers – CRM in retailing – Retail Research

COURSE OUTCOMES

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

- 1) Learn the channels of distribution in place in Retail Trade.
- 2) Appreciate the dynamics of global trends in retailing.
- 3) Formulate strategies to operate successfully in retail
- 4) Apply the concept of retail shop management in practice.
- 5) Apply knowledge in framing Retail strategies.

Text Books

- 1) Natarajan L 2016 Retail Marketing, Margham Publications, Chennai
- 2) Balaji C 2016 Retail Management, Oxford University Press, New Delhi
- 3) U.C.Mathur 2013 Retail Management Text and Cases. IK International Publishing Houses (P) Ltd, New Delhi

Supplementary Readings

- 1) Gibson 2017 Retail Management, Pearson Publication, New Delhi
- 2) Bernan.B, Evens and Shrivastava, 2017 Retail Management – A Strategic Approach, Pearsons Publications, New Delhi
- 3) Sudarshan 2017 Sessaanna and Raga Prasad Mcgraw-Hill Education, New Delhi
- 4) Nayak J.K and Prakash C.Dash 2016 Retail Management, Cengage India Private Ltd, New Delhi
- 5) Herbert S.Collins 2017 Retail Store Management. Forgotten Books, New Delhi.