

## Dr. N.G.P. ARTS AND SCIENCE COLLEGE

(An Autonomous Institution, Affiliated to Bharathiar University, Coimbatore)  
Approved by Government of Tamil Nadu and Accredited by NAAC with 'A++' Grade (3<sup>rd</sup> Cycle-3.64 CGPA)  
Dr. N.G.P. - Kalapatti Road, Coimbatore-641048, Tamil Nadu, India  
Web: [www.drngpasc.ac.in](http://www.drngpasc.ac.in) | Email: [info@drngpasc.ac.in](mailto:info@drngpasc.ac.in) | Phone: +91-422-2369100

### REGULATIONS 2023-24 for Post Graduate Programme (Outcome Based Education model with Choice Based Credit System)

#### M.Com. Degree

(For the students admitted during the academic year 2023-24)

**Programme: M. Com.**

#### 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, course to such conditions as may be prescribed there to are permitted to appear and qualify for the **Master of Commerce Degree Examination** of this College after a programme of study of two academic years.

#### Programme Educational Objectives

The Curriculum is designed to attain the following learning goals which students shall accomplish by the time of their graduation:

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



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### PROGRAMME OUTCOMES

On the successful completion of the program, the following are the expected outcomes.

PO Number	PO Statement
P01	Learn up to date concepts in accounting.
P02	Handle business unit with better utilization of resources.
P03	Become as entrepreneurs and intrapreneurs in global business environment.
P04	Understand the methodologies for research and development in industries.
P05	Act as certified consultants and professionals.





*Guidelines for Programmes offering Part I& Part II for Two Semesters*

Part	Subjects	No. of Papers	Credit	Semester No.
III	Core (Credits 2,3,4)	15	(12x4 = 48 3 x 3 = 9) 57	I to IV
	Core Practical (Credits 2,3)	02	5	II to III
	Extra Departmental Course (EDC)	1	4	II
	Discipline Specific Elective (DSE)	4	16	I to IV
	Project	1	8	IV
	Industrial Training	1	2	III
<b>TOTAL CREDITS</b>			<b>92</b>	



Dr. H. D. B. Arts and Science College  
Coimbatore - 641 005



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# CURRICULUM (2023-24)

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## M.Com. PROGRAMME

Course Code	Course Category	Course Name	L	T	P	Exam (hours)	Max Marks			Credits
							CIA	ESE	Total	
First Semester										
235IB2A1CA	Core - I	Human Resource Management	5	-	-	3	25	75	100	4
235CO2A1CA	Core - II	Managerial Economics	5	-	-	3	25	75	100	4
235CR2A1CB	Core -III	Advanced Corporate Accounting	5	1	-	3	25	75	100	4
235CR2A1CC	Core -IV	Corporate Governance	5	-	-	3	25	75	100	4
235CO2A1CB	Core -V	International Business	5	-	-	3	25	75	100	3
235CO2A1DA	DSE -I	Consumer Behaviour	4	-	-	3	25	75	100	4
235CO2A1DB		Strategic Management								
235CM2A1DB		Financial Markets and Services								
Total			29	1	-	-	-	-	600	23

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

 <b>Dr.N.G.P. Arts and Science College</b>		
<b>APPROVED</b>		
BoS- 15 <sup>th</sup> 12.6.23	AC - 15 <sup>th</sup> 14.7.23	GB - 20 <sup>th</sup> 5.8.23



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Course Code	Course Category	Course Name	L	T	P	Exam (hours)	Max Marks			Credits
							CIA	ESE	Total	
Second Semester										
235CM2A2CA	Core –VI	Business Finance	5	-	-	3	25	75	100	4
235CO2A2CA	Core– VII	Direct Tax	5	1	-	3	25	75	100	4
235CO2A2CB	Core –VIII	Organization albehavior	4	-	-	3	25	75	100	3
235CO2A2CP	Core Practical: I	Computer Application inBusiness: (EXCEL)	-	-	6	3	40	60	100	3
234DA2A2EA	EDC	Business Analytics	5	-	-	3	25	75	100	4
235IB2A2DB	DSE - II	Digital Marketing	4	-	-	3	25	75	100	4
235CO2A2DA		Change Management								
235CM2A2DB		Banking Services								
Total			23	1	6	-	-	-	600	22

*[Signature]*  
**BoS Chairman/HoD**  
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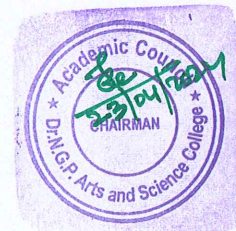


Course Code	Course Category	Course Name	L	T	P	Exam (hours)	Max Marks			Credits
							CIA	ESE	Total	
Third Semester										
235CM2A3CA	Core - IX	Applied Cost Accounting	5	1	-	3	25	75	100	4
235CM2A3CB	Core - X	Marketing Management	5	1	-	3	25	75	100	4
235CO2A3CA	Core - XI	Business Research Methods	5	-	-	3	25	75	100	4
235CR2A3CD	Core - XII	Indirect Tax	5	-	-	3	25	75	100	4
235CO2A3CP	Core Practical: II	Statistical Tools for Research	-	-	4	3	40	60	100	2
235CO2A3CT	IT	Internship	-	-	-	3	25	75	100	2
235CO2A3DA	DSE - III	Services Marketing	4	-	-	3	25	75	100	4
235CO2A3DB		Credit Management								
235CM2A3DB		Financial Derivatives								
Total			24	2	4	-	-	-	700	24

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**BoS Chairman/HoD**  
**Department of Commerce**  
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Course Code	Course Category	Course Name	L	T	P	Exam (hours)	Max Marks			Credits
							CIA	ESE	Total	
Fourth Semester										
235CM2A4CA	Core -XIII	Accounting for Management	5	-	-	3	25	75	100	4
235C02A4CA	Core -XIV	Security Analysis and Portfolio Management	4	-	-	3	25	75	100	4
235C02A4CB	Core -XV	Industrial Relations and Personnel Management	5	-	-	3	25	75	100	3
235C02A4CV	Core -XVI	Project and Viva-Voce	-	-	12	-	80	120	200	8
235C02A4DA	DSE - IV	International Marketing	4	-	-	3	25	75	100	4
235C02A4DB		Project Management								
235CM2A4DB		Fintech Services								
Total			18	-	12	-	-	-	600	23
Grand Total									2500	92

  
**BoS Chairman/HoD**  
**Department of Commerce**  
**Dr. N. G. P. Arts and Science College**  
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### DISCIPLINE SPECIFIC ELECTIVE

Students shall select the desired course of their choice in the listed elective course during all the Semesters

#### Semester I (Elective I)

##### List of Elective Courses

S.No.	Course Code	Name of the Course
1	235CO2A1DA	Consumer Behaviour
2	235CO2A1DB	Strategic Management
3	235CM2A1DB	Financial Markets and Services

#### Semester II (Elective II)

##### List of Elective Courses

S.No.	Course Code	Name of the Course
1	235IB2A2DB	Digital Marketing
2	235CO2A2DA	Change Management
3	235CM2A2DB	Merchant Banking and Financial Services

#### Semester III (Elective III)

##### List of Elective Courses

S.No.	Course Code	Name of the Course
1	235CO2A3DA	Services Marketing
2	235CO2A3DB	Credit Management
3	235CM2A3DB	Financial Derivatives

#### Semester IV (Elective IV)

##### List of Elective Courses

S.No.	Course Code	Name of the Course
1	235CO2A4DA	International Marketing
2	235CO2A4DB	Project Management
3	235CM2A4DB	Fintech Services



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### EXTRA CREDIT COURSES

The following are the courses offered under self-study to earn extra credits:

#### Semester III

S.No.	Course Code	Course Name
1	235CO2ASSA	Innovation and IPR
2	235CO2ASSB	Supply Chain Management



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**PG REGULATION (R5)**  
**(2023-24 and onwards)**  
**(OUTCOME BASED EDUCATION WITH CBCS)**

Effective from the academic year 2023-24 and applicable to the students admitted to the Degree of Master of Arts/Commerce/Management/Science.

**1. NOMENCLATURE**

**1.1 Faculty:** Refers to a group of programmes concerned with a major division of knowledge. Eg. Faculty of Computer Science consists of Programmes like Computer Science, Information Technology, Computer Technology, Computer Applications, Cognitive Systems, Artificial Intelligence and Machine Learning and Cyber Security and Data Analytics etc.

**1.2 Programme:** Refers to the Master of Arts/Management/Commerce/Science Stream that a student has chosen for study.

**1.3 Batch:** Refers to the starting and completion year of a programme of study. Eg. Batch of 2023-2025 refers to students belonging to a 2-year Degree programme admitted in 2023 and completing in 2025.

**1.4 Course:** Refers to component of a programme. A course may be designed to involve lectures / tutorials / laboratory work / seminar / project work/ practical training / report writing / Viva voce, etc or a combination of these, to effectively meet the teaching and learning needs and the credits may be assigned suitably.

a) **Core Courses** A course, which should compulsorily be studied by a candidate as a core requirement is termed as a Core course.

b) **Extra Departmental Course (EDC):** A course chosen generally from a related discipline/subject, with an intention to seek exposure in the discipline relating to the core domain of the student.





c) **Discipline Specific Elective Course (DSE):** Elective courses are offered under main discipline/ subject of study.

**d) Internship/Industrial Training (IT)**

Students must undertake industrial / institutional training for a minimum of 15 days during the II semester summer vacation. The students will submit the report for evaluation during III semester.

e) **Project Work:** It is considered as a special course involving application of knowledge in problem solving/analyzing/exploring a real-life situation. The Project work will be given in lieu of a Core paper.

f) **Extra credits** Extra credits will be awarded to a student for achievements in co-curricular activities carried out outside the regular class hours. The guidelines for the award of extra credits are given in section two, these credits are not mandatory for completing the programme.

g) **Advanced Learner Course (ALC):** ALC is doing work of a higher standard than usual for students at that stage in their education. Research work / internships carried out in University/ Research Institutions/ Industries of repute in India or abroad for a period of 15 to 30 days.

## 2. STRUCTURE OF PROGRAMME

- Core Course
- Extra Departmental Course (EDC)
- Discipline Specific Elective (DSE)
- Industrial Training (IT)
- Project

## 3. DURATION OF THE PROGRAMME

M.Sc. / M.Com. / M.A. Programme must be completed within 2 Years (4 semesters) and maximum of 4 Years (8 semesters) from the date of acceptance to the programme. If not, the candidate must enroll in the course determined to be an equivalent by BoS in the most recent curriculum recommended for the Programme.





#### 4. REQUIREMENTS FOR COMPLETION OF A SEMESTER

Every student shall ordinarily be allowed to keep terms for the given semester in a program of his/ her enrolment, only if he/ she fulfills at least seventy five percent (75%) of the attendance taken as an average of the total number of lectures, practicals, tutorials, etc. wherein short and/or long excursions/field visits/study tours organised by the college and supervised by the faculty as envisaged in the syllabus shall be credited to his attendance. Every student shall have a minimum of 75% as an overall attendance.

#### 5. EXAMINATIONS

The end semester examinations shall normally be conducted after completing 90 working days for each semester. The maximum marks for each theory and practical course as follows,

##### Mark distribution for Theory Courses

Continuous Internal Assessment (CIA) : 40 Marks

End Semester Exams (ESE) : 60 Marks

Total : 100 Marks

##### i) Distribution of Internal Marks

S.No.	Particulars	Distribution of Marks
1	CIA I (2.5 Units) (On completion of 45 <sup>th</sup> working day)	5
2	Model ( All 5 Units) (On completion of 85 <sup>th</sup> working day)	5
3	Attendance	05
4	Library Usage	05
5	Skill Enhancement *	05
<b>Total</b>		<b>25</b>

##### Breakup for Attendance Marks:

S.No	Attendance Range	Marks Awarded
1	95% and Above	5
2	90% - 94%	4
3	85% - 89%	3
4	80% - 84%	2
5	75% - 79%	1





**Note:**

Special Cases such as NCC, NSS, Sports, Advanced Learner Course, Summer Fellowship and Medical Conditions etc. the attendance exemption may be given by principal and Mark may be awarded.

**Break up for Library Marks:**

S.No	Attendance Range	Marks Awarded
1	10h and above	5
2	9h- less than 10h	4
3	8h - less than 9h	3
4	7h - less than 8h	2
5	6h - less than 7h	1

**Note:**

In exception, the utilization of e-resources of library will be considered.

**\*Components for "Skill Enhancement" may include the following:**

Class Participation, Case Studies Presentation/Term paper, Field Study, Field Survey, Group Discussion, Term Paper, Presentation of Papers in Conferences, Industry Visit, Book Review, Journal Review, e-content Creation, Model Preparation, Seminar and Assignment.

**Components for Skill Enhancement**

Any one of the following should be selected by the course coordinator

S.No.	Skill Enhancement	Description
1	Class Participation	<ul style="list-style-type: none"> <li>Engagement in class</li> <li>Listening Skills</li> <li>Behaviour</li> </ul>
2	Case Study Presentation/ Term Paper	<ul style="list-style-type: none"> <li>Identification of the problem</li> <li>Case Analysis</li> <li>Effective Solution using creativity/imagination</li> </ul>
3	Field Study	<ul style="list-style-type: none"> <li>Selection of Topic</li> <li>Demonstration of Topic</li> <li>Analysis &amp; Conclusion</li> </ul>
4	Field Survey	<ul style="list-style-type: none"> <li>Chosen Problem</li> <li>Design and quality of survey</li> <li>Analysis of survey</li> </ul>





5	Group Discussion	<ul style="list-style-type: none"> <li>• Communication skills</li> <li>• Subject knowledge</li> <li>• Attitude and way of presentation</li> <li>• Confidence</li> <li>• Listening Skill</li> </ul>
6	Presentation of Papers in Conferences	<ul style="list-style-type: none"> <li>• Sponsored</li> <li>• International/National</li> <li>• Presentation</li> <li>• Report Submission</li> </ul>
7	Industry Visit	<ul style="list-style-type: none"> <li>• Chosen Domain</li> <li>• Quality of the work</li> <li>• Analysis of the Report</li> <li>• Presentation</li> </ul>
8	Book Review	<ul style="list-style-type: none"> <li>• Content</li> <li>• Interpretation and Inferences of the text</li> <li>• Supporting Details</li> <li>• Presentation</li> </ul>
9	Journal Review	<ul style="list-style-type: none"> <li>• Analytical Thinking</li> <li>• Interpretation and Inferences</li> <li>• Exploring the perception if chosen genre</li> <li>• Presentation</li> </ul>
10	e-content Creation	<ul style="list-style-type: none"> <li>• Logo/ Tagline</li> <li>• Purpose</li> <li>• Content (Writing, designing and posting in Social Media)</li> <li>• Presentation</li> </ul>
11	Model Preparation	<ul style="list-style-type: none"> <li>• Theme/ Topic</li> <li>• Depth of background Knowledge</li> <li>• Creativity</li> <li>• Presentation</li> </ul>
12	Seminar	<ul style="list-style-type: none"> <li>• Knowledge and Content</li> <li>• Organization</li> <li>• Understanding</li> <li>• Presentation</li> </ul>
13	Assignment	<ul style="list-style-type: none"> <li>• Content and Style</li> <li>• Spelling and Grammar</li> <li>• References</li> </ul>





## ii) Distribution of External Marks

Total	:	75
Written Exam	:	75

## Marks Distribution for Practical course

Total	:	100
Internal	:	40
External	:	60

### i) Distribution of Internals Marks

S. No.	Particulars	Distribution of Marks
1	Experiments/Exercises	15
2	Test 1	10
3	Test 2	10
4	Observation Notebook	05
Total		40

### ii) Distribution of Externals Marks

S.No.	Particulars	External Marks
1	Practical	40
2	Record	10
3	Viva- voce	10
Total		60

Practical examination shall be evaluated jointly by Internal and External Examiners.

### A) Mark Distribution for Project

Total	:	200
Internal	:	80
External	:	120

### i) Distribution of Internal Marks

S.No.	Particulars	Internal Marks
1	Review I	30
2	Review II	40
3	Attendance	10
Total		80





## ii) Distribution of External Marks

S.No	Particulars	External Marks
1	Project Work & Presentation	100
2	Viva -voce	20
<b>Total</b>		<b>120</b>

Evaluation of Project Work shall be done jointly by Internal and External Examiners.

## 6 . Credit Transfer

a. Upon successful completion of 1 NPTEL Course (4 Credit Course) recommended by the department, during Semester I to II, a student shall be eligible to get exemption of one 4 credit course during the 3<sup>rd</sup> semester. The proposed NPTEL course should cover content/syllabus of exempted core paper in 3<sup>rd</sup> semester.

S. No.	Course Code	Course Name	Proposed NPTEL Course	Credit
1			Option - 1 Paper title	4
			Option - 2 Paper title	
			Option - 3 Paper title	

b. Upon successful completion of 2 NPTEL Courses (2 Credit each) recommended by the department, during Semester I to II, a student shall be eligible to get exemption of one 4 credit course during the 3<sup>rd</sup> semester. Out of 2 NPTEL proposed courses, at least 1 course should cover content/syllabus of exempted core paper in 3<sup>rd</sup> semester.

### Mandatory

The exempted core paper in the 3<sup>rd</sup> semester should be submitted by the students for approval before the end of 2<sup>nd</sup> semester

Credit transfer will be decided by equivalence committee





S. No.	Course Code	Course Name	Proposed NPTEL Course	Credit
1			Option - 1 Paper title	2
			Option - 2 Paper title	
			Option - 3 Paper title	
2			Option - 1 Paper title	2
			Option - 2 Paper title	
			Option - 3 Paper title	

NPTEL Courses to be carried out during semester I – II.					
S. No.	Student Name	Class	Proposed NPTEL Course		Proposed Course for Exemption
			Course I	Option 1- Paper Title Option 2- Paper Title Option 3- Paper Title	Any one Core Paper in 3 <sup>rd</sup> Semester
			Course II	Option 1- Paper Title Option 2- Paper Title Option 3- Paper Title	
<div> <div>Class Advisor</div> <div>HoD</div> <div>Dean</div> </div>					

### 7. Internship/Industrial Training

#### Mark Distribution for Internship/ Industrial Training

Total	:	100
Internal	:	40
External	:	60

#### i) Distribution of Internal Marks

S.No.	Particulars	Internal Marks
1	Review I	15
2	Review II	20
3	Attendance	5
Total		40





## ii) Distribution of External Marks

S.No	Particulars	External Marks
1	Internship /Industrial training Presentation	40
2	Viva -voce	20
<b>Total</b>		<b>60</b>

Internship/ Industrial training shall be evaluated jointly by Internal and External Examiners.

## 9. Extra Credits: 10

Earning extra credit is not essential for programme completion. Student is entitled to earn extra credit for achievement in Curricular/Co-Curricular/ Extracurricular activities carried out other than the regular class hours.

A student is permitted to earn a maximum of 10 extra Credits during the programme period. A maximum of 1 credit under each category is permissible.

Category	Credit
Self study Course	1
CA/ICSI/CMA (Foundations)	1
CA/ICSI/CMA (Inter)	1
Sports and Games	1
Publications / Conference Presentations (Oral/Poster)/ Awards	1
Innovation / Incubation / Patent / Sponsored Projects / Consultancy	1
Representation in State / National level celebrations	1
Awards/Recognitions/Fellowships	1
<b>Advanced Learner Course (ALC)*</b>	<b>2</b>

Credit shall be awarded for achievements of the student during the period of study only.

## GUIDELINES

### Self study Course

A pass in the self study courses offered by the department.

The candidate should register the self study course offered by the department only in the III semester.





**CA/ICSI/CMA(Foundations)**

Qualifying foundation in CA/ICSI/CMA / etc.

**CA/ICSI/CMA(Inter)**

Qualifying Inter in CA/ICSI/CMA / etc.

**Sports and Games**

The Student can earn extra credit based on their Achievement in sports in University/ State / National/ International.

**Publications / Conference Presentations (Oral/Poster)**

Research Publications in Journals

Oral/Poster presentation in Conference

**Innovation / Incubation / Patent / Sponsored Projects / Consultancy**

Development of model/ Products /Prototype /Process/App/Registration of Patents/ Copyrights/Trademarks/Sponsored Projects /Consultancy

**Representation in State/ National level celebrations**

State / National level celebrations such as Independence day, Republic day Parade, National Integration camp etc.

**Awards/Recognitions/Fellowships**

Regional/ State / National level awards/ Recognitions/Fellowships

**\*Advanced Learner Course (ALC):**

ALC is doing work of a higher standard than usual for students at that stage in their education.

Research work/internships carried out in University/ Research Institutions/ Industries of repute in India or abroad for a period of 15 to 30 days will be considered as Advanced Learners Course.





### QUESTION PAPER PATTERN

#### CIA Test I : [1½ Hours-2.5 Units] - 25 Marks

SECTION	MARKS	DESCRIPTION	TOTAL	Remarks
Section - A	8 x 0.5= 04 Marks	MCQ	25 Marks	Marks secured will be converted To 5 mark
Section - B	3 x 2 = 06 Marks	Answer ALL Questions Either or Type ALL Questions Carry Equal Marks		
Section - C	3 x 05 = 15 Marks			

#### CIA Test II/ Model [3 Hours-5 Units] - 75 Marks

SECTION	MARKS	DESCRIPTION	TOTAL	Remarks
Section - A	10 x 1 = 10 Marks	MCQ		
Section - B	5 x 3 = 15 Marks	Answer ALL Questions (Either or Type Questions) Each Questions Carry Equal Marks	75 Marks	Marks secured will be converted To 5 mark
Section - C	5 x 8 = 40 Marks			
Section - D	1 x 10 = 10 Marks			

#### End Semester Examination [3 Hours-5 Units] - 75 Marks

SECTION	MARKS	DESCRIPTION	TOTAL
Section - A	10 x 1 = 10 Marks	MCQ	75 Marks
Section - B	5 x 3 = 15 Marks	Answer ALL Questions (Either or Type Questions) Each Questions Carry Equal Marks	
Section - C	5 x 8 = 40 Marks		
Section - D	1 x 10 = 10 Marks	Compulsory Question	





Course Code	Course Name	Category	L	T	P	Credit
235IB2A1CA	HUMAN RESOURCE MANAGEMENT	CORE	5	-	-	4

**PREAMBLE**

This course has been designed for students to learn and understand

- the importance of human resource management.
- the role and functions of the various human resource activities in an organization.
- the necessity of retaining the employees.

**COURSE OUTCOMES**

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

CO Number	CO Statement	Knowledge Level
CO1	understand the importance of Human resource management in an organization.	K2
CO2	describe the process of job analysis and recruitment.	K2
CO3	interpret the concept of placement & employee training.	K3
CO4	infer the issues in training, appraising and compensating internal employees.	K4
CO5	discriminate the concept of job satisfaction and stress management.	K4

**MAPPING WITH PROGRAMME OUTCOMES**

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

**COURSE FOCUSES ON**

<input checked="" type="checkbox"/> Skill Development	<input checked="" type="checkbox"/> Entrepreneurial Development
<input checked="" type="checkbox"/> Employability	<input checked="" type="checkbox"/> Innovations
<input type="checkbox"/> Intellectual Property Rights	<input type="checkbox"/> Gender Sensitization
<input checked="" type="checkbox"/> Social Awareness/ Environment	<input checked="" type="checkbox"/> Constitutional Rights/ Human Values/ Ethics





235IB2A1CA	HUMAN RESOURCE MANAGEMENT	SEMESTER I
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Total Credits: 4

Total Instruction Hours: 60 h

### Syllabus

#### Unit I Introduction to Human Resource Management 12 h

Introduction to human resource management - Characteristics - Scope of HRM - Objectives - Importance and functions of HRM - Qualities of human resource manager - Role of human resource manager- Human resource management strategy and analysis - e-HRM: Nature of e-HRM, e-learning, e-compensation - Recent techniques in HRM - Case study on Qualities of HR Manager.

#### Unit II Job analysis & Recruitment 12 h

Job analysis- Objectives - Significance - Process - Techniques - Job description - Job specification - Role analysis. Job design - Concept - Approaches - Methods. Recruitment and Selection: Process- Sources of recruitment - Techniques- Testing and competency mapping - Case study on Job analysis.

#### Unit III Placement & employee training 12 h

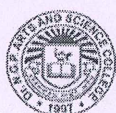
Placement and Induction-Concept of placement and induction - objectives - advantages- Steps to make induction effective. Employee Training - Concept - Need -Importance- Types -Objective -Design - Methods -Evaluating training effectiveness - Case study on Training and development.

#### Unit IV Performance Appraisal& Compensation 12 h

Performance Appraisal- Concept - Objective - Importance - Process - Problems - Essentials - Methods - Performance appraisal through MBO - 360 degree appraisal techniques- Performance Management. Job Evaluation - Concept - Objectives - Process - Advantages - Limitations - Essentials - Methods- Establishing Strategic Pay plans - Pay for Performance and Financial Incentives - Benefits and Services - Case study on Performance appraisal.

#### Unit V Job Satisfaction &Employee Relations 12 h

Job Satisfaction - Concept - Measurement - Determinants. Quality of work life - Concept -Measure -Dimension - Principles. Employee Relations: Building Positive Employee Relations - Safety, Health and Risk Management. Management of Stress :Concept - Sources - Consequences - Coping with stress - Methods of stress management - Case study on Employee Equality.





**Note:** Case Studies related to the above topics to be discussed. Examined externally.

(Section C : Compulsory question for case studies)

### Text Books

- 1 Gupta C.B, 2020, "Human Resource Management Text and Cases", 15th Edition, Sultan Chand & Sons, New Delhi.
- 2 Subba Rao. P, 2018, "Human Resource Management ", 8th Edition, Himalaya Publishing House, New Delhi.

### References

- 1 Aswathappa K, 2017, "Human Resource Management: Text and Cases", 8th Edition, Tata McGraw Hill Education, New York, United States.
- 2 Khanka S.S, 2013, "Human Resource Management Text and Cases", 5th Edition, S Chand Company Private Limited, New Delhi.
- 3 Prasad. L.M, 2010, "Human Resource Management", 2020 Edition, Sultan Chand & Sons, New Delhi.
- 4 Garry Dessler & Varkey, 2009, "Human Resource Management", 15th Edition, Pearson, New Delhi.





Course Code	Course Name	Category	L	T	P	Credit
235CO2A1CA	MANAGERIAL ECONOMICS	CORE	5	-	-	4

### PREAMBLE

This course has been designed for students to learn and understand

- the importance of a managerial economist.
- demand, cost, decide production and determine price.
- the influence of macroeconomic factors in managerial decision making.

### COURSE OUTCOMES

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

CO Number	CO Statement	Knowledge Level
CO1	execute well the role of a managerial economist.	K3
CO2	identify the concept of demand and consider them in business decision making.	K2
CO3	relate cost, production and price.	K4
CO4	be responsive to dynamic macroeconomic factors in business.	K3
CO5	analyze international trade considerations in business decisions.	K4

### MAPPING WITH PROGRAMME OUTCOMES

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

### COURSE FOCUSES ON

<input checked="" type="checkbox"/> Skill Development	<input checked="" type="checkbox"/> Entrepreneurial Development
<input checked="" type="checkbox"/> Employability	<input checked="" type="checkbox"/> Innovations
<input checked="" type="checkbox"/> Intellectual Property Rights	<input type="checkbox"/> Gender Sensitization
<input type="checkbox"/> Social Awareness/ Environment	<input type="checkbox"/> Constitutional Rights/ Human Values/ Ethics



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235CO2A1CA	MANAGERIAL ECONOMICS	SEMESTER I
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Total Credits: 4

Total Instruction Hours: 60 h

### Syllabus

#### Unit I Managerial Economics 9 h

Nature and Scope of Managerial Economics – Managerial Economics in Relation with other Disciplines – Goals of Corporate Enterprises – Social Responsibility – Decision Making in Business – Roles and Responsibilities of a Managerial Economist – Value of Enterprise – Case study on Goals of Corporate Enterprises.

#### Unit II Demand Analysis and Forecasting 11 h

Demand Function – Demand Function for a Business Manager – Demand Distinctions – Law of Demand – Elasticity of Demand – Application of Price Elasticity of Demand – Overseas Demand Analysis: Need, Estimating Market Potential and Factors Affecting Overseas Demand – Demand Forecasting: General Considerations and Methods – Case study on Law of Demand.

#### Unit III Cost, production and Price Analysis 12 h

Cost Concepts – Cost-output Relation in Short-run and Long-run – Economies of Scale – Cost Control – Break-Even-Point (BEP) Analysis and its Application – Production Function and Managerial Use of Production Function – Pricing Policies – Pricing over Life Cycle of a Product – Export Pricing Strategy and Decisions – Case study on Pricing.

#### Unit IV Macro Economics for Management 14 h

Major Issues in Macroeconomics: National Income, Inflation and Deflation, Business Cycle and Balance of Payments (BoP) – Consumer Price Index (CPI), Wholesale Price Index (WPI), Inflation Rate and Exchange Rate – Fiscal Policy and Monetary Policy – Case study on Fiscal Policy.

#### Unit V International Economics 14 h

International Trade: Features, Advantages and Disadvantages – International Trade Theories: Comparative Cost Theory, Opportunity Cost Theory and H.O. Theory – Gains from Trade – Terms of Trade – TRIPS, TRIMS and IPR – Case study on comparative cost theory.





**Note:** Case Studies related to the above topics to be discussed. Examined externally.

(Section C : Compulsory question for case studies.

### Text Books

- 1 Sundharam K.P.L. & Sundharam E.L, 2020, "Business Economics", Sultan Chand and Sons.
- 2 Dr. Ahuja. H.L., 2014, "Business Economics", Eleventh Edition, S.Chand and Company Pvt. Ltd., New Delhi.

### References

- 1 Maheswari, Maheswari and Sinha, 2015, "Business Economics", SPD Publishing House.
- 2 Dr. Sankaran. S, 2015, "Business Economics", Margham Publication.
- 3 Aryamala.T, 2013, "Business Economics", Vijay Nicole Imprints Pvt. Ltd, Chennai.
- 4 Manab Adhikary, 2010, "Business Economics", Second Edition, Excel Books, New Delhi.





Course Code	Course Name	Category	L	T	P	Credit
235CR2A1CB	ADVANCED CORPORATE ACCOUNTING	CORE	5	1	-	4

### PREAMBLE

This course has been designed for students to learn and understand

- concepts, principles and practices of company accounts in accordance with statutory requirements.
- the financial statements of Joint Stock Companies, Banking and Insurance companies
- the emerging Accounting Practices

### COURSE OUTCOMES

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

CO Number	CO Statement	Knowledge Level
CO1	extend the principles, concepts and provisions relating to amalgamation of companies	K3
CO2	illustrate the Accounting concepts of holding and subsidiary companies	K3
CO3	analyze insurance and banking company accounts with due regard to the requirements	K4
CO4	summarize the final accounts of companies	K5
CO5	categorize the concept of consolidated inflation accounting statement	K5

### MAPPING WITH PROGRAMME OUTCOMES

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

### COURSE FOCUSES ON

<input checked="" type="checkbox"/> Skill Development	<input checked="" type="checkbox"/> Entrepreneurial Development
<input checked="" type="checkbox"/> Employability	<input type="checkbox"/> Innovations
<input type="checkbox"/> Intellectual Property Rights	<input type="checkbox"/> Gender Sensitization
<input type="checkbox"/> Social Awareness/ Environment	<input type="checkbox"/> Constitutional Rights/ Human Values/ Ethics





235CR2A1CB	ADVANCED CORPORATE ACCOUNTING	SEMESTER I
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**Total Credits: 4**

**Total Instruction Hours: 72 h**

### Syllabus

**Unit I      Amalgamation , Absorption and Reconstruction      14 h**

Amalgamation and Absorption - Calculation of Purchase Consideration under various methods - Realization of Assets and Liabilities - Methods of accounting for Amalgamation - Reconstruction - Internal Reconstruction - Reduction of share capital - External Reconstruction (Excluding inter-company holdings) - Case studies relating to External Reconstruction.

**Unit II      Consolidated Balance Sheet As Per AS 21      15 h**

Consolidated Balance Sheet as per AS 21 in the books of holding companies - Calculation of Goodwill - Capital Reserve - Minority Interest - Unrealized Profit - Capital and Revenue Profits - Mutual Owings - Bonus Share and Treatment of Dividend - Inter Company Holdings - Case studies relating to Holding companies.

**Unit III      Accounts of Banking and Insurance Companies      15 h**

Accounts of Banking Companies - Final accounts and Balance Sheet. Accounts of Insurance Companies - Final Accounts and Balance sheet of Life Insurance and General Insurance Businesses - Case studies relating to Banking Companies.

**Unit IV      Final Accounts of Companies      14 h**

Preparation and Presentation of Final accounts of Companies - Form and Contents of Balance sheet and profit and loss account - Managerial remuneration - Case studies relating to Final Accounts of Companies.

**Unit V      Inflation and Emerging Accounting Practices      14 h**

Inflation Accounting - CPP - CCA - COSA - MWCA - Gearing method - Hybrid method - Summaries of International Accounting Standards (IAS) 1, 2, 7, and 8 - Introduction to IFRS - Case studies relating to IFRS.





**Note:** Distribution of Marks 20% - Theory, 80% - Problems.

Case Studies related to the above topics to be discussed. Examined externally.

(Section C: Compulsory question for case studies.

### Text Books

- 1 Maheswari. S.N and Suneel. K. Maheshwari, 2020, "Corporate Accounting", 5th Edition, Vikas Publishing House, New Delhi.
- 2 Wilson. M, 2020, "Advanced Corporate Accounting" [Revised Edition], Scitech Publications India Pvt Ltd, Chennai

### References

- 1 Shukla. M .C, Grewal .T. S and Gupta .S. C, 2021, "Advanced Accounts", 18th Edition, Volume II, S. Chand and Company Ltd., New Delhi.
- 2 Gupta R. L. and Radhasamy, 2020, "Advanced Accountancy", Volume I and II, Sultan Chand and Sons, New Delhi.
- 3 Jain .S. P. and Narang. K. L, 2020, "Advanced Accountancy", Volume I and II, Kalyani Publishers, New Delhi.
- 4 Reddy T.S. and Murthy. A, 2020, "Corporate Accounting", Margham Publications, Chennai





Course Code	Course Name	Category	L	T	P	Credit
235CR2A1CC	CORPORATE GOVERNANCE	CORE	5	-	-	4

### PREAMBLE

This course has been designed for students to learn and understand

- corporate governance concepts and its developments.
- the structure and effectiveness of board of directors.
- various forum of Corporate Governance.

### COURSE OUTCOMES

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

CO Number	CO Statement	Knowledge Level
CO1	apply the code of corporate governance in any business concern	K3
CO2	evaluate the board performance of a corporate business enterprise	K5
CO3	understand corporate governance standards in Indian companies.	K2
CO4	identify the Legislative framework of Corporate Governance	K3
CO5	dissect ethical business practices in any business concern	K2

### MAPPING WITH PROGRAMME OUTCOMES

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

### COURSE FOCUSES ON:

<input checked="" type="checkbox"/> Skill Development	<input checked="" type="checkbox"/> Entrepreneurial Development
<input checked="" type="checkbox"/> Employability	<input checked="" type="checkbox"/> Innovations
<input type="checkbox"/> Intellectual Property Rights	<input type="checkbox"/> Gender Sensitization
<input checked="" type="checkbox"/> Social Awareness/ Environment	<input checked="" type="checkbox"/> Constitutional Rights/ Human Values/ Ethics





235CR2A1CC	CORPORATE GOVERNANCE	SEMESTER I
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Total Credits: 4

Total Instruction Hours: 60 h

### Syllabus

#### Unit I Introduction to Corporate Governance 12 h

Corporate Governance - Concept - Need and Scope - Consequences of poor Corporate Governance - Evolution and Development - Principles of Corporate Governance - Management structure for Corporate Governance - Corporate Governance - Issues and Challenges - Case study on Corporate Governance Structure.

#### Unit II Structure and Effectiveness of Board 14 h

Board Composition - Role and Responsibilities of Board - Boards Charter - Meetings and its Process - Board Committees and their functions: Audit Committee, Legal Compliance Committee and Stakeholders Relationship Committee - Appraisal of Board performance - Transparency and Disclosure - Internal control system and Risk Management - Case study on Composition of Board.

#### Unit III Corporate Governance in Indian Companies 12 h

Corporate Governance in Indian Companies - (Clause 49 of Listing Agreement) - Beneficiaries of Corporate Governance - Shareholders activism - Investors protection - Shareholders Rights - Role of institutional Investors - Corporate Social Responsibilities and Good Corporate Citizenship - Case study on Listing Agreement.

#### Unit IV Corporate Governance Forums 12 h

Various Corporate Governance Forums - Common Wealth Association for Corporate Governance (CACG) - National Foundation for Corporate Governance (NFCG) - Legislative framework of Corporate Governance in India - International Perspective - Case study on National Foundation for Corporate Governance.

#### Unit V E - Governance 10 h

E - Governance - Trends in E-Governance - Ethical imperatives in Corporate Governance - Case Study Analysis (Board Report, Annual Report) - Case study on E - Governance and Ethics.





**Note:** Case Studies related to the above topics to be discussed. Examined externally (Section C: Compulsory question for case studies)

### Text Books

- 1 Inderjit Dube "Corporate Governance", 2014, Lexis Nexis Butterworths Wadhwa, Nagpur.
- 2 Sampath. K. R, 2006, "Law of Corporate Governance: Principles and Perspective", 2nd Edition, Snow white Publications P Ltd.

### References

- 1 Sanjiv Agarwal, 2014, "Corporate Governance: Concept & Dimensions", Snow white Publications P Ltd.
- 2 Balasubramanian. N, 2011, "Corporate Governance and Stewardship", Tata Mc GrawHill
- 3 Fernando. A. C, "Business Ethics - An Indian Perspective", 3rd Edition, Pearsons Publications.
- 4 ICSI study material - <https://www.icsi.edu/academic-corner/>





Course Code	Course Name	Category	L	T	P	Credit
235CO2A1CB	INTERNATIONAL BUSINESS	CORE	5	-	-	3

### PREAMBLE

This course has been designed for students to learn and understand

- the fundamentals of international business and economic relations.
- the prospects of promoting exports.
- the impact of international trade.

### COURSE OUTCOMES

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

CO Number	CO Statement	Knowledge Level
CO1	demonstrate the dimensions in international business environment.	K3
CO2	identify fundamental concepts related to Globalization process.	K2
CO3	understand the principles of world trading system.	K2
CO4	interpret the legal environment and EXIM policy.	K4
CO5	value contemporary developments in international trade.	K4

### MAPPING WITH PROGRAMME OUTCOMES

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

### COURSE FOCUSES ON

<input checked="" type="checkbox"/> Skill Development	<input checked="" type="checkbox"/> Entrepreneurial Development
<input checked="" type="checkbox"/> Employability	<input checked="" type="checkbox"/> Innovations
<input type="checkbox"/> Intellectual Property Rights	<input type="checkbox"/> Gender Sensitization
<input type="checkbox"/> Social Awareness/ Environment	<input type="checkbox"/> Constitutional Rights/ Human Values/ Ethics





235CO2A1CB	INTERNATIONAL BUSINESS	SEMESTER I
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**Total Credits: 3**

**Total Instruction Hours: 60 h**

### Syllabus

#### **Unit I** Concepts and Dimensions 10 h

Concept of International Business - Types- nature and importance of international business - difference between domestic and international business. International business environment - nature - modes of entry in international business - theories of international trade - balance of payments. Types of markets - Forex Market - Cross Border Market - Case study on international business environment.

#### **Unit II** Globalization Process 15 h

An overview - Introduction to global marketing - nature and importance - process of international marketing - transition from domestic to transnational marketing - international investment - technology transfer - Case study on global marketing.

#### **Unit III** World Trading System 12 h

World Trade Organization - Basic principles and frame work - IMF - World Bank - International Commodity Agreements - Multilateral Financial Institutions - Gold system-Bretton Woods Theory - Case study on world trading.

#### **Unit IV** Legal Environment, EXIM Policy 10 h

Legal Framework - objective of EXIM, FEMA - origin and objective - framework of FEMA - Commodity Market, Consumer Law - settlement of International Trade Disputes-CBOT - Case study on international trade disputes.

#### **Unit V** Contemporary Developments and Issues 13 h

Contemporary developments - issues - International Trade and Environment - International Business Ethics - Electronic Commerce - Instruments of Trade Policy - Case study on international trade policy.





**Note:** Case Studies related to the above topics to be discussed. Examined externally.

(Section C : Compulsory question for case studies.

### Text Books

- 1 Aswathappa K, 2020, 7th Edition. "International Business". Tata McGraw Hill Publishing Co. Ltd.
- 2 Francis Cherunilam Francis. 2020. 6th Edition. "International Business", PHI Learning Pvt. Ltd.

### References

- 1 Nag.A. 2021. 1st Edition "International Business: Concept, Analysis and Strategy", Atlantic Publishers and Distributors Pvt Ltd.
- 2 Wild John. J, L. Wild Kenneth, 2019. 9th Edition. "International Business: The Challenges of Globalization", Pearson Education Publication.
- 3 Charles W L Hill, G Tomas M Hult, 2021, 12th Edition. "International Business - Competing in the Global Marketplace ". McGraw Hill Publishers.
- 4 Tamer Cavusgil. S, Gary Knight, John Riesenberger, 2017. 4th Edition "International Business", HBR Book Press.





Course Code	Course Name	Category	L	T	P	Credit
235CO2A1DA	CONSUMER BEHAVIOUR	DSE	4	-	-	4

### PREAMBLE

This course has been designed for students to learn and understand

- the concept of consumer buying behaviour.
- the theories of motivation and perception as applied in consumer behavior.
- the process of consumer decision making.

### COURSE OUTCOMES

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

CO Number	CO Statement	Knowledge Level
CO1	understand the concept of consumer behaviour and decision making process.	K2
CO2	know about marketing implications on consumer behavioural decision.	K3
CO3	analyse psychographic factors of buying behaviour.	K4
CO4	examine consumer strategy towards store choice and shopping behaviour.	K4
CO5	Sketch out the Global online consumer behaviour.	K4

### MAPPING WITH PROGRAMME OUTCOMES

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

### COURSE FOCUSES ON

<input checked="" type="checkbox"/> Skill Development	<input checked="" type="checkbox"/> Entrepreneurial Development
<input checked="" type="checkbox"/> Employability	<input checked="" type="checkbox"/> Innovations
<input type="checkbox"/> Intellectual Property Rights	<input type="checkbox"/> Gender Sensitization
<input checked="" type="checkbox"/> Social Awareness/ Environment	<input checked="" type="checkbox"/> Constitutional Rights/ Human Values/ Ethics



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235CO2A1DA	CONSUMER BEHAVIOUR	SEMESTER I
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Total Credits: 4

Total Instruction Hours: 48 h

### Syllabus

#### Unit I Consumer Behaviour 10 h

Consumer Behaviour and Marketing Action - An overview - consumer involvement - decision-making processes - Purchase behaviour and Marketing implications - Consumer behaviour models - Case study on Purchase Behaviour.

#### Unit II Buying Behaviour 10 h

Personality - Psycho-analytical neo-Freudian and social approaches to personality, understanding consumer diversity, Brand personality, Self and self image.

Environmental influences on Consumer Behaviour - Cultural influences - Social class - Reference groups and family influences - Opinion leadership and the diffusion of innovations - Marketing implications of the above influences - Case study on influencing factors of buying behaviour.

#### Unit III Consumer Attitude 8 h

Attitude formation & change - Tricomponent and structural models of attitudes, sources of attitude formation, strategies of attitude change, cognitive dissonance, attribution, self perception theories, Foot in the door phenomenon.

Groups - types, Celebrities, Family, Socialization of family members, Function of family, Family decision-making and consumption - related roles, Family life cycle - Case study on consumer attitude.

#### Unit IV Strategic Implementation 10 h

Strategic marketing applications - Market segmentation strategies - Positioning strategies for existing and new products, Re-positioning, Perceptual Mapping - Marketing communication - Store choice and shopping behaviour - In-Store stimuli, store image and loyalty - Consumerism - Consumer rights and Marketers' responsibilities - Case study on store choice strategy.





**Unit V Consumer buying habits**

10 h

The Global Consumer Behaviour and Online buying behaviour - Consumer buying habits and perceptions of emerging non-store choices - Research and applications of consumer responses to direct marketing approaches - Issues of privacy and ethics - Case study on buying habits.

**Note:** Case Studies related to the above topics to be discussed. Examined externally.

(Section C : Compulsory question for case studies)

**Text Books**

- 1 Leon G Shiffman, 2022, Consumer Behaviour, Pearson Education, New Delhi.
- 2 Varsha Jain, 2019, Consumer Behaviour: A Digital Native, Pearson, Noida.

**References**

- 1 David L Mothersbaugh, 2022, Consumer Behaviour: Building Marketing Strategy Special Indian Edition Mc Graw Hill, New Delhi.
- 2 Sarmistha Sarma, 2019, Consumer Behaviour, Wiley India, New Delhi.
- 3 Sangeetha Sahney, 2018, Consumer Behaviour, Oxford University Press Publishing House, New Delhi.
- 4 Joseph Wisenblit, S. Ramesh Kumar, 2017, Consumer Behaviour, Pearson, New Delhi.





Course Code	Course Name	Category	L	T	P	Credit
235CO2A1DB	STRATEGIC MANAGEMENT	DSE	4	-	-	4

### PREAMBLE

This course has been designed for students to learn and understand

- the concept and process of strategic management.
- how to formulate strategies and its implementation.
- about strategic evaluation and control.

### COURSE OUTCOMES

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

CO Number	CO Statement	Knowledge Level
CO1	understand the concept and process of strategic management.	K2
CO2	know about strategic formulation and SWOT analysis.	K3
CO3	gain knowledge on corporate level generic strategies and BCG matrix.	K2
CO4	analyse Strategic Implementation and Strategic Positioning.	K3
CO5	understand the process of Strategic Evaluation and control.	K3

### MAPPING WITH PROGRAMME OUTCOMES

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

### COURSE FOCUSES ON

<input checked="" type="checkbox"/> Skill Development	<input checked="" type="checkbox"/> Entrepreneurial Development
<input checked="" type="checkbox"/> Employability	<input checked="" type="checkbox"/> Innovations
<input type="checkbox"/> Intellectual Property Rights	<input type="checkbox"/> Gender Sensitization
<input type="checkbox"/> Social Awareness/ Environment	<input type="checkbox"/> Constitutional Rights/ Human Values/ Ethics





235CO2A1DB	STRATEGIC MANAGEMENT	SEMESTER I
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Total Credits: 4

Total Instruction Hours: 48 h

### Syllabus

#### Unit I Strategic Management 10 h

Strategic Management: Concepts-Difference between strategy and tactics - Three levels of strategy, strategic Management Process - Benefits, TQM and strategic management - Case study on Total Quality Management.

#### Unit II Strategic Formulation 10 h

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

#### Unit III Choice of Strategy 8 h

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

#### Unit IV Strategic Implementation 10 h

Strategic Implementation: Role of top management - Process - approaches, Resource allocation - factors - approaches, Mckinsey's 7s framework, Strategic Positioning- Four routes to competitive advantage - Case study on Mckinsey's framework.

#### Unit V Strategic Evaluation and Control 10 h

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





**Note:** Case Studies related to the above topics to be discussed. Examined externally.

(Section C : Compulsory question for case studies)

### Text Books

- 1 Subba Rao. P, 2022, Business Policy and Strategic Management: Text and Cases Himalaya Publishing House, Mumbai.
- 2 Francis Cherunillam, 2020, Strategic Management-Himalaya Publishing House, Mumbai.

### References

- 1 Srinivasan.R, 2021, Strategic Management, PHI Learning, New Delhi.
- 2 Rao V.S.P. 2019, Strategic Management Text and Cases, Excel Books, New Delhi.
- 3 Mamoria and Mamoria, 2018, Business Planning and Policy-Himalaya Publishing House, New Delhi.
- 4 Srivastava, 2018, International Strategic Management, Himalaya Publishing House, New Delhi.





Course Code	Course Name	Category	L	T	P	Credit
235CM2A1DB	FINANCIAL MARKETS AND SERVICES	DSE	4	-	-	4

### PREAMBLE

This course has been designed for students to learn and understand

- the Intricacies of Indian financial system for better financial decision making
- functioning of various segments of the financial markets
- various instruments traded in the financial markets

### COURSE OUTCOMES

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

CO Number	CO Statement	Knowledge Level
CO1	identify the financial system in India	K2
CO2	describe various concepts and services in the finance markets	K1
CO3	analyse the activities undertaken in stock exchange and SEBI guidelines.	K4
CO4	interpret various innovative financial services and instruments.	K3
CO5	evaluate the performance of mutual funds and venture capital.	K4

### MAPPING WITH PROGRAMME OUTCOMES

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

### COURE FOCUSES ON

<input checked="" type="checkbox"/> Skill Development	<input checked="" type="checkbox"/> Entrepreneurial Development
<input checked="" type="checkbox"/> Employability	<input type="checkbox"/> Innovations
<input type="checkbox"/> Intellectual Property Rights	<input type="checkbox"/> Gender Sensitization
<input type="checkbox"/> Social Awareness/ Environment	<input type="checkbox"/> Constitutional Rights/ Human Values/ Ethics





235CM2A1DB	FINANCIAL MARKETS AND SERVICES	SEMESTER I
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Total Credits: 4

Total Instruction Hours: 48 h

### Syllabus

#### Unit I Financial System in India 10 h

Functions of Financial system- Financial concepts Financial assets- Financial intermediaries-Financial markets- Foreign Exchange Market- Financial instruments - Development of financial system in India - Financial system and Economic Development.

Case Study on Indian Financial System.

#### Unit II Money Market 10 h

Money Market: Definition - Money market Vs. Capital Market - Features, Types- Importance & Composition of Money market - Call money market - Discount market - Bill Market Scheme - Treasury bill market - money market instruments - commercial papers - Deficiencies of Indian money market.

Case Study on Money Market Operations.

#### Unit III Capital Market 10 h

Capital Market: New Issue Market - Distinction between new issue market and Stock Exchange - Functions of New Issue Market - Methods of Floating New Issues - Guidelines for new issue market- Instruments of Issue - Players in the New Issue Market. Secondary Market: Introduction - Functions of Stock Exchanges - Listing of Securities - Listing procedure - Registration of stock Brokers- Functions- Kinds of brokers- Methods of trading in stock exchange. Online Trading-BSE-BOLT system- BSE and NSE - OTCEI

Case Study Capital Market Operations

#### Unit IV Merchant Banking and Depositories 10 h

Merchant banking in India: Merchant Banking Services - Guidelines (SEBI) for merchant bankers. Depository-Meaning-Objectives- Functions of Depository- SEBI (Depositories and Participants) Regulations Act 1996 - National Securities Depository Limited (NSDL) - Central Depository Services Limited (CDSL) - Custodial Services.

Case Study on Indian Merchant Banking System.





**Unit V**      **Mutual Fund, Venture Capital and Credit Rating Services**      **08 h**

Mutual Funds: Classification of Mutual Funds –Advantages and Limitations of Mutual Funds – Guidelines for Mutual Funds – SEBI (Mutual Funds) Regulation. Venture Capital Financing: Definition – Venture capital Financing Vs. Conventional Financing – Characteristics of Venture capital – Stages of Venture Capital Financing. Credit Rating Services : Process of Credit Rating – Advantages & Limitations of Credit Rating – Credit Rating Agencies in India.

Case Study on Operations of Mutual Funds.

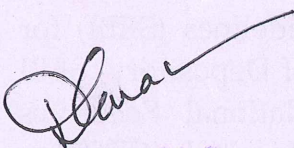
**Note:** Case Studies related to the above topics to be discussed. Examined externally (Section C: Compulsory question for case studies)

**Text Books**

- 1 E.Gordon , K. Natarajan, 2020, "Financial Markets and Services", Himalaya Publishing House Pvt Ltd , Mumbai.
- 2 N.K Gupta, Monika Chopra, 2021,"Financial Market Institutions and Services", Himalaya Publishing House Pvt Ltd, New Delhi.

**References**

- 1 Dr.S.Gurusamy , 2015, " Financial Markets and Instiitutions", McGraw – Hill Education.
- 2 Shashi K Gupta, Nisha Aggarwal and Neeti Gupta, 2017, "Financial Institutions and Markets", Kalyani Publishers , New Delhi.
- 3 L.M. bhole, 2015,"Financial Institutions and Markets", Mcgraw-Hill education
- 4 Dr.L. Natarajan ,2016. "Financial Markets and Services", Margham Publications, Chennai

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

Dr.N.G.P. Arts and Science College		
APPROVED		
BoS- 15 <sup>th</sup> 12.6.23	AC - 15 <sup>th</sup> 14.7.23	GB - 20 <sup>th</sup> 5.8.23



Dr.NGPASC  
COIMBATORE | INDIA

*M.Com.(Students admitted during AY 2023-24)*



Course Code	Course Name	Category	L	T	P	Credit
235CM2A2CA	BUSINESS FINANCE	CORE	5		-	4

**PREAMBLE**

This course has been designed for students to learn and understand

- the fundamental concepts in finance
- the risk in investment proposals and evaluate leasing as a source of finance and determine the sources of startup financing
- The cash and inventory management techniques and appraise capital budgeting techniques

**COURSE OUTCOMES**

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

CO Number	CO Statement	Knowledge Level
CO1	Explain important finance concepts	K2
CO2	Estimate risk and determine its impact on return	K2
CO3	Explore leasing and other sources of finance for startups	K3
CO4	Summaries cash receivable and inventory management techniques	K4
CO5	Evaluate techniques of long term investment decision incorporating risk factor	K4

**MAPPING WITH PROGRAMME OUTCOMES**

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

**COURSE FOCUSES ON**

<input checked="" type="checkbox"/> Skill Development	<input checked="" type="checkbox"/> Entrepreneurial Development
<input checked="" type="checkbox"/> Employability	<input type="checkbox"/> Innovations
<input type="checkbox"/> Intellectual Property Rights	<input type="checkbox"/> Gender Sensitization
<input type="checkbox"/> Social Awareness/ Environment	<input type="checkbox"/> Constitutional Rights/ Human Values/ Ethics





235CM2A2CA	BUSINESS FINANCE	SEMESTER II
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**Total Credits: 4**

**Total Instruction Hours: 60 h**

### Syllabus

**Unit I** Introduction to Business Finance and Time value of money 10 h

Business Finance: Meaning, Objectives, Scope -Time Value of money: Meaning, Causes - Compounding - Discounting - Sinking Fund Deposit Factor - Capital Recovery Factor - Multiple Compounding - Effective rate of interest - Doubling period (Rule of 69 and Rule of 72) - Practical problems.

Case Study on Time value of money

**Unit II** Risk Management 12 h

Risk and Uncertainty: Meaning - Sources of Risk - Measures of Risk - Measurement of Return - General pattern of Risk and Return - Criteria for evaluating proposals to minimize Risk (Single Asset and Portfolio) - Methods of Risk Management - Hedging currency risk).

Case Study on Relationship between Risk and Returns

**Unit III** Startup Financing and Leasing 11 h

Startup Financing: Meaning, Sources, Modes (Bootstrapping, Angel investors, Venture capital fund) - Leasing: Meaning - Types of Lease Agreements - Advantages and Disadvantages of Leasing - Financial evaluation from the perspective of Lessor and Lessee.

Case Study on Startups and Concepts of Leasing

**Unit IV** Cash, Receivable and Inventory Management 13 h

Cash Management: Meaning, Objectives and Importance - Cash Cycle - Minimum Operating Cash - Safety level of cash - Optimum cash balance - Receivable Management: Meaning - Credit policy - Controlling receivables: Debt collection period, Ageing schedule, Factoring - Evaluating investment in accounts receivable - Inventory Management: Meaning and Objectives - EOQ with price breaks - ABC Analysis.

Case Study on cash cycle and Credit policy

**Unit V** Capital Budgeting and Rationing techniques 14 h

Capital Budgeting: Meaning, Steps involved, Complexities, Factors to be considered -sources of finance - Techniques to evaluate capital expenditure proposals: Discounted Pay Back Period, NPV, Profitability Index, Net Profitability Index and Internal Rate of Return - Capital rationing - Techniques of Risk analysis in Capital Budgeting.

Case Study on Risk analysis in Capital Budgeting





**Note:** Section C: Compulsory question for case study

Distribution of Marks: Problem 40 % and Theory 60%

**Text Books**

- 1 Khan M.Y & Jain P.K, (2018), "Financial Management: Text, Problems and Cases", 8th Edition, McGraw Hill Education, New Delhi..
- 2 Shashi K Gupta, R.K. Sharma and Neeti Gupta (2018), Financial Management Theory and Practice, 10th Revised Edition, Kalyani Publishers, New Delhi. .

**References**

- 1 Prasanna Chandra, (2017). Financial Management. (4th Edn.) New Delhi: Tata McGraw-Hill Publishers
- 2 Pandey,I.M (2021). Financial Management. (Twelfth Edn.) Delhi: Pearson Publishing Pvt.Ltd,
- 3 Arokiamary Geetha Rufus, Ramani N. & Others, (2017), "Financial Management", 1st Edition, Himalaya Publishing House Pvt Ltd, Mumbai
- 4 Rustagi R. P., (2022), "Financial Management, Theory, Concept, Problems", 6th Edition, Taxmann Publications Pvt. Ltd, New Delhi
- 5 <https://resource.cdn.icai.org/66592bos53773-cp4u5.pdf>
- 6 <https://resource.cdn.icai.org/66677bos53808-cp10u2.pdf>
- 7 <https://resource.cdn.icai.org/66674bos53808-cp8.pdf>





Course Code	Course Name	Category	L	T	P	Credit
235CO2A2CA	DIRECT TAX	CORE	5	1	-	4

**PREAMBLE**

This course has been designed for students to learn and understand

- about provisions of direct tax with regard to IT Act, 1961.
- the provisions and procedure to compute total income under five heads of income.
- various deductions to be made from gross total income U/s 80-C to 80-U in computing total income.

**COURSE OUTCOMES**

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

CO Number	CO Statement	Knowledge Level
CO1	understand income tax laws and determine the residential status of an assessee.	K2
CO2	compute total income of an assessee under the head salary and house property.	K4
CO3	calculate of total income in business and profession and capital gain.	K4
CO4	ascertain the total income of an individual and computation of tax liability.	K4
CO5	organize the powers and functions of income tax authority and procedures in filing of return.	K3

**MAPPING WITH PROGRAMME OUTCOMES**

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

**COURSE FOCUSES ON::**

<input checked="" type="checkbox"/> Skill Development	<input checked="" type="checkbox"/> Entrepreneurial Development
<input checked="" type="checkbox"/> Employability	<input type="checkbox"/> Innovations
<input type="checkbox"/> Intellectual Property Rights	<input type="checkbox"/> Gender Sensitization
<input checked="" type="checkbox"/> Social Awareness/ Environment	<input checked="" type="checkbox"/> Constitutional Rights/ Human Values/ Ethics





235CO2A2CA	DIRECT TAX	SEMESTER II
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**Total Credits: 4**

**Total Instruction Hours: 72 h**

### Syllabus

#### **Unit I Introduction to Income Tax 13 h**

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.  
Case study on exempted incomes.

#### **Unit II Income from Salaries & House Property 17 h**

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.  
Case study on allowances given to employees.

#### **Unit III Profit and Gains of Business 15 h**

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.  
Case study on allowed and disallowed expenses.

#### **Unit IV Income from Other Sources 15 h**

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.  
Case study on assessment of individuals.

#### **Unit V Income Tax Authorities 12 h**

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.  
Case study on filing of returns.





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

Case Studies related to the above Topics to be discussed Examined Externally.

(Section C : Compulsory question for Case Studies)

### Text Books

- 1 Gaur, and Narang, 2023-24. Income Tax Law & Practice [Forty Third Editions]. Kalyani Publishers, Chennai.
- 2 Mehrotra, H.C., and Goyal, S.P. 2023-24. Income Tax Law & Accounts [Fifty Sixth Edition]. Sahitya Bhawan Publication, Agra.

### References

- 1 Vinoth K. Singhanian, and Kapil Singhanian, 2023-24. Direct Taxes Laws & Practices [Fifty Second Edition]. Taxmann Publication Pvt. Ltd., New Delhi.
- 2 Hariharan.N, Income Tax Law & Practices , [Eleventh Edition], Vijay Nicole Imprints Pvt Ltd, Chennai.
- 3 Jeevarathinam, M., and Vijay Vishnu kumar, C. 2023-24. Income Tax Law & Practices Scitech Publications India Pvt. Ltd., Chennai.
- 4 Kapil Singhanian.2023-24. Income Tax Law & Practices, [Sixth Edition], Taxmann Publication Pvt. Ltd., New Delhi.





Course Code	Course Name	Category	L	T	P	Credit
235CO2A2CB	ORGANISATIONAL BEHAVIOUR	CORE	4	-	-	3

**PREAMBLE**

This course has been designed for students to learn and understand

- the individual needs, feelings, aspirations.
- skills needed to plan for the implementation of change in an organization.
- developing effective motivational and leadership skills.

**COURSE OUTCOMES**

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

CO Number	CO Statement	Knowledge Level
CO1	develop an Organizational Behaviour model for any type of organization.	K3
CO2	explain the qualities of Leadership.	K2
CO3	identify of dynamics of organizational behaviour.	K3
CO4	examine the common biases and eradication in decision making process.	K4
CO5	inspect and arrive the steps to manage the Stress during a job.	K4

**MAPPING WITH PROGRAMME OUTCOMES**

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

**COURSE FOCUSES ON:**

<input checked="" type="checkbox"/> Skill Development	<input checked="" type="checkbox"/> Entrepreneurial Development
<input checked="" type="checkbox"/> Employability	<input type="checkbox"/> Innovations
<input type="checkbox"/> Intellectual Property Rights	<input type="checkbox"/> Gender Sensitization
<input type="checkbox"/> Social Awareness/ Environment	<input type="checkbox"/> Constitutional Rights/ Human Values/ Ethics





235CO2A2CB	ORGANISATIONAL BEHAVIOUR	SEMESTER II
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**Total Credits: 3**

**Total Instruction Hours: 48 h**

### Syllabus

#### **Unit I** Introduction, Personality, Perception 10 h

Introduction to Organizational Behavior - Historical background - Relevance of Organizational Behavior to management function - contributing disciplines - challenges.  
 Personality: Determinants - Assessment - Trait theories - Psychological and social learning-Personality - Job fit.  
 Perception: Process - Distortions - Factors influencing perception.  
 Case study on Organizational behavior towards recent development.

#### **Unit II** Learning, Attitudes and Values 10 h

Learning: Classical, Operant and Social Cognitive approaches - Managerial implications.  
 Emotions and Emotional Intelligence  
 Attitudes and Values: Attitude - Behavior relationship - Sources of Attitude - work related Attitudes.  
 Motivation: Early theories and Contemporary theories - Motivation at work - Designing Motivating Jobs  
 Case study on behavioral relationship and motivation at work place.

#### **Unit III** Group Dynamics 12 h

Group Dynamics: Foundation of Group Behavior - Group and Team - Stages of Group development - Factor affecting Group and Team Performance - Group Decision making - Inter group relations.  
 Interpersonal Communication: Communication process - Barriers to communication - Guidelines to effective communication.  
 Case study on Team building.

#### **Unit IV** Leadership, Power and Politics 8 h

Leadership - Trait theory, Behavioral theory and Contingency theory-paradoxical leadership  
 Power and Politics: Sources of power - Political behavior in organizations - Managing politics. Conflict and Negotiation: Sources and types of conflict - Negotiation Strategies - Negotiation Process.  
 Case study on leadership.

#### **Unit V** Work Stress 8 h

Work Stress: Stress in work place - Individual differences on experiencing stress - Managing work place stress.  
 Organizational culture and climate: Concept - creating and sustaining culture - Types of organizational culture.  
 Case study on Stress management at work place.





**Note:**Case Studies related to the above Topics to be discussed Examinated Externally.

(Section C : Compulsory question for Case Studies)

### Text Books

- 1 Stephen. P. Robbins, 2022, "Organisational Behaviour", 18th edition Pearson Publication, New Delhi.
- 2 Aswathappa. K.2018. Organizational Behaviour. Himalaya Publishing House.

### References

- 1 Amandeep Nahar. Rao. P.C.K. Rajesh Kumar Nigah. 2021, Organizational Behavior, (First Edition), Sultan Chand and Sons. New Delhi.
- 2 Newstrom.J.W.2017. Organizational Behavior: Human Behavior At Work. [Tweleveth Edition].Tata McGraw Hill., New Delhi.
- 3 Abhishek Mishra, 2017, "Organisational Behaviour", 1stt Edition, Jnanada Prakshan, New Delhi.
- 4 Robbins Stephen, 2016, Organizational Behaviour, [Sixteen Edition], Pearson Publications, New Delhi.





235CO2A2CP	COMPUTER APPLICATION IN BUSINESS	SEMESTER II
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Total Credits: 3  
Total Instructions Hours: 72 h

S.No	Contents
1	Calculate EMI for a loan.
2	Calculate NPV for the given data.
3	Calculate IRR for the given data.
4	Calculate Expected Rate of Return for the given data.
5	Create Pivot table for data representation.
6	Search a data using V lookup, H look up.
7	Create an Error Table using Vlookup.
8	Scenario analysis – Tax calculation.
	Statistical Calculations.
	Mean, Geometric mean, Harmonic mean
	Median
9	Mode
	Average
	Standard Deviation, skewness, kurtosis.
	Prepare ratio analysis for an accounting period.
10	Liquidity Ratio
	Profitability Ratio
	Turnover Ratio
11	Preparation of cash flow statement, Cash Budget of a company.
12	Create a Company model building using Linkages for Projecting Profit and Loss Account, Balance Sheet and Cash Flow Statement, Bond valuation, Risk and return comparison.

**Note:** Out of 12 Programs, 12 are mandatory.





Course Code	Course Name	Category	L	T	P	Credit
234DA2A2EA	BUSINESS ANALYTICS	EDC	5	-	-	4

**PREAMBLE**

This course has been designed for students to learn and understand

- Concepts of data processing, data warehousing and data modeling
- The different statistical techniques to analyze business data
- Analysis of data using spreadsheets

**COURSE OUTCOMES**

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

CO Number	CO Statement	Knowledge Level
CO1	Understand the concepts of data processing, business intelligence	K2
CO2	Apply the concepts of data warehouse for data storage	K3
CO3	Understand the techniques of data modeling and enterprise reporting	K2
CO4	Analyze and apply the appropriate statistical technique for a managerial problem	K4
CO5	Apply data analysis techniques for real-world decision-making problems using spreadsheets	K3

**MAPPING WITH PROGRAMME OUTCOMES**

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

<input checked="" type="checkbox"/>	Skill Development	<input type="checkbox"/>	Entrepreneurial Development
<input checked="" type="checkbox"/>	Employability	<input type="checkbox"/>	Innovations
<input type="checkbox"/>	Intellectual Property Rights	<input type="checkbox"/>	Gender Sensitization
<input type="checkbox"/>	Social Awareness/ Environment	<input type="checkbox"/>	Constitutional Rights/ Human Values/ Ethics





234DA2A2EA	BUSINESS ANALYTICS	SEMESTER II
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**Total Credits: 4**

**Total Instruction Hours: 60 h**

### Syllabus

#### **Unit I** Data Processing Architectures and BI 12 h

Key Purpose of Using IT in Business - Enterprise Applications - Types of Digital Data - Structured Data - Unstructured Data - Semi Structured Data - OLTP - OLAP - OLAP Architectures - OLAP Operations - BI Component Framework - BI Users - BI Applications - BI Roles and Responsibilities  
Case Study : Predictive Trendline Models

#### **Unit II** Data Warehouse and Data Mart 12 h

Need for Data Warehouse - Definition - Data Mart - ODS - Goals - Components of Data Warehouse - Extract, Transform, Load - Data Integration - Data Integration Technologies - Data Quality - Data Profiling.  
Case Study : ETL in McDonalds

#### **Unit III** Data Modeling Techniques 12 h

Data Modeling Basics - Types of Data Model - Data Modeling Techniques - Fact Table - Dimension Table - Dimension Models - Dimension Modeling Life Cycle - Enterprise Reporting - Balanced Scorecard - Dashboards  
Case Study : Data Modeling in Advertising

#### **Unit IV** Statistical Analysis 12 h

Statistics in Analysis - Data, Data Description and Summarization - Statistical Tests - Hypothesis and t-Test - Correlation Analysis - Regression - ANOVA - F-Test - Time Series Analysis  
Case Study : Applying Statistics to detect financial problems

#### **Unit V** Data Analysis with Spreadsheets 12 h

Importing and Exporting Data in Excel - Formulas and Functions: Logical, Summarizing, Statistical and Financial Functions - Data Visualization with Charts - Complex Data Analysis: ANOVA in Excel - Forecasting in Excel  
Case Study : Social Media Analytics





**Text Books**

- 1 R N Prasad, Seema Acharya, Fundamentals of Business Analytics, 2016, 2nd Edition, Wiley India Pvt. Ltd
- 2 Manisha Nigam, 2019, Data Analysis with Excel, BPB Publications

**References**

- 1 S. Christian Albright, Wayne L. Winston, Business Analytics: Data Analysis & Decision Making, 2019, 6th Edition, Cengage Learning India.
- 2 Regi Mathew, Business Analytics for Decision Making, 2020, Pearson Education
- 3 Ramesh Sharda, Dursun Delen, Efraim Turban, Business Intelligence and Analytics: Systems for Decision Support, 2018, Pearson Education.
- 4 Asslani Arben, Business Analytics with Management Science Models and Methods, 2017, Pearson Education





Course Code	Course Name	Category	L	T	P	Credit
235IB2A2DB	DIGITAL MARKETING	DSE	4	-	-	4

**PREAMBLE**

This course has been designed for students to learn and understand

- The importance of digitizing marketing operations.
- The dynamics of digital media advertising.
- The Mobile marketing and web analytics

**COURSE OUTCOMES**

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

CO Number	CO Statement	Knowledge Level
CO1	Explain the concept of digital marketing and its plan.	K2
CO2	Apply the concepts of display ads and email marketing in digital campaigns.	K3
CO3	Apply effective social media marketing strategies for various types of industries.	K3
CO4	Outline the concept of Search Engine Advertising and Search Engine Optimization	K4
CO5	Analyze the impact of Mobile Marketing and Web Analytics	K4

**MAPPING WITH PROGRAMME OUTCOMES**

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

**COURSE FOCUSES ON:**

<input checked="" type="checkbox"/> Skill Development	<input checked="" type="checkbox"/> Entrepreneurial Development
<input checked="" type="checkbox"/> Employability	<input checked="" type="checkbox"/> Innovations
<input type="checkbox"/> Intellectual Property Rights	<input type="checkbox"/> Gender Sensitization
<input type="checkbox"/> Social Awareness/ Environment	<input type="checkbox"/> Constitutional Rights/ Human Values/ Ethics





235IB2A2DB	DIGITAL MARKETING	SEMESTER II
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Total Credits: 4

Total Instruction Hours: 48 h

### Syllabus

#### Unit I Introduction to Digital Marketing 10 h

Digital Marketing: Meaning- Evolution - Traditional Vs digital marketing- Grehan's 4Ps of digital marketing- P-O-E-M framework- Digital marketing plan- Ethical challenges- Information technology act, 2000- Information Technology (Intermediary Guidelines and Digital Media Ethics Code) Rules, 2021.

Case Study on digital marketing strategy.

#### Unit II Display Advertising and Email Marketing 10 h

Concept of display advertising- Types of display Ads- Display plan- Targeting - Remarketing - Interest categories- Geographic language- Ad fraud- Brand health - Email marketing - Building a list- Content strategies - Email newsletter - Automating email marketing- Concept of marketing analytics.

Case Study on ethical challenges in digital marketing.

#### Unit III Social Media Marketing 10 h

The role of social media marketing - Benefits and challenges in social media marketing- Goals and strategies - Identifying target audiences - Social media platforms and social network sites - Micro blogging - Video marketing - Social media monitoring and maintenance- Social media marketing plan.

Case Study on social media marketing

#### Unit IV Search Engine Advertising and Search Engine Optimization 9 h

Search advertising- Understanding Ad placement- Ad ranks- Creating and enhancing the first Ad campaign - Performance reports- Google ad sense- Search engine optimization - How search engine works- SEO phases- On and Off page optimization.

Case Study on content marketing.

#### Unit V Mobile Marketing and Web Analytics 9 h

Mobile advertising - Mobile marketing toolkit - Mobile marketing features - Mobile marketing on social networks- Mobile analytics- Web analytics - Key metrics - Making web analytics actionable - Types of tracking codes.

Case Study on mobile marketing





Note: Case Study examined externally (Section C: Compulsory question)

### Text Books

- 1 Seema Gupta, 2018 , "Digital Marketing" , 2nd Edition, Tata Mc Graw Hill, United States.
- 2 Damian Ryan and Calvin Jones, 2008 , "Understanding Digital Marketing", 4th Edition, Kogan Page, United Kingdom.

### References

- 1 Teresa Pineiro-Otero and Xabier Martinez-Rolan, 2016, "Understanding Digital Marketing- Basics and Actions", 1st Edition, Springer International Publishing, New York City..
- 2 Ryan, D. and Jones, C , 2012, "Understanding digital marketing: Marketing strategies for engaging the digital generation", 3rd Edition, Kogan Page, United Kingdom
- 3 Teixeira, J, 2010, "Your Google Game Plan for Success: Increasing Your Web Presence with Google Ad Words, Analytics and Website Optimizer", 1st Edition, John Wiley & Sons, United States..
- 4 Evans. D. and Bratton, S, 2008, "Social Media Marketing: An Hour a Day" , 2nd Edition, Sybex, United Kingdom..





Course Code	Course Name	Category	L	T	P	Credit
235CO2A2DA	CHANGE MANAGEMENT	DSE	4	-	-	4

**PREAMBLE**

This course has been designed for students to learn and understand

- contemporary theory and practice in modern change management processes.
- the usage of change management tools and models to design appropriate change plans for their workplace.
- the various techniques and plan for implementing the change.

**COURSE OUTCOMES**

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

CO Number	CO Statement	Knowledge Level
CO1	understand the fundamental concepts of organizational changes and its evolution.	K2
CO2	build various models of change and technique of managing the change.	K3
CO3	illustrate the recent perspective of organizational changes.	K2
CO4	construct the change management process and its different phases.	K3
CO5	infer about the model of organizational development.	K3

**MAPPING WITH PROGRAMME OUTCOMES**

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

**COURSE FOCUSES ON:**

<input checked="" type="checkbox"/> Skill Development	<input type="checkbox"/> Entrepreneurial Development
<input checked="" type="checkbox"/> Employability	<input type="checkbox"/> Innovations
<input type="checkbox"/> Intellectual Property Rights	<input type="checkbox"/> Gender Sensitization
<input type="checkbox"/> Social Awareness/ Environment	<input type="checkbox"/> Constitutional Rights/ Human Values/ Ethics





235CO2A2DA	CHANGE MANAGEMENT	SEMESTER II
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**Total Credits: 4**

**Total Instruction Hours: 48 h**

## Syllabus

### Unit I Introduction to Change Management

10 h

Change evolution of an organization - inhibit change - Classification of change - Mode of Change - Organizational Change: Introduction, forces of change - Images of managing change - Diagnosis for change - Organizational Transformation - Transformation Strategies - Nature of Organizational Change - Perspectives of organizational Change - Communicating Change - Methods of Techniques for Communicating Change.  
Case study on organizational transformation.

### Unit II Process of change management and resistance to change

12 h

Phases of the change Management Process - Change Management Process control - Resistance to Change: Concept of Resistance to Change - Forms of Resistance - Reactions to change - Resistance to organizational change Initiatives - Overcoming the Resistance to Change - Techniques to Overcome Resistance.  
Case study on Resistance to change.

### Unit III Strategies for implementing change

10 h

Implementation of Change - The Delta Technique - Developing an Implementation Plan - Gaining Support and Involvement of Key People - Developing Enabling Organizational Structures - Types of Change Management Strategies - Factors Affecting the Choice of a Change Strategy - Formulating and Facilitating Change - Facilitating Change - Implementing Change.  
Case study on implementation of change.

### Unit IV Evaluating organizational change, change agent and culture

8 h

Concept of Monitoring and Evaluation of change - Measurement and Methods of Evaluation - Feedback Process - Continuous Incremental Change - Change Agents - Types of Change Agents - Role and Competencies of a Change Agent - Change Agent Styles - Concept of Organizational Culture - Dimensions of Culture - Type of Culture - Assessing Organizational Culture - Role of Culture in Managing Change.  
Case study on change culture in an organisation.

### Unit V Organizational Development interventions

8 h

Organizational Development: Characteristics, assumptions of OD - Model of OD Action Research - OD Interventions - Selecting an OD intervention - classification of OD interventions - OD interpersonal interventions - OD team development interventions - OD intergroup development interventions.  
Case study on intervention of Organizational Development.





**Note:**Case Studies related to the above Topics to be discussed Examined Externally.

(Section C : Compulsory question for Case Studies)

### Text Books

- 1 Ian Palmer., 2021., Managing Organizational Change [4th Edition]. Mc Graw Hill Publishers, New Delhi.
- 2 Jerald M. Jellison. 2011. Managing the Dynamics of Change, McGraw Hill, New Delhi.

### References

- 1 Kirpatrick. 2015. Managing Change Effectively. [Fifth Edition]. Butterworth Publishers, New Delhi.
- 2 Radha R. Sharma, 2015. Change Management, Tata McGraw Hill Publishing Co. Ltd., Chennai.
- 3 Nilakant and Ramanarayan, 2012. Change Management. [Revised Edition]. Response Books, New Delhi.
- 4 Wamer Burke W (2010), Organization Change theory and Practice . [Third Revised Edition]. Sage Publication, New Delhi.





Course Code	Course Name	Category	L	T	P	Credit
235CM2A2DB	BANKING SERVICES	DSE	4	-	-	4

**PREAMBLE**

This course has been designed for students to learn and understand

- The sources and application of revenue in banks and its regulatory frame work
- The diversification activities of banks
- The delivery channels in E-banking

**COURSE OUTCOMES**

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

CO Number	CO Statement	Knowledge Level
CO1	Discuss the regulatory framework in respect to banking regulation in Indian banking sector	K2
CO2	Analyse various sources and applications of funds in banks	K4
CO3	Interpret on the pattern of investment and risk management	K5
CO4	Examine various reasons for Diversification of banks into securities market	K3
CO5	Illustrate the E- banking services and Digital Currency	K4

**MAPPING WITH PROGRAMME OUTCOMES**

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

**COURSE FOCUSES ON**

<input checked="" type="checkbox"/> Skill Development	<input checked="" type="checkbox"/> Entrepreneurial Development
<input checked="" type="checkbox"/> Employability	<input type="checkbox"/> Innovations
<input type="checkbox"/> Intellectual Property Rights	<input type="checkbox"/> Gender Sensitization
<input checked="" type="checkbox"/> Social Awareness/ Environment	<input type="checkbox"/> Constitutional Rights/ Human Values/ Ethics





235CM2A2DB	BANKING SERVICES	SEMESTER II
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**Total Credits: 4**

**Total Instruction Hours: 48 h**

### Syllabus

#### **Unit I** Indian Banking System 10 h

Overview of Indian Banking system – Structure – Functions – Key Regulations in Indian Banking sector – RBI Act, 1934/ 2006 – Banking Regulation Act, 1949– Negotiable Instruments Act 1881/ 2002 – Definition: Banking- Customer- Relationship between Banker and Customer- Rights, Duties and obligations of a banker.

Case Study on rights and obligations of a banker

#### **Unit II** Sources and Applications of Bank Funds 10 h

Different forms of Deposits and Non-Deposit sources- Borrowing of funds by banks- Application of bank funds – Investments and Lending functions, Principles of bank lending- Types of lending – Different types of loans and Advances -Methods of granting advances- Secured and Unsecured advances.

Case Study on borrowing of funds by banks

#### **Unit III** Risk Management in Banks 10 h

Investment Management – Asset and Liability Management – Financial Distress – Signal to borrowers – Risk Management – Types of Risk - Credit risk, operational and Market risk- Risk Management Methodology – Forex – Credit market – and solvency risks – NPA's Provision – Current issues on NPA's.

Case Study on the analyses of Credit risk, operational and Market risk

#### **Unit IV** Diversification in Banking Activities 8 h

Diversification of banks into securities market, Mutual funds, Insurance business, Capital market, Clearing corporation, Merchant banking- Take-out Finance- Securitization- Reverse Mortgage Loans.

Case Study regarding diversification of banking services

#### **Unit V** E-banking services 10 h

Delivery channels of Banking services- Branches- ATM- Phone banking, Kiosks- PC banking through Personal financial software and Proprietary software- Internet banking- Online Banking- Interactive TV- Smart card and E- Cash. Electronic Banking- Components/ Types- Advantages and Limitations- Digital currency: Characteristics- Types- Pros and Cons.

Case Study on forecasting of cash demand at ATMs





**Note:** Case Studies related to the above topics to be discussed. Examined externally (Section C: Compulsory question for case studies)

### Text Books

- 1 S.Natarajan and Dr.R. Parameswaran (2020), Indian Banking, S. Chand Publication
- 2 N.C. Majumdar (2015), A Textbook on fundamentals of Modern Banking, New Central Book Agency Ltd.

### References

- 1 K C Shekhar and Lekshmy Shekhar (2020), Banking Theory and Practice, Vikas Publishing House Pvt Ltd.
- 2 N. Mukund Sharm, 2015, "Banking Services" - Himalaya Publishing House
- 3 Madu Viji & Swati Dhavan ,2016, "Merchant Banking & Financial Services", McGraw Hill Education.
- 4 Suresh Padmalatha , Justin Paul ,2017, "Management of Banking Services"- Pearson Education
- 5 Pratap G Subramanyam , 2012, "Investment Banking", Tata McGraw Hill.

  
 Chairman/HoD  
 Department of Commerce  
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 Coimbatore – 641 048

Dr.N.G.P Arts and Science College		
APPROVED		
Pos. 16 <sup>th</sup> 17.10.23	AC - 16 <sup>th</sup> 13.12.23	GB - 21 <sup>st</sup> 5.1.24



Dr.NGPASC  
 COIMBATORE | INDIA

M.Com. (Students admitted during the AY 2023-24)



Course Code	Course Name	Category	L	T	P	Credit
235CM2A3CA	APPLIED COST ACCOUNTING	CORE	5	1	-	4

**PREAMBLE**

This course has been designed for students to learn and understand

- the costing terms in business for identification, analysis and classification of cost components
- the concept and principles of material control and issues of material, labor costing, controlling overhead and treatment of process costing and its losses
- about various methods relating to job, contract and operating costing

**COURSE OUTCOMES**

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

CO Number	CO Statement	Knowledge Level
CO1	Understand cost concepts for preparation of cost sheet and control the issue of materials	K2
CO2	Describe material control and material issues	K2
CO3	Apply different methods of labour control & overhead costing	K4
CO4	Analyze the process costing, job costing and batch costing system	K3
CO5	Use the skills on contemporary areas of operating costing and various techniques in contract costing	K4

**MAPPING WITH PROGRAMME OUTCOMES**

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

**COURSE FOCUSES ON:**

<input checked="" type="checkbox"/> Skill Development	<input checked="" type="checkbox"/> Entrepreneurial Development
<input checked="" type="checkbox"/> Employability	<input checked="" type="checkbox"/> Innovations
<input type="checkbox"/> Intellectual Property Rights	<input type="checkbox"/> Gender Sensitization
<input checked="" type="checkbox"/> Social Awareness/ Environment	<input type="checkbox"/> Constitutional Rights/ Human Values/ Ethics





235CM2A3CA	APPLIED COST ACCOUNTING	SEMESTER III
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Total Credits: 4

Total Instruction Hours: 72 h

## Syllabus

**Unit I** Introduction of Cost and cost Sheet

14 h

Introduction of Cost Accounting: Meaning and Definitions - Difference between Financial and Cost Accounting - Installation of Costing System - Characteristics of Ideal Costing System - Methods of Costing - Elements of Costing - Cost Concept - Cost Classification - Cost Control- Preparation of Cost Sheet -Tender and Quotation. (Problem and Theory).  
Case Study on cost elements with suitable example.

**Unit II** Material Control and Issues

14 h

Material Control: Objectives- Essentials of material Control -Purchase Control-centralized and decentralized purchasing- Procedure and documentation involved in purchasing- Advantages and disadvantages. Stores Control- Requisition for stores -Stock level- EOQ- ABC analysis- JIT. Inventory Control - Techniques of inventory control - Perpetual inventory system-- Methods of valuing material issue - LIFO - FIFO - Simple Average - Weighted Average.  
Case Study on Material control and issues.

**Unit III** Labour and Overhead

15 h

Labour: Accounting and Control of labour cost. Time keeping and time booking. Concept and treatment of idle time, over time, labour turnover and fringe benefits. Methods of wage payment and the Incentive schemes - Halsey, Rowan, and Taylor's Differential piece wage (Problem and Theory).  
Overhead: Meaning and Classifications of Overheads - Steps in Overhead Accounting - Allocation and Apportionment - Absorption of Overhead Cost - Difference between Cost Allocation, Apportionment and Reapportionment - Computation of Machine Hour Rate (Problem and Theory).  
Case Study on procedure adopted by the company for the distribution of overhead costs.

**Unit IV** Process, Job and Batch Costing

14 h

[Process Costing: Process Accounts - Process Losses - Normal and Abnormal losses - Abnormal Gain - Treatment - Joint Products and By products - Methods of Apportioning Joint costs - Accounting for By products (Simple Problem and Theory).  
Job Costing: Objectives - Procedure. Batch Costing - Nature and Use of Batch Costing - Determination of Economic Batch Quantity (Problem and Theory).  
Case Study on adoption of process costing in industries which generate specific product types.

**Unit V** Operating and Contract Costing

15 h

Operating costing or service costing - Transport, Hotel and Hospital - Reconciliation of cost and Financial accounts. (Problem and Theory).  
Contract Costing - Specific aspects of Contract Costing - Profit on Incomplete Contracts - Profit on Completed Contracts (Problem and Theory).  
Case Study on operating costing adopted by the transport industry.





**Note:**Distribution of Marks: Theory 40% and Problem 60%.

Case Studies related to the above topics to be discussed. Examined externally  
(Section C: Compulsory question)

### Text Books

- 1 T.S.Reddy&Y.Hari Prasad Reddy, 2021, Cost Accounting, Margham Publications, Chennai.
- 2 Jain S.P and Narang K.L. 2019. Cost Accounting, Kalyani Publishers, New Delhi.

### References

- 1 Pillai.R.S.N. and Bagavathi 2019. Cost Accounting. Sultan Chand and Company Ltd., New Delhi.
- 2 Dr.Ramachandran&Dr.R.Srinivasan, 2022 Cost Accounting [Theory, Problems and Solutions] 7th Revised Edition, Sriram Publications
- 3 MaheshwariS.N. 2018, Cost Accounting, Sultan Chand and Company Ltd., New Delhi.
- 4 M.N.Arora& Priyanka Katyal 2019. Cost Accounting. Vikas Publishing House, New Delhi.





Course Code	Course Name	Category	L	T	P	Credit
235CM2A3CB	MARKETING MANAGEMENT	CORE	5	1	-	4

#### PREAMBLE

This course has been designed for students to learn and understand

- the basic concepts and techniques of marketing management
- the behavior of consumers and create awareness of marketing Product
- the marketing problems in the complex and fast changing business environment.

#### COURSE OUTCOMES

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

CO Number	CO Statement	Knowledge Level
CO1	understand the basic concepts and segmentation of Market	K2
CO2	infer the consumer behavior and their decision making process	K2
CO3	analyze and Make decisions on product mix and policy of price fixation	K4
CO4	demonstrate knowledge of channels of distribution and understand the uses of promotional methods	K2
CO5	evaluate the recent trend and growth of E-marketing and AI-Marketing	K5

#### MAPPING WITH PROGRAMME OUTCOMES

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

#### COURSE FOCUSES ON:

<input checked="" type="checkbox"/> Skill Development	<input checked="" type="checkbox"/> Entrepreneurial Development
<input checked="" type="checkbox"/> Employability	<input checked="" type="checkbox"/> Innovations
<input type="checkbox"/> Intellectual Property Rights	<input type="checkbox"/> Gender Sensitization
<input checked="" type="checkbox"/> Social Awareness/ Environment	<input type="checkbox"/> Constitutional Rights/ Human Values/ Ethics





235CM2A3CB	MARKETING MANAGEMENT	SEMESTER III
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**Total Credits: 4**

**Total Instruction Hours: 60 h**

### Syllabus

**Unit I** Introduction of Marketing 12 h

Fundamentals of marketing - Role of Marketing - Relationship of Marketing with other functional areas - Concept of Marketing - Marketing-mix - Marketing environment - Market segmentation and Targeting.

Case Study on Marketing Mix and Marketing Environmental issues.

**Unit II** Consumer Behaviour 12 h

Concept- significance and factors influencing consumer behavior- Buying Motives - Buying habits - Buying process - Customer-relationship management- Marketing Research.

Case Study on Consumer behavior and buying habits.

**Unit III** Product Management and Pricing Decisions 10 h

Concept of Product- Product-mix- Product-line and Product Life-cycle- Product positioning- New product development- Brand management- Packaging. Pricing- Price policy considerations- objectives and strategies of pricing.

Case Study on Product Mix and New product Development.

**Unit IV** Distribution and Advertising Management 14 h

Management of Physical Distribution - Distribution channel intermediaries - channel management decisions - Organized retailing - Direct marketing - Internet marketing - Promotion: Methods of promotion- Advertising - concept and media - their relative merits and limitations - Personal selling- Concept- merits and demerits; Sales Promotion - concept and types.

Case Study on Selection of Distribution Channel and Advertising Media.

**Unit V** E- Marketing and AI in Marketing 12 h

E-Marketing; Objectives - Concept and Nature- Importance and advantages of e-marketing - Reason for growth of e-marketing. AI in Marketing- Concepts - Applications of AI in marketing- Benefits and Challenges - M-Commerce- Electronic payment system and Security issues.

Case Study on Growth and Issue of E-Marketing and AI- Marketing.





**Note:** Case Studies related to the above topics to be discussed. Examined externally (Section C: Compulsory question)

### Text Books

- 1 Philip Kotler, 2015, "Marketing Management", Fifteenth edition, Prentice Hall of India / Pearson Education, New Delhi.
- 2 Ramaswamy, V. S. & Namakumari S, 2018, "Marketing Management Indian Context with Global Perspective" 6th Edition, Sage Publications India Pvt Ltd., New Delhi.

### References

- 1 Rajan Saxena, 2019, "Marketing Management", 6th edition, Tata McGraw Hill, New Delhi.
- 2 R.S.N. Pillai and Bagavathi, "Modern Marketing, Text and Cases", S Chand & Co Ltd., New Delhi.
- 3 Rajan Nair, 2019 "Marketing", Sultan Chand and Sons, New Delhi
- 4 Srinivasan R, 2010, "Case Studies in Marketing: The Indian Context", Prentice Hall, New Delhi.





Course Code	Course Name	Category	L	T	P	Credit
235CO2A3CA	BUSINESS RESEARCH METHODS	CORE	5	-	-	4

**PREAMBLE**

This course has been designed for students to learn and understand

- the fundamentals of Research.
- about research design.
- about research design.

**COURSE OUTCOMES**

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

CO Number	CO Statement	Knowledge Level
CO1	understand the concept of research, types.	K2
CO2	develop a research design.	K3
CO3	analyze the methods for data collection.	K3
CO4	categorize the data analysis.	K4
CO5	determine and conclude the report.	K4

**MAPPING WITH PROGRAMME OUTCOMES**

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

<input checked="" type="checkbox"/>	Skill Development	<input checked="" type="checkbox"/>	Entrepreneurial Development
<input checked="" type="checkbox"/>	Employability	<input checked="" type="checkbox"/>	Innovations
<input type="checkbox"/>	Intellectual Property Rights	<input type="checkbox"/>	Gender Sensitization
<input type="checkbox"/>	Social Awareness/ Environment	<input type="checkbox"/>	Constitutional Rights/ Human Values/ Ethics





235CO2A3CA	BUSINESS RESEARCH METHODS	SEMESTER III
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**Total Credits: 4**

**Total Instruction Hours: 60 h**

### Syllabus

#### Unit I Introduction to Business Research

12 h

Business Research: - Definition and significance - Features of business research - The research process - Variable - Proposition - Types of research - Exploratory and causal research - Basic and applied research - Descriptive research - Phases of business research - Research Hypothesis - Characteristics - Research in an evolutionary perspective - Role of theory in research - Theory building - Induction and Deduction Theory.  
Case study on Research hypothesis.

#### Unit II Research Design

10 h

Research Design - Definition - Types of research design - Exploratory and causal research design - Descriptive and experimental design - empirical research design - Types of experimental design - Validity of findings - Internal and external validity - Variables in research - Measurement and scaling - Different scales - Construction of instrument - Validity and reliability of instrument.  
Case study on Designing a research.

#### Unit III Data Collection and Sampling

14 h

Data Collection: - Types of data - Primary Vs secondary data - Methods of primary data collection - Survey Vs observation - Experiments - Construction of questionnaire and instrument - Validation of questionnaire - Sampling plan - Sample size - Sampling methods - Determinants of optimal sample size - Sampling techniques - Probability Vs non-probability sampling methods.  
Case study on Sampling.

#### Unit IV Data Processing, Hypothesis

12 h

Data Processing: Processing stages - Editing - Coding and data entry - Validity of data - Qualitative Vs quantitative data analysis - Frequency table - Contingency table - Graphs - Measures of central tendency and index number - Testing of Hypothesis - Bivariate and multivariate statistical techniques - Factor analysis - Discriminant analysis - Cluster analysis - Interpretation.  
Case study on Testing of hypothesis.

#### Unit V Research Report

12 h

Research Report: Different types - Contents of report - Need of executive summary - Chapterisation - Contents of chapter - Report writing stages - Readability - Comprehension - Tone - Final proof - Report format - Title of the report - Ethics in research - Subjectivity and objectivity in research.  
Case study on key problems.





**Note:** Question paper shall contain 100% theory only

**Note:** Case Studies related to the above topics to be discussed. Examined externally.

(Section C : Compulsory question for case studies)

### Text Books

- 1 Kothari C. R., 2022, "Research Methodology: Methods and Techniques", New Age International Publishers, New Delhi.
- 2 Joy Joseph Puthussery, 2021, "Business Research Methods", 1st edition, ANE Books, New Delhi.

### References

- 1 Pamela S. Schindler, 2022, "Business Research Methods", 13th edition, McGraw Hill Education India Pvt. Ltd., Chennai.
- 2 William G. Zikmund, 2021, "Business Research Methods", 9th edition, Cenage, New Delhi.
- 3 Rouger Bougie, 2021, "Research Methods for Business", 8th edition, Wiley, New Delhi.
- 4 Naval Bajpai, 2020, "Business Research Methods", 2nd edition, Pearson India Education Services Pvt. Ltd., Noida.





Course Code	Course Name	Category	L	T	P	Credit
235CR2A3CD	INDIRECT TAX	CORE	5	-	-	4

**PREAMBLE**

This course has been designed for students to learn and understand

- the Indirect Tax Structure.
- Central Goods and Service Tax Act and GST, 2017.
- Customs Law.

**COURSE OUTCOMES**

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

CO Number	CO Statement	Knowledge Level
CO1	Analyze the indirect tax structure	K4
CO2	Identify the GST Registration procedure	K3
CO3	Acquire the knowledge on Composition Levy Scheme and Input Tax Credit	K3
CO4	Examine the Integrated Goods and Service Tax Act	K4
CO5	Summarize the types of Customs Duty and its valuation	K5

**MAPPING WITH PROGRAMME OUTCOMES**

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

**COURSE FOCUSES ON:**

<input checked="" type="checkbox"/> Skill Development	<input checked="" type="checkbox"/> Entrepreneurial Development
<input checked="" type="checkbox"/> Employability	<input checked="" type="checkbox"/> Innovations
<input type="checkbox"/> Intellectual Property Rights	<input type="checkbox"/> Gender Sensitization
<input checked="" type="checkbox"/> Social Awareness/ Environment	<input type="checkbox"/> Constitutional Rights/ Human Values/ Ethics





235CR2A3CD	INDIRECT TAX	SEMESTER III
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**Total Credits: 4**

**Total Instruction Hours: 60 h**

### Syllabus

#### **Unit I Introduction 14 h**

Constitutional framework of Indirect Taxes before GST (Taxation Powers of Union and State Government) - Concept of VAT: Meaning - Variants and Methods - Major Defects in the structure of Indirect Taxes prior to GST - Rationale for GST - Structure of GST (SGST, CGST, UTGST & IGST) - GST Council.

Case study: Powers of Union and State Government.

#### **Unit II Registration under GST 12 h**

Persons liable to get registered, Compulsory Registration, Registration Procedure - Reverse Charge Mechanism - Composition Scheme and assessment under composition scheme - Zero rated supply - Exemption from GST - GST tax rate.

Case study: Related to Threshold Limit.

#### **Unit III SGST & CGST Act, 2017 12 h**

Important Definitions - Levy of GST - Characteristic of Supply - Composite and Mixed Supply - Composition Levy Scheme - Time of supply - Value of supply - Place of Supply - Input Tax Credit - Input Tax Credit in case of Job Work - Tax Invoice, Credit Note and Debit note - E- Way Bill.

Case study: Input Tax Credit and Supply of Goods and Services.

#### **Unit IV IGST Act, 2017 12 h**

Important Definitions - Nature of supply: Inter - state supply, Intra State Supply - Place of Supply: Supply of Good, Supply of Service - Union Goods and Service Tax Act, 2017 - Introduction to GST (Compensation to States) Act, 2017.

Case study: Nature and Place of Supply of Goods and Services.

#### **Unit V Customs Law 10 h**

Basic Concepts - Territorial Waters - High Seas - Types of Custom Duties, Valuation - Baggage Rules & Exemptions.

Case study: Customs Law.





**Note:** Case Study examined externally (Section C: Compulsory question.)

Distribution of Marks: 100% theory.

### Text Books

- 1 Parameswaran. R, Viswanathan P. CA, 2018, "Indirect Taxes GST and Customs Laws", Kavin Publications, Coimbatore.
- 2 Mehrotha. H.C and Agarwal. V.P, 2021, "Goods and Service Tax", 8th Revised Edition, Sahitya Bhawan Publications, Agra.

### References

- 1 Tax Laws – ICSI Study material, New Delhi.
- 2 Advanced Tax Laws and Practice – ICSI Study material, New Delhi.
- 3 Mohd Rafi, 2018, "Indirect Taxation: containing GST and Customs", 19th Edition, Bharat Law House Pvt. Ltd.
- 4 Bansal. K. M. CA, 2021, "Taxxman's GST and Customs Law", 6th Edition, Taxxman's Publications Pvt. Ltd., New Delhi.





235CO2A3CP	STATISTICAL TOOLS FOR RESEARCH	SEMESTER III
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**Total Credits:** 2

**Total Instructions Hours:** 48 h

S.No	Contents
1	Data Set: Creating a new data set - Frequency distribution - Valid Variable Names - Variable View
2	Measures of central tendency: Mean, Median, Mode
3	Measures of Dispersion: Range - Standard Deviation, Relative Standard Deviation
4	Measures of Symmetry: Skewness and Kurtosis
5	Error Analysis: Confidence limits of a measurement - Propagation of errors - Propagation of random errors and propagation of systematic errors.
6	Graphical outputs: Histogram- Bar charts-scatter Plots-Pie charts
7	Parametric Test: T-Test: Independent T -Test, Paired Sample T- Test, One Sample T-Test, Anova.
8	Non-Parametric Test: Mann Whitney U test, Kruskal Wallis H Test, The Mann-Kendall Trend Test, Chi square Tests, Test of Goodness of fit, Friedman Test
9	Measures of Relationship: Pearson correlation, Spearman's Rank order Correlation, Kendalls Tau-b Correlation, Calculate Bivaraite Correlation.
10	Measures of Relationship: Linear Regression, Logistics regression, Multiple regression, Logit and Probit regression.
11	Multi variate Analyses: Factor Analyses
12	Reliability Analyses: Cronbach alpha

**Note:** Out of 12 Programs, 12 are mandatory.





Course Code	Course Name	Category	L	T	P	Credit
235CO2A3DA	SERVICES MARKETING	DSE	4	-	-	4

**PREAMBLE**

This course has been designed for students to learn and understand

- the fundamentals of services marketing.
- strategic and tactical aspects of services marketing.
- the concept of service marketing mix.

**COURSE OUTCOMES**

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

CO Number	CO Statement	Knowledge Level
CO1	understand the aspects of marketing of particular relevance to service producing organizations.	K2
CO2	recognize the present strategies and approaches for addressing these challenges.	K3
CO3	identify services decision problems, ascertain alternatives, make decisions.	K2
CO4	employ the basic knowledge on challenges in distribution process.	K2
CO5	analyze the present scenario on the services in the organized retailing.	K3

**MAPPING WITH PROGRAMME OUTCOMES**

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

<input checked="" type="checkbox"/> Skill Development	<input checked="" type="checkbox"/> Entrepreneurial Development
<input checked="" type="checkbox"/> Employability	<input checked="" type="checkbox"/> Innovations
<input type="checkbox"/> Intellectual Property Rights	<input type="checkbox"/> Gender Sensitization
<input checked="" type="checkbox"/> Social Awareness/ Environment	<input type="checkbox"/> Constitutional Rights/ Human Values/ Ethics





235CO2A3DA	SERVICES MARKETING	SEMESTER III
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**Total Credits: 4**

**Total Instruction Hours: 48 h**

### Syllabus

#### **Unit I** Introduction to services marketing 12 h

Introduction: Nature and Scope of services characteristics of services, classification of services - need for service marketing - reasons for the growth of services sector, Overview of marketing Different Service Sectors -Marketing of Banking Services -Marketing in Insurance Sector - Marketing of Education Services.

Case studies: Sullivan Ford Auto World, Dr. Beckett's Dental Office.

#### **Unit II** Consumer Behavior in Services Marketing 10 h

Consumer Behavior in Services Marketing Customer Expectations on Services- Factors influencing customer expectation of services. - Service Costs experienced by Consumer, the Role of customer in Service Delivery, Conflict Handling in Services, Customer Responses in Services, Concept of Customer Delight

Case studies: Bouleau & Huntley: Cross-selling Professional Services

Uber: Competing as Market Leader in the US versus Being a Distant Second in China.

#### **Unit III** Customer Relationship marketing and Services Market Segmentation 10 h

Customer Relationship marketing: Meaning -Importance of customer & customer's role in service delivery, Benefits of customer relationship, retention strategies.

Services Market Segmentation: - Market segmentation -Basis & Need for segmentation of services, bases of segmentation services, segmentation strategies in service marketing.

Case studies: Banyan Tree: Designing and Delivering a Branded Service Experience, Kiwi Experience

The Accra Beach Hotel: Block Booking of Capacity during a Peak Period.

#### **Unit IV** Customer Defined Service Standards 8 h

Customer Defined Service Standards - Hard and Soft, Concept of Service Leadership and Service Vision -Meeting Customer Defined Service Standards - Service Flexibility Versus Standards - Strategies to Match Capacity and Demand - managing Demand and Supply of Service - applications of Waiting Line and Queuing Theories to Understand Pattern Demand.

Case studies: Starbucks: Delivering Customer Service, LUX\*: Staging a Service Revolution in a Resort Chain, KidZania: Shaping a Strategic Service Vision for the Future.

#### **Unit V** Service Development and Quality Improvement 8 h

Service Development - need, importance and Types of New Services - stages in development of new services, service Quality Dimensions - Service Quality Measurement and Service Mapping, Improving Service Quality and Service Delivery, Service Failure and Recovery.

Case studies : National Library Board Singapore: World-Class Service through Innovation and People Centricity, Massachusetts Audubon Society.

Note: Case Studies related to the above topics to be discussed. Examined externally.

(Section C : Compulsory question for case studies)





### Text Books

- 1 NATARAJAN L, 2018, "SERVICES MARKETING", Margham Publication, Chennai.
- 2 Priyanka B. Joshi, 2015, "Services Marketing", Everest Publishing House, Pune.

### References

- 1 Jochen Wirtz, Christopher Lovelock, Jayanta Chatterjee, 2017, "Services Marketing: People, Technology, Strategy", Pearson, New Delhi.
- 2 Valeire Zeithnal, Mary Jo Bitner, Dwayne D. Gremler, Ajay Pandit, 2017, "Services Marketing: Integrating Customer Focus Across the Firm", McGraw Hill, New York.
- 3 K. Douglas Hoffman, John E. G. Bateson, 2017, "Services Marketing: Concepts, Strategies and Cases", Cengage India .
- 4 Valeire Zeithnal, Mary Jo Bitner, Dwayne D. Gremler, Ajay Pandi, 2018, "Services Marketing: Integrating Customer Focus Across the Firm", McGraw Hill Publication, New York.





Course Code	Course Name	Category	L	T	P	Credit
235CO2A3DB	CREDIT MANAGEMENT	DSE	4	-	-	4

**PREAMBLE**

This course has been designed for students to learn and understand

- about making credit plan through suitable financial statement analysis.
- the risk-returns analysis of providing loans to the consumers.
- about different tools used for monitoring the funds.

**COURSE OUTCOMES**

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

CO Number	CO Statement	Knowledge Level
CO1	to understand about credit management and its lending types, process and to monitor the credit	K3
CO2	to know about credit policies, credit appraisal	K2
CO3	gain knowledge on consumer loans and types of finance	K2
CO4	know agricultural finance and retail loans	K4
CO5	to understand the credit monitoring and NPA management	K3

**MAPPING WITH PROGRAMME OUTCOMES**

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

**COURSE FOCUSES ON::**

<input checked="" type="checkbox"/> Skill Development	<input checked="" type="checkbox"/> Entrepreneurial Development
<input checked="" type="checkbox"/> Employability	<input checked="" type="checkbox"/> Innovations
<input type="checkbox"/> Intellectual Property Rights	<input type="checkbox"/> Gender Sensitization
<input checked="" type="checkbox"/> Social Awareness/ Environment	<input type="checkbox"/> Constitutional Rights/ Human Values/ Ethics





225CO2A3DB	CREDIT MANAGEMENT	SEMESTER III
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**Total Credits: 4**

**Total Instruction Hours: 48 h**

### Syllabus

**Unit I** Introduction to Credit Management 10 h

Credit -Definition- Concept of Credit Management-Characteristics of credit - Types of credit - Credit classification- Credit instruments- Advantages & Disadvantages of credit. Formulation of Credit Policy- meaning-principles of sound lending formulation of loan policy - Administration of credit - Influencing factors of loan policy - Evaluation of Applicant - Credit process (A Flowchart) - Classification of securities - various credit committees. Credit Thrust, Credit Priorities, Credit Acquisitions Discounting - Dimensions of Credit Appraisals  
Case study on credit policy.

**Unit II** Bank risk management 12 h

Core risk in banks - systematic risk and unsystematic risk - Asset, liability management - credit risk management - Foreign exchange management - Money Laundering prevention risk (AML & CFT), Internal control and compliance risk, Information technology risk - Environmental & Social risk management.  
Case study on credit risk management.

**Unit III** Credit risk management & Measurement 8 h

Credit risk management in commercial bank - Lending policy - credit analysis - Base II - Credit formation analysis - CIB, LRA, Market report. Credit risk management during life-cycle of a loan: supervision and monitoring activities - securitizing loans - resolutions for Non-Performing loans - Loan loss provisions. Credit risk measurement - credit risk grading - credit rating scale - credit risk management and Base II framework, financial statement analysis - Z-Score analysis.  
Case study on credit formation.

**Unit IV** Security and Mortgage management 10 h

Primary security - Collateral security - Attribute of good security - valuation of securities - margin documentation - Lien - Hypothecation - Pledge - Mortgage -mortgage debt outstanding - characteristics of mortgage loan - the real estate portfolio - residential mortgage loan, alternative space mortgage instruments.  
Case study on Mortgage management.

**Unit V** Foreign Exchange risk Management of Commercial banks 8 h

Foreign Exchange risk Management - types of Foreign Exchange Risk - Foreign Exchange exposure - Measure of Foreign Exchange Exposure - Types of Exposure - Foreign Exchange Risk V/S Exposure - Import financing and Export financing - Money Laundering.  
Case study on FOREX Management.





**Note:** Case Studies related to the above topics to be discussed. Examined externally.

(Section C : Compulsory question for case studies.

### Text Books

- 1 Murali, S., & Subbakrishna, K. R. Bank, "Credit management", 2023, 3rd Revised Edition, Himalayan Publishing House., Mumbai.
- 2 Bankers' Handbook on Credit Management, Indian Institute of Banking & Finance (IIBF) 2018, 1st Edition, Taxman Publications Pvt. Ltd.

### References

- 1 Indian Institute of Banking & Finance. 2018. 1st Edition. "Bankers Handbook on Credit Management", Taxmann Publications.
- 2 Vijayaragavan, G 2017. 2nd Edition. "Bank credit management: Text and cases", Himalayan Publishing House.
- 3 Glen Bullivant, 2016, Sixth Edition, Credit Management, Gower Publishing ltd,
- 4 Gestel, T. V. & Baesens, B. 2015. 6th Edition "Credit risk management", Oxford University Press.





Course Code	Course Name	Category	L	T	P	Credit
235CM2A3DB	FINANCIAL DERIVATIVES	DSE	4	-	-	4

**PREAMBLE**

This course has been designed for students to learn and understand

- the technical terminologies used in Derivatives trading
- the various derivative products
- about trading and clearance concept of derivatives product

**COURSE OUTCOMES**

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

CO Number	CO Statement	Knowledge Level
CO1	explain the characteristics and participants in derivative market	K2
CO2	identify the forward and futures market trading mechanism	K2
CO3	assess the option trading strategies and pricing models	K3
CO4	examine the various types of Financial Swaps	K3
CO5	apply trading and clearance concept for margin settlement in derivatives	K4

**MAPPING WITH PROGRAMME OUTCOMES**

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

**COURSE FOCUSES ON:**

<input checked="" type="checkbox"/> Skill Development	<input checked="" type="checkbox"/> Entrepreneurial Development
<input checked="" type="checkbox"/> Employability	<input checked="" type="checkbox"/> Innovations
<input type="checkbox"/> Intellectual Property Rights	<input type="checkbox"/> Gender Sensitization
<input checked="" type="checkbox"/> Social Environment	<input type="checkbox"/> Constitutional Rights/ Human Values/ Ethics





235CM2A3DB	FINANCIAL DERIVATIVES	SEMESTER III
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**Total Credits: 4**

**Total Instruction Hours: 48 h**

### Syllabus

#### **Unit I Introduction to Derivatives 10 h**

Derivatives: Introduction -Definition- Evolution of Derivatives in India-Structure of Derivatives markets-Need for Derivatives-Benefits of Derivatives-Types of Derivatives- Participants in Derivatives markets - Major Recommendations of Dr.L.C.Gupta Committee - Technical terminologies used in Derivatives trading-Derivatives Trading at NSE/BSE.

Case Study on Derivatives Trading at NSE/BSE

#### **Unit II Forward and Futures Contracts 10 h**

Forward-Definition-Features-Classification-Forward Trading Mechanism -Forward contract Vs Spot Contract-Futures Contract-Specifications - Margin Requirements-Types- Traders in Future Contract-Evolution of futures Market in India-Functions and Growth - Traders- Trading Mechanism - Hedging using Futures - Relationship between Future Prices, Forward Prices and Spot Prices.

Case Study on Trading Mechanism

#### **Unit III Option Contracts 10 h**

Options-Definition- Options Terminology- Types-Equity option Contracts in India-American and European Options - Option Trading Strategies-Option pay off-Intrinsic Value and Time value of options-Options Pricing models- Differences between Future and Option Contracts.

Case Study on Options Pricing models

#### **Unit IV SWAPS 10 h**

Swaps - Meaning - Nature - Evolution - Features - Types of Financial Swaps-Interest Rate Swaps - Currency Swap - Debt Equity Swap - Commodity Swap - Equity Index Swap- Valuation of Interest rate SWAPs and Currency SWAPs Bonds.

Case Study on Equity Index Swap

#### **Unit V Trading and Clearance 08 h**

Trading & Clearance: Trading system: Trader Workstation-Clearing entities - Open position calculation - Margin and settlement - Regulatory Framework - Risk Management - Accounting Issues.

Case Study Risk Management





**Note:**Case Studies related to the above topics to be discussed. Examined externally (Section C: Compulsory question for case studies)

### Text Books

- 1 Gupta S.L, 2021, "Financial Derivatives: Theory, Concepts and Problems", Hardcover
- 2 Somanthan, 2017, "Derivatives", McGraw Hill Publishing Company Limited., Chennai.

### References

- 1 N.R.Parasuraman, 2021 , "Derivatives and Risk Management", McGraw Hill Publishing Company Ltd.,
- 2 Khatri Dhanesh Kumar, 2016, "Derivatives and Risk Management", PHI Learning Pvt Ltd.,
- 3 Prafulla Kumar Swain, 2015, "Fundamentals of Financial Derivatives", Himalaya Publishing House.
- 4 Rajiv Srivastava, 2014, "Derivatives and Risk Management", Oxford University Press.





235CO2ASSA	INNOVATION AND IPR	SEMESTER III
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**Total Credit: 1**

## Syllabus

### Unit I Innovation

Innovation and its relevance. Intellectual Property Rights in daily lives eg. Patents, Copyrights, Trademarks, Designs, Trade Secrets. Role of IPR in international trade, innovation and societal dynamics, discussion on TRIPS Agreement, World Trade Organization (WTO) and role of World Intellectual Property Organization (WIPO) in protection and administration of IPRs

### Unit II Intellectual Property Rights

Introduction: and the need for intellectual property right – IPR in India –Different Classifications – Important Principles of IP Management –Commercialization of Intellectual Property Rights by Licensing–Intellectual Property Rights in the Cyber World.

### Unit III Patents

Introduction–Classification–Importance–Types of Patent Applications in India - Patentable Invention– Inventions Not Patentable.

### Unit IV Trade Mark

Introduction–Fundamentals–Concept–Purpose–Functions–Characteristics–Guidelines - For Registration of Trade Mark – Kinds of TM – Protection – Non-Registrable Trademarks –Industrial Designs –Need for Protection of Industrial Designs.

### Unit V Copy Rights and Geographical Indicators

Introduction–Fundamentals–Concept–Purpose–Functions–Characteristics–Guidelines - For Registration of Trade Mark – Kinds of TM – Protection – Non-Registrable Trademarks –Industrial Designs –Need for Protection of Industrial Designs–Geographical Indications: Concept, Protection & Significance.





### Text Books

- 1 Neeraj Pandey, 2022, Intellectual Property Rights, PHI Learning Pvt, Ltd, New Delhi.
- 2 Chawla H.S, 2020, Introduction to Intellectual Property Rights, CBS Publisher New Delhi.

### References

- 1 Tapan Kumar Rout (Ed), 2021, "WTO, TRIPS & Geographical Indications", New Century Publications, Chennai.
- 2 Ramakrishnan B. Anil Kumar H.S., "Fundamentals of Intellectual Property Rights: For students, industrialist and Patent Lawyers", Notion Press, Chennai.
- 3 V K Ahuja, 2017, "Law Relating to Intellectual Property Rights", Lexis Nexis
- 4 Prabuddha Ganguli, 2018, Intellectual Property Rights: Unleashing the Knowledge Economy, McGraw Hill Education, Chennai.





235CO2ASSB	SUPPLY CHAIN MANAGEMENT	SEMESTER III
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**Total Credit: 1**

### **Syllabus**

#### **Unit I Introduction to Supply Chain Management**

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

#### **Unit II Supply Chain Excellence**

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 Supply Management**

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 Supply Chain Management**

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

#### **Unit V Performance Measures**

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 Sunil Chopra, 2023, Supply Chain Management: Strategy, Planning and Operation, Pearson India Education Services, Noida.
- 2 Dr. L. Natarajan, 2017, Logistics and Supply Chain Management, Margham Publication, Chennai.

### References

- 1 Pankaj M. Madhani, 2022, Strategic Supply Chain Management For Enhancing Competitive Advantages, Wiley Publication, New Delhi.
- 2 Sahay, 2018, Supply Chain Management for Global Competitiveness, Macmillan Publisher, New Delhi.
- 3 Russel, Taylor, 2015, Operations and Supply Chain Mangement, Wiley Publication, New Delhi.
- 4 Rahul V. Altekar, 2012, Supply Chain Management, PHI Publication, New Delhi..

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

 <b>Dr.N.G.P Arts and Science College</b>		
<b>APPROVED</b>		
BoS-17 <sup>th</sup> 5.4.24	AC - 17 <sup>th</sup> 17.4.24	GB -



Dr.NGPASC

COIMBATORE | INDIA

M.Com. (Students admitted during the AY 2023-24)



Course Code	Course Name	Category	L	T	P	Credit
235CM2A4CA	ACCOUNTING FOR MANAGEMENT	CORE	5	-	-	4

**PREAMBLE**

This course has been designed for students to learn and understand

- the Management Accounting techniques and its utilization.
- the conceptual framework of Management Accounting.
- the Marginal cost and Budgeting techniques.

**COURSE OUTCOMES**

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

CO Number	CO Statement	Knowledge Level
CO1	Understand the concepts of Management accounting and classifying the financial accounting, management accounting and cost accounting.	K2
CO2	Extend knowledge in Comparative Statement and Classification of ratios.	K2
CO3	Evaluate the changes in financial resources, helping managers allocate funds and plan for capital requirements or investments accordingly.	K5
CO4	Apply Marginal costing, Break Even Analysis and Standard Costing in pricing.	K3
CO5	Analyze the budgets over time based on past performance, allowing continuous improvement in financial planning and management	K4

**MAPPING WITH PROGRAMME OUTCOMES**

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

**COURSE FOCUSES ON**

<input checked="" type="checkbox"/> Skill Development	<input checked="" type="checkbox"/> Entrepreneurial Development
<input checked="" type="checkbox"/> Employability	<input type="checkbox"/> Innovations
<input type="checkbox"/> Intellectual Property Rights	<input type="checkbox"/> Gender Sensitization
<input checked="" type="checkbox"/> Social Awareness/ Environment	<input type="checkbox"/> Constitutional Rights/ Human Values/ Ethics





235CM2A4CA	ACCOUNTING FOR MANAGEMENT	SEMESTER IV
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Total Credits: 4  
Total Instruction Hours: 60 h

### Syllabus

**Unit I** Introduction to Management Accounting 10 h

Meaning-Definition - Characteristics - Scope-Objectives -Functions -Advantages - Limitations and Tools and Techniques of Management Accounting. Distinction between Financial Accounting and Management Accounting - Distinction between Management Accounting and Cost Accounting.  
Case Study on functions of management Accountant.

**Unit II** Financial Statement Analysis and Ratio Analysis 12 h

Financial Statement Analysis - Comparative -Common Size - Trend analysis. Ratio Analysis: Meaning - Advantages - Limitations. Classification of Ratios-Liquidity Ratio- Solvency Ratio- Profitability Ratio-Turnover Ratio-Construction of Balance Sheet.  
Case Study on Comparative and common size statement.

**Unit III** Working Capital and Cash Flow Analysis 14 h

Working Capital: Meaning-Concepts-Classifications-Importance-Factors Determining Working Capital Requirements-Computation of Working Capital Requirements. Cash Flow Statement: Meaning -Importance -Difference between Cash Flow and Fund Flow Analysis -Advantages -Limitations -Computations of Cash from operations - Cash Flow Statement.  
Case Study on Preparation of working capital and cash flow statement

**Unit IV** Marginal Costing and Standard Costing 12 h

Marginal Costing: Introduction - Concepts- Marginal Costing and Break-Even Analysis - Managerial Applications of Marginal Costing - Significance and limitations of Marginal Costing. Standard Costing: Meaning-Features-Merits and Demerits- Steps - Analysis of Variances- Classifications of Variances.  
Case Study on Marginal costing and standard Costing.

**Unit V** Budgeting and Budgetary Control 12 h

Budgeting and Budgetary Control - Definition -Nature- Essentials -Merits-Demerits Classification of Budgets - Preparation of Production Budget- Material Purchase and Sales Budget - Flexible Budget-Cash Budget-Master Budget-Zero Base Budget.





## Case Study on preparation of budgets and budgetary control

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

**Note:** Case Studies related to the above topics to be discussed Examined externally (Section D: Compulsory question for case studies)

#### Text Books

- 1 Sharma R.K. and Shashi.K. Gupta, 2021 "Management Accounting", Kalyani Publishers, New Delhi.
- 2 S.P. Jain and K.L. Narang, 2019. "Cost and Management Accounting", Kalyani Publishers, New Delhi.

#### References

- 1 Dr. S.N. Maheswari. 2021, "Management Accounting", Sultan Chand & Sons, New Delhi.
- 2 Reddy T.S and Reddy H.P, 2013, "Management Accounting", Margham Publications,
- 3 M Y Khan, P. K Jain, 2017, "Management Accounting" 7th Edition, Published: August 14, 2017.,
- 4 Ramachandran & Srinivasan. R. 2019. Management Accounting, Sri ram Publications, Trichy





Course Code	Course Name	Category	L	T	P	Credit
235CO2A4CA	SECURITY ANALYSIS AND PORTFOLIO MANAGEMENT	CORE	4	-	-	4

**PREAMBLE**

This course has been designed for students to learn and understand

- the advanced models and theories of security analysis and portfolio management.
- about risk and return framework for making sound investment decision.
- the investment decision making and investment process.

**COURSE OUTCOMES**

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

CO Number	CO Statement	Knowledge Level
CO1	label different avenues of investment.	K1
CO2	identify the relationship of risk and return, measurement of risk.	K3
CO3	develop the fundamental and technical analysis of the diverse investment avenues.	K3
CO4	analyze the application of portfolio management for the better investment.	K3
CO5	apply the tools and techniques for efficient portfolio management.	K3

**MAPPING WITH PROGRAMME OUTCOMES**

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

**COURSE FOCUSES ON:**

<input checked="" type="checkbox"/> Skill Development	<input checked="" type="checkbox"/> Entrepreneurial Development
<input checked="" type="checkbox"/> Employability	<input type="checkbox"/> Innovations
<input type="checkbox"/> Intellectual Property Rights	<input type="checkbox"/> Gender Sensitization
<input type="checkbox"/> Social Awareness/ Environment	<input type="checkbox"/> Constitutional Rights/ Human Values/ Ethics





235CO2A4CA	SECURITY ANALYSIS AND PORTFOLIO MANAGEMENT	SEMESTER IV
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Total Credits: 4

Total Instruction Hours: 48 h

### Syllabus

#### Unit I Investment

8 h

Portfolio Management: Meaning - Securities : Meaning-nature and types of securities  
Classification of assets, classification of financial instruments -Investment environment -  
Investment process - Investment, Speculation and Gambling -Classification of Investors-  
Investment Avenues- Factors affecting Investment Decisions - Lending sector and  
borrowing sector.

Case study on security analysis.

#### Unit II Risk and Return

10 h

Risk and Return : Risk - Meaning -types -Contemporary issues in Investment  
Management - Sources of Risk: Systematic and Unsystematic risk - managing the risk -  
Risk with probability, Risk without probability - Measurement of return - Computation of  
Risk and Return - percentage of return - Alpha, Beta - Computation of Alpha, Beta -  
Measures of arithmetical progression, standard deviation, co-variance, co-efficient of  
variance, Regression.

Case study on risk and return of securities.

#### Unit III Security Analysis

12 h

Fundamental Analysis: Economic Analysis, Forecasting Models, Techniques used in  
Industry Analysis, Factors affecting Industry Analysis - Industry Life Cycle and Industry  
Characteristics - Company Analysis - Tools for company analysis- Technical Analysis:  
General Principles and Techniques of Technical Analysis, Evaluation of Technical  
Analysis.

Case study on company analysis.

#### Unit IV Portfolio Theories

8 h

Efficient Market Hypothesis, Forms of Market Efficiency, Random Walk Theory,  
Markowitz Model, Arbitrage Pricing Theory, Efficient Frontier, Factor Models: Sharpe's  
Single index. portfolio selection method, Prospect Theory, Capital Asset Pricing Model  
(CAPM), Security Market Line (SML) and Capital Market Line (CML)

Case study on Market Movement.

#### Unit V Portfolio Management

10 h

Meaning and Significance of Portfolio Management, Phases of Portfolio Management:  
Security Analysis, Portfolio Analysis, Portfolio Selection, Rebalancing Portfolios: Cost  
Benefit Analysis of Portfolio Revision, Portfolio Evaluation: Sharpe's Measure, Treynor's  
Measure, Jensen Measure and Fama Measure, Forecasting Portfolio Performance.

Case Study on Portfolio Management.





**Note:** Case Studies related to the above Topics to be discussed Externally.

(Section D : Compulsory question for Case Studies)

### Text Books

- 1 Kevin. S, 2022, Security Analysis and Portfolio Management, PHI Learning, New Delhi.
- 2 Prasanna Chandra, 2017, Investment Analysis and portfolio Management. New Delhi.

### References

- 1 Punithavathi Pandian, 2022, Security Analysis and Portfolio Management, 2nd Edition, Vikas Publishing House, Noida.
- 2 Fischer. E. Donald, Jordon Ronald, 2018, Security Analysis and Portfolio Management, Pearson Publication, New Delhi.
- 3 Bhalla V. K , 2017, Investment Management: Security Analysis and Portfolio Management . 19 th Edn Sultan Chand & Sons, New Delhi.
- 4 Sharma. R.K. And Shashi K.Gupta , 2012, Security Analysis and Portfolio Management . 2nd Edition, Pearson Education, New Delhi.





Course Code	Course Name	Category	L	T	P	Credit
235CO2A4CB	INDUSTRIAL RELATIONS AND PERSONNEL MANAGEMENT	CORE	5	-	-	3

**PREAMBLE**

This course has been designed for students to learn and understand

- the skills in labor relations, HR management, and handling workplace conflicts.
- the organizational objectives with employee welfare and regulatory compliance.
- IRPM concepts in real-world organizational settings.

**COURSE OUTCOMES**

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

CO Number	CO Statement	Knowledge Level
CO1	understand the basic concepts and components of industrial relations.	K1
CO2	demonstrate knowledge of legal frameworks governing wages.	K3
CO3	construct the principles and significance of worker participation in management.	K3
CO4	analyze the essential skills in managing workforce dynamics.	K4
CO5	discover the performance appraisal of the organization	K3

**MAPPING WITH PROGRAMME OUTCOMES**

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

**COURSE FOCUSES ON:**

<input checked="" type="checkbox"/> Skill Development	<input checked="" type="checkbox"/> Entrepreneurial Development
<input checked="" type="checkbox"/> Employability	<input type="checkbox"/> Innovations
<input type="checkbox"/> Intellectual Property Rights	<input type="checkbox"/> Gender Sensitization
<input checked="" type="checkbox"/> Social Awareness/ Environment	<input type="checkbox"/> Constitutional Rights/ Human Values/ Ethics





235CO2A4CB	INDUSTRIAL RELATION AND PERSONNEL MANAGEMENT	SEMESTER IV
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Total Credits: 3

Total Instruction Hours: 60 h

### Syllabus

#### Unit I Introduction to Industrial Relations 14 h

Meaning, Definition, Concept and Scope, objective, Purpose and Elements of I.R. Industrial Conflict & Disputes: Meaning, Types, Causes and Effect of industrial dispute. Major determinants of I.R.

Discipline: Meaning & definition, Aspects of discipline, Importance disciplinary procedure, The Red-Hot Stove Rule, Indiscipline and Types of Punishment.

Grievance: Meaning, Concept, Nature, Source of Grievances, Grievances handling procedure.

Case study on Labour issues.

#### Unit II Wages and salary administration 12 h

Meaning purpose & principle of wage & salary administration, factors influencing wage & salary administration. Meaning of wage & salary, minimum wage, fair wage & living, wage. Meaning of money and real wage. Methods of wage payment - time rate & piece rate. Incentive- Financial Incentive & non-financial Incentive, method of wage payment based on result.

Case study on wage and salary administration.

#### Unit III Worker's participation in Management 10 h

Meaning, Need, Concept, Objective and Determinants of WPM, WPM in India, WPM scheme of 1975 i.e. in Industry, in Public Sector and Barriers in Workers participation. Case study on worker participation in management.

#### Unit IV Personnel Management 12 h

Definition - Concept of personnel Management, objective, principles, qualities and role of a personnel manager. Personnel policy and personnel objectives: Scope and Development, Need, Concept, Organization politics and human capital.

Case study on safety and healthy environment issues.

#### Unit V Performance Appraisal 12 h

Meaning and objectives of Performance Appraisal, issues and problems in performance appraisal - Job Description and performance appraisal - Job Analysis in performance appraisal system, Methods of performance appraisal - measurements in performance appraisal - performance feedback and counselling - legal and ethical perspective in performance appraisal.

Case study on measurement of performance appraisal





**Note:** Case Studies related to the above Topics to be discussed Externally.

(Section D: Compulsory question for Case Studies)

### Text Books

- 1 Subba Rao. P, 2023, 6th Edn, Essentials of Human Resource Management and Industrial Relations, Himalaya Publishing House, Mumbai.
- 2 Mamoria. C.B, 2023, Personnel Management: Human Resource Principles, Concepts, Trends, Emerging Challenges 31st Edition, Himalaya Publishing House, Mumbai.

### References

- 1 Arun Monappa, 2022, Industrial Relations and Labour Laws, Mc Graw Hill Education (India) Pvt Ltd - Chennai
- 2 Sreenivasan M R, 2018, 3rd Edn, Industrial Relations and Labour Legislations, Margham - Chennai
- 3 Jayasankar. J , 2018, Personnel Management. 1st Edn Margham Publication, Chennai.
- 4 Pylee M V. Simon George A, 2018, Industrial Relations and Personnel Management, Vikas Publication, Chennai.





Course Code	Course Name	Category	L	T	P	Credit
235CO2A4DA	INTERNATIONAL MARKETING	DSE	4	-	-	4

**PREAMBLE**

This course has been designed for students to learn and understand

- the concept of global marketing.
- about the international marketing policy.
- recent international promotion policy.

**COURSE OUTCOMES**

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

CO Number	CO Statement	Knowledge Level
CO1	understand the concept and growth of International Marketing.	K2
CO2	analyze the global pricing strategies.	K2
CO3	classify various distribution channel.	K4
CO4	Interpret the international promotion policy.	K3
CO5	construct the export documentation and procedures.	K3

**MAPPING WITH PROGRAMME OUTCOMES**

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

**COURSE FOCUSES ON:**

<input checked="" type="checkbox"/> Skill Development	<input checked="" type="checkbox"/> Entrepreneurial Development
<input checked="" type="checkbox"/> Employability	<input type="checkbox"/> Innovations
<input type="checkbox"/> Intellectual Property Rights	<input type="checkbox"/> Gender Sensitization
<input type="checkbox"/> Social Awareness/ Environment	<input type="checkbox"/> Constitutional Rights/ Human Values/ Ethics





235CO2A4DA	INTERNATIONAL MARKETING	SEMESTER IV
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Total Credits: 4

Total Instruction Hours: 48 h

### Syllabus

#### Unit I Introduction 8 h

Concept of global marketing –Meaning, objective - Importance, Growth and Benefits – Scope and Challenge of international marketing – The dynamic environment of international marketing, International segmentation, Targeting & Positioning.

Case study on international segmentation.

#### Unit II International Product & Pricing Policy 12 h

Global Product – Product standardization and Adoption – Global Brands, Trademarks, Packaging and Labeling – International marketing of services – Global pricing, Export pricing, Global Pricing strategies for international markets.

Case study on pricing strategies for international markets.

#### Unit III International Marketing Channel Policy 8 h

Managing international distribution channels – Multinational retailers and Wholesalers – Global Logistics – Contemporary issues in International marketing – Future prospects in International marketing.

Case study on distribution channel policy.

#### Unit IV International Promotional Policy 8 h

International Promotion – Concept, Strategies: – International advertising, International Sales Promotion, Sales force and Their management – Other forms of promotion for global markets.

Case study on international sales promotion.

#### Unit V International Institutional Infrastructure & Documentation 12 h

Institutional infrastructure for export in India, Export Assistance, Introduction to Export documentation and procedures, framework, pre shipment & post shipment documents.

Case study on export documentation procedures.





**Note:** Case Studies related to the above Topics to be discussed Externally.

(Section D : Compulsory question for Case Studies)

### Text Books

- 1 Varshney & Bhattacharya, 2020, International marketing management, 13th Edition, Sultan Chand & Sons, New Delhi.
- 2 P.K. Vasudeva, 2019 , 'International Marketing' Excel books, New Delhi.

### References

- 1 Philip R. Cateora, 2019, John Graham, 'International Marketing', Irvine – Sage Publications.
- 2 R. Srinivasan, 2018 , 'International Marketing' Prentice Hall India.
- 3 Dana – Nicoleta, Laseu, 2017, 'International Marketing', Biztantra,
- 4 Michal R. Czinkota, Ilkka A. Ronkainen, 2016,' Best Practices in International Marketing', Harcourt college Publishers.





Course Code	Course Name	Category	L	T	P	Credit
235CO2A4DB	PROJECT MANAGEMENT	DSE	4	-	-	4

**PREAMBLE**

This course has been designed for students to learn and understand

- project identification, formulation, appraisal and implementation.
- conceptual clarification to small scale industry and the stages involved in the establishment of small business.
- to integrate macroeconomic factors in business decision making.

**COURSE OUTCOMES**

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

CO Number	CO Statement	Knowledge Level
CO1	outline the basics of Project Management in different project life cycle.	K2
CO2	identify the opportunities of Investment to undergo project.	K3
CO3	analyze procedures in appraising a project using various methods.	K4
CO4	infer about the best planning and scheduling in planning.	K3
CO5	develop project contracting and control techniques.	K3

**MAPPING WITH PROGRAMME OUTCOMES**

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

**COURSE FOCUSES ON:**

<input checked="" type="checkbox"/> Skill Development	<input checked="" type="checkbox"/> Entrepreneurial Development
<input checked="" type="checkbox"/> Employability	<input type="checkbox"/> Innovations
<input type="checkbox"/> Intellectual Property Rights	<input type="checkbox"/> Gender Sensitization
<input type="checkbox"/> Social Awareness/ Environment	<input type="checkbox"/> Constitutional Rights/ Human Values/ Ethics





235CO2A4DB	PROJECT MANAGEMENT	SEMESTER IV
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Total Credits: 4

Total Instruction Hours: 48 h

### Syllabus

#### Unit I Project and Project Management 8 h

Project – Meaning - Nature - Scope and Characteristics of a project - Dimensions of a Project – Types of project- project life cycle - Project management -Introduction- Phases of Project Management -Nature and scope of project management- Project management as a profession - Role of project manager.

Case study on project dimensions.

#### Unit II Project Identification 8 h

Project environment – identification of investment opportunities – project screening – prefeasibility study – project selection – project formulation – stages in project formulation – planning Commission's guidelines for project formulation- project report preparation.

Case study on project formulation.

#### Unit III Project planning and Scheduling 10 h

Objectives – process of planning - components of good planning – project designing and project scheduling and time estimate – Estimation of cost of project and means of financing.

Case study on budgeting

#### Unit IV Project Execution and Administration 10 h

Project contracting: Contract pricing - Types – Project organization- Forms of organization- Project direction- Project communication- Project coordination- Factors influencing project management – project over runs: Causes- Types and effects of over runs - Project Control: Control techniques – PERT, CPM – Project review – Project audit.

Case study on project control

#### Unit V Project Appraisal 12 h

Objectives- essentials of Project Methodology – Market appraisal – Technical appraisal – Financial appraisal –Commercial appraisal- Managerial appraisal- Social Cost Benefit Analysis (SCBA) – L&M approach & UNIDO approach – SCBA in India.

Case study on project appraisal.





**Note:** Case Studies related to the above Topics to be discussed Externally.

(Section D : Compulsory question for Case Studies)

### Text Books

- 1 Erik. W. Larson Clifford F. Gray, 2021, Project Management, McGraw Hill, New Delhi.
- 2 Chaudhary. S, 2017, Project Management, Tata McGraw Hill, New Delhi.

### References

- 1 Kalpesh Ashar, 2022, Project Management Essentials, 5th Edition, Vibrant Publishers, USA
- 2 Nagarajan. K., 2020, Project Management, 8th Edition, New Age International, New Delhi.
- 3 Vataliya, 2018, Project Management, Paradise Publisher, Jaipur.
- 4 Balaji. C.D., 2017, Project Management, 1st Edition, Margham Publication, Chennai.





Course Code	Course Name	Category	L	T	P	Credit
235CM2A4DB	FINTECH SERVICES	DSE	4	-	-	4

**PREAMBLE**

This course has been designed for students to learn and understand

- the basics of FinTech and it's evolution.
- the innovative Fintech Products.
- the Machine Learning Models and Algorithms in FinTech.

**COURSE OUTCOMES**

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

CO Number	CO Statement	Knowledge Level
CO1	Understand the concept and evolution of FinTech, with a focus on global trends, recent developments, and India's unique FinTech landscape.	K2
CO2	Apply the concepts of accounting practices, decentralized ledger principles in block chain.	K3
CO3	Interpret the emerging concept of Crypto Currency Mechanism, enhancing the problem-solving and analytical skills.	K2
CO4	Analyze the data for decision-making in the modern business world	K4
CO5	Evaluate the practical skills in building and training models using Machine Learning.	K5

**MAPPING WITH PROGRAMME OUTCOMES**

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

**COURSE FOCUSES ON**

<input checked="" type="checkbox"/> Skill Development	<input checked="" type="checkbox"/> Entrepreneurial Development
<input checked="" type="checkbox"/> Employability	<input checked="" type="checkbox"/> Innovations
<input type="checkbox"/> Intellectual Property Rights	<input type="checkbox"/> Gender Sensitization
<input type="checkbox"/> Social Awareness/ Environment	<input type="checkbox"/> Constitutional Rights/ Human Values/ Ethics





235CM2A4DB	FINTECH SERVICES	SEMESTER IV
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Total Credits: 4  
Total Instruction Hours: 48 h

### Syllabus

#### Unit I Introduction to FinTech 10 h

Concept and Evolution- Global Trends and Recent Developments - India FinTech insights- FinTech Adoption and Economics Forces- Opportunities and Challenges- Various financial Models and Classification- Fin Tech for Startups, Investors and Consumers - Fin Tech and Financial Services Transformation- Fin Tech Domains. Case Study on Collaboration of Financial Institutions and Startups.

#### Unit II Block Chain 09 h

History of Ledger and Accounting practices, Decentralized Ledger concepts and Business rules: Basics of block chain technology: Block chain Technology Stack- Blocks-Mining-Consensus-Distributed Databases-Ethereum Smart Con Contracts-Security.

Case Study on Block chain Financial Products.

#### Unit III Crypto Currency 10 h

Crypto Currency: Evolution of Crypto currencies-A brief on ICO's-Block chain Frameworks Block chain Implementation: Block chain as a Financial System-Block chain for Provenance Tracking-Block chain for Interorganizational Record and Asset-keeping-Block chain for Multi-party Aggregation.

Case Study on Crypto currencies.

#### Unit IV Analytics 10 h

Data Analytics-Introduction- Role of Analytics in the Modern World-Types of Analytics: Descriptive, Diagnostic, Predictive and Prescriptive-Data Analytics and Ethical Issues, Basics of Statistical Analysis: Descriptive and Inferential Statistics-Mean, Median, Mode, Standard Deviation, Covariance and Correlation. Basics of Python for Data Analysis: Installation of Anaconda-Data Types and Functions-Data Manipulation and Preparation, Data Visualization in Python and Sentiment Analysis.

Case Study on Data Analytics in Finance.

#### Unit V Introduction to Machine Learning in FinTech 09 h

Machine Learning- Introduction - Evolution - Trends-Application-Best Practices-Machine Learning in future-Machine Learning Algorithms: Classification-Regression-Forecasting-Clustering, Neural Networks: Perception Learning-Back propagation Learning-Object Recognition, Deep Learning - Keras:-Setting up



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**KERAS-Creating a Neural Network-Training Models and Monitoring-Artificial Neural Networks.**  
**Case Study on Machine Learning in FinTech.**

**Note:** Case Studies related to the above topics to be discussed Examined externally (Section D: Compulsory question for case studies)


**Text Books**

- 1 Sanjay Phadke , 2020, "Fintech Future : The Digital DNA of Finance", SAGE Publications.
- 2 Parag Y Arjunwadkar , 2018, FinTech: The Technology Driving Disruption in the Financial Services Industry", Auerbach Publications.

**References**

- 1 Susanne Chishti and Janos Barberis, 2016, "The FINTECH Book: The Financial Technology Handbook for Investors, Entrepreneurs and Visionaries", Wiley Publications.
- 2 Theo Lynn, John G. Mooney, Pierangelo Rosati, Mark Cummins, 2018, "Disrupting Finance: FinTech and Strategy in the 21st Century", Palgrave Macmillan.
- 3 Abdul Rafay, 2019, "FinTech as a Disruptive Technology for Financial Institutions", IGI Global.
- 4 Bernardo Nicoletti, 2017, "The Future of FinTech: Integrating Finance and Technology in Financial Services", Palgrave Macmillan.

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

 <b>Dr.N.G.P. Arts and Science College</b>		
<b>APPROVED</b>		
<b>BoS- 18<sup>th</sup></b> <b>7.11.24</b>	<b>AC - 18<sup>th</sup></b> <b>26.11.24</b>	<b>GB -</b>



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