



(Accredited with 'A' Grade by NAAC)

## **M.Com. (Five-Year) Programme**

**Regulations & Curriculum-2019**

**Department of Commerce**

**REGULATIONS FOR THE FIVE-YEAR INTEGRATED POST GRADUATE PROGRAMMES  
UNDER CHOICE BASED CREDIT SYSTEM (CBCS)**

These Regulations are common to all the students admitted to the Five Year Integrated Master's Programmes in the Faculties of Arts, Science, Indian Languages, Marine Sciences, and Education from the academic year 2019-2020 onwards.

**1. Definitions and Nomenclature**

- 1.1 University** refers to Annamalai University.
- 1.2 Department** means any of the academic departments and academic centres at the University.
- 1.3 Discipline** refers to the specialization or branch of knowledge taught and researched in higher education. For example, Botany is a discipline in the Natural Sciences, while Economics is a discipline in Social Sciences.
- 1.4 Programme** encompasses the combination of courses and/or requirements leading to a Degree. For example, M.A., M.Sc. M.Com
- 1.5 Course** is an individual subject in a programme. Each course may consist of Lectures/Tutorials/Laboratory work/Seminar/Project work/Experiential learning/ Report writing/viva-voce etc. Each course has a course title and is identified by a course code.
- 1.6 Curriculum** encompasses the totality of student experiences that occur during the educational process.
- 1.7 Syllabus** is an academic document that contains the complete information about an academic programme and defines responsibilities and outcomes. This includes course information, course objectives, policies, evaluation, grading, learning resources and course calendar.
- 1.8 Academic Year** refers to the annual period of sessions of the University that comprises two consecutive semesters.
- 1.9 Semester** is a half-year term that lasts for a minimum of 90 working days. Each academic year is divided into two semesters.
- 1.10 Choice Based Credit System** A mode of learning in higher education that enables a student to have the freedom to select his/her own choice of elective courses across various disciplines for completing the Degree programme.
- 1.11 Core Course** is mandatory and an essential requirement to qualify for the Degree.
- 1.12 Elective Course** is a course that a student can choose from a range of alternatives.
- 1.13 Value-added Courses** are optional courses that complement the students' knowledge and skills and enhance their employability.
- 1.14 Experiential Learning** is a process of learning through experience. It is specifically defined as "learning through reflection on doing".
- 1.15 Extension activities** are the activities that provide a link between the University and the community such as lab-to-land, literacy, population education, health awareness and environmental awareness programmes. These are integrated within the curricula with a view to sensitise the students about Institutional Social Responsibility (ISR).
- 1.16 Credit** refers to the quantum of course work in terms of number of class hours in a semester required for a programme. The credit value reflects the content and duration of a particular course in the curriculum.

- 1.17 Credit Hour** refers to the number of class hours per week required for a course in a semester. It is used to calculate the credit value of a particular course.
- 1.18 Programme Outcomes (POs)** are statements that describe crucial and essential knowledge, skills, and attitudes that students are expected to achieve and can reliably manifest at the end of a programme.
- 1.19 Programme Specific Outcomes (PSOs)** are statements that list what the graduate of a specific programme should be able to do at the end of the programme.
- 1.20 Learning Objectives also known as Course Objectives** are statements that define the expected goal of a course in terms of demonstrable skills or knowledge that will be acquired by a student as a result of instruction.
- 1.21 Course Outcomes (COs)** are statements that describe what students should be able to achieve/demonstrate at the end of a course. They allow follow-up and measurement of learning objectives.
- 1.22 Grade Point Average (GPA)** is the average of the grades acquired in various courses that a student has taken in a semester. The formula for computing GPA is given in Section 11.3
- 1.23 Cumulative Grade Point Average (CGPA)** is a measure of overall cumulative performance of a student over all the semesters. The CGPA is the ratio of total credit points secured by a student in various courses in all semesters.
- 1.24 Letter Grade** is an index of the performance of a student in a particular course. Grades are denoted by the letters S, A, B, C, D, E, and RA.

## 2. Programmes Offered and Eligibility Criteria

The Integrated Programmes offered by the University and the eligibility criteria are detailed below.

<b>Faculty of Arts</b>	
<b>Programme</b>	<b>Eligibility</b>
M.A. English M.A. History M.A. Political Science M.A. Economics M.A. Sociology M.A. Population and Development M.Lib.I.Sc. M.A. Rural Development	A pass in H.S.E. (10+2 level) OR Equivalent thereto.
M.A. English	A pass in H.S.E. (10+2 level) OR Equivalent thereto.
M.Com.	A pass in H.S.E. (10+2 level) OR Equivalent thereto (Commerce and Accountancy Group only)
<b>Faculty of Science</b>	
M.Sc. Mathematics	A pass in H.S.E. (10+2 level) OR Equivalent thereto with a minimum aggregate of 40% marks under academic stream in the following subjects viz. Mathematics, Physics & Chemistry
M.Sc. Physics	A pass in H.S.E. (10+2 level) OR Equivalent thereto with a minimum aggregate of 40% marks under academic stream in the following subjects viz. Physics, Chemistry & Mathematics
M.Sc. Chemistry	A pass in H.S.E. (10+2 level) Examination OR Equivalent thereto with a minimum aggregate of 40% marks in any one of the following combinations: 1. Mathematics, Physics & Chemistry 2. Biology, Physics & Chemistry 3. Botany, Physics & Chemistry 4. Zoology, Physics & Chemistry

M.Sc. Botany	A pass in H.S.E. (10+2 level) regular or vocational with Botany/Biology or Vocational course with Agriculture/Plant Protection as one of the courses.
M.Sc. Biotechnology	A pass in H.S.E. (10+2 level) OR Equivalent thereto under academic stream with a minimum aggregate of 40% marks in any one of the following combinations: 1. Physics, Chemistry & Mathematics 2. Physics, Chemistry & Biology 3. Physics, Chemistry & Botany 4. Physics, Chemistry & Zoology 5. Physics, Chemistry & Biochemistry
M.Sc. Microbiology	A pass in H.S.E. (10+2 level) OR Equivalent thereto under academic stream with Physics, Chemistry and Biology or Computer Science or Biochemistry or Home Science or Agri. or any Vocational Course with Biology or Botany and Zoology.
M.Sc. Geology	A pass in H.S.E. (10+2 level) OR Equivalent with Science Subjects.
M.Sc. Statistics	A pass in H.S.E. (10+2 level) OR an Equivalent examination thereto under academic stream with Mathematics / Statistics / Business Mathematics / Computer Science as one of the subjects.
M.Sc. Zoology	A pass in H.S.E. (10+2 level) OR Equivalent thereto with a minimum aggregate of 40% marks under academic stream in the following subjects viz. Physics, Chemistry and Biology or Zoology and Botany.
M.Sc. Software Engineering	A pass in H.S.E. (10+2 level) OR Equivalent thereto under academic stream with Mathematics, as one of the Subjects.
M.Sc. Information Technology	A pass in H.S.E. (10+2 level) OR Equivalent thereto under academic stream with Mathematics as one of the subjects
<b>Faculty of Marine Sciences</b>	
M.Sc. Ocean Science & Technology	A pass in H.S.E. (10+2 level) OR Equivalent thereto under Academic Stream in the following subjects Mathematics, Physics, Chemistry & Biology.
<b>Faculty of Indian Languages</b>	
M.A. Tamil	A pass in H.S.E. (10+2 level) OR Equivalent thereto.
<b>Faculty of Education</b>	
M.Sc. Clinical Psychology	A pass in H.S.E. (10 + 2) OR Equivalent thereto.

**2.1 In the case of SC/ST and Differently-abled candidates, a pass is the minimum qualification for all the above Programmes.**

### **3. Reservation Policy**

Admission to the various programmes will be strictly based on the reservation policy of the Government of Tamil Nadu.

### **4. Programme Duration**

**4.1** The Five Year Master's Programmes consist of five academic years and ten semesters.

**4.2** Each academic year is divided into two semesters, the first being from July to November and the second from December to April.

**4.3** Each semester will have 90 working days (18 weeks).

### **5. Programme Structure**

**5.1** The Five Year Integrated Programme consists of Language Courses, Core Courses, Allied Courses, Elective Courses, Soft Skills, Experiential Learning and Project. Students shall also participate in Extension Activities as part of their curriculum.

## **5.2 Language Courses**

5.2.1 Each student shall take two languages of four courses each, one in each semester for the first two years of the programme.

5.2.2 Language-I shall be Tamil or another language such as Hindi or French.

5.2.3 Language-II shall be English.

## **5.3 Core courses**

5.3.1 These are a set of compulsory courses essential for each programme.

5.3.2 The core courses include both Theory (Core Theory) and Practical (Core Practical) courses.

## **5.4 Allied Courses**

5.4.1 Each student shall take courses in two disciplines allied to the main subject of the programme in the first four semesters.

5.4.2 In Arts, Indian Languages, and Education, there will be three Theory Courses each for Allied-I and Allied-II.

5.4.3 In Science and Marine Sciences, each allied discipline shall have two Theory courses and one Practical course each for Allied-I and Allied-II.

## **5.5 Elective Courses**

**5.5.1 Departmental Electives (DEs)** are the Electives that students can choose from a range of Electives offered within the Parent Department offering the Programme.

**5.5.2 Interdepartmental Electives (IDEs)** are Electives that students can choose from amongst the courses offered by other departments of the same faculty as well as by the departments of other faculties.

**5.5.3 Students shall take a combination of both DEs and IDEs.**

## **5.6 Soft Skills**

**5.6.1** Soft skills are intended to enable students to acquire attributes that enhance their performance and achieve their goals with complementing hard skills.

**5.6.2** Soft skills include communication skills, computer skills, social skills, leadership traits, team work, development of emotional intelligence quotients, among others.

**5.6.3** Each student shall choose four courses on soft skills from the First to the Sixth Semester from a range of courses offered.

## **5.7 Value Education**

All students shall take a course on Value Education that includes human values, sustainable development, gender equity, ethics and human rights.

## **5.8 Experiential Learning**

**5.8.1** Experiential learning provides opportunities to students to connect principles of the discipline with real-life situations.

**5.8.2** In-plant training/field trips/internships/industrial visits (as applicable) fall under this category.

## **5.9 Extension Activities**

**5.9.1** It is mandatory for every student to participate in extension activities.

**5.9.2** All the students shall enrol under NSS/NCC/YRC/RRC or any other Service Organisation in the University.

**5.9.3** Students shall put in a minimum attendance of 40 hour in a year duly certified by the Programme Co-ordinator.

**5.9.4** Extension activities shall be conducted outside the class hours.

### **5.10 Project**

**5.10.1** Each student shall undertake a Project in the final semester.

**5.10.2** The Head of the Department shall assign a Project Supervisor to all the students.

**5.10.3** The Project Supervisor shall assign a topic for project and monitor the progress of the student periodically.

**5.10.4** Students who wish to undertake project work in recognised institutions/industry shall obtain prior permission from the University. The Project Supervisor will be from the host institute, while the Co-Supervisor shall be a faculty in the parent department.

### **5.11 Value added Courses (VACs)**

**5.11.1** Students may also opt to take Value added Courses beyond the minimum credits required for award of the Degree. VACs are outside the normal credit paradigm.

**5.11.2** VACs enhance the students' employability and life skills. VACs are listed in the University website and in the regulations on Interdepartmental Electives and VACs.

**5.11.3** Each VAC carries 2 credits with 30 hours of instruction, of which 60% (18 hours) shall be Theory and 40% (12 hours) Practical.

**5.11.4** Classes for VACs are conducted beyond the regular class hours and preferably in the VIII and IX Semesters.

### **Value Added Course**

Course Code	Course Title	Hours/week		C	Marks		
		L	P		CIA	ESE	Total
19ICVAC89	CRM in e- BANKING	3	0	3	25	75	100
19CVAC99	Artificial Intelligence and its Applications in Business	3	0	3	25	75	100

Course Code	Course Title	Hours/Week			Marks		
		L	P	C	CIA	ESE	Total
<b>Semester-I</b>							
19ITAC11	Language-I: Course 1	3		3	25	75	100
19IENC12	Language-II: Course 1	3		3	25	75	100
19ICOA13	Allied: 1 Business Communication	4		4	25	75	100
19ICOA14	Allied: 2 Business Economics	3		3	25	75	100
19IESC15	Environmental Studies	2		2	25	75	100
19ICOC16	Core 1: Business Organisation	5		5	25	75	100
	<b>Total Credit from Semester I</b>	<b>20</b>		<b>20</b>	<b>150</b>	<b>450</b>	<b>600</b>
<b>Semester-II</b>							
19ITAC21	Language-I: Course 2	3		3	25	75	100
19IENC22	Language- II: Course 2	3		3	25	75	100
19ICSA23	Sustainability, Gender and Human values	2		2	25	75	100
19ICOC24	Core 2: Elements of Accounting	4		4	25	75	100
19ICOC25	Core 3: Management Concepts	4		4	25	75	100
19ICOA26	Allied: 3 Computer and its Applications	3		3	25	75	100
	Elective:1 Department Elective	3		3	25	75	100
	<b>Total Credit from Semester II</b>	<b>22</b>		<b>22</b>	<b>175</b>	<b>525</b>	<b>700</b>
<b>Semester-III</b>							
19ITAC31	Language-I: Course 3	3		3	25	75	100
19IENC32	Language-II: Course 3	3		3	25	75	100
19ICOC33	Core 4: Financial Accounting	4		4	25	75	100
19ICOC34	Core 5: Marketing	4		4	25	75	100
19ICOA35	Allied 4: Statistical Methods	4		4	25	75	100
	Elective 2: Department Elective	3		3	25	75	100
19ICEA37	Extension Activities	1		1	25	75	100
19ICSS38	Soft Skills:1 Communication Skills	3		3	25	75	100
	<b>Total Credit from Semester III</b>	<b>25</b>		<b>25</b>	<b>175</b>	<b>525</b>	<b>700</b>
<b>Semester-IV</b>							
19ITAC41	Language-I: Course 4	3		3	25	75	100
19IENC42	Language-II: Course 4	3		3	25	75	100
19ICOC43	Core: 6 Corporate Accounting	4		4	25	75	100
19ICOC44	Core:7 Banking Theory Law and Practice	4		4	25	75	100
19ICOC45	Allied 5:Computerized Accounting System	3		3	25	75	100
19ICOC46	Allied 6:Management Information System	3		3	25	75	100
	Elective 3 Departmental Elective	3		3	25	75	100
19ICSS48	Soft Skills 2 Personality Development	3		3	25	75	100
	<b>Total Credit from Semester IV</b>	<b>26</b>		<b>26</b>	<b>200</b>	<b>600</b>	<b>800</b>

Semester-V							
19ICOC51	Core: 8 Cost Accounting	5		5	25	75	100
19ICOC52	Core: 9 Co-operative Movement in India	4		4	25	75	100
19ICOC53	Core: 10 Business Law	4		4	25	75	100
19ICOC54	Core: 11 Principles of Auditing	4		4	25	75	100
	Elective 4: Departmental Elective	3		3	25	75	100
19ICSS56	Soft Skills 3 Time and Stress Management	3		3	25	75	100
19ICEL57	Experiential Learning	4		4	25	75	100
	<b>Total Credit from Semester V</b>	<b>27</b>		<b>27</b>	<b>175</b>	<b>525</b>	<b>700</b>
Semester-VI							
19ICOC61	Core: 12 Management Accounting	5		5	25	75	100
19ICOC62	Core: 13 Taxation in India	4		4	25	75	100
19ICOC63	Core: 14 Entrepreneurial Development	4		4	25	75	100
19ICOC64	Core: 15 Company Law and Administration	4		4	25	75	100
	Elective 5 : Departmental Elective	3		3	25	75	100
19INVE66	Value Education	2		2	25	75	100
19ICSS67	Soft Skills 4 Employability Skills	3		3	25	75	100
	<b>Total Credit from Semester VI</b>	<b>25</b>		<b>25</b>	<b>175</b>	<b>525</b>	<b>700</b>
Semester-VII							
19ICOC71.1	Core 16: Business Environment	5		5	25	75	100
19ICOC72.1	Core:17Advanced Financial Accounting	5		5	25	75	100
19ICOC73.1	Core: 18 Banking and Insurance	4		4	25	75	100
19ICOC74.1	Core:19 Digital Marketing	5		5	25	75	100
	Elective 1: Interdepartmental Elective	3		3	25	75	100
	<b>Total Credit from Semester VII</b>	<b>22</b>		<b>22</b>	<b>125</b>	<b>375</b>	<b>500</b>
Semester-VIII							
19ICOC81.1	Core 20: Human Resource Management	5		5	25	75	100
19ICOC82.1	Core 21:Financial Management	5		5	25	75	100
19ICOC83.1	Core 22: Business Research Methods	4		4	25	75	100
19ICOC84.1	Core 23: Business Analytics	5		5	25	75	100
	Elective 6: Departmental Elective	3		3	25	75	100
	Elective 2: Interdepartmental Elective	3		3	25	75	100
	<b>Total Credit from Semester VIII</b>	<b>25</b>		<b>25</b>	<b>150</b>	<b>450</b>	<b>600</b>
Semester-IX							
19ICOC91.1	Core 24: Accounting for Managerial Decisions	5		5	25	75	100
19ICOC92.1	Core 25: Income Tax Law & Practice	5		5	25	75	100
19ICOC93.1	Core 26: Advanced Corporate Accounting	5		5	25	75	100
19ICOC94.1	Core 27: Institutional Training/Intenship	5		5	25	75	100
	Elective 7: Department Elective	3		3	25	75	100
	Elective 3: Interdepartmental Elective	3		3	25	75	100
	<b>Total Credit from Semester IX</b>	<b>26</b>		<b>26</b>	<b>150</b>	<b>450</b>	<b>600</b>
Semester-X							
19ICOC101.1	Core 28: Advanced Cost Accounting	5		5	25	75	100
19ICOC102.1	Core 29: Corporate Tax Planning & Management	4		4	25	75	100



19ICOC103.1	Core 30:Security Analysis and Portfolio Management	5		5	25	75	100
19ICOP104.1	Project and Viva-voce	8		8	25	75	100
	<b>Total Credit from Semester X</b>	<b>22</b>		<b>22</b>	<b>100</b>	<b>300</b>	<b>500</b>
	<b>Overall Total Credits from I to X Semester</b>	<b>240</b>		<b>240</b>	<b>1575</b>	<b>4725</b>	<b>6300</b>
	<b>Value Added Course</b>						

Course Code	Course Title	Hours/Week		C	Marks		
		L	P		CIA	ESE	Total
<b>Semester-I</b>							
19ITAC11	Language-I: Course 1	3		3	25	75	100
19IENC12	Language-II: Course 1	3		3	25	75	100
19ICOA13	Allied: 1 Business Communication	4		4	25	75	100
19ICOA14	Allied: 2 Business Economics	3		3	25	75	100
19IESC15	Environmental Studies	2		2	25	75	100
19ICOC16	Core 1: Business Organisation	5		5	25	75	100
	<b>Total Credit from Semester I</b>	<b>20</b>		<b>20</b>	<b>150</b>	<b>450</b>	<b>600</b>
<b>Semester-II</b>							
19ITAC21	Language-I: Course 2	3		3	25	75	100
19IENC22	Language- II: Course 2	3		3	25	75	100
19ICSA23	Sustainability, Gender and Human values	2		2	25	75	100
19ICOC24	Core 2: Elements of Accounting	4		4	25	75	100
19ICOC25	Core 3: Management Concepts	4		4	25	75	100
19ICOA26	Allied: 3 Computer and its Applications	3		3	25	75	100
	Elective:1 Department Elective	3		3	25	75	100
	<b>Total Credit from Semester II</b>	<b>22</b>		<b>22</b>	<b>175</b>	<b>525</b>	<b>700</b>
<b>Semester-III</b>							
19ITAC31	Language-I: Course 3	3		3	25	75	100
19IENC32	Language-II: Course 3	3		3	25	75	100
19ICOC33	Core 4: Financial Accounting	4		4	25	75	100
19ICOC34	Core 5: Marketing	4		4	25	75	100
19ICOC35	Allied 4: Statistical Methods	4		4	25	75	100
	Elective 2: Department Elective	3		3	25	75	100
19ICEA37	Extension Activities	1		1	25	75	100
19ICSS38	Soft Skills:1 Communication Skills	3		3	25	75	100
	<b>Total Credit from Semester III</b>	<b>25</b>		<b>25</b>	<b>175</b>	<b>525</b>	<b>700</b>
<b>Semester-IV</b>							
19ITAC41	Language-I: Course 4	3		3	25	75	100
19IENC42	Language-II: Course 4	3		3	25	75	100
19ICOC43	Core: 6 Corporate Accounting	4		4	25	75	100
19ICOC44	Core:7 Banking Theory Law and Practice	4		4	25	75	100
19ICOC45	Allied 5:Computerized Accounting System	3		4	25	75	100
19ICOA46	Allied 6:Management Information System	3		3	25	75	100
	Elective 3 Departmental Elective	3		3	25	75	100
19ICSS48	Soft Skills 2 Personality Development	3		3	25	75	100
	<b>Total Credit from Semester IV</b>	<b>26</b>		<b>26</b>	<b>200</b>	<b>600</b>	<b>800</b>

Semester-V							
19ICOC51	Core: 8 Cost Accounting	5		5	25	75	100
19ICOC52	Core: 9 Co-operative Movement in India	4		4	25	75	100
19ICOC53	Core: 10 Business Law	4		4	25	75	100
19ICOC54	Core: 11 Principles of Auditing	4		4	25	75	100
	Elective 4: Departmental Elective	3		3	25	75	100
19ICSS 56	Soft Skills 3 Time and Stress Management	3		3	25	75	100
19ICEL 57	Experiential Learning	4		4	25	75	100
	<b>Total Credit from Semester V</b>	<b>27</b>		<b>27</b>	<b>175</b>	<b>525</b>	<b>700</b>
Semester-VI							
19ICOC61	Core: 12 Management Accounting	5		5	25	75	100
19ICOC62	Core: 13 Taxation in India	4		4	25	75	100
19ICOC63	Core: 14 Entrepreneurial Development	4		4	25	75	100
19ICOC64	Core: 15 Company Law and Administration	4		4	25	75	100
	Elective 5 : Departmental Elective	3		3	25	75	100
19INVE66	Value Education	2		2	25	75	100
19ICSS67	Soft Skills 4 Employability Skills	3		3	25	75	100
	<b>Total Credit from Semester VI</b>	<b>25</b>		<b>25</b>	<b>175</b>	<b>525</b>	<b>700</b>
Semester-VII							
19ICOC71.2	Core 16: Business Environment	5		5	25	75	100
19ICOC72.2	Core:17Advanced Financial Accounting	5		5	25	75	100
19ICOC73.2	Core: 18 Banking and Insurance	4		4	25	75	100
19ICOC74.2	Core:19 Digital Marketing	5		5	25	75	100
	Elective 1: Interdepartmental Elective	3		3	25	75	100
	<b>Total Credit from Semester VII</b>	<b>22</b>		<b>22</b>	<b>125</b>	<b>375</b>	<b>500</b>
Semester-VIII							
19ICOC81.2	Core 20: Human Resource Management	5		5	25	75	100
19ICOC82.2	Core 21:Financial Management	5		5	25	75	100
19ICOC83.2	Core 22: Business Research Methods	4		4	25	75	100
19ICOC84.2	Core 23: Business Analytics	5		5	25	75	100
	Elective 6: Departmental Elective	3		3	25	75	100
	Elective 2: Interdepartmental Elective	3		3	25	75	100
	<b>Total Credit from Semester VIII</b>	<b>25</b>		<b>25</b>	<b>150</b>	<b>450</b>	<b>600</b>
Semester-IX							
19ICOC91.2	Core 24: Accounting for Managerial Decisions	5		5	25	75	100
19ICOC92.2	Core 25: Dynamics of Banking	5		5	25	75	100
19ICOC93.2	Core 26: Principles and Practice of Life Insurance	5		5	25	75	100
19ICOC94.2	Core 27: Institutional Training/Intenship	5		5	25	75	100
	Elective 7: Department Elective	3		3	25	75	100
	Elective 3: Interdepartmental Elective	3		3	25	75	100
	<b>Total Credit from Semester IX</b>	<b>26</b>		<b>26</b>	<b>150</b>	<b>450</b>	<b>600</b>
Semester-X							
19ICOC101.2	Core 28: Bank Credit and Risk Management	5		5	25	75	100
19ICOC102.2	Core 29: Export Import Procedures and Documentation	4		4	25	75	100
19ICOC103.2	Core 30: Principles and Practice of	5		5	25	75	100

	General Insurance						
19INCP104.2	Project and Viva-voce	8		8	25	75	100
	<b>Total Credit from Semester X</b>	<b>22</b>		<b>22</b>	<b>100</b>	<b>300</b>	<b>500</b>
	<b>Overall Total Credit from I to X Semesters</b>	<b>240</b>		<b>240</b>	<b>1575</b>	<b>4725</b>	<b>6300</b>
	<b>Value Added Course</b>						

Course Code	Course Title	Hours/Week		C	Marks		
		L	P		CIA	ESE	Total
<b>Semester-I</b>							
19ITAC11	Language-I: Course 1	3		3	25	75	100
19IENC12	Language-II: Course 1	3		3	25	75	100
19ICOA13	Allied: 1 Business Communication	4		4	25	75	100
19ICOA14	Allied: 2 Business Economics	3		3	25	75	100
19IESC15	Environmental Studies	2		2	25	75	100
19ICOC16	Core 1: Business Organisation	5		5	25	75	100
	<b>Total Credit from Semester I</b>	<b>20</b>		<b>20</b>	<b>150</b>	<b>450</b>	<b>600</b>
<b>Semester-II</b>							
19ITAC21	Language-I: Course 2	3		3	25	75	100
19IENC22	Language- II: Course 2	3		3	25	75	100
19ICSA23	Sustainability, Gender and Human values	2		2	25	75	100
19ICOC24	Core 2: Elements of Accounting	4		4	25	75	100
19ICOC25	Core 3: Management Concepts	4		4	25	75	100
19ICOA26	Allied: 3 Computer and its Applications	3		3	25	75	100
	Elective:1 Department Elective	3		3	25	75	100
	<b>Total Credit from Semester II</b>	<b>22</b>		<b>22</b>	<b>175</b>	<b>525</b>	<b>700</b>
<b>Semester-III</b>							
19ITAC31	Language-I: Course 3	3		3	25	75	100
19IENC32	Language-II: Course 3	3		3	25	75	100
19ICOC33	Core 4: Financial Accounting	4		4	25	75	100
19ICOC34	Core 5: Marketing	4		4	25	75	100
19ICOC35	Allied 4: Statistical Methods	4		4	25	75	100
	Elective 2: Department Elective	3		3	25	75	100
19ICEA37	Extension Activities	1		1	25	75	100
19ICSS38	Soft Skills:1 Communication Skills	3		3	25	75	100
	<b>Total Credit from Semester III</b>	<b>25</b>		<b>25</b>	<b>175</b>	<b>525</b>	<b>700</b>
<b>Semester-IV</b>							
19ITAC41	Language-I: Course 4	3		3	25	75	100
19IENC42	Language-II: Course 4	3		3	25	75	100
19ICOC43	Core: 6 Corporate Accounting	4		4	25	75	100
19ICOC44	Core:7 Banking Theory Law and Practice	4		4	25	75	100
19ICOC45	Allied 5:Computerized Accounting System	3		4	25	75	100
19ICOC46	Allied 6:Management Information System	3		3	25	75	100
	Elective 3 Departmental Elective	3		3	25	75	100
19ICSS48	Soft Skills 2 Personality Development	3		3	25	75	100
	<b>Total Credit from Semester IV</b>	<b>26</b>		<b>26</b>	<b>200</b>	<b>600</b>	<b>800</b>

Semester-V							
19ICOC51	Core: 8 Cost Accounting	5		5	25	75	100
19ICOC52	Core: 9 Co-operative Movement in India	4		4	25	75	100
19ICOC53	Core: 10 Business Law	4		4	25	75	100
19ICOC54	Core: 11 Principles of Auditing	4		4	25	75	100
	Elective 4: Departmental Elective	3		3	25	75	100
19ICSS 56	Soft Skills 3 Time and Stress Management	3		3	25	75	100
19ICEL 57	Experiential Learning	4		4	25	75	100
	<b>Total Credit from Semester V</b>	<b>27</b>		<b>27</b>	<b>175</b>	<b>525</b>	<b>700</b>
Semester-VI							
19ICOC61	Core: 12 Management Accounting	5		5	25	75	100
19ICOC62	Core: 13 Taxation in India	4		4	25	75	100
19ICOC63	Core: 14 Entrepreneurial Development	4		4	25	75	100
19ICOC64	Core: 15 Company Law and Administration	4		4	25	75	100
	Elective 5 : Departmental Elective	3		3	25	75	100
19INVE66	Value Education	2		2	25	75	100
19ICSS67	Soft Skills 4 Employability Skills	3		3	25	75	100
	<b>Total Credit from Semester VI</b>	<b>25</b>		<b>25</b>	<b>175</b>	<b>525</b>	<b>700</b>
Semester-VII							
19ICOC71.3	Core 16: Business Environment	5		5	25	75	100
19ICOC72.3	Core:17Advanced Financial Accounting	5		5	25	75	100
19ICOC73.3	Core: 18 Banking and Insurance	4		4	25	75	100
19ICOC74.3	Core:19 Digital Marketing	5		5	25	75	100
	Elective 1: Interdepartmental Elective	3		3	25	75	100
	<b>Total Credit from Semester VII</b>	<b>22</b>		<b>22</b>	<b>125</b>	<b>375</b>	<b>500</b>
Semester-VIII							
ICOC81.3	Core 20: Human Resource Management	5		5	25	75	100
ICOC82.3	Core 21:Financial Management	5		5	25	75	100
ICOC83.3	Core 22: Business Research Methods	4		4	25	75	100
ICOC84.3	Core 23: Business Analytics	5		5	25	75	100
	Elective 6: Departmental Elective	3		3	25	75	100
	Elective 2: Interdepartmental Elective	3		3	25	75	100
	<b>Total Credit from Semester VIII</b>	<b>25</b>		<b>25</b>	<b>150</b>	<b>450</b>	<b>600</b>
Semester-IX							
19ICOC91.3	Core 24: Co-operation in India	5		5	25	75	100
19ICOC92.3	Core 25: Co-operation in Foreign Countries	5		5	25	75	100
19ICOC93.3	Core 26: Co-operative Financial Intuitions in India	5		5	25	75	100
19ICOC94.3	Core 27: Institutional Training/Intenship	5		5	25	75	100
	Elective 7: Department Elective	3		3	25	75	100
	Elective 3: Interdepartmental Elective	3		3	25	75	100
	<b>Total Credit from Semester IX</b>	<b>26</b>		<b>26</b>	<b>150</b>	<b>450</b>	<b>600</b>
Semester-X							
19ICOC101.3	Core 28: Co-operative Management and Administration	5		5	25	75	100
19ICOC102.3	Core 29: Tamil Nadu Co-operative Societies Act 1983	4		4	25	75	100
19ICOC103.3	Core 30:Co-operative Service Institution in India	5		5	25	75	100

19ICOC104.3	Project and Viva-voce	8		8	25	75	100
	<b>Total Credit from Semester X</b>	<b>22</b>		<b>22</b>	<b>100</b>	<b>300</b>	<b>500</b>
	<b>Overall Total credit from I to X Semesters</b>	<b>240</b>		<b>240</b>	<b>1575</b>	<b>4725</b>	<b>6300</b>
	<b>Value Added Course</b>						

### 5.3 Elective courses

5.3.1 **Departmental Electives (DEs)** are the Electives that students can choose from a range of Electives offered within the Department.

#### Elective Courses Department Electives (DE)

S. No	Course Code	Course Title	Hours/week	C	Marks		
			L		CIA	ESE	Total
1	19ICDE27.1	Elements of Insurance	3	3	25	75	100
2	19ICDE27.2	Office Management and Secretarial Practice	3	3	25	75	100
3	19ICDE 36.1	International Business	3	3	25	75	100
4	19ICDE 36.2	Business Ethics and values	3	3	25	75	100
5.	19ICDE 47.1	Financial Market and Services	3	3	25	75	100
6.	19ICDE 47.2	Business Mathematics	3	3	25	75	100
7.	19ICDE 55.1	Investment Management	3	3	25	75	100
8	19ICDE 55.2	Advertisement Salesmanship and Sales Force management	3	3	25	75	100
9	19ICDE 65.1	Modern Banking	3	3	25	75	100
10.	19ICDE 65.2	Retail Management	3	3	25	75	100
11.	19ICDE85.1	Corporate Social Responsibility	3	3	25	75	100
12	19ICDE85.2	International Finance and Foreign Exchange	3	3	25	75	100
13.	19ICDE85.3	International Logistics Management	3	3	25	75	100
14.	19ICDE95.1	Goods and Services Tax	3	3	25	75	100
15.	19 ICDE95.2	Marketing of Financial Services	3	3	25	75	100
16.	19ICDE95.3	Project Finance and Management	3	3	25	75	100

5.3.2 **Interdepartmental Electives (IDEs)** are Electives that students can choose from amongst the courses offered by other departments of the same faculty as well as by the departments of other faculties.

## Electives Offered to Other Departments

S. No	Course Code	Course Title	Hours/week	C	Marks		
			L		CIA	ESE	Total
1.	19ICIX75.1	Marketing Management	3	3	25	75	100
2.	19ICIX75.2	Business Communication & Report Writing	3	3	25	75	100
3.	19ICIX75.3	Digital Banking	3	3	25	75	100
4.	19ICIX85.1	Income Tax and GST Assessment Methods	3	3	25	75	100
5.	19ICIX85.2	Office Management	3	3	25	75	100
6.	19ICIX85.3	Stock Market Investing	3	3	25	75	100
7.	19ICIX95.1	Accounting for Managerial Decisions	3	3	25	75	100
8.	19ICIX95.2	Integrated Agripreneurship Development	3	3	25	75	100
9.	19ICIX95.3	Advertising Management	3	3	25	75	100

### 5.4 Online Courses

The Heads of Departments shall facilitate enrolment of students in Massive Open Online Courses (MOOCs) platform such as SWAYAM to provide academic flexibility and enhance the academic career of students.

**5.4.1** Students who successfully complete a course in the MOOC platform shall be exempted from one elective course of the programme.

#### 5.4.2 Credit Assignment

Each course is assigned credits and credit hours on the following basis:

1 Credit is defined as

1 Lecture period of one hour per week over a semester

1 Tutorial period of one hour per week over a semester

1 Practical/Project period of two or three hours (depending on the discipline) per week over a semester.

### 6 Attendance

**6.1** Each faculty handling a course shall be responsible for the maintenance of *Attendance and Assessment Record* for students who have registered for the course.

**6.2** The Record shall contain details of the students' attendance, marks obtained in the Continuous Internal Assessment (CIA) Tests, Assignments and Seminars. In addition, the Record shall also contain the organisation of lesson plan of the Course Instructor.

**6.3** The record shall be submitted to the Head of the Department once a month for monitoring the attendance and syllabus coverage.



- 6.4 At the end of the semester, the record shall be duly signed by the Course Instructor and the Head of the Department and placed in safe custody for any future verification.
- 6.5 The Course Instructor shall intimate to the Head of the Department at least seven calendar days before the last instruction day in the semester about the attendance particulars of all students.
- 6.6 Each student should earn minimum of 75% attendance in the courses of the particular semester failing which he or she will not be permitted to write the End-Semester Examination. The student has to redo the semester in the next year.
- 6.7 Relaxation of attendance requirement up to 10% may be granted for valid reasons such as illness.

## **7. Mentor-Mentee System**

- 7.1 To help the students in planning their course of study and for general advice on the academic programme, the Head of the Department will attach certain number of students to a member of the faculty who shall function as a Mentor throughout their period of study.
- 7.2 The Mentors will guide their mentees with the curriculum, monitor their progress, and provide intellectual and emotional support.
- 7.3 The Mentors shall also help their mentees to choose appropriate electives and value-added courses, apply for scholarships, undertake projects, prepare for competitive examinations such as NET/SET, GATE etc., attend campus interviews and participate in extracurricular activities.

## **8. Examinations**

- 8.1 The examination system of the University is designed to systematically test the student's progress in class, laboratory and field work through Continuous Internal Assessment (CIA) Tests and End-Semester Examination (ESE).
- 8.2 There will be two CIA Tests and one ESE in each semester.
- 8.3 The Question Papers will be framed to test different levels of learning based on Bloom's taxonomy viz. Knowledge, Comprehension, Application, Analysis, Synthesis and Evaluation/Creativity.

### **8.4 Continuous Internal Assessment Tests**

- 8.4.1 The CIA Tests shall be a combination of a variety of tools such as class tests, assignments, seminars, and viva-voce that would be suitable to the course. This requires an element of openness.
- 8.4.2 The students are to be informed in advance about the assessment procedures.
- 8.4.3 The pattern of question paper will be decided by the respective faculty.
- 8.4.4 CIA Test-I will cover the syllabus of the first two units while CIA Test-II will cover the last three units.
- 8.4.5 CIA Tests will be for one to three hours duration depending on the quantum of syllabus.

8.4.6 A student cannot repeat the CIA Test-I and CIA Test-II. However, if for any valid reason, the student is unable to attend the test, the prerogative of arranging a special test lies with the teacher in consultation with the Head of the Department.

## **8.5 End Semester Examinations (ESEs)**

8.5.1 The ESEs for the odd semester will be conducted in November and for the even semester in May.

8.5.2 A candidate who does not pass the examination in any course(s) will be permitted to reappear in such course(s) that will be held in November and May in the subsequent semester/year.

8.5.3 The ESE will be of three hours duration and will cover the entire syllabus of the course.

## **9 Evaluation**

### **9.1 Marks Distribution**

9.1.1. Each course, both Theory and Practical as well as Project/Internship/Field work/In-plant training shall be evaluated for a maximum of 100 marks.

9.1.2 For the theory courses, CIA Tests will carry 25% and the ESE, 75% of the marks.

9.1.3 For the Practical courses, the CIA Tests will constitute 40% and the ESE 60% of the marks.

### **9.2. Assessment of CIA Tests**

9.2.1 For the CIA Tests, the assessment will be done by the Course Instructor

9.2.2 For the Theory Courses, the break-up of marks shall be as follows:

	Marks
Test-I & Test-II	15
Seminar	5
Assignment	5
Total	25

9.2.3 For the Practical Courses (wherever applicable), the break-up of marks shall be as follows:

	Marks
Test-I	15
Test-II	15
Viva-voce and Record	10
Total	40

### **9.3 Assessment of End-Semester Examinations**

9.3.1 Double Evaluation for the ESE is done by the University Teachers.

9.3.2 In case of a discrepancy of more than 10% between the two examiners in awarding marks, third evaluation will be resorted to.

### **9.4 Assessment of Project/Dissertation**

9.4.1 The Project Report/Dissertation shall be submitted as per the guidelines laid down by the University.

9.4.2 The Project Work/Dissertation shall carry a maximum of 100 marks.

9.4.3 CIA for Project will consist of Review of literature survey, experimentation/field work, attendance etc.

9.4.4 The Project Report evaluation and viva-voce will be conducted by a committee constituted by the Head of the Department.

9.4.5 The Project Evaluation Committee will comprise of the Head of the Department, Project Supervisor, and a senior faculty.

9.4.7 The marks shall be distributed as follows:

Continuous Internal Assessment (25 Marks)		End Semester Examination (75 Marks)	
Review-I 10	Review-II: 15	Project / Dissertation Evaluation	Viva-voce
		50	25

## 9.5 Assessment of Value-added Courses

9.5.1 VACs shall be evaluated completely by Internal Examiners.

9.5.2 Two CIA Tests shall be conducted during the semester by the Department(s) offering VAC.

9.5.3 A committee consisting of the Head of the Department, faculty handling the course and a senior faculty member shall monitor the evaluation process.

9.5.4 The grades obtained in VACs will not be included for calculating the GPA.

## 9.6 Passing Minimum

9.6.1 A candidate is declared to have passed in each course if he/she secures not less than 40% marks in the ESE and not less than 50% marks in aggregate taking CIA and ESE marks together.

9.6.4 A candidate who has not secured a minimum of 50% of marks in a course (CIA + ESE) shall reappear for the course in the next semester/year.

## 10. Conferment of the Master's Degree

A candidate who has secured a minimum of 50% marks in all courses prescribed in the programme and earned the minimum required credits shall be considered to have passed the Master's Programme.

## 11. Marks and Grading

11.1 The performance of students in each course is evaluated in terms of Grade Point (GP).

11.2 The sum total performance in each semester is rated by Grade Point Average (GPA) while Cumulative Grade Point Average (CGPA) indicates the Average Grade Point obtained for all the courses completed from the first semester to the current semester.

11.3 The GPA is calculated by the formula

$$GPA = \frac{\sum_{i=1}^n C_i G_i}{\sum_{i=1}^n C_i}$$

where,  $C_i$  is the Credit earned for the Course  $i$  in any semester;  $G_i$  is the Grade Point obtained by the student for the Course  $i$  and  $n$  is the number of Courses passed in that semester.

11.4 **CGPA** is the Weighted Average Grade Point of all the Courses passed starting from the first semester to the current semester.

$$CGPA = \frac{\sum_{i=1}^m \sum_{j=1}^n C_{ij} G_{ij}}{\sum_{i=1}^m C_i}$$

where,  $C_{ij}$  is the Credit earned for the Course  $i$  in any semester;  $G_{ij}$  is the Grade Point obtained by the student for the Course  $i$  and  $C_i$  is the number of Courses passed in that semester.  $m$  is the number of semesters.

11.5 Evaluation of the performance of the student will be rated as shown in the Table.

Letter Grade	Grade Points	Marks %
S	10	90 and above
A	9	80-89
B	8	70-79
C	7	60-69
D	6	55-59
E	5	50-54
RA	0	Less than 50
W	0	Withdrawn from the examination

11.6 **Classification of Results.** The successful candidates are classified as follows:

11.6.1 For **First Class with Distinction:** Candidates who have passed all the courses prescribed in the Programme *in the first attempt* with a CGPA of 8.25 or above within the programme duration. Candidates who have withdrawn from the End Semester Examinations are still eligible for First Class with Distinction (*See Section 12 for details*).

11.6.2 For **First Class:** Candidates who have passed all the courses with a CGPA of 6.5 or above.

11.6.3 For **Second Class:** Candidates who have passed all the courses with a CGPA between 5.0 to less than 6.5.

11.6.4 Candidates who obtain highest marks in all examinations at the first appearance alone will be considered for University Rank.

### 11.7 Course-Wise Letter Grades

11.7.1 The percentage of marks obtained by a candidate in a course will be indicated in a letter grade.

11.7.2 A candidate is considered to have completed a course successfully and earned the credits if he/she secures an overall letter grade other than RA.

11.7.3 A course successfully completed cannot be repeated for the purpose of improving the Grade Point.

11.7.4 A letter grade RA indicates that the candidate shall reappear for that course. The RA Grade once awarded stays in the grade card of the student and is not deleted even when he/she completes the course successfully later. The grade acquired later by the student will be indicated in the grade sheet of the Odd/Even semester in which the student has appeared for clearance of the arrears.

11.7.5 If a student secures RA grade in the Project Work/Field Work/Practical Work/Dissertation, he/she shall improve it and resubmit if it involves only rewriting/ incorporating the clarifications suggested by the evaluators or he/she can re-register and carry out the same in the subsequent semesters for evaluation.

## **12. Provision for Withdrawal from the End Semester Examination**

12.1 The letter grade W indicates that a candidate has withdrawn from the examination.

12.2 A candidate is permitted to withdraw from appearing in the ESE for one course or courses in **ANY ONE** of the semesters **ONLY** for exigencies deemed valid by the University authorities.

**12.3 Permission for withdrawal from the examination shall be granted only once during the entire duration of the programme.**

12.3 Application for withdrawal shall be considered **only** if the student has registered for the course(s), fulfilled the requirements for attendance and CIA tests.

12.4 The application for withdrawal shall be made ten days prior to the commencement of the examination and duly approved by the Controller of Examinations. Notwithstanding the mandatory prerequisite of ten days notice, due consideration will be given under extraordinary circumstances.

12.5 Withdrawal is not granted for arrear examinations of courses in previous semesters and for the final semester examinations.

12.6 Candidates who have been granted permission to withdraw from the examination shall reappear for the course(s) when the course(s) are offered next.

12.7 Withdrawal shall not be taken into account as an appearance for the examination when considering the eligibility of the student to qualify for First Class with Distinction.

## **13. Academic misconduct**

Any action that results in an unfair academic advantage/interference with the functioning of the academic community constitutes academic misconduct. This includes but is not limited to cheating, plagiarism, altering academic documents, fabrication/falsification of data, submitting the work of another student, interfering with other students' work, removing/defacing department library or computer resources, stealing other students' notes/assignments, electronically interfering with other students'/University's intellectual property. Since many of these acts may be committed unintentionally due to lack of awareness, students shall be sensitised on issues of academic integrity and ethics.

## **14. Transitory Regulations**

Wherever there has been a change of syllabi, examinations based on the existing syllabus will be conducted for two consecutive years after implementation of the new syllabus in order to enable the students to clear the arrears. Beyond that, the students will have to take up their examinations in equivalent subjects, as per the new syllabus, on the recommendation of the Head of the Department concerned.

15. *Notwithstanding anything contained in the above pages as Rules and Regulations governing the Five Year Integrated Master's Programmes at Annamalai University, the Syndicate is vested with the powers to revise them from time to time on the recommendations of the Academic Council.*

### **Programme Objective:**

The overall programme objective is to empower the students to enable, to equip and to gain expertise themselves in the field of business communication, office management and secretarial practices with necessary exposure on business law fundamentals, elements of management, insurance, auditing, banking and accounting coupled with marketing and retail management for business ethics and values and improved investment management, management information system with a focus on accounting information system, international business banking and insurance and co-operative management.

### **Programme Special Objectives:**

The objective of the programme is to enable the students to:

**PSLO1.**Familiarize with marketing, auditing and accounting in corporate environment.

**PSLO2.**Gain knowledge in various spheres of business management and the laws relating to co-operatives, companies and business

**PSLO3.** Acquaint with expert knowledge in the ever changing environment of business, banking, insurance, digital marketing and financial accounting.

**PSLO4.**Have applied knowledge in the financial areas of business.

**PSLO5.**Get expertise in the areas of taxation, financial and portfolio management, international trade and principles and practice of co-operation in India and abroad.

### **PROGRAMME OUTCOMES:**

- PO1** Critical thinking
- PO2** Cultivating Cognitive skills required in the job market
- PO3** Effective Communication
- PO4** Familiarity with ICT to thrive in the information age
- PO5** Cultivating aptitude for research
- PO6** Respect for alternate view-points including those conflicting with one's own perspectives
- PO7** Ability to work individually and as members in a team
- PO8** Upholding ethical standards
- PO9** Acting local while thinking global
- PO10** Commitment to gender equality
- PO11** Commitment to Sustainable development
- PO12** Lifelong learning

## Programme Specific Outcomes

This programme would enable the students to gain expert knowledge and applied practical exposure in the field of Accounting, Finance, Taxation, Business Analytics, Digital Marketing, International Business, Banking, Insurance, and Management of Co-operative institutions in India. After the successful completion of the M.Com Five year Integrated Degree programme, the students will be able to

- PSO1** Logically apply basic conceptual knowledge of Accounting, Management Concept, Marketing, Business Communication, Co-operation, Financial Management, Human Resource Management, Stock exchange, Entrepreneurial Development, Foreign exchange, Auditing, Insurance, Banking etc in making policy decision as an entrepreneurial as an executive.
- PSO2** Put to use advanced knowledge gained in Technical subjects like computer Applications in Business, Income tax, management Information System, foreign exchange arithmetics, Risk management techniques, logistics management etc. Management and cost accounting in addressing critical issues in these areas of specialization and interpreting the result of analysis of outcomes for decision making purpose.
- PSO3** Apply knowledge accumulated in courses like cost and management accounting, taxation, advanced corporate accounting, security analysis and portfolio management, statistics, legalized marketing research, advertisement and sales promotion etc for the purpose of determine the profit of an entity. Cost of product/Service, managerial decision making, selection of investment portfolio, mobilization of funds from money and capital market observing legal formalities in various decisions, managing human asset efficiency, discharging social responsibility, determining logistical and distribution decision analyzing foreign exchange fluctuations, determining marketing promotional mix, conducting marketing research, appreciating the implication of Government policies fluently execute export and import formalities.
- PSO4** Practically apply skill, knowledge and experience developed by attending computer courses, internship, industrial visits, workshop, Carrying academic assignment, guest lecture, Mooc courses, crash courses, inter and intra department electives for various operations like business related softwares, deploying appropriate control techniques for expense and cost control and waste management, institutional risk management tools, installing and mastering the operation of office appliance applying the nuances of establishing administrative office, put in place management information and communication system.
- PSO5** Applying theoretical and practical exposure gained during the course of study either at own venture started or at various position held as paid employee rendering advice, consultancy and expertise interpreting the legal implication of various laws governing business fulfilling regulatory requirement of various regulatory bodies, utilizing modern ICT tools for communication with internal and external parties, developing personality for various roles occupied, executing various legal document and instruments remitting and collecting dues using ICT tools acquiring insurance policies to cover risks of various types, applying digital technologies in banking and marketing transactions.
- PSO6** Use of knowledge, experience and insight to learn new schemes and concessions given by various Government agencies and apply for the business; updating all new developments in various specialization in commerce and business, engage in various types of commercial correspondence. Perform statutory roles held efficiently and effectively, innovating new product service, process and methods, apply ethical values, utilize the service of financial agencies in India and abroad for business promotion and development.

Register Number:

Name of the Candidate:

**M. Com DEGREE EXAMINATION**  
**FIVE – YEAR PROGRAMME**  
**(FIRST SEMESTER)**  
**TITLE OF THE COURSE**

**Model Question Paper**

Nov., 2019

Time: 3 Hours

Maximum: 75 Marks

**SECTION – A**

**(10 x 1 = 10)**

**Answer ALL questions**

- 1.
- 2.
- 3.
- 4.
- 5.
- 6.
- 7.
- 8.
- 9.
- 10.

**SECTION – B**

**(5 x 7 = 35)**

**Answer ALL questions**

6. a) OR
- b)
7. a) OR
- b)
8. a) OR
- b)
9. a) OR
- b)
10. a) OR
- b)

**SECTION – C**

**(3 x 10 = 30)**

**Answer any THREE questions**

- 11.
- 12.
- 13.
- 14.
- 15.

\*\*\*\*\*



Register Number:

Name of the Candidate:

**M. Com DEGREE EXAMINATION**  
**FIVE – YEAR PROGRAMME**  
**TITLE OF THE COURSE**  
**(SECOND SEMESTER)**

**Model Question Paper**

May, 2020

Time: 3 Hours

Maximum: 75 Marks

**SECTION – A**

**(10 x 1= 10)**

**Answer ALL questions**

- |    |     |
|----|-----|
| 1. | 6.  |
| 2. | 7.  |
| 3. | 8.  |
| 4. | 9.  |
| 5. | 10. |

**SECTION – B**

**(5 x 7 = 35)**

**Answer ALL questions**

- |        |    |
|--------|----|
| 6. a)  | OR |
| b)     |    |
| 7. a)  | OR |
| b)     |    |
| 8. a)  | OR |
| b)     |    |
| 9. a)  | OR |
| b)     |    |
| 10. a) | OR |
| b)     |    |

**SECTION – C**

**(3 x 10 = 30)**

**Answer any THREE questions**

- 11.
- 12.
- 13.
- 14.
- 15.

Register Number:

Name of the Candidate:

**M. Com DEGREE EXAMINATION**  
**FIVE – YEAR PROGRAMME**  
**(SEMESTER FIRST/THIRD)**  
**TITLE OF THE COURSE**

**Model Question Paper**

Nov., 2020

Time: 3 Hours

Maximum: 75 Marks

**SECTION – A** **(10 x 1 = 10)**  
**Answer ALL questions**

- |    |     |
|----|-----|
| 1. | 6.  |
| 2. | 7.  |
| 3. | 8.  |
| 4. | 9.  |
| 5. | 10. |

**SECTION – B** **(5 x 7 = 35)**  
**Answer ALL questions**

- |        |    |
|--------|----|
| 6. a)  | OR |
| b)     |    |
| 7. a)  | OR |
| b)     |    |
| 8. a)  | OR |
| b)     |    |
| 9. a)  | OR |
| b)     |    |
| 10. a) | OR |
| b)     |    |

**SECTION – C** **(3 x 10 = 30)**  
**Answer any THREE questions**

- 11.
- 12.
- 13.
- 14.
- 15.

\*\*\*\*\*

Register Number:

Name of the Candidate:

**M. Com DEGREE EXAMINATION**  
**FIVE – YEAR PROGRAMME**  
**TITLE OF THE COURSE**  
**(SEMESTER SECOND/FOURTH)**

**Model Question Paper**

May, 2021

Time: 3 Hours

Maximum: 75 Marks

**SECTION – A**

**(10 x 1= 10)**

**Answer ALL questions**

- |    |     |
|----|-----|
| 1. | 6.  |
| 2. | 7.  |
| 3. | 8.  |
| 4. | 9.  |
| 5. | 10. |

**SECTION – B**

**(5 x 7 = 35)**

**Answer ALL questions**

- |        |    |
|--------|----|
| 6. a)  | OR |
| b)     |    |
| 7. a)  | OR |
| b)     |    |
| 8. a)  | OR |
| b)     |    |
| 9. a)  | OR |
| b)     |    |
| 10. a) | OR |
| b)     |    |

**SECTION – C**

**(3 x 10 = 30)**

**Answer any THREE questions**

- 11.
- 12.
- 13.
- 14.
- 15.

Register Number:

Name of the Candidate:

**M. Com DEGREE EXAMINATION**  
**FIVE – YEAR PROGRAMME**  
**(SEMESTER FIRST/THIRD/FIFTH)**  
**TITLE OF THE COURSE**

**Model Question Paper**

Nov., 2021

Time: 3 Hours

Maximum: 75 Marks

**SECTION – A** **(10 x 1 = 10)**  
**Answer ALL questions**

- |    |     |
|----|-----|
| 1. | 6.  |
| 2. | 7.  |
| 3. | 8.  |
| 4. | 9.  |
| 5. | 10. |

**SECTION – B** **(5 x 7 = 35)**  
**Answer ALL questions**

- |        |    |
|--------|----|
| 6. a)  | OR |
| b)     |    |
| 7. a)  | OR |
| b)     |    |
| 8. a)  | OR |
| b)     |    |
| 9. a)  | OR |
| b)     |    |
| 10. a) | OR |
| b)     |    |

**SECTION – C** **(3 x 10 = 30)**  
**Answer any THREE questions**

- 11.
- 12.
- 13.
- 14.
- 15.

\*\*\*\*\*

Register Number:

Name of the Candidate:

**M. Com DEGREE EXAMINATION**  
**FIVE – YEAR PROGRAMME**  
**TITLE OF THE COURSE**  
**(SEMESTER SECOND/FOURTH/SIXTH)**

**Model Question Paper**

May, 2022

Time: 3 Hours

Maximum: 75 Marks

**SECTION – A**

**(10 x 1 = 10)**

**Answer ALL questions**

- |    |     |
|----|-----|
| 1. | 6.  |
| 2. | 7.  |
| 3. | 8.  |
| 4. | 9.  |
| 5. | 10. |

**SECTION – B**

**(5 x 7 = 35)**

**Answer ALL questions**

- |        |    |
|--------|----|
| 6. a)  | OR |
| b)     |    |
| 7. a)  | OR |
| b)     |    |
| 8. a)  | OR |
| b)     |    |
| 9. a)  | OR |
| b)     |    |
| 10. a) | OR |
| b)     |    |

**SECTION – C**

**(3 x 10 = 30)**

**Answer any THREE questions**

- 11.
- 12.
- 13.
- 14.
- 15.

Register Number:

Name of the Candidate:

**M. Com DEGREE EXAMINATION**  
**FIVE – YEAR PROGRAMME**  
**M.Com. ACCOUNTING INFORMATION SYSTEM/**  
**M.Com INTERNATIONAL BUSINESS, BANKING AND INSURANCE/**  
**M.Com CO-OPERATIVE MANAGEMENT**  
**TITLE OF THE COURSE**  
**(SEMESTER SEVENTH)**  
**Model Question Paper**

Nov., 2022

Time: 3 Hours

Maximum: 75 Marks

**SECTION – A**

**(10 x 1 = 10)**

**Answer ALL questions**

- |    |     |
|----|-----|
| 1. | 6.  |
| 2. | 7.  |
| 3. | 8.  |
| 4. | 9.  |
| 5. | 10. |

**SECTION – B**

**(5 x 7 = 35)**

**Answer ALL questions**

- |        |    |
|--------|----|
| 6. a)  | OR |
| b)     |    |
| 7. a)  | OR |
| b)     |    |
| 8. a)  | OR |
| b)     |    |
| 9. a)  | OR |
| b)     |    |
| 10. a) | OR |
| b)     |    |

**SECTION – C**

**(3 x 10 = 30)**

**Answer any THREE questions**

- 11.
- 12.
- 13.
- 14.
- 15.

\*\*\*\*\*

Register Number:

Name of the Candidate:

**M. Com DEGREE EXAMINATION**  
**FIVE – YEAR PROGRAMME**  
**M.Com. ACCOUNTING INFORMATION SYSTEM**  
**M.Com INTERNATIONAL BUSINESS, BANKING AND INSURANCE/**  
**M.Com CO-OPERATIVE MANAGEMENT**  
**TITLE OF THE COURSE**  
**(SEMESTER EIGHTH)**  
**Model Question Paper**

May, 2023

Time: 3 Hours

Maximum: 75 Marks

**SECTION – A**

**(10 x 1 = 10)**

**Answer ALL questions**

- |    |     |
|----|-----|
| 1. | 6.  |
| 2. | 7.  |
| 3. | 8.  |
| 4. | 9.  |
| 5. | 10. |

**SECTION – B**

**(5 x 7 = 35)**

**Answer ALL questions**

- |       |    |
|-------|----|
| 6. a) | OR |
| b)    |    |
| 7. a) | OR |
| b)    |    |
| 8. a) | OR |
| b)    |    |
| 9. a) | OR |
| b)    |    |
| 10.a) | OR |
| b)    |    |

**SECTION – C**

**(3 x 10 = 30)**

**Answer any THREE questions**

- 11.
- 12.
- 13.
- 14.
- 15.

Register Number:

Name of the Candidate:

**M. Com DEGREE EXAMINATION**  
**FIVE – YEAR PROGRAMME**  
**M.Com. ACCOUNTING INFORMATION SYSTEM /**  
**M.Com INTERNATIONAL BUSINESS, BANKING AND INSURANCE/**  
**M.Com CO-OPERATIVE MANAGEMENT**  
**TITLE OF THE COURSE**  
**(SEMESTER SEVENTH/NINETH)**  
**Model Question Paper**

Nov., 2023

Time: 3 Hours

Maximum: 75 Marks

**SECTION – A**

**(10 x 1 = 10)**

**Answer ALL questions**

- |    |     |
|----|-----|
| 1. | 6.  |
| 2. | 7.  |
| 3. | 8.  |
| 4. | 9.  |
| 5. | 10. |

**SECTION – B**

**(5 x 7 = 35)**

**Answer ALL questions**

- |        |    |
|--------|----|
| 6. a)  | OR |
| b)     |    |
| 7. a)  | OR |
| b)     |    |
| 8. a)  | OR |
| b)     |    |
| 9. a)  | OR |
| b)     |    |
| 10. a) | OR |
| b)     |    |

**SECTION – C**

**(3 x 10 = 30)**

**Answer any THREE questions**

- 11.
- 12.
- 13.
- 14.
- 15.



Register Number:

Name of the Candidate:

**M. Com DEGREE EXAMINATION**  
**FIVE – YEAR PROGRAMME**  
**M.Com. ACCOUNTING INFORMATION SYSTEM /**  
**M.Com INTERNATIONAL BUSINESS, BANKING AND INSURANCE/**  
**M.Com CO-OPERATIVE MANAGEMENT**  
**TITLE OF THE COURSE**  
**(SEMESTER EIGHTH/TENTH)**  
**Model Question Paper**

May, 2024

Time: 3 Hours

Maximum: 75 Marks

**SECTION – A**

**(10 x 1 = 10)**

**Answer ALL questions**

- |    |     |
|----|-----|
| 1. | 6.  |
| 2. | 7.  |
| 3. | 8.  |
| 4. | 9.  |
| 5. | 10. |

**SECTION – B**

**(5 x 7 = 35)**

**Answer ALL questions**

- |        |    |
|--------|----|
| 6. a)  | OR |
| b)     |    |
| 7. a)  | OR |
| b)     |    |
| 8. a)  | OR |
| b)     |    |
| 9. a)  | OR |
| b)     |    |
| 10. a) | OR |
| b)     |    |

**SECTION – C**

**(3 x 10 = 30)**

**Answer any THREE questions**

- 11.
- 12.
- 13.
- 14.
- 15.

Semester -1

19ITAC11 /19 IHIC11 / 19IFRC11 / TAMIL I /HINDI I / FRENCH I

Credits: 3  
Hours : 60

Part – I Language - தமிழ்

ITAC11 நவீன இலக்கியமும் நாடகமும்

நோக்கம்

தமிழில் தோன்றிய நவீன இலக்கியங்கள் குறித்து அறிமுகம் செய்தல். நவீன இலக்கியங்கள் குறித்து வரையறை – தோற்ற பின்னணி – நவீன இலக்கிய வகைகள் - உரைநடை – புதுக்கவிதை – செய்தித்தாள் - நாடகம் போன்றவற்றின் வரலாற்றை விளக்குதல். இலக்கியங்களையும் அவை தொடர்பான இலக்கிய வரலாற்றையும் இணைத்துப் படித்தல்.

அலகு – 1 சிறுகதை

- |                          |   |                      |
|--------------------------|---|----------------------|
| 1. புதுமைப்பித்தன்       | - | பால்வண்ணம் பிள்ளை    |
| 2. கி.ராஜநாராயணன்        | - | கதவு                 |
| 3. கு.அழகிரிசாமி         | - | ராஜா வந்திருக்கிறார் |
| 4. கண்மணி குணசேகரன்      | - | உயிர்த் தண்ணீர்      |
| 5. மேலாண்மை பொன்னுச்சாமி | - | தேசிய மயில்          |

அலகு – 2 புதுக்கவிதை

- |                        |   |                                  |
|------------------------|---|----------------------------------|
| 1. பாரதியார்           | - | புதுமைப்பெண்                     |
| 2. பாரதிதாசன்          | - | தமிழ் உணவு                       |
| 3. உவமைக் கவிஞர் சுரதா | - | தமிழில் பெயரிடுங்கள்             |
| 4. தேவதேவன்            | - | புகட்டல்                         |
| 5. அறிவுமதி            | - | நட்புக்காலம் (முதல் 20 மட்டும்)  |
| 6. மித்ரா              | - | ஹைகூ என் தோழி (முதல் 20 மட்டும்) |

அலகு – 3 புதினம்

- |                |   |                 |
|----------------|---|-----------------|
| 1.டி.செல்வராசு | - | பொய்கால் குதிரை |
|----------------|---|-----------------|

அலகு – 4 நாடகம்

- |             |   |      |
|-------------|---|------|
| 1.இன்குலாப் | - | ஒளவை |
|-------------|---|------|

அலகு – 5 இக்கால இலக்கிய வரலாறு

ஐரோப்பியர் வருகை – நவீன இலக்கியங்கள் அறிமுகம் - புதுக்கவிதை – சிறுகதை – புதினம் ஆகியவற்றின் தோற்றமும் - வளர்ச்சியும் - இலக்கிய முன்னோடிகள் - செய்தித்தாள் வருகை – நாடகம் - தோற்றமும் வளர்ச்சியும்.

பாடநூல்

- |                       |   |   |
|-----------------------|---|---|
| 1. பாரதியார்          | - | பாரதியார் கவிதைகள்<br>நியூசெஞ்ரி புக்ஹவுஸ், சென்னை  |
| 2. பாரதிதாசன்         | - | பாரதிதாசன் கவிதைகள்<br>மணிவாசகர் பதிப்பகம், சென்னை  |
| 3. ச.வே.சுப்பிரமணியன் | - | தமிழ் இலக்கிய வரலாறு<br>மணிவாசகர் பதிப்பகம், சென்னை |
| 4. சோ.நா.கந்தசாமி     | - | தமிழ் இலக்கிய வரலாறு                                |

- |                  |   |  |
|------------------|---|--|
| 5. சுரதா         | - | மணிவாசகர் பதிப்பகம், சென்னை<br>துறைமுகம்<br>சுவாதி பதிப்பகம், அம்பத்தூர், சென்னை |
| 6. டி.செல்வராசு  | - | பொய்கால் குதிரை<br>நியூ செஞ்சரி புக் ஹவுஸ், சென்னை                               |
| 7. அறிவுமதி      | - | நட்புக்காலம்<br>கவிதா பதிப்பகம். சென்னை  |
| 8. இன்குலாப்     | - | ஓளவை<br>அகரம் பதிப்பகம், தஞ்சாவூர்   |
| 9. உ.கருப்பதேவன் | - | புதுமைப்பித்தன் புதுமைக்கவிதைகள்<br>நியூ செஞ்சரி புக் ஹவுஸ், சென்னை              |
| 10. மித்ரா       | - | ஹைகூ   |
| 11. தேவதேவன்     | - | அமுதம் மாத்திரமே வெளிப்பட்டது  |

Semester -1

**19IENC12: ENGLISH THROUGH LITERATURE I: PROSE**

**Credits: 3**

**Hours : 60**

**Learning Objective (LO):**

By introducing the course, it is intended to:

LO1: Develop the Language ability of the students

LO2: Enable students to understand the passage, to read fluently, to enrich their vocabulary, and to enjoy reading and writing

LO3: Make the students proficient in the four language skills

LO4: Make the students read with correct pronunciation, stress, intonation, pause, and articulation of voice

LO5: Develop their inquiry skills

**Unit I**

Stephen Leacock  
Winston S. Churchill  
Grammar:

“With the Photographer”  
“Examinations”  
Parts of Speech: Nouns, Verbs, Adjectives, and Adverbs

**Unit II**

G.B. Shaw  
M.K. Gandhi  
Grammar:

“Spoken English and Broken English”  
“Voluntary Poverty”  
Articles

**Unit III**

Robert Lynd  
Virginia Woolf  
Grammar:

“On Forgetting”  
“Professions for Woman”  
Pronouns

**Unit IV**

A. G. Gardiner  
R.K. Narayan  
Grammar:

“On Umbrella Morals”  
“A Snake in the Grass”  
Prepositions

**Unit V**

Martin Luther King (Jr.)  
George Orwell  
Grammar:

“I Have a Dream”  
“The Sporting Spirit”  
Conjunctions & Interjections

**Text Books:**

1. Ayyappa Raja. S., Deivasigamani. T., Saravana Prabhakar. N., Karthikeyan. B. **English through Literature: Prose.**
2. David Green: **Contemporary English Grammar: Structures and Composition,** Macmillan

## Course Outcomes

At the end of the course, the student will be able to

CO1: obtain competency in communication, both in written and oral skills

CO2: Acquire fluency in English language

CO3: Become knowledgeable about construction of sentence structures

CO4: Develop English vocabulary to use the English language effectively

CO5: Exhibit proficiency in the four communication skills

## Outcome Mapping

CO/ PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5	PSO 6
CO1	✓	-	-	✓	-	-	✓	✓	-	✓	✓	✓	-	-	✓	✓
CO2	✓	-	-	✓	-	-	✓	✓	-	✓	✓	✓	-	-	✓	✓
CO3	✓	-	-	✓	-	-	✓	✓	-	✓	✓	✓	-	-	✓	✓
CO4	✓	-	-	✓	-	-	✓	✓	-	✓	✓	✓	-	-	✓	✓
CO5	✓	-	-	✓	-	-	✓	✓	-	✓	✓	✓	-	-	✓	✓

**Learning Objectives:**

**LO1:** Enable the student to understand the purpose of writing business letter

**LO2:** Teach the students to write different types of business letters on a variety of occasions.

**LO3:** Educate the students on preparing report of corporate communication.

**Unit I : Introduction to Communication and Business Letters**

Nature and Scope of Business Communication – Characteristics – Importance of Communication – Principles of Communication – Process of Communication – Means of Communication – business Letter – Functions of Business Letter – Characteristics of business Letter – Kinds of Business Letter.

**Unit II : Structure of Business Letter : Enquiry and Order Letter**

Structure of Business Letter – General Layout – Types of Layout – Letter of Enquiry – Order – Execution and Cancellation Letters.

**Unit III: Letters for Various Occasions**

Complaints and Adjustments Letters – Collection Letters – Stages Involved in Writing Collection Letter – Points to be remembered in writing Collection Letter – Sample letter - Sales Letters – Purpose – Advantages – Circular letter – Characteristics – Types of Circular Letter – Sample Letters – Bank Correspondence – sample Letter - Agency Correspondence

**Unit IV: Report Writing**

Introduction – Structure and layout of Report – Front Matter – Main Body – Back Matter – Structure of Report – Organising a Report – Characteristics of Good Report – Classification of Reports

**Unit V :Corporate Communication:**

Meetings – Types of Meeting – Drafting Notice for Meeting – Agenda – Ordinary Business Items and Special Business Items – Minutes - Hall mark of Good minutes - Writing - Preparation of Office Order and Office Memorandum – Drafting Office Circular and Office Note.

**Text Books:**

- 1.Sundar K & A.Kumura Raj,2012 Business Communication, Vijay Nicole, Imprints Private Ltd, Chennai..
- 2.Rajendra Pal, 2015 Essentials of Business communications, Sultan & Chand, New Delhi.
3. Balasubramanian, 2015, Business Communications, Vikas Publications, New Delhi

**Supplementary Readings:**

1. R.C. Sharma & Krishna Mohan, 2017 Business Correspondence and Report Writing, McGraw – Hill, New Delhi.
2. Gupta C.B. 2017 Business Correspondence & Reporting, Taxman, New Delhi.
3. VainderKumar, Bodh Raj,2014 Business Communication, Kalyani Pulishers, Chennai  
Raghunathan N.S. B. Santhanam, 2009 Business Communications, Margham Publications, Chennai.
4. Kaul 2015, Effective Business Communication, Preentice Hall India (P) Ltd, New Delhi.

**Course Outcomes:**

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

<b>CO1</b>	To understand the need and necessity of writing business letters
<b>CO2</b>	Write business letters on various occasions
<b>CO3</b>	To prepare reports of various types.
<b>CO4</b>	To prepare Agenda, Minutes, Notice, Circular, Office order etc.
<b>CO5</b>	Writing reports, speeches and developing interview skills.

**Outcome Mapping**

CO/ PO	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10	PO 11	PO 12	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5	PSO 6
CO1													✓				✓	
CO2		✓	✓			✓							✓				✓	
CO3			✓						✓		✓		✓				✓	
CO4			✓								✓		✓				✓	
CO5			✓										✓				✓	✓

**SUGGESTED MOOC COURSE:**

1. **Business Communication (edX)**, Created by: Rochester Institute of Technology, United States, Delivered by: EdX, Taught by: Andrea Hickerson

**Learning Objectives:**

**LO1:** To equip the students in Business Economic theories with graphic representations

**LO2:** To develop the skill in the application of Economic tools in Business Economics

**LO3:** To develop the skill in solving the Business problems with Economic tools.

**Unit I: Nature and Scope of Business Economics**

Introduction – Basic concepts in Economics – Meaning of micro and macro economics  
- Resource allocation – opportunity cost – Diminishing marginal returns.

**Unit II: Demand and Supply Analysis**

Consumer Demand – Determinants of demand – Market demand and law of Demand – consumer's surplus – Types and degree of elasticity of demand – Relation between price elasticity and sales revenue. Supply Analysis -Concept and Law of Supply, Factors Affecting Supply.

**Unit III: Theory of Cost**

Production cost – Variable vs. fixed cost – Production decision in short and long run – Economics and dis-economics of scale.

**Unit IV: Market Structure**

Pricing and competitive environment – Perfectly competitive market – Monopoly – monopolistic competition – Price discrimination – Oligopoly – Porter's approach to competition.

**Unit V: Business Decisions**

Trade Union and collective bargaining – Government and business – Business cycles – New Economic Policy since Globalization and National INCAME, trade cycles and international trade.

**Text Books :**

1. Joel Dean 2017, Managerial Economics, Prentice Hall of India Private Ltd., New Delhi
2. Varshney, R.L. and Maheswari, K.L 2012 Managerial Economics, Sultan Chand & Sons Publishers, New Delhi-2
3. Mehta, P.L 2014 Managerial Economics, Analysis, Problems and causes, Sultan Chand & Sons, Educational Publishers- New Delhi-2

**Supplementary Readings:**

1. J. G. Nellis and David Parker 1997, The Essence of Business Economics, Prentice Hall of India, New Delhi.
2. J.G.Nellis and David Parker 1997, The Essence of Economics, Prentice Hall of India, New Delhi.
3. Bright Singh. D 1984 Micro Economics, Emerald Publishers, Madras.
4. Misra S.K, and Puri.V.K 1996 Micro Economics Theory and Applications – II Himalaya Publishing House, Delhi
5. Sankaran, S 1998 Micro Economics, Progressive Corporation Pvt. Ltd. Chennai.



**Course Outcomes:**

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

<b>CO1</b>	Appreciate basic economic concepts to arrive at business decisions.
<b>CO2</b>	Understand the concept of cost and relationship between demand and supply in order to take Vital business decision.
<b>CO3</b>	Comprehend the structure of the market wherein various players operate.
<b>CO4</b>	Examine the economics environment in the backdrop of New Economic policy influence trade union and business cycle.
<b>CO5</b>	Understanding the demand and supply analysis.

**Outcome Mapping**

CO/ PO	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10	PO 11	PO 12	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5	PSO 6
CO1													✓					
CO2		✓	✓					✓					✓	✓				
CO3			✓								✓		✓	✓				
CO4		✓				✓							✓			✓		✓
CO5		✓											✓					

**SUGGESTED MOOC COURSE:**

1. **Introduction to Managerial Economics** (edX), Created by: Indian Institute of Management, Bangalore, Delivered by: EdX, Taught by: Subhashish Gupta.

**Learning Objectives:**

**LO1:** To introduce the learners to the ecosystem and to create environmental awareness among them.

**LO2:** To create pollution free environment and protecting the natural resources.

**LO3:** .To educate the students about Sustainable Development

**Unit I: The Environmental System**

The services provided by the environmental system – Ecosystems: Food Chains, Food Webs, Ecological pyramids- Biochemical Cycles: Hydrological Cycle, Carbon Cycle

**Unit II: Environmental Damage – Pollution**

Sources and impact of Air Pollution – Water Pollution – Land Pollution – Municipal Solid Waste – Noise Pollution

**Unit III: Resource Depletion**

Importance of Forests: Causes and consequences of Deforestation – Bio Diversity  
Meaning and Importance- Reasons and Consequences of Biodiversity Decline

**Unit IV : Global Climate Change**

The Science of Climate Change – Green House Effect-Sources and Impact of Climate Change- Coping with Climate change

**Unit V : Sustainable Development**

Concepts and Definition of Sustainable Development – (Brundtland Commission Definition)- Poverty, Population Growth and Environmental Damage – Policies for Sustainable Development

**Text Books:**

1. Erach Bharucha 2004 Environmental Studies, New Delhi
2. Rajamannar 2004 Environmental Studies, EVR Publications, Tiruchy
3. Kalavathy S., 2004 Environmental Studies, Bishop Heber College Publication, Tiruchy

**Supplementary Readings:**

1. Richard Wright and Darathy F Boorse 2010 Environmental Science Towards a Sustainable future, Prentice Hall India, Publications, New Delhi.
2. Kumerasan K.A Alagappa Moses and M.Vasanthi Environmental Studies, Bharathidasan University Publications, Tiruchy

**Learning Objectives:**

**LO1:** Expose the student to fundamentals by business and Business environment.

**LO2:** Enlighten the students on various size and location of business and small scale industry.

**LO3:** Educate the students about business combination and stock market.

**Unit I: Introduction to Business**

Human activities – Economic – Non- Economic Activities – Employment – Profession – Industry – Commerce – Hindrances – Classification of Commerce – Activities – Business Characteristics – Objectives – Hall Mark of Successful Business - Evolution of business – Impact of Technology on Business – Business Environment – Social Responsibilities of Business – Recent Trends in Business.

**Unit II: Forms, Size and Location of Business Organisation**

Forms of Organisation – Bird's Eye View of Sole Trader – Partnership – Joint Stock company – Co-operative Organisation – Public Utilities – Public Enterprises – Features – Locations of Industries – Webers Theory of Location – Factors Influencing Location – Size of Business Units and Scale of Operation- Measurement of Size of Business Unit – Factors influencing the Size of Business Unit – Benefits of Large Scale Operation – Optimum Firm – Equilibrium Firm.

**Unit III: Promotion and Development of Small Scale Industries and Multinational Companies**

Small Scale Industries – Characteristics – Types of SSIs – Definition – Merits and Drawbacks of SSI – Role of Small Scale Industries in India – Various Government Agencies for Promoting SSI- District Industries Centre ( DIC) – Objectives – Functions – Operation of DIC – Industrial Estate – Meaning- Definition – Objectives – Classification – Merits – Industrial Estate in India – Multinational Companies – Features – Organisational Structure of MNC – Advantages and Draw backs.

**Unit IV : Business Combinations**

Business Combinations – Definition – Causes for Combinations – Types of Combinations – Forms of Combinations Chamber of Commerce – Trade Union – International Labour Organisation – Informal Agreement Federation – Pools – Carter –Consolidation – Holding Company – Advantages of Combination – Draw backs of Combination.

**Unit V : Stock Market:**

Definition – Benefits of Stock Exchange – Stock Exchange in India – Types of Broker – Listing – Objects – Merits and draw backs – Delisting – Speculation – Significance – Evils – Dematerialization – Rematerialisation – Recent Developments in Stock Market . OTCEI, N&E Stock Holding Corporation of India – National Clearing and Depository System - Security Trading Corporation of India- National Security Depositories Ltd.

**Text Books:**

- 1.Sundar, K 2016 Business Organisation,Vijay Nicole, Imprints Private Ltd, Chennai,
2. Reddy, P,N., 2015 Principles of Business Organisation and Management S.Chand & Sons New Delhi.
- 3.Sherlekar 2016 Modern Business Organisation and Management, , Himalaya Publications, Bombay.

**Supplementary Readings:**

1. Bhukla , 2016 Business Organisation, , S.Chand & Company, New Delhi.
2. Thulsian 2016 Business Organisation, , Pearson Publication, New Delhi.
3. Khushpat S. Jain, 2016 Business Organisation, Himalaya Publishing House, New Delhi.
4. Balaji C.D. 2015 Business Organisation, Margham Publications, Chennai.
5. Gupta. C.B 2017 Business Organisation and Management, Sultan Chand & Sons, New Delhi.

**Course Outcomes:**

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

<b>CO1</b>	Background of Business Environment influencing business recent trends in business and social responsibility of business.
<b>CO2</b>	Understand the forms of organization
<b>CO3</b>	Appreciate the significance of role of small scale industries
<b>CO4</b>	Learn the forms of combinations and bird's eye view of stock exchange.
<b>CO5</b>	Providing bird's eye view of stock exchange.

**Outcome Mapping**

CO/ PO	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10	PO 11	PO 12	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5	PSO 6
CO1	✓	✓											✓				✓	✓
CO2		✓	✓				✓						✓					✓
CO3			✓		✓	✓	✓				✓		✓				✓	✓
CO4					✓						✓		✓	✓		✓	✓	
CO5							✓						✓	✓		✓		

**SUGGESTED MOOC COURSE:**

1. **Understanding Modern Business & Organisation (Future Learn)**, Created by: University of Strathclyde, Delivered by: Future Learn.

Part – I Language - தமிழ்

ITAC21 பக்தி இலக்கியமும் சிற்றிலக்கியமும்

நோக்கம்

தமிழ்ப் பக்தி இலக்கியங்களையும் சிற்றிலக்கியங்களை அறிமுகம் செய்தல். பக்தி இலக்கியத்தின் செல்வாக்கு – தோற்றம் வளர்ச்சி – பாகுபாடு – தமிழின் தனித்தன்மையை உணர்த்திய பாங்கு போன்றவற்றை வரலாற்றுடன் விளக்குதல். இலக்கியங்களையும் அவை தொடர்பான இலக்கிய வரலாற்றையும் இணைத்துப் படித்தல்

அலகு – 1 பக்தி இலக்கியம்

1. திருஞானசம்பந்தர் - திருநள்ளாறு – பச்சை பதிகம் (முதல் 5 பாடல்கள்)
2. திருமூலர் - திருமந்திரம் (உடம்பினை முன்னை, யாவர்க்குமாம், ஒன்றே குலமும் உள்ளம் பெருங்கோயில் ஆர்க்கும் எனத் தொடங்கும் பாடல்கள்)
3. சிவவாக்கியர் - அறிவு நிலை (5 பாடல்கள்)

அலகு – 2 பக்தி இலக்கியம்

1. ஆண்டாள் - திருப்பாவை (முதல் 5 பாடல்கள்)
2. வள்ளலார் - திருவருட்பா – பிள்ளைச் சிறு விண்ணப்பம்

அலகு – 3 பக்தி இலக்கியம்

1. தேம்பாவணி - குழவிகள் வதைப்படலம்
2. சீறாப்புராணம் - மானுக்குப் பிணை நின்ற படலம்

அலகு – 4 சிற்றிலக்கியம்

1. குற்றாலக் குறவஞ்சி - மலை வளம் (வானரங்கள்...பாடல் முதல்)
2. முக்கூடற்பள்ளு - நாட்டு வளம்

அலகு – 5 இலக்கிய வரலாறு

பக்தி சிற்றிலக்கிய வரலாறு - இடைக்காலத் தமிழகச் சூழல் - சைவ வைணவ சமயங்களின் செல்வாக்கு – சமண பௌத்த சமய இலக்கியங்கள் - கிறித்துவ இசுலாம் இலக்கியங்கள் - நாயக்கர் காலச் சிற்றிலக்கியங்கள் தோற்ற பின்னணி – சிற்றிலக்கிய வகை

## பாடநூல்

1. ச.வே.சுப்பிரமணியன் - தமிழ் இலக்கிய வரலாறு  
மணிவாசகர் பதிப்பகம், சென்னை
2. சோ.நா.கந்தசாமி - தமிழ் இலக்கிய வரலாறு  
மணிவாசகர் பதிப்பகம், சென்னை
3. ந.வீ செயராமன் - சிற்றிலக்கிய செல்வம்  
மணிவாசகர் பதிப்பகம், சென்னை - 1968
4. ந.வீ செயராமன் - பள்ளு இலக்கியம்  
மணிவாசகர் பதிப்பகம், சென்னை - 1980
5. க.ப. அறவாணன் - கலிங்கத்துப்பரணி ஒரு மதிப்பீடு  
ஜைன இளைஞர் மன்றம், சென்னை- 1976
6. கோ.கேசவன் - பள்ளு இலக்கியம் ஒரு சமூகவியல் பார்வை  
அன்னம் வெளியீடு, தஞ்சாவூர் - 1981
7. வேங்கடராமன் - பள்ளு இலக்கியங்களில் மள்ளர் மரபுகள்  
தேவேந்திர மன்றம், கோயம்புத்தூர் - 1998
8. ந.சேதுரகுநாதன். ப.ஆ - முக்கூடற்பள்ளு  
கழகம் வெளியீடு, சென்னை - 1970

## Semester -2

### 19IENC22 ENGLISH THROUGH LITERATURE II: POETRY

#### Learning Objective (LO):

By introducing the course, it is intended to:

LO1: Develop the ability of the learner to comprehend and appreciate poems in English

LO2: Enhance the competence of the learner in using the English language

LO3: Improve the interest of the learner in human values and perceptions

LO4: Enable students to study and analyze the use of language in poetry

LO5: Provide learners with the theoretical and practical understanding of grammar

#### UNIT I

William Shakespeare	“Sonnet 116”
William Blake	“Lamb”
Robert Burns	“A Red, Red Rose”
Grammar	Finite & Non-finite verbs

#### UNIT II

PB Shelley	“To Wordsworth”
John Keats	“Sonnet to Sleep”
Thomas Hardy	“Neutral Tones”
Grammar	Strong and Weak Verbs, Auxiliaries and Modals

#### UNIT III

Robert Frost	“Stopping By Woods on a Snowy Evening”
Wilfred Owen	“Anthem for Doomed Youth”
Emily Dickinson	“A Narrow Fellow in the Grass”
Grammar	Transitive, Intransitive Verbs, Active and Passive Voice

#### UNIT IV

Sri Aurobindo	“The Tiger and the Deer”
AK Ramanujan	“Obituary”
Sarojini Naidu	“Queen’s Rival”
Grammar	Concord

#### UNIT V

Roger Mc Gough	“My Bus Conductor”
Maya Angelou	“Still I Rise”
Langston Hughes	“The Negro Speaks of Rivers”
Grammar	Tenses and their forms

#### Supplementary Readings

1. Hydes, Jack. *Touched With Fire*. London: Cambridge UP, 1985.
2. Narasimhaiah, C. D. *An Anthology of Common Wealth Literature*. New Delhi: Macmillan, 2006.
3. Thomas, C. T. *Twentieth Century Verse: An Anglo-American Anthology*. New Delhi: Macmillan, 2006.
4. Gates, Henry Louis, and Nellie Y. McKay. *The Norton Anthology of African American Literature*. New York: W.W. Norton & Co, 2004.
5. Ramachandran. C. N. and Radha Achar. *Five Centuries of Poetry*. New Delhi: Laxmi, 1998.

## Course Outcomes

At the end of the course, the student will be able to:

CO1: Become competent in communication, both in written and oral skills

CO2: Gain fluency in English language

CO3: Attain knowledge about construction of sentence structures

CO4: Acquire the vocabulary to use the English language effectively

CO5: Acquire the aesthetic sense for appreciating poetry

## Outcome Mapping

CO/ PO	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO1 0	PS O1	PS O2	PS O3	PS O4	PS O5	PS O6
CO1	✓	-	-	✓	-	-	✓	✓	-	✓	✓	✓	-	-	✓	✓
CO2	✓	-	-	✓	-	-	✓	✓	-	✓	✓	✓	-	-	✓	✓
CO3	✓	-	-	✓	-	-	✓	✓	-	✓	✓	✓	-	-	✓	✓
CO4	✓	-	-	✓	-	-	✓	✓	-	✓	✓	✓	-	-	✓	✓
CO5	✓	-	-	✓	-	-	✓	✓	-	✓	✓	✓	-	-	✓	✓



**19ICSA23 SUSTAINABILITY, GENDER AND HUMAN VALUES**

**Credits: 2**

**Hours : 40**

**Learning Objectives:**

**LO1:** To enable students to understand the role played by women in various sectors and empowerment of women.

**LO2:** To enable the students to understand how to use the economic way of thinking to secure the environmental issues.

**LO3:** To enable the students to understand the various facts of sustainable development and relationship between economic development , human well being and environmental quality.

**Unit 1: Gender and Demographic Aspects**

1. Women Studies Vs Gender Studies – Sex Vs Gender
2. Gender Inequalities- Amartya Sen's View on gender inequalities-missing women.

**Unit 2: Gender and Empowerment**

1. Economic empowerment-Social empowerment-Education, Health and Nutrition
2. Political Empowerment-Panchayat Raj Institution, Co-operative Institution, Legislature Assemblies in Parliament
3. Cultural Empowerment

**Unit 3: Gender and Environment**

1. Gender and development indices-Mainstreaming gender into development policies.
2. Gender Planning techniques; Gender sensitive governance; Paradigm shifts from women's well-being to Women's empowerment
3. Emergence of women entrepreneurship -Women's Education and Employment – Rural and Urban Employment opportunities.

**Unit 4: Environment and Global Issues**

1. Environmental Damage-Pollution
2. The Science of Climate Change- The Green House Effect
3. Sources and Impact of Climate Change
4. Coping with climate change
5. Economics of climate change
  - (a) Economic Impact of climate change
  - (b) Climate change Policy- Mitigation and adaption
  - (c) International action for climate change

**Unit: 5: Environment, Sustainable Development and Human Values**

1. Sustainable Development-Definition & Concepts
2. Environmental Sustainability-Sustainable Energy-Household level-Community and national levels
3. Women and Men in Human value chains
4. Strategies and Policies for human values and sustainable development.

**Text Books**

1. Development Economics by Michele University of Bologna 2017 Dipartimento di scienze Politiche e Sociali, Institute for New Economic Thinking
2. ESCAP, Gender The Environment and Sustainable Development in Asia and Pacific, United Nations, 2017.
3. Environmental Economics: An Introduction by Barry C.Field and Martha K.Field (New York: McGraw-Hill 2017)

**Supplementary Readings**

1. Richard Wright and Dorothy F Environmental Science : Toward a Sustainable Future , New Delhi Prentice – Hall India,2010
2. Introduction to Environmental Economics (2001) by Nick Hanley, J.F Shogren, and Ben White (London: Oxford University Press,2001)
3. Todaro M.P and S.C Smith (2008) Economic Development, Pearsons Education Ltd, New Delhi

**Learning Objectives:**

**LO1:** Familiarize the Accounting concepts and conventions and prepare final accounts of errors.

**LO2:** Teach them rectification and reconciliation of differences between cash book and pass book.

**LO3:** Enlighten the students to calculate depreciation through different methods of providing depreciation.

**Unit I: Introduction and Book keeping**

Meaning and Scope of Accounting - Book keeping and Accounting - Accounting concepts and conventions - Capital and Revenue Classification- Rules of Accounting – Journal – Postings – Ledger –Subsidiary Books - Preparation of Trial Balance

**Unit II: Final Accounts of Sole Trading Concern**

Preparation of Final Accounts of a Sole Trading Concern – Manufacturing Account - Trading Account - profit & loss Account – Balance Sheet- Adjustments.

**Unit III: Bank Reconciliation and Rectification of Errors**

Reasons for the difference in Cash and Pass Book- Rectification Procedures - Bank Reconciliation Statement – Difference in Trail Balance – Errors - Classification of Errors - Causes of Errors – Location of Errors – Suspense Account -Rectification of Errors

**Unit IV: Bills of Exchange and Self balancing Ledger**

Bills of Exchange – Trade and Accommodation Bills – Dishonouring Bill - Noting – Renewal of Bill – Accounting Treatment - Account Current – Average Due Date - Self-Balancing and Sectional Balancing System.

**Unit V: Depreciation**

Concept of Depreciation – Accounting Standard 6 (Revised) - Depreciation Accounting - Provisions and Reserves - Causes of Depreciation, depletion, amortization – Methods of providing Depreciation

**Text Books :**

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

**Supplementary Readings:**

- 1.Shukla M.C., Grewal T.S., GupthaS.C.,2014 Advanced Accounts, S.Chand & Co., New Delhi.
2. Jain S.P. & Narang K.L.2014 Advanced Accountancy, Kalyani Pub., New Delhi.
3. Reddy, T.S & Murthy A,2016 Financial Accounting-Margham Publications,-Chennai.
4. Mukerjee & 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.

**Note: Theory 20% Problem: 80%**

**Course Outcomes:**

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

<b>CO1</b>	Understand fundamental concepts and principle of accounting
<b>CO2</b>	Prepare cash book and Pass Book for reconciliation
<b>CO3</b>	Calculate average due date and account current
<b>CO4</b>	Calculate different methods of providing depreciation.
<b>CO5</b>	Preparation of Bank Reconciliation statement

### Outcome Mapping

CO/ PO	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10	PO 11	PO 12	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5	PSO 6
CO1	✓	✓					✓					✓	✓		✓			
CO2	✓						✓			✓			✓		✓			
CO3													✓		✓			
CO4						✓							✓		✓			
CO5						✓		✓			✓		✓		✓			

### SUGGESTED MOOC COURSE:

1. **Financial Accounting: Foundations (Coursera)**, Created by: University of Illinois at Urbana-Champaign, Delivered by: Coursera, Taught by: Oktay Urcan.

**Learning Objectives:**

**LO1:** Sensitize the students to the functions of management and various contributions made by eminent management theorists.

**LO2:** Teach the functions of planning, organizing, controlling and co-ordination elaborately.

**LO3:** Educate the flow of communication, various styles of leadership and different techniques of Motivation.

**Unit I : Introduction**

Introduction – Management and Administration – Management an Art or Science a debate – Management as a Profession – Levels of Management – Managerial Skills – Role of Manager – Functions of Manager – Contribution to Management Thought by F.W. Taylor, Fayol, Douglas Mc.Gregor, and Mary Parker Follet.

**Unit II : Planning**

Planning – Significance – Limitations – Classification of plan – Planning Premises- Steps in Planning – Process of Planning – Decision Making – Characteristics – Steps in Decision Making - MBO and MBE - Forecasting - Forecasting Techniques.

**Unit III: Organizing**

Organizing – Principles of Organisation – Organisation Structure – Formal and Informal Organisation – Supervision and Span of Control – Departmentation – Problems of Departmentation – Organisation Manual - Organisation Chart – Authority – Responsibilities – Centralization and decentralization of Authority - Delegation of Authority - Problems in delegation.

**Unit IV : Directing:**

Meaning – Technique of Direction – Motivation – Theories of Motivation – Maslow's Theory, Herzberg Theory of Motivation, X and Y theories - Morale – Indicators of Morale – Steps to build Morale Leadership – Functions of Leader – Styles of Leadership – Qualities of a Good Leader - Theories of Leadership – Communication – Principles – Flow of Communication – Barriers to Communication – Formal and Informal Communications.

**Unit V: Controlling and Coordinating:**

Control – Need for control – Types of Control – Steps in Controlling – Control Techniques PERT, CPM, Control Through Audit, Quality Control- Coordination – Importance of co-ordination – Constraints in Coordination – Techniques of Coordination.

**Text Books:**

- 1.Sundar, .K. 2017 Business Management, Vijay Nicole, Imprints Private Ltd, Chennai.
- 2.Dinkar Pagare, 2016 Business Management , Sultan Chand, New Delhi.
- 3.Sherlekar, 2016 Principles of Business Management, Himalaya Publications, New Delhi.

**Supplementary Readings:**

- 1.Mitra, J.K. 2015 Principles of Management, Oxford University Press. New Delhi
- 2.Meenakshi Gupta,2016 Principles of Management, PHI, Learning Pvt. Ltd.New Delhi
- 3.Tirupathi P.C. 2016 , Principles of Management, McGraw Hill , New Delhi.
4. Balaji, C.D. 2016 Principles of Management, Margham Publishing House, Chennai.
- 5.Aswathappa Karminder Ahuman 2017 Management Concept and Cases, McGraw Hill Education, New Delhi

**Course Outcomes:**

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

<b>CO1</b>	Grasp the functions of management and the process of evolution of modern management concept.
<b>CO2</b>	Appreciate the nifty gristly of performing each and every function of management.
<b>CO3</b>	Install communication system relevant to the structure of organization.
<b>CO4</b>	Adopt appropriate style of leadership suited to environment prevailing in the organization and apply appropriate motivational techniques.
<b>CO5</b>	Understanding and applying motivation techniques.

**Outcome Mapping**

CO/ PO	P O 1	P O 2	P O 3	P O 4	P O 5	P O 6	P O 7	P O 8	P O 9	P O 10	P O 11	P O 12	PS O1	PS O2	PS O3	PS O4	P S O 5	PS O 6
CO1	✓										✓		✓					✓
CO2		✓		✓			✓				✓		✓	✓				✓
CO3					✓	✓							✓	✓		✓	✓	✓
CO4			✓										✓	✓	✓			✓
CO5			✓			✓				✓	✓		✓	✓	✓			✓

**SUGGESTED MOOC COURSE:**

1. **Critical Perspective on Management**, Created by IE Business School, Delivered by: Coursera, Taught by: Rolf Strom-Olsen.

**Learning Objectives:**

**LO1:** Educate the basics relating to computer

**LO2:** Teach the operating system and MS Office

**LO3:** Equip the students with the knowledge of Web sites and Multi Media.

**Unit I: Introduction to Computers**

Introduction to Computers: History - Generation of Computers - Storage Devices - Primary Storage Devices (RAM, ROM, PROM, EPROM) - Secondary Storage Devices (Floppy Disk, Hard Disk, Optical Disk and Magnetic Tapes) - Input and Output Devices (Keyboard, Mouse, Joystick, Monitor, Printers and Scanners).

**Unit II: Operating System**

Introduction to Operating System: Types of Operating System (DOS, Windows) – Operating System Features – Booting (Warm and Cold Booting) - Introduction to Software: Software Types (System Software, Application Software) - Computer Languages (Machine Language, Assembly Language and High Level Language) – Computer VIRUS, WORMS and Vaccines.

**Unit III: Introduction to MS**

Personal Productivity Software: Introduction to MS-Office - MS-Word - MS-Excel - MS-Power Point - MS-Access.

**Unit IV: Web Pages and Web sites**

The Unit Mainly Deals with the Design of Web Pages and Web Sites.

**Unit V: Multimedia**

Multimedia Concepts, Methodologies and Applications are discussed. The Development of Multimedia Projects is described.

**Text Books:**

1. Ron Manfield, Osbrone, 2015 Windows 95 for Busy People, McGraw Hill, New Delhi
2. Alexis Leon & Mathews Lcon- 2016 Internet in a nut shell Vikas Publishing House, New Delhi
3. Tay Vaughan 2016 Multimedia Marking it work, Osborne Tata McGraw Hill, 1996.

**Supplementary Readings:**

1. Krishnan 2015 Computers fundamentals and window with Internet Technology, Scitech Publications (India) Pvt., Ltd., Chennai.
2. Krishnan 2016 Windows and MS-OFFICE 2000 with database Concepts, Scitech Publications (India) Pvt., Ltd., Chennai.
3. RosenBrog – A Guide to Multimedia
4. Ned Sneel 2008 The Internet Starter Kit in 24 hours Techmedia,
5. Michael Goodwin 2015 Marking Multimedia Works, Coomdex.

**Course Outcomes:**

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

<b>CO1</b>	Be acquainted with every aspects of computer.
<b>CO2</b>	Be knowledgeable about software computer languages, Virus vaccinating.
<b>CO3</b>	Install MS Office in the facility.
<b>CO4</b>	Apply Multimedia concept in the work environment.
<b>CO5</b>	Applying accounting software operation knowledge in practice.

### Outcome Mapping

CO/ PO	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10	PO 11	PO 12	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5	PSO 6
CO1	✓			✓	✓													
CO2	✓					✓												
CO3			✓	✓			✓											
CO4	✓						✓											
CO5	✓				✓													

**Semester -3****19ITAC 31 /19 IHIC 31 / 19IFRC 31 / TAMIL III / HINDI III / FRENCH III****Credits: 3****Hours : 80**

Part – I Language - தமிழ்

**ITAC31 அற இலக்கியமும் காப்பியமும்****நோக்கம்**

தமிழில் தோன்றி அற இலக்கியங்களையும் காப்பிய இலக்கியங்களையும் அறிமுகம் செய்தல். அவற்றின் வகைகளை வரலாற்றுடன் விளக்குதல். இலக்கியங்களையும் அவை தொடர்பான இலக்கிய வரலாற்றையும் இணைத்துப் படித்தல்.

**அலகு – 1 அற இலக்கியம்**

1. திருக்குறள் - உழவு, ஒழுக்கமுடைமை, காலமறிதல்  
நட்பு, பிரிவாற்றாமை

**அலகு – 2 அற இலக்கியம்**

1. நாலடியார் - பெரியாரைப் பிழையாமை  
2. பழமொழி நானூறு - கல்வி

**அலகு – 3 காப்பியம்**

1. சிலப்பதிகாரம் - இந்திர விழவு ஊரெடுத்த காதை  
2. மணிமேகலை - ஆபத்திரன் திறன் அறிவித்த காதை

**அலகு – 4 காப்பியம்**

1. பெரியபுராணம் - அப்பூதி அடிகள் புராணம்  
2. கம்பராமாயணம் - வாலி வதைப்படலம்

**அலகு – 5 இலக்கிய வரலாறு**

சங்கமருவிய கால அற இலக்கியங்கள் - திருக்குறளின் பெருமை - அற இலக்கியங்களின் வளர்ச்சி - காப்பிய இலக்கணம் - பகுப்புகள் - காலந்தோறும் தோன்றிய காப்பியங்கள் - வரலாறு.

**பாடநூல்**

1. ச.வே.சுப்பிரமணியன் - தமிழ் இலக்கிய வரலாறு  
மணிவாசகர் பதிப்பகம், சென்னை
2. சோ.ந.கந்தசாமி - தமிழ் இலக்கிய வரலாறு  
மணிவாசகர் பதிப்பகம், சென்னை
3. ----- - பதினெண் கீழ்க்கணக்கு நூல்கள்  
மணிவாசகர் பதிப்பகம், சென்னை
4. இளங்கோவடிகள் - சிலப்பதிகாரம்
5. சீத்தலைச்சாத்தனார் - மணிமேகலை
6. சேக்கிழார் - பெரியபுராணம்
7. கம்பர் - கம்பராமாயணம்



**Learning Objective (LO):**

By introducing the course, it is intended to:

LO1: Enhance the conversational competence of the learners by introducing drama in English.

LO2: Make the students understand characteristics of the Elizabethan Age.

LO3: Make them appreciate Shakespearean drama.

LO4: Make them learn the key elements of sentence structures

LO5: Make the students master the mechanics of writing

**Unit I**

William Shakespeare  
Grammar

*The Tempest* (Act I)  
“Phrases and Clauses”

**Unit II**

William Shakespeare  
Grammar

*The Tempest* (Act II)  
“Simple, Compound, and Complex

Sentences”

**Unit III**

William Shakespeare  
Grammar

*The Tempest* (Act III)  
“Transformation of Sentences”

**Unit IV**

William Shakespeare  
Grammar

*The Tempest* (Act IV)  
“Sequence of Tenses and Reported

Speech”

**Unit V**

William Shakespeare  
Grammar

*The Tempest* (Act V)  
“Punctuation and Capitals”

**Text Books:**

1. Shakespeare, William. *The Tempest*. Ed. W. Turner. New Delhi: S. Chand & Co., 2008.
2. Green, David. *Contemporary English Grammar, Structures, and Composition*. Chennai: MacMillan, 2010.

**Supplementary Readings:**

1. Cahn, L Victor. *Shakespeare the Playwright: A Companion to the Complete Tragedies Histories, Comedies, and Romances*. London: Praeger, 1996.
2. Crystal, David. *Shakespeare's Words: A Glossary and Language Companion*. London: Penguin, 2009.
3. Greenbaum, Sidney. *Oxford English Grammar*. London: Oxford UP, 2005.
4. McCarthy. *Cambridge Grammar of English*. London: Cambridge UP, 2018.
5. Quirk, Randolph. *A Comprehensive Grammar of the English Language*. London: Pearson, 2010.

## Course Outcomes

At the end of the course, the student will be able to:

CO1: Obtain a literary acumen to answer MCQs of NET/SET examinations and other competitive examination

CO2: Appreciate conversational English

CO3: Recognize the dramatic elements of Shakespearean dramas

CO4: Use punctuations and capitals effectively in their composition

CO5: Recognize the elements of the spoken discourses

## Outcome Mapping

CO/ PO	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO1 0	PS O1	PS O2	PS O3	PS O4	PS O5	PS O6
CO1	✓	-	-	✓	-	-	✓	✓	-	✓	✓	✓	-	-	✓	✓
CO2	✓	-	-	✓	-	-	✓	✓	-	✓	✓	✓	-	-	✓	✓
CO3	✓	-	-	✓	-	-	✓	✓	-	✓	✓	✓	-	-	✓	✓
CO4	✓	-	-	✓	-	-	✓	✓	-	✓	✓	✓	-	-	✓	✓
CO5	✓	-	-	✓	-	-	✓	✓	-	✓	✓	✓	-	-	✓	✓

**Learning Objectives:**

**LO1:** Familiarize the student with procedure of preparing accounts for Non-trading concerns.

**LO2:** demonstrate the problems illustrating the concept of consignment and Joint venture

**LO3:** : Educate the student of preparing necessary accounts in the after lodging insurance claims and preparing accounts when a person is engaged in lease business.

**Unit I: Accounting of Non-trading Concern**

Receipts and Payments A/C - Income and Expenditure A/c – Distinction between Receipts and Payments a/c and Income and Expenditure a/c - Final accounts of Non –trading concern

**Unit II: Single entry system**

Concept- Features of Incomplete Records - Single entry system Vs. Double Entry System - Calculation of Profit by Conversion method and Statement of Affairs Method

**Unit III: Consignment and Joint venture**

Consignment accounts – Accounts Sale – Del credere commission – Loss of Goods – Abnormal and Normal Loss - Valuation of Stock - Accounting treatment in the books of Consignor and Consignee – Joint venture – joint venture and partnership – Accounting treatment.

**Unit IV: Insurance Claims**

Meaning – Loss by fire – Loss of stock – Average clause – Loss of Profit -Steps in calculation of claim under loss of stock and Loss of profit Policy

**Unit V: Royalty**

Royalty Accounts – Minimum Rent - Short workings – Recoupment of short workings- Accounting treatment in the books of landlord and lessee -Accounting treatment

**Text Books :**

- 1.Gupta R.L. & Radhaswamy. 2012 M Advanced Accounts I, Sultan Chand & Sons, New Delhi.
- 2.Jain SP & Narrang KL 2010 Advanced Accountancy Vol I Kalyani Publishers, Ludhiana.
- 3.Shukla MC, Grewal T.S & Gupta SC Advanced 2014 Accounts Vol I S.Chand & sons, New Delhi.

**Supplementary Readings: :**

- 1.Maheswari SN 2014. Advanced Accounts Sultan Chand & Sons , New Delhi
- 2.Ashok Shegal & Deepal Shegal 2013 Advanced Accounting, Taxmann publishing house, New Delhi.
- 3.Vinayagam & Charumathi B 2014 Final Accounts, Sultan Chand & Sons , New Delhi .
- 4.Reddy, T.S & Murthy A, 2015 Financial Accounting-Margham Publications,-Chennai.
- 5.Sundern Gary L.Horngren Charles T Elli off John, 2017 Introduction to Financial Accounting, Pearson Education, New Delhi.

**Note: Theory 20% Problem: 80%**

**Course Outcomes:**

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

<b>CO1</b>	Prepare accounts for Non-Trading concern.
<b>CO2</b>	Write up consignment and Joint Venture account.
<b>CO3</b>	Make accounts to claim loss from the risk insured against.
<b>CO4</b>	Appreciate the process of preparing Royalty accounts under lease business.
<b>CO5</b>	Applying the knowledge in Hire purchase and Installment areas.

### Outcome Mapping

CO/ PO	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10	PO 11	PO 12	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5	PSO 6
CO1	✓												✓					
CO2							✓						✓	✓				
CO3			✓							✓			✓	✓		✓		
CO4										✓	✓		✓					
CO5	✓												✓			✓		

### SUGGESTED MOOC COURSE:

1. **Financial Accounting: Foundations (Coursera)**, Created by: University of Illinois at Urbana-Champaign, Delivered by: Coursera, Taught by: Oktay Urcan

**Learning Objectives:**

**LO1:** Teach the objectives, functions and components of Marketing Mix and giving a bird's eye view of marketing.

**LO2:** Educate the segmentation of Marketing to students and help them understand the behavior of Consumers in each segment.

**LO3:** Instruct the product, Pricing and Promotional strategies

**Unit I : Introduction to Marketing**

Market – Marketing – Importance of Marketing – Objectives of Marketing - Functions of Marketing - Selling Vs Marketing - Approaches to Marketing — Marketing Mix- Role of Marketing In Economic Development of Country

**Unit II : Marketing Environment, Segmentation**

Marketing Environment and Segmentation – Marketing Environment – Macro and Micro Environment – Segmentation – Need and Importance of Segmentation– Bases of Segmentation -Factors influencing Segmentation – Benefits

**Unit III : Product**

Product – Features – Classification of Products – Product Line – Product Planning – Product Diversification – Product Differentiation – New Product Development – Product Life Cycle – Demand Forecasting Techniques – Branding and its types - Functions – Packaging – Trends in packaging.

**Unit IV: Pricing and Channel of Distribution:**

Pricing- Objectives of Pricing – Factors Influencing Pricing – Methods of Price Fixation – Pricing Policies – New Product Pricing - Process of Price Determination – Physical Distribution – Choice of Channel of Distribution – Channels of Distribution – Functions of intermediaries.

**Unit V: Consumer Behaviour and Sales Promotion**

Consumer Behaviour – significance – Buyer Behaviour – Determinants of Buyer Behaviour – Industrial Buyer Behaviour – Sales Promotion – Components of Promotion Mix – Factors Influencing Promotion Mix – Sales Promotion Techniques – Benefits of Sales Promotion.

**Text books:**

- 1.Sundar K 2017 , Essentials of Marketing , Vijay Nicole Imprints Private Ltd, Chennai
2. Pillai R.S.N and Bagavathi, 2017 Modern Marketing, S.Chand and Company ,New Delhi.
3. Jayashankar, 2017 Principles of Marketing, Margham Publications, Chennai

**Supplementary Readings:**

- 1.Kotler, P., & Armstrong. 2016. Principles of Marketing .: Persons Education. New York
- 2.Kotler, P., Lane, K., & Keller. 2017. Marketing Management,Pearson Publications. New York
- 3.Sherlekar. 2010 Marketing Management,,: Himalaya Publication House. Mumbai
- 4.Dodson, I. 2016 The Art of Digital Marketing: Wiley Publications. New York
- 5.Kadavekar, S. 2017. Marketing and Salesmanship, Dimond Publication. Pune.

**Course Outcomes:**

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

<b>CO1</b>	Grasp the overview of marketing and modern marketing concept.
<b>CO2</b>	Apply segmentation strategies in practice.
<b>CO3</b>	Apply product, pricing and promotional strategies in practice.
<b>CO4</b>	Comprehend the behavior of consumers and accordingly frame marketing strategies.
<b>CO5</b>	Applying marketing knowledge in practice.

**Outcome Mapping**

CO/ PO	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10	PO 11	PO 12	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5	PSO 6
CO1	✓												✓					
CO2	✓				✓		✓			✓	✓		✓		✓			
CO3	✓						✓			✓	✓							
CO4		✓		✓				✓					✓					
CO5	✓				✓			✓					✓					

**Learning Objectives:**

**LO1:** Teach the methods of data collection, classification, Tabulation and presentation.

**LO2:** Instruct measures of Central Tendency by Mean, Median, Mode Dispersion, Correlation, Skewness, etc.

**LO3:** Educate **bivariate** analysis Index numbers and teach to analyse Time Series data.

**Unit I: Definition Scope and Limitations**

Definition of Statistics -Its scope- uses and limitations - Descriptive Statistics and inferential statistics - Data Collection-Importance of data collection – Methods of data collection -Primary and Secondary Data - Classification and Tabulation-Diagrammatic and graphical presentation- types of diagrams and graphs.

**Unit II: Analysis of Univariate Data**

Construction of frequency distribution - Measures of Central Tendency (Averages) –Arithmetic Mean, Median, Mode and G.M. – Dispersion - Range –Quartile deviation-Mean deviation, Standard deviation and Coefficient of variation –Skewness - Karl Pearson's and Bowley's Co-efficient of skewness – Moments-and Kurtosis.

**Unit III: Analysis of Bivariate Data**

**Correlation**–arithmetic mean and assumed mean-Karl Pearson's Coefficient correlation-Spearman's Rank correlation - concurrent deviation and Linear Regression analysis.

**Unit IV: Index numbers**

Meaning, Types and Uses, Methods of Constructing Price and Quantity Index Numbers, Simple And Aggregate - Tests of Adequacy - Time Reversal Test and Factor reversal Test -Chain Base Index Numbers -Problems in Constructing Index Numbers and Family Budget and Consumer Price- Index Number.

**Unit V: Analysis of Time Series**

Time series analysis –components of time series-different methods- trend-simple average method-semi average, Moving average and least square methods –seasonal indices by average method.

**Text Books:**

1. Ya-Lun-Chou 2016 Statistical Analysis with Business and Economic Applications Holt Richard & Winster, New York
2. Manoharan M and P.Elango, 2018 Statistical Methods, Palani Paramount Publications, Palani
3. Hoel & Jessen, 2016 Basic Statistics for Business and Economics John Willy and Sons, New York

**Supplementary Readings:**

1. Hooda R.P. 2016 Statistics for Business Economics, McMillan, New Delhi
2. Lewin and Rubin 2016 Statistics for Management, Prentice Hall, New Delhi
3. Gupta S.C., Kappor V.K. 2016 Fundamentals of Applied Statistics, Sultan Chand & Sons, New Delhi
4. Gupta S.P. Statistical Methods, 2016 Sultan Chand and Sons, New Delhi.
5. Pillai, R.S.N, and Bagavathi, V, 2016 Statistics, S. Chand & Company Ltd. Ram Nagar, New Delhi

**Note: Theory 20% Problem: 80%**

**Course Outcomes:**

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

<b>CO1</b>	Learn the method of Data collection, classification and Presentation.
<b>CO2</b>	Analysis of Univariate data
<b>CO3</b>	Conduct Bivariate analysis of data.
<b>CO4</b>	Analyse Time-series data and construct Index numbers.
<b>CO5</b>	Applying statistical package in business decision.

### Outcome Mapping

CO/ PO	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10	PO 11	PO 12	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5	PSO 6
CO1	✓		✓								✓							
CO2	✓		✓		✓					✓	✓		✓	✓	✓			
CO3	✓		✓		✓		✓							✓	✓			
CO4	✓				✓		✓			✓	✓		✓		✓			
CO5	✓						✓									✓		

### SUGGESTED MOOC COURSE:

1. Swayam Course Material: **Statistics for Business – I**, Created by Shankar Venkatagiri, IIM Bangalore.



**19ICEA37 EXTENSION ACTIVITIES**

**Credits: 1**  
**Hours : 10**

**Learning Objective**

To detail the students to reach out to the community on outreach activities related to Commerce and business.

**Unit 1 Extension in Banking**

Helping the needy customers to fillup necessary forms for withdrawal and depositing money – as also for ATM operations

**Unit 2 Taxation**

Helping the tax payers for e-filing operations

**Unit 3 Extension in Co-operative enterprises**

Account keeping & Purchase and Sales operations in any student Co-operative store within Annamalai nagar.

**Unit 4 Extension in Computer Applications**

Introducing E –Commerce in at least one business organisation recommended by the department.

**Unit 5 Extension in Entrepreneurial Development**

Participation in SHG- monthly meeting and offering suggestion for development

**Note:** The course instructor has to educate and circulate the design for the extension activities in book-let (10 to 15 Pages Main content) form and finally arrange for collection of experiential learning report from student with the photographic evidence for their learning by experience.

**Learning Objectives**

The objective of the course is

**LO1:** To identify and enhance the soft skills of the students

**LO2:** To develop effective oral and writing skills of the students

**LO3:** To enable them to communicate effectively through their body language

**Unit 1: Introduction to Soft Skills**

Soft skills - Meaning and Importance - Soft Skills Vs Hard Skills – Attributes regarded as Soft Skills Listening – Types of Listening, Effective Listening, Barriers to Listening, Developing Listening skills, Assertive communication

**Unit 2: Communication Skills**

Communication – Definition, Process, Types – Verbal and Non Verbal Communication, Oral and Written Communication, Barriers to communication, Speaking Skills, Starting and sustaining a conversation, Presentation and interaction

**Unit 3: Presentation Skills**

Public Speaking, Types of Speeches, Combating Nervousness, Patterns & Methods of Presentation, Oral Presentation: Planning & Preparation, Making Effective Presentations, Use of Audio-Visual aids

**Unit 4 : Writing Skills**

Principles of Written Communication, Purpose, Types of Business Writing, Business Letters - format and style, Professional Writing – Articles, Reports, Conference papers, Types and Layout of report, Employment Communication - Preparing Drafting an Effective Resume – Cover letter

**Unit 5: Non Verbal Communication**

Communication Without Words, Para language - Proxemics, Kinesics - Body Language - Facial Expressions , Gestures, Postures, Haptics - The Language of Touch, Meta-communication

**Text Books**

1. Sanjay Kumar and Pushp Lata, Communication Skills, 2015, Oxford University Press, 2<sup>nd</sup> Edition,
2. Alex K, Soft Skills, 2014 Sultan Chand Company, New Delhi

**Supplementary Readings:**

1. Y. Vijaya Babu, 2019. A Course on Communication Skills for Professional Students: Basics and Concepts, Notion Press, First Edition,
2. Mikael Krogerus and Roman Tschappeler, 2018. The Communication Book, Portfolio Penguin Publishers (Kindle edition),
3. Manish Ranjan, Communication Skills and Interpersonal Skills, 2014 Pearson Education India, New Delhi.
4. Shalini Verma, 2006 Body Language, S.Chand & Company Ltd., New Delhi

**Course Outcomes:**

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

<b>CO1</b>	Make effective presentations and showcase mastery in communication
<b>CO2</b>	Achieve excellence in both personal and professional life
<b>CO3</b>	Prepare their own resume and understand the importance of preparing resume

**Semester -4**

**19ITAC 41 / 19IHIC 41 / 19IFRC 41 / TAMIL IV /HINDI IV / FRENCH IV**

**Credits: 3  
Hours : 60**

Part – I Language - தமிழ்

**ITAC41 சங்க இலக்கியமும் செம்மொழி வரலாறும்**

**நோக்கம்**

உலகச் செம்மொழியின் வரலாற்றைக் கூறுதல், தமிழ்ச் செம்மொழியின் தனிச் சிறப்புக்களையும் செம்மொழி இலக்கியங்களையும் விவரித்தல் - சங்க இலக்கியங்களின் தனித்தன்மைகளை வரலாற்றுடன் விளக்குதல்

**அலகு - 1 அக இலக்கியம்**

- |                |   |                           |            |
|----------------|---|---------------------------|------------|
| 1. குறுந்தொகை  | - | 125, 129 , 177 , 302, 397 | (நெய்தல்)  |
| 2. நற்றிணை     | - | 206, 217, 304, 334, 382   | (குறிஞ்சி) |
| 3. ஐங்குறுநூறு | - | 17, 18, 71, 75, 96        | (மருதம்)   |
| 4. அகநானூறு    | - | 147, 303, 370             | (பாலை)     |
| 5. கலித்தொகை   | - | 104, 105                  | (முல்லை)   |

**அலகு - 2 புற இலக்கியங்கள்**

- |              |   |   |
|--------------|---|---|
| 1. புறநானூறு | - | பெண்பாற்புலவர்கள்<br>76, 83, 133, 146, 178<br>188, 227, 261, 264, 278 |
|--------------|---|---|

**அலகு - 3 பத்துப்பாட்டு**

- 1.நெடுநெல்வாடை

**அலகு - 4 சங்கஇலக்கிய வரலாறு**

தொல்காப்பியம் - சங்க காலம் - முற்சங்கங்கள் - பாட்டும் தொகையும் - தொகுப்புமுறை - தனித்தன்மைகள்.

**அலகு - 5 பயன்பாட்டுத் தமிழும் செம்மொழி வரலாறும்**

மொழி விளக்கம் - மொழிக்குடும்பங்கள் - உலகச் செம்மொழிகள் - இந்தியச் செம்மொழிகள் - செம்மொழித் தகுதிகள் - வரையறைகள் - வாழும் செம்மொழித் தமிழ் - தமிழின் தொன்மை - தமிழின் சிறப்புகள் - தமிழ்ச் செம்மொழி நூல்கள் - தமிழ் செம்மொழி அறிந்தேற்பு - பரிதிமாற்கலைஞர் முதல் தற்கால அறிஞர்கள் வரை (அறிஞர்கள் - அமைப்புகள் - நிறுவனங்கள்- இயக்கங்கள் தொடர்முயற்சிகள் - அறப்போராட்டங்கள் - உலகத் தமிழ்ச் செம்மொழி மாநாடு, கோவை-2010)

## பாடநூல்

1. ச.வே.சுப்பிரமணியன் - சங்க இலக்கியம்  
மணிவாசகர் பதிப்பகம், சென்னை

## பார்வை நூல்கள்

1. மு.வரதராசன் - தமிழ் இலக்கிய வரலாறு  
சாகித்திய அகாடெமி வெளியீடு. 1998.
2. பூவண்ணன் - தமிழ் இலக்கிய வரலாறு  
கழக வெளியீடு, சென்னை
3. தமிழண்ணல் - புதிய நோக்கில் தமிழ் இலக்கிய வரலாறு  
மீனாட்சி புத்தக நிலையம். மதுரை 1998.
4. சி.பாலசுப்பிரமணியன் - தமிழ் இலக்கிய வரலாறு.  
புாரி நிலையம், சென்னை - 1987
5. எம்.ஆர். அடைக்கலசாமி- தமிழ் இலக்கிய வரலாறு.  
கழக வெளியீடு சென்னை - 1994
6. மது ச.விமலானந்தம் - தமிழ் இலக்கிய வரலாற்றுக் களஞ்சியம். 1987
7. கண்ணன் ப.ஆ - புறப்பாடல்களில் பெண்பாற்புலவர்கள்  
பரதன் பதிப்பகம் 1:47 நடேசன் சாலை,  
பழைய பல்லாவரம், சென்னை 117

## Semester -4

### 19IENC 42 ENGLISH THROUGH LITERATURE IV: SHORT STORY

Credits: 3

Hours : 60

#### Learning Objective (LO):

By introducing the course, it is intended to:

- LO1: Develop the communicative competence of learners in the English Language through training them in the skills of listening, speaking, reading, and writing
- LO2: Enable the students to know about the origin and development of short story
- LO3: Write objectively, avoiding vagueness, prejudice, and exaggeration
- LO4: Enable the learner to function through the written mode of English language in all situations including classroom, library, laboratory etc
- LO5: Discover an author's purpose, and draw conclusions about certain events, evaluating cause and effect, and understanding point of view

#### Unit I

- |             |                        |
|-------------|------------------------|
| 1. O' Henry | "The Gift of The Magi" |
| 2. Ken Liu  | "The Paper Menagerie"  |
| Grammar     | Synonyms and Antonyms  |

#### Unit II

- |                      |                      |
|----------------------|----------------------|
| 1. Flora Annie Steel | "Valiant Vicky"      |
| 2. Oscar Wilde       | "Happy Prince"       |
| Grammar              | Words often confused |

#### Unit III

- |                   |                       |
|-------------------|-----------------------|
| 1. R. K. Narayan  | "The Martyr's Corner" |
| 2. Mahasweta Devi | "Draupati"            |
| Grammar           | Paragraph-Writing     |

#### Unit IV

- |                     |                                  |
|---------------------|----------------------------------|
| 1. Leo Tolstoy      | "How much Land Does a Man Need?" |
| 2. Somerset Maugham | "The Verger"                     |
| Grammar             | Letter-Writing                   |

#### Unit V

- |                    |                |
|--------------------|----------------|
| 1. Langston Hughes | "On the Road"  |
| 2. Premchand       | "Bakthi Marg"  |
| Grammar            | Precis-Writing |

#### Supplementary Readings:

1. Srinivasa Iyengar, K.R. *Indian Writing in English*. Sterling Publ., 1996.
2. Swan, Michael. *Practical English Usage*: Oxford University Press, 2016.
3. Palmer, Frank Robert. *Grammar: (by) Frank Palmer*. Penguin Books, 1975.
4. Browns, Julie, ed., *Ethnicity and the American Short Story*. Garland, 1997.
5. Patea, Viorica, ed., *Short Story Theories: A Twenty-First-Century Perspective*. Rodopi, 2012.

## Course Outcomes

At the end of the course, the student will be able to:

CO1: Use more vocabularies while writing

CO2: Ensure about the history and development

CO3: Develop a flow in writing

CO4: Come up with new ideas while reading stories from different perspectives

CO5: Write in a style appropriate for communicative purposes

## Outcome Mapping

CO/ PO	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO1 0	PS O1	PS O2	PS O3	PS O4	PS O5	PS O6
CO1	✓	-	-	✓	-	-	✓	✓	-	✓	✓	✓	-	-	✓	✓
CO2	✓	-	-	✓	-	-	✓	✓	-	✓	✓	✓	-	-	✓	✓
CO3	✓	-	-	✓	-	-	✓	✓	-	✓	✓	✓	-	-	✓	✓
CO4	✓	-	-	✓	-	-	✓	✓	-	✓	✓	✓	-	-	✓	✓
CO5	✓	-	-	✓	-	-	✓	✓	-	✓	✓	✓	-	-	✓	✓

**Learning Objectives:**

**LO1:** Teach the accounting implication of issue of shares and Debentures.

**LO2:** Demonstrate the process of preparing final accounts of company.

**LO3:** Illustrate the problems liquidation, the various aspects of Liquidation of the company.

**Unit I: Issue of Equity Shares**

Meaning- Definition- Features - Issue at Par, at Premium and at Discount -Under Subscription, Over Subscription- Calls in Arrears, Calls in Advance- Forfeiture and Re-Issue of Forfeited Shares

**Unit II : Issue and Redemption of Preference Shares**

Issue of Preference Shares: Kinds of Preference Shares- Advantages And Disadvantages of preference Shares, Provisions Relating to Redemption of Preference Shares, Redemption Out of Revenue, Reserves And Fresh Issue.

**Unit III : Issue of and Redemption of Debentures**

Issue of Debentures - Kinds of Debentures- Advantages and Disadvantages of Debentures, Underwriting of Shares:, Complete Underwriting, Partial Under Writing and Firm Underwriting - Marked and Unmarked Forms.

**Unit IV : Company Final Accounts**

Final accounts: Preparation of Final accounts of companies with adjustments (New format) - Computation of Managerial Remuneration- Profits Prior to Incorporation: Apportionment of Expenses-Pre -incorporation, Post incorporation

**Unit V : Liquidation of a Company**

Liquidation of a Company: Liquidator's Final Statement of Accounts. -Meaning, Amount Realized and Payment of Various Liabilities- Calculation of Liquidator's Remuneration.

**Note :**Problem 80% and Theory 20%

**Text Books :**

- 1.Gupta R.L and Radhasamy 2015 Advanced Accounting - Sultan Chand & Sons, New Delhi.
- 2.Ganesan S & S.R. Kalavathi 2016 Corporate Accounting, Thirumalai Publications, Nagercoil.
- 3.Sukla,Grewal M.C 2016 Advanced Accounting, Sultan Chand& Co, New Delhi.

**Supplementary Readings:**

- 1.Gupta R.L and Radhasamy 2015Advanced Accounting - Sultan Chand & Sons, New Delhi.
- 2.Ganesan S & S.R. Kalavathi 2015 Corporate Accounting, Thirumalai Publications, Nagercoil.
- 3.Sukla,Grewal M.C. 2015Advanced Accounting, Sultan Chand& Co, New Delhi
- 4.Gupta R.L. &Radhaswamy M. ,2016 Corporate Accounts Theory Method Sultan Chand & Co., New Delhi.
- 5.Arulanandam M.A. Dr. K.S. Raman, 2015 Advanced Accountancy, , Himalaya Publications, New Delhi.

**Course Outcomes:**

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

<b>CO1</b>	Account for issue of shares and debentures.
<b>CO2</b>	Prepare accounts necessary to give effect to redemption of shares and Debentures.
<b>CO3</b>	Make up Final accounts.
<b>CO4</b>	Prepare liquidation account.
<b>CO5</b>	Applying corporate accounting knowledge in practice.

### Outcome Mapping

CO/ PO	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10	PO 11	PO 12	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5	PSO 6
CO1	✓		✓			✓							✓		✓			
CO2											✓			✓	✓			
CO3	✓			✓			✓	✓					✓	✓				
CO4		✓				✓		✓					✓	✓				
CO5				✓				✓		✓	✓		✓					



**Learning Objectives:**

**LO1:** Introduce general and special relationship between banker and customer.

**LO2:** Expose the type of accounts, formalities of opening account and mechanics of negotiable instrument.

**LO3 :** Enlighten the students on various types of loans and advances.

**Unit I: Banking Legislations an Introduction**

Banking Legislation – Provisions of Banking Regulations – Definition of Banker – Relationship Between Banker and Customer – General Relationship Between Banker and Customer – Obligations of Banker – Rights of Banker – Right of Appropriation Clayton's Rule – Pass Book – Legal Implications of Entries in Pass Book.

**Unit II: Types of Bank Accounts**

Types of Bank Accounts – Fixed Deposit Account – Savings – Current and Recurring Account – Features – Benefits - Account Opening Formalities - KYC Norms – Fixed Deposit Receipts – Non Residence Deposit Account – Currency ( Domestic) Account – Senior Citizen Deposit Account – Flexi Deposit Account.

**Bank Customer:** Bank Customer – Partnership Firm, Club – Joint Stock Company – Joint Hindu Family – Trust – Societies.

**Unit III : Negotiable Instrument:**

Definition – Essential Features – Types – Comparison Between Cheque, Bills and Pro Note – Cheque – Crossing – Types – Endorsement – Types of Endorsement – Holder in due Course Privileges – Holder for Value – Acceptance for Honour - Account – Reasons for Dishonour a Cheque.

**Unit IV : Paying and Collecting Banker**

Precaution before Paying a Cheque – Payment in Due Course – Statutory Protection to Paying Banker – Material Alterations - Closing of an Account – Collecting Bank – Statutory Protection to Collecting Banker – Negligence Liability of Collecting Banker – Duties of Collecting Banker.

**Unit V : Loans and Advances:**

Principles of good Lending – Forms of Unsecured Advances and Secured Advances – Advance Against Securities like Stock Exchange Securities, Document of title to Goods, Trust Receipts , Life Policy, Supply Bills – Fixed Deposit Receipt Mortgage – Types of Mortgage – Hypothecation – Pledge - Non Performing Assets - Causes - Remedial Measures - Management of NPA - Debt Recovery Tribunal.

**Text Book:**

1.Gurusamy. S 2014 Banking Law And Practice, Vijay Nicole, Imprints Private Ltd, Chennai.

2. Maheshwari S.N.2015 Banking Law And Practice, Kalyani Publication, New Delhi.

3.Varshney,P.N, 2015 Banking Law and Practice, Sultan and Chand, .New Delhi.

**Supplementary Readings:**

1.Mishra, Sukhvinder, 2016 Banking Law and Practice, S.Chand & /Co. New Delhi.

2.Kandasamy K.P. 2010 Banking Theory Law and Practice, S.Chand & Co. New Delhi.

3.Santhanam B. 2012 Banking Theory Law and Practice, Margham Publishing House, Chennai.

4.Gomez .C. 2009 Banking and Finance: Theory Law and Practice, PHI, Learning Pvt. Ltd, New Delhi

5.Santhanam R2016 Banking Law and Practice, Margham Publications, Chennai.

**Course Outcomes:**

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

<b>CO1</b>	Comprehend the various features in general and special relationship between banker and customer.
<b>CO2</b>	Understand the various types of deposit facilities and procedure to open an account.
<b>CO3</b>	Learn to handle negotiable instrument and their legal implications.
<b>CO4</b>	Grasp the legal consequences of material alteration, negligence of banker and understand the Payment in due course.
<b>CO5</b>	Appreciate the role of bankers in regards to banking services

**Outcome Mapping**

CO/ PO	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10	PO 11	PO 12	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5	PSO 6
CO1				✓							✓		✓					
CO2	✓		✓		✓						✓		✓					
CO3	✓		✓					✓			✓	✓			✓			
CO4	✓		✓						✓			✓	✓		✓			
CO5	✓								✓				✓					

**Learning Objectives:**

**LO1:** Teaching Spread sheet and business applications

**LO2:** Teaching fundamentals of tally

**LO3 :** Preparing Reports

**Unit I: Spreadsheet and its Business Applications**

Spreadsheet concepts, Managing worksheets; Formatting, Entering data, Editing, and Printing a worksheet; Handling operators in formula, Project involving multiple spreadsheets, Organizing Charts and graphs.- Creating Spreadsheet in the Area of: Loan and Lease statement; Ratio Analysis; Payroll statements; Capital Budgeting; Depreciation Accounting; Graphical representation of data; Frequency distribution and its statistical parameters; Correlation and Regression

**Unit II: Preparing Presentations**

Basics of presentations: Slides, Fonts, Drawing, Editing; Inserting: Tables, Images, texts, Symbols, Media; Design; Transition; Animation; and Slideshow.

Creating Business Presentations using above facilities

**Unit III: Introduction to Accounting Package Tally**

Financial accounting Packages- An Introduction – Introduction to Tally – Book keeping and Accounting – Starting Tally converses the Gateway & Menu – Creation of a Company – Account Groups and Ledger Creation – Setting of Company – Features and Configuration.

**Unit IV: Vouchers**

Concepts and Types of Vouchers – Voucher Advance Features – Bill by Bill Detail and Internet computation – Display [Final A/c] Illustration to get results of / Final accounts display [Account Books] – illustration to get on-screen results of various books of accounts.

**Unit V: Reports**

Creation of Stock Category Groups & items - Preparation of Final Accounts - Preparation of Ratios- GST application -Configuring for Printing – diverse reports- Maintenance tells about back up- Restoring, re-writing of books- security passwords- Bank Reconciliation.

**Text Books:**

- 1.Rizwan Ahamed P. 2018, Tally ERP 9 Margham Publications, Chennai
- 2.Palanivel S. 2018 Tally accounting software, Margham Publications, Chennai
- 3.Michael Jardon, 2018 Computer Accounting, Osborne Books Ltd, New Delhi

**Supplementary Readings:**

- 1.Dewey D.2018 Computerised Accounting, Tata Mc Graw Hill,New Delhi
- 2.Robert Hurt 2016 Accounting Information System Mc Graw Hill,New Delhi
- 3.Carol Yacht 2016 Computer Accounting Essentials, Susan V.Crosson, New Delhi
- 4.O'Leary T.J and O'Leary 2011 Computing essentials in Computer McGraw Hill,New Delhi
- 5.Ama G.A.N 2003 fundamentals of Public sector Accounting & Finance, Amazons Publications, Nigeria

**Course Outcomes:**

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

<b>CO1</b>	Understand what is spread sheet, and how to enter data, format, edit and take print out.
<b>CO2</b>	Learn how to prepare slides for presentations
<b>CO3</b>	Prepare final accounts, preparation of ratios and to create backup files with help of computerised accounting system
<b>CO4</b>	Preparing ratios with the help of computerized accounting
<b>CO5</b>	Preparing functional budget with computerized accounting

**Outcome Mapping**

CO/ PO	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10	PO 11	PO 12	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5	PSO 6
CO1		✓			✓								✓	✓	✓			
CO2	✓	✓		✓								✓		✓				
CO3	✓	✓		✓	✓			✓		✓	✓	✓	✓	✓	✓			
CO4	✓	✓		✓	✓			✓		✓	✓	✓	✓	✓				
CO5					✓			✓				✓	✓					

**Learning Objectives:**

**LO1:** : Impart knowledge about various types of information system in place internet and Web.

**LO2:** Teach the process of integration of business processes like HR, customer Relationship, supply chain manufacturing etc.

**LO3 :** Enlighten the electronic commerce modalities and decision support system.

**Unit I : Data and Information**

Introduction – Data and information – Mean data – Information as a resources – Role of Information in Organizational Functions – Type of Information and Information Technology – Types of Information System in Organization – Advent of Internet and Web – Challenges of Managers.

**Unit II : Business Process Integration**

Business Process – Business Process Integration – Enterprise Resource Planning – System – Finance and Accounting module – Human Resource Management Module – Manufacturing and Operation Module – Sales and Marketing Module – Supply Chain Management System – Customer Relationship Management system – Pitfall in Management Information System.

**Unit III : Decision Making and Communication**

Problem Solving Process – Decision Making With Mistactical Decision - Operational Decision – Strategic Decision Communication Types In Organization – Decision Making With Communication Technology.

**UNIT IV : Electronic Commerce**

E-Commerce – E- Business – Doing Business Over Internet – Electronic Data Interchange (EDI) – Online Payments.

**Unit V : Decision support systems (DSS)**

Understanding DSS – MIS and DSS – Types Of DSS – Components of DSS – Expert systems

**Text Books :**

- 1.David Kronke 2016 Management Information System, McGraw Hill, New Delhi.
- 2.Ellyoz 2012 Management Information System, Galgotia Pub., New .Delhi.
- 3.Gupta,A.K 2004 Management Information System, S.Chand &Co.,New Delhi.

**Supplementary Readings:**

- 1.Edwards, Ward & Bytheway 2015 The Essence of Information System, Prentice Hall, New Delhi
- 2.Goyal 2015 Management Information System, McMillan India, New Delhi
- 3.Kanter 2015 Management Information System, Prentice Hall, New Delhi.
- 4.James O'Brien 2015 Management Information System, Galgotia Pub., New Delhi.
- 5.Kanter 2015 Management Information Systems, Prentice Hall of India, New Delhi.

**Course Outcomes:**

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

<b>CO1</b>	Handle information effectively and efficiently for decision making purpose.
<b>CO2</b>	apply the knowledge to integrate the process of CRM, HR, Supply Chain Manufacturing by virtue of information system.
<b>CO3</b>	Arrive at strategic decisions using communication technology.
<b>CO4</b>	Put in place DSS.
<b>CO5</b>	Utilize e-commerce by practices to exchange and interchanges data and make online payment.

### Outcome Mapping

CO/ PO	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10	PO 11	PO 12	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5	PSO 6
CO1	✓												✓					
CO2			✓		✓					✓		✓	✓	✓	✓	✓		
CO3	✓		✓		✓			✓		✓	✓	✓		✓	✓	✓		
CO4	✓		✓		✓			✓		✓	✓	✓	✓	✓	✓	✓		
CO5	✓				✓					✓	✓		✓				✓	

## 19ICSS48 SOFT SKILLS 2 PERSONALITY DEVELOPMENT

Credits: 3

Hours : 60

### Learning Objectives

The objective of the course is

**LO1:** To enhance holistic development of students and improve their personality.

**LO2:** To understand themselves and be an effective goal oriented team player.

**LO3:** To develop professionals with idealistic, practical and moral values.

### Unit 1 Personality

Meaning and Definition of Personality, Determinants of Personality, Characteristics of Personality, Stages of Personality Development, Personality traits.

### Unit 2: Self Analysis

Self Awareness, SWOT Analysis, Attributes, Self Confidence- Importance of self confidence, Building self confidence, Methods of developing self confidence, Self Esteem

### Unit 3: Attitude

Types of Attitude, Factors influencing attitude, Positive attitude, Steps to overcome challenged attitude, Developing Positive attitude and thinking.

### Unit 4: Motivation

Motivation-Meaning, Needs, Factors affecting motivation, Basic theories of motivation, Intrinsic & Extrinsic Motivators, Self talk, self motivation, Achievement motivation.

### Unit 5: Goal Setting

Goals – Defined, Types of goals - Short Term, Long Term, Life Time Goals, Areas and spheres of Goal Setting, SMART principle of Goal Setting, Positive affirmations in Goal Setting

### Course Outcomes

Upon completion of the course students will be able to

**CO1:** Develop confidence to face the workplace and society at large

**CO2:** Identify and kindle their inner spirit and get self motivated

**CO3:** Understand their own strength and weakness

### Text Books

1. Gajendra Singh Chauhan and Sangeeta Sharma, Soft Skills: An Integrated Approach To Maximise Personality, Kindle Edition, 2015
2. B.N.Ghosh, Managing Soft Skills for Personality Development, Tata McGraw Hill Education Private Limited, 2013

### Reference Books

1. Shikha Kapoor, Personality Development and Soft Skills: Preparing for Tomorrow, I.K International Publishing House Pvt. Ltd., 2018
2. Elizabeth B.Hurlock, Personality Development, McGraw Hill Education, Indian Edition, 2017
3. Barun K. Mitra, Personality Development and Soft Skills, Oxford University Press, Second Edition, 2016.
4. Prashant Sharma, Soft Skills-Personality Development for Success, BPB Publications,

**Learning Objectives:****LO1:** Teach cost concept and to prepare cost sheet.**LO2:** Educate to analyse the components of cost.**LO3:** Enlighten the methods of costing.**Unit I: Introduction to Cost Accounting**

Cost Accounting – Meaning – Objectives – advantages – disadvantages – difference between cost and financial accounts -Installation – Principles – Cost elements – Cost Sheet-Tenders and Quotations.

**Unit II: Material**

Material Controls – Purchase and Issues – Registers – Bin card – Stores Ledger – ABC analysis – VED analysis – Material Turn over EOQ.

**Unit III: Labour**

Labour cost – Computation and Control – Labour Turnover – causes – Idle and over time – Taylor's differential piece rate – Wages system and Incentive Scheme.

**Unit IV: Overheads**

Overheads – Methods – Allocation and apportionment – Repeated -Trial and errors methods - Simultaneous equation methods and Machine Hour Rate.

**Unit V: Costing Methods**

Job Costing – Batch Costing – Contract Costing – Operating Cost. (Transport Costing) and Reconciliation statement (Simple methods).

**Text Books**

- 1.Iyengar S.P.2016 Cost Accounting Principles and Practice, Sulthan Chand & Sons, New Delhi.
- 2.Jain S.P. & Narrang KL 2017 Cost Accounting Kalyani Publishers, Ludhiana .
- 3.Pillai RSN & Bagavathi V.2016 Cost Accounts S.Chand & Co New Delhi.

**Supplementary Readings:**

- 1.Maheshwari,S.N, 2009 Cost and management Accounts Sultan Chand, New Delhi.
- 2.Ravi M.Kishore 2009 Cost Accounting Taxmann Publication, New Delhi.
- 3.Khanna , Ahuja Arora & Pandy 2009 Practical Costing S.Chand & Sons New Delhi
- 4.Reddy, T.S & Murthy A, 2016 Cost Accounting-Margham Publications,Chennai.
- 5.Palaniyappan N Hariharan 2012 Cost Accounting Theory & Practice., IK International Publishing House (P) Ltd,Chennai

**Note: Theory 20% Problem: 80%****Course Outcomes:**

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

<b>CO1</b>	Apply the cost concept in practice and prepare cost sheet.
<b>CO2</b>	Put in place inventory control measures in business enterprise.
<b>CO3</b>	Allocate the overhead in order to find out cost of product / Service.
<b>CO4</b>	Apply the methods of costing in practice.
<b>CO5</b>	Applying costing knowledge in decision making practice.



**Outcome Mapping**

CO/ PO	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10	PO 11	PO 12	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5	PSO 6
CO1											✓		✓					
CO2	✓						✓					✓	✓	✓				
CO3	✓				✓		✓				✓	✓		✓		✓		
CO4	✓				✓		✓	✓										
CO5	✓				✓			✓				✓	✓					

**Learning Objectives:**

**LO1:** Teach the co-operative philosophy and principles to students.

**LO2:** Familiarize the students with Agricultural and Non-Agricultural Co-operative.

**LO3:** Sensitize students to Role of co-operatives in society.

**Unit I : Introduction to Co-operation**

Meaning – Concepts – Definitions – Need and Importance – Advantages – Disadvantages – Special Features.

**Unit II :Cooperative Movement**

Meaning and Concept – Origination and Growth of Cooperative Movement in India – Significance of Cooperative movement – Development of Cooperatives in the pre and post Independence periods.

**Unit III :Origin Of Co-operative Principles**

Cooperative Principles – Origination – Rockdale Principles – Reformulation principles by ICA – Various Stages – Significance of 1995 Principles.

**Unit IV : Various Types of Co-operatives**

Agricultural based Co-operatives – Non Agricultural based Cooperatives – Objectives Functions – Importance.

**Unit V: Role of Co-operatives in the Society**

Member Participation - Need and Importance – Significance – Financial and Non Financial Assistance to General Public at Various Level.

**Text Books :**

- 1.Krishnaswami O.R and Kulandaisamy V 2000 Co-operation: Concept and Theory, Arudra Academy, Coimbatore.
- 2.Bedi R.D 2000 Theory, History and Practice of Co-operation .Konark publications, Agra.
- 3.Mathur B.S 2002 Co-operation in India, Sahitya Bhavan Publications, Agra.

**Supplementary Readings:**

- 1.Hajela T.N 2016 Co-operation-Principles, Problems and Practice, Ane Books Pvt. Ltd, New Delhi.
2. Ravichandran K and Nakkiran S 2009 Co-operation: Theory and Practice, Abijit Publication, New Delhi.
- 3.Patnaik, Umesh, Roy&Ananta K 2002 Co-operation and Co-operative Management, Kalyani Publishers, Ludhiana.
- 4.Tripathy 2000 Co-operative for Rural Development, Tamil Nadu Book House, Chennai.
- 5.Sharada V 2000 The Theory of Co-operation, Himalaya Pub, Mumbai.

**Course Outcomes:**

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

<b>CO1</b>	Organise the co-operatives by applying co-operative principles.
<b>CO2</b>	Apply co-operative principles in the day today working of co-operatives.
<b>CO3</b>	Organise agricultural and non-agricultural Co-operative societies.
<b>CO4</b>	Tap financial assistance and support for co-operative entities.
<b>CO5</b>	Provide for an insight into creation of co-operators and co-operatives

**Outcome Mapping**

CO/ PO	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10	PO 11	PO 12	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5	PSO 6
CO1					✓								✓					
CO2	✓								✓	✓			✓					
CO3	✓				✓				✓	✓	✓	✓	✓		✓		✓	
CO4	✓				✓				✓	✓	✓	✓	✓		✓			
CO5										✓		✓	✓					

**Learning Objectives:**

**LO1:** Teach the essentials of contract

**LO2:** enlighten the students of legal implications of contract and special contracts.

**LO3:** Educate the Acts of Insolvency and relevant provisions thereof.

**Unit I: Basics of Contract – 1**

Nature of contract – Indian Contract Act 1872 – Definition of Contract – Essential Elements of Valid Contract – Classification – Offer – Rules as to Offer - Revocation - Acceptance Rules of Acceptance – Communication of Acceptance – Consideration – Rules – Contract without consideration – Capacity to Contract – Free Consent – Undue influence – Misrepresentation – Fraud – Coercion - Mistake.

**Unit II : Basics of Contract – 2**

Legality of Objectives – Agreements Opposed to State Policy – Void Agreement – Contingent Contract – Performance of Contract – Discharge of Contract – Breach of Contract - Remedies for Breach.

**Unit III: Contract Bailment on Pledge and Contract of Indemnity and Guarantee**

Bailment – Classification – Rights and Duties of Bailor and Bailee – Finder of lost Goods - Pledge - Rights and Duties of Pawner and Pawnee – Contract of Indemnity – Guarantee – Rights of surety – Discharge of Surety.

**Unit IV: Contract of Agency and Contract of Sale of Goods Act**

Contract of Agency – Creation of Agency – Classification of Agent – Rights and Duties of Principal and Agent – Personal Liability of Agent –Termination of Agency – Sale of Goods Act – Transfer of Title – Sale and Agreement to Sell – Expressed and Implied Warranties - Caveat Emptor -Rights of Unpaid Seller – Auction Sale.

**Unit V: Contract of Carriage and Insolvency Act**

Carriage of Goods – Classification of Carrying Goods – Rights and Duties of Common Carrier – Laws of Insolvency – Meaning – Acts of Insolvency – Procedure of Adjudication - Distribution of Insolvent's Property.

**Text Books:**

1. Balachandran V. and S.Thothdri 2015 Business Law , Vijai Nucle Imprints Ltd. Chennai
2. Pillai R.S.N & Bagavathi, 2015 Business Law, S.Chand & Co Pvt. Ltd, New Delhi.
3. Jayashankar 2016 Business Law, Margham Publisher, Chennai.

**Supplementary Readings:**

- 1.Kapoor N.D. 2016 Elements of Mercantile Law, Sultan & Chand, New Delhi.
- 2.Shriram V. Naik, 2017 Business Law, Pearl Book, New Delhi.
- 3.Garg K.C., V.K.Sareen, 2015 Mukesh Sharma, Kalyani Publisher, Chennai.
- 4.Kuchhal. M.C Vivek Kuchhal 2018 Business Law S.Chand & Co Pvt Ltd,New Delhi.

**Course Outcomes:**

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

<b>CO1</b>	Understand the essential elements and its significance in making commercial contracts.
<b>CO2</b>	Grasp the nuances of special contract of Indemnity and Guarantee.
<b>CO3</b>	Comprehend the legal implications of carrying on Agency Business and Sale of Goods to consumer.
<b>CO4</b>	Gain expertise knowledge in Contract of Carriage and Insolvency Act.
<b>CO5</b>	Applying legal knowledge gained in entering general and special contracts.

### Outcome Mapping

CO/ PO	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10	PO 11	PO 12	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5	PSO 6
CO1	✓									✓	✓		✓				✓	
CO2					✓		✓			✓	✓		✓		✓			✓
CO3			✓										✓				✓	
CO4		✓			✓	✓							✓		✓		✓	✓
CO5										✓	✓		✓		✓		✓	✓

**191COC54 PRINCIPLES OF AUDITING**

**Credits: 4**  
**Hours : 80**

**Learning Objectives:**

**LO1:** Educate the students of features, objectives and techniques of auditing.

**LO2:** Acquaint the student with process of preparing for audit and familiarize them with the vouching and verification process.

**LO3:** Sensitize the student to laws relating to appointment, remuneration, removal, reappointment and role and duties of Auditor.

**Unit I : Introduction**

Introduction – Meaning – Features – Objectives – Advantages of Auditing – Materiality in Auditing – Classifications of Audit – Techniques of Auditing – Audit Evidence – Criteria for Selection of Audit Evidence – Process of gathering Evidence.

**Unit II :Preparation for Audit**

Audit Programme – Audit Note Book – Working Paper – Audit Planning - Engagement of an Auditor for Audit Work – Internal Control – Objectives of Internal Control – Forms of Internal Control – Merits and drawback of Internal Control – Internal Audit – Features – Objectives – Advantages of Internal Audit – Distinction Between Internal Control and Internal audit.

**Unit III: Vouching Verification and Valuation**

Meaning – Definition – Objective – Requisites of a Valid Voucher – Types of Vouching – Vouching of Cash Transaction – Vouching of Trade Transactions- Verification – Objects of Verification – Principles of Verification – Verification and Valuation of Assets – Verification of Liabilities.

**Unit IV : Laws Relating to Company Auditor:**

Auditors of a Company – Appointment – Removal – Remuneration – Qualification and Disqualification of Auditor – Rights, Duties and Powers of Auditor, Liabilities of Auditor – Audit Report – Types of Audit Report – Statutory Report – Matters to be included in the Audit Report.

**Unit V: Emerging Areas in Auditor and Government Audit**

Cost Audit - Management Audit – Process of Management Audit – Human Resource Audit – Environment Audit – Social Audit - Forensic Audit- Computerised Audit – Benefits – Deficiencies – Role of Auditor in Computerised Environment – Audit of Government Accounts – Features of Government Audit – Functions of Comptroller and Audit General of India – Duties of Accountant General – Consolidated Fund of India – Contingency Funds of India.

**Text Books:**

1. Sundar K. and Paari, 2016 Auditing Vijay Nicole, Imprints Private Ltd, Chennai, 2015
2. Saxena, R.G. 2016 Principles of Auditing, Himalaya Publishing House, New Delhi.
3. Tandon B.N 2015 Practical Auditing, S.Chand & Co, New Delhi.

**Supplementary Readings:**

- 1.Natarajan, L. 2013. Auditing Chennai: Margham Publications.Chennai
- 2.Pagar, D. 2016. Principles and Practice of Auditing (14 ed.): Sultn Chand & Sons.
- 3.Sundar, K., & Paari, K. 2014. Practical Auditng : Imprint Private Limited.New Delhi
- 4.Tandon, B.N & Sudharsanam, S. 2016. A Handbook of Practical Auditing : S Chand & Company Pvt. Ltd. New Delhi
- 5.Kamal Gupta, 2015 Contemporary Auditing Tata McGraw Hill, New Delhi.

**Course Outcomes:**

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

<b>CO1</b>	Comprehend the objectives and techniques of audit.
<b>CO2</b>	Undertake the process of vouching and verification of transactions.
<b>CO3</b>	Understand the legal implications of appointment and removal of auditor and comprehend his role in the auditor environment.
<b>CO4</b>	Know the emerging areas in audit and the role of Comptroller and Audit General of India.
<b>CO5</b>	Applying auditing knowledge in practice in professional career on at work environment.

**Outcome Mapping**

CO/ PO	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10	PO 11	PO 12	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5	PSO 6
CO1	✓					✓			✓	✓			✓					
CO2			✓		✓					✓	✓		✓			✓		
CO3				✓		✓		✓	✓				✓				✓	
CO4		✓	✓							✓	✓		✓					
CO5			✓				✓		✓				✓			✓		

### Learning Objectives

The objective of the course is

**LO1:** To insist the importance of time management

**LO2:** To define and prioritize tasks that aid in managing time and stress

**LO3:** To understand the relationship between Time Management and Stress Management

### Unit 1: Time Management – an Overview

Concept of Time: Nature and Characteristics, Principles of Time Management, objectives and significance, Recognizing the Importance of Time, Managing yourself, Dealing with other people Your time, Getting Results.

### Unit 2: Planning and Scheduling

Benefits of Planning, Guidelines and Tools for Efficient Planning, The Difference Between, Planning and Scheduling. Methods of making scheduling, techniques in scheduling, making to-do list in scheduling.

### Unit 3: Time Management Strategies

Identifying and Eliminating Time Wasters, Methods for Managing Time Efficiently, Productive Work, Busy vs. Productive, Indecision & Delay, Overwork, Urgency V's Importance, Prioritization, Priority Matrix

### Unit 4 :Stress

Stress – Meaning and Definition, Burnout, Types and Causes of Stress, Job Stress – causes & effects, Personality type and Stress, Symptoms of Stress, Impact of Stress on Human Health.

### Unit 5 :Stress Management

Relationship between Time Management and Stress Management, Overcoming Stress, Tools for identifying and managing Stress, Stress Management Strategies and Techniques

### Course Outcomes

Upon completion of the course students will be able to

**CO1:** Understand the importance of time management in personal life and career

**CO2:** Prioritize, schedule and monitor their work and be conscious in their behavior

**CO3:** Demonstrate methods for managing projects and commitments without stress

### Text Books

1. Vijay Agarwal, *Time Management for Students*, Benten Books, 2009
2. Sudhir Dixit , *Time Management: 30 Principles for the Best Utilization of Your Time*”, Manjul Publishing, 2018

### Supplementary Readings:

1. Robert W. Bly, *Make Every Second Count: Time Management Tips And Techniques For More Success With Less Stress*, Rupa Publications India, 2017.
2. Brian Tracy, *Master Your Time, Master Your Life*, Penguin Publishing Group, 2016.
3. Cal Newport, *Deep Work: Rules for Focused Success in a Distracted World*, Grand Central Publishing, 2016.
4. John Plante, *How To Stop Procrastinating: A Handy Guide To Get The Momentum You Need To Achieve What You Need Now*, Kindle Edition, 2014.



**Learning Objective**

To make the students gain practical knowledge through personal experience by involving themselves in various activities listed below and submission of report in brief.

**Unit:1 Banking Practice**

E-Banking- Steps in conversion of personal account into online Account- ATM operations-NEFT and RTGS transactions.

**Unit:2 Taxation Practice**

Income tax and GST- Preparation of E-Statements-E-Filing of Income Tax and GST.

**Unit:3 Practice of Co-operative Enterprises**

Creation of MOCK general body from within the student classmates-conduct of MOCK meeting of Board of Directors and preparation of Minutes-Witnessing the General body and Board of Directors meeting of Annamalai university Employees Co-operative Credit Society Ltd,Annamalainagar

**Unit :4 Practice of Computer Application in Business**

Computer Billing in a business organisation( Recommended Departmental stores-Bakeries-Hotels)Purchasing goods online through any one Apps (Amazon or E-bay or Flipkart)

**Unit :5 Entrepreneurial Practices**

Formation of an MSME through Self Help Groups within a class-MOCK procedure for borrowings for MSME- Filling up of application for approval from District Industrial Centre for a new startup

**Note:** The course instructor has to educate and circulate the design for the experiential learning in book-let (20 to 25 Pages Main content) form and finally arrange for collection of experiential learning report from student with the photographic evidence for their learning by experience.

**Learning Objectives:**

**LO1:** Educate the role and responsibility of management accountant.

**LO2:** Teach the modus operandi of analyzing and interpreting the financial statement with the help of financial tools.

**LO3 :** Familiarize the students with application of Marginal Costing techniques to arrive at financial decisions and with the nuances of framing budget as a control measure.

**Unit I : Introduction to Management Accounting**

Management accounting: meaning, nature, scope and functions of management accounting, role of management accounting in decision making, management accounting vs. financial accounting and cost accounting. Tools and techniques of management accounting.

**Unit II : Analysis and Interpretation of Financial Statements**

Financial Statements -meaning, limitations of financial statements, objectives and methods of financial statements analysis, ratio analysis, classification of ratios -profitability ratios, turnover ratios and financial ratios, advantages of ratio analysis, limitations of accounting ratios.

**Unit III : Funds Flow and Cash Flow Statements**

Fund flow statement, cash flow statement (As per Indian accounting standard)

**Unit IV: Marginal Costing**

Marginal costing: marginal and different costing as a tool for decision making -make or buy, change of product mix.

**Unit V : Budgetary Control**

Budgetary control: meaning of budget and budgetary control: objectives, merits and limitations, types of budget: cash budget and flexible budget.

**Text Books :**

- 1.Jain, S.P and Narang, K.L, 2016 Cost Accounting principles and practice, Sultan Chand & Sons, New Delhi.
- 2.Reddy, T.S and Hariprasad Reddy, 2016 V, Management Accounting, Margham, Chennai.
- 3.Pillai RSN & Bagavathi V, 2009 Cost and Management Accounts, S.Chand & Co New Delhi

**Supplementary Readings:**

- 1.Maheshwari,S. N, 2016 Cost and Management Accounts Sultan Chand, New Delhi.
- 2.Reddy, T.S and Hariprasad Reddy, 2016 V, Cost and Management Accounting, Margham Chennai .
- 3.Manmohan Goyal, 2016 Management Accounts Sultan Chand, New Delhi.
- 4.Sekar and Rajagopalan 2012 Management Accounting Oxford University Oress, New Delhi
- 5.Arora 2015 Management Accounting S.Chand & Co, New Delhi

**Note: Theory 20% Problem: 80%**

**Course Outcomes:**

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

<b>CO1</b>	Analyse and interpret the results derived by applying ratio analysis, trend percentage, comparative statement and soon.
<b>CO2</b>	Prepare funds flow and Cash flow statements to determine the adequacy of working capital and cash to carry on operating of business.
<b>CO3</b>	Apply marginal costing technique to arrive at various managerial decisions.
<b>CO4</b>	Evolve budgetary control in the enterprise and control the operations through it.
<b>CO5</b>	Apply management accounting techniques in practice.

### Outcome Mapping

CO/ PO	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10	PO 11	PO 12	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5	PSO 6
CO1	✓	✓											✓	✓	✓			
CO2	✓	✓	✓			✓							✓	✓	✓	✓		
CO3	✓	✓	✓			✓					✓		✓		✓	✓		
CO4	✓		✓			✓					✓	✓	✓	✓		✓		
CO5	✓										✓	✓				✓		

#### SUGGESTED MOOC COURSE:

1. ***Accounting for Decision Making (Coursera)***, Created by: University of Michigan, Delivered by: Coursera, Taught by: Greg Miller.

**Learning Objectives:**

**LO1:** Teach Tax structure in India and give a bird's eye view of direct and indirect tax.

**LO2:** Impart knowledge about determination of tax liability of assesses.

**LO3 :** Educate the students about customs Act and GST.

**Unit I :Taxation an Introduction**

Taxation Structure in India – Direct and Indirect Taxes- Advantages and Disadvantages-  
Income tax-Central Excise-Customs- Goods and Services Tax.

**Unit II :Income Tax Act 1961**

Income tax- basic concepts -Assessment year-Previous year- Assessee – Heads of  
Income-Salaries-Income from House property- Set off losses – Capital Gains-Income from other  
sources

**Unit III : Central Excise Act 1944**

Central Excise – Introduction-Excise Registration and Procedure -Exemptions-  
Assessment-Classification-Valuation- Manner of payment of duty-Invoice System-  
Transshipment-CENVAT credit- Records and Returns-Export without payment of duty

**Unit IV: Customs Act 1962**

Overview of Customs Function-Procedure for clearance of import and export goods-  
Classification of goods-Restrictions and prohibitions – Customs refunds-Import of samples-  
Export Promotion Schemes- Export Oriented units

**Unit V : Goods and Services Act 2017**

GST Taxation System-Intra State CGST(Central)SGST (State)-Interstate-  
IGST(Central)-GST Structure-GST New Registration Process-Benefits-Compulsory  
Registration-Valuation-Payment of Tax – Features of GST payment process-E-Ledger  
E-FPB-Return forms

**Text Books:**

- 1.Balachandran V ., 2017 Indirect Taxes, Sultan Chand & Sons, New Delhi
- 2.M.I.Mahajan 2016 Export Import Procedure, Snow white Publication, New Delhi
- 3.Dinkar Pagare, 2017 Law & Practice of Income Tax, Sultan Chand & Sons, New Delhi

**Supplementary Readings:**

- 1.Prasad & Bhagavathi 2017 Income Tax Law and Practice Sultan Chand & Sons, New Delhi
- 2.Vinod K.Singhania D.2017 Taxmann's Direct Taxes & Practice, Taxmann Publications, New Delhi
3. Central Excise Manual 2005 and Customs Manual 2015
4. Satrangi G.Goods & Services Tax Precept and Practice 2017 Centax Publicatiuon, New Delhi
- 5.Gaur V.P & Narrang D.B 2017 Income Tax Law & Practice, Kalyani Publishers, New Delhi.

**Course Outcomes:**

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

<b>CO1</b>	Gain overall idea of tax structure and scope of direct and indirect tax.
<b>CO2</b>	Determine the net tax liability of salaries of individuals and in respect of house property.
<b>CO3</b>	Apply the concept of clearing the goods from port and claiming refund from the customs authority.
<b>CO4</b>	Register for GST, pay Tax on process E-ledger and submit E-Return.
<b>CO5</b>	Applying tax laws in practice.

**Outcome Mapping**

CO/ PO	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10	PO 11	PO 12	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5	PSO 6
CO1	✓	✓											✓			✓		
CO2		✓		✓		✓						✓	✓	✓	✓	✓		
CO3				✓				✓			✓	✓	✓	✓		✓		
CO4	✓	✓		✓				✓				✓	✓	✓	✓	✓		
CO5	✓			✓				✓					✓	✓	✓			

**SUGGESTED MOOC COURSE:**

1. ***Taxation of Business Entities I: Corporations***, Created by: University of Illinois at Urbana-Champaign, Taught by: Michael P Donohoe, PhD, CPA.

**Learning Objectives:**

**LO1:** Instruct the characteristics essential for entrepreneur and the role of entrepreneur in economic development.

**LO2:** Teach the student to conduct various types of feasibility studies.

**LO3:** Educate the students of various sources of obtaining funds from financing agencies and enlightening them about incentives and subsidies available for starting entrepreneurial ventures.

**Unit I: Introduction to Entrepreneurship:**

Entrepreneur – Definition – Characteristics – Types – functions - Entrepreneurship – Role of environment in entrepreneurship - Theories of entrepreneurship – Role of Entrepreneur in economic development – Social Responsibility.

**Unit II: Training and Development:**

Entrepreneurial Behaviour – Motivation – Motivational Drivers – Internal and External - Need for Training- Phases of EDP Training - Evaluation of EDP – Institutions involved in Entrepreneurial Development Programmes – DIC - EDII .

**Unit III Feasibility Study**

Business Idea Generation – Sources of Business Ideas – Project Identification and formulation - feasibility analysis – Project Evaluation – Project Report.

**Unit III: Support for Entrepreneur:**

Promotion of a Venture – Legal requirements for establishing units – Raising funds – Venture capital sources – Documents required – Institutional support by government for funding MSME – Commercial banks.

**Unit IV: Incentives and Subsidies:**

Need for incentives and subsidies – Subsidised services – subsidy for market – Transport subsidy – Seed capital assistance – Taxation benefits – Special subsidies for exports - Role of export promotion and import substitution.

**Unit V: Recent Development in Entrepreneurship**

Development of women entrepreneurs – Rural Entrepreneurship - Social Entrepreneur – Self Help group - Need for inclusion of self help groups in entrepreneurship - Franchising – Types – Net working – Places for Networking – Stages of Net working .

**Text Books:**

1. Khanka.S, 2007 Entrepreneurial Development, S.Chand & Co, New Delhi.
2. Jashree Suresh, 2016 Entrepreneurial Development, Margham Publications, Chennai
3. RajShankar, 2012 Entrepreneurial Development, Vijay Nicole, Imprints Ltd, Chennai.

**Supplementary Readings:**

- 1.Desai, V. 2012. The Dynamics of Entrepreneurial Development and Management Himalaya Publications Ltd. Mumbai
2. Scharantimath, P. M. 2007 Entrepreneurial Development, Pearson Education. New Delhi
3. Gupta S.L & Arun Mittal, 2011 Entrepreneurial Development, International Pvt Book House Ltd, Chennai
- 4.Vasant. Urmila Rai, 2010 Entrepreneurial Development, Himalaya Publishing House, New Delhi.

**Course Outcomes:**

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

<b>CO1</b>	Groom entrepreneurial qualities and learn the modalities of undertaking feasibility studies.
<b>CO2</b>	Gain awareness about the sources of funding the ventures and various incentives and subsidies
<b>CO3</b>	Understand the legal requirement for establishing ventures and institutional support for starting ventures.
<b>CO4</b>	Keep themselves posted of recent developments in the sphere of entrepreneurial development.
<b>CO5</b>	Applying entrepreneurial fundamentals in practice in starting ventures.

**Outcome Mapping**

CO/ PO	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10	PO 11	PO 12	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5	PSO 6
CO1	✓				✓			✓					✓				✓	
CO2		✓								✓	✓		✓					
CO3	✓	✓				✓		✓		✓					✓			
CO4	✓	✓	✓								✓					✓		
CO5											✓							

**SUGGESTED MOOC COURSE:**

1. **Entrepreneurship I: Principles and Concepts**, Created by University of Illinois, Delivered by Coursera, Taught by: Patrick James Murphy.
2. **Essentials of Entrepreneurship: Thinking & Action**, Created by: California, Irvine, Delivered by: Coursera, Taught by: David Standen.

**Learning Objectives:**

**LO1:** Impart basics of company Law.

**LO2:** teach the formation and management of Company.

**LO3:** Instruct the methods of conducting meeting and the process of winding of company.

**Unit 1: I Introduction to Company Law**

Company-Definition, Meaning and Nature- Characteristics of a company; Company Vis-à-vis other Forms of Business-.Types of Companies-Public Company-Private Company-One man Company-Small Company and Dormant Company; Association not for profit; illegal association –G-government Company-Guarantee Company –concept of Corporate Personality, Lifting of Corporate Veil.

**Unit II: Formation of Companies**

Promotion – Meaning – Promoters – their functions – Duties of Promoters – pre-incorporation contract; on-line filing of documents -on-line registration of a company. Incorporation – Meaning – certification of Incorporation – Memorandum of Association Meaning – Purpose – Alteration of Memorandum – Doctrine of Ultravires – Articles of Association - Meaning – Forms – Contents – Alteration of Article – Relationship between Articles and Memorandum – Doctrine of Indoor Management – Exceptions to Doctrine of Indoor Management – Prospectus – Definitions – shelf Herring and red herring prospectus -Contents – Deemed Prospectus – Misstatement in prospectus – Book building

**Unit III: Management**

Classification of Directors, Women Directors, Independent Director, Small shareholder's Director; Director Identity Number (DIN);– Qualification and Disqualification of Directors – Appointment of Directors – Removal of Directors – Director's remuneration Powers of Directors – Duties of Directors – Liabilities of Directors

**Unit IV: Kinds of Company Meetings**

Types of Meeting - Board of Directors Meeting – Statutory meeting – Annual General meeting – Extra ordinary General Meeting - Meeting Through Video Conferencing. Relating to the meetings – Notices - Agenda – Chairman's speech – Voting- postal ballot- e-voting - Quorum- Minutes- Proxy-Resolutions—Special—Ordinary—By circulation - e-resolution.

**Unit V: Winding Up**

Winding up – Meaning, Modes of Winding up –Voluntary Winding up- Winding Up by National Company Law Tribunal- Winding Up by Liquidators- Summary Procedure for Liquidation – Powers of Central Government relating to Winding up. Insider-Trading, Whistle-Blowing – Insider-Trading; meaning and legal provisions; Whistle blowing: Concept and Mechanism

**Test Books:**

- 1.Avtar Singh. 2016 Company Law. Eastern Book Co. (EBC),New Delhi
- 2.Kapoor, G., & Sanjay Dhamija. 2017 Taxmann's Company Law and Practice ,New Delhi
- 3.Kapoor, N. 2015 Elements of Company Law.Sultan Chand & Sons. New Delhi

**Supplementary Readings:**

- 1.Sheth, T. 2017 Company Law, Taxmann's.New Delhi
- 2.Singh, R. 2015. Company Law Made Easy : Lexis Nexis. New Delhi
- 3.Zad.N.S. 2018 Company Law Taxmann's. New Delhi:
- 4.Kiran Nerkar, Sarita Karangutkar, & Malhar Kolhatkar. 2015 Company Law and Secretrarial Practice ,Sai Jyoti Publication. Nagpur
- 5.Myneni.S.R. 2017. Company Law Asia Law House. Hyderabad.



**Course Outcomes:**

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

<b>CO1</b>	Promote company and prepare basic documents and arrange to register it.
<b>CO2</b>	Learn to apply the concept of administration in practice when holding various top positions in Corporate hierarchy.
<b>CO3</b>	Arrange for meetings and prepare document during and after the meetings and facilitate conducting polls of various types.
<b>CO4</b>	Apply the concept of winding up when the occasion arises to wind up the company.
<b>CO5</b>	Applying knowledge of company law in professional career and in starting and running venture on corporate formation.

**Outcome Mapping**

CO/ PO	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10	PO 11	PO 12	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5	PSO 6
CO1	✓												✓				✓	
CO2	✓		✓			✓				✓			✓		✓			
CO3			✓			✓		✓				✓	✓				✓	
CO4	✓		✓			✓		✓				✓						
CO5	✓							✓		✓		✓	✓				✓	

**Objective: To teach the students the purpose of life and to instill in them a moral concern for the society.**

**Unit I**

1. Value education – Meaning – Nature and Purpose
2. Importance of Value Education

**Unit II**

1. Basic Features of Rational Ethics
2. Moral Consciousness and Conscience
3. Love – The Ultimate Moral Norm

**Unit III**

1. Morality and Freedom - Human Freedom and Moral Responsibility
2. God, Religion and Morality
3. Sanction for Moral Life.

**Unit IV**

1. Social Ethics: Value of Life and Human Beings
2. Liberty, Equality and Fraternity

**Unit V**

1. Ethical Issues Today: Religious Ethics, Family Ethics
2. Political Ethics - Business Ethics
3. Ethics and Culture.

**References:**

1. Herold Titus. *Ethics of Today*. New Delhi: Eurasia Publishing House, 1964.
2. Madan, G.R. *Indian Social Problems*. New Delhi: Allied Publishers Pvt. Ltd., 1966.
3. Sharma, R.N. *Principles of Sociology*. Meerut: Educational Publishers, 1968.
4. Bhaskaran, G. *Social Philosophy* .(Tamil). Tanjore: Tamil University, 1955.
5. William K. Frankena. *Ethics*. Delhi: Prentice Hall of India Pvt. Ltd., 1999.

Semester -6

## 19ICSS67 SOFT SKILLS 4 EMPLOYABILITY SKILLS

Credits: 3  
Hours : 60

### Learning Objectives

The objective of the course is

**LO1:** To enhance the employability skills.

**LO2:** To develop interpersonal skills that provides good work environment.

**LO3:** To effectively prepare and present in a job interview.

### Unit-1 Etiquettes and Manners (12h)

Etiquette – Meaning & Importance, Etiquette Vs Manners, Business and Workplace Etiquette, Ways of introducing oneself, Handshakes, Telephone Etiquette, Email Etiquette

### Unit-2 Interpersonal skills (12h)

Understand Self – Different Categories; Diagnosis of Type of Self - Identifying own type of self, Positive character traits, Effect of Interpersonal Behaviour on Interpersonal Relationship, Formal Interpersonal skills, Emotional Intelligence

### Unit-3 Leadership skills (12h)

Leadership – Definition, Role & Functions of a Good Leader; Traits of Leadership, Leadership styles, Developing Leadership skills

### Unit-4 Group Discussion (12h)

Group Discussion as a Selection process, Kinds of topics for discussion, Structure of GD, Initiation Techniques, Handling Questions, Outcome of GD, Preparation for GD

### Unit-5 Interview Skills (12h)

Types of Interview, Employment Interview, Preparing fo Face- to face interview, Interview Body language, Questions commonly asked during Interview

### Course Outcomes

Upon completion of the course students will be able to

**CO1:** Demonstrating good relationship with their peer group in the workplace

**CO2:** Understand the importance of leadership and improve the leadership qualities

**CO3:** Prepare themselves for effective performance in interviews

### Text Books:

1. Alex K, Soft Skills, Sultan Chand Company, 2014.
2. Gopalaswamy Ramesh, The Ace Of Soft Skills: Attitude, Communication And Etiquette For Success, Pearson Education, First Edition, 2013

### Supplementary Readings:

1. Dr. K. Ravikanth Rao, Life Skills Education, by Neelkamal, 1 Edition, 2016
2. Neera Jain and Shoma Mukherji, Effective Business Communication, Tata McGraw Hill Education Pvt. Ltd., 2013
3. M.S. Rao, Soft Skills: Enhancing Employability, I.K.International Publishing House Pvt. Ltd., 2011
4. Urmila Rai and S.M.Rai, Business Communication, Himalaya Publishing House, 2010
5. Sarvesh Gulati, Corporate Soft Skills, Rupa Publications India Pvt. Ltd., 2007



(Accredited with 'A' Grade by NAAC)

**M.Com. (Five-Year) Programme**  
**Specialization: Accounting Information System**

**Department of Commerce**

**Learning Objectives:**

**LO1:** To acquaint the students, to have a basic knowledge on Business Environment

**LO2 :** To provide an insight into the theories of economic, natural and global Environment to the students

**LO3:** To enable the students to have an overview of technological environment of business

**Unit I: Introduction to Business and its Environment**

Characteristics of modern business, concept and nature of Business Environment, characteristics of environment, Micro and macro environment, Impact of business environment on business decisions- Stages of Environmental Analysis – approaches to environmental analysis.

**Unit II: Economic Environment:**

Economic Environment -Concept and nature of economic environment- Economic System – Business Cycle – Inflation – Causes – Impact of Inflation – Deflation- Stagflation – Planned Economy- Five year Plans - NITI Aayog - Members – Functions - Fiscal Policies – Union Budget – Structure of Union Budget.

**Unit III: Global Environment**

Nature of Globalisation – Rational for Globalisation – MNCs, Benefits from MNCs – Problems – Strategies in Globalisation – FII and FDI – WTO – Functions -implications for India.

Privatisation – Nature and Objectives – Privatisation routes - Arguments against Privatisation – Disinvestment in India.

**Unit IV: Political Environment:**

Concept and nature of political environment, components of political environment, Economic role of government- Regulatory role, Promotional role, Entrepreneurial role, Planning role. State intervention in business - Pros and Cons of intervention.

**Unit V: Natural and Technological Environment:**

Natural environment – meaning - impact on business. Natural pollution- meaning, types. Concept and nature of Technological environment- Elements of technological environment- Technology and Society.Economic effect of technology - New Technology policy.

Ethics in Business- Social Responsibility of business - Arguments for and against Social Responsibility- Social Audit.

**Text Books:**

1. Acharya&Govekar 2015, Business Policy and Administration, Himalaya Publishing House,Mumbai
2. Aswathappa, K 2016, Essentials of Business Environment, Himalaya Publishing House,Mumbai
3. CharlesW.L.Hill 2014, Global Business Today, Tata McGraw Hill, UK, 2004

**Supplementary Readings:**

1. Heldi Vernon 2016, Business and Society, Tata McGraw Hill, UK, 1998
2. Adrian Palmer and Bob Hartley 2017, The Business Environment, McGraw Hill, UK
3. Rajan,V.R 2017,Globalisation of Indian Industries – Strategies and Management, Deep & Deep Publications, New Delhi
4. Cherunilam,Francis 2017, Business Environment, Himalaya Publishing House,Mumbai
5. Ghosh,P.K 2017, Business Policy-Strategic Planning and Management Sultan Chand &Sons, New Delhi.

**Course Outcomes:**

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

<b>CO1</b>	Analyse the environment of business from the legal and regulatory, Macro economic, cultural, political and technological environment
<b>CO2</b>	Apply various strategic tools to assess performance of business environment
<b>CO3</b>	Critically make an in-depth analysis of each component of Business Environment so that a comparison with own organization is feasible.
<b>CO4</b>	understand the factors affecting the organizational effectiveness
<b>CO5</b>	Explain and synthesize Business Environment information in the global environment

**Outcome Mapping**

CO/ PO	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10	PO 11	PO 12	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5	PSO 6
CO1											✓		✓					
CO2	✓		✓	✓									✓	✓				
CO3	✓	✓							✓		✓			✓				
CO4	✓			✓									✓			✓		
CO5			✓					✓	✓				✓			✓		✓

**Suggested MOOC Courses:**

1. **International Business Environment and Global Strategy (edX)**, Created by: Indian Institute of Management, Bangalore, Delivered by: EdX.
2. **Economics of Money and Banking**, Created by: Columbia University, Delivered by: Coursera, Taught by: Perry G Mehrling.

**Learning Objectives:**

**LO1:** To provide an in depth knowledge in Partnership accounts

**LO2 :** To foster analytical thinking and the use of related areas of accounting viz., branch and departmental accounting

**LO3:** To impart knowledge in recent trends in specialized accounting.

**Unit I :Partnership Accounts – Admission , Retirement and Death of Partner**

Partnership accounts - Division of profits – past adjustments and guarantee – Admission, Retirement and Death of a Partner – Intangible assets and Goodwill - Accounting Treatment.

**Unit II :Partnership Accounts -Dissolution and Sale of Partnership**

Dissolution – Insolvency of Partners – Rule in Garner Vs. Murray – Piecemeal Distribution – Sale of a Partnership Firm to a company.

**Unit III: Hire Purchase and Installment system**

Hire purchase system – Default in payment of Installment- Partly and Complete Repossession of Stock – Accounting Procedures - Hire purchase trading A/c – Stock and Debtors System – Installment system

**Unit IV: Branch and Departmental Accounts**

Branch accounts – Dependent Branches – Stock and Debtors System – Independent branches – Wholesale Branch system – Foreign Branch – Departmental Accounts- Inter-Departmental transfer – Treatment of unrealized profit

**Unit V: Responsibility accounting and Financial Reporting**

Concept and Need for Responsibility Accounting - Responsibility Accounting – Human Resource Accounting. Financial Reporting – Annual reports – Half yearly report – Content of Annual Reports Disciplines in Financial Reporting

**Note:** Question Paper shall cover 20%Theory and 80% Problems.

**Text Books:**

- 1.GuptaR.L&Radhasamy, 2015, Advanced Accounting, S.Chand& Sons Publishes r, New Delhi.
- 2.Shukla M. C., T. S. Grewal 2015, Advanced Accounts, 2015, S. Chand& Sons Publishers, New Delhi
- 3.JainS.P KL Narrang 2017, Advanced Accountancy I and II Kalyani Publishers Ludhiana

**Supplementary Readings:**

- 1.Charumathi, B.N. Vinayakam, 2015, Financial Accounting, S. Chand & Sons Publishers, New Delhi.
- 2.Battacharyya, S.K. 2015, Accounting for Management, Vikas Publication, New Delhi
- 3.Jawahar Lal&Seema Srivastava,2016, Financial Accounting (Principles and Practices), S. Chand Publishers, New Delhi
- 4.PillaiR.S.NBagavathi&S.Uma, 2015, Fundamentals of Advanced Accounting Financial Accounting, S.Chand& Sons Publishers, New Delhi.
- 5.ReddyT.SandA.Murthy 2016, Financial Accounting Margham Publications Chennai

**Course Outcomes:**

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

**CO1.**Solve the problems of partnership accounts relating to Admission of partner

**CO2.**Solve the problems of partnership accounts relating to Dissolution and Sale of Partnership

**CO3.** Practice accounting problems relating to Branch and Departmental Accounts

**CO4.** Solve the accounting problems relating to Hire Purchase and Installment System

**CO5.**Understand emerging areas in Specialized Accounting

### Outcome Mapping

CO/ PO	PO 1	P O 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10	PO 11	PO 12	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5	PSO 6
CO1	✓					✓	✓						✓					
CO2	✓						✓						✓	✓				
CO3	✓					✓	✓						✓	✓		✓		
CO4	✓						✓						✓	✓		✓		
CO5	✓					✓	✓	✓	✓		✓		✓	✓				✓

### SUGGESTED MOOC COURSES:

1. *Financial Accounting: Advanced Topics (Coursera)*, Created by: University of Illinois at Urbana-Champaign, Delivered by: Coursera, Taught by: OktayUrcan.
2. *Financial Accounting: Foundations (Coursera)*, Created by: University of Illinois at Urbana-Champaign, Delivered by: Coursera, Taught by: OktayUrcan.



## 19ICOC73.1 BANKING AND INSURANCE

Credits:4  
Hours : 80

### Learning Objectives:

**LO1:** To impart the students to have a deep knowledge in the functioning of commercial banks

**LO2 :** To make the students to comprehend the general principles of contract of insurance and other forms of insurance.

**LO3:** To impart the students to master over the provisions of banking instruments.

### Unit I:Banking Functionary Services

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

### Unit II :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 III :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 IV :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 V: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.

### Text Books:

1. Mishra, M.N., S.B.Mishra, 2015, Insurance Principles and Practice, S.Chand& Sons PVT Ltd, Ram Nagar, New Delhi
- 2.Murthy, A. 2017, Principles and Practices of InsuranceMargam Publication, Chennai
3. GordenNataraj, 2016 Banking Himalaya Publication, New Delhi,

### Supplementary Readings:

1. Shekhar K.C., LekshmyShekhar, 2017, Banking Theory and Practice, Vikas Publishing housesPvt Ltd., Chennai
- 2.Ramachandran R. 2015, Banking Theory and Practices MJP Publishers, 5, MuthuKalathy Street, Triplicane, Chennai – 5.
3. Sundaram, KPM,E.N.Sundaram, 2016, Modern Banking Sultan Chand & Sons, New Delhi.
- 4.Gupta, P.K., 2016, Insurance and Risk Management Himalaya Publishing House, Girgaon Mumbai.
- 5.PremkumarSrivatsava 2017, Banking Law and Practice, Himalaya Publishing House, Mumbai.

### Course Outcomes:

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

**CO1.** Understand the fundamental concepts of banking and Insurance.

**CO2.** Recall the role of commercial banks in Economic Development.

**CO3.**Master over the provisions of banking instruments.

**CO4.**Understand the applicability of various types of policies.

**CO5** Recognize the fundamental principles of general insurance.

## Outcome Mapping

CO/ PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO 10	PO 11	PO 12	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5	PSO 6
CO1		✓											✓					
CO2									✓			✓	✓					✓
CO3			✓										✓		✓		✓	
CO4											✓		✓			✓	✓	
CO5											✓		✓				✓	

### SUGGESTED MOOC COURSES:

1. ***Just Money: Banking as if Society Mattered (edX)***, Created by: MIT and MITx  
Delivered by EdX, Taught by: Alice Maggio, J. Phillip Thompson, KatrinKaeufer,  
Lafayette Cruise and Lily Steponaitis.
2. ***Economics of Money and Banking***, Created by: Columbia University, Delivered by:  
Coursera, Taught by: Perry G Mehrling.

## 19COC74.1 DIGITAL MARKETING

Credits: 5  
Hours : 80

### Learning Objectives:

- LO1.** To enable the students to recognize the changing dimensions of digital Marketing
- LO2.** To inculcate the students about the significance of digital marketing mix.
- LO3.** To educate the students to understand the significance of online Advertising

### Unit I: Introduction to Digital Marketing

Marketing in the Digital Era- Forces determining the digital age– E-business- E-Commerce – E-Marketing – E -Marketing Domains – Challenges of E-Commerce -M-Commerce- Meaning – Growth-opportunities-Issues-and Challenges-Future of M-commerce.

### Unit II: Digital Marketing Environment and Strategy

Online buying behaviour-online marketing -objectives- Digital Marketing Strategies and objectives – Online auction and tendering. Building a digital marketing plan- Digital marketing Metrics, Analytical and Reporting –Integrating-Improving and transforming digital marketing in the 21<sup>st</sup> Century.

### Unit III: Digital Marketing Mix

Digital Marketing Mix- 4Ps of digital Marketing -Porter's five forces-Brand or Perceptual Positioning map-customer life time value-segmentation-Boston consulting Group Matrix. Multichannel retailing –the retail websites – The check out process-fulfillment – e-market places and companion data.B2B buying practices – The B2B Website-Lead generation – E Market places.

### Unit IV:Online Advertising

Meaning and Objectives - Management of online advertisement-Search engine advertising – Net work advertising – Affiliate programmes- E-mail Marketing- Social media and online consumer engagement- different forms of social media-Social media dash boards. Consumer – business relationship – Online audience- Human Information Processing- Visual design Practice-Writing for the Screen- Site Structure- Interactive advertising.

### Unit V Legal and Ethical aspects of Digital marketing

Observation and experimental data - legal and ethical aspects of digital marketing- Green Marketing - Digital Networks as a Communication Medium – Customer satisfaction in digital marketing – Legal issues and challenges – Remedies in CPA 1986.

### Text Books :

1. Simon Kingsnorth 2016, Digital Marketing Strategy : An Integrated Approach to Online Marketing Great Britain and the United States, Kogan Page Limited,USA
2. Damian Ryan.Calvin Jones2016, Understanding Digital Marketing: Marketing Strategies for engaging the Digital Generation Great Britain and the United States, Kogan Page Limited,USA
3. Charles F.Hofacker 2018, Digital Marketing Communicating, Selling and Connecting Edward Elgar Publishing Limited,UK

### Supplementary Readings:

1. Vandana Ahuja Digital Marketing 2016, Oxford University Press, New Delhi
2. Annmarie Hanlon 2016, Digital Marketing Strategic Planning & Integration Sage PublicationsNew Delhi
3. Drayton Bird, 2017, Commonsense Direct & Digital Marketing Great Britain and the United States, Kogan Page Limited,USA
4. MarjoleinVisser, BerendSikkenga, Mike Berry 2018, Digital Marketing Fundamentals Wolters- Noordhoff B.V USA
5. Travis Wright, Chris 2016, Digital Sense .Wiley Publishers U.S.A

### Course Outcomes:

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

- CO1.** Recognize the changing dimensions of digital marketing.
- CO2.** Understand the forces behind the digital marketing
- CO3.** Recognize the significance of digital marketing mix
- CO4.** Discriminate various models of digital marketing
- CO5.** Understand the significance of online advertising

### Outcome Mapping

CO/ PO	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10	PO 11	PO 12	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5	PSO 6
CO1			✓	✓				✓	✓		✓	✓	✓					
CO2		✓		✓			✓		✓					✓				
CO3							✓		✓				✓	✓				
CO4				✓		✓								✓		✓		✓
CO5	✓			✓			✓	✓	✓				✓					✓

**Learning Objectives:**

**LO1.** To enable the students to have a thorough understanding of changing role of HRM in global and Indian perspective.

**LO2.** To disseminate the students about various methods of recruitment, training and performance appraisal techniques

**LO3.** To impart the students to gain expert knowledge of various theories of motivation and human resource audit.

**Unit I: 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- Employer Identifying – and competency mapping – Changing role of HRM - Global and Indian scenario.

**Unit II: HR Planning & 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 III: 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 IV: Performance appraisal & Compensation Management**

Concept – Scope – Significance – Objectives- Traditional and Modern methods of appraisal – MBO – 360 degree appraisal – developing carriers- talent management- Compensation – Job evaluation – Methods – Compensation management and compensation plan – Wage – Wage structure – Methods of Wage payment.

**Unit V: Motivation**

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

**Text Books:**

1. Prasad, L M, 2017, Human Resource Management, Sultan Chand & Sons, New Delhi.
2. Aswathappa, K, 2017, Human Resource Management, 6(e) Tata McGraw Hill Education PVT Ltd, New Delhi.
3. Sundar K Srinivasan J 2018, Human Resource Management Vijay Nicole Imprints (P) Ltd, Chennai.

**Supplementary Readings:**

1. Gary Dessler, Biju Varkkey 2017, Human Resource Management – Pearson Education India Ltd., New Delhi.
2. Rao, VSP 2018, Human Resource Management-Text and Cases, 3(e) Excel Books, New Delhi.
3. Narayan B, 2016, Human Resource Management, APH Publishing Corporation, Ansari Road, Darya Ganj, New Delhi.
4. Jayant Mukherjee, 2017, Designing Human Resource Management Systems-A Leader's guide, SAGE Response, Mohan Co-operative Industrial Area, Mathura Road, New Delhi.
5. Jaya Bharathi, S., T. Raju, 2017, Human Resource Management, Wiley India Pvt. Ltd., New Delhi.

**Course Outcomes:**

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

**CO1.** Comprehend the fundamentals of Human Resource Management

**CO2.** Compute job analysis report and be able to develop job description and job specification.

**CO3.** Describe the various motivational applications in practice

**CO4.** Explain performance appraisal techniques and able to prepare performance appraisal forms

**CO5.** Develop human resource audit plan and conduct HR audit.

**Outcome Mapping**

CO/ PO	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10	PO 11	PO 12	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5	PSO 6
CO1		✓								✓			✓					
CO2		✓			✓	✓		✓		✓					✓			
CO3		✓				✓			✓	✓	✓		✓	✓	✓			
CO4			✓	✓									✓			✓		
CO5		✓						✓								✓		

**19COC82.1: FINANCIAL MANAGEMENT**

**Credits:5**  
**Hours :80**

**Learning Objectives:**

**LO1.** To enable the students to grasp principles and techniques of financial management

**LO2.** To impart the students to understand the significance and application of cost of capital and capital structure theories

**LO3.** To impart the students to gain expert knowledge of dividend policy and working capital management

**UnitI :Financial Management an Introduction**

Nature and scope of financial management – objectives – Financial decisions – Relationship between Risk and Return – Role and functions of financial manager – Time value of money – concept of value and return.

**UnitII :Cost of Capital and Capital Budgeting**

Cost of Capital – Meaning and importance – Cost of debt, preference, equity and retained earnings – weighted average cost of capital – capital budgeting – Techniques – Traditional Methods - payback period and ARR - Discounted cash flow Technique – NPA, PI and IRR – Risk Analysis in Capital Budgeting.

**UnitIII :Financial Leverage & Capital Structure Theories**

Financial leverage –measures – EBIT, EPS Analysis – operating leverage –financial - business and operating risks – Theories of capital structure – net income approach – Net – operating income Approach. MM Hypothesis – Determinants of capital structure ; Leasing – Nature & Types of leasing –Advantages and disadvantages of leasing

**UnitIV :Dividend Policy**

Dividend Theories – Walter's model – Gordon and MM's models – Dividend policy – forms of Dividend – Determinants of dividend policy

**UnitV :Working Capital**

Management of working capital – concept – importance – Determinants and computation of working capital – Management of cash, inventory and receivables.

Note: Question Paper shall cover 80% theory and 20% Problem in Capital Budgeting

**Text Books:**

1. Prasanna Chandra, 2018, Financial Management, Tata McGraw Hill Publishing Company Limited, Noida,
2. Maheswari S.N 2017, Financial Management, S.Chand& Sons Publisher, New Delhi.
3. KhanM Y and P K Jain 2018, Basic Financial Management, Tata McGraw-Hill Publishing Company Limited, New Delhi

**Supplementary Readings:**

1. GitmanL.J&Dr.M.Manickam, 2018, Principles of Managerial Finance, Pearson Education, New York
2. Pandeyl.M. 2017, Financial Management, Vikas Publication, New Delhi.
3. Khan & Jain, 2017, Financial Management, Tata McGraw Hill Publishing Company Limited, Noida,
4. Sharma Shashi R.K & Gupta K 2017, Financial Management, Kalyani Publishers, Ludhiana
5. Murthy A. 2017, Financial Management , Margham Publishers, Chennai

**CourseOutcomes:**

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

**CO1.**Appraise the basic components of financial management

**CO2.**gain expert knowledge on calculating various techniques of capital budgeting.

**CO3.**generate and manage funds while undertaking any business venture.

**CO4.**gain expert knowledge in dividend decisions.

**CO5.**understand the computations and techniques of working capital.

## Outcome Mapping

CO/ PO	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10	PO 11	PO 12	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5	PSO 6
CO1									✓			✓	✓					
CO2	✓										✓		✓	✓				
CO3	✓					✓	✓		✓				✓	✓	✓			
CO4									✓			✓	✓		✓	✓		
CO5						✓	✓						✓			✓		

### SUGGESTED MOOC COURSES:

1. **Corporate Financial Decision-Making for Value Creation** (Coursera), Created by: University of Melbourne, Delivered by: Coursera, Taught by: Paul Kofman Sean Pinder.
2. **Corporate Finance Essentials** (Coursera), Created by: IESE Business School, Delivered by: Coursera, Taught by: Javier Estrada.



**19ICOC83.1: BUSINESS RESEARCH METHODS**

**Credits: 4**  
**Hours :80**

**Learning Objectives:**

**LO1.**To train the students to acquire foundational understanding of conducting business research

**LO2.**To impart the students to have a sound knowledge of sampling design, data collection methods and analysis of data

**LO3.** To inculcate the students to learn the best practice of report writing

**Unit I :Introduction to Research**

Concept of Research, Social and Business Research-Objectives of Research – Significance – Types of Business Research – Steps in Business Research process - Identification of Research Problem–Literature survey – steps in literature review process – identification of Research Gap - Formulation of objectives and Hypothesis.

**Unit II :Research and Sample Design**

Research Design: Meaning– Features of good Design – Types of research Design. Sample Design: Census and Sample Survey – Steps in sample Design - Types of Sample Designs – Probability and non-probability sampling techniques

**Unit III : Data Collection and Measurement of Scales**

Meaning of Data- Classification of Data –Primary Data and Secondary Data – Method of Data Collection – Observation -Interview Tools - Questionnaires and schedules –collection of Secondary data-Scaling Technique - Types of Scales.

**Unit IV: Processing and Analysis of Data**

Data processing operations – Editing, Coding, Classifying and tabulation – Analysis of data –Application of Statistics in research : Descriptive statistics – Inferential analysis – Hypothesis testing – Meaning – Characteristics – Types of Hypothesis - steps in Testing of Hypotheses - Mean Difference and relationship testing

**Unit V: Interpretation and Report writing**

Interpretation: Meaning – Need for interpretation – Techniques of Interpretation – precautions. Report Writing: Meaning – Significance –Types of Report – Layout and mechanics of the research report writing– Footnotes, endnote and Citations- Bibliography.

**Text Books**

1. Anusree, M., Mohapatra, S., & Sreejesh, S. 2017, Business Research Methods - An Applied Orientation. Springer International Publishing. New Delhi
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. New Delhi: SAGE Publications India Pvt. Ltd.
2. Neuman, W. 2014, Social Research Methods Qualitative and Quantitative Approaches. Harlow, Essex: Pearson Education Limited.
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

**Course Outcomes:**

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

**CO1.** Describe the objectives and types of research

**CO2.** Construct good research design.

**CO3.** Understand the significance and process of Business research

**CO4.** Have an insight into the sampling techniques and develop sampling plan

**CO5.** Analyze and interpret the data and write the research report.

**Outcome Mapping**

CO/ PO	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10	PO 11	PO 12	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5	PSO 6
CO1	✓		✓	✓	✓	✓			✓			✓	✓					
CO2	✓				✓	✓									✓			
CO3					✓			✓					✓		✓			
CO4					✓								✓		✓			
CO5	✓		✓	✓	✓	✓		✓	✓				✓	✓	✓			

**SUGGESTED MOOC COURSES:**

1. ***Understanding Research Methods***, Created by: University of London, Delivered by: Coursera, Taught by: J.SimonRofo and Yenne Lee.
2. ***Mastering Data Analysis in Excel***, Created by: Duke University, Delivered by: Coursera, Taught by Daniel Egger and Jana Schaich Borg.

## 19ICOC84.1: BUSINESS ANALYTICS

Credits: 5  
Hours :80

### Learning Objectives:

**LO1.**To enable the students to understand the role of business analytics in business data processing

**LO2.**To impart the students to gain knowledge of application of information technology in the core business Process

**LO3.**To equip the students with big data application in business intelligence

### 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.

### 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, AnujKarpatne and Vipin Kumar 2018, Pearson Publishers .

### 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 & Development Limited, New Delhi.

### Course Outcomes:

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

**CO1.** Understand the language of business analytics, theory and models in the field of business analytics

**CO2.** Perceive skills on data analytics and its application

**CO3.** Gain expert knowledge in data integration technology

**CO4.** Analyze different types of digital data, use of appropriate models for analysis and derive insights from results

**CO5.**Equip with key analytical tools and techniques of business intelligence

### Outcome Mapping

CO/ PO	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10	PO 11	PO 12	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5	PSO 6
CO1	✓	✓		✓									✓					
CO2		✓		✓									✓					
CO3				✓					✓			✓	✓	✓				
CO4				✓									✓	✓		✓		
CO5	✓		✓	✓					✓			✓	✓	✓				✓

## Semester 9

### 19ICOC91.1: ACCOUNTING FOR MANAGERIAL DECISIONS

Credits: 5

Hours : 80

#### Learning Objectives:

**LO1.** To impart the students the knowledge about the application of evaluation tools for analysis and interpretation of financial statements.

**LO2.** To educate the students with the knowledge on marginal costing and breakeven analysis

**LO3.** To provide the students an exposure to prepare various types of budgets

#### Unit I: Introduction to Management Accounting

Management Accounting as an area of accounting; Objectives, nature, functions and scope of financial accounting, cost accounting and management accounting- Management accounting and Managerial decisions; Management accountant's role and responsibilities.

#### Unit II: Analysis and Interpretation Financial Statements

Meaning and objectives-Devices used in analyzing financial statements – Comparative-Common size - Trend-Ratio Analysis-Nature-Significance-Limitations-Interpretation of Ratios-Classification-Liquidity-Solvency-Profitability-Turn over –Financial position ratios.

#### Unit III: Funds Flow / Cash flow Statements and Budgetary Control

Meaning and uses of Funds flow and cash flow statements-Construction of Funds flow and cash flow statements- Budgeting- Types of Budgets-Budgetary control

#### Unit IV: Marginal costing and Break Even Analysis

Concept of Marginal cost-Cost volume profit analysis-Break Even analysis-Assumptions and practical applications of break-even analysis-Decisions regarding sales mix, make or buy decisions and discontinuation of a product line etc.

#### Unit V: Standard costing and Variance analysis

Standard costing as a control technique-Setting of standards and their revision-Variance analysis-Meaning and Importance-Kinds of variance and their uses- Material-Labour-overhead and Sales variances

#### Text Books:

1. Maheswari S.N.,2017, Principles of Management Accounting .,Sultan Chand & Sons New Delhi.
2. Sharma Shashi R.K & Gupta K, 2016, Management Accounting, Kalyani Publishers, New Delhi.
3. A.Murthy and S.Gurusamy 2018, Management Accounting, Vijay Nicole Imprints Private Limited,Chennai

#### Supplementary Readings:

1. Kaplan&Afkinson,Advanced Management Accounting,2016, Prentice Hall of India, New Delhi.
2. Solomon Raj, L and Arockiyasamy,A. 2016, Management Accounting, Tata McGraw Hill Publishing Ltd, New Delhi.
3. Pillai R.S.N &Bagavathi.V2017, Management Accounting, S.Chand& Co., New Delhi
4. Hingorani N.L &Ramanathan Ed.by T.S.Grewal, 2015, Management Accounting, Sultan Chand & Sons, New Delhi.
5. RaviM.Kishore, 2017, Management Accounting, Taxmen's Students Publications, New Delhi.

#### Course Outcomes:

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

**CO1.** Understand the basics of management accounting

**CO2.** Gain knowledge on application of various tools in analyzing financial statements

**CO3.** Appreciate the implications of funds flow and cash flow statements

**CO4.** Apply decision making accounting in a given situation

**CO5.** Familiarise with preparation of budgets and application of variance analysis.

## Outcome Mapping

CO/ PO	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10	PO 11	PO 12	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5	PSO 6
CO1		✓											✓					
CO2					✓	✓							✓	✓			✓	
CO3		✓	✓	✓	✓		✓				✓		✓			✓	✓	
CO4	✓	✓			✓	✓		✓			✓		✓	✓			✓	
CO5	✓					✓								✓				✓

### SUGGESTED MOOC COURSES:

1. ***Corporate Financial Decision-Making for Value Creation*** (Coursera), Created by: University of Melbourne, Delivered by: Coursera, Taught by: Paul Kofman Sean Pinder.
2. ***Accounting for Decision Making (Coursera)***, Created by: University of Michigan, Delivered by: Coursera, Taught by: Greg Miller.

**Learning Objectives:**

**LO1.** To make the students to acquaint knowledge on the provisions of Income Tax Regulations in India

**LO2..** To educate the students computation of income from various sources

**LO3.** To impart the students knowledge on Filing of returns

**Unit I :Concept of Income**

Meaning and features of income -Important definitions under the Income Tax Act – Tax Rates of Individual Assessee - Residential Status of Individual, HUF,AOP, Firm & Company - Capital and revenue –Incomes exempt from tax.

**Unit II: Computation of Salary and House property Income**

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 III: Computation of Income from Business and Profession,Capital gain and other sources**

Computation of income from business or profession - Provisions relating to depreciation – Computation of capital gains - Computation of income from other sources.

**Unit IV: Clubbing of Income and Set off & Carry forward losses** Clubbing of income – Set off and Carry forward of losses - Permissible deductions from gross total income – Sec.80s.

**Unit V: Assessment of Total Income** Assessment of total Income of Individuals - Hindu Undivided Family and Partnership Firms - Filing of Return- Advance payment of Tax -Deduction of Tax at source

**Note:Question Paper shall cover 50%Theory and 50% Problems.**

**Text Books:**

1. Vinod K. Singhanian 2018 Students Guide to Income Tax – Taxman Publications Pvt. Ltd, New Delhi.
2. Bhagavathi Prasad, 2018 Direct Taxes – Law & Practice, 2017 New Age International (P) Ltd. New Delhi.
3. Mehrotra&GoyalSahitya 2018 Income Tax Law & Accounts, BhavanPublications. New Delhi

**Supplementary Readings:**

1. Girish Ahuja and Ravi Gupta, 2018, Systematic Approach to Income tax, Bharat Law House Ltd., New Delhi.
2. GaurV.P. & D.B. Narang 2018, Income Tax Law & Practice KalyaniPublishers, Ludhiana
3. Reddy T.S. and Y Hariprasad Reddy 2018,Income Tax Theory, Law & Practice – MarghamPublications, Chennai
4. Ramesh Sharma 2018, Income tax Pleading, Practice, BharathPublications, New Delhi
5. Hariharan N 2018,Income tax Law and Practice, Vijay Nicole Imprints Ltd,Chennai

**Course Outcomes:**

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

- CO1.** Understand the concept of income
- CO2.** Compute the total income of various kinds of assesses
- CO3.** Understand the clubbing of income and carry forward of losses
- CO4.** Determine the tax liability under different heads of income
- CO5.** Familiarize with filing of return on different kinds of assesses

## Outcome Mapping

CO/ PO	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10	PO 11	PO 12	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5	PSO 6
CO1		✓											✓					
CO2	✓							✓					✓					
CO3	✓							✓					✓		✓			
CO4	✓	✓			✓	✓		✓			✓	✓	✓		✓	✓		
CO5		✓	✓	✓		✓	✓	✓			✓	✓	✓		✓			

### SUGGESTED MOOC COURSES:

1. ***Taxation of Business Entities I: Corporations***, Created by: University of Illinois at Urbana-Champaign, Taught by: Michael P Donohoe, PhD, CPA.
2. ***Rethinking International Tax Law***, Created by: Leiden University via Coursera, Taught by: SjoerdDouma, Frank Engelen, KeesRaad and Stefano Simontacchi.



**Learning Objectives:**

**LO1.**To make the students to acquaint knowledge on accounting treatments for merger and reconstruction

**LO2.**To make the students to solve the problems in Double Accounting System and Holding company accounts

**LO3.**To enable the students to impart knowledge on preparation of final accounts of Insurance Companies and Banking Companies

**Unit I: Accounting for Mergers and Reconstruction**

Accounting treatments for Amalgamation, Absorption and External & Internal Reconstruction of Companies

**Unit II: Accounting for Holding Companies**

Accounting of Holding Companies- Preparation of Consolidated Balance Sheet (One Holding Company running one subsidiary only)

**Unit III: Accounting of Insurance Companies**

Preparation of Final Accounts of Life Insurance, Fire Insurance and Marine Insurance Companies

**Unit IV: Accounts of Banking Companies**

Final Accounts of Banking Companies – Preparation of Profit & Loss Account and Balance Sheet

**Unit V: Double Accounting**

Double Accounting System – Preparation of Revenue, Net Revenue Account Capital Account and Balance Sheet.

**Note: Question Paper shall cover 20% Theory and 80% Problems.**

**Text Books :**

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

**Supplementary Readings:**

1. Gupta, R.L. & Rathaswamy, M 2016, Advanced Accounting, S. Chand & Co., New Delhi
2. Arulanandam, M.A. & Raman, K.S. 2015, Advanced Accounting Himalaya Pub. House, New Delhi.
3. Juneja CM, Chawla RC, Saxena KK & Sachdeva B 2014, Corporate Accounting, Kalyani Publication, 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

**Course Outcomes:**

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

**CO1.** Understand accounting for merger and reconstruction

**CO2.** Prepare holding company accounts

**CO3.** Understand and apply legal rules of accounting for insurance company accounts

**CO4.** Understand and apply legal requirement of banking company accounts

**CO5.** Familiarize with double accounting system

## Outcome Mapping

CO/ PO	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10	PO 11	PO 12	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5	PSO 6	
CO1																			✓
CO2				✓				✓	✓				✓						✓
CO3				✓				✓					✓		✓				✓
CO4				✓				✓					✓		✓				✓
CO5								✓											✓

### SUGGESTED MOOC COURSES:

1. **Accounting Analysis II: Accounting for Liabilities and Equity (Coursera)**, Created by: University of Illinois at Urbana-Champaign, Delivered by: Coursera, Taught by: John Hepp.
2. **Managing the Company of the Future**, Created by London Business School, Delivered by Coursera, Taught by: Julian Birkinshaw.

**Semester -9****19ICOP94.1: INSTITUTIONAL TRAINING/ INTERNSHIP****Credits: 5****Learning Objectives:****LO1.** To familiarize the institutional/industrial environment**LO2..** To provide students an insight into the organizational structure of an institution/industry**LO3.**To gain practical knowledge on institution/industrial operations**Course Outcomes:**

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

**CO1.** Familiar with institution/industrial environment**CO2.** Understand the organizational structure of an institution/industry**CO3.** Comprehend the institutional/industrial practices like, HR, Finance, Manufacturing and Marketing**CO4.** Gain practical knowledge on institutional/industrial operations**CO5.**Integrate the theoretical knowledge with practical knowledge**Outcome Mapping**

CO/ PO	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10	PO 11	PO 12	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5	PSO 6	
CO1		✓	✓		✓	✓	✓	✓			✓		✓						✓
CO2									✓		✓	✓	✓						✓
CO3		✓		✓		✓	✓	✓					✓	✓	✓				✓
CO4		✓	✓						✓			✓			✓				✓
CO5		✓						✓	✓			✓		✓					✓

**19ICOC101.1 ADVANCED COST ACCOUNTING**

**Credits: 5**  
**Hours :80**

**Learning Objectives:**

**LO1.** To make the students to gain knowledge of integral and non integral accounting system

**LO2.** To impart the students knowledge on Process costing and activity based costing

**LO3.** To provide the students an exposure about the performance analysis and cost audit

**Unit I: Process Costing**

Meaning - Application - Costing Procedure - Weighted average process costing- FIFO Process Costing- Materials Issued at Various Stages- Process Costing with Multiple Departments -Accounting for Spoilage- Abnormal Gain- Accounting for Scrap Material and Waste- Inter-process Profits - Equivalent Production.-Accounting for Joint Product and By-Product

**Unit II: Integral and Non-Integral Accounting System**

Integral Accounting System-Introduction-Meaning and Features-Books of accounts - principles - Journal Entries- Methods of accounting - Benefits and limitations-Non-Integral Accounting System – Introduction-Meaning and Features-Advantages and Limitations - Methods to maintain Principal Ledgers and Accounts under Cost Books- Difference between integrated and non-integrated accounts Reconciliation of Cost and Financial Accounts - Need - Reasons- Procedure for Reconciliation.

**Unit III: Activity Based Costing [ABC]**

Meaning-Concept -Characteristics-Benefits - Steps in ABC system-Classification of Activities- Cost Driver – Stages – Comparison of ABC with conventional costing system. Meaning-Learning Curve Models Phases in Learning Curve- Graphical Presentation of Learning Curve Factors Affecting Learning Curve.

**Unit IV: Divisional Performance Analysis [Responsibility Accounting]**

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

**Unit V: Cost Audit**

Meaning - Objectives - Types of Cost Audit - Provisions - Scope and Significance - Cost Audit Programme - Just in Time- Aims - Features - Methodology in Implementation - benefits: Quality Costs: Cost of conformances, non-conformance and lost opportunity: Concepts of Life Cycle costing - Target Costing.

**Note: Question Paper shall cover 20% Theory and 80% Problems.**

**Text Books:**

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

**Supplementary Readings:**

1. Dasgupta. P 2017, Studies in Cost Accounts Sultan Chand & Sons, New Delhi .
2. Ravi M. Kishore 2017, Cost Accounting Taxmann Publication, New Delhi .
3. Lal Nigam B.M. & Jain I.C 2017, Cost Accounting Principles and Practice Hall of India, New Delhi,.
4. Khanna , Ahuja Arora & Pandey 2017, Practical Costing, S. Chand & Sons, New Delhi.
5. Khanna, Pandey, 2017, Practical Costing S. Chand & Sons, New Delhi

**Course Outcomes:**

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

- CO1.** Understand the basic aspects of process costing and its applications
- CO2.** Maintain records relating to Integral and Non-Integral system
- CO3.** Appreciate the implications of ABC costing
- CO4.** Comprehend different types of Responsibility centres and to understand transfer pricing
- CO5** follow the methodology of cost audit

### Outcome Mapping

CO/ PO	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10	PO 11	PO 12	PS O1	PS O2	PS O3	PS O4	PS O5	PS O6
CO1		✓											✓					
CO2		✓					✓	✓						✓		✓		
CO3	✓				✓								✓		✓	✓		
CO4	✓			✓	✓								✓			✓		
CO5			✓			✓	✓	✓						✓				

**19ICOC102.1CORPORATE TAX PLANNING AND MANAGEMENT**

**Credits: 4**

**Hours : 80**

**Learning Objectives:**

**LO1.** To make the students to acquaint knowledge on the provisions of Corporate Tax in India

**LO2.** To educate the students to know the impact on managerial decisions and tax issues

**LO3.** To enable the students to gain knowledge on e-filing of returns and tax payment

**Unit I: Introduction to Corporate Tax Planning**

Tax benefits of Corporate Undertaking- Deductions & Exemptions – Forms, Returns & Records for Corporate Tax Management.

**UnitII:Corporate Taxation**

Computation of income from business – Depreciations -MAT, Dividend Distribution Tax-Tax on Income distributed to Unit holders – Tax incentives to the exporters

**UnitIII:Corporate Tax Planning and Management Decisions**

Tax Planning for new business - Capital Structure Decision-Dividend Distribution Decision, Own or Lease, Make or Buy Decision, Shutdown or Continue Decisions, Repair or Replace, Sale of Assets used for Scientific Research

**UnitIV:Tax Issues**

Issues relating to Business Restructuring-Amalgamation – Demerger - Minimum Alternative Tax (MAT), Set-off and Carry-forward of Amalgamation Losses, Tax Planning for Amalgamation, Merger and Demerger of Companies, Tax Provisions for Venture Capital Funds.

**Unit V: Tax payments**

E-TDS – TCS – Advance payment of Tax – e-filing of taxes – procedure for e-filing – Interest payable by Assessee/Government – Appeals to High Court/Supreme Court – Settlement Commission

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

**Text Books :**

1.SinghaniaV.Kand Monica Singhania 2019,Corporate Tax Planning and Business Tax Procedure Taxmann Publication Ltd., New Delhi

2.Sally Jones and Shelley Rhodes 2019,Principal of Taxation for Business and Investment Planning Tata McGraw Hill, New Delhi

3.Gaur and Narang 2019, Income Tax Law and practice Kalyani Publication, Ludhiana

**Supplementary Readings:**

1.Singhania. V.K and KapilSinghania 2019, Direct Tax Laws and Practice Taxmann Publication New Delhi

2.H.C. Mehrotra and S.P. Goyal 2019 Income Tax Law and Accounts SahityaBhawan Publications, New Delhi

3.R.K. Agarwal 2019, Tax Planning for Companies, Hindu Law Publisher, New Delhi.

4.V.K. Singhania and KapilSinghania 2019 Corporate Tax Planning and Management TaxmannPublication New Delhi

5.Kaushal Kumar Agrawal 2019,Direct Tax Planning and Management Atlantic Publication, New Delhi

**Course Outcomes:**

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

**CO1.** Gain exposure on corporate tax planning

**CO2.** Comprehend with tax issues and tax payment

**CO3.** Expertise in the corporate tax planning and its applications

**CO4.** Handle the issues relating to business and corporate

**CO5.** Familiarize the payment of tax, e-filing and handling the cases.

## Outcome Mapping

CO/ PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO 10	PO 11	PO 12	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6
CO1								✓					✓					
CO2	✓							✓	✓					✓	✓			
CO3	✓				✓		✓	✓					✓	✓	✓			✓
CO4	✓	✓	✓		✓			✓			✓	✓	✓	✓	✓			
CO5	✓	✓	✓	✓		✓	✓	✓			✓	✓				✓		

### SUGGESTED MOOC COURSES:

1. ***Taxation of Business Entities I: Corporations***, Created by: University of Illinois at Urbana-Champaign, Taught by: Michael P Donohoe, PhD, CPA.
2. ***Rethinking International Tax Law***, Created by: Leiden University via Coursera, Taught by: SjoerdDouma, Frank Engelen, KeesRaad and Stefano Simontacchi.

**Learning Objectives:**

**LO1.** To enable the students to grasp the knowledge on principles and techniques of security valuation

**LO2.** To enable the students to have an understanding of different approaches to security analysis

**LO3.** To educate the students with the knowledge of portfolio management

**Unit I: Introduction and Security Valuation**

Meaning – Features – Objectives of Investment – Types of Financial Securities - Risk – Meaning, Nature and Classification- Risk and Return Trade off - Valuation Models for Equity, Preference and Debt Securities.

**Unit II: Security Analysis**

Approaches to Security Analysis – Fundamental – Technical – Random Walk approaches

**Unit III: Portfolio Management**

Meaning – importance- objectives and various issues in portfolio construction- revision of portfolio - Estimating rate of return and standard deviation of portfolio returns- Effects of combining securities- Markowitz risk – Return optimisation.

**Unit IV: Portfolio Theory**

Portfolio total risk, portfolio market risk and unique risk; Sharpe's optimisation solution – Arbitrage pricing theory, principle of arbitrage, arbitrage portfolios; two factor and multi factor models. Capital market line (CML) - Security market line- Capital Asset Pricing Model (CAPM) – Characteristic Line

**Unit V: Portfolio Performance Evaluation**

Measure of return - risk adjusted measures of performance evaluation - market timing, evaluation criteria and procedures.

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

**Text Books:**

- 1.BhallaV.K 2017, Investment Management, S. Chand & Co., New Delhi.
- 2.Prasanna Chandra 2013, Investment Analysis and Portfolio Management, McGraw Hill, New Delhi
- 3.PunithavathyPandian 2015, Security analysis and Portfolio Management, Vikas Publishing House, New Delhi

**Supplementary Readings:**

- 1.PrettiSingh 2015,InvestmentManagement, Himalaya Pub. Mumbai,
- 2.William F. Sharpe 2016, Investment, Prentice Hal of India, New Delhi,
- 3.Fisher& Jordan 2016, Security Analysis and Portfolio Management, Prentice Hall, New Delhi
- 4.Avadhani V.A. 2016, Security Analysis and Portfolio Management, Himalaya Publishing House, Mumbai.
- 5.JayabalGNagarajan S 2018, Security Analysis and Port Folio Management, New Age Publications, Mumbai.

**Course Outcomes:**

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

- CO1.** Understand the conceptual frame work of security valuation and analysis
- CO2.** Analyze and apply various approaches to security analysis
- CO3.** Gain the knowledge about the portfolio theory
- CO4.** Familiarize with the applications of portfolio theory for analysis
- CO5.** Understand the risk adjusted measures of performance evaluation



## Outcome Mapping

CO/ PO	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10	PO 11	PO 12	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5	PSO 6
CO1	✓	✓	✓		✓		✓	✓					✓					
CO2	✓	✓			✓	✓	✓		✓			✓		✓		✓		
CO3	✓	✓				✓							✓	✓		✓	✓	
CO4		✓				✓		✓							✓		✓	
CO5	✓	✓	✓	✓	✓		✓	✓	✓			✓					✓	

### SUGGESTED MOOC COURSES:

**1.How to Save Money: Making Smart Financial Decisions**(edX), Created by University of California, Berkeley, Delivered by: EdX, Taught by: Terrance Odean.

**2.Portfolio and Risk Management** (Coursera), Created by: Indian School of Business (ISB), Delivered by: Coursera, Taught by: RamabhadranThirumalai.

**Learning Objectives:**

**LO1.** To enable the students to gain practical exposure to working of various types of Business institutions

**LO2.** To equip the students themselves with the skills of organizing and running the business through various Business models

**LO3.** To engage the students themselves with the day to day working problems of Business Institutions and to gain knowledge based experience to resolve such problems

**Course Outcomes:**

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

**CO1.** Understand the working procedure of Business institutions on democratic basis

**CO2.** Assess the performance of ongoing Business institutions/Portfolio

**CO3.** Organize local specific Business institutions of their choice themselves

**CO4.** Audit the working and performance of Business institutions/Portfolio

**CO5.** Recommend suggestions for better performance of Business institutions/Portfolio

**Outcome Mapping**

CO/ PO	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10	PO 11	PO 12	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5	PSO 6
CO1		✓		✓		✓							✓					✓
CO2	✓	✓		✓	✓	✓						✓						✓
CO3		✓		✓									✓		✓			✓
CO4	✓				✓	✓	✓	✓			✓			✓	✓			✓
CO5	✓		✓		✓		✓	✓			✓				✓			✓



(Accredited with 'A' Grade by NAAC)

**M.Com. (Five-Year) Programme**

**Specialization: International Business, Banking and Insurance**

**Department of Commerce**

**Learning Objectives:**

**LO1:** To acquaint the students, to have a basic knowledge on Business Environment

**LO2 :** To provide an insight into the theories of economic, natural and global Environment to the students

**LO3:** To enable the students to have an overview of technological environment of business

**Unit I: Introduction to Business and its Environment**

Characteristics of modern business, concept and nature of Business Environment, characteristics of environment, Micro and macro environment, Impact of business environment on business decisions- Stages of Environmental Analysis – approaches to environmental analysis.

**Unit II: Economic Environment:**

Economic Environment -Concept and nature of economic environment- Economic System – Business Cycle – Inflation – Causes – Impact of Inflation – Deflation- Stagflation – Planned Economy- Five year Plans - NITI Aayog - Members – Functions - Fiscal Policies – Union Budget – Structure of Union Budget.

**Unit III: Global Environment**

Nature of Globalisation – Rational for Globalisation – MNCs, Benefits from MNCs – Problems – Strategies in Globalisation – FII and FDI – WTO – Functions -implications for India.

Privatisation – Nature and Objectives – Privatisation routes - Arguments against Privatisation – Disinvestment in India.

**Unit IV: Political Environment:**

Concept and nature of political environment, components of political environment, Economic role of government- Regulatory role, Promotional role, Entrepreneurial role, Planning role. State intervention in business - Pros and Cons of intervention.

**Unit V: Natural and Technological Environment:**

Natural environment – meaning - impact on business. Natural pollution- meaning, types. Concept and nature of Technological environment- Elements of technological environment- Technology and Society.Economic effect of technology - New Technology policy.

Ethics in Business- Social Responsibility of business - Arguments for and against Social Responsibility- Social Audit.

**Text Books:**

- 1.Acharya&Govekar 2015, Business Policy and Administration, Himalaya Publishing House,Mumbai
- 2.Aswathappa, K 2016, Essentials of Business Environment, Himalaya Publishing House,Mumbai
- 3.CharlesW.L.Hill 2014, Global Business Today, Tata McGraw Hill, UK, 2004

**Supplementary Readings:**

1. Heldi Vernon 2016, Business and Society, Tata McGraw Hill, UK, 1998
2. Adrian Palmer and Bob Hartley 2017, The Business Environment, McGraw Hill, UK
3. Rajan,V.R 2017,Globalisation of Indian Industries – Strategies and Management, Deep & Deep Publications, New Delhi
4. Cherunilam,Francis 2017, Business Environment, Himalaya Publishing House,Mumbai
5. Ghosh,P.K 2017, Business Policy-Strategic Planning and Management Sultan Chand &Sons, New Delhi.

**Course Outcomes:**

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

<b>CO1</b>	Analyse the environment of business from the legal and regulatory, Macro economic, cultural, political and technological environment
<b>CO2</b>	Apply various strategic tools to assess performance of business environment
<b>CO3</b>	Critically make an in-depth analysis of each component of Business Environment so that a comparison with own organization is feasible.
<b>CO4</b>	understand the factors affecting the organizational effectiveness
<b>CO5</b>	Explain and synthesize Business Environment information in the global environment

**Outcome Mapping**

CO/ PO	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10	PO 11	PO 12	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5	PSO 6
CO1											✓		✓					
CO2	✓		✓	✓									✓	✓	✓	✓	✓	
CO3	✓	✓							✓		✓		✓	✓		✓	✓	
CO4	✓			✓											✓		✓	
CO5			✓					✓	✓									

**Suggested MOOC Courses:**

**1.International Business Environment and Global Strategy (edX)**, Created by: Indian Institute of Management, Bangalore, Delivered by: EdX.

**2.Economics of Money and Banking**, Created by: Columbia University, Delivered by: Coursera, Taught by: Perry G Mehrling.

**Learning Objectives:**

**LO1:** To provide an in depth knowledge in Partnership accounts

**LO2 :** To foster analytical thinking and the use of related areas of accounting viz., branch and departmental accounting

**LO3:** To impart knowledge in recent trends in specialized accounting.

**Unit I :Partnership Accounts – Admission , Retirement and Death of Partner**

Partnership accounts - Division of profits – past adjustments and guarantee – Admission, Retirement and Death of a Partner – Intangible assets and Goodwill - Accounting Treatment.

**Unit II :Partnership Accounts -Dissolution and Sale of Partnership**

Dissolution – Insolvency of Partners – Rule in Garner Vs. Murray – Piecemeal Distribution – Sale of a Partnership Firm to a company.

**Unit III: Hire Purchase and Installment system**

Hire purchase system – Default in payment of Installment- Partly and Complete Repossession of Stock – Accounting Procedures - Hire purchase trading A/c – Stock and Debtors System – Installment system

**Unit IV: Branch and Departmental Accounts**

Branch accounts – Dependent Branches – Stock and Debtors System – Independent branches – Wholesale Branch system – Foreign Branch – Departmental Accounts- Inter-Departmental transfer – Treatment of unrealized profit

**Unit V: Responsibility accounting and Financial Reporting**

Concept and Need for Responsibility Accounting - Responsibility Accounting – Human Resource Accounting. Financial Reporting – Annual reports – Half yearly report – Content of Annual Reports Disciplines in Financial Reporting

**Note:** Question Paper shall cover 20%Theory and 80% Problems.

**Text Books:**

- 1.GuptaR.L&Radhasamy, 2015, Advanced Accounting, S.Chand& Sons Publishes r, New Delhi.
- 2.Shukla M. C., T. S. Grewal 2015, Advanced Accounts, 2015, S. Chand& Sons Publishers, New Delhi
- 3.JainS.P KL Narrang 2017, Advanced Accountancy I and II Kalyani Publishers Ludhiana

**Supplementary Readings:**

- 1.Charumathi, B.N. Vinayakam, 2015, Financial Accounting, S. Chand & Sons Publishers, New Delhi.
- 2.Battacharyya, S.K. 2015, Accounting for Management, Vikas Publication, New Delhi
- 3.Jawahar Lal&Seema Srivastava,2016, Financial Accounting (Principles and Practices), S. Chand Publishers, New Delhi
- 4.PillaiR.S.NBagavathi&S.Uma, 2015, Fundamentals of Advanced Accounting Financial Accounting, S.Chand& Sons Publishers, New Delhi.
- 5.ReddyT.SandA.Murthy 2016, Financial Accounting Margham Publications Chennai

**Course Outcomes:**

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

**CO1.**Solve the problems of partnership accounts relating to Admission of partner

**CO2.**Solve the problems of partnership accounts relating to Dissolution and Sale of Partnership

**CO3.** Practice accounting problems relating to Branch and Departmental Accounts

**CO4.** Solve the accounting problems relating to Hire Purchase and Installment System

**CO5.**Understand emerging areas in Specialized Accounting

### Outcome Mapping

CO/ PO	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10	PO 11	PO 12	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5	PSO 6
CO1	✓					✓	✓						✓			✓		
CO2	✓						✓						✓	✓		✓		
CO3	✓					✓	✓						✓		✓			
CO4	✓						✓						✓	✓		✓		
CO5	✓					✓	✓	✓	✓		✓							

### SUGGESTED MOOC COURSES:

1. Financial Accounting: Advanced Topics (Coursera), Created by: University of Illinois at Urbana-Champaign, Delivered by: Coursera, Taught by: OktayUrcan.
2. Financial Accounting: Foundations (Coursera), Created by: University of Illinois at Urbana-Champaign, Delivered by: Coursera, Taught by: OktayUrcan.

## 19ICOC73.2 BANKING AND INSURANCE

Credits:4  
Hours : 80

### Learning Objectives:

**LO1:** To impart the students to have a deep knowledge in the functioning of commercial banks

**LO2 :** To make the students to comprehend the general principles of contract of insurance and other forms of insurance.

**LO3:** To impart the students to master over the provisions of banking instruments.

### Unit I:Banking Functionary Services

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

### Unit II :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 III :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 IV :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 V: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.

### Text Books:

1. Mishra, M.N., S.B.Mishra, 2015, Insurance Principles and Practice, S.Chand& Sons PVT Ltd, Ram Nagar, New Delhi
- 2.Murthy, A. 2017, Principles and Practices of InsuranceMargam Publication, Chennai
3. GordenNataraj, 2016 Banking Himalaya Publication, New Delhi,

### Supplementary Readings:

1. Shekhar K.C., LekshmyShekhar, 2017, Banking Theory and Practice, Vikas Publishing housesPvt Ltd., Chennai
- 2.Ramachandran R. 2015, Banking Theory and Practices MJP Publishers, 5, MuthuKalathy Street, Triplicane, Chennai – 5.
3. Sundaram, KPM,E.N.Sundaram, 2016, Modern Banking Sultan Chand & Sons, New Delhi.
- 4.Gupta, P.K., 2016, Insurance and Risk Management Himalaya Publishing House, Girgaon Mumbai.
- 5.PremkumarSrivatsava 2017, Banking Law and Practice, Himalaya Publishing House, Mumbai.

### Course Outcomes:

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

**CO1.** Understand the fundamental concepts of banking and Insurance.

**CO2.** Recall the role of commercial banks in Economic Development.

**CO3.**Master over the provisions of banking instruments.

**CO4.**Understand the applicability of various types of policies.

**CO5** Recognize the fundamental principles of general insurance.



## Outcome Mapping

CO/ PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO 10	PO 11	PO 12	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5	PSO 6
CO1		✓											✓	✓				
CO2									✓			✓	✓	✓	✓			
CO3			✓										✓		✓			
CO4											✓		✓		✓		✓	✓
CO5											✓		✓					✓

### SUGGESTED MOOC COURSES:

**1. Just Money: Banking as if Society Mattered (edX)**, Created by: MIT and MITx  
Delivered by EdX, Taught by: Alice Maggio, J. Phillip Thompson, KatrinKaeufer, Lafayette  
Cruise and Lily Steponaitis.

**2. Economics of Money and Banking**, Created by: Columbia University, Delivered by:  
Coursera, Taught by: Perry G Mehrling.

## 19COC74.2 DIGITAL MARKETING

Credits: 5  
Hours : 80

### Learning Objectives:

- LO1.** To enable the students to recognize the changing dimensions of digital Marketing
- LO2.** To inculcate the students about the significance of digital marketing mix.
- LO3.** To educate the students to understand the significance of online Advertising

### Unit I: Introduction to Digital Marketing

Marketing in the Digital Era- Forces determining the digital age– E-business- E-Commerce – E-Marketing – E -Marketing Domains – Challenges of E-Commerce -M-Commerce- Meaning – Growth-opportunities-Issues-and Challenges-Future of M-commerce.

### Unit II: Digital Marketing Environment and Strategy

Online buying behaviour-online marketing -objectives- Digital Marketing Strategies and objectives – Online auction and tendering. Building a digital marketing plan- Digital marketing Metrics, Analytical and Reporting –Integrating-Improving and transforming digital marketing in the 21<sup>st</sup> Century.

### Unit III: Digital Marketing Mix

Digital Marketing Mix- 4Ps of digital Marketing -Porter's five forces-Brand or Perceptual Positioning map-customer life time value-segmentation-Boston consulting Group Matrix. Multichannel retailing –the retail websites – The check out process-fulfillment – e-market places and companion data.B2B buying practices – The B2B Website-Lead generation – E Market places.

### Unit IV:Online Advertising

Meaning and Objectives - Management of online advertisement-Search engine advertising – Net work advertising – Affiliate programmes- E-mail Marketing- Social media and online consumer engagement- different forms of social media-Social media dash boards. Consumer – business relationship – Online audience- Human Information Processing- Visual design Practice-Writing for the Screen- Site Structure- Interactive advertising.

### Unit V Legal and Ethical aspects of Digital marketing

Observation and experimental data - legal and ethical aspects of digital marketing- Green Marketing - Digital Networks as a Communication Medium – Customer satisfaction in digital marketing – Legal issues and challenges – Remedies in CPA 1986.

### Text Books :

- 1.Simon Kingsnorth 2016, Digital Marketing Strategy : An Integrated Approach to Online Marketing Great Britain and the United States, Kogan Page Limited,USA
- 2.Damian Ryan.Calvin Jones2016, Understanding Digital Marketing: Marketing Strategies for engaging the Digital Generation Great Britain and the United States, Kogan Page Limited,USA
- 3.Charles F.Hofacker 2018, Digital Marketing Communicating, Selling and Connecting Edward Elgar Publishing Limited,UK

### Supplementary Readings:

- 1.Vandana Ahuja Digital Marketing 2016, Oxford University Press, New Delhi
- 2.Annmarie Hanlon 2016, Digital Marketing Strategic Planning & Integration Sage PublicationsNew Delhi
- 3.Drayton Bird, 2017, Commonsense Direct & Digital Marketing Great Britain and the United States, Kogan Page Limited,USA
- 4.MarjoleinVisser, BerendSikkenga, Mike Berry 2018, Digital Marketing Fundamentals Wolters- Noordhoff B.V USA
- 5.Travis Wright, Chris 2016, Digital Sense .Wiley Publishers U.S.A

### Course Outcomes:

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

- CO1.** Recognize the changing dimensions of digital marketing.
- CO2.** Understand the forces behind the digital marketing
- CO3.** Recognize the significance of digital marketing mix
- CO4.** Discriminate various models of digital marketing
- CO5.** Understand the significance of online advertising

### Outcome Mapping

CO/ PO	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10	PO 11	PO 12	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5	PSO 6
CO1			✓	✓				✓	✓		✓	✓	✓					
CO2		✓		✓			✓		✓				✓	✓	✓			
CO3							✓		✓				✓		✓		✓	
CO4				✓		✓							✓		✓		✓	
CO5	✓			✓			✓	✓	✓								✓	

**Learning Objectives:**

**LO1.** To enable the students to have a thorough understanding of changing role of HRM in global and Indian perspective.

**LO2.** To disseminate the students about various methods of recruitment, training and performance appraisal techniques

**LO3.** To impart the students to gain expert knowledge of various theories of motivation and human resource audit.

**Unit I: 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- Employer Identifying – and competency mapping – Changing role of HRM - Global and Indian scenario.

**Unit II: HR Planning & 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 III: 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 IV: Performance appraisal & Compensation Management**

Concept – Scope – Significance – Objectives- Traditional and Modern methods of appraisal – MBO – 360 degree appraisal – developing carriers- talent management- Compensation – Job evaluation – Methods – Compensation management and compensation plan – Wage – Wage structure – Methods of Wage payment.

**Unit V: Motivation**

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

**Text Books:**

- 1.Prasad, L M, 2017, Human Resource Management, Sultan Chand & Sons, New Delhi.
- 2.Asathappa, K, 2017, Human Resource Management, 6(e) Tata McGraw Hill Education PVT Ltd, New Delhi.
- 3.Sundar K Srinivasan J 2018, Human Resource Management Vijay Nicole Imprints (P) Ltd, Chennai.

**Supplementary Readings:**

- 1.Gary Dessler, Biju Varkkey 2017, Human Resource Management – Pearson Education India Ltd., New Delhi.
- 2.Rao, VSP 2018, Human Resource Management-Text and Cases, 3(e) Excel Books, New Delhi.
- 3.Narayan B, 2016, Human Resource Management, APH Publishing Corporation, Ansari Road, Darya Ganj, New Delhi.
- 4.Jayant Mukherjee, 2017, Designing Human Resource Management Systems-A Leader's guide, SAGE Response, Mohan Co-operative Industrial Area, Mathura Road, New Delhi.
- 5.Jaya Bharathi, S., T. Raju, 2017, Human Resource Management, Wiley India Pvt. Ltd., New Delhi.

**Course Outcomes:**

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

**CO1.** Comprehend the fundamentals of Human Resource Management

**CO2.** Compute job analysis report and be able to develop job description and job specification.

**CO3.** Describe the various motivational applications in practice

**CO4.** Explain performance appraisal techniques and able to prepare performance appraisal forms

**CO5.** Develop human resource audit plan and conduct HR audit.

**Outcome Mapping**

CO/ PO	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10	PO 11	PO 12	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5	PSO 6
CO1		✓								✓			✓					
CO2		✓			✓	✓		✓		✓					✓			
CO3		✓				✓			✓	✓	✓		✓	✓	✓			
CO4			✓	✓									✓			✓		
CO5		✓						✓								✓		

**19COC82.2: FINANCIAL MANAGEMENT**

**Credits:5**  
**Hours :80**

**Learning Objectives:**

**LO1.** To enable the students to grasp principles and techniques of financial management

**LO2.** To impart the students to understand the significance and application of cost of capital and capital structure theories

**LO3.** To impart the students to gain expert knowledge of dividend policy and working capital management

**UnitI :Financial Management an Introduction**

Nature and scope of financial management – objectives – Financial decisions – Relationship between Risk and Return – Role and functions of financial manager – Time value of money – concept of value and return.

**UnitII :Cost of Capital and Capital Budgeting**

Cost of Capital – Meaning and importance – Cost of debt, preference, equity and retained earnings – weighted average cost of capital – capital budgeting – Techniques – Traditional Methods - payback period and ARR - Discounted cash flow Technique – NPA, PI and IRR – Risk Analysis in Capital Budgeting.

**UnitIII :Financial Leverage & Capital Structure Theories**

Financial leverage –measures – EBIT, EPS Analysis – operating leverage –financial - business and operating risks – Theories of capital structure – net income approach – Net – operating income Approach. MM Hypothesis – Determinants of capital structure ; Leasing – Nature & Types of leasing –Advantages and disadvantages of leasing

**UnitIV :Dividend Policy**

Dividend Theories – Walter's model – Gordon and MM's models – Dividend policy – forms of Dividend – Determinants of dividend policy

**UnitV :Working Capital**

Management of working capital – concept – importance – Determinants and computation of working capital – Management of cash, inventory and receivables.

Note: Question Paper shall cover 80% theory and 20% Problem in Capital Budgeting

**Text Books:**

- 1.Prasanna Chandra, 2018, Financial Management, Tata McGraw Hill Publishing Company Limited, Noida,
- 2.Maheswari S.N 2017, Financial Management, S.Chand& Sons Publisher, New Delhi.
- 3.KhanM Y and P K Jain 2018, Basic Financial Management, Tata McGraw-Hill Publishing Company Limited, New Delhi

**Supplementary Readings:**

- 1.GitmanL.J&Dr.M.Manickam, 2018, Principles of Managerial Finance, Pearson Education, New York
- 2.PandeyI.M. 2017, Financial Management, Vikas Publication, New Delhi.
- 3.Khan & Jain, 2017, Financial Management, Tata McGraw Hill Publishing Company Limited, Noida,
- 4.Sharma Shashi R.K & Gupta K 2017, Financial Management, Kalyani Publishers, Ludhiana
- 5.Murthy A. 2017, Financial Management , Margham Publishers, Chennai

**CourseOutcomes:**

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

**CO1.**Appraise the basic components of financial management

**CO2.**gain expert knowledge on calculating various techniques of capital budgeting.

**CO3.**generate and manage funds while undertaking any business venture.

**CO4.**gain expert knowledge in dividend decisions.

**CO5.**understand the computations and techniques of working capital.

## Outcome Mapping

CO/ PO	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10	PO 11	PO 12	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5	PSO 6
CO1									✓			✓	✓					
CO2	✓										✓		✓	✓				
CO3	✓					✓	✓		✓				✓	✓	✓			
CO4									✓		✓		✓		✓	✓		
CO5						✓	✓						✓		✓	✓		

### SUGGESTED MOOC COURSES:

**1. Corporate Financial Decision-Making for Value Creation** (Coursera), Created by: University of Melbourne, Delivered by: Coursera, Taught by: Paul Kofman Sean Pinder.

**2. Corporate Finance Essentials** (Coursera), Created by: IESE Business School, Delivered by: Coursera, Taught by: Javier Estrada.

**19ICOC83.2: BUSINESS RESEARCH METHODS**

**Credits: 4**  
**Hours :80**

**Learning Objectives:**

**LO1.**To train the students to acquire foundational understanding of conducting business research

**LO2.**To impart the students to have a sound knowledge of sampling design, data collection methods and analysis of data

**LO3.** To inculcate the students to learn the best practice of report writing

**Unit I :Introduction to Research**

Concept of Research, Social and Business Research-Objectives of Research – Significance – Types of Business Research – Steps in Business Research process - Identification of Research Problem–Literature survey – steps in literature review process – identification of Research Gap - Formulation of objectives and Hypothesis.

**Unit II :Research and Sample Design**

Research Design: Meaning– Features of good Design – Types of research Design. Sample Design: Census and Sample Survey – Steps in sample Design - Types of Sample Designs – Probability and non-probability sampling techniques

**Unit III : Data Collection and Measurement of Scales**

Meaning of Data- Classification of Data –Primary Data and Secondary Data – Method of Data Collection – Observation -Interview Tools - Questionnaires and schedules –collection of Secondary data-Scaling Technique - Types of Scales.

**Unit IV: Processing and Analysis of Data**

Data processing operations – Editing, Coding, Classifying and tabulation – Analysis of data –Application of Statistics in research : Descriptive statistics – Inferential analysis – Hypothesis testing – Meaning – Characteristics – Types of Hypothesis - steps in Testing of Hypotheses - Mean Difference and relationship testing

**Unit V: Interpretation and Report writing**

Interpretation: Meaning – Need for interpretation – Techniques of Interpretation – precautions. Report Writing: Meaning – Significance –Types of Report – Layout and mechanics of the research report writing– Footnotes, endnote and Citations- Bibliography.

**Text Books**

- 1.Anusree, M., Mohapatra, S., & Sreejesh, S. 2017, Business Research Methods - An Applied Orientation. Springer International Publishing. Ne 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. New Delhi: SAGE Publications India Pvt. Ltd.
- 2.Neuman, W. 2014, Social Research Methods Qualitative and Quantitative Approaches. Harlow, Essex: Pearson Education Limited.
- 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



**Course Outcomes:**

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

**CO1.** Describe the objectives and types of research

**CO2.** Construct good research design.

**CO3.** Understand the significance and process of Business research

**CO4.** Have an insight into the sampling techniques and develop sampling plan

**CO5.** Analyze and interpret the data and write the research report.

**Outcome Mapping**

CO/ PO	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10	PO 11	PO 12	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5	PSO 6
CO1	✓		✓	✓	✓	✓			✓			✓	✓					
CO2	✓				✓	✓									✓			
CO3					✓			✓					✓		✓			
CO4					✓								✓		✓			
CO5	✓		✓	✓	✓	✓		✓	✓				✓	✓	✓			

**SUGGESTED MOOC COURSES:**

**1. Understanding Research Methods**, Created by: University of London, Delivered by: Coursera, Taught by: J.SimonRofo and Yenne Lee.

**2. Mastering Data Analysis in Excel**, Created by: Duke University, Delivered by: Coursera, Taught by Daniel Egger and Jana Schaich Borg.

**19ICOC84.2: BUSINESS ANALYTICS**

**Credits: 5  
Hours :80**

**Learning Objectives:**

**LO1.**To enable the students to understand the role of business analytics in business data processing

**LO2.**To impart the students to gain knowledge of application of information technology in the core business Process

**LO3.**To equip the students with big data application in business intelligence

**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.

**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, AnujKarpatne and Vipin Kumar 2018, Pearson Publishers .

**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 & Development Limited, New Delhi.

**Course Outcomes:**

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

**CO1.** Understand the language of business analytics, theory and models in the field of business analytics

**CO2.** Perceive skills on data analytics and its application

**CO3.** Gain expert knowledge in data integration technology

**CO4.** Analyze different types of digital data, use of appropriate models for analysis and derive insights from results

**CO5.**Equip with key analytical tools and techniques of business intelligence

### Outcome Mapping

CO/ PO	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10	PO 11	PO 12	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5	PSO 6
CO1	✓	✓		✓									✓				✓	
CO2		✓		✓									✓					
CO3				✓					✓			✓	✓	✓				
CO4				✓									✓	✓		✓	✓	
CO5	✓		✓	✓					✓			✓	✓	✓			✓	✓

Semester -9

## 19ICOC91.2 ACCOUNTING FOR MANAGERIAL DECISIONS

Credits: 5

Hours :80

### Learning Objectives:

**LO1.** To acquaint students with evaluation of management accounting

**LO2..** To provide exposure to the students to prepare various budgets

**LO3.** To impart the students knowledge on marginal costing and variance analysis

### Unit I : Introduction to Management Accounting

Management Accounting as an area of accounting; Objectives, nature, Functions and scope of financial accounting, cost accounting and management accounting- Management accounting and Managerial decisions; Management accountant's role and responsibilities.

### Unit II :Analysis and Interpretation Financial Statements

Meaning and objectives-Devices used in analyzing financial statements – Comparative-Commonsize statements - Trend-Ratio Analysis-Nature-Significance-Limitations-Interpretation of Ratios-Classification-Liquidity-Solvency-Profitability-Turn over –Financial position ratios.

### Unit III :Funds Flow / Cash flow Statements and Budgetary Control

Meaning and uses of Funds flow and cash flow statements-Construction of Funds flow and cash flow statements- Budgeting- Types of Budgets-Budgetary control

### Unit IV :Marginal costing and Break Even Analysis

Concept of Marginal cost-Cost volume profit analysis-Break Even analysis-Assumptions and practical applications of break-even analysis-Decisions regarding sales mix, make or buy decisions and discontinuation of a product line etc.

### Unit V :Standard costing and Variance analysis

Standard costing as a control technique-Setting of standards and their revision-Variance analysis-Meaning and Importance-Kinds of variance and their uses- Material-Labour-overhead and Sales variances

### Text Books:

- 1.Maheswari S.N.,2017, Principles of Management Accounting ,Sultan Chand & Sons New Delhi.
- 2.Sharma Shashi R.K & Gupta K, 2016 ,Management Accounting, Kalyani Publishers, New Delhi.
- 3.Murthy A and Gurusamy S 2018,Management Accounting, Vijay Nicole Imprints Private Limited, Chennai

### Supplementary Readings:

- 1.Kaplan&Afkinson 2016, Advanced Management Accounting, Prentice Hall of India, New Delhi.
- 2.Solomon Raj, L and Arockiyasamy,A. 2016,Management Accounting, Tata McGraw Hill Publishing Ltd, New Delhi.
- 3.Pillai R.S.N & Bagavathi.V 2017, Management Accounting, S.Chand & Co., New Delhi
- 4.Hingorani N.L &Ramanthan Ed.by T.S.Grewal, 2015, Management Accounting, Sultan Chand & Sons, New Delhi.
- 5.Ravi M.Kishore, 2017, Management Accounting, Taxmann's Students Publications, New Delhi.

### Course Outcomes:

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

**CO1.** Understand the basics of management accounting

**CO2.** Appreciate and analyse the financial statements

**CO3.** Appreciate the implications funds flow and cash flow statements

**CO4.** Calculate marginal costing and breakeven point

**CO5.** Analyze standard costing and Variance analysis

### Outcome Mapping

CO/ PO	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10	PO 11	PO 12	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5	PSO 6
CO1	✓			✓	✓	✓							✓					✓
CO2	✓	✓			✓	✓						✓		✓				
CO3			✓			✓						✓	✓	✓				
CO4			✓		✓			✓				✓	✓	✓	✓	✓		✓
CO5	✓	✓			✓						✓		✓		✓	✓		✓

### SUGGESTED MOOC COURSES:

- 1. *Corporate Financial Decision-Making for Value Creation*** (Coursera), Created by: University of Melbourne, Delivered by: Coursera, Taught by: Paul Kofman Sean Pinder.
- 2. *Accounting for Decision Making*** (Coursera), Created by: University of Michigan, Delivered by: Coursera, Taught by: Greg Miller.

**19ICOC92.2 DYNAMICS OF BANKING**

**Credits: 4**

**Hours :80**

**Learning Objectives:**

- LO1.** To acquaint students with knowledge of Banking Legislations
- LO2.** To enable the students to understand the knowledge of Demonetization and Remonetization
- LO3.** To impart the students to understand the new concepts of digital banking

**Unit I: Banking Legislations**

Evaluation of Banking Legislations in India – Reserve Bank of India Act 1934 -Major provisions of Banking Regulation Act 1949/1970 Act - Banking Companies (Acquisition and Transfer of undertakings)- Changing Scenario of Banking system-Ordinance 1980 and its Amendment Bill 2005

**Unit II: Changing Profile of Indian Banking**

Changing scenario of Indian Banking System- Shift from security to purpose orientation-Change from wholesale character to Retail Character- Financial Exclusion-Need for financial inclusion – Move towards universal banking-Meaning –RBI Guidelines on Universal banking – Hurdles in Universal Banking.

**Unit III: 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-Credit Appraisal Techniques –Determining credit worthiness-Sources of credit information.

**Unit IV: Demonetization and Remonetization**

Demonetization – History of Demonetization in India-Meaning-Definition-Background-Objectives-Advantages and Disadvantages. Demonetization – Black money – fake money- Digital financial transactions-cash less economy – Remonetization- The Role of RBI in demonetization and Remonetization-Role of National Payment Corporation of India.

**Unit V: Payment System & Digital banking**

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- Innovative Banking Payment System

**Text Books :**

1. Gurusamy S 2017, Banking Theory Law & 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, Taxmann Publication New Delhi.

**Supplementary Readings:**

1. Subba Rao S and P.L Khanna 2014 Principles & Practice of Bank Management, Himalya Publishing House, Mumbai.
2. Gurusamy S 2017 Banking Theory Law & Practice, Tata McGraw Hill,Uttarpradesh
3. Murali S.and Subbakrishna , 2012 Bank and Credit Management, Himalaya Publishing House,New Delhi.
4. Indian Institute of Banking and Finance, 2016 ,Principles & Practice of Banking, McMillan, Mumbai
5. Indian Institute of Banking and Finance, 2016 ,General Bank Management, McMillan, Mumbai  
Websites: National Payment Corporation of India, CCIL.

**Course Outcomes:**

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

- CO1.** Understand the provisions of banking legislations
- CO2.** Appreciate the changing profile of Indian banking
- CO3.** Understand bank deposits loans and advances
- CO4.** Understand the implications of Demonetizations and Remonetization
- CO5.** Implication of modern automated clearing house and its uses

**Outcome Mapping**

CO/ PO	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10	PO 11	PO 12	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5	PSO 6
CO1	✓	✓		✓			✓						✓					
CO2				✓	✓					✓							✓	✓
CO3		✓		✓				✓					✓	✓	✓		✓	✓
CO4			✓		✓	✓							✓		✓		✓	✓
CO5	✓				✓	✓					✓		✓	✓			✓	✓

**Semester -9**

**19ICOC93.2 PRINCIPLES AND PRACTICE OF LIFE INSURANCE**

**Credits: 5**

**Hours :80**

**Learning Objectives:**

**LO1.** To enable the students to know the basis of the Life insurance and Risk coverage

**LO2..** To impart the students to understand different types of life insurance policies

**LO3.** To make the students to know the assignment and nomination procedures in the life insurance policies

**Unit I: Introduction to Insurance**

*Meaning and Definition of Insurance – Functions-Features- Advantages-Fundamentals – Principles- Role of Importance-Evolution of Insurance-Main features of Insurance contract-Kinds of Insurance organizations-Role of Insurance in the Development of Commerce and Industry-Current Trends of Outsourcing Sector in India*

**Unit II: Life Insurance and Risk Coverage**

*Annuities – Selection and Measurement of Risk and Mortality Table- Treatment of Sub-Standard Risk-Reserve-Investment Funds-Valuation and Surplus-Policy condition-Life Insurance Corporation of India..*

**Unit III: Life Insurance for the under privileged**

Industrial, group and micro life insurance-disability benefit policies-Social society schemes and pension plans – Role of Development Officer.

**Unit IV: Classification of Life Insurance Policies**

*Life Insurance Policies-Classification of Policies- Shopkeepers Insurance Policy-Non Medical Scheme-Pension Policies of LIC of India-Types of premium factors that affect premium calculation-Plan of premium-Computation of Surrender value.*

**Unit V: Assignment and Nomination of Life Policies**

Types of Assignment-Nomination of Life Policy-Procedure to make Domination-Cancellation of Nomination-Difference between Nomination and Assignment-Revival of lapsed policies.- Procedure of setting Life Claims.

**Text Books :**

- 1.Mishra S.B 2016, Insurance Principles and Practices, S.Chand & Sons New Delhi
- 2.Periyasamy P 2016 ,Fundamentals of Insurance Vijay Nicole Imprints Private Limited, Chennai
- 3.Insurance Institute of India, 2013, Practice of General Insurance, Insurance Institute of India

**Supplementary Readings:**

- 1.Magee J & Bickihaupt D 2015, General Insurance, Cambridge University Press
- 2.Arun Agarwal Rao P.R 2016,Study on Distribution Functions in General Insurance and Role of Intermediaries Sage Publication, New Delhi.
- 3.Gupta P.K Anil Kumar Meena 2015, General Insurance, Himalaya Publishing house (P) Ltd,Mumbai
- 4.Palande P.S Shah R.S and Lunawat M.L 2013, Insurance in India: Changing Policies and emerging opportunities , Response Books, New Delhi
- 5.Frappoli.M 2015, General Insurance for Information Technology, Professional Publications, New Delhi

**Course Outcomes:**

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

**CO1.** Understand the mechanics of insurance

**CO2.** Gain exposure to life insurance and risk coverage

**CO3.** Gain familiarity about various types of policies

**CO4.** Understand the provisions of policies of LIC of India and its computation

**CO5** Apply the knowledge of assignment and nomination of life policies



### Outcome Mapping

CO/ PO	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10	PO 11	PO 12	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5	PSO 6
CO1	✓	✓				✓				✓		✓	✓				✓	
CO2	✓	✓		✓		✓				✓	✓		✓				✓	
CO3	✓		✓		✓						✓				✓		✓	
CO4	✓	✓			✓	✓						✓	✓				✓	
CO5	✓			✓					✓			✓	✓					

**Semester -9****19ICOP94.2: INSTITUTIONAL TRAINING/ INTERNSHIP****Credits: 5****Learning Objectives:****LO1.** To enable the students to familiarize with institutional/industrial environment**LO2..** To provide students an insight into the organizational structure of an institution/industry**LO3.** To equip the students to gain practical knowledge on institution/industrial operations**Course Outcomes:**

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

**CO1.** Familiar with institution/industrial environment**CO2.** Understand the organizational structure of an institution/industry**CO3.** Comprehend the institutional/industrial practices like, HR, Finance, Manufacturing and Marketing**CO4.** Gain practical knowledge on institutional/industrial operations**CO5.** Integrate the theoretical knowledge with practical knowledge**Outcome Mapping**

CO/ PO	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10	PO 11	PO 12	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5	PSO 6	
CO1		✓	✓		✓	✓	✓	✓			✓		✓						✓
CO2									✓		✓	✓			✓			✓	✓
CO3		✓		✓		✓	✓	✓					✓		✓				✓
CO4		✓	✓						✓			✓	✓		✓			✓	✓
CO5		✓						✓	✓			✓							

**Learning Objectives:**

**LO1.** To impart the students to understand the fundamental knowledge of Risk Management System in Banks

**LO2.** To enable the students to know the credit policy regulatory requirements of modern banks

**LO3.** To make the students to understand the legal provisions of credit information Bureau

**Unit I: Risk Management**

Risk and Banking Business – Risk Regulations in Banking Industry – Market Risk – Credit Risk – Operational Risk – Liquidity Management – Interest Rate Risk Management

**Unit II: Credit Policy in Banks**

Meaning – Types – Objectives – Regulatory Requirements – Credit Policy as a Risk Management Tool- Regulatory Framework- Cash Reserve Ratio (CRR) – Methodology – Statutory Liquidity Ratio (SLR) – Approved Securities – Penalty for Non-maintenance of CRR/SLR.

**Unit III: Credit Information Bureau Services**

Credit Information Bureau – International Scenario – Development of CIB in Asian Countries – Credits Information Services in India – Setting up of CIB in India – Legal Obligation and FIs – Credit Information Bureau (India) Ltd. (INCAL).

**Unit IV: Prudential Norms**

Prudential Norms - Income Recognition and Asset Classification Norms – Meaning – Norms for Treating an Advance – Provisioning Norms – RBI Guidelines – Concepts of ENPA.

**Unit V: Recovery Management**

Legal and Non Legal Recovery measures- Debt Recovery Tribunal-Asset Securitisation and Asset Reconstruction-SARFAESI Act.

**Text Books :**

1. Ajay Kumar and Chatterjee D.P 2015, Risk Management, Indian Institute of Banking & Finance, MacMillan India Ltd, New Delhi.
2. Benson Kunjukunju 2016, Commercial Banks in India (Growth, Challenge and Strategies), New Century Publications, New Delhi.
3. Data Ranjoshi 2015, Strategy and organization of Corporate Banking. Cyber Tech Publications, New Delhi.

**Supplementary Readings:**

1. Murali S and Subbakrishna 2015, Bank Credit Management, Himalaya Publishing House, New Delhi.
2. Indian Institute of Banking and Finance 2014, Principles Practices of Banking, MacMillan, Mumbai.
3. Indian Institute of Banking and Finance 2015, General Bank Management, MacMillan, Mumbai.
4. Indian Institute of Banking and Finance 2016, Risk Management, MacMillan, Mumbai
5. Arundeeep Singh, N.S Toor, 2016, Credit and Risk Management- A Practical Approach, Skylark Publication, New Delhi.

**Course Outcomes:**

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

**CO1.** Comprehend the mechanics of risk management

**CO2.** Gain knowledge on credit policy in banks and credit information bureau

**CO3.** Appreciate prudential norms and recovery management

**CO4.** Apply the knowledge of credits information services of India

**CO5.** Understand Assets Securitization and reconstruction

**Outcome Mapping**

CO/ PO	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10	PO 11	PO 12	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5	PSO 6
CO1	✓	✓									✓	✓	✓	✓		✓		
CO2		✓								✓		✓	✓	✓		✓		
CO3				✓							✓	✓				✓		
CO4		✓			✓							✓	✓			✓		
CO5	✓	✓				✓						✓	✓					

**Semester -10**

**19ICOC102.2 EXPORT-IMPORT PROCEDURES AND DOCUMENTATION**

**Credits: 4**

**Hours :80**

**Learning Objectives:**

**LO1.** To enable the students acquire the knowledge of export import procedures

**LO2.** To train the students to know the general provisions regarding import and export documentation

**LO3.** To impart the students gain expert knowledge of ECGC schemes

**Unit I :Export Trade Facilitation**

Different categories of Exporters – Types of Export –Export Licensing procedures and formalities- Pre-requisite of Export and Import- Negative list of Exports

**Unit II: Import Trade Facilitation**

Duty free Import Authorization scheme- Electronic filing (on line) procedure- Non Electronic filing procedure- Import under tariff rate quota scheme-General provisions regarding import-Transfer/Disposal of imported goods

**Unit III: Import and Export Procedure**

Advance Authorization scheme for imported inputs (Raw materials) – Procedure-Imports for jobbing, repairing and servicing- Duty free imports of specified goods – Export Inco terms- Selection of Export Products – Identification of Export Markets- Finding customers/agents- correspondence- Negotiations- Pricing and payment terms-Processing of an Export order- Steps for Exporting – Export Establishment- Registration –Export procedure-Export of samples

**Unit IV: Import and Export Documentation**

Import Authorization/CCP1 procedure for restricted items- Application forms- Import Procedure –Applications for Export Promotion Councils-IEC Forms-Export Contracts- Processing of an Export order- Manufacture in Bond (Excise& Customs Regulations) – Pre-shipment inspection- Export packing, -Shipping Documents and Declarations-Excise formalities –shipment and realization of export sale proceeds-Banking and Foreign Exchange Forms

**Unit V : Cargo, Credit and Exchange Risks**

Shipment through container-Air-Land-Post parcel –Marine Insurance-need, types and procedures- ECGC schemes for risk coverage, and procedure for filling claims

**Text Books:**

1.Mahajan M.I, 2015, Export Policy, Procedure and Documentation, Snow white Publications, Mumbai

2.Natarajan L 2017, Import & Export Procedure (Import Management), Margham Publications, Chennai.

3.Rathor B.S &Rathor, J.S 2016, Export Marketing, Himalaya Publishing House, New Delhi

**Supplementary Readings:**

1.Francis Cherunilam 2016, International Trade & Export Management, Himalaya Publishing House, New Delhi

2.Paras Ram , 2017, Nilkhil Garg Export : What, Where and How? Anupam Publishers, Delhi

3.Hand Book of Export Import Procedures: Ministry of Commerce 2015-2020 Government of India Volume No:1 and 2

4.Mahajan M.I, 2015, Export Do it yourself, Snow white Publications, Mumbai

5.Mahajan M.I, 2015, Import Policy, Procedure and Documentation, Snow white Publications, Mumbai.

**Course Outcomes:**

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

**CO1.** Gain general exposure to export and import trade

**CO2.** Acquainting with export and import procedure and documentation

**CO3.** Gain familiarity with exchange risk

**CO4.** Understand the steps for exporting and their by-laws

**CO5.** Apply the idea of shipment through containers

### Outcome Mapping

CO/ PO	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10	PO 11	PO 12	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5	PSO 6
CO1	✓	✓				✓	✓					✓	✓					
CO2	✓	✓										✓			✓			
CO3		✓					✓					✓	✓			✓		
CO4	✓	✓									✓	✓	✓					
CO5	✓	✓				✓						✓	✓				✓	

Semester -10

**19ICOC103.2 PRINCIPLES AND PRACTICE OF GENERAL INSURANCE**

**Credits: 5**

**Hours :80**

**Learning Objectives:**

**LO1.** To train the students to understand the evolution and growth of general insurance

**LO2..** To impart the students to know the various policies regarding marine and fire insurance

**LO3.** To enable the students to understand the basic rules of IRDA

**Unit I : Role of General Insurance Business**

Introduction-General Insurance in India-General Insurance Business (Nationalisation) Act 1972-General Insurance Corporation of India (GIC)- The changing Scenario of General Insurance Business- General Insurance Act 1972.

**Unit II: Nature of Marine Insurance Contract**

Marine Insurance Policies –Characteristics -Essential elements of Marine Insurance- Clauses- Policy condition-Premium calculation-Marine losses-Payment Claims— Refund of premium- Reinsurance in Marine Insurance Scheme -Mutual Insurance-Procedure for taking out a Marine Policy-Marine Insurance Policy and important clauses-Marine Insurance Act 1963.

**Unit III: Nature of Fire Insurance**

Nature and use of Fire Insurance-Fire Insurance Contract-Kinds of Policies –Procedure of Buying Fire Policy-Policy conditions-Rate Fixation-Payment of Claims-Re-insurance

**Unit IV: Miscellaneous Insurance – I**

Money Insurance – Introduction -Scope- Functions --Coverage-Special features-exclusions-conditions-underwriting consideration- Rating pattern- Claims Procedure- Bankers Indemnity and jewelers- Block insurance-coverage.

**Unit V: Miscellaneous Insurance – II**

Agricultural Insurance-Cattle Insurance-Live Stock Insurance-Poultry Insurance – Sheep and Goat Insurance- Micro Insurance- Motor Insurance –Motor third party pool-Dy functional motor market-knock for knock agent--Insurance Regulatory and Development Authorities (IRDA) –Objectives-Powers and functions.

**Text Books :**

1. Sundar.K 2017 Principles and Practices of Insurance, Vijay Nicole Imprints Ltd, Chennai
2. Mishra S.B 2016 Insurance Principles and Practices, S.Chand New Delhi
3. Periyasamy P 2016 Fundamentals of Insurance Vijay Nicole Imprints Private Limited, Chennai

**Supplementary Readings:**

- 1.Magee J & Bickihaupt D 2014 General Insurance, Irwin Publishers, New Delhi Publications New Delhi
- 2.Arun Agarwal Rao P.R 2012 Study on Distribution Functions in General Insurance and Role of Intermediaries Sage Publication, New Delhi.
- 3.Gupta P.K Anil Kumar Meena 2015, General Insurance, Himalaya Publishing house (P) Ltd, Mumbai
- 4.Palande P.S Shah R.S and Lunawat M.L 2013 Insurance in India: Changing Policies and emerging Opportunities , Response Books, New Delhi
- 5.Frappoli.M 2015,General Insurance for Information Technology, Professional Publications, New Delhi.

**Course Outcomes:**

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

**CO1.** Appreciate the role of general insurance

**CO2.** Familiarize with mechanics of marine and fire insurance contract

**CO3.** Appreciate the various insurance cover for miscellaneous insurance

**CO4.** Familiarize the provisions of IRDA Act

**CO5.** Gain knowledge on nature and use of fire insurance

### Outcome Mapping

CO/ PO	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10	PO 11	PO 12	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5	PSO 6
CO1	✓	✓				✓						✓	✓					
CO2	✓	✓								✓		✓	✓				✓	
CO3			✓				✓					✓	✓					
CO4		✓								✓		✓	✓			✓	✓	
CO5	✓		✓							✓			✓					✓



Semester -10

**19ICOP104.2 PROJECT AND VIVA VOCE**

**Credits: 8**

**Learning Objectives:**

**LO1.** To enable the students to gain practical exposure to working of various types of Banking institutions

**LO2.** To equip the students themselves with the skills of organizing and running the business through innovative Banking models

**LO3.** To engage the students themselves with the day to day working problems of bank (Both Private and Public Sector Banks) and to gain knowledge based experience to resolve such problems

**Course Outcomes:**

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

**CO1.** Understand the working procedure of Banking institutions on democratic basis

**CO2.** Assess the performance of ongoing Banking institutions

**CO3.** Organize local specific Banking institutions of their choice themselves

**CO4.** Audit the working and performance of Banking institutions

**CO5.** Recommend suggestions for better performance of Banking institutions

**Outcome Mapping**

CO/ PO	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10	PO 11	PO 12	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5	PSO 6
CO1	✓				✓		✓		✓			✓	✓					✓
CO2			✓	✓			✓			✓								✓
CO3		✓		✓				✓					✓		✓			✓
CO4	✓			✓	✓			✓			✓			✓	✓			✓
CO5				✓		✓			✓		✓				✓			✓



(Accredited with 'A' Grade by NAAC)

**M.Com. (Five-Year) Programme**  
**Specialization: Co-operative Management**

**Department of Commerce**

**Learning Objectives:**

**LO1:** To acquaint the students, to have a basic knowledge on Business Environment

**LO2 :** To provide an insight into the theories of economic, natural and global Environment to the students

**LO3:** To enable the students to have an overview of technological environment of business

**Unit I: Introduction to Business and its Environment**

Characteristics of modern business, concept and nature of Business Environment, characteristics of environment, Micro and macro environment, Impact of business environment on business decisions- Stages of Environmental Analysis – approaches to environmental analysis.

**Unit II: Economic Environment:**

Economic Environment -Concept and nature of economic environment- Economic System – Business Cycle – Inflation – Causes – Impact of Inflation – Deflation- Stagflation – Planned Economy- Five year Plans - NITI Aayog - Members – Functions - Fiscal Policies – Union Budget – Structure of Union Budget.

**Unit III: Global Environment**

Nature of Globalisation – Rational for Globalisation – MNCs, Benefits from MNCs – Problems – Strategies in Globalisation – FII and FDI – WTO – Functions -implications for India.

Privatisation – Nature and Objectives – Privatisation routes - Arguments against Privatisation – Disinvestment in India.

**Unit IV: Political Environment:**

Concept and nature of political environment, components of political environment, Economic role of government- Regulatory role, Promotional role, Entrepreneurial role, Planning role. State intervention in business - Pros and Cons of intervention.

**Unit V: Natural and Technological Environment:**

Natural environment – meaning - impact on business. Natural pollution- meaning, types. Concept and nature of Technological environment- Elements of technological environment- Technology and Society.Economic effect of technology - New Technology policy.

Ethics in Business- Social Responsibility of business - Arguments for and against Social Responsibility- Social Audit.

**Text Books:**

- 1.Acharya&Govekar 2015, Business Policy and Administration, Himalaya Publishing House,Mumbai
- 2.Aswhathappa, K 2016, Essentials of Business Environment, Himalaya Publishing House,Mumbai
- 3.CharlesW.L.Hill 2014, Global Business Today, Tata McGraw Hill, UK, 2004

**Supplementary Readings:**

- 1.Heldi Vernon 2016, Business and Society, Tata McGraw Hill, UK, 1998
- 2.Adrian Palmer and Bob Hartley 2017, The Business Environment, McGraw Hill, UK
- 3.Rajan,V.R 2017,Globalisation of Indian Industries – Strategies and Management, Deep & Deep Publications, New Delhi
- 4.Chेरunilam,Francis 2017, Business Environment, Himalaya Publishing House,Mumbai
- 5.Ghosh,P.K 2017, Business Policy-Strategic Planning and Management Sultan Chand & Sons, New Delhi.

**Course Outcomes:**

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

<b>CO1</b>	Analyse the environment of business from the legal and regulatory, Macro economic, cultural, political and technological environment
<b>CO2</b>	Apply various strategic tools to assess performance of business environment
<b>CO3</b>	Critically make an in-depth analysis of each component of Business Environment so that a comparison with own organization is feasible.
<b>CO4</b>	understand the factors affecting the organizational effectiveness
<b>CO5</b>	Explain and synthesize Business Environment information in the global environment

**Outcome Mapping**

CO/ PO	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10	PO 11	PO 12	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5	PSO 6
CO1											✓		✓					
CO2	✓		✓	✓									✓	✓	✓	✓	✓	
CO3	✓	✓							✓		✓		✓	✓		✓	✓	
CO4	✓			✓											✓		✓	
CO5			✓					✓	✓									

**Suggested MOOC Courses:**

**1.International Business Environment and Global Strategy (edX)**, Created by: Indian Institute of Management, Bangalore, Delivered by: EdX.

**2.Economics of Money and Banking**, Created by: Columbia University, Delivered by: Coursera, Taught by: Perry G Mehrling.

**Learning Objectives:**

**LO1:** To provide an in depth knowledge in Partnership accounts

**LO2 :** To foster analytical thinking and the use of related areas of accounting viz., branch and departmental accounting

**LO3:** To impart knowledge in recent trends in specialized accounting.

**Unit I :Partnership Accounts – Admission , Retirement and Death of Partner**

Partnership accounts - Division of profits – past adjustments and guarantee – Admission, Retirement and Death of a Partner – Intangible assets and Goodwill - Accounting Treatment.

**Unit II :Partnership Accounts -Dissolution and Sale of Partnership**

Dissolution – Insolvency of Partners – Rule in Garner Vs. Murray – Piecemeal Distribution – Sale of a Partnership Firm to a company.

**Unit III: Hire Purchase and Installment system**

Hire purchase system – Default in payment of Installment- Partly and Complete Repossession of Stock – Accounting Procedures - Hire purchase trading A/c – Stock and Debtors System – Installment system

**Unit IV: Branch and Departmental Accounts**

Branch accounts – Dependent Branches – Stock and Debtors System – Independent branches – Wholesale Branch system – Foreign Branch – Departmental Accounts- Inter-Departmental transfer – Treatment of unrealized profit

**Unit V: Responsibility accounting and Financial Reporting**

Concept and Need for Responsibility Accounting - Responsibility Accounting – Human Resource Accounting. Financial Reporting – Annual reports – Half yearly report – Content of Annual Reports Disciplines in Financial Reporting

**Note:** Question Paper shall cover 20%Theory and 80% Problems.

**Text Books:**

- 1.GuptaR.L&Radhasamy, 2015, Advanced Accounting, S.Chand& Sons Publishes r, New Delhi.
- 2.Shukla M. C., T. S. Grewal 2015, Advanced Accounts, 2015, S. Chand& Sons Publishers, New Delhi
- 3.JainS.P KL Narrang 2017, Advanced Accountancy I and II Kalyani Publishers Ludhiana

**Supplementary Readings:**

- 1.Charumathi, B.N. Vinayakam, 2015, Financial Accounting, S. Chand & Sons Publishers, New Delhi.
- 2.Battacharyya, S.K. 2015, Accounting for Management, Vikas Publication, New Delhi
- 3.Jawahar Lal&Seema Srivastava,2016, Financial Accounting (Principles and Practices), S. Chand Publishers, New Delhi
- 4.PillaiR.S.NBagavathi&S.Uma, 2015, Fundamentals of Advanced Accounting Financial Accounting, S.Chand& Sons Publishers, New Delhi.
- 5.ReddyT.SandA.Murthy 2016, Financial Accounting Margham Publications Chennai

**Course Outcomes:**

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

**CO1.**Solve the problems of partnership accounts relating to Admission of partner

**CO2.**Solve the problems of partnership accounts relating to Dissolution and Sale of Partnership

**CO3.** Practice accounting problems relating to Branch and Departmental Accounts

**CO4.** Solve the accounting problems relating to Hire Purchase and Installment System

**CO5.**Understand emerging areas in Specialized Accounting

### Outcome Mapping

CO/ PO	PO 1	P O 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10	PO 11	PO 12	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5	PSO 6
CO1	✓					✓	✓						✓			✓		
CO2	✓						✓						✓	✓		✓		
CO3	✓					✓	✓								✓			
CO4	✓						✓						✓	✓		✓		
CO5	✓					✓	✓	✓	✓			✓						

### SUGGESTED MOOC COURSES:

1. Financial Accounting: Advanced Topics (Coursera), Created by: University of Illinois at Urbana-Champaign, Delivered by: Coursera, Taught by: OktayUrcan.
2. Financial Accounting: Foundations (Coursera), Created by: University of Illinois at Urbana-Champaign, Delivered by: Coursera, Taught by: OktayUrcan.

## 19ICOC73.3 BANKING AND INSURANCE

Credits:4  
Hours : 80

### Learning Objectives:

**LO1:** To impart the students to have a deep knowledge in the functioning of commercial banks

**LO2 :** To make the students to comprehend the general principles of contract of insurance and other forms of insurance.

**LO3:** To impart the students to master over the provisions of banking instruments.

### Unit I:Banking Functionary Services

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

### Unit II :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 III :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 IV :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 V: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.

### Text Books:

1. Mishra, M.N., S.B.Mishra, 2015, Insurance Principles and Practice, S.Chand& Sons PVT Ltd, Ram Nagar, New Delhi
- 2.Murthy, A. 2017, Principles and Practices of InsuranceMargam Publication, Chennai
3. GordenNataraj, 2016 Banking Himalaya Publication, New Delhi,

### Supplementary Readings:

1. Shekhar K.C., LekshmyShekhar, 2017, Banking Theory and Practice, Vikas Publishing housesPvt Ltd., Chennai
- 2.Ramachandran R. 2015, Banking Theory and Practices MJP Publishers, 5, MuthuKalathy Street, Triplicane, Chennai – 5.
3. Sundaram, KPM,E.N.Sundaram, 2016, Modern Banking Sultan Chand & Sons, New Delhi.
- 4.Gupta, P.K., 2016, Insurance and Risk Management Himalaya Publishing House, Girgaon Mumbai.
- 5.PremkumarSrivatsava 2017, Banking Law and Practice, Himalaya Publishing House, Mumbai.

### Course Outcomes:

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

**CO1.** Understand the fundamental concepts of banking and Insurance.

**CO2.** Recall the role of commercial banks in Economic Development.

**CO3.**Master over the provisions of banking instruments.

**CO4.**Understand the applicability of various types of policies.

**CO5** Recognize the fundamental principles of general insurance.

## Outcome Mapping

CO/ PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO 10	PO 11	PO 12	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5	PSO 6
CO1		✓											✓					
CO2									✓			✓	✓	✓	✓			
CO3			✓										✓		✓			
CO4											✓		✓		✓		✓	✓
CO5											✓		✓					✓

### SUGGESTED MOOC COURSES:

**1. Just Money: Banking as if Society Mattered (edX)**, Created by: MIT and MITx  
 Delivered by EdX, Taught by: Alice Maggio, J. Phillip Thompson, KatrinKaeufer, Lafayette  
 Cruise and Lily Steponaitis.

**2. Economics of Money and Banking**, Created by: Columbia University, Delivered by:  
 Coursera, Taught by: Perry G Mehrling.



## 19COC74.3 DIGITAL MARKETING

Credits: 5  
Hours : 80

### Learning Objectives:

- LO1.** To enable the students to recognize the changing dimensions of digital Marketing
- LO2.** To inculcate the students about the significance of digital marketing mix.
- LO3.** To educate the students to understand the significance of online Advertising

### Unit I: Introduction to Digital Marketing

Marketing in the Digital Era- Forces determining the digital age– E-business- E-Commerce – E-Marketing – E -Marketing Domains – Challenges of E-Commerce -M-Commerce- Meaning – Growth-opportunities-Issues-and Challenges-Future of M-commerce.

### Unit II: Digital Marketing Environment and Strategy

Online buying behaviour-online marketing -objectives- Digital Marketing Strategies and objectives – Online auction and tendering. Building a digital marketing plan- Digital marketing Metrics, Analytical and Reporting –Integrating-Improving and transforming digital marketing in the 21<sup>st</sup> Century.

### Unit III: Digital Marketing Mix

Digital Marketing Mix- 4Ps of digital Marketing -Porter's five forces-Brand or Perceptual Positioning map-customer life time value-segmentation-Boston consulting Group Matrix. Multichannel retailing –the retail websites – The check out process-fulfillment – e-market places and companion data.B2B buying practices – The B2B Website-Lead generation – E Market places.

### Unit IV:Online Advertising

Meaning and Objectives - Management of online advertisement-Search engine advertising – Net work advertising – Affiliate programmes- E-mail Marketing- Social media and online consumer engagement- different forms of social media-Social media dash boards. Consumer – business relationship – Online audience- Human Information Processing- Visual design Practice-Writing for the Screen- Site Structure- Interactive advertising.

### Unit V Legal and Ethical aspects of Digital marketing

Observation and experimental data - legal and ethical aspects of digital marketing- Green Marketing - Digital Networks as a Communication Medium – Customer satisfaction in digital marketing – Legal issues and challenges – Remedies in CPA 1986.

### Text Books :

- 1.Simon Kingsnorth 2016, Digital Marketing Strategy : An Integrated Approach to Online Marketing Great Britain and the United States, Kogan Page Limited,USA
- 2.Damian Ryan.Calvin Jones2016, Understanding Digital Marketing: Marketing Strategies for engaging the Digital Generation Great Britain and the United States, Kogan Page Limited,USA
- 3.Charles F.Hofacker 2018, Digital Marketing Communicating, Selling and Connecting Edward Elgar Publishing Limited,UK

### Supplementary Readings:

- 1.Vandana Ahuja Digital Marketing 2016, Oxford University Press, New Delhi
- 2.Annmarie Hanlon 2016, Digital Marketing Strategic Planning & Integration Sage PublicationsNew Delhi
- 3.Drayton Bird, 2017, Commonsense Direct & Digital Marketing Great Britain and the United States, Kogan Page Limited,USA
- 4.MarjoleinVisser, BerendSikkenga, Mike Berry 2018, Digital Marketing Fundamentals Wolters- Noordhoff B.V USA
- 5.Travis Wright, Chris 2016, Digital Sense .Wiley Publishers U.S.A

### Course Outcomes:

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

- CO1.** Recognize the changing dimensions of digital marketing.
- CO2.** Understand the forces behind the digital marketing
- CO3.** Recognize the significance of digital marketing mix
- CO4.** Discriminate various models of digital marketing
- CO5.** Understand the significance of online advertising

### Outcome Mapping

CO/ PO	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10	PO 11	PO 12	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5	PSO 6
CO1			✓	✓				✓	✓		✓	✓	✓					
CO2		✓		✓			✓		✓				✓	✓	✓			
CO3							✓		✓				✓		✓		✓	
CO4				✓		✓							✓		✓		✓	
CO5	✓			✓			✓	✓	✓								✓	

**Learning Objectives:**

**LO1.** To enable the students to have a thorough understanding of changing role of HRM in global and Indian perspective.

**LO2.** To disseminate the students about various methods of recruitment, training and performance appraisal techniques

**LO3.** To impart the students to gain expert knowledge of various theories of motivation and human resource audit.

**Unit I: 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- Employer Identifying – and competency mapping – Changing role of HRM - Global and Indian scenario.

**Unit II: HR Planning & 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 III: 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 IV: Performance appraisal & Compensation Management**

Concept – Scope – Significance – Objectives- Traditional and Modern methods of appraisal – MBO – 360 degree appraisal – developing carriers- talent management- Compensation – Job evaluation – Methods – Compensation management and compensation plan – Wage – Wage structure – Methods of Wage payment.

**Unit V: Motivation**

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

**Text Books:**

1. Prasad, L M, 2017, Human Resource Management, Sultan Chand & Sons, New Delhi.
2. Aswathappa, K, 2017, Human Resource Management, 6(e) Tata McGraw Hill Education PVT Ltd, New Delhi.
3. Sundar K Srinivasan J 2018, Human Resource Management Vijay Nicole Imprints (P) Ltd, Chennai.

**Supplementary Readings:**

1. Gary Dessler, Biju Varkkey 2017, Human Resource Management – Pearson Education India Ltd., New Delhi.
2. Rao, VSP 2018, Human Resource Management-Text and Cases, 3(e) Excel Books, New Delhi.
3. Narayan B, 2016, Human Resource Management, APH Publishing Corporation, Ansari Road, Darya Ganj, New Delhi.
4. Jayant Mukherjee, 2017, Designing Human Resource Management Systems-A Leader's guide, SAGE Response, Mohan Co-operative Industrial Area, Mathura Road, New Delhi.
5. Jaya Bharathi, S., T. Raju, 2017, Human Resource Management, Wiley India Pvt. Ltd., New Delhi.

**Course Outcomes:**

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

**CO1.** Comprehend the fundamentals of Human Resource Management

**CO2.** Compute job analysis report and be able to develop job description and job specification.

**CO3.** Describe the various motivational applications in practice

**CO4.** Explain performance appraisal techniques and able to prepare performance appraisal forms

**CO5.** Develop human resource audit plan and conduct HR audit.

**Outcome Mapping**

CO/ PO	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10	PO 11	PO 12	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5	PSO 6
CO1		✓								✓			✓					
CO2		✓			✓	✓		✓		✓					✓			
CO3		✓				✓			✓	✓	✓		✓	✓	✓			
CO4			✓	✓									✓			✓		
CO5		✓						✓								✓		

**19COC82.3: FINANCIAL MANAGEMENT**

**Credits:5**  
**Hours :80**

**Learning Objectives:**

**LO1.** To enable the students to grasp principles and techniques of financial management

**LO2.** To impart the students to understand the significance and application of cost of capital and capital structure theories

**LO3.** To impart the students to gain expert knowledge of dividend policy and working capital management

**UnitI :Financial Management an Introduction**

Nature and scope of financial management – objectives – Financial decisions – Relationship between Risk and Return – Role and functions of financial manager – Time value of money – concept of value and return.

**UnitII :Cost of Capital and Capital Budgeting**

Cost of Capital – Meaning and importance – Cost of debt, preference, equity and retained earnings – weighted average cost of capital – capital budgeting – Techniques – Traditional Methods - payback period and ARR - Discounted cash flow Technique – NPA, PI and IRR – Risk Analysis in Capital Budgeting.

**UnitIII :Financial Leverage & Capital Structure Theories**

Financial leverage –measures – EBIT, EPS Analysis – operating leverage –financial - business and operating risks – Theories of capital structure – net income approach – Net – operating income Approach. MM Hypothesis – Determinants of capital structure ; Leasing – Nature & Types of leasing –Advantages and disadvantages of leasing

**UnitIV :Dividend Policy**

Dividend Theories – Walter's model – Gordon and MM's models – Dividend policy – forms of Dividend – Determinants of dividend policy

**UnitV :Working Capital**

Management of working capital – concept – importance – Determinants and computation of working capital – Management of cash, inventory and receivables.

Note: Question Paper shall cover 80% theory and 20% Problem in Capital Budgeting

**Text Books:**

- 1.Prasanna Chandra, 2018, Financial Management, Tata McGraw Hill Publishing Company Limited, Noida,
- 2.Maheswari S.N 2017, Financial Management, S.Chand& Sons Publisher, New Delhi.
- 3.KhanM Y and P K Jain 2018, Basic Financial Management, Tata McGraw-Hill Publishing Company Limited, New Delhi

**Supplementary Readings:**

- 1.GitmanL.J&Dr.M.Manickam, 2018, Principles of Managerial Finance, Pearson Education, New York
- 2.PandeyI.M. 2017, Financial Management, Vikas Publication, New Delhi.
- 3.Khan & Jain, 2017, Financial Management, Tata McGraw Hill Publishing Company Limited, Noida,
- 4.Sharma Shashi R.K & Gupta K 2017, Financial Management, Kalyani Publishers, Ludhiana
- 5.Murthy A. 2017, Financial Management , Margham Publishers, Chennai

**CourseOutcomes:**

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

**CO1.**Appraise the basic components of financial management

**CO2.**gain expert knowledge on calculating various techniques of capital budgeting.

**CO3.**generate and manage funds while undertaking any business venture.

**CO4.**gain expert knowledge in dividend decisions.

**CO5.**understand the computations and techniques of working capital.

## Outcome Mapping

CO/ PO	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10	PO 11	PO 12	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5	PSO 6
CO1									✓			✓	✓					
CO2	✓										✓		✓	✓				
CO3	✓					✓	✓		✓				✓	✓	✓			
CO4									✓			✓	✓		✓	✓		
CO5						✓	✓						✓			✓		

### SUGGESTED MOOC COURSES:

**1. Corporate Financial Decision-Making for Value Creation** (Coursera), Created by: University of Melbourne, Delivered by: Coursera, Taught by: Paul Kofman Sean Pinder.

**2. Corporate Finance Essentials** (Coursera), Created by: IESE Business School, Delivered by: Coursera, Taught by: Javier Estrada.

**19ICOC83.3: BUSINESS RESEARCH METHODS**

**Credits: 4**  
**Hours :80**

**Learning Objectives:**

**LO1.**To train the students to acquire foundational understanding of conducting business research

**LO2.**To impart the students to have a sound knowledge of sampling design, data collection methods and analysis of data

**LO3.** To inculcate the students to learn the best practice of report writing

**Unit I :Introduction to Research**

Concept of Research, Social and Business Research-Objectives of Research – Significance – Types of Business Research – Steps in Business Research process - Identification of Research Problem–Literature survey – steps in literature review process – identification of Research Gap - Formulation of objectives and Hypothesis.

**Unit II :Research and Sample Design**

Research Design: Meaning– Features of good Design – Types of research Design. Sample Design: Census and Sample Survey – Steps in sample Design - Types of Sample Designs – Probability and non-probability sampling techniques

**Unit III : Data Collection and Measurement of Scales**

Meaning of Data- Classification of Data –Primary Data and Secondary Data – Method of Data Collection – Observation -Interview Tools - Questionnaires and schedules –collection of Secondary data-Scaling Technique - Types of Scales.

**Unit IV: Processing and Analysis of Data**

Data processing operations – Editing, Coding, Classifying and tabulation – Analysis of data –Application of Statistics in research : Descriptive statistics – Inferential analysis – Hypothesis testing – Meaning – Characteristics – Types of Hypothesis - steps in Testing of Hypotheses - Mean Difference and relationship testing

**Unit V: Interpretation and Report writing**

Interpretation: Meaning – Need for interpretation – Techniques of Interpretation – precautions. Report Writing: Meaning – Significance –Types of Report – Layout and mechanics of the research report writing– Footnotes, endnote and Citations- Bibliography.

**Text Books**

1. Anusree, M., Mohapatra, S., & Sreejesh, S. 2017, Business Research Methods - An Applied Orientation. Springer International Publishing. New Delhi
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. New Delhi: SAGE Publications India Pvt. Ltd.
2. Neuman, W. 2014, Social Research Methods Qualitative and Quantitative Approaches. Harlow, Essex: Pearson Education Limited.
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

**Course Outcomes:**

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

**CO1.** Describe the objectives and types of research

**CO2.** Construct good research design.

**CO3.** Understand the significance and process of Business research

**CO4.** Have an insight into the sampling techniques and develop sampling plan

**CO5.** Analyze and interpret the data and write the research report.

**Outcome Mapping**

CO/ PO	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10	PO 11	PO 12	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5	PSO 6
CO1	✓		✓	✓	✓	✓			✓			✓	✓					
CO2	✓				✓	✓							✓		✓			
CO3					✓			✓					✓		✓			
CO4					✓								✓		✓			
CO5	✓		✓	✓	✓	✓		✓	✓				✓	✓	✓			

**SUGGESTED MOOC COURSES:**

**1. Understanding Research Methods**, Created by: University of London, Delivered by: Coursera, Taught by: J.SimonRofo and Yenne Lee.

**2. Mastering Data Analysis in Excel**, Created by: Duke University, Delivered by: Coursera, Taught by Daniel Egger and Jana Schaich Borg.



**19ICOC84.3: BUSINESS ANALYTICS**

**Credits: 5  
Hours :80**

**Learning Objectives:**

**LO1.**To enable the students to understand the role of business analytics in business data processing

**LO2.**To impart the students to gain knowledge of application of information technology in the core business Process

**LO3.**To equip the students with big data application in business intelligence

**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.

**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, AnujKarpatne and Vipin Kumar 2018, Pearson Publishers .

**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 & Development Limited, New Delhi.

**Course Outcomes:**

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

**CO1.** Understand the language of business analytics, theory and models in the field of business analytics

**CO2.** Perceive skills on data analytics and its application

**CO3.** Gain expert knowledge in data integration technology

**CO4.** Analyze different types of digital data, use of appropriate models for analysis and derive insights from results

**CO5.**Equip with key analytical tools and techniques of business intelligence

### Outcome Mapping

CO/ PO	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10	PO 11	PO 12	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5	PSO 6
CO1	✓	✓		✓									✓					
CO2		✓		✓									✓					
CO3				✓					✓			✓	✓	✓				
CO4				✓									✓	✓		✓		
CO5	✓		✓	✓					✓			✓	✓	✓				✓

**Learning Objectives:**

**LO1.** To make the students gain expert knowledge in Co-operative movement in India

**LO2.** To appreciate the need and importance of co-operative education and training

**LO3.** To understand various committees recommendations for the betterment of Indian co-operatives

**Unit I: Origin and Concept of Co-operation**

Definition of Co-operation – Features – Benefits of Co-operation – Co-operative Thought: Robert Owen, Dr. William King, Charles Fourier, Jawaharlal Nehru and Mahatma Gandhiji. Co-operative Principles: Rochdale Principles - Reformulated Principles by ICA.

**Unit II: Co-operation and Other Forms of Organisations**

Co-operation and Corporate concerns: Sole Trader, Partnership Firm and Joint Stock Company, Co-operation and Public Utility Concerns, Self-help Groups and Co-operative and JLG (Joint Liability Group) Comparison between Capitalism, Socialism – Cooperation in the middle way

**Unit III: Development of Co-operation**

Historical background – Development of Co-operation during Pre-independence Period and Post-independence Period: All India Rural Credit Survey Committee, All India Rural Credit Review Committee, Sivaraman Committee (CRAFICARD), Kushroo Committee and Report of Task Force on Co-operative Credit Structure (Vaidyanathan), Report of the High Powered Committee on Co-operatives – Findings and Recommendations

**Unit IV: Co-operative Education and Training**

Co-operative Extension, Co-operative Education and Training - Need and Importance - Institutions for Co-operative Education and Training in India - Role of National Co-operative Union of India (NCUI) - State Co-operative Union - Research in Co-operation - Programs and Policies for Member Education - Role of Women in Co-operatives.

**Unit V: Role of Government and Apex Agricultural Institutions**

Government Assistance to Co-operatives: Central and State Participation in Share Capital, Subsidies and Administrative Assistance - Role of National Bank for Agricultural and Rural Development (NABARD) - Reserve Bank of India (RBI) – International Co-operative Alliance (ICA) and its Functions

**Text Books :**

1. Hajela T.N 2016 Co-operation-Principles, Problems and Practice, Ane Books Pvt. Ltd, New Delhi.
2. Mathur B.S 2002 Co-operation in India, Sahitya Bhavan Publications, Agra, 2002
3. Bedi R.D 2000 Theory, History and Practice of Co-operation. Konark Publications, Agra.

**Supplementary Readings:**

1. Ravichandran K and Nakkiran S 2009 Co-operation: Theory and Practice, Abijit Publication, New Delhi.
2. Krishnaswami O.R and Kulandaisamy V 2000 Co-operation: Concept and Theory, Arudra Academy, Coimbatore.
3. Patnaik, Umesh, Roy & Ananta K 2002 Co-operation and Co-operative Management, Kalyani Publishers, Ludhiana.
4. Tripathy 2000 Co-operative for Rural Development, Tamilnadu Book House, Chennai.
5. Sharada V 2000 The Theory of Co-operation, Himalaya Pub, Mumbai.

**COMMITTEE REPORTS**

1. Kushroo's Committee Report
2. Vaidyanathan Committee Report
3. Committee & Commissions on Co-operation By Paranjothi

**Course Outcomes:**

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

**CO1.** Understand the Significance of Principles and Practice of Cooperation in India.

**CO2.** Discuss and recall importance of Cooperative Education and Training in this present condition.

**CO3.** Discuss the role of Government in the Promotion of Cooperatives through Apex Agricultural Institutions.

**CO4.** Understand the reasons for rural indebtedness and provide suitable solutions to minimize

**CO5.** Identify the significance of member economic participation in the co-operatives

**Outcome Mapping**

CO/ PO	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10	PO 11	PO 12	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5	PSO 6
CO1	✓	✓	✓						✓	✓		✓	✓		✓			
CO2		✓	✓			✓	✓		✓	✓		✓	✓					✓
CO3		✓	✓			✓	✓			✓			✓					
CO4	✓	✓	✓			✓	✓			✓		✓	✓					
CO5		✓	✓		✓	✓	✓		✓	✓		✓	✓					

**Learning Objectives:**

**LO1.** To know about the causes for success of co-operatives in foreign countries

**LO2.** To make the student to get practical knowledge in diary co-operatives

**LO3.** To motivate the students community to visit foreign co-operatives

**Unit I :Consumer Co-operative Movement in England**

Introduction - Robert Owen, Dr.William King and Rochdale Pioneers – The Retail Stores, Co-operative Wholesale Society - The Scottish Co-operative Wholesale Society, Co-operative Wholesale Society and Scottish Co-operative Wholesale Society a Comparative Study – Difficulties of the Co-operative Wholesale Movement. Co-operative consumer movement in Sweden: Feature – Constitution and working of Cooperative Forbundet (K.F).

**Unit II : Credit Movement in German and Italy**

Origin of Co-operative Movement; Raiffesien Societies, Schulze–Delitzsch Societies - Comparative Study of Raiffesien and Schulze Societies – First and Second World War and the Co-operative Movement - Development after the Second World War - Co-operation in Italy; Working of BancaPopolarre (Peoples Bank), CasseRuralie (Rural Banks), Formation of Fascist National Organism of Co-operation (FNTE)

**UnitIII :Dairy Co-operatives in Denmark**

Co-operative Dairies - Growth and Development - Factors Responsible for the Success of Co-operative Dairies – Co-operative Bacon and Egg Societies: Co-operative Cattle Societies – Characteristic Features of Danish Co-operative Movement - Difficulties for India in Adopting the Danish Model

**Unit IV: Co-operative Movement in Israel**

The Early Co-operative Groups - The Beginning of Co-operative Movement in Palastene - Co-operative Developments in Israel; Credit Co-operatives, Agricultural Co-operatives, Co-operative Housing, Workers Producers Transportation and Service Societies (WPTSS), Consumer Co-operatives – Features of the Co-operative Movement in Israel

**Unit V: Co-operative Movement in U.S.A**

The Origin – Rural Co-operative Movement, Urban Co-operative Movement; Consumers' Co-operatives, Service Co-operatives, Credit Unions, New Wave Co-operatives, Health Care Co-operatives – Chief Characteristics of the Co-operative Movement in U.S.A

**Text Books :**

1. T.N.Hajela, 2016Co-operation – Principles, Problems and Practice, Ane Books Private Limited, New Delhi.
- 2.T.N.Hajela, 2010 Co-operation - Principles, Problems and Practice, KonarkPublishingHouse,New Delhi,
3. Onafowokan O, Oluyombo,2012 Co-operative Finance in Developing Economics, Soma Prints Limited. Nigeria.
4. Bedi R.D, Theory, 1996 History and Principles of Co-operation, Loyal Book Depot, Meerut.
5. Kulkarni, 2000 Theory & Practice of Co-operative in India and Abroad, Co-operative Books Depot, Mumbai

**Supplementary Readings:**

1. Madan G.R, 1994 Co-operative Movement in India, Mittal Publications, New Delhi
2. Hajela T.N, 2010 Co-operation: Principles, Problems and Practice, KonarkPublishng House, New Delhi,
3. John Winfred &Kulandaiswami V 2000, History of Co-operative Thoughts, Rainbow Publications, Coimbatore,
4. Memoria C.B, 1973 Co-operation in India and Abroad, KitabMabal, Allahabad.
5. Krishnaswami O.R, 1999 Fundamentals of Co-operation, S.Chand& Sons, Delhi.

**Course Outcomes:**

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

**CO1.** Acquire knowledge about success of Cooperative Movement in Foreign countries.

**CO2.** Appreciate the importance of Dairy Cooperative in Denmark.

**CO3.** Understand the logic of Cooperative Movement in USA and Israel.

**CO4.** Evaluate the significance of consumer co-operative movement in England

**CO5.** Compare the strength and weakness between Indian Co-operatives and foreign Co-operatives

**Outcome Mapping**

CO/ PO	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10	PO 11	PO 12	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5	PSO 6
CO1	✓	✓	✓						✓			✓	✓					✓
CO2		✓	✓			✓			✓			✓	✓					✓
CO3		✓	✓			✓						✓	✓					✓
CO4	✓	✓	✓			✓						✓	✓					✓
CO5			✓		✓	✓			✓			✓	✓					✓

**Semester -9**

**19ICOC93.3:CO-OPERATIVE FINANCIAL INSTITUTIONS IN INDIA**

**Credits: 5  
Hours : 80**

**Learning Objectives:**

**LO1.** To understand the level of availability of co-operative financial institution in India

**LO2.** To know the significance of non-agricultural credit co-operatives in India

**LO3.** To enable them to understand the importance of urban cooperatives in India

**Unit I: Introduction to Co-operative Financial Institutions**

Rural Indebtedness – Causes and Effect – Sources of Rural Credit – Types – Institutional arrangements for Rural Credit through Cooperatives – Role of Cooperatives in the Promotion of Rural Economy – Structure of Credit Cooperatives

**Unit II: Agricultural CreditCo-operatives (Short and Medium)**

Primary Agricultural Cooperative Societies (PACS) – LAMPS – DCCBs – SCBs – Structure - Working – Lending Policy – Recoveries and Overdue Problems – Causes – Problems – Remedies – Recent development.

**Unit III: Agricultural Credit Co-operatives (Long Term)**

Need and Importance - Primary Co-operative Agricultural and Rural Development Banks (PCARDBs) - Sources of Funds – Objectives - Functions – Lending Procedures - State Cooperative Agricultural and Rural Development Bank (SCARDB), Objectives – Constitution – Functions - Diversified Lending – Over dues - Causes – Problems – Remedies.

**Unit IV: Non Agricultural CreditCo-operatives**

Constitution and Functions of Urban Co-operative Banks – Constitutions – Objectives – Need and Importance - Functions - Employees Credit Co-operative Societies, Co-operative Housing Societies, Fisheries Co-operatives – Objectives – Functions - Problems

**Unit V: Management of Cooperative Finance and Banking Institutions**

Viability Norms – NPA – Recovery Procedures - Government Sponsored Schemes - Group Lending - Challenges before Cooperative Financial and Banking Institutions in the Globalised Economy – Institutional / Industrial Visit

**Text Books :**

1. Chouby B.N 1968 Cooperative Banking In India, Asia Publishing, Bombay.
2. Laud G.M 1956 Cooperative Banking In India, The Co-operators Book Depot, Bombay.
3. Nakkiran S. 1982 Agricultural Financing In India, Rainbow Publications, Coimbatore.

**Supplementary Readings:**

1. Ravichandran K 2000, Crop Loan system and Overdue, Spellbound Publication, Rohtak.
2. Ravichandran K and Nakkiran S 2009, Cooperative: Theory and Practice, Ability Publication, Delhi.

**Course Outcomes:**

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

**CO1.** Appreciate the importance of Cooperative Financial Institutions and Agricultural Credit.

**CO2.** Understand the significance of Long term Agricultural Credit Cooperatives in India.

**CO3.** Evaluate the Non-Agricultural Credit Cooperatives for the betterment of other than Agricultural Sectors Development.

**CO4.** Compare the strength and weakness about Indian co-operatives with foreign co-operatives

**CO5.** Compare and contrast the performance of urban and rural co-operative banks in India

**Outcome Mapping**

CO/ PO	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10	PO 11	PO 12	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5	PSO 6
CO1	✓	✓							✓	✓		✓						
CO2		✓	✓			✓			✓	✓								
CO3	✓	✓	✓			✓	✓			✓								
CO4		✓	✓				✓			✓		✓						
CO5	✓		✓		✓		✓		✓	✓		✓						

**Semester -9****19ICOP94.3: INSTITUTIONAL TRAINING/ INTERNSHIP****Credits: 5****Learning Objectives:****LO1.** To familiarize the institutional/industrial environment**LO2..** To provide students an insight into the organizational structure of an institution/industry**LO3.**To gain practical knowledge on institution/industrial operations**Course Outcomes:**

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

**CO1.** Familiar with institution/industrial environment**CO2.** Understand the organizational structure of an institution/industry**CO3.** Comprehend the institutional/industrial practices like, HR, Finance, Manufacturing and Marketing**CO4.** Gain practical knowledge on institutional/industrial operations**CO5.**Integrate the theoretical knowledge with practical knowledge**Outcome Mapping**

CO/ PO	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10	PO 11	PO 12	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5	PSO 6
CO1		✓	✓		✓	✓	✓	✓			✓		✓					
CO2									✓		✓	✓	✓					
CO3		✓		✓		✓	✓	✓					✓					✓
CO4		✓	✓						✓			✓	✓					
CO5		✓						✓	✓			✓	✓					



**Semester -10**

**191COC101.3 CO-OPERATIVE MANAGEMENT AND ADMINISTRATION**

**Credits: 5  
Hours : 80**

**Learning Objectives:**

**LO1.** To understand the need and importance of managerial functions relating to co-operative administration

**LO2.** To know the structure of co-operative management

**LO3.** To appreciate the importance of management of marketing co-operatives

**Unit I: Introduction to Co-operative Management**

Co-operative Management - Meaning and Definition – Objectives - Features – Managerial Functions Applied to Co-operatives – Functional Areas of Management in Co-operatives.

**Unit II: Structure of Co-operative Management**

Co-operative Administration at State Level; Registrar of Co-operative Societies, Functional Registrars – District Level Administration – Institutional Administration; General Body; Notice, Quorum, Business Transactions of General Body – Executive Committee - Board of Directors

**Unit III: Management of Co-operative Banking**

Organizational Pattern – Raising Resources – Credit Planning, Business Development Planning – Structure of long term Credit – Lending Operation – Management Information System – Professional Management for Cooperatives – Meaning, Importance and Evaluation Criteria.

**Unit IV: Management of Marketing Co-operatives**

Organizational Structure – Economic Viability – Assembling and Buying – Outright Purchase – Commission Agency System – Pooling – Contract Buying – Product Development – Pricing – Sales Organization and promotion – Channels of Distribution

**Unit V: Issues in Co-operative Management**

Professionalization of Co-operative Management; Need for Professionalization, Issues in Professionalization - De-officialisation - Operational Efficiency – Co-operative Governance - Strategies for Development of Co-operatives in India

**Text Books :**

1. Hajela T.N 2016 Co-operation-Principles, Problems and Practice, Ane Books Pvt. Ltd, New Delhi.
2. Goel, B.B 2000, Dynamics of Co-operative Administration, Deep & Deep Pub, New Delhi.
3. Surjit Jikidar and Alok K.Pramanik, 2001 Accounting and Auditing, Deep & Deep Publications, New Delhi.

**Supplementary Readings:**

1. Shah A.K, Professional Management for Co-operatives 1987 Himalaya Publishing House, New Delhi.
2. Nakkiran S, A 2002 Treatise on Co-operative Management, Rainbow Publications, Coimbatore.
3. Kulandaiswami V, 2002 Text Book of Co-operative Management, Arudra Academy, Coimbatore.
4. Taimini K.K, Managing the Co-operative Enterprise, Minerva Associations, ICA Domus Trust, New Delhi.
5. Kapoor D.R 1998 Handbook of Co-operative Audit, Anmol Publications Pvt.Ltd, New Delhi.

**Course Outcomes:**

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

**CO1.** Understand the Need and Importance of Managerial Functions Applied to Cooperatives and various levels of Administration in Cooperatives.

**CO2.** Understand the Management Information System and Professional Management for Cooperatives.

**CO3.** Appreciate the importance of Management of Marketing Cooperatives and its Operations.

**CO4.** Understand the significance of operational efficiency in the co-operative organization.

**CO5.** Evaluate the Management techniques used by the different types of co-operative organization

**Outcome Mapping**

CO/ PO	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10	PO 11	PO 12	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5	PSO 6	
CO1	✓	✓	✓		✓	✓	✓	✓	✓	✓	✓	✓	✓						✓
CO2	✓	✓			✓		✓		✓		✓		✓	✓					
CO3	✓	✓			✓				✓		✓	✓	✓	✓					
CO4	✓	✓	✓		✓		✓	✓			✓	✓	✓				✓		
CO5	✓	✓	✓		✓		✓			✓	✓	✓	✓				✓		

## Semester -10

### 19ICOC102.3 TAMILNADU CO-OPERATIVE SOCIETIES ACT 1983

Credits: 4

Hours : 80

#### Learning Objectives:

**LO1.** To understand historical background about co-operative legislation in India

**LO2.** To make the students to know about the formation procedures of a co-operative society in their area

**LO3.** To understand the importance of membership qualities of co-operative societies

#### Unit I: History of Co-operative Legislation

History of Co-operative Legislation in India – Co-operative Credit Societies Act of 1904, Co-operative Societies Act of 1912 – Multi-state Co-operative Societies Act 2002; Applicability of the Act, Societies Which May be Registered, Bye-laws, Membership and Winding up

#### Unit II: Registration of Societies [Tamil Nadu Co-operative Societies Act 1983

Registration; Conditions of Registration - Effects of Registration - Amendment of the By-laws of Registered Society - Powers of Registrar to Direct Amendment in Public Interest - Division and Amalgamation of Societies – Transfer of Assets and Liabilities of Societies

#### Unit III: Membership and Management

Membership – Types of Membership - Qualifications, Associate Members, Disqualifications for Membership of Societies - Rights of Members to the Services - Duties and Liabilities, Liability of Past Member or of the Estate of a Deceased Member – General Meetings, Constitution and Meetings of the Board; Disqualification for Membership of Board

#### Unit IV: Supervision and Inspection

(15 Hours)

Co-operative Audit; Distinction between Co-operative Audit and Company Audit – Inquiry - Inspection and Investigation - Inspection of Books By Financing bank – Surcharge - Supersession of Board

#### Unit V: Winding-up of Societies

(16 Hours)

Winding-up of Registered Societies – Liquidator; Powers – Cancellation of Registration - Bar of Legal Proceedings, and Restoration of Society ordered to be wound up – Co-operative Tribunal – Appeal - Revision and Review

#### Text Books :

1. Arul Selvam M, 2017 Tamil Nadu Co-operative Manual, Malathi Publications, Chennai.
2. Government of Tamil Nadu Co-operative Societies act of 1983, Tamil Nadu Co-operative Union, Chennai.
3. Goel B.B, 2013 Co-operative Legislation Trends and Dimensions, Deep and Deep Publications Pvt. Ltd, New Delhi.

#### Supplementary Readings:

1. Weerman P.E, , 1994 Model Co-operative Societies Law with The Authors Commentary, ICA, New Delhi.
2. Kapoor N.D, and RajniAbi, 2010 General Laws and Procedures, Sultan Chand & Sons, New Delhi
3. Calvert H, 1959 The Law and Principles of Co-operation, Thacker Spink, Calcutta,
4. Government of Tamil Nadu Co-operative Societies Rules of 1988
5. Government of India, Multi Unit Co-operative Societies Act, 2002

#### Committee Reports :

1. Government of India, Report of the Committee on “Model Co-operative Act-1991” , Planning Commission, New Delhi
2. Government of India Report of the Committee on “Co-operative Law 1987 “
3. 97<sup>th</sup> Amendment, Government of India, 2011.

#### Course Outcomes:

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

**CO1.** Understand the historical background of Cooperative Legislation and Procedures for Registration of a Cooperative Society.

**CO2.** Evaluate the Qualification and Disqualification for Membership of Cooperative Societies and Rights, Duties and Liabilities of Members.

**CO3.** Understand the significance of Supervision & Inspection and evaluate the causes for the Winding- up of Cooperative Societies.

**CO4.** Evaluate the causes for winding up of co-operative societies

**CO5.** Gain the knowledge about special features Tamil Nadu Co-operative Societies Act and new Amendments

### Outcome Mapping

CO/ PO	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10	PO 11	PO 12	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5	PSO 6	
CO1	✓	✓	✓		✓	✓	✓	✓	✓			✓	✓						✓
CO2		✓	✓			✓		✓	✓			✓	✓				✓		
CO3		✓	✓		✓		✓	✓	✓			✓	✓				✓		
CO4		✓	✓			✓			✓			✓	✓						
CO5	✓	✓	✓			✓			✓			✓	✓						

**Semester -10****19ICOC103.3 CO-OPERATIVE SERVICE INSTITUTIONS IN INDIA****Credits: 5  
Hours : 80****Learning Objectives:****LO1.** To gain knowledge about availability of co-operative service institution in India**LO2.** To understand the differences between co-operative marketing system with general marketing system**LO3.** To know the significance of diary co-operatives in India**Unit I: Marketing Co-operatives**

Origin and Development of Cooperative Marketing in India – Need and Importance - Primary and Apex Cooperatives Marketing Societies in India - Various Forms of Assistance Available from Government and NCDC - Regulated Markets – Problems of Marketing Cooperatives.

**Unit II: Dairy Co-operatives**

Place of Dairy in the Indian National Economy - Structure of Dairy Cooperatives – Members Participation – Need and Importance - Functions of National Dairy Cooperative Federation - State Cooperative Milk Producers Federation - District Cooperative Milk Producer Unit.

**Unit III: Consumer Co-operatives**

Meaning and Concept - Need and Importance - Origin and Development - Structure and Working - Primary, Central and Apex Consumer Cooperatives- NCCF - Supermarket - Recent Development

**Unit IV: Industrial and Processing Co-operatives**

Origin, Types and Development of Industrial Co-operatives in India - Processing Cooperatives - Need and Importance of Spinning Mill - Sugar Factories - Problems

**Unit V: Other Co-operatives**

Labour Contract Societies -Cooperative Printing Press - Cooperative Hospital - Cooperative Publishers and College - Irrigation Societies, Working and Present Position in India – Institutional / Industrial Visit

**Text Books:**

- Hajela, TN., 2010 Co-operation: Principles, Problems and Practice, Konark Publishing House, New Delhi.
- Kamat G.S 1986, Managing Co-operative Marketing, Himalaya, Bombay.
- Kulandaiswamy, V 1986, Co-operative Dairying in India, Rainbow Publication, Coimbatore.

**Supplementary Readings:**

- Mahajan K.A 1993, Co-operative Marketing, Anmol Publication Pvt Ltd., New Delhi
- Rayudu, C.S 1992, Industrial Cooperative, Northern Book Centre, New Delhi.

**Course Outcomes:**

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

**CO1.** Understand the Need and Importance of Two -Tier Marketing Co-operatives and Three -Tier Dairy Co-operatives in India.**CO2.** Appreciate the significance of Consumer Co-operatives and Industrial &Processing Cooperatives in India.**CO3.** Understand the working and Present Position of various Service Cooperatives in India**CO4.** Motivate the students community to start MSME through co-operative sectors**CO5.** Enhance the knowledge towards the role of co-operative service institutions in the development of rural and urban areas**Outcome Mapping**

CO/ PO	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10	PO 11	PO 12	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5	PSO 6
CO1	✓	✓			✓			✓	✓			✓						
CO2		✓			✓							✓						
CO3	✓	✓			✓	✓		✓				✓						
CO4		✓			✓				✓			✓						
CO5	✓	✓			✓		✓					✓						

**Learning Objectives:**

**LO1.** To enable the students to gain practical exposure to working of various types of co-operative institutions

**LO2.** To equip the students themselves with the skills of organizing and running the business through co-operative models

**LO3.** To engage the students themselves with the day to day working problems of co-operatives and to gain knowledge based experience to resolve such problems

**Course Outcomes:**

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

**CO1.** Understand the working procedure of co-operative institutions on democratic basis

**CO2.** Assess the performance of ongoing co-operative institutions

**CO3.** Organize local specific co-operative institutions of their choice themselves

**CO4.** Audit the working and performance of co-operative institutions

**CO5.** Recommend suggestions for better performance of co-operative institutions

**Outcome Mapping**

CO/ PO	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10	PO 11	PO 12	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5	PSO 6	
CO1	✓	✓			✓	✓		✓			✓	✓	✓						✓
CO2	✓	✓	✓		✓			✓				✓	✓						
CO3					✓		✓		✓		✓	✓	✓				✓		
CO4					✓						✓	✓	✓					✓	
CO5	✓	✓	✓		✓			✓		✓	✓	✓	✓						✓



(Accredited with 'A' Grade by NAAC)

**M.Com. (Five-Year) Programme**  
**Department Elective Courses**

**Department of Commerce**

**Elective Courses**  
**Department Electives (DE)**

S. No	Course Code	Course Title	Hours/week	C	Marks		
			L		CIA	ESE	Total
1	19ICDE27.1	Elements of Insurance	3	3	25	75	100
2	19ICDE27.2	Office Management and Secretarial Practice	3	3	25	75	100
3	19ICDE 36.1	International Business	3	3	25	75	100
4	19ICDE 36.2	Business Ethics and values	3	3	25	75	100
5.	19ICDE 47.1	Financial Market and Services	3	3	25	75	100
6.	19ICDE 47.2	Business Mathematics	3	3	25	75	100
7.	19ICDE 55.1	Investment Management	3	3	25	75	100
8	19ICDE 55.2	Advertisement Salesmanship and Sales Force management	3	3	25	75	100
9	19ICDE 65.1	Modern Banking	3	3	25	75	100
10.	19ICDE 65.2	Retail Management	3	3	25	75	100
11.	19ICDE85.1	Corporate Social Responsibility	3	3	25	75	100
12	19ICDE85.2	International Finance and Foreign Exchange	3	3	25	75	100
13.	19ICDE85.3	International Logistics Management	3	3	25	75	100
14.	19ICDE95.1	Goods and Services Tax	3	3	25	75	100
15.	19 ICDE95.2	Marketing of Financial Services	3	3	25	75	100
16.	19ICDE95.3	Project Finance and Management	3	3	25	75	100



**Learning Objectives:**

**LO1:** Enlighten the students on fundamental principles governing insurance.

**LO2:** teach the process of buying life insurance, Fire and Marine Insurance policies and educate them on the process of lodging claims and settlement from insurance companies.

**LO3:** Sensitize the student to miscellaneous insurances and IRDA.

**Unit I : Introduction to Insurance**

Insurance - Meaning and Definition - Evolution of Insurance – Importance of Insurance - Contract of Insurance – Fundamental Principles of Insurance – Classification of Insurance – Differences between life insurance and other forms of insurance.

**Unit II: Life Insurance**

Life Insurance – Meaning and Definition – Features – Advantages of Life Insurance – Principles of Life Insurance – Procedure of effecting Life Insurance – Types of Life Insurance Policies - Life Policy conditions – Assignment and Nomination – Settlement of Claims.

**Unit III : Fire Insurance**

Fire Insurance – Meaning and Definition – Features - Principles of Fire Insurance – Procedure of taking a Fire Insurance Policy – Kinds of Fire insurance Policies – Fire insurance Policy conditions – Settlement of Fire insurance Claims – Re-insurance and Double Insurance.

**Unit IV: Marine Insurance**

Marine Insurance - Meaning and Definition – Principles of Marine Insurance –Subject matter of Marine Insurance - Types of Marine insurance Policies – Warranties of Marine Insurance – Marine Losses- Types of Marine Losses - Settlement of Claims in Marine Insurance.

**Unit V: Miscellaneous Insurance**

Motor Insurance – Cattle Insurance – Crop Insurance – Engineering – Burglary Insurance – Health Insurance – Recent Developments in the Insurance Industry in India - Insurance Regulatory and Development Authority Act 1999 – Role of Private life and non-life insurance companies in India.

**Text books :**

- 1.Mishra, M.N., S.B.Mishra, 2015. Insurance Principles and Practice, S.Chand & Company PVT Ltd, Ram Nagar, New Delhi
- 2.Murthy, 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 & Co New Delhi.
- 3.Julia Holyoake & Welpers 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

**Course Outcomes:**

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

<b>CO1</b>	Understand the implications of each and every principles insurance of various types.
<b>CO2</b>	Gain knowledge of buying various insurance policies and acquainting themselves with the process of claiming the losses and arriving at settlement.
<b>CO3</b>	Comprehending the availability of insurance cover for non-life segment and arranging to take cover.
<b>CO4</b>	Appreciate the role of IRDA and know the recent developments in insurance Industry.
<b>CO5</b>	Applying knowledge gained in insurance in dealing with insurance contracts.

**Outcome Mapping**

CO/ PO	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10	PO 11	PO 12	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5	PSO 6	
CO1	✓									✓	✓		✓	✓					✓
CO2				✓			✓							✓		✓			✓
CO3									✓	✓	✓					✓			✓
CO4				✓			✓		✓					✓					✓
CO5							✓			✓	✓				✓				✓

## Semester -2

### 19ICDE27.2 OFFICE MANAGEMENT AND SECRETARIAL PRACTICE

**Credits: 3**

**Hours : 60**

#### **Learning Objectives:**

**LO1:** Expose the students to mental functions of Modern Office.

**LO2:** Teach the students of space and office environment management and system and procedure of establishing modern office.

**LO3:** Enlighten the student on forms, records and stationery management and various secretarial practice in modern office environment.

#### **Unit I : Fundamentals of Office Management**

Modern Office – Meaning – Functions of Office – Importance – Paperless Office – Indian Scenario – Elements of Office Management – Functions of Office Management – and Office Manager.

#### **Unit II: Space and Environment Management**

Location of Office- Office Layout – Open and Private Office – New Trends in Office Layout – Office Lighting – Benefits of Good Lighting – Ventilation – Furniture – Freedom from Noise – Dust – Interior Decoration – Safety from Physical Hazards.

#### **Unit III: Systems and Procedure, Departmentation and Office Equipment**

Office System and Procedures – Role of Office Manager in Systems and Procedure – Departmentation of Office – Centralization Versus Decentralization of Office Service – Office Machines – Criteria for Selection – Types of Machines used in Modern Offices.

#### **Unit IV: Forms, Records and Stationery Management:**

Office Forms – Designing of Forms – Control – Records – Importance – Filing – Essentials of Filing – Types of Filing - Methods of Filing – Indexing – Office Stationery – Need to Control Stationery – Selection of Suppliers of Stationery – Purchase Procedure – Issue of Stationery – Control Over Stationery Issue.

#### **Unit V: Secretarial Practice:**

Secretarial Practice – Qualification of Secretary – Types of Office Secretaries – Secretarial Services – Clerical Services – Reception Services – Functions of Office Secretary.

#### **Text Books:**

- 1.Chopra R.K 2015 Office Organization and Management, Himalaya Publishing Company., Mumbai
- 2..Balachandran, V 2016 Office Management, Vijay Nicole, Imprints Ltd, Chennai.
3. Pillai, . R.S.N 2016 Office Management, S.Chand & Company, New Delhi.

#### **Supplementary Readings:**

- 1.N.Kumar & R.Mittal, 2015 Office Organisation and Management, Anmol Publishers, New Delhi.
- 2.Singh Y.P 2015 Office Management and Secretarial Practice, Gyan, Publishing House, New Delhi..
- 3..Narayan, B 2016 Office Management, APH Publishing Co. New Delhi.
- 4..Sukla M.C 2016 Office Organisation and Management, S.Chand & Company, New Delhi
- 5.Srinivasan M.R 2012 Company Law Secretarial Practice, Margham Publications, Chennai.

**Course Outcomes:**

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

<b>CO1</b>	Clearly grasp the functions of Modern office and the role of office secretary
<b>CO2</b>	Comprehend of establishing structure of office and managers space in the office.
<b>CO3</b>	Make out the techniques of filling and indexing.
<b>CO4</b>	Know the functional utility of various machinery used in Modern office.
<b>CO5</b>	Appreciations the role of office secretary and applying secretarial skill.

**Outcome Mapping**

CO/ PO	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10	PO 11	PO 12	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5	PSO 6
CO1	✓							✓					✓			✓		
CO2		✓											✓			✓		
CO3			✓		✓								✓			✓	✓	
CO4								✓			✓		✓				✓	
CO5					✓								✓				✓	

**SUGGESTED MOOC COURSE**

1. ***Understanding Modern Business & Organisation (Future Learn)***, Created by: University of Strathclyde, Delivered by: Future Learn.

**Learning Objectives:**

**LO1:** Instruct students of nature, significance and trend of international business.

**LO2:** Educate the student of Balance of Payment and Tariff and enlighten the various players and Regulations in international business environment.

**LO3:** Familiarize the students with measures to promote FDI on various mechanism available for financing Foreign Trade.

**Unit I :Introduction to International Business**

Introduction - Significance; Nature and Recent Trends; Features of International Business -International Business vs. Domestic business: Complexities of International Business; Modes of Entry into International Business.

**Unit II : International Business Environment**

National and Foreign Environments and Their Components - Economic, Cultural and Political-Legal Environments-International Legal Environment; Emerging Markets & Strategic Implications; Technological and Demographic Environment

**Unit III : International Business Operation**

Theories of International Trade– An Overview ( Classical Theories, Product Life Cycle Theory, Theory of National Competitive Advantage); Commercial Policy Instruments - Tariff and Non- Tariff Measures – Difference in Impact on Trade, Types of Tariff And Non-Tariff Barriers ( Subsidy, Quota and Embargo In Detail) ; Balance of Payment Account and Its Components. International Organizations and Arrangements: WTO – Its Objectives, Principles, Organizational Structure and Functioning; An Overview of Other Organizations – UNCTAD,; Commodity and Other Trading Agreements (OPEC).

**Unit IV: India in the Global Setting**

Foreign Trade in India; Composition of Trade; Government Export Oriented Units (EOUS), ; Measures for Promoting Foreign Investments into and From India; Indian Joint Ventures and Acquisitions Abroad. Its Potentials For India; Role of IT in International Business; International Business and Ecological Considerations.

**Unit V: Financing of Foreign Trade and Payment Terms**

Sources of Trade Finance (Banks, Factoring, Forfeiting, Banker's Acceptance And Corporate Guarantee) and Forms Of Payment (Cash in Advance, Letter of Credit, Documentary Collection, Open Account)

Introduction to International Monetary System & Foreign Exchange Market; Business Implications of Exchange Rate Movement; Foreign Exchange Management Act (FEMA); Internationalization of Stock Market.

**Text Books:**

1. Francis Cherunilam 2011 International Business: Text and Cases by, Prentice Hall of India Private Limited, New Delhi
2. Aswathappa K, 2015 International Business Tata McGraw Hill Publishing Company Limited. New Delhi
3. Ball 2015 International Business Tata McGraw Hill Publishing Company Limited. New Delhi

**Supplementary Readings:**

1. Charles W. L. Hill 2015 International Business by, Publisher: McGraw Hill/ Irwin Publication, New Delhi
2. Shajahan, 2016 .International Business by Publisher: Macmillan India, New Delhi
3. Jain R.K 2016 Foreign Trade Policy and Handbook of Procedures
4. Joshi Rakesh Mohan 2016 International Business, Oxford University Press, New Delhi

5. Paul Justin 2017 International Business, Publisher: Prentice Hall of India, New Delhi

**Course Outcomes:**

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

<b>CO1</b>	Distinguish the domestic business and international business and realize the significances and trend of international business.
<b>CO2</b>	Gain knowledge about tariffs BOP, BOT and various Regulatory bodies operating in international business environment.
<b>CO3</b>	Understand the ways and means of promoting foreign investment into and outside India.
<b>CO4</b>	Taping the sources of funds available for financing foreign trade and learning the payment terms.
<b>CO5</b>	Applying knowledge of international business in practice.

**Outcome Mapping**

CO/ PO	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10	PO 11	PO 12	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5	PSO 6
CO1	✓					✓					✓		✓					
CO2	✓		✓	✓	✓		✓		✓				✓					
CO3	✓								✓		✓				✓			
CO4			✓		✓				✓		✓				✓			
CO5	✓							✓	✓		✓	✓					✓	

**SUGGESTED MOOC COURSE:**

1. **International Business I** (Coursera), Created by: University of New Mexico, Delivered by: Coursera, Taught by: Doug E Thomas.

**Learning Objectives:**

**LO1:** Teach business ethics, its role and importance.

**LO2:** Instruct types of ethics, Internal and external ethics.

**LO3 :** Impart knowledge about social responsibilities of Business and Indian Ethos.

**Unit I : Introduction to Business Ethics, Role & Importance, Leadership**

Introduction – Role and importance of Business Ethics and Values in Business – Definition of Business Ethics - Impact on Business Policy and Business strategy – Leadership – Role of CEO - Impact on the Business culture.

**Unit II : Types of Ethical Issues**

Types of Ethical Issues - Bribes - Coercion - Deception - Theft - Unfair Discrimination

**Unit III : Internal Ethics, Discipline & Whistle Blowing**

Internal Ethics - Hiring - Employees - Promotions -Discipline -Wages - Job Description - Exploitation of employees – Whistle blowing

**Unit IV : External, Advertising, Environmental Ethics**

External Ethics – Ethics of Competition and Fair Price – Advertising – Social Effects – Environment Protection - Natural - Physical -Society - Relationship of values and Ethics - Indian Ethos - Impact on the performance.

**Unit V : Social Audit & Responsibility & Indian Ethos**

Social Responsibilities of Business towards Shareholders, Employees, Customers, Dealers, Vendors, Government – Social Audit

**Text Books:**

1. Sundar K 2016 Business Ethics & Values, Vijay Nicole Imprints (P) Ltd, Chennai
2. Memoria & Menoria , 2016 Business Policy
3. Bodi R and Bodi N V , 2016 Business Ethics

**Supplementary Readings:**

1. David J. Fritzsche , 2016 Business Ethics: A Global & 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 & 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.

**Course Outcomes:**

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

<b>CO1</b>	Appreciate impact of ethics on business policies and strategies.
<b>CO2</b>	Learn to whistle blow and take steps to prevent commission of ethical violation in business environment.
<b>CO3</b>	Apply Indian ethos in business and apply ethical values in preparing advertisements and putting in Place measures to protect environment.
<b>CO4</b>	Discharge social responsibilities as an employee or an entrepreneur
<b>CO5</b>	Applying ethical values to the extent possible in practice.

### Outcome Mapping

CO/ PO	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10	PO 11	PO 12	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5	PSO 6
CO1	✓					✓					✓		✓					
CO2	✓		✓			✓	✓				✓	✓	✓					
CO3	✓		✓				✓	✓		✓	✓	✓	✓		✓			
CO4			✓			✓	✓	✓		✓		✓	✓		✓			
CO5	✓					✓	✓	✓		✓		✓	✓					✓



Semester -4

## 19ICDE47.1 FINANCIAL MARKET SERVICES

**Credits: 3**  
**Hours : 60**

### **Learning Objectives:**

**LO1:** Create general awareness about various financial service products and challenges facing financial service sector.

**LO2:** Drive special knowledge about various aspects of Lease and Hire purchase financing on Mutual funds.

**LO3:** Teach the nuances of venture Capital funding and Factoring services

### **Unit I :Introduction to Financial Services**

Financial services – Meaning – Classification – Financial products and services – Challenges facing the financial service sector – Merchant banking– Meaning – Functions – SEBI Guidelines – Scope of merchant banking in India. NBFCs – RBI guidelines.

### **Unit II : Financial Market, Hire Purchase and Installment**

Money Market – Capital Market-RBI – SEBI

Hire purchase – Meaning – Features – Process – Hire purchase and credit sales – Hire purchase Vs Installment purchase – Banks and hire purchase business – Hire purchase and transport industry – Leasing – Concept – Steps involved in leasing – Lease Vs Hire purchase – Types of lease – Problems and prospects of leasing in India.

### **Unit III: Mutual funds**

Mutual funds – Meaning – Types – Functions – Advantages – Institutions involved – UTI, LIC, Commercial banks – Entry of private sector – Growth of mutual funds in India – SEBI Guidelines – Asset Management Companies.

### **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.

### **Text Books:**

1. Gordon E.and K.Natarajan 2017 Financial markets & Services, Himalaya Publishing house, New Delhi
2. Dharmaraj E 2016 Financial Services S.Chand & 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 & 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

**Course Outcomes:**

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

<b>CO1</b>	Understand the range of financial service products in financial market.
<b>CO2</b>	Know the implications of Lease, Hire purchase and Mutual fund products.
<b>CO3</b>	Comprehend the methods of venture capital financing.
<b>CO4</b>	Understand the modalities of Factoring Mechanism.
<b>CO5</b>	Apply knowledge in utilizing financial services.

**Outcome Mapping**

CO/ PO	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10	PO 11	PO 12	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5	PSO 6
CO1	✓									✓	✓		✓	✓				
CO2	✓					✓				✓	✓							
CO3	✓				✓	✓							✓		✓			✓
CO4						✓				✓	✓	✓				✓		✓
CO5	✓					✓						✓	✓		✓			✓

**SUGGESTED MOOC COURSE:**

1. **Financial Markets**, Created by: Yale University, Taught by: Robert Shiller.

**Semester -4**

**Credits: 3**  
**Hours : 60**

### **19ICDE47.2 BUSINESS MATHEMATICS**

#### **Learning Objectives:**

**LO1:** To train the students to gain essential knowledge on Set theory and calculation of compound interest

**LO2 :** To create the awareness among the students in Basic Algebra and Matrix Algebra

**LO3:** To teach the students in the sequences and series

#### **Unit I: Set Theory**

Introduction to Business mathematics – mathematical system – set theory – Elements of a set – Types of sets –Venn Diagram – Union of Sets – Inter section of sets – Complement of a set – De-morgan's Law

#### **Unit II: Logarithms and Compound Interest**

Indices-operation with power function – logarithms – Laws of operations – operation with logarithms – Compound interest – Depreciation – Annuities

#### **Unit III: Basic Algebra**

Ratios – proportion – variations- permutations and combinations

#### **Unit IV: Sequence and Series**

Sequence and series – Sum of natural numbers – Arithmetic progression – Geometric progression – Harmonic progression

#### **Unit V: Matrix Algebra**

Matrices – Types of matrix - Grammars Rule – Matrix Algebra – Addition, subtraction and multiplication of matrices – Inverse of a Matrix.

#### **Text Books :**

1. D.C. Sancheti & V.K.Kapoor,2015 Elementary Business mathematics, Sultan Chand & Sons, New Delhi,
2. Sundaresan V & Jeyaseelan S.D.,2016 An Introduction to Business Mathematics, S.Chand Pub., Delhi,
3. S.Saha 2016, Business Mathematics, New Central Book Agency,

#### **Supplementary Readings:**

1. Kapoor V.K. 2012 Business Mathematics, Sultan Chand & sons, Delhi.
2. Holden, 2011 Mathematics for Business & Economics, Macmillan India, New Delhi,
3. Allen R.G.D., 2011 Basic Mathematics, Macmillan, New Delhi.
4. Soni. R.S.,2017 Business Mathematics, Ditembar pub., house.New Delhi
5. P.A.Navanitham, 2016 Business Mathematics & Statistics, Jai Publishers, Trichy.

Semester -5

### 19ICDE55.1 INVESTMENT MANAGEMENT

Credits: 3

Hours : 60

#### Learning Objectives:

**LO1:** Teach the types of various investments and the process of investing in various securities.

**LO2:** Educate students to analyse the various types of securities from the point of view Risk and Return.

**LO3 :** Acquaint the student with the process of evaluating securities of various types.

#### Unit I : Nature and Scope of Investment Management

Nature and Scope of Investment Management – Types of Investment – Features of Investment Programme – Factors Favourable for Investment – The Investment Process – Speculation – Gambling.

#### Unit II : Investment Decision

Investment Decision – Guidelines for Base Level Investments and Fixed Income Investments – Guidelines for Equity investments – Guidelines for Equity Investments – Guidelines for Aggressive Equity investors – Guidelines for Conservative Equity Investors.

#### Unit III : Security Analysis

Approaches to Security Analysis –Fundamental Analysis – Technical Analysis – Random Walk Theory.

#### Unit IV: Risk Return Analysis:

Return – Meaning – Types - Risk – Meaning - Nature and Classification – Measurement of Risk and Return Relationship.

#### Unit V: Valuation of Security:

Valuation of Equity Shares and Fixed Income Securities.

#### Text Books:

1. Avadhani V.A. 2016 Security Analysis and Portfolio Management, Himalaya Publishing House, Mumbai..
2. Prasanna Chandra, 2016 Investment Analysis and Portfolio Management, Tata McGraw Hill Education (P ) Lts, New Delhi.
3. Preethi Singh,2016 Investment Management, Security Analysis and Portfolio Management, Himalya Publishing House, Mumbai.

#### Supplementary Readings:

1. Fisher and Johns, 2015 Security Analysis and Porfolio Management, New Delhi..
2. Willam P Sharp, 2015 Investment , Prentice Hall, New Delhi.
3. Bodie Z Alex Kane, Alan J . Marcus, Irwin , 2014 Investment Management Mcgraw Hill Singapore.
4. Bhalla V.K, 2015 Investment Management, S.Chand & Co. New Delhi, 2015.
5. Punithavathi Pandian, 2015 Investment and portfolio Management, Vivek Publication,New Delhi.

#### Course Outcomes:

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

<b>CO1</b>	Acquire thorough knowledge of features of various securities for investment purpose.
<b>CO2</b>	Enable the student to select the appropriate mix of securities for investment purpose.
<b>CO3</b>	Analyse the securities by various analytical techniques.
<b>CO4</b>	Assess the volume of risk and income earning potential in securities.
<b>CO5</b>	Evaluate equity and fixed income securities.

### Outcome Mapping

CO/ PO	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10	PO 11	PO 12	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5	PSO 6
CO1	✓												✓					
CO2	✓			✓	✓	✓							✓		✓			
CO3	✓			✓	✓	✓							✓		✓		✓	
CO4	✓			✓	✓	✓										✓	✓	
CO5	✓			✓	✓								✓		✓		✓	

### SUGGESTED MOOC COURSE:

1. ***How to Save Money: Making Smart Financial Decisions*** (edX), Created by University of California, Berkeley, Delivered by: EdX, Taught by: Terrance Odean.

## Semester -5

### 19ICDE55.2 ADVERTISEMENT AND SALESMANSHIP AND SALES FORCE MANAGEMENT

**Credits: 3**  
**Hours : 60**

#### **Learning Objectives:**

**LO1:** : Impart fundamental knowledge about conducting advertisement campaign and role of advertising agency.

**LO2:** Teach to prepare Advertisement Copy and select appropriate advertisement Media.

**LO3 :** Educate the nuances of sales force management.

#### **Unit I : Advertisement Campaign – Advertisement Agency**

Advertisement – Meaning - Definition – Functions of Advertising – Types of Advertisement – Benefits of Advertisement –Objectives of Advertising – Advertising Campaign – Steps in Advertising Campaign – Advertising Agency – Reasons for Advertising Agency – Functions of Advertising Agency.

#### **Unit II : Advertisement Copy and Media**

Advertisement Copy – Definition – Elements of Advertisement Copy – Steps in Copy writing - Advertisement Copy Classification – Choice of Advertising – Media – Indoor Advertisement – Outdoor Advertising – Direct Advertising – Form of Direct Advertising – Methods.

#### **Unit III : Advertisement Budget and**

##### **Advertising Effectiveness of Measurement**

Advertisement Budget - Methods for Determining Budget – Measurement of Advertisement Effectiveness - Whether Advertisement is Waste or Not - Debate.

#### **Unit IV: Personal Selling and Salesmanship**

Personal Selling and Salesmanship – Meaning – Definition – Methods of Personal Selling – Steps in Selling Process -Qualities of Salesman – Types of Salesman – Duties and Responsibility of Salesman – Uses of Personal Selling.

#### **Unit V : Sales Force Management:**

Methods of Recruitment of Salesman – Types of Training of Sales force – Methods of Remunerating Sales Force – Supervision and Control of Sales Force Through Quota, Records, Reports, Territories – Evaluation of Sales Force.

#### **Text Books :**

1. Ramasamy, 2016 Marketing Salesmanship and Advertising, Prakashan, Mysore.
2. Sinha, J.C, R. 2016 Principles of Marketing and Salesmanship, S.Chand and Co. New Delhi.
- 3.Sundar K 2017 Marketing, Vijay Nicole, Imprints Private Ltd, Chennai.

#### **Supplementary Readings:**

1. Kadavekar, S. 2017. Marketing and Salesmanship Dimond Publication. Pune:
2. Kapoor, N. 2017. Personal Seeling & Salesmanship, Pinnacle Learning. New Delhi

3. Saravanelue, P., & Sumathi, S. 2012. Advertising and Salesmanship. Margham Publications. Chennai:
4. Sherlekar, S.A 2016 Marketing and Salesmanship, , Himalaya Publications, New Delhi.
5. Kotler.P & Armstrong 2016 Principles of Marketing, Pearson Education, New Delhi.

### Course Outcomes:

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

<b>CO1</b>	Apply the modalities of conducting advertisement campaign in practice and take up advertisement agency venture.
<b>CO2</b>	Learn to write advertisement copy and be able to select the appropriate media for advertisement.
<b>CO3</b>	. Prepare advertisement budget and be able to measure the effectiveness of advertisement
<b>CO4</b>	Groom the qualities required for salesmanship and choose selling profession carrier.
<b>CO5</b>	Manage effectively sales force right from selection to control of sales person.

### Outcome Mapping

CO/ PO	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10	PO 11	PO 12	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5	PSO 6
CO1		✓		✓				✓	✓				✓					
CO2	✓	✓	✓							✓	✓	✓						✓
CO3		✓	✓	✓	✓		✓						✓			✓		
CO4	✓	✓	✓	✓				✓	✓								✓	
CO5	✓	✓	✓	✓									✓		✓			

**Semester -6**

**19ICDE65.1 MODERN BANKING**

**Credits: 3**

**Hours : 60**

**Learning Objectives:**

**LO1:** Familiarize with structure, type, functions of central banking system and commercial banking.

**LO2:** Sensitize the students to electronic banking.

**LO3:** Teach the significance of financing weaker sections, priority sections and Micro, Small and Medium Enterprise.

**Unit I : Banking – Theory of Commercial Banking**

Banker – Types of Banking –Branch Banking Vs Unit Banking – Types of Bank - Commercial Banking – Universal Banking – Investment Policy of Banks – The Techniques of Credit Creation – Indian Money Market - Constituents – Recent Changes in Money Market .

Central Banking : Functions of Central Bank – Methods of Credit Control – Reserve Bank of India – Functions - Central Banking, functions, Regulations and Supervisory Functions and Development Functions - RBI - Departments of RBI - Credit Control - Quantitative and Qualitative Credit Control - Powers of RBI - To Control and Supervise - Banks in India - State Bank of India – Functions of SBI – Contemporary Services of SBI to agriculture, Banking Industry , NRI, and Export.

**Unit II: Structure and Functions of Commercial Bank**

Structure of Indian Banking – New Generation Private Sector Banks RRB's – Scheduled Bank – Functions of Commercial Banks – Modern Services of Banker to Depositors and Borrowers and Ancillary and Agency Services- Banking Sector Reforms - Narasimman Committee Recommendations 1 & 2 Prudential Norms- Classification of Assets and Provisioning.

**Unit III: Electronic Banks**

Technology – Driven Banking Services Impact of Technology on Employees and Customers Services like National Electronic Fund Transfer – Electronic Clearing System – Real Time Gross Settlement Internet Banking – ATM – Debit / Credit Cards – SWIFT, Rbinet-INONET, Fed wire, Bank wire and New business Undertakings- Core Banking solution Smart Card, Electronic Card, Electronic Cheque- Mobile Banking- Cheque Transfer- MICR Clearance.

**Unit IV: Financing of Agriculture and Other Priority Sector:**

Finance to Agriculture – Direct Finance – Indirect Finance – Crop- loan – Development Loan – Lending Procedure – Guidelines for recovery of Agricultural Loans – Lead Bank system – Service Area Approaches – Kisan Credit Card – Priority Sector – Target – Borrowers under Priority Sector – Government Sponsored Schemes like Swaran Jayanth Gram, Swarozgar Yojana Swaran Jayanthi Shahri, Rozhar Yojana and Scheme for Liberation and rehabilitation of scavengers.

**Unit V: Financing and Micro, Small and Medium Enterprise:**



Problems of Financing small industries – MSME Act, 2006 – Role of SIDBI – Role of Commercial Bank – Credit Rating Agency for SMES – Credit Guarantee for Micro and Small Enterprise.

**Text Books:**

1. Varshney, 2012 Theory of Banking Law and Practice, Sultan Chand, New Delhi.
2. Varshney, 2015 Indian Financial System , Sultan Chand, New Delhi.
3. Sheklar.K.C 2016 Banking Theory and Practice Vikas Publishing House, New Delhi

**Supplementary Readings:**

- 1.Renu Jatane Mabjabeen & Mabjabeen, Barodawala, 2016 Indian Banking System, Vrindu Publications, Pvt. Ltd. New Delhi
2. Namahoof.K.S & Laohavichient,2016 Modern Banking Applied Theory and Practice, Auris Reference., New Delhi
- 3.James William Gilbert, 2015 Principles and Practice of Banking, Gale Making of Modern Books, New Delhi
- 4.R.Parameswaran, 2016 Indian Banking, S.Chand, New Delhi..
- 5.D.Muralieedhran, 2016 Modern Banking Theory & Practice, Prentice Hall, India, Learning Pvt, Ltd., New Delhi.

**Course Outcomes:**

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

<b>CO1</b>	Comprehend the structure of central Banking and Commercial banking and their respective functions.
<b>CO2</b>	Grasp the ways and means of interacting with commercial banks in it electronic environment.
<b>CO3</b>	Examine the financial assistance provided to priority sector lending.
<b>CO4</b>	Appreciate the role of various institution like SIDBI, Credit Rating Agencies and Commercial banks in the sphere of MSME sector.
<b>CO5</b>	Applying knowledge of banking practice in practice.

**Outcome Mapping**

CO/ PO	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10	PO 11	PO 12	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5	PSO 6
CO1	✓									✓			✓					
CO2					✓					✓	✓		✓		✓			
CO3					✓		✓			✓	✓		✓					✓
CO4	✓																	✓
CO5	✓												✓		✓			

**SUGGESTED MOOC COURSE:**

1. **Economics of Money and Banking**, Created by: Columbia University, Delivered by: Coursera, Taught by: Perry G Mehrling.

Semester -6

## 19ICDE65.2 RETAIL MANAGEMENT

Credits: 3

Hours : 60

### Learning Objectives:

**LO1:** Sensitize the students to channels of Retail Distribution.

**LO2:** Instruct the students of retail market structure and retail market environment.

**LO3:** Acquaint the students with strategies of retail shop management.

#### Unit I : Distribution

Distribution – Selection of Channel of Distribution – The Role of Sales Executives in Identification of Channel Members - Wholesalers and retailers – their function and importance - Different between Agent and Merchant Intermediary – Transport – its role and importance in distribution network.

#### Unit II : Warehousing

Warehousing – Public and Private – Location and Choice of Warehouse - Ware housing decisions – management of physical distribution.

#### Unit III : Retail Marketing:

Retail – meaning – objectives – service retailer Vs. goods – based business – Basic Principles of Retailing – Life Style marketing – Impact of the Legal Environment on Retailing – Retailer design – Organized and unorganized formats –Types organized retail formats – Characteristics of each format – Emerging trends in retail formats – MNC's role in organized retail formats.

#### Unit IV: Retailing Environment

Retailing environment – Factors influencing modern retailing – Retailing concepts and Policies – Procedures of retail management – Customer services in retail environment – Problems – Formulation of service policies – Customer information – Complaints and adjustments – Credit services.

#### Unit V : Retail Shop Management

Visual Merchandise Management – Space Management – Retail Inventory Management – Retail accounting and audits - Retail store brands – Retail advertising and promotions – Retail Management Information Systems - Online retail – Emerging trends

#### 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.

#### Course Outcomes:

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

<b>CO1</b>	Learn the channels of distribution in place in Retail Trade.
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<b>CO2</b>	Appreciate the dynamics of physical distribution of goods.
<b>CO3</b>	Formulate strategies to operate successfully in retail market environment.
<b>CO4</b>	Apply the concept of retail shop management in practice.
<b>CO5</b>	Applying knowledge in framing Retail strategies.

### Outcome Mapping

CO/ PO	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10	PO 11	PO 12	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5	PSO 6
CO1	✓												✓					
CO2		✓			✓		✓						✓					
CO3	✓				✓			✓			✓		✓	✓		✓		
CO4	✓	✓			✓			✓		✓	✓		✓	✓		✓		
CO5	✓									✓	✓		✓	✓		✓		

## Semester -2

### 19ICDE85.1 CORPORATE SOCIAL RESPONSIBILITY

**Credits: 3**

**Hours : 60**

#### **Learning Objectives:**

**LO1.** To enable the students to understand the meaning and concept of Corporate Social responsibility

**LO2.** To enable the students to understand the preparation of Customer Relationship Reports

**LO3.** To impart the students to gain knowledge on principles and practice of CSR in Indian context

#### **Unit I: Meaning of Corporate Social Responsibility (CSR)**

Meaning and Definition of CSR - Principles of CSR - CSR and Corporate Governance - Drivers of CSR - Concept of Charity- Corporate Citizenship -Corporate Philanthropy.

#### **Unit II: CSR Policy under Sec. 135 of the Companies Act 2013**

CSR Policy - Constitution of CSR committee and its composition - CSR Design - CSR Budget -Implementation of CSR - CSR Process - CSR Activities - Provision of CSR in Companies Act, 2013

#### **Unit III: CSR Activities**

Meeting of the CSR Committee - Preparation of CSR Report - Placing CSR Report in Board meeting - Board's responsibility towards CSR - CSR project management approach - Evaluation of CSR projects –

#### **Unit IV: Evaluation of CSR Activities**

Internal Monitoring and Evaluation of CSR Activities - External Monitoring and Evaluation of CSR Activities; - CSR Committee and Board level review of CSR performance - CSR Reporting

#### **Unit V: Audit and Standards CSR**

CSR Audit; various issues relating to CSR Audit - Sustainability of CSR Audit - benefits of CSR audit - CSR Ratings, CSR awards. Social Accountability 8000(SA8000) - Indian Standard Organization (ISO-26000-2010).

#### **Text Books**

- 1.Sanjay K. Agarwal 2017,Corporate Social Responsibility in India Sage Publications New Delhi.
- 2.Nancy Lee and Philip Kotler 2017,Corporate social Responsibility: Doing the most Good for your company, John Wiley & Sons, USA
- 3.WayneVisser 2018,CSR 2.0 Transforming Corporate Sustainability andResponsibility,Springer Science & Business Media,USA

#### **Supplementary Readings:**

- 1.Mia Mahmudur Rahim 2015,Legal Regulation of Corporate Sustainability and Responsibility Springer Science & Business Media, USA
- 2.Christoper 2018,Sustainable Value: How the world's leading companies doing well by doing good Stanford University Press, USA
- 3.Ilangovan D & R.Durga doss 2018, Corporate Governance – An Insight, The United Publishers, Mangalore

#### **Course Outcomes:**

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

**CO1.** Gain all essential and fundamental knowledge on the principles and practices of CSR in India.

**CO2.** enhance the skill of implementing the CSR in their own enterprises as and when

**CO3.** augment the skill to bring up their start-ups.

**CO4.** Evaluate CSR activities

**CO5.** Tackle various issues relating to CSR audit

### Outcome Mapping

CO/ PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO 10	PO 11	PO 12	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5	PS O6
<b>CO1</b>								✓	✓	✓							✓	
<b>CO2</b>		✓				✓							✓		✓			
<b>CO3</b>							✓		✓		✓	✓	✓		✓	✓	✓	
<b>CO4</b>				✓		✓		✓	✓		✓		✓			✓		✓
<b>CO5</b>			✓														✓	

Semester -8

## 19ICDE85.2 INTERNATIONAL FINANCE AND FOREIGN EXCHANGE

Credits: 3  
Hours : 60

### Learning Objectives:

**LO1.** To enable the students to gain knowledge on international financial institutions and its Functions

**LO2.** To make the students to comprehend the foreign exchange dealings by commercial banks and RBI

**LO3.** 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 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 & Risk Management, Sultan Chand, New Delhi.
4. Jeevanatham 2016, Foreign Exchange – Principles Practices & Control, Sultan Chand, & Sons, New Delhi.
5. Simha, SLN 2017, International Monetary Reforms, Vora & Co, Mumbai,

**Note:** Theory Questions Only

### Course Outcomes:

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

**CO1.** Appraise the fundamental knowledge on working of international financial

Institutions in India.

**CO2.** Gain knowledge of role of international financial institutions like BIS and ADB

**CO3.** Monitor foreign exchange market movement

**CO4.** Recall the foreign exchange dealings by commercial banks and RBI.

**CO5** Calculate and compute foreign exchange rates.

### Outcome Mapping

CO/ PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO 10	PO 11	PO 12	PS O1	PS O2	PS O3	PS O4	PS O5	PS O6
<b>CO1</b>									✓			✓	✓					
<b>CO2</b>											✓		✓		✓		✓	
<b>CO3</b>	✓			✓								✓			✓			✓
<b>CO4</b>									✓			✓	✓				✓	
<b>CO5</b>	✓			✓									✓		✓			✓

Semester -8

### 19CIDE85.3 INTERNATIONAL LOGISTICS MANAGEMENT

Credits: 3  
Hours : 60

#### Learning Objectives:

**LO1.** To acquaint the students with basic knowledge of business logistics

**LO2.** To make the students to develop awareness about ocean transportation

**LO3.** To enable the students to acquire knowledge on inventory management

#### Unit I: Introduction to Business Logistics and Supply Chain

Business logistics and Supply Chain-Meaning-Importance-objectives and drivers Strategy-Planning selecting proper channel, Performance measurement-outsourcing-Make or Buy approach

#### Unit II: Structure of shipping

Structure – Types of ships-Operating systems-Characteristics liner and tramp operators-code of conduct for liner conferences, freight structure and practices-chartering principles.

#### Unit III: Developments in Ocean Transportation

Containerization: CFS and inland container depots, Multi-modal transportation and CONCOR – Role of intermediaries including freight Agents, shipping agents, Container Agents.

#### Unit IV: Inventory and Warehousing

Inventory-Objectives, Bullwhip effect, control-Probabilistic inventory models- Risk pooling-Vendor managed inventory-Warehousing functions

#### Unit V: Transportation and Packaging

Transportation-Drivers modes measures-Strategies for transportation, 3PL and 4PL., Vehicle routing and scheduling-Packaging-Design consideration material and cost-packing

#### Text Books :

- 1.Natarajan L 2017, Logistics Supply Chain Management, MarghamPublications,Chennai.
- 2.Sunil Chopra and Petermeindi 2016, Supply Chain Management – Strategy Planning and Operation PHI Learning, New Delhi
- 3.Donold J Bolversox and Davis J.Closs 2016, Logistics Management: The Integrated Supply chain, Tata McGraw Hill., New Delhi.

#### Supplementary Readings :

- 1.Rahul V.Altekar, 2016, Supply Chain Management, PHI Learning, New Delhi
- 2.Ailawadi and Rakesh Singh 2016, Logistics Management PHI Learning, New Delhi
- 3.Donold Waters and Palgrake 2016, Logistics: An Introduction to Supply Chain Management,Mac Millan, New Delhi
- 4.Sarika Kulkarni and Ashok Sharma 2018, Supply Chain Management, Tata McGraw Hill Publishing Company, New Delhi
- 5.Harold Dyckhoff and Springer 2017,Supply Chain Management and Reverse Logistics, International Edition, New Delhi

#### Course Outcomes:

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

**CO1.** Understand the knowledge about the fundamentals and basic concepts of business logistics and supply chain

**CO2.** Enlighten with the knowledge freight structure and practices in shipping



- CO3.** Master over the procedure and principles of ocean transportation
- CO4.** Understand the applicability of inventory management and warehousing Functions
- CO5.** Apply the strategies for transportation and packaging

**Outcome Mapping**

CO/ PO	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10	PO 11	PO 12	PS O1	PS O2	PS O3	PS O4	PS O5	PS O6
CO1	✓	✓						✓	✓			✓	✓					
CO2	✓	✓						✓	✓			✓		✓	✓		✓	
CO3	✓	✓		✓				✓	✓			✓	✓		✓	✓		
CO4	✓	✓						✓	✓			✓	✓		✓		✓	✓
CO5	✓			✓									✓	✓				✓

Semester -9

## 19ICDE95.1 GOODS AND SERVICES TAX

Credits: 3

Hours :60

### Learning Objectives:

**LO1.** To enable the students to understand the basic concept of indirect tax

**LO2.** To provide the students basic knowledge of provisions of GST

**LO3.** To educate the students with registration process, returns and payment procedure of GST

### 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

### Text Books :

1. Balachandran V., 2018, Indirect Taxes, Sultan Chand & Sons, New Delhi
2. Satrangi G .Goods & Services Tax Precept and Practice 2018,Centax Publications, New Delhi
3. Anandaday Mishra, 2017, GST Law and Procedure, Taxmann Publication, New Delhi

### Supplementary Readings:

1. C.A.Raj K. Agarwal, 2017, Taxation and Indirect Taxes, Taxmann Publication, New Delhi
2. V.S.Datey, 2017, Goods and Services Tax, Taxmann Publication, New Delhi
3. Pullani and Maniyar, 2017, Goods and Services Tax, Law Journal, Bangalore Development Limited, New Delhi.

### Course Outcomes:

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

**CO1.**Comprehend the fundamentals of indirect tax and need for GST

**CO2.**Understand the structure of GST and their schemes in practice

**CO3.** Disseminate various modes of registration of GST

**CO4.**Familiarize with the adjustment of debit and credit notes

**CO5.** Understand and apply the e-filling of GST in practice

### Outcome Mapping

CO/ PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO	PO	PO	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5	PS O6

										10	11	12						
CO1												✓	✓			✓		✓
CO2	✓										✓		✓		✓			✓
CO3													✓		✓			
CO4													✓		✓			
CO5			✓	✓									✓				✓	

Semester -9

### 19ICDE95.2 MARKETING OF FINANCIAL SERVICES

Credits: 3

Hours : 60

#### Learning Objectives:

**LO1.:**To acquaint the students with the concept and features of financial services.

**LO2..** To enable students to learn the concept of market segmentation and buyer behaviour.

**LO3.** To educate students with 7-Ps of services marketing mix.

#### Unit I : Marketing Concept in Financial Services

Services Marketing-Concept-Features of Services Marketing-Need for applying Marketing Concept in Financial Services –Customer Services in Financial Marketing.

#### .Unit II : Market Segmentation and Buyer Behaviour

Financial Services Marketing-Environment-Market Segmentation in Financial Market-Buyer Behaviour with reference to Financial Services.

#### Unit III : Marketing Mix – Product and Place

Marketing Mix in Financial Services Markets-Product Development-Product Life Cycle-Branding related to Financial Services-Customer Loyalty-Place related issues in financial services

#### Unit IV :Marketing Mix – Price and Promotion

Pricing of financial services- Methods-Promotional Mix-Financial Advertising-Role of media-Corporate image-Publicity-Sales Promotion-Service Guarantee and Assurance.

#### Unit V : Marketing Mix- People, Procedure and Physical Evidence

Internal Marketing-Personnel for Financial Services-TQM-Procedural issues in Financial Services- Role in Service Delivery-Physical evidence in Financial Services.

#### Text Books :

1. Balachandran S 2017, Customer Services Management Response Books ,New Delhi.
- 2.Chawla A.S and Others 2016, Indian Banking towards 21<sup>st</sup> Century, Deep and Deep Publications ,New Delhi..
- 3.Jha S.M 2016, Services Marketing Himalaya Publishing House, New Delhi

#### Supplementary Readings:

1. Rajeev Seth 2017, Marketing of Banking Services, MacMillan Publishing House,New Delhi.
- 2.Roland T Rust 2016, Services Marketing Addison Wesley,New York
- 3.Balaji B 2017, Service Marketing and Management S.Chand& Co ., New Delhi

#### Course Outcomes:

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

- CO1.** Explain the concept and features of financial services
- CO2.** Gain knowledge on segmentation strategy of marketing
- CO3.** Understand the significance of customer loyalty and product life cycle
- CO4.** Explain price and promotion strategy and protection of corporate image.
- CO5.** Describe 3 -Ps of service marketing

#### Outcome Mapping

CO/ PO	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10	PO 11	PO 12	PS O1	PS O2	PS O3	PS O4	PS O5	PSO 6
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CO1		✓	✓			✓	✓						✓		✓			
CO2	✓	✓					✓						✓		✓			
CO3						✓		✓	✓				✓			✓		✓
CO4	✓	✓	✓	✓		✓	✓	✓	✓									✓
CO5		✓					✓		✓		✓		✓		✓	✓		✓

Semester -9

### 19ICDE95.3 PROJECT FINANCE AND MANAGEMENT

Credits: 3

Hours : 60

#### Learning Objectives:

**LO1.** To enable the students to understand the need for innovative projects

**LO2.** To make the students to gain knowledge on Net Work Analysis of PERT and CPM methods

**LO3.** To gain expert knowledge on monitoring of cost control and 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.

#### 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 & Sons, New Delhi
- 3.PrasannaChandra 2017, Project Preparation, Appraisal, Implementation Tata McGraw Hill (P)., New Delhi.

#### Supplementary Readings:

- 1.Goel,BB 2017, Project Management: Principles and Techniques Deep & 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.

#### Course Outcomes:

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

- CO1.** Understand the role of project manager in establishing a New Project.
- CO2.** Evaluate the project feasibility study of new project in the market
- CO3.** Gain the knowledge of Net Work Analysis of PERT and CPM methods.
- CO4.** Determine the cost control methods in project.
- CO5.** Conduct performance appraisal of project report.

### Outcome Mapping

CO/ PO	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10	PO 11	PO 12	PS O1	PS O2	PS O3	PS O4	PS O5	PS O6
CO1		✓	✓					✓	✓		✓	✓	✓					
CO2	✓		✓	✓			✓	✓	✓				✓	✓				
CO3	✓				✓	✓	✓	✓					✓		✓	✓		✓
CO4	✓					✓							✓	✓		✓		✓
CO5	✓		✓	✓		✓	✓	✓	✓		✓	✓	✓	✓	✓			



(Accredited with 'A' Grade by NAAC)

**M.Com. (Five-Year) Programme**  
**Department Elective Offered to Other Departments**  
**Inter - Departmental Electives**

## Department of Commerce

### Electives Offered to Other Departments

S. No	Course Code	Course Title	Hours/week	C	Marks		
			L		CIA	ESE	Total
1.	19ICIX75.1	Marketing Management	3	3	25	75	100
2.	19ICIX75.2	Business Communication & Report Writing	3	3	25	75	100
3.	19ICIX75.3	Digital Banking	3	3	25	75	100
4.	19ICIX85.1	Income Tax and GST Assessment Methods	3	3	25	75	100
5.	19ICIX85.2	Office Management	3	3	25	75	100
6.	19ICIX85.3	Stock Market Investing	3	3	25	75	100
7.	19ICIX95.1	Accounting for Managerial Decisions	3	3	25	75	100
8.	19ICIX95.2	Integrated Agriprenurship Development	3	3	25	75	100
9.	19ICIX95.3	Advertising Management	3	3	25	75	100

Semester -7

## 19ICIX75.1 MARKETING MANAGEMENT

Credits: 3  
Hours : 60

### Learning Objectives:

**LO1.** To inculcate the students to have a deep knowledge on nature and scope of marketing and marketing management

**LO2.** To educate the students to comprehend the dynamics of consumer behaviour and segmentation strategy followed

**LO3.** To impart the knowledge on various components of marketing mix

### Unit I: Introduction to Marketing

Marketing – Concept – Nature- Scope and Evolution of Marketing – Consumer needs – Consumer driven Market Strategy- Marketing Environment- Marketing Strategy

### Unit II: Consumer Behaviour

Consumer behaviour- Consumer Markets- Characteristics of Consumers- Importance of understanding consumers – Dynamics of consumer behaviour – Theories of consumer behaviour – Consumers Decision making process for new products- Business buyer behaviour – Business buyer decision.

### Unit III: Market Segmentation

Market Segmentation – Segmentation of Consumer markets- Segmentation of Business markets- Target marketing – Positioning – Maps- Positioning Strategy.

### Unit IV: Product Development

Product – Products and services – Brands – Brand equity – Marketing mix and services marketing mix new product development – Idea generation – Concept development and testing- Test Marketing – Product life cycle- Product life cycle stages

### Unit V: Pricing and Challenges in Marketing

Pricing products- Pricing decisions – Different types of Prices- Pricing approaches. Green Marketing - Global Marketing Challenges.

### Text Books:

1. Bhatia, B.S. and G.S. Batra, 2015, Modern Marketing Management, Deep & Deep Publications Pvt Ltd Rajouri Garden New Delhi.

2. Sherlekar, S.A., 2017, Marketing Management, Himalaya Publishing House, Gurgaon, Mumbai.

3. Pillai Bagavathi R.S.N., 2014, Marketing Management, S Chand and Company Limited, Ram Nagar, New Delhi.

### Supplementary Readings:

1. Philip Kotler, Kevin Lane Keller, 2016, Marketing Management Pearson Education India Ltd., New Delhi.

2. Joshi-Principles of Marketing Management, 2017, Cyber Tech Publications, Ansari Road, Daryaganj, New Delhi.

3. Bhatia, B.S. and G.S. Batra 2015, Modern Marketing Management, Deep & Deep Publications Pvt Ltd Rajouri Garden, New Delhi.

4.RajanSaxena, Marketing Management 2016, Tata Mc-Grew Hill Education Private Limited, New Delhi.

5.Chandrasekar, K.S.,2017, Marketing Management Text and Cases-Vijay Nicole Imprints Private Limited, Chennai.

**Course Outcomes:**

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

**CO1.** Understand the knowledge over marketing concept and marketing strategies

**CO2.** Undertake marketing research by adopting different techniques.

**CO3.** Attain knowledge of Segmentation strategy of marketing

**CO4.** Have an idea of components of marketing mix

**CO5** Comprehend the Consumer Behaviour and global marketing challenges

**Semester -7**

**19ICIX75.2: BUSINESS COMMUNICATION AND REPORT WRITING**

**Credits: 3**

**Hours : 60**

**Learning Objectives:**

**LO1.** To Develop effective business communication skills among the students

**LO2.** To provide exposure to the students to the written communication

**LO3.** To Develop awareness about company meeting preparation of reports

**Unit I : Business Communication**

Objects and Significance of Business Communication – Structure and Contents of Business letter – Style –Different modes of Business Communications.

**Unit II : Written Communication**

Importance of written communication – Enquiry letters – Offer and quotation – order letters – Types – Specimen letters - Letter writing for seeking employment .

**Unit III : Status enquiry and Reference letters**

Bank's opinion – Agency letters – Sole seeking agency – Circular letters – Specimen letters.

**Unit IV : Meetings**

Preparation of Agenda – Minutes writing- Methods and Procedures – Importance and Scope.

**Unit V : Preparation of Report**

Writing of Business Report – Precaution – Types – Essentials of a good report.

**Text Books:**

1.Varinder Kumar Bodhras 2017 Business Communication, Kalyani Pub., Ludhiana

2.Balasubramanian 2015 Business Communication, VikasPub.,New Delhi,

3.Biwsal, Rao, Jena 2017 Business Communications, Kalyani Pub., Ludhiana

**Supplementary Readings:**

1.Kapoor, A.N 2015 Business Letters for Different occasions, S.Chand Pub., New Delhi,

2.Pillai&Bhagawati 2016 Commercial Correspondence of Management, S. Chand Pub ,New Delhi

3.Sundar.K,2017,Business Communications, Vijay Nickolace Imprints Private Limited,Chennai

**Course Outcomes:**

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

**CO1.** Disseminate knowledge about the structure and various modes of business communication

**CO2.** Gain the knowledge of significance of business communication and types of letter writing

**CO3.** Understand to write enquiry and reference letters of business transactions

**CO4.** Gain knowledge of preparatory works related to company meetings and proceedings

**CO5.**Enlightened with the preparation of business report

**SUGGESTED MOOC COURSES:**

1. **Business Communication (edX)** Created by: The University of British Columbia, Canada, Delivered by: EdX, Taught by: Marlissee Silver Sweeney.



2. **Business Writing (Coursera)** Created by: University of Colorado Boulder, United States, Delivered by: Coursera, Taught by: Dr. Quentin McAndrew

## Semester -7

### 19ICIX75.3 DIGITAL BANKING

**Credits: 3**  
**Hours : 60**

#### **Learning Objectives:**

**LO1.** To acquaint knowledge on the provisions of Banking Regulations in India

**LO2.** To educate the students with the changing scenario of banking operations with digitalization

**LO3.** To impart knowledge on innovative banking payment system in India

#### **Unit I: Banking Legislations**

Evaluation of Banking Legislations in India – Reserve Bank of India Act 1934 -Major provisions of Banking Regulation Act 1949/1970 Act – The Banking Regulation Amendment Act, 2017

#### **Unit II: Changing Profile of Indian banking**

.Changing scenario of Indian Banking System- Shift from security to purpose orientation- Change from wholesale character to Retail Character- Financial Exclusion-Need for financial inclusion.

#### **Unit III: 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 IV: Demonetization and Remonetization**

Demonetization – History of Demonetization in India-Meaning-Definition-Background-Objectives-Advantages and Disadvantages. Demonetization – Black money – fake money-Digital financial transactions-cash less economy – Remonetization- The Role of RBI in demonetization and Remonetization

#### **Unit V: 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

#### **Text Books :**

1. Gurusamy S 2017, Banking Theory Law & 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, Taxmann Publication New Delhi.

#### **Supplementary Readings:**

1. Subba Rao S and P.L Khanna 2018 Principles & Practice of Bank Management, Himalya Publishing House, Mumbai.
2. Gurusamy S 2017 Banking Theory Law & Practice, Tata McGraw Hill,Uttarpradesh
3. MuraliS.andSubbakrishna , 2018 Bank and Credit Management, Himalaya Publishing House,New Delhi.

4. Indian Institute of Banking and Finance, 2016 ,Principles& Practice of Banking, McMillan, Mumbai
5. Indian Institute of Banking and Finance, 2016 ,General Bank Management, McMillan, Mumbai  
Websites: National Payment Corporation of India, CCIL.

**Course Outcomes:**

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

- CO1:** understand the Banking Legislations in India.
- CO2:** recall the significance of digitalization of banking operations
- CO3:** describe the various types of bank deposits and rules for sound lending.
- CO4:** familiarize the role of RBI in demonetization and remonetization.
- CO5:** explain innovative digital payment system offered by banks

**Semester -8**

**19ICIX85.1 INCOME TAX AND GST ASSESSMENT METHODS**

**Credits: 3**

**Hours : 60**

**Learning Objectives:**

**LO1.** : To enable the students to gain practical knowledge on various Heads of Income

**LO2..** To enable the students to gain practical knowledge on elements GST

**LO3.** :To enable the students to gain applied knowledge on I.T/GST e-filing

**Unit I: Computation of Income under Income Tax Act**

Direct Taxation– Heads of Income- Salaries – Income from House Property- Income from Business and Profession- Income from Capital Gains- Income from other Sources.

**Unit II: Assessment of Income Tax**

Assessment – Methods of Assessment- Self Assessment- Regular Assessment-Best Judgment Assessment- Re-Assessment- Rectification of Mistakes- Income Tax Permanent Account Number (PAN)- Exempted Income- Deductions from Gross total Income.

**Unit III: E-Filing and E-Payment of Income Tax**

Pre-requisites of E-Filing- E Payment of Income Tax – Procedure for E-Filing and E-Payment of Income tax- Advantages of E-Filing and E-Payment

**Unit IV: Goods and Services Tax (GST)**

Indirect Taxation-Goods and Service Tax 2017 -GST Principles and Concept-Benefit of GST- Registration Process in GST- GST Structured Rates- Input credit and Tax Invoices - Exemptions from GST for different types of Dealers

**Unit V: E-filing and E Payment of GST**

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

**Text Books:**

1. H.C MehotraRaS.P.Goyal 2018 Income Tax Law & Accounts, SahityaBhawan Publishers, Agra
2. Balachandran V., 2018 Indirect Taxes, Sultan Chand & Sons, New Delhi
3. Satrangi G .Goods & Services Tax Precept and Practice 2018 Centax Publications, New Delhi

**Supplementary Readings:**

- 1.Prasad &Bhagavathi 2018 Income Tax Law and Practice Sultan Chand & Sons, New Delhi
- 2.Gaur V.P &Narang D.B 2018 Income Tax Law & Practice, Kalyani Publishers, New Delhi
- 3.Datey V.S, 2018, Goods and Services Tax, TaxmannsPublications,New Delhi
- 4.Jain R.K 2018 Goods and Services Tax Manual, Taxmanns Publications New Delhi
- 5.Ilangovan D, 2017 GST in India, Directorate of Distance Education, Annamalai University, Annamalainagar.

**Note: Question Paper will contain problems from Unit I and Unit II to be asked in Section B and others will be Theory Question. All units to be given equal weightage**

**Course Outcomes:**

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

- CO1.** Understand different heads of Income
- CO2.** Recognize different methods of assessment
- CO3.** File the returns by following e-filing system
- CO4.** Compute GST and understand the different structure of indirect tax
- CO5.** Understand and apply the e-filing of GST in practice

**Semester -8**

**19ICIX85.2: OFFICE MANAGEMENT**

**Credits: 3**  
**Hours : 60**

**Learning Objectives:**

- LO1.** To make the students gain expert knowledge in office management
- LO2.** To develop an awareness among students about the record maintenance system in an office
- LO3.** To enable the students to acquire knowledge in office administration

**Unit I : Modern Office**

Importance of Office – Scope -Office Management – Functions of Office Management – Administrative Office Management – Objectives of Administrative Office Management – Functions of Administrative Office Manager.

**Unit II : Office Accommodation**

Principles – Location of Office – Office Building – Office Layout – New Trends in Office Layout –Furniture and Equipment upkeep and maintenance.

**Unit III : Office Environment**

Lighting – Types – Designing – Benefits – Interior Decoration – Sanitary requirements – Cleanliness -Transport.

**Unit IV : Records Management**

Filing –Characteristics – Classification and arrangements of Files – methods of filing Devices – Indexing –Types –Selection of suitable Indexing System – Office forms and their control.

**Unit V : Office Communications**

Importance – Process – Medium –Channels – Barriers.

**Text Books :**

- 1.Nair, RK , Banerjee, AK &Agarwal, VK 2017, Office Management, Pragati Prakasam, Meerut
- 2.Pillai R.S.N and Bagavathi 2017, Office Management , S.Chand and Sons New Delhi
- 3.Chopra R.K Ms. Ankita Bhatia 2016, Office Management, Himalaya Publication House, New Delhi

**Supplementary Readings:**

- 1.Ragunathan N.S 2016, Office Management Margham Publications Chennai
- 2.Chopra RK 2016, Office Management, Himalaya Publishing House, Mumbai
- 3.GeorgeR.Terry 2015, Office Management and Control, Himalaya Publication House, New Delhi

**Course Outcomes:**

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

- CO1.** Recognize the functions of office management
- CO2.** Identify the need of selection of location of office and their procedure
- CO3.** Understand the significance of office environment and their essentials
- CO4.** Apply the concept of filing and indexing system in office
- CO5.** Gain knowledge towards channels of office communication

### **SUGGESTED MOOC COURSES:**

1. ***Understanding Modern Business & Organisation (Future Learn)***, Created by: University of Strathclyde, Delivered by: Future Learn.
2. ***Foundation of Business Strategy***, Created by: University of Virginia via Coursera, Taught by: Michael J. Lenox.

### **Semester -8**

### **19ICIX85.3 STOCK MARKET INVESTING**

**Credits: 3**  
**Hours : 60**

#### **Learning Objectives:**

- LO1.**To acquaint the students with the basics of security analysis and portfolio management  
**LO2.**To provide the students an exposure to develop awareness about the stock exchanges and stock analysis  
**LO3.** To make the students to have knowledge about significance of investment in mutual funds.

#### **Unit I: Introduction**

Types of Investment – Equity shares –IPO/FPO, bonds – Indian Securities Market- Market Participants – Trading of Securities –Security Market indices –Sources of financial information.

#### **Unit II: Stock Exchanges in India**

Stock Exchanges in India- BSE,NSE,MCX, Buying and Selling of stocks using brokerage and analysis recommendations-Use of limit order and Market order.

#### **Unit III: Stock Analysis**

Online trading of stocks- understanding stock quotations- Types and placing of order- Valuation and mitigation- Analysis of company- Financial characteristics- Comparative analysis of Companies.

#### **Unit IV: Stock Valuations**

Stock Valuations – PE ratio, PEG Ratio and Price Revenue Ratio- Using Historic prices- Simple and Moving Averages- Charts- Examining the shareholding pattern of the company- Pitfalls to avoid while investing.

#### **Unit V: Investing in Mutual Funds**

Background of Mutual funds-Needs and advantages of investing Mutual funds- Net Asset value- Types of Mutual funds – Open ended, closed ended, equity, debt, hybrid, money market Load Vs. No load funds-Factors affecting choice of Mutual funds, CRISIL- Mutual fund Ranking and its usage.

#### **Text Books :**

1. Gitman and Joehnk 2015, Fundamentals of Investing, Pearson Publications, New Delhi.
2. Chandra Prasanna, 2017, Investment Analysis and Portfolio Management, Tata McGraw Hill, New Delhi.
3. Damodaran Asath 2016, Investment Valuation: Tool and Techniques for Determining the value of any Asset, Wiley Finance., New Delhi
4. Bhole L.M 2015, Financial Institutions and Markets Tata McGraw Hill Publishing Company Ltd, New Delhi

#### **Supplementary Readings:**

1. Bodie Alex, Marcus and Mohanty 2017, Investments McGraw Hill Publishing Company Limited, New Delhi
2. Hirt and Block 2016, Fundamentals of Investment Management McGraw Hill Publishing Company Limited, New Delhi.
3. Pandian Punithavathy 2015, Security Analysis and Portfolio Management, Vikas publishing company, New Delhi.

**Course Outcomes:**

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

- CO1.** Understand different types of Investment in capital market
- CO2.** Recognize the role of stock exchange in capital markets
- CO3.** Have an access to on line trading of stock
- CO4.** Comprehend stock valuation while investment in different portfolio
- CO5.** Evaluate the mutual funds investment

**Semester -9**

**19ICIX95.1 ACCOUNTING FOR MANAGERIAL DECISIONS**

**Credits: 3**  
**Hours : 60**

**Learning Objectives:**

- LO1.** To acquaint students with evaluation of management accounting
- LO2.** To provide exposure to the students to prepare various budgets
- LO3.** To impart knowledge on marginal costing and breakeven analysis

**Unit I : Introduction to Management Accounting**

Management Accounting as an area of accounting; Objectives, nature, functions and scope of financial accounting, cost accounting and management accounting- Management accounting and Managerial decisions

**Unit II: Analysis and Interpretation Financial Statements**

Meaning and objectives-Devices used in analyzing financial statements – Comparative-Common size – Trend Analysis

**Unit III: Ratio Analysis**

Ratio Analysis-Nature-Significance-Limitations-Interpretation of Ratios-Classification-Liquidity-Solvency-Profitability-Turn over –Financial position ratios.

**Unit IV: Budget and Budgetary Control**

Budgeting- Types of Budgets-Functional Budget- Production budget - Production cost – Sales Budget and Cash Budget - Flexible Budget - Budgetary control

**Unit V :Marginal costing and Break Even Analysis**

Concept of Marginal cost-Cost volume profit analysis-Break Even analysis-Assumptions and practical applications of break-even analysis-Decisions regarding sales mix, make or buy decisions and discontinuation of a product line etc

**Text Books:**

1. Maheswari S.N., 2017 Principles of Management Accounting ., Sultan Chand & Sons New Delhi.
2. Sharma Shashi R.K & Gupta K, 2016 Management Accounting, Kalyani Publishers, New Delhi.
3. A. Murthy and S. Gurusamy 2018 Management Accounting, Vijay Nicole Imprints Private Limited, Chennai

**Supplementary Readings:**

1. Kaplan & Afkinson, Advanced Management Accounting, 2016 Prentice Hall of India, New Delhi.
2. Solomon Raj, L and Arockiyasamy, A. 2016 Management Accounting, Tata McGraw Hill Publishing Ltd, New Delhi, 2016
3. Pillai R.S.N & Bagavathi. V 2017 Management Accounting, S.Chand & Co., New Delhi

4.Hingorani N.L &Ramanthan Ed.by T.S.Grewal, 2015 Management Accounting, Sultan Chand & Sons, New Delhi.

5.RaviM.Kishore, 2017 Management Accounting, Taxmen's Students Publications, New Delhi.

**Course Outcomes:**

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

**CO1.** Understand the back ground of evaluation of management accounting

**CO2.** Gain knowledge on application of various tools in analyzing financial statements

**CO3.** Apply different ratios and understand its significance

**CO4.** Expertise in preparing various budgets

**CO5.** Have assesses to decision making problem

**SUGGESTED MOOC COURSES:**

1. **Corporate Financial Decision-Making for Value Creation** (Coursera), Created by: University of Melbourne, Delivered by: Coursera, Taught by: Paul Kofman Sean Pinder.
2. **Accounting for Decision Making (Coursera)**, Created by: University of Michigan, Delivered by: Coursera, Taught by: Greg Miller.

**Semester -9**

**19ICIX95.3: INTEGRATED AGRIPRENEURSHIP DEVELOPMENT**

**Credits: 3**

**Hours : 60**

**Learning Objectives:**

**LO1.** : To enable the students to gain applied knowledge on agripreneurship in Dairy and Poultry Farming

**LO2.** To enable the students to gain applied knowledge on agripreneurship in Assola Farming

**LO3.** : To enable the students to gain applied knowledge on agripreneurship in Goat Rearing

**Unit I: Dairy and Poultry Farm**

Meaning- Concept- Need and Importance- Types of Dairy (Country /Traditional)- Marketing of Milk-Poultry Farm- Significance- Availability-Marketing Practices at different levels.

**Unit II: Assola Farming and Marketing Practices**

Importance of Organic Manuring – Assola – Different varieties – Methods of Production – Usages for Organic Manure-Marketing Practices at various levels of organic food materials.

**Unit III: Goat Rearing and Marketing Practices**

Need and Importance of Goat Rearing – Types of Species -Various Breeds – Arrangement of Stall bed- Production of Fodder – Marketing Opportunities at various places.

**Unit IV: Training and Development in Agripreneurship**

Meaning and Definition – Significance-Training Methods-Levels of Training- Institutions- Rural Level, Urban Level, State and Central Level-Field Visit and Spot training in various Farms

**Unit V: Institutional Support for Agricultural Finance**

Need and Importance of Agricultural Finance – Financial assistance through World Bank Scheme, RBI Funding, NABARD Scheme, commercial Banks and Co-operative Institutions – EMI Assessment – Subsidy and Subsidiary Facilities.

**Text Books:**

- 1.Nanda S 2016 Integrated Farming System Practices: Challenges and Opportunities, Bhuvanewar, Odisha.
2. Holmes Pergler H.S 2014 The Book of the Goat – Containing full particulars of the various breeds of Goats and their Profitable Management
3. Jerome D. Belanger & Sara Thomson Bredesen 2018 Story's Guide to Raising Dairy Goats: Breed Selection, Feeding, Fencing, Health Care, Dairying Marketing

**Suggested Readings:**

- 1.King D.T 2000 India's Dairy Development and Operation Flood Indian Dairy, Rainbow Publications, Coimbatore
- 2.Tripathy 2000 Co-operation for Rural Development, Tamil Nadu Book House,Chennai
- 3.Bhatia B.S 2000 Management of Marketing Co-operatives, Deep and Deep Publications, New Delhi
- 4.Gupta P.R 2007 Dairy India (Sixth Edition) New Delhi

5. Eiri Board 2011 Handbook of Dairy Farming, Engineers Indian Research, New Delhi

**Course Outcomes:**

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

- CO1.** Have an applied knowledge on agripreneurship in Dairy and Poultry Farming
- CO2.** Apply knowledge on agripreneurship in Assola Farming
- CO3.** Understand the significance of goat rearing and market opportunities
- CO4.** Recognize different types of training methods in agripreneurship
- CO5.** Realize the institutional support for agricultural finance

**Semester -9**

**19ICIX95.3 ADVERTISING MANAGEMENT**

**Credits: 3**  
**Hours : 60**

**Learning Objectives:**

- LO1.** To acquaint the students with the basics of advertising
- LO2.** To enable the students to learn the fundamentals of copyrighting and layout
- LO3.** To familiarize with innovative advertising campaign

**Unit I: Introduction to Advertisement**

Advertising – Definition- Evolution and objectives-Approaches to Advertising-AIDAS- Social, Ethical and Legal issues in Advertising.

**Unit II: Images and Symbols in Advertising**

Advertisement Communication-Persuasion-Attitude change-Headings-Functions of Headlines-Classification of Headlines-Characteristics of effective Headlines.

**Unit III: Classification of Copy and Layouts**

Guidelines for copy writing –Body text creativity- Copy Production Copy testing-Layouts and story boards-Functions of layout-Types of Layout-Qualities of Layout- Small space layout- Television and story boards-Illustration-Colour.

**Unit IV: Types of Advertising**

Types of Advertising-Industrial and Rural Advertising-Ethics in Advertising and social Responsibility – Advertising Research.

**Unit V: Advertising Campaigns**

Planning and Managing Advertising Campaigns- Consumer Behaviour and advertising- Advertising and Sales Promotion-Role of Creative Strategies- Copy Strategy.

**Text Books :**

- 1. Rathod 2016 Advertising Management, Himalaya Publishing House, New Delhi.
- 2. Sherlerkar 2017 Marketing Management, Himalaya Publishing House, New Delhi
- 3. WillamsArens 2016 Contemporary Advertising McGraw Hill,New Delhi

**Supplementary Readings:**

- 1. George E Belch and A. Belch 2017 Advertising and Promotion Tata McGraw Hill , New Delhi
- 2. John R Rossiter 2017 Advertisement Communication Tata McGraw Hill,New Delhi.
- 3. George Burton Arnold 2017 Advertising Copy Harper and Brothers, New York

**Course Outcomes:**

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

- CO1.** Disseminate knowledge of evaluation of advertisement and AIDAS formula
- CO2.** Evaluate the functions of Headlines and analyze the classification of headlines

- CO3.**Familiarize the copy righting of advertisement and preparation of layout  
**CO4.** Understand the design and structure types of advertising  
**CO5.**Work in planning and managing advertising campaigns

**Semester -8**

**VALUE ADDED COURSE  
 (Visit University Students portal)  
 19ICVAC89 CRM IN E- BANKING**

**Credits:  
 Hours :**

**Learning Objectives:**

- LO1: To develop an appreciation about the utility of E-Banking practices  
 LO2: To understand the quality services of E-banking and various tools of E-banking  
 LO3: To evaluate the challenges in CRM with E-Banking and security issues of online Banking

**Unit I: Introduction to CRM**

Definitions – Need and importance of CRM in present scenario – CRM as a strategic marketing tool.

**Unit II : Significance of CRM in Banking today**

Meaning and concept of E-Banking – Advantages customer information Database – objectives of E-Banking – Customer facilities through E-Banking tools.

**Unit III : CRM Practices**

Importance of CRM through E-Banking – internal facilities, costs, quality of service and cost of communication

**Unit IV : E- Payment system**

Rupay – Rupay secure – IMPS – National unified USSD platform – (USSD) National Automated Clearing House (NACH) – National Financial Smith (NES) RTGS, NEFT. Innovative banking Payment system.

**Unit V : Security Issues in CRM and E- Banking**

Security and Privacy, Transactional difficulty, Technical issues and Level of Customer awareness.

**Text books:**

1. Abhijeet Singh and Brijesh Kumar 2011, Customer Relationship Management Tools: An Overview, Marketing Mastermind, Vol 11, pp 24.
2. Alok kumar & Chhabi Sinha 2008, Customer relationship management concepts and application, 1<sup>st</sup> Ed, Sudha offset press, pp 3-16.
- 3.Mahmood Shah & steve Clarke 2009, E-Banking management: Issues, Solutions and Strategies

**Supplementary Readings:**

1. Alan Smith, 2006, CRM and customer service: Strategic asset or Corporate over-head, Handbook of Business Strategy, Vol 7, pp.87 – 93.
2. Jayaram Kondabagil 2012, Risk Management in Electronic banking: Concepts and Best Practices
- 3.Himani Sharma 2011, Bankers' Perspectives on E-Banking and Its Challenges: Evidence from North India” The IUP Journal of Bank Management



**Course Outcomes:**

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

**CO1.** Understand the important concepts in Customer Relationship Management

**CO2.** Master over e-banking and data base services day today

**CO3.** Attain knowledge in the e-banking practices

**CO4.** Have an idea of Understand e-payment system

**CO5.** Evaluate the security issues in CRM and e-banking

**Outcome Mapping**

CO/ PO	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10	PO 11	PO 12	PS O1	PS O2	PS O3	PS O4	PS O5	PS O6
CO1											✓	✓	✓	✓	✓			✓
CO2	✓		✓	✓									✓	✓		✓	✓	✓
CO3	✓		✓			✓	✓								✓	✓	✓	✓
CO4	✓		✓						✓		✓	✓			✓	✓	✓	✓
CO5	✓		✓	✓					✓		✓	✓	✓		✓		✓	✓

**Semester -9**

**VALUE ADDED COURSE  
(Visit University Students portal)**

**19CVAC99 ARTIFICIAL INTELLIGENCE AND ITS APPLICATIONS IN BUSINESS**

**Credits:  
Hours**

**Unit I: Introduction**

Introduction - Intelligent Agents- Problem Solving

**Unit II : Knowledge**

Knowledge and Reasoning - Knowledge Representation- Knowledge Acquisition tools.

**Unit III : Planning**

Planning – Planning and Acting in the Real World

**Unit IV : Learning**

Learning - Knowledge in Learning- Statistical Learning Methods - Reinforcement Learning

**Unit V : Communication**

Communicating, Perceiving, and Acting - Natural Language Processing Communication– Robotics.

**Text Books:**

- 1.Dhanrajani, S. 2018. *AI and Analytics: Accelerating Business Decisions* (2 ed.). New York: Wiley.
- 2.Finlay, S. 2018. *Artificial Intelligence and Machine Learning for Business* (3 ed.). Relativistic .
- 3.Prabhat Kumar . 2019. *Artificial Intelligence: Reshaping Life and Business* (1 ed.). New Delhi: BPB Publications.

**Supplementary Reading:**

- 1.John Medicine 2019. *Artificial Intelligence Business Applications* (1 ed.). New Delhi.
- 2.Rose, D. 2018. *Artificial Intelligence for Business* (1 ed.). Chicago: Chicago Lakeshore Press.
- 3.Yao, M., Zhou, A., & Jia , M.2019. *Applied Artificial Intelligence: A Handbook for Business Leaders* (1 ed.). New York: TOPBOTS.