

M.Com (Students admitted from 2017-2018 onwards)

MASTER OF COMMERCE

SYLLABUS: 2017-18 Onwards



Dr. N.G.P ARTS AND SCIENCE COLLEGE

(Autonomous)

(Re-Accredited by NAAC with A Grade)

(Affiliated to Bharathiar University, Coimbatore-641048)

Dr.N.G.P-Kalapatti Road

Coimbatore

**MASTER OF COMMERCE
REGULATIONS**

ELIGIBILITY

A candidate who has passed any UG Degree is eligible B.Com./ B.Com.(CA)/ BCS / B.Com (C.S) / BBM / BBA / B.Com. (C.S and C.A) shall be given preference, as per the norms set by the Government of Tamil Nadu or an Examination accepted as equivalent thereto by the Academic Council, subject to such conditions as may be prescribed thereto are permitted to appear and qualify for the **Master of Commerce Degree Examination** of this College after a course of study of two academic years.

PROGRAMME EDUCATIONAL OUTCOMES

- To occupy the leading positions in Manufacturing and Service Sectors
- To sparkle as professionals with cerebral associations and governing capacities in Accounting, Banking, Insurance and Taxation
- To unfold the challenges being versatile in managing finance and human resources in order to contribute to the national economy

PROGRAMME OUTCOMES

- To learn advanced problems in Accounting, Taxation and Finance
- To handle the complicated situations in business units to reap maximum benefit with minimum cost
- To hold up the positions as entrepreneurs and intrapreneurs to fetch market share of home country in global business environment

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- To sensitize the methodologies for research and development in industries capitivating professional links
- To become certified consultants and professionals with resourcefulness to exercise and ensure governments' policies

SCHEME OF EXAMINATIONS

Course Code	Course	Hrs of Instruction	Exam Duration (Hrs)	Max Marks			Credit Points
				CA	CE	Total	
First Semester							
17PCO13A	Managerial Economics	6	3	25	75	100	4
17PCO13B	Corporate Accounting	7	3	25	75	100	4
17PCO13C	Business Ethics and Corporate Governance	6	3	25	75	100	4
17PCO13D	Retail and Distribution Management	6	3	25	75	100	4
	Elective-I :	5	3	25	75	100	4
	Total	30				500	20
Second Semester							
17PCO23A	Financial Management	5	3	25	75	100	4
17PCO23B	Cost and Management Accounting	5	3	25	75	100	5
17PCO23C	Human Resource Management	5	3	25	75	100	4
17PCO23D	Computer Applications : Internet and E-commerce	5	3	25	75	100	4
17PCO23P	Computer Applications Lab-I : MS Office & Internet	6	3	40	60	100	3
	Elective-II :	4	3	25	75	100	4
	Total	30				600	24


 BoS Chairman/HoD
 Department of Commerce
 Dr. N. G. P. Arts and Science College
 Coimbatore - 641 048


 Dr. P. R. MUTHUSWAMY
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 Dr. NGP Arts and Science College
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 Tamilnadu, India

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Third Semester							
17PCO33A	Direct Taxes	5	3	25	75	100	5
17PCO33B	Consumer Behaviour	5	3	25	75	100	4
17PCO33C	Business Research Methods	5	3	25	75	100	4
17PCO33D	Business Environment	5	3	25	75	100	4
17PCO33P	Computer Applications: Lab -II: Tally 9.2	6	3	40	60	100	3
17PCO33T	Industrial Training	-	-	50	-	50	2
	Elective-III :	4	3	25	75	100	4
	Total	30				650	26
Fourth Semester							
17PCO43A	Investment Management	7	3	25	75	100	4
17PCO43B	International Business	6	3	25	75	100	4
17PCO43V	Project Work	12	-	80	120	200	8
	Elective-IV :	5	3	25	75	100	4
	Total	30				500	20
GRAND TOTAL						2250	90

Bloom's Taxonomy based Assessment Pattern CA I & II:

Bloom's Category	Section	Marks		Total
Remember (K ₁)	A-Answer any 3 Questions out of 5 Questions (each carries 2 marks)	06	4 lines	50
Understand (K ₂)	B- 4 Questions with internal choice (each carries 5 marks)	20	300 Words	
Apply, Analyze (K ₃ , K ₄)	C- 3 Questions with internal choice (each carries 8 marks)	24	500 Words	

Model and End Semester Examination (Maximum Marks: 75)

Bloom's Category	Section	Marks		Total
Remember (K ₁)	A-Answer any 5 Questions out of 8 Questions (each carries 2 marks)	10	4 lines	75
Understand (K ₂)	B- 5 Questions with internal choice (each carries 5 marks)	25	300 Words	
Apply, Analyze (K ₃ , K ₄)	C- 5 Questions with internal choice (each carries 8 marks)	40	500 Words	

Components of Continuous Assessment--

CA	- 15 Marks
Assignment	- 5 Marks
Attendance	- 5 Marks
Total	= 25 Marks

ELECTIVE I

(Students shall select any one of the following subject as Elective-I in first semester)

S.No	Subject Code	Name of the Subject
1	17PCO1EA	Principles and Practice of Marketing Services
2	17PCO1EB	Financial Markets and Institutions
3	17PCO1EC	Principles of International Trade

ELECTIVE II

(Students shall select any one of the following subject as Elective-II in second semester)

S.No	Subject Code	Name of the Subject
1	17PCO2EA	Marketing of Financial Services
2	17PCO2EB	Indian Stock Exchanges
3	17PCO2EC	Export and Import Trade Procedure

ELECTIVE III

(Students shall select any one of the following subject as Elective-III in third semester)

S.No	Subject Code	Name of the Subject
1	17PCO3EA	Marketing of Health Services
2	17PCO3EB	Futures and Options
3	17PCO3EC	Institutions Facilitating International Trade

ELECTIVE IV

(Students shall select any one of the following subject as Elective-IV in fourth semester)

S.No	Subject Code	Name of the Subject
1	17PCO4EA	Travel and Hospitality Services
2	17PCO4EB	Fundamental and Technical Analysis
3	17PCO4EC	India's International Trade

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Total Credit Distribution

Subjects	Credits	Total		Credits	Cumulative Total
Core	5	2 x 100	200	10	74
Core	4	12 x 100	1200	48	
Core Lab	3	2 x 100	200	06	
Institutional Training	2	1 x 50	50	02	
Project	8	1 x 200	200	08	
Elective	4	4 x 100	400	16	16
Total			2250	90	90

Earning Extra credits is not mandatory for course completion

Extra Credits

Part	Subject	Credit	Total credits
	Publication with ISSN Journal	1	1
	Hindi /Other Foreign language	1	1
	Paper Presented in Sponsored National/ International Seminar/conference/ workshop	1	1
	Online Courses Prescribed By Department / Self study paper	1	1
	Representation - Academic/Sports /Social Activities/ Extra Curricular Activities at University/ District/ State/ National/ International	1	1
	Total	5	5

Rules:

The students can earn extra credits only if they complete the above during the course period (I to III sem) and based on the following criteria. Proof of Completion must be submitted in the office of the Controller of Examinations before the commencement of the IV Semester. (Earning Extra credits are not mandatory for Course completion)

1. Publication with ISSN Journal by a student and co-authored by staff member will be given one credit extra.
2. Student can opt Hindi/ French/ Other foreign Language approved by certified Institutions to earn one credit. The certificate (Hindi) must be obtained from **Dakshina Bharat Hindi Prachar Sabha** and He/ she

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has to enroll and complete during their course period (**first to fifth semester**)

- Award winners in Paper Presentation in Sponsored International Seminar/conference/Participation in short term workshop (minimum 5 days) will be given one credit extra.
- Student can earn one credit, if they complete any one Online certification courses / Self study paper prescribed by the concerned department.

Self study paper offered by the Department of Commerce

S. No.	Semester	Course Code	Course Title
1.	I SEM to III SEM	17PCOSS1	Supply Chain Management
2.		17PCOSS2	Strategic Management

List of online courses Prescribed by the Department

- Spoken Tutorial - IIT Mumbai
- Coursera
- Edx
- Udacity
- Big Data University
- Award Winners in /Social Activities/ Extra Curricular /Co-Curricular Activities / Representation in Sports at University/ District/ State/ National/ International level can earn one extra credit.

17PCO13A	MANAGERIAL ECONOMICS	SEMESTER - I
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Preamble:

To understand the descriptive and prescriptive economic principles to take managerial decisions in business units

Course outcomes

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

CO Number	CO Statement	Knowledge Level
CO1	Know the role and responsibilities of managerial economist to achieve organizational goals	K1
CO2	Analyze the factors influencing demand for industrial goods and consumer durables	K3,K4
CO3	Realize the cost and production concepts to reduce the cost of production and increase the volume of production	K3,K4
CO4	Interpret pricing and output relationships to adopt appropriate pricing methods under different market situations	K3,K4
CO5	Discern business cycles, national income, monetary and fiscal policy	K2

K1 -Remembrance: K2- Understand: K3- Apply: K4- Analyze

MAPPING WITH PROGRAMME OUTCOMES

COs/POs	PO1	PO2	PO3	PO4	PO5
CO1	S	M	M	S	S
CO2	S	S	S	S	S
CO3	S	S	S	S	S
CO4	M	S	S	M	S
CO5	S	S	S	S	S

S-Strong; M-Medium; L-Low

17PCO13A	MANAGERIAL ECONOMICS	SEMESTER - I
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Total Credits : 4
Hours Per Week : 6

CONTENTS

UNIT - I

Nature and Scope of Managerial Economics – Role and Responsibilities of Managerial Economist – Goals of Corporate Enterprises: Maximization of profit - Value of enterprise.

UNIT - II

Demand analysis - Elasticity of demand- Factors influencing elasticity of demand -Demand determinants – Demand distinctions- Types, methods – Applications – Demand forecasting for industrial goods – Consumer goods – Consumer durables .

UNIT - III

Cost and production analysis - Cost concepts – Cost and output relationship - cost control- Short run and Long run - cost functions - production functions – Break-even analysis – Economies of scale of production.

UNIT - IV

Pricing and output decisions in different market situations – Monopoly and Duopoly competition - Perfect and Imperfect competition - Pricing policies- Types- Factors affecting pricing policies.

UNIT - V

Business cycles - National income, monetary and fiscal policy - Public finance- Government Institutions, State Governments, Local Self-Government, Central Government - Industrial Sickness - Causes - Remedies.

TEXT BOOKS

1. *Sankaran.S* .2004. **Managerial Economics**. Margham Publication. (UNIT I to V)
2. *Gupta.G.S* .2009. **Managerial Economics**. Tata McGraw-Hill Education Pvt.Ltd, (UNIT I to V)

REFERENCE BOOKS

1. *Cauvery.R., Dr.Sudha Nayak. U.K., Girija.M.and Dr.Meenakshi.R.* 2010. **Managerial Economics**. S.Chand, New Delhi, (UNIT I to V)
2. *Maheswari.K.L and Varshney.R.L.* 2014. **Managerial Economics**. [22nd Edition , Chand Sons, New Delhi. (UNIT I to V)

17PCO13B	CORPORATE ACCOUNTING	SEMESTER - I
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PREAMBLE:

To understand the accounting procedures relating to preparation of final accounts under schedule VI, amalgamation, absorption and reconstruction of companies along with holding company accounts, schedules of banking and insurance company accounts

COURSE OUTCOMES

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

CO Number	CO Statement	Knowledge Level
CO1	Prepare the final accounts of companies under schedule VI	K3,K4
CO2	Solve the problems relating to amalgamation, absorption and reconstruction of companies	K3,K4
CO3	Interpret holding company accounts and liquidation of company accounts	K3,K4
CO4	Handle the schedules of banking and insurance company accounts	K3,K4
CO5	Aware of international financial reporting standards, human resource, government and responsibility accounting	K2

K1 -Remembrance: K2- Understand: K3- Apply: K4- Analyze

MAPPING WITH PROGRAMME OUTCOMES

COs/POs	PO1	PO2	PO3	PO4	PO5
CO1	S	S	S	S	S
CO2	S	S	S	M	S
CO3	S	S	S	M	S
CO4	S	S	S	M	S
CO5	S	M	M	M	S

S-Strong; M-Medium; L-Low

17PCO13B	CORPORATE ACCOUNTING	SEMESTER - I
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Total Credits: 4
Hours Per Week: 7

Note: Distribution of Marks: 80% problems and 20% Theory

CONTENTS

UNIT - I

Company Final accounts – Schedule VI Part I and Part II – Profit prior to incorporation -Managerial remuneration – Preparation of profit and loss account and Balance Sheet.

UNIT - II

Amalgamation – Absorption (Excluding inter – company holdings) – External reconstruction and Internal reconstruction (Theory Only).

UNIT - III

Holding company accounts excluding inter-company holdings – Mutual Owings, Contingent Liability, Unrealized Profit, Revaluation of Assets – Liquidation of companies.

UNIT - IV

Accounts for banking companies- Preparation of profit and loss account and balance sheet. Accounts for Insurance Companies- Preparation of profit and loss account and balance sheet.

UNIT - V

International Financial Reporting Standards (IFRS)-Meaning-Advantages-Disadvantages. Human resource accounting - Characteristic, Applications methods - Principles of Government accounting – Principles of Responsibility accounting.

TEXT BOOKS

1. *Jain S.P and Narang K.L.* 2004. **Corporate Accounting.** (First edition) Kalyani Publications, Chennai. (Unit I-V).
2. *Gupta R.L and Radhasamy.* 2010. **Corporate Accounting.** (First edition) Sultan Chand and Sons Publications, New Delhi. (Unit I-V).

REFERENCE BOOKS'

1. *Reddy T.S and Murthy.A.* 2006. **Corporate Accounting.** (Reprint 2010) Margham Publications, Chennai. (Unit I-V).
2. *Joseph. T.* 2009. **Corporate Accounting.** Vol -1.(1st edition) Tata McGraw-Hill Education Pvt ltd, New Delhi.(UNIT I,III,IV) .

17PCO13C	BUSINESS ETHICS AND CORPORATE GOVERNANCE	SEMESTER - I
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PREAMBLE:

To aware of corporate ethics, culture and governance which are needed for growth of the corporate and social justice

COURSE OUTCOMES

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

CO Number	CO Statement	Knowledge Level
CO1	Know the values of corporate and ethical practices of organization	K1
CO2	Grasp the dimensions of corporate culture with professional and social values	K2
CO3	Exercise laws on business ethics, environmental protection and fair trade practice	K3,K4
CO4	Comprehend benefits and issues of corporate governance	K2
CO5	Understand the reforms of corporate governance towards corporate social responsibility	K2

K1 -Remembrance: K2- Understand: K3- Apply: K4- Analyze

MAPPING WITH PROGRAMME OUTCOMES

COs/POs	PO1	PO2	PO3	PO4	PO5
CO1	M	M	S	M	S
CO2	S	S	S	S	S
CO3	M	M	S	M	S
CO4	M	M	S	M	S
CO5	S	S	S	S	S

S-Strong; M-Medium; L-Low

17PCO13C	BUSINESS ETHICS AND CORPORATE GOVERNANCE	SEMESTER - I
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Total Credits : 4
Hours Per Week : 6

CONTENTS

UNIT-I

Values-Importance, sources of value systems, types, values loyalty and ethical Behaviour, values across cultures; business ethics-nature, characteristics and needs, ethical practices and management.

UNIT-II

The Ethical values system- universalism, utilitarianism, distributives justice, social contracts, individual freedom of choice, professional codes; culture and ethics - ethical values in different culture, culture and individual ethics.

UNIT-III

Law and ethics- relationship between law and ethics, other bodies in enforcing ethical business Behaviour, impact of laws on business ethics; social responsibilities of business- environmental protection, fair trade practice.

UNIT-IV

Corporate governance: Need, Scope, Benefits and issues of corporate governance, Role and responsibilities of board of directors, share holders and auditors- Corporate governance in Indian Perspective.

UNIT-V

Corporate Governance and Banking Sector- Public Sector Banks- Code of Corporate Governance- Reforms of Banking Sectors - Corporate Governance and Public Enterprises-Business ethics and corporate social responsibility.

TEXT BOOKS

1. *C.S.V Murthy*. 2016. Business Ethics and Corporate Governance. Himalaya Publishing House Pvt Ltd. New Delhi. (Unit I to III)
2. *Kesho Prasad*. 2009. Corporate Governance. (IV Edition). PHI Learning Pvt Ltd, New Delhi. (Unit-IV)
3. *N.Gopalsamy*. 2006. A Guide to corporate Governance. New Age International (Pvt) Ltd. New Delhi. (Unit-V)

REFERENCE BOOKS

1. *Manoharan Nair and P.S. Devakumar*.2014. **Corporate Governance**. Kalyani Publisher, Chennai.
2. *C.L Bansal*. 2014. **Corporate Governance**. Anurag Jain for Excel Books Publisher, NewDelhi.

17PCO13D	RETAIL AND DISTRIBUTION MANAGEMENT	SEMESTER - I
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PREAMBLE:

To understand the strategies relating to retail management from channel of distribution to franchise in order to achieve goals of retailing

COURSE OUTCOMES

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

CO Number	CO Statement	Knowledge Level
CO1	Know the nature, importance and promotion of retailing	K1
CO2	Design retail marketing channels	K3,K4
CO3	Assess the pattern of marketing channel for maintenance and revival	K3,K4
CO4	Acquire the skills for material handling and supply	K2
CO5	Follow the procedures relating to franchise for doing retail business	K2

K1 -Remembrance: K2- Understand: K3- Apply: K4- Analyze

MAPPING WITH PROGRAMME OUTCOMES

COs/POs	PO1	PO2	PO3	PO4	PO5
CO1	M	S	S	M	S
CO2	M	S	S	S	S
CO3	M	M	S	S	S
CO4	M	S	M	M	S
CO5	S	S	S	S	S

S-Strong; M-Medium; L-Low

17PCO13D	RETAIL AND DISTRIBUTION MANAGEMENT	SEMESTER - I
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Total Credits : 4
Hours Per Week : 6

CONTENTS

UNIT I

Nature and Importance of Retailing - Types of Retailers - Retail Merchandising - Retail Decision Location and Size-Retailer Promotion - Advertising, Sales Promotion and POP Promotion - Communicating with the retailer and customer.

UNIT II

Marketing Channels - Structure, Functions and Significance - Basic Channel, Role in the dynamic market place - Designing the Market Channel system.

UNIT III

Managing Marketing Channels - Channel Policies - Choice of the channel - Organizational Pattern in the Channel - Assessing Channel Performance - Causes for Channel Conflict - Techniques to overcome Channel Conflict- Channels for Consumer Goods, Industrial Goods and Services- Multi-level Marketing - Concepts, Role and Significance.

UNIT IV

Primary participants of the Channel - Manufacturer, Wholesaler and Retailer - Logistics and Operational dimensions - Material Handling, Transportation, Warehousing, Inventories, Logistics interface-Marketing Information System (MIS).

UNIT V

Franchisee - Significance and importance of Franchisee in Channel Decision - Advantages of Franchisee - Process of appointment of Franchisee - Relationship between Franchiser and Franchisee

TEXT BOOKS

1. *Kulkarni .M.V.* 2011. **Physical Distribution Management.** (3rd edition), Vikas Publishing.
2. *Gibson.G.Vedamani.* 2003. **Retail Management.** (4th edition), JBA Publishers.

REFERENCE BOOKS:

1. *Ronald W.* 1996. **Retail Marketing** Hasty. McGraw-Hill Education.
2. *Eliton S .*2009. **Sales and Distribution Management.** (3rd edition) Himalaya Publishing House Pvt Ltd.

17PCO23A	FINANCIAL MANAGEMENT	SEMESTER- II
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PREAMBLE

- To reveal the knowledge on utilization of fund and management of fund.
- To analyze the various concepts and techniques for better financial decision.

COURSE OUTCOME

CO NUMBER	CO STATEMENT	KNOWLEDGE LEVEL
CO1	Discuss the objectives of financial management and know about sources of finance.	K2
CO2	Use different methods to find cost of capital and techniques in capital budgeting.	K1
CO3	Selecting appropriate capital structure of the firm	K4
CO4	Analyse the method of leverages for analyzing the expected returns	K4
CO5	Selecting appropriate theories for dividend payout	K4

K1 -Remembrance: K2- Understand: K3- Apply: K4- Analyze

MAPPING WITH PROGRAMME OUTCOMES

COs/POs	PO1	PO2	PO3	PO4	PO5
CO1	S	S	S	M	S
CO2	S	S	S	S	S
CO3	S	S	S	S	S
CO4	S	S	S	S	S
CO5	S	S	S	S	S

S-Strong; M-Medium; L-Low

17PCO23A	FINANCIAL MANAGEMENT *	SEMESTER- II
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Total Credits: 4
Hours Per Week: 5

Note: Distribution of Marks: 40% problems and 60% Theory

CONTENTS

UNIT - I

Financial Management - Meaning, Nature, scope and objectives - Role and functions of Financial Management - Financial decisions - Relationship between Risk and Return - Sources of finance - Short-term and Long-term finance.

UNIT - II

Cost of Capital - Meaning and importance - Cost of Debt, Preference, Equity and Retained Earnings - Weighted Average Cost of capital - Capital budgeting - Techniques - ROI, Payback period and discounted cash flow.

UNIT - III

Theories of Capital Structure - Theories- Net income approach - Net operating income Approach- MM Approach - Determinants of capital structure. Capitalization - Over and Under Capitalization-Merits and Demerits.

UNIT - IV

Leasing - Nature and Types- Advantages and Disadvantages- Leverages - Financial Leverage - Operating leverage - EBIT and EPS analysis

UNIT - V

Dividend Theories: Walter's model - Gordon and MM's models -
Dividend policy - Forms of Dividend - Determinants of dividend policy.

TEXT BOOKS

1. *Sharma R.k and Shasi.K.Gupta. 2014. Financial Management.(4thedition), Kalyani Publishers, New Delhi.*
2. *Pandey I.M. 2009.Financial Management. (10th edition), VikasPublishing House*

REFERENCE BOOKS:

1. *Prasanna Chandra. 2012. Financial Management. (4th edition), Tata McGraw-Hill Publishers.*
2. *Maheswari S.N. 2014.Financial Management. (26th Reprint) VikasPublishingHouse Pvt.Ltd, New Delhi.*

17PCO23B	COST AND MANAGEMENT ACCOUNTING	SEMESTER - II
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PREAMBLE:

To understand the cost and management accounting tools to minimize the cost and take managerial decisions

COURSE OUTCOMES

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

CO Number	CO Statement	Knowledge Level
CO1	Prepare cost sheet and pricing the material issues	K3,K4
CO2	Apply appropriate labour cost and incentive methods in an organization	K3,K4
CO3	Calculate ratios to increase liquidity, profitability and solvency positions of an enterprise	K3,K4
CO4	Ascertain funds from operation and cash from operations	K3,K4
CO5	Plan for volume of production to reduce the cost of production and increase the profit	K3,K4

K1 -Remembrance: K2- Understand: K3- Apply: K4- Analyze

MAPPING WITH PROGRAMME OUTCOMES

COs/POs	PO1	PO2	PO3	PO4	PO5
CO1	S	S	S	M	S
CO2	S	S	S	M	S
CO3	S	S	S	M	S
CO4	S	S	S	M	S
CO5	S	S	S	M	S

S-Strong; M-Medium; L-Low

17PCO23B	COST AND MANAGEMENT ACCOUNTING *	SEMESTER - II
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Total Credits : 5

Hours Per Week : 5

Note: Distribution of Marks: Problems 60% and Theory 40%

CONTENTS

UNIT - I

Cost Accounting - Difference between Financial and Cost Accounting - Importance of Cost Accounting - Relationship between Cost and management Accounting - Methods of Costing - Elements of Cost - Cost Concepts - Preparation of Cost Sheet

UNIT - II

Labour Cost - Methods of Wage payment - Incentive Systems - Idle time - over-time - Labour Turnover - Causes of Labour Turnover - Overheads - allocation and absorption of overheads.

UNIT - III

Nature and Scope of Management Accounting - Meaning - Objectives - Importance - Limitations - Financial Statement Analysis - Ratio Analysis - Uses and limitations of Ratios.

UNIT - IV

Fund Flow Analysis: Fund flow statement - Importance - Limitations - Preparation of schedule of changes in working capital-Calculation of funds from operation. Cash flow statement: Advantages - Limitations - Computations of cash from operations - Computation of cash flow statements.

UNIT - V

Marginal Costing: Cost – Volume – Profit Analysis – Break Even Analysis
– Managerial application of Marginal Costing – significance – limitations
– Budgeting and Budgetary Control: Preparation of Budgets – Material
Procurement – Production – Sales – Flexible and Cash budgets.

TEXT BOOKS:

1. Jain, S.P., and Narang, K.L. 2001. **Cost and Management Accounting** [Fifth Edition]. Kalyani Publishers, New Delhi.
2. Pillai, R.S.N., and Bagavathi, 2009. **Cost Accounting** [First Edition]. Sultan Chand Company Ltd., New Delhi.
3. Sharma, and Shashi K. Gupta, 2012. **Management Accounting**[Twelfth Edition]. Kalyani Publishers, New Delhi.

REFERENCE BOOKS:

1. Jain, S.P., and Narang, K.L. 2010. **Cost Accounting**[Twenty First Edition]. Kalyani Publishers, New Delhi.
2. Maheswari, S.N. 2003. **Cost and Management Accounting**[First Edition]. Sultan Chand Company Ltd., New Delhi.

17PCO23C	HUMAN RESOURCE MANAGEMENT	SEMESTER - II
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PREAMBLE:

To learn about organizational structure, human resource planning, performance appraisal methods, organizational discipline and conflict

COURSE OUTCOMES

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

CO Number	CO Statement	Knowledge Level
CO1	Understand the organizational structure	K2
CO2	Analyze the job and role to select and recruit personnel	K1
CO3	Measure the performance of an employees for promotion and training	K3,K4
CO4	Capture employee grievance redressal procedures for organizational betterment	K3,K4
CO5	Control the organizational conflict through appropriate leadership styles	K3,K4

K1 -Remembrance: K2- Understand: K3- Apply: K4- Analyze

MAPPING WITH PROGRAMME OUTCOMES

COs/POs	PO1	PO2	PO3	PO4	PO5
CO1	M	S	M	L	S
CO2	L	S	S	M	M
CO3	L	S	S	S	S
CO4	L	S	M	L	S
CO5	L	S	S	S	S

S-Strong; M-Medium; L-Low

17PCO23C	HUMAN RESOURCE MANAGEMENT *	SEMESTER - II
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Total Credits : 4
Hours Per Week : 5

CONTENTS

UNIT - I

Meaning - Importance - Evaluation - Objectives - Scope -Hawthorn Studies - Its implications - Organization structure.

UNIT - II

Human resource planning - Job analysis - Role analysis - Selection and Recruitment - Testing - Interview- Training - Promotion.

UNIT - III

Performance appraisal - Job evaluation and merit rating - Job satisfaction. Human behaviour process - Perception - Motivation-theories of Motivations - Personality development -Main determinants of Personality - Theories of personality.

UNIT - IV

Organisational Discipline: Meaning - Causes of Indiscipline - Acts of Indiscipline - Procedure for Disciplinary Action - Grievance - Meaning - Characteristics of Grievances - Causes of Grievance - Methods of knowing Grievance - Grievance Redressal Procedure.

UNIT - V

Organization conflict - Conflict in organizational behaviors - Individual aspect of conflict - Management of conflict - Leadership -Types of Leadership - Leadership theories.

TEXT BOOKS:

1. *Gupta, C.B.* 2011. **Human Resource Management** [Thirteenth Edition]. Sultan Chand & Sons, New Delhi.
2. *Prasad, L.M.* 2000. **Organizational behaviour** [Third Edition]. Sultan Chand & Sons, New Delhi.

REFERENCE BOOKS:

1. *Memoria, C.B.* 2004. **Personnel Management** [Twenty Fourth Edition]. Himalaya Publishing House Pvt. Ltd., Mumbai.
2. *Fred Luthans,* 2005. **Organizational Behaviour**[Tenth Edition]. Tata Mc Graw Hill Company, New Delhi.
3. *Aswathappa, K.* 2012. **Organizational Behaviour** [Tenth Edition]. Himalaya Publishing House Pvt. Ltd., Mumbai.

17PCO23D	COMPUTER APPLICATIONS: INTERNET & E-COMMERCE	SEMESTER - II
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PREAMBLE:

To know about search engines and intranet to track and post the information required through computer to enhance e-commerce

COURSE OUTCOMES

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

CO Number	CO Statement	Knowledge Level
CO1	Conglomerate computer technology for e-commerce	K2
CO2	Generate and validate business data for re-engineering	K3,K4
CO3	Aware of cyber laws, securities and threads for effective e-governance	K2
CO4	Solve the issues of e-commerce through technological adoption	K3,K4
CO5	Comprehend the hardware and software updation for business growth	K3,K4

K1 -Remembrance: K2- Understand: K3- Apply: K4- Analyze

MAPPING WITH PROGRAMME OUTCOMES

COs/POs	PO1	PO2	PO3	PO4	PO5
CO1	S	M	S	S	S
CO2	S	S	S	S	S
CO3	S	M	S	M	S
CO4	M	S	S	M	S
CO5	S	S	S	S	S

S-Strong; M-Medium; L-Low

17PCO23D	COMPUTER APPLICATIONS: INTERNET & E-COMMERCE	SEMESTER - II
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Total Credits : 4
Hours Per Week : 5

CONTENTS

UNIT -I

History of Internet & www - Meaning of electronic commerce - Advantages and disadvantages - Internet, intranet and extranet - Technology of internet commerce.

UNIT-II

Business Process Re-Engineering, Electronic Data Interchange - Advantages, electronic payment systems - Internet banking - ATM-Mobile Banking and Mobile Applications.

UNIT -III

Internet frauds - Internet security - Cyber Crimes - Types - Threats-Security- Antivirus - Cyber laws - E-governance.

UNIT -IV

Issues relating to e-commerce - Technology - Wireless applications, Broad band - Online transactions - Use of mobile phones - SMS alerts.

UNIT - V

Future of Internet commerce - Hardware and Software, Trends - Information and application of trends.

TEXT BOOKS

1. *Parameshwaran .R.* 1996. **Computer Applications in Business.** (4th revised edition 2004) Sultan chand &sons , New Delhi. UNIT (I to V)
2. *Kamelesh K Bajaj and Debjani Nag.* 2005. **E-commerce The Cutting Edge of Business.** McGraw-Hill. UNIT (III and IV)

REFERENCE BOOKS:

1. *Kalakota and Whinston.* 1996. **Frontiers of Electronic Commerce.** (1st edition), Addison-Wesley.
2. *Winfield Treese Lawrence.* 2003. **Designing Systems for Internet Commerce.** (2nd edition) Addison Wesley.

17PCO23P	COMPUTER APPLICATIONS LAB: MS OFFICE & INTERNET - PRACTICAL-I	SEMESTER - II
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PREAMBLE:

Utilize MS – Office and internet for communicating and calculating dues in managing business

COURSE OUTCOMES

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

CO Number	CO Statement	Knowledge Level
CO1	Apply MS- Word in business correspondence	K3,K4
CO2	Present the report using ppt presentation for expansion of business	K3,K4
CO3	Validate the business transactions to take financial decisions	Understand
CO4	Use internet for downloading and uploading the business related data and policies	K3,K4
CO5	Market the products through online and develop global trade	K3,K4

K1 -Remembrance: K2- Understand: K3- Apply: K4- Analyze

MAPPING WITH PROGRAMME OUTCOMES

COs/POs	PO1	PO2	PO3	PO4	PO5
CO1	M	M	S	S	S
CO2	M	S	S	S	S
CO3	S	S	S	S	S
CO4	M	S	S	S	S
CO5	M	S	S	S	S

S-Strong; M-Medium; L-Low

17PCO23P	COMPUTER APPLICATIONS LAB: MS OFFICE & INTERNET - PRACTICAL-I	SEMESTER - II
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Total Credits : 3
Hours Per Week : 6

MS Office & Internet

MS WORD

1. Creating a cost audit report and performing the following:
 - A. Right alignments and Making Bold the important words.
 - B. Aligning Center the second paragraph and performing italics for the important words.
 - C. Changing third paragraph into two column paragraph.
 - D. Inserting page numbers at the bottom, date, time and heading in the header section.
 - E. Making Character spacing for side headings.
2. Preparing a questionnaire (minimum 16 questions) in your area of specialization like Marketing/ Finance / HR.
 - Using bullets & numbering
 - Checking the spelling
 - Using thesaurus to replace a word
 - Using drop cap
3. Typing a sample research report and performing the following functions:
 - Inserting symbols, caption, page break, justifying text, indenting a text, rearranging paragraphs.
4. Typing a published horizontal form of a balance sheet of a company and performing the following
 - Inserting Tables and deleting rows & columns
 - top & bottom Bordering

- Inserting an Auto format table
 - Changing backgrounds to differentiate heading of the table with the rest contents
5. Identifying an organization and preparing an organizational chart
 6. Preparing a table showing Employees Performance appraisal system by
 - Using auto format for tables.
 - Changing the text color of the headings.
 - Sorting the employees in the alphabetical order.
 - Linking the employees' address using hyperlink.
 - Merging two cells.
 7. Classifying Cost, Financial and Management Accounting by using three column format
 8. Preparing a diagrammatic representation showing the Elements of Cost, using auto shapes.
 9. Creating a demand for a particular Accounting Package by Preparing an attractive Advertisement using 3D effects, Clip arts, Stars, Banners in Auto shapes
 10. Performing mail merge operation for sending notice to share holders for AGM.
 11. Preparing curriculum vitae using Template and indenting the text.

MS.POWER POINT

1. Drawing diagrams of different packing labels in MS Word and displaying it in PowerPoint.
2. Creating contents of a sample research report on your area of specialization.

3. Preparing a PowerPoint Presentation for the Product Advertisement and Company Advertisement by using hyperlink to all slides, animation effects for texts & pictures.

MS EXCEL

1. Preparing a table showing the customer details of a bank. [Customer name, Nature of account, Account Number, Address, E-Mail ID] and Performing the following:
 - Deleting the customer who had closed the A/c.
 - Inserting a row in between the 1st & 2nd customer.
 - Inserting a column in between Address & Email ID and Name it as Telephone Number
 - Hiding the column 'Address'
 - Creating a table of a company with the following details [Name of the employees, Name of the department, Net Pay, Address, City]
 - Copying the details of employees of production department in sheet number
 - Copying the details of the employees staying in Coimbatore city.
 - Finding the persons who get a maximum salary.
2. Preparing a payroll for the employees (Minimum 10 employees) of an organization and counting the number of employees who are getting the salary of more than Rs.10, 000/-p.m and Calculating DA, HRA, CCA, EPF, LIC as a percentage of basic pay and summing up the total basic pay, net pay of all employees.

3. Preparing an excel sheet under the main heading of assets & liabilities and performing the following:
 - Selecting a column and changing the number format to Rupees and paise (0.00) format.
 - Changing a particular range of cells font as bold
 - Selecting a row and hiding it.
 - Going to sheet 3 using shortcut key and select a cell.
4. Preparing a bin card for the issues & purchases made during the particular month using Auto format wizard.
5. Forecasting a demand for a new Product Life Cycle by collecting the details regarding sales and profit of a product for the past 10years, fitting it in a chart, and presenting it in power point.
6. Analyzing the trends of a product.
7. Preparing a break-even chart using Chart Wizard.
8. Collecting EPS and Market price of the shares, NAV and Turn over of 10 different companies from the leading business dailies and entering in a table. Calculating the price earnings per share. Copying it into different sheets in the name of each company using copy, count and statistical functions.
9. Finding the correlation between demand and price of a product.
10. Creating a table showing the following:

1) Years (Minimum 5 years)	2) Profit	3) Depreciation
4) Profit after Depreciation	5) Tax	6) Profit after tax
7) Cash Inflows	8) Cumulative cash inflows	

of a project and finding it's Payback Period.
11. Preparing Final accounts of a banking company in the new format.

INTERNET

1. Visiting any of the stock exchanges website and collecting the information regarding share price.
2. Visiting www.rbi.com and downloading the Economic information.
3. Visiting the website of Commerce & Industries Ministry and collecting information about the trade policy.
4. Visiting a website for an online marketing and writing the procedures to place an order.
5. Visiting the website of National Informatics Centre, Going to the ministry of Finance and collecting information regarding Economic Survey & Union Budget.

17PCO33A	DIRECT TAXES	SEMESTER - I
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PREAMBLE:

To aware of provisions pertaining to direct tax and assessment procedures in filing of return

COURSE OUTCOMES

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

CO Number	CO Statement	Knowledge Level
CO1	Aware of income tax laws and determine the residential status of an assesses	K1,K2
CO2	Computation of total income of an assesses under the head salary and house property	K3,K4
CO3	Calculation of total income in business and profession and capital gain	K3,K4
CO4	Ascertain the total income of an individual and computation of tax liability	K3,K4
CO5	Know the powers and functions of income tax authority and procedures in filing of return	K2

K1 -Remembrance: K2- Understand: K3- Apply: K4- Analyze

MAPPING WITH PROGRAMME OUTCOMES

COs/POs	PO1	PO2	PO3	PO4	PO5
CO1	S	M	M	M	S
CO2	S	S	M	M	S
CO3	S	S	M	M	S
CO4	S	S	M	M	S
CO5	S	S	M	M	S

S-Strong; M-Medium; L-Low

17PCO33A	DIRECT TAXES *	SEMESTER - III
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Total Credits : 5
Hours Per Week : 5

Note: The question paper shall cover and 60 % problem and 40 % theory.

CONTENTS

UNIT - I

Income Tax Act - Definition - Income - Agricultural Income - Assessee - Previous year - Assessment year - Residential status - Scope of Total Income - Capital and Revenue - Receipts and Expenditure - Exempted Incomes.

UNIT - II

Income from Salaries: Characteristics of salary-Allowances-Perquisites-Profit in lieu of salary-Deductions u/s 16- Income from House Property: Types of Rental value- Determination of Annual value-Let-out house-Self occupied house-Deductions out of annual value.

UNIT - III

Profit and Gains of Business: Business- allowed and disallowed expenses - Expenses disallowed in certain cases -Deemed profits -Valuation of stock - Profession: Receipts and Payments. Capital Gains: Types of capital gains -Determination of cost of acquisition and improvement.

UNIT - IV

Income from Other Sources: General incomes -Specified incomes-Deductions U/S 57 - Set-Off and Carry Forward of Losses - Deductions from Gross Total Income (80C - 80U)- Assessment of Individuals.

UNIT - V

Income Tax Authorities – Powers – Functions - Procedure for Assessment:
Income tax returns - Filing of Returns – Belated returns – Forms of returns
of income - PAN – Types of Assessment - Collection of Tax.

TEXT BOOKS

1. *Gaur, and Narang, ____*. **Income Tax Law & Practice** [Forty Third Edition]. Kalyani Publishers, Ludiana.
2. *Mehrotra, H.C., and Goyal, S.P. ____*. **Income Tax Law & Accounts** [Fifty Sixth Edition]. SahityaBhawan Publication, Agra.

REFERENCE BOOKS

1. *Vinoth K. Singhania, and KapilSinghania, ____*. **Direct Taxes Laws & Practices** [Fifty Second Edition]. Taxmann Publication Pvt. Ltd., New Delhi.
2. *Jeevarathinam, M., and Vijay Vishnu kumar, C. ____*. **Income Tax Law & Practices** Scitech Publications India Pvt. Ltd., Chennai.

17PCO33B	CONSUMER BEHAVIOUR	SEMESTER - III
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PREAMBLE:

To understand the strategic implications of consumer and factors influencing decision making process.

COURSE OUTCOMES

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

CO Number	CO Statement	Knowledge Level
CO1	Grasp the scope, evolution and dimension of Consumer Behavior	K3
CO2	Understand the Roles and Decision Making Process of consumers	K2
CO3	Aware of consumer perception and attitudes	K3,K4
CO4	Analyze the factors influencing interpersonal communication culture and leadership	K4
CO5	Obtain knowledge of diffusion process, adoption process and multiplicative innovation adoption model	K3,K4

K1 -Remembrance: K2- Understand: K3- Apply: K4- Analyze

MAPPING WITH PROGRAMME OUTCOMES

COs/POs	PO1	PO2	PO3	PO4	PO5
CO1	L	M	S	M	M
CO2	L	M	S	S	M
CO3	L	M	S	M	M
CO4	L	M	M	M	M
CO5	L	S	S	M	S

S-Strong; M-Medium; L-Low

17PCO33B	CONSUMER BEHAVIOUR	SEMESTER - III
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Total Credits: 4
Hours Per Week: 5

CONTENTS

UNIT - I

Consumer Behaviour: Definition, scope of Consumer Behaviour- Evolution of Consumer Behaviour - Relationship between Consumer Behaviour and Marketing, Behavioural Dimension - Interdisciplinary relevance of Consumer Behaviour studies.

UNIT - II

Buying Motives - Buying Roles, Consumer Decision Making Process, Levels of Consumer Decision Making, Perspectives - Models.

UNIT - III

Consumers' Needs and Motivation, Emotions and Mood, Consumer Involvement; Consumer Learning, Personality, Self-concept and Self-image; Consumer Perception, Risk and Imagery; Consumer Attitude: Belief, Attitude and Intention, Formation - Change - Consumer Communication.

UNIT - IV:

Consumer groups - Consumer reference groups, Family and Life cycle, Social class and mobility, lifestyle analysis - Culture; Sub-Culture, Cross Culture - Interpersonal Communication and influence, Opinion Leadership.

UNIT - V:

Consumer Orientation - Diffusion Process, Adoption Process, Consumer Innovators, Multiplicative Innovation Adoption (MIA) Model.

TEXT BOOKS:

1. *Schiffman Leon.G and Kanuk Leslie Lazar and Kumar Ramesh. S.* 2012. **Consumer Behaviour.** Pearson Education. 10th Edition. UNIT (I to V)
2. *Gupta S.L and Pal Sumitra.* 2011. **Consumer Behaviour: An Indian Perspective Text and cases.** Sultan Chand. 2nd Edition . UNIT (I to V)

REFERENCE BOOKS:

1. *Peter Paul J. and Olson Jerry C.* 2009. **Consumer Behaviour and Marketing Strategy,** Irwin/McGraw Hill Higher Education.
2. *Solomon.M.R.* 2011.**Consumer Behaviour: Buying, Having, and Being.** 9th Edition. PHI Learning.

17PCO33C	BUSINESS RESEARCH METHODS	SEMESTER - III
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PREAMBLE:

To understand the basic knowledge on research methods that equips one to make decisions based on business conditions

COURSE OUTCOMES

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

CO Number	CO Statement	Knowledge Level
CO1	Understand about the research methods and techniques	K1
CO2	Identify the research problem and appropriate method for data collection	K2,K3
CO3	Analyze the scaling techniques used for editing and tabulating data	K3,K4
CO4	Acquire the knowledge of statistical tools used for analyzing the data	K3,K4
CO5	Interpret the data and summarize the report	K4

K1 -Remembrance: K2- Understand: K3- Apply: K4- Analyze

MAPPING WITH PROGRAMME OUTCOMES

COs/POs	PO1	PO2	PO3	PO4	PO5
CO1	S	S	M	S	S
CO2	S	S	S	M	S
CO3	M	S	S	S	S
CO4	S	S	S	S	S
CO5	S	S	S	S	S

S-Strong; M-Medium; L-Low

17PCO33C	BUSINESS RESEARCH METHODS *	SEMESTER - III
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Total Credits: 4
Hours Per Week: 5

Note: Distribution of Marks: 40% Problems and 60% Theory

CONTENTS

UNIT - I

Business Research - Meaning - Scope and Significance - Utility of Business research - Qualities of good research - Types of research - Research process - Identification, Selection and formulation of research problems - Hypothesis - Research design.

UNIT - II

Sampling - Methods and techniques - Sample size - Sampling error - Fieldwork and data collection. Tools of data collection - Interview schedule - Questionnaire - Observation, interview and mailed questionnaire - Pre testing- pilot study and final collection of data

UNIT - III

Measurement and scaling techniques - Processing and analysis of data - Editing and coding - Transcription and Tabulation - Statistical tools used in research - Measures of Central tendency (Arithmetic Mean only) - Measures of dispersion (Standard deviation only) - Correlation : Simple Correlation - Regression models: Simple-Multiple regression

UNIT - IV

Test of significance - 't' Test - large sample and 'f' Test, test of significance for attributes - Chi-square test- ANOVA-One way -Two way.

UNIT - V

Interpretation - Meaning, Need and Technique- Report writing - Types, contents and style of reports - Steps in drafting reports.

TEXT BOOKS:

1. Kothari, C.R. 2012. **Research Methodology (Methods & Techniques)** [Second Edition]. New Age International Pvt. Ltd., New Delhi.
2. Gupta, S.P. 2011. **Statistical Methods**[Forty First Edition].Sultan Chand & Sons, New Delhi.

REFERENCE BOOKS:

1. Saravanel, P. 2004. **Research Methodology**[Fifteenth Edition]. Kitab Mahal Publication, Allahabad.
2. Krishnasami, O.R., and Ranganatham, M. 2005. **Methodology of Research and Social Science**[Second Edition]. Himalaya Publishing House, Mumbai.
3. Murthy, C. 2009. **Research Methodology** [First Edition]. Vrinda Publications Pvt. Ltd., New Delhi.

17PCO33D	BUSINESS ENVIRONMENT	SEMESTER - III
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PREAMBLE:

To acquire knowledge in business environment towards global level

COURSE OUTCOMES

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

CO Number	CO Statement	Knowledge Level
CO1	Grasp the Business Environment, Culture and Social Responsibility of Business	K2
CO2	Learn the Economic system, capitalism, socialism & economic Planning	K3
CO3	Understand the benefits of industrial policy and Privatization	K2
CO4	Comprehend the role of financial institutions in India and analyze the factors influencing in technological environment	K3, K4
CO5	Analyze the concept of Globalization	K3, K4

K1 -Remembrance: K2- Understand: K3- Apply: K4- Analyze

MAPPING WITH PROGRAMME OUTCOMES

COs/POs	PO1	PO2	PO3	PO4	PO5
CO1	L	M	S	M	M
CO2	L	S	S	M	S
CO3	L	S	S	M	S
CO4	L	S	S	M	S
CO5	L	S	S	S	S

S-Strong; M-Medium; L-Low

17PCO33D	BUSINESS ENVIRONMENT *	SEMESTER - III
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Total Credits : 4
Hours Per Week : 5

CONTENTS

UNIT -I

Concept of Business Environment- Significance-Types of Environment- External and Internal - Inter - Relationship between economic and non-economic environment-Impact of environment on business and Strategic Decisions - Culture and business - Social Responsibilities of Business

UNIT-II

Economic Systems - Meaning - Characteristics -Types of economic systems-Capitalism-Socialism-Mixed economy - Economic planning - Nature, Scope and Significance of Economic Planning in India - Achievements and Failures of Economic Planning.

UNIT-III

Industrial Policies and Regulations -Industrial Policy up to 1991, 2014 - Public, Private, Joint and Co-operative Sectors - Privatization and Disinvestment - Ways of Privatization - Benefits and Arguments against Privatization - Privatization in India.

UNIT-IV

Technological environment -Factors Governing Technological Environment-Management of technology - Patents and Trademarks-Financial Institution in India-IFCI-ICICI-IDBI-IIBI- SIDBI-SFCs.

UNIT-V

Globalisation - Meaning and Dimensions - Features of Current Globalisation -Essential Conditions for Globalisation - Globalisation of Indian business - Foreign Direct Investment - Concept, Advantages and Disadvantages and Determinants- India's policy towards FDI -

Multinational Corporation - Meaning - Merits and Demerits - Control over MNCs-MNC in India.

TEXT BOOKS

1. *Francis Cherunilam*. 2000. **Business Environment**. Himalaya Publishers.
2. *Dr.Gupta.C.B.*2014.**Business environment**.(8th edition),Mc Graw Hill Education (India pvt.ltd) UNIT (I to V)

REFERENCE BOOKS

1. *Avadhani.V.A.* 2004. **Essentials of Business Environment**. (2ndedition), Himalaya Publication, Mumbai.
2. *Shaikh Saleem*. 2009. **Business Environment**. (2nd edition),Dorling Kindersley (India) Pvt Ltd.

17PCO33P	COMPUTER APPLICATIONS LAB-II : TALLY 9.2	SEMESTER - III
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PREAMBLE:

To acquire skills to record the business transactions electronically and present report systematically

COURSE OUTCOMES

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

CO Number	CO Statement	Knowledge Level
CO1	Gain knowledge to create company, journal and ledger	K2,K3
CO2	Prepare the voucher and bill wise statement	K3
CO3	Consolidate the final accounts with inventory	K2,K3
CO4	Maintain inventory information and manage the stock	K3,K4
CO5	Calculate ratios and interpret	K4

K1 -Remembrance: K2- Understand: K3- Apply: K4- Analyze

MAPPING WITH PROGRAMME OUTCOMES

COs/POs	PO1	PO2	PO3	PO4	PO5
CO1	L	L	M	L	M
CO2	M	L	M	M	L
CO3	S	M	M	L	S
CO4	S	M	S	M	S
CO5	M	L	S	M	M

S-Strong; M-Medium; L-Low

17PCO33P	COMPUTER APPLICATIONS LAB-II : TALLY 9.2	SEMESTER - III
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Total Credits : 3
Hours Per Week : 6

CONTENTS

1. Creating a Company with all details including VAT options
2. Creating ledgers by selecting the required Accounts from the list of groups
3. Creating vouchers and viewing Profit & Loss a/c and Balance sheet

4. Preparing Trading, Profit & Loss a/c and Balance sheet
5. Creating the stock summary
6. Creating stock groups using the units of measure, godowns, sales categories and stock items
7. Creating the following Inventory vouchers with data from the cost accounting book
 - a. Purchase order
 - b. sales order
 - c. Rejection out
 - d. Rejection in
 - e. Stock journal
 - f. Delivery note
 - g. Receipt note
 - h. Physical stock
8. Creating vouchers and viewing Profit & Loss a/c and Balance sheet with inventory
9. Consolidating Accounts with Inventory
10. Creating bill wise details
11. Calculating foreign gains/loss
12. Preparing Memo Voucher
13. Generating a Cheque by enabling Cheque Printing option
14. Calculating Ratios using Ratio Analysis Option
15. Calculating interest using Interest Parameters and Credit Periods
16. Creating vouchers with VAT calculation

REFERENCE BOOKS:

1. *Sundaramoorthy.V.* 2012. **Genesis Tally Bible** (6th edition), VBSC Pvt Ltd.

17PCO33T	INDUSTRIAL TRAINING	SEMESTER - III
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Total Credits: 2

GUIDELINES FOR INDUSTRIAL VISIT REPORT

I.CONTENTENTS OF THE REPORT:

1. Front Page - Title, Name of the Student, Class,
Registration No., Roll No., November ----- (Respective Year)
2. Declaration - With Candidate's Signature

M.Com (Students admitted from 2017-2018 onwards)

3. a. Certificate - With Guide's signature (1/2 page Top)
b. Official use (1/2 Page-Bottom)

H.O.D's Signature:

Viva-Voce:

Principal's Signature:

Date:

Guide:

4. Attendance Certificate - 15 -30 days - from the organization
i) Xerox copy (enclosed with report)
ii) Original (Guide)
5. Work-done-diary - 15-30 days (Observation and Work done -
about 2 to 3 pages)
6. Report - (i) Organization Visited - Type (Sole trader,
Partnership, Joint-Stock Company, etc.,)
Trade, Manufacturing, Service Sector -
Organization Structure - 3 pages (Minimum)
(ii) Process of work (Activities) - 20 pages (Minimum)
(iii) Findings and Suggestions - 5 pages (Minimum)

II. INSTRUCTIONS TO CANDIDATES:

- a) No theory contents from text books
b) Only observations and work done during the period (15-30 days)
c) Soft-binding with wrapper
d) No. of pages- given in item No.6

17PCO43A	INVESTMENT MANAGEMENT	SEMESTER - IV
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PREAMBLE:

To know the different forms of investment opportunities and portfolio management

COURSE OUTCOMES

M.Com (Students admitted from 2017-2018 onwards)

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

CO Number	CO Statement	Knowledge Level
CO1	Grasp the nature, scope and forms of investments.	K2
CO2	Understand the modes of operation of capital market in India	K3,K4
CO3	Analyze the tools and techniques in selection of portfolio	K3, K4
CO4	Learn about the investment alternatives	K3, K4
CO5	Enhance the knowledge relating to different portfolio and its management	K3

K1 -Remembrance: K2- Understand: K3- Apply: K4- Analyze

MAPPING WITH PROGRAMME OUTCOMES

COs/POs	PO1	PO2	PO3	PO4	PO5
CO1	S	S	S	S	S
CO2	S	S	M	S	S
CO3	S	S	S	S	S
CO4	S	S	S	S	M
CO5	S	S	M	S	M

S-Strong; M-Medium; L-Low

17PCO43A	INVESTMENT MANAGEMENT *	SEMESTER - IV
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Total Credits : 4
Hours Per Week : 7

Note: Question paper shall cover 100% Theory

CONTENTS

UNIT - I

Nature, Meaning and scope of Investment - Importance of Investment - Factors influencing Investment - Investment media - Features of investment Programme - Investment Process - Development of Financial system in India.

UNIT - II

Capital Market - New issue Market and Stock Exchange in India - B.S.E - N.S.E - OTCEI - Kinds of Trading activity - Listing of Securities - SEBI and its Role and guidelines.

UNIT - III

Fundamental and Technical Analysis - Security evaluation - Economic Analysis - Industry Analysis - Company Analysis - Technical Analysis - Portfolio Analysis.

UNIT - IV

Investment Alternatives - Investment in Equity Shares, Preference shares, Bonds, Government Securities - Mutual Funds - Real Estate - Gold - Silver - Provident fund - Unit Trust - National Savings Scheme - LIC.

UNIT - V

Portfolio Management - Nature, Scope - SEBI Guidelines to Portfolio Management - Portfolio Investment Process - Elements of Portfolio Management - Portfolio Revision - Needs and Problems

TEXT BOOKS:

1. *Preeti Singh*, 2008. **Investment Management** [Sixteenth Edition]. Himalaya Publishing House Pvt. Ltd., Mumbai.
2. *Bhalla, V.K.* 2008. **Investment Management, Security Analysis and Portfolio Management** [Fourteenth Edition]. Sultan Chand & Company Ltd., New Delhi.

REFERENCE BOOKS:

1. *Avadhani, V.A.* 2008. **Investment Management** [Seventh Edition]. Himalaya Publishing House, Mumbai.
2. *Gangadhar, V., and Ramesh Babu, G.* 2003. **Investment Management** [First Edition]. Anmol Publication Pvt. Ltd., New Delhi.

17PCO43B	INTERNATIONAL BUSINESS	SEMESTER - IV
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PREAMBLE:

To acquire knowledge in International Business and foreign exchange

COURSE OUTCOMES

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

CO Number	CO Statement	Knowledge Level
CO1	Grasp knowledge about international business, role of foreign trade in economic development and Balance of Payment	K1,K2
CO2	Understand the functions of World Trade Organization and World bank	K1,K2
CO3	Know about the function of export market	K2
CO4	Classify the export and import documents used in foreign trade	K2, K4
CO5	Aware of functions of exchange control of India	K3

K1 -Remembrance: K2- Understand: K3- Apply: K4- Analyze

MAPPING WITH PROGRAMME OUTCOMES

COs/POs	PO1	PO2	PO3	PO4	PO5
CO1	S	M	S	S	S
CO2	S	S	S	S	S
CO3	M	M	M	S	M
CO4	S	S	M	S	S
CO5	M	S	S	M	S

S-Strong; M-Medium; L-Low

17PCO43B	INTERNATIONAL BUSINESS	SEMESTER - IV
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Total Credits : 4
Hours Per Week : 6

CONTENTS

UNIT - I

International Business - Meaning, Nature and Scope - Role of Foreign Trade in the Economic Development of India - Balance of payment in the context of Economic Growth Process - Trade balance - Current Account position and Capital Account position - Trends - Balance of Payment - Principles of Balance of Payment (BOP) - Correction of adverse Balance of Payment (BOP).

UNIT - II

Introduction to GATT - WTO, World Bank, India and IMF - Functions. International finance corporation (IFC)-Asian Development Bank(ADB)- International Fund For Agricultural Development(IFAD)- Euro Currency Market.

UNIT - III

Export marketing - Meaning - An overview of export marketing - differences between export marketing and domestic marketing - salient features and basic functions of export marketing - export barriers - Tariff and non-tariff - Export market analysis - Feasibility of market entry - Sources of market information - Assessing sale prospects.

UNIT - IV

Composition and direction of India's imports and exports - Past trends, present position and prospects - Project consultancy and Service exports

- Trends, prospects and problems - Important documents used in foreign trade.

UNIT - V

Foreign exchange - FERA- Theories of foreign exchange - Administration of foreign exchange - Rate determination - Factors influencing fluctuations in foreign exchange - Exchange control in India.

TEXT BOOKS:

1. *Francis Cherunilam*. 2010. **International Business**. (5th Edition), Ashok K.Ghosh, PHI Learning Pvt Ltd. Unit (I to V)
2. *Varshney & Bhattacharya*. 1984. **International Marketing Management**. (4th Edition), SultanChand&Sons Publishing house pvt ltd.Unit (I to V)

REFERENCE BOOKS:

1. *Subba Rao. P.* 2001. **International Business**. (2nd Edition), Himalaya Publishing house.
2. *Aswathappa.K.* 2010. **International Business**. (4th Edition), Tata McGraw Hill Education Private Ltd.

17PCO43V	PROJECT WORK & VIVA VOCE	SEMESTER - IV
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PREAMBLE:

To find out and suggest the ideas related to the problems identified to the policy makers and consumers to overcome the problems with societal orientation

COURSE OUTCOMES

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

CO Number	CO Statement	Knowledge Level
CO1	Identify the problems on thrust areas	K2
CO2	Frame questionnaire or metric to collect information pertaining to the existing problems	K2,K3
CO3	Comprehend the data collected for analysis	K2, K4
CO4	Extract the results of data analysis	K3,K4
CO5	Suggest the solution based on the results of the study	K3,K4

K1 -Remembrance: K2- Understand: K3- Apply: K4- Analyze

MAPPING WITH PROGRAMME OUTCOMES

COs/POs	PO1	PO2	PO3	PO4	PO5
CO1	S	S	S	S	S
CO2	S	S	M	S	S
CO3	M	S	S	M	M
CO4	S	M	S	S	S
CO5	M	S	S	S	S

S-Strong; M-Medium; L-Low

17PCO43V	PROJECT WORK & VIVA VOCE	SEMESTER - IV
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Total Credits : 8
Hours Per Week : 12

GUIDE LINES

1) A Guide has been allotted to each student by the department. Student can select any topic in discussion with the supervisor. Students should maintain a work diary where in weekly work carried out has to be written. Guide should review the work every week and put his/her signature. The work diary along with project report should be submitted at the time of viva voce.

2) Specialization:

A student can choose any one of the specialization which is given below:

- Marketing
- Finance
- Human Resource Management
- Banking and financial Services
- International Marketing
- Insurance and Risk Management
- Entrepreneurial Development

3) CA Marks Distribution:

A minimum of two reviews have to be done, one at the time finalizing the questionnaire/identifying the primary data and the second review at the time of commencement of report writing. They should be asked to present the work done to the respective guide in the two reviews. The guide will give the marks for CA as per the norms stated below:

M.Com (Students admitted from 2017-2018 onwards)

First Review 30 Marks

Second Review 30 Marks

Work Diary 20 Marks

80 Marks

4) Comprehensive Examination:

The evaluation for the Comprehensive semester examination should be as per the norms

Given below:

Project Report: 100 Marks

Viva-voce : 20 Marks

120 Marks

The Comprehensive Examination shall be conducted by both external and internal examiners.

17PCO1EA	ELECTIVE-I : PRINCIPLES AND PRACTICE OF MARKETING SERVICES	SEMESTER - I
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PREAMBLE:

To understand the principles and practice of marketing services for business quality management and enhancement

COURSE OUTCOMES

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

CO Number	CO Statement	Knowledge Level
CO1	Know the growth of service sector for effective policy making	K3,K4
CO2	Manage the demand and supply in service marketing	K3,K4
CO3	Cognize the marketing mix for communication marketing	K3,K4
CO4	Handle consultancy services in insurance, tourism and hospital	K3,K4
CO5	Use the tools for achieving service quality in an organization	K3,K4

K1 -Remembrance: K2- Understand: K3- Apply: K4- Analyze

MAPPING WITH PROGRAMME OUTCOMES

COs/POs	PO1	PO2	PO3	PO4	PO5
CO1	M	S	S	S	S
CO2	M	S	L	M	M
CO3	L	S	M	S	M
CO4	L	S	M	M	M
CO5	L	M	M	S	S

S-Strong; M-Medium; L-Low;

17PCO1EA	ELECTIVE-I : PRINCIPLES AND PRACTICE OF MARKETING SERVICES	SEMESTER - I
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Total Credits : 4
Hours Per Week : 5

CONTENTS

UNIT I

Services: Meaning and definition of services - Importance of services in Indian Environment - Classification of services - Characteristic features of services - Growth of the service sector - Economic policy on services - Differences between goods and services.

UNIT II

Service Marketing: Concept - Significance - Customer's expectation in Service Marketing - Managing demand and supply in service business.

UNIT III

Marketing Mix for Services - Marketing mix of selected services: Personal care marketing - Entertainment Marketing - Education Marketing - Communication Marketing - Electricity Marketing.

UNIT IV

Key Services Marketing: Banking services - Insurance services - Transport services - Tourism services - Hotel services- Consultancy services - Hospital services - Market segmentation.

UNIT V

Service Quality: Introduction - Measurement of Service Quality - Scope of Service Quality - Tools for achieving Service Quality - Causes of Service Quality - Problems - Principles of service quality.

TEXT BOOKS:

1. Reddy P.N. Appannaiah. H.R. Anil Kumar. S and Nirmala. 2000. **Services Marketing**, Himalaya Publishing House. Unit (I to III)
2. Jha. S.M .2014. **Services Marketing**. (7th Edition) Himalaya Publishing House. Unit (IV to V)

REFERENCE BOOKS:

1. Dr.Shajahan.S.2001. **Services Marketing**. (Revised Edition 2003) Himalaya Publishing House.]
2. Ramneek Kappor,Justin Paul. and Biplab Halder.2011.**Service Marketing**,Tata Mc Graw Hill Education Limited.

17PCO1EB	ELECTIVE-I : FINANCIAL MARKETS AND INSTITUTIONS	SEMESTER - I
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PREAMBLE:

To understand the practices of financial and capital markets for corporate finance and industrial regulation

COURSE OUTCOMES

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

CO Number	CO Statement	Knowledge Level
CO1	Know the growth of financial market and global trade	K2
CO2	Obtain the skills to reform the capital structure of an organization	K3,K4
CO3	Acquire the knowledge pertaining to credit rating and information services	K2
CO4	Govern the investment information and credit rating agency	K2
CO5	Get along with RBI regulatory framework for international trade policies	K2

K1 -Remembrance: K2- Understand: K3- Apply: K4- Analyze

MAPPING WITH PROGRAMME OUTCOMES

COs/POs	PO1	PO2	PO3	PO4	PO5
CO1	M	M	S	M	S
CO2	S	S	M	M	M
CO3	L	M	M	M	S
CO4	L	M	M	M	M
CO5	M	S	S	S	S

S-Strong; M-Medium; L-Low

17PCO1EB	ELECTIVE-I : FINANCIAL MARKETS AND INSTITUTIONS	SEMESTER - I
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Total Credits : 4
Hours Per Week : 5

CONTENTS

UNIT I

Financial Markets - An Overview - Money Market - Call Money Market - Commercial Paper Market - Commercial Bill Market - Certificate of Deposit (CD) Market - Treasury Bill Market - Government or Gilt-edged Securities Market.

UNIT II

Capital Market- An Overview - Capital Market Instruments - Capital Market Reforms - New Issue Market (NIM) - Debt Market - Foreign Exchange Market - Derivatives Market.

UNIT III

Financial Services Institutions - Clearing Corporation of India Limited (CCIL) - Credit Rating and Information Services of India Limited (CRISIL) - Discount and Finance House of India Limited (DFHIL).

UNIT IV

Investment Information and Credit Rating Agency of India Limited (ICRA) - Over the Counter Exchange of India (OTCEI) - National Securities Depository Limited (NSDL) - Securities Trading Corporation of India Limited (STCI).

UNIT V

Financial Institutions - Money Market Institutions - Capital Market Institutions - Significance, Role, RBI Regulation - National Housing Bank-Functions and working - Export-Import(EXIM) Bank of India - NABARD.

TEXT BOOKS

1. *Khan .M.Y.* 2009. **Financial Services.** (5th edition) Tata Mc Graw-Hill Publishing. UNIT (I to V)
2. *Dr. Gurusamy. S.* 2009. **Financial Services and Markets.** (3rd edition),m Tata Mc Graw-Hill Publishing. UNIT (I to V)

REFERENCE BOOKS

1. *Banerjee G and Banerjee S.* **Borrowing from financial institutions.** UDH publishing house, Delhi.
2. *Bhole .L.M.* **Financial Institutions and Markets: Structure Growth and Innovations,** Tata McGraw-Hill Publishing Co.Ltd.

17PCO1EC	ELECTIVE-I : PRINCIPLES OF INTERNATIONAL TRADE	SEMESTER - I
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PREAMBLE:

To understand the international policies regarding bilateral business and global economy

COURSE OUTCOMES

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

CO Number	CO Statement	Knowledge Level
CO1	Know the global economy to enhance foreign direct investment	Understand
CO2	Obtain information regarding quotas for imports and restriction for export	K1
CO3	Gather tariff rates of imports and exports of goods across the globe	K1
CO4	Aware of international investment patterns for inter-national comparison and relevance	K3,K4
CO5	Acquire the details of operations of MNCs towards global orientation	K3,K4

K1 -Remembrance: K2- Understand: K3- Apply: K4- Analyze

MAPPING WITH PROGRAMME OUTCOMES

COs/POs	PO1	PO2	PO3	PO4	PO5
CO1	M	L	S	M	S
CO2	L	S	S	M	S
CO3	L	S	S	M	S
CO4	L	M	M	S	M
CO5	L	M	S	S	S

S-Strong; M-Medium; L-Low

17PCO1EC	ELECTIVE-I : PRINCIPLES OF INTERNATIONAL TRADE	SEMESTER - I
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Total Credits : 4
Hours Per Week : 5

CONTENTS

UNIT I

The global Economy - Perspective on the theory of International Trade - The importance of International trade - Counter Trade - Forms of Counter Trade - Reasons for Growth of Counter Trade - Global Trade and Developing Countries.

UNIT II

International commodity Agreements - Quota agreements, Buffer stock Agreements - Carts - State Trading - Bilateral and Multilateral contracts. Gains from Trade - Terms of Trade - Factors influencing the terms of trade.

UNIT III

Tariff - Meaning - Tariffs, Taxes and Distortions - Imports Tariffs and Export Taxes - Export Subsidies - Arguments for free Trade - Arguments for protection - Demerits of protection - Trade barriers.

UNIT IV

International Investments - Types of Foreign Investment - Significance of Foreign Investments - Limitations and Dangerous of Foreign Capital - Factors affecting International Investment - Foreign Investment by Indian companies.

UNIT V

Multinational Corporation – Definition and Meaning – Importance of MNCs – Benefits of MNCs – Criticism – Globalizations – Meaning – Stages – Essential conditions for Globalization – Implications and Importance of Globalization – Benefits – Obstacles to Globalization in India – Factors of Globalization.

TEXT BOOKS:

1. *James R.Markusen, James R.Melvin, William H.Kaempfer and Keith E.Maskus, 2013. **International Trade** – Theory and Evidence. Unit (I to II)*
2. *Francis Cherunilam,2012. **International Trade and Export Management**, (18th Edition) Himalaya Publishers. Unit (III to V)*

REFERENCE BOOKS:

1. *Subba Rao.2001. **International Business**. (2nd Edition), Himalaya Publishers.*
2. *Chary.S.N. 2009 . **Elements of International Business**. S.N. Chary Publishers.*

17PCO2EA	ELECTIVE-II : MARKETING OF FINANCIAL SERVICES	SEMESTER - II
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PREAMBLE:

To understand the concepts, tools and techniques of marketing of financial services

COURSE OUTCOMES

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

CO Number	CO Statement	Knowledge Level
CO1	Know the reforms of financial markets for liquidity management	K2
CO2	Aware of objectives and role of stock exchanges in business promotion	K3,K4
CO3	Utilize the cards for success of bancassurance	K2
CO4	Comprehend the services of insurance for reconstruction	K2
CO5	Discern about real estate industry and marketing	K3,K4

K1 -Remembrance: K2- Understand: K3- Apply: K4- Analyze

MAPPING WITH PROGRAMME OUTCOMES

COs/POs	PO1	PO2	PO3	PO4	PO5
CO1	S	S	M	M	S
CO2	M	S	M	M	S
CO3	L	M	M	M	M
CO4	L	S	M	S	S
CO5	L	S	M	M	S

S-Strong; M-Medium; L-Low;

17PCO2EA	ELECTIVE-II : MARKETING OF FINANCIAL SERVICES	SEMESTER - II
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Total Credits : 4
Hours Per Week : 4

CONTENTS

UNIT I

Financial Market in India - Financial Sector Reforms - Money Market - Capital Market - Bond Market - Types of Bonds.

UNIT II

Stock Exchanges - Objectives of NSE - Bombay Stock Exchange (BSE) - OTCEI.

UNIT III

Cards - Types- Current Trends in Credit Card Industry - Benefits of Plastic Cards - Disadvantages of Plastic Cards. Bancassurance - Benefits of Bancassurance - Distribution Channels in Bancassurance - Success of Bancassurance.

UNIT IV

Insurance Services - Insurance Sector Reforms - Types of Insurance Companies - Need of Insurance - Types of Insurance Policies - Role of Life Insurance.

UNIT V

Real Estate Industry - Concept - Classification - Benefit of Real Estate Investment - Developments in the Indian Real Estate Markets. Securitization : Mechanism of Securitization - Advantages of Securitization - Securitization in India.

TEXT BOOKS:

1. *Nalini Prava Tripathy*. 2007. **Financial Services**. Published by Prentice-Hall of India. Unit (I and IV)
2. *Frederic S. Mishkin*. 2011. **Financial Markets & Institutions**. (7th Edition), Prentice-Hall of India. (I to V)

REFERENCE BOOKS:

1. *Bole L.M.* 2004. **Financial Institutions and Markets**. Tata McGraw-Hill Education.
2. *Dr. Joseph Anbarasu D.* 2008. **Financial Services**. (5th edition), Sultan Chand & Sons.

17PCO2EB	ELECTIVE-II : INDIAN STOCK EXCHANGES	SEMESTER - II
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PREAMBLE:

To understand the role of stock exchanges for the growth of an industry and the nation

COURSE OUTCOMES

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

CO Number	CO Statement	Knowledge Level
CO1	Learn to trade in stock exchange being an individual and institutional investors	K2
CO2	Comprehend the stock exchange regulatory framework for capital restructuring	K3,K4
CO3	Recognize the listing of securities of an organization	K2
CO4	Follow the securities contract regulation act for capitalization of resources	K3,K4
CO5	Unfold internet stock trading for the promotion of e-commerce	K3,K4

K1 -Remembrance: K2- Understand: K3- Apply: K4- Analyze

MAPPING WITH PROGRAMME OUTCOMES

COs/POs	PO1	PO2	PO3	PO4	PO5
CO1	L	L	S	M	M
CO2	L	S	M	S	M
CO3	L	S	M	M	S
CO4	L	S	M	M	S
CO5	L	S	S	M	S

S-Strong; M-Medium; L-Low

17PCO2EB	ELECTIVE-II : INDIAN STOCK EXCHANGES	SEMESTER - II
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Total Credits : 4
Hours Per Week : 4

CONTENTS

UNIT I

Stock Exchange- Meaning and Functions - World's Stock Exchanges - Indian Stock Exchanges- Origin and Growth- Organization Structure- Mode of Organization-Membership-Stock Exchange Traders - Stock Exchange Trading- JobbersVs.Brokers-Stock Exchange Dealings-Trading of Securities.

UNIT II

Stock Exchange Regulatory Framework-Under the SEBI Act, BSCC Act, Defense of India Rule, Securities Contract Act 1956, Securities Contract Rules 1957 - Profile of Indian Stock Exchanges-BSE,NSE - Restructuring of Indian Stock Exchanges-Demutualization.

UNIT III

Listing-Meaning, Characteristics, Steps, Legal provisions, Benefits, Consequences of Non-Listing - Delisting - Insider Trading - Speculation-Speculation Vs. Gambling-Investors Vs Speculators - Investor Protection.

UNIT IV

The Securities Contract (Regulation) Act, 1956 - Important provisions - SEBI- Functions and working.

UNIT V

Internet Stock Trading-Meaning and features-Current Scenario- Regulation of Internet Stock Trading system- IPOs on the Internet- IPO - E-commerce and Online Trading - Stock Index Futures.

TEXT BOOKS

1. *Dr.Gurusamy. S.* 2009. **Financial Services and Markets.** (3rd edition), Tata Mc Graw-Hill Publishing. UNIT (I to V)
2. *Khan .M.Y.* 2009. **Financial Services.** (5th edition) Tata Mc Graw-Hill Publishing. UNIT (I to V)

REFERENCE BOOKS:

1. *Dr.Joseph Anbarasu D.* 2008. **Financial Services.** (5th edition), Sultan Chand & Sons.
2. *Bhole L.M .*2006.**Financial Institutions and Markets.** (4th edition), Tata McGraw - Hill Publishing Company Limited.

17PCO2EC	ELECTIVE-II : EXPORT AND IMPORT TRADE PROCEDURES	SEMESTER - II
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PREAMBLE:

To understand the export and import trade procedures for enhancing international trade

COURSE OUTCOMES

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

CO Number	CO Statement	Knowledge Level
CO1	Know the rules for exports and imports of goods	K2
CO2	Obtain export license for sale of goods across the world	K2
CO3	Prepare export documents for shipping and customs clearance	K2
CO4	Arrange fund for manufacturing and export of goods	K3,K4
CO5	Avail facilities for import substitution and export promotion	K2

K1 -Remembrance: K2- Understand: K3- Apply: K4- Analyze

MAPPING WITH PROGRAMME OUTCOMES

COs/POs	PO1	PO2	PO3	PO4	PO5
CO1	L	M	S	M	S
CO2	L	S	M	M	S
CO3	L	S	S	M	S
CO4	M	S	M	M	S
CO5	L	S	M	M	S

S-Strong; M-Medium; L-Low

17PCO2EC	ELECTIVE-II : EXPORT AND IMPORT TRADE PROCEDURES	SEMESTER - II
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Total Credits : 4
Hours Per Week : 4

CONTENTS

UNIT I

Exports - Recent measures to boost Country's Exports - Rules for successful exporting - Preliminaries for starting export business - Deemed exports and its benefits - Impediments in Export Promotion

UNIT II

Different Categories of exporters - Registration of Exports - Appointing Overseas agents - Obtaining an export license - Arranging finance for exports - Packing goods for exports - Marketing goods for export.

UNIT III

Export procedure - Insuring goods against Marine risks - Preparing export documents - Institutional support for Exports - Compulsory quality control and pre-shipment Inspection - Labeling - Shipping and customs clearance of goods.

UNIT IV

Import Trade law in India - Preliminaries for starting Import Business - Registration of Importers - Arranging finance for Import - Arranging letter of Credit for Imports - Balance of Payments - Liberalization of Imports.

UNIT V

Retirement of Import Documents and RBI's directives for making payment for Imports - Customs clearance of Imported Goods and payments of customs Duty - Imports under special schemes.

TEXT BOOKS:

1. *Khurana. P.K.* 2014. **Export management.**Galgotia Publishing Company, New delhi. UNIT (I to V)
2. *Balagobal T.A.S.* 2001. **Export Management.**(16thEdition) Himalaya Publishers. UNIT (I to V)

REFERENCE BOOKS:

1. *Subba Rao.* 2001. **International Business.** (2nd Edition) Himalaya Publishers.
2. *CA.Virendra .K.Pamecha.*2014.**International Trade and Export Management.** JBA Publishers.

17PCO3EA	ELECTIVE-III : MARKETING OF HEALTH SERVICES	SEMESTER - III
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PREAMBLE:

To Acquire knowledge in Marketing of health service

COURSE OUTCOMES

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

CO Number	CO Statement	Knowledge Level
CO1	Understand the concept of Marketing and its service	K2
CO2	Learn about the hospital services	K3
CO3	Classify the marketing mix and select appropriate pricing and promotional strategy	K2
CO4	Know about the online health services	K3, K4
CO5	Aware of consumer rights and protection	K3, K4

K1 -Remembrance: K2- Understand: K3- Apply: K4- Analyze

MAPPING WITH PROGRAMME OUTCOMES

COs/POs	PO1	PO2	PO3	PO4	PO5
CO1	L	M	S	M	M
CO2	L	S	S	M	S
CO3	L	S	S	M	S
CO4	L	S	S	M	S
CO5	L	S	S	S	S

S-Strong; M-Medium; L-Low

17PCO3EA	ELECTIVE-III : MARKETING OF HEALTH SERVICES	SEMESTER - III
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Total Credits : 4
Hours Per Week : 4

OBJECTIVES:

1. Marketing concepts as applied to health services organizations.
2. Consumer Behaviour, market segmentation, target marketing, marketing research, management and control of marketing mix variables.

CONTENTS

UNIT I

Marketing plans for services: Process, strategy formulation, resource allocation and monitoring service communications- customer focused services- service quality- SERVQUAL model.

UNIT II

Hospital services- Selecting Health Care Professionals- Emerging trends in Medicare- Marketing Medicare - Thrust areas for Medicare services.

UNIT III

Marketing Mix for Hospitals- Product Mix- Promotion Mix- Price Mix- Place Mix- Strategic Marketing for Hospitals.

UNIT IV

Online Health Services- Organization of Online -Health Care Business- On-line Marketing and On-line financial & clinical transaction.

UNIT V

Legal system: Consumer Rights & Protection, medicine, safety rules-
Food & Nutrition Security in India - Health Promotion Agencies.

TEXT BOOKS:

1. *Richard .K. Thomas.* 2010. **Marketing Health Services.** (2nd Edition),
Health Administration Press Publishers. Unit (I to III)
2. *Sujata, K.Dass.* 2004. **Changing Trends in Health & Nutrition.** (1st
Edition), Sha Books Publishers. Unit (IV to V)

REFERENCE BOOKS:

1. *Helen Woodruff.* 2006. **Service Marketing.**(3rd Edition), Tata McGraw-
Hill .
2. *P.K Sinha .& Sahoo S.C.*2012. **Service Marketing .**(3rd Edition),
Himalaya Publishing House.

17PCO3EB	ELECTIVE - III FUTURES AND OPTIONS	SEMESTER - III
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PREAMBLE:

To acquaint knowledge of derivative and capital market structures at domestic and international level

COURSE OUTCOMES

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

CO Number	CO Statement	Knowledge Level
CO1	Gain the knowledge about derivative markets	K2
CO2	Understand about the index, types and its attributes	K1,K2
CO3	Acquire information about Forward market, Futures, Options and its types	K2
CO4	Identify the pay off method in Futures and Options	K2,K3
CO5	Know about the evolutions of commodity markets	K2

K1 -Remembrance: K2 t - Understand: K3- Apply: K4- Analyze

MAPPING WITH PROGRAMME OUTCOMES

COs/POs	PO1	PO2	PO3	PO4	PO5
CO1	S	L	S	S	S
CO2	S	S	M	S	M
CO3	M	M	S	S	S
CO4	S	S	S	M	M
CO5	S	M	S	M	S

S-Strong; M-Medium; L-Low;

17PCO3EB	ELECTIVE-III : FUTURES AND OPTIONS	SEMESTER - III
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Total Credits : 4
Hours Per Week : 4

CONTENTS

UNIT I

Introduction to Derivatives - Definition of derivative products - participants in derivatives market, Economic function of derivatives market.

UNIT II

Index Derivatives - Index number - economic significance of index movements - types of Indices - desirable attributes of an index - Derivatives in Nifty and Sensex.

UNIT III

Forward contracts - Limitations of forward markets - futures - Distinction between Future and Forward contracts - Futures terminatory options - Options terminator, Call options and Put option.

UNIT IV

Pay off for buyer (long futures) of futures - pay off for seller (short futures) of futures- Hedging, speculation and arbitrage - Options pay off - pay off profit for buyer of call options - Pay off profit for writer of call options. Hedging and speculation in options.

UNIT V

Evolution of Commodity Markets - Commodity markets in India - New York Mercantile Exchange- London Metal Exchange, Chicago Board of Trade - Tokyo Commodity Exchange, Chicago Mercantile Exchange.

TEXT BOOKS:

1. *Dr. Gurusamy. S.* 2009. **Financial Services and Markets** (3rd edition), Tata Mc Graw-Hill Publishing. Unit (I to V)
2. *Khan .M.Y.* 2009 **Financial Services.** (5th edition) Tata Mc Graw-Hill Publishing. Unit (I to V)

REFERENCE BOOKS:

1. *Dr. Joseph Anbarasu D.* 2008. **Financial Services.** (5th edition), Sultan Chand & Sons.
2. *Bhole L.M .*2006.**Financial Institutions and Markets.** (4th edition), Tata McGraw - Hill Publishing Company Limited.

17PCO3EC	ELECTIVE-III : INSTITUTIONS FACILITATING INTERNATIONAL TRADE	SEMESTER - III
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PREAMBLE:

To know the regulations, challenges and strategies to develop the international trade

COURSE OUTCOMES

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

CO Number	CO Statement	Knowledge Level
CO1	Grasp the functional deviations of different advisory bodies and export promotion in India	K2
CO2	Know the role of RBI and financial institutions for facilitating international trade in India	K2,K4
CO3	Understand the organization structure of WTO	K3, K4
CO4	Assess the pattern of international monetary fund(IMF) in Indian international trade	K3, K4
CO5	Aware of international financial corporation and its functions	K3

K1 -Remembrance: K2- Understand: K3- Apply: K4- Analyze

MAPPING WITH PROGRAMME OUTCOMES

COs/POs	PO1	PO2	PO3	PO4	PO5
CO1	M	S	M	S	M
CO2	M	M	M	M	S
CO3	M	S	L	S	L
CO4	S	M	S	M	L
CO5	S	S	M	S	M

17PCO3EC	ELECTIVE-III : INSTITUTIONS FACILITATING INTERNATIONAL TRADE	SEMESTER - III
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Total Credits : 4
Hours Per Week : 4

CONTENTS

UNIT I

Export promotion in India-Department of Commerce- Functional divisions- Advisory bodies- Commodity organizations-Export promotion councils (EPCs)- Commodity Boards- Autonomous bodies- Service Institutions and organizations-Government trading organizations-State trading corporations- Major STC's in India- State export -Promotion agencies- Impediment in export promotion.

UNIT II

Role of RBI in export finance -Role of commercial banks-Small Industrial Development Bank of India (SIDBI) - Objectives-Schemes-Export and Import bank of India (EXIM) - Objectives-Functions-Export Credit Guarantee Corporation of India (ECGC) - Functions - Special functions of ECGC.

UNIT III

World Trade Organization - GATT - Objectives-Evolution of WTO- Functions- Principles of WTO- Organization structure- WTO agreements- GATS-TRIMS-TRIPS-Objectives of IPRS-benefits- Limitations-Procedure of dispute settlement -WTO and anti dumping measures- Evaluation of WTO- Drawbacks/Criticisms.

UNIT IV

International Monetary Fund (IMF)-Objectives- Organization and management- Resources-Financing facilities- Conditions on borrowers- Special drawing rights-World Bank-Purpose-Organization structure- Guiding principle- Leading programs.

UNIT V

International Development Association (IDA)-Objectives-Memberships - Loan assistance- International Financial Corporation (IFC) - Objectives- Main features- Asian Development Bank(ADB)- Objectives-UNCTAD- Functions - Basic principles - International trade centre.

TEXT BOOKS:

1. *Francis Cherunilam.* 2012. **International Trade and Export Management.** (18th Edition) Himalaya Publishers. Unit (I to V)
2. *Rakesh Mohan Joshi.* 2005. **International Marketing.** (2nd Edition) Oxford University Press. Unit (I to V)

REFERENCE BOOKS:

1. *Subba Rao.P.*2013. **International Business.** (2nd Edition) Himalaya Publishing House.
1. *Richard Caves.*2006.**World Trade and Payments**(10th Edition)Pearson Publishers.

17PCO4EA	ELECTIVE-IV : TRAVEL AND HOSPITALITY SERVICES	SEMESTER - IV
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PREAMBLE:

To understand the operations and management of tourism and health sector

COURSE OUTCOMES

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

CO Number	CO Statement	Knowledge Level
CO1	Know the nature, importance and components of tourism	K2
CO2	Develop the product and services based on market information	K2,K4
CO3	Apply the concept of marketing mix	K3, K4
CO4	Understand the hospitality services based on different price	K3, K4
CO5	Learn about the marketing strategies adopted in hotel	K3

K1 -Remembrance: K2- Understand: K3- Apply: K4- Analyze

MAPPING WITH PROGRAMME OUTCOMES

COs/POs	PO1	PO2	PO3	PO4	PO5
CO1	M	S	M	S	M
CO2	M	M	M	M	S
CO3	M	S	L	S	L
CO4	S	M	S	M	L
CO5	S	S	M	S	M

17PCO4EA	ELECTIVE-IV : TRAVEL AND HOSPITALITY SERVICES	SEMESTER - IV
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Total Credits : 4
Hours Per Week : 5

CONTENTS

UNIT I

Tourism: Concept- Nature of Tourism: Significance of Tourism - Classification - Tourism in India - Future of Tourism - Basic and Geographical Components of Tourism - Definitions of Tourist and Foreign Tourist - Elements of Tourism-Medical Tourism

UNIT II

India - A Tourist Destination- Tourism Marketing: The concept - users of tourism services - Product Planning and Development - Market Segmentation for Tourism - Marketing Information System for Tourism

UNIT III

Marketing Mix for Tourism - Product Mix - Promotion Mix - Price Mix - Place Mix - People - Tourism Marketing in Indian Perspective.

UNIT IV

Hospitality Services: Hotels - Classification of Hotels by physical characteristics - classification of hotels by price level.

UNIT V

Behavioural profile of users - Market Information System for Hotels - Product Planning and Development - Marketing Mix for Hotels - Hotel Marketing in Indian Perspective.

TEXT BOOKS:

1. *Bishwanath Ghos*.2010. **Tourism and Travel Management**.(2nd Edition),
CBH Publication. Unit (I to V)
2. *Bhatia.A.K*.2001.**International Tourism Management**. (2nd Edition),
Sterling Publishing Ltd, Delhi. Unit (I to V)

REFERENCE BOOKS:

1. *Jha. S.M*.2014. **Services Marketing**. (7th Edition) Himalaya Publishing
House.
2. *Johnny Sue Reynoldsand Dorothy Chase*.2014. **Hospitality Services**.(3rd
Edition).Goodheart-Willcox Publishers.

17PCO4EB	ELECTIVE-IV : FUNDAMENTAL AND TECHNICAL ANALYSIS	SEMESTER - IV
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PREAMBLE:

To learn about the concept of investment and to analyze the various techniques in investment management

COURSE OUTCOMES

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

CO Number	CO Statement	Knowledge Level
CO1	Know the nature and importance of investment, speculation and security analysis	K2
CO2	Identify the role of new issue and secondary market	K3,K4
CO3	Apply the company and industrial analysis and interpret the financial statements	K3, K4
CO4	Aware of technical analysis, Dow and Elliot wave theory	K2,K3, K4
CO5	Follow the procedures relating to moving averages and indicators in equity markets	K2, K3

K1 -Remembrance: K2- Understand: K3- Apply: K4- Analyze

MAPPING WITH PROGRAMME OUTCOMES

COs/POs	PO1	PO2	PO3	PO4	PO5
CO1	S	S	S	S	S
CO2	S	S	M	S	S
CO3	S	S	S	S	S
CO4	S	S	S	S	M
CO5	S	S	M	S	M

S-Strong; M-Medium; L-Low

17PCO4EB	ELECTIVE-IV : FUNDAMENTAL AND TECHNICAL ANALYSIS	SEMESTER - IV
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Total Credits : 4
Hours Per Week : 5

CONTENTS

UNIT I

Investment - Meaning - Importance - Characteristics - Security analysis - Risk and return - Investment and Speculation - Investment and Gambling- Factors favorable for investment-Various approaches to security valuation.

UNIT II

Fundamental analysis - meaning - Market analysis - The relationship of the new issue market and stock exchange- Role of the new issue market- Mechanism of floating new issues-Indices of National Stock Exchange and Bombay Stock Exchanges.

UNIT III

Industry analysis - Meaning - Methods - Price earnings Ratio- Company analysis - meaning - methods- Company financial statements- Book value- Market value of shares.

UNIT IV

Technical analysis - Meaning - Methods- Assumptions-Dow Theory charts and signals-Technical indicators-Elliot Wave Theory.

UNIT V

Moving Averages - Charts - Moving average convergence divergence relative strengths- Indicators in equity markets.

TEXT BOOKS:

1. *Preeti Singh*, 2008. **Investment Management** [Sixteenth Edition]. Himalaya Publishing House Pvt. Ltd., Mumbai. Unit (I to V)
2. *Bhalla, V.K.* 2008. **Investment Management, Security Analysis and Portfolio Management** [Fourteenth Edition]. Sultan Chand & Company Ltd., New Delhi. Unit (I to V).
3. Gordon and Natarajan. 2008. **Investment Management** . Kalayani Publishers, New Delhi. Unit (I to V)

REFERENCE BOOKS:

1. *Francis and Jack Clark*. 1991. **Investment analysis and management**. (5th Edition), Tata McGraw Hill Education Private Ltd.
2. *Fischer, Donald .E and Jordan*. 2000. **Security analysis and portfolio management**. (4th Edition) Prentice hall of India Pvt Ltd.

17PCO4EC	ELECTIVE-IV : INDIA'S INTERNATIONAL TRADE	SEMESTER - IV
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PREAMBLE:

To know about the structure and policy frame work of India's foreign trade

COURSE OUTCOMES

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

CO Number	CO Statement	Knowledge Level
CO1	Grasp the features and development policies of foreign trade	K2
CO2	Aware of legal framework of India's foreign trade and exchange regulations	K2,K4
CO3	Analyze the historical perspective and current trend in India's export trade	K3, K4
CO4	Know the laws, directions and compositions of India's import trade	K3, K4
CO5	Acquire the knowledge of recent changes in foreign trade policy	K3

K1 -Remembrance: K2- Understand: K3- Apply: K4- Analyze

MAPPING WITH PROGRAMME OUTCOMES

COs/POs	PO1	PO2	PO3	PO4	PO5
CO1	M	S	S	S	M
CO2	S	S	M	M	S
CO3	M	S	L	S	L
CO4	S	M	S	M	M
CO5	S	S	M	S	M

S-Strong; M-Medium; L-Low

17PCO4EC	ELECTIVE-IV : INDIA'S INTERNATIONAL TRADE	SEMESTER - IV
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Total Credits : 4
Hours Per Week : 5

CONTENTS

UNIT I

Development of Foreign Trade Policy- Indians Foreign Trade since 1951- EXIM policy 1992-1997- Objectives - Features - 1997-2002 policy- Salient features - EXIM policy 2002-2007 - Features - Foreign Trade Policy 2004-2009 - Salient features.

UNIT II

Legal frame work of India's foreign trade - Foreign trade (Development and regulation) Act, 1992 - Foreign Trade Regulation Rules, 1993- Foreign Trade (Exemption from application of rules in certain cases) Order 1993 - Exchange control regulation in India.

UNIT III

India's export trade - Historical perspective - Trends - Composition of export trade - Direction of exports of principal products - Export of services - Export promotion - Objectives - Promotion measures - EOUs, EPZs and SEZs.

UNIT IV

India's import Trade - Trends-Composition of Imports- Direction of imports-Technology Import Contract - Technology policy- Law of protection of intellectual property rights, patents and Trade Marks.

UNIT V

Global trade and developing countries - Highlights of Indian's trade performances - Determinants of Export and Import - Major problems of India's export sector - Impact of recent changes in foreign trade policy.

TEXT BOOKS:

1. *Francis Cherunilam*.2012. **International Trade and Export Management**. (18th Edition) Himalaya Publishers. Unit (I to V)
2. *Balagobal T.A.S.*2001. **Export Management**. (16th Edition) Himalaya Publishers. Unit (I to III)

REFERENCE BOOKS:

1. *Subba Rao.P.* 2013. **International Business**. (2nd edition) Himalaya Publishing House.
2. *Pratima Dikshit.*2002. **Indian Export Trade**. (5th Revised Edition) JBA Publisher.

17PCOSS1	SELF STUDY I: SUPPLY CHAIN MANAGEMENT	SEMESTER III
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PREAMBLE:

To understand the supply chain process from procurement of material to distribution of goods and services

COURSE OUTCOMES

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

CO Number	CO Statement	Knowledge Level
CO1	Know about the nature , evolution and SCM activities	K2
CO2	Understand the different dimension of supply chain excellence	K2
CO3	Identify the process involved in purchasing of material	K3, K4
CO4	Aware of new opportunities in SCM outsourcing	K3, K4
CO5	Classify the parameters in identification of suppliers	K3

K1 -Remembrance: K2- Understand: K3- Apply: K4- Analyze

MAPPING WITH PROGRAMME OUTCOMES

COs/POs	PO1	PO2	PO3	PO4	PO5
CO1	M	S	S	S	M
CO2	S	S	M	M	S
CO3	M	S	L	S	L
CO4	S	M	S	M	M
CO5	S	S	M	S	M

S-Strong; M-Medium; L-Low

17PCOSS1	SELF STUDY I: SUPPLY CHAIN MANAGEMENT	SEMESTER- III
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Total Credit : 1

UNIT I

SCM - Definition - objectives - Evolution - need-Issues involved in developing SCM Framework-Types - SCM activities - Constituents - Organization.

UNIT II

Supply chain Integration-Stages-Barriers to internal integration-Achieving Excellence in SCM-Dimensions of Supply Chain Excellence-Forces influencing SCE Emotions, Physical and Financial Supply Chains-Check list for Excellence.

UNIT III

Purchasing and Supply Management-Introduction-importance Objectives purchasing process-purchasing & other functions-Purchasing and integrated logistics interfaces-Types of purchases-Purchasing partnerships-Materials sourcing-Just-in-time purchasing.

UNIT IV

Outsourcing in SCM-Meaning need-outsourcing risks-outsourcing process outsourcing in SCM-New opportunities in SCM outsourcing-Myths of SCM outsourcing.

UNIT V

Performance Measurement in SCM-Meaning-Advantages of performance measures-The benefits of performance measurement-Measuring SCM-Supplier performance measurement-Parameters choosing suppliers.

TEXT BOOKS:

1. *Satish C. Ailawadi & Rakesh Singh*. 2005: **Logistics Management**, Prentice-Hall of India Pvt Ltd., New Delhi,
2. Sarika Kulkarni : **Supply Chain Management**, Tata Mc- Ashok Sharma Graw Hill Publishing Co Ltd., New Delhi, 2004

REFERENCE BOOKS:

1. *David J. Bloomberg, Stephen LeMay*. 2003. **Logistics**, Prentice-Hall of India Pvt Ltd., Joe B. Hanna New Delhi.
2. *Donald J. Bowersox & David J. Closs*. 2004. **Logistical Management**, Tata McGraw Hill Publishing Co. Ltd, New Delhi.
3. *Donald Waters*. 2004. **Logistics**. Palgrave Macmillan, New York.
4. *Krishnaveni Muthiah*. 1999. **Logistics Management & World Sea borne Trade**, Himalaya Publishing House, Mumbai.

17PCOSS2	SELF STUDY II: STRATEGIC MANAGEMENT	SEMESTER- III
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PREAMBLE:

To learn about strategic levels, planning, social audit methods, role of top management

COURSE OUTCOMES

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

CO Number	CO Statement	Knowledge Level
CO1	Understand the strategic levels, TQM process and social responsibility	K2
CO2	Know about the value chain analysis	K1
CO3	Measure the performance of a corporate	K3,K4
CO4	Aware of the role of top management	K3,K4
CO5	Analyze about Effective evaluation and controlling techniques	K3,K4

K1 -Remembrance: K2- Understand: K3- Apply: K4- Analyze

MAPPING WITH PROGRAMME OUTCOMES

COs/POs	PO1	PO2	PO3	PO4	PO5
CO1	M	S	M	L	S
CO2	L	S	S	M	M
CO3	L	S	S	S	S
CO4	L	S	M	L	S
CO5	L	S	S	S	S

S-Strong; M-Medium; L-Low

17PCOSS2	SELF STUDY II: STRATEGIC MANAGEMENT	SEMESTER- III
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Total Credit : 1

UNIT-I

Strategic Management: Concepts- Difference between strategy and tactics-Three levels of strategy, Strategic Management Process- Benefits, TQM and strategic management process, Social responsibility, Social audit.

UNIT-II

Strategic Formulation: Corporate Mission: Need -Formulation, Objectives: Classification- Guidelines, Goals: Features- Types, Environmental Scanning- Need-Approaches- SWOT analysis-ETOP- Value chain analysis.

UNIT-III

Choice of strategy: BCG matrix-The GE nine cell planning grid- Corporate level generic strategies: Stability, Expansion, Retrenchment, Combination strategies.

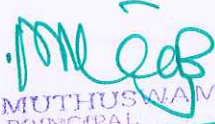
UNIT-IV

Strategic Implementation: Role of top management-Process- Approaches, Resource allocation-Factors -Approaches, Mckinsey's 7's framework, Strategic Positioning- Four routes to competitive advantage.

UNIT-V

Strategic Evaluation: Importance- Criteria- Quantitative and Qualitative factors, Strategic control: Process-Criteria-Types, Essential features of effective evaluation and control systems.


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