



PSGR KRISHNAMMAL COLLEGE FOR WOMEN

College of Excellence

(An Autonomous Institution, Affiliated to Bharathiar University)

(Reaccredited with 'A' Grade by NAAC, An ISO 9001:2008 Certified Institution)

Peelamedu, Coimbatore-641004



DEPARTMENT OF M.COM

CHOICE BASED CREDIT SYSTEM & OUTCOME BASED EDUCATION SYLLABUS

MASTER OF COMMERCE (M.Com)

2017-2018



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After completion of the programme, the student will be able to

1. To provide advanced conceptual knowledge and analytical skills in accounting, finance, marketing, human resource, banking, insurance, auditing and taxation for developing students into competent and effective professionals in the corporate arena.
2. To impart practical exposure in the fields of commerce, management, accounting, research and computers.
3. To provide foundation for further advanced studies such as MBA, CA, ACS, ICWA, PGDCA and further research in the area of commerce such as M.Phil and Ph.D. programmes.
4. To empower the students in the field of commerce through professional education to enable the students to gain productive employment in business houses.
5. To enable students to attend competitive exams such as TNPSC, bank exams and insurance exams.

PROGRAMME SPECIFIC OUTCOME

The students at the time of graduation will

1. Apply the in-depth knowledge and skills learnt in the field of commerce, accounting, finance and management to solve the real world scenarios across industries.
2. Apply the knowledge gained in research to provide logical solutions for solving business problems.
3. Follow the values and principles of a responsible citizen and contribute towards the community's development.



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DEPARTMENT OF MASTER OF COMMERCE

CHOICE BASED CREDIT SYSTEM & OUTCOME BASED EDUCATION SYLLABUS & SCHEME OF EXAMINATION

2017-2020

Sem	Part	Sub. Code	Title of the Paper	Instr. Hrs. / Week	Contact	Tutorial	Duration	Examination Marks			Credits
								CIA	ESE	Total	
I	III	MCM1701	Core : 1 Economics for Decision Making	5	71	4	3	40	60	100	4
I	III	MCM1702	Core : 2 Financial Management	6	86	4	3	40	60	100	4
I	III	MCM1703	Core : 3 Auditing	5	71	4	3	40	60	100	4
I	III	MCM1704	Core : 4 Human Resource Management	5	71	4	3	40	60	100	4
I	III	MCM1705	Core : 5 Business Environment	5	71	4	3	40	60	100	4
I	III	MCM16P1	Computer Applications Practical-Office Package	4	60	-	3	40	60	50*	2
II	III	MCM1706	Core : 6 Corporate Accounting	6	86	4	3	40	60	100	4
II	III	MCM1707	Core : 7 Marketing Management	5	71	4	3	40	60	100	4
II	III	MCM1708	Core : 8 Industrial Law	5	71	4	3	40	60	100	4
II	III	MCM1709	Core : 9 Organizational Behavior	5	71	4	3	40	60	100	4
II	III	MTH16A3	Inter Disciplinary – Quantitative Techniques for Commerce	5	75	-	3	-	-	100	5

Sem	Part	Sub. Code	Title of the Paper	Instr. Hrs. / Week	Contact	Tutorial	Duration	Examination Marks			Credits
								CIA	ESE	Total	
II	III	MCM17P2	Computer Applications Practical-Accounting Software & Statistical Package	4	60	-	3	40	60	50*	2
II			Online Course	-	-	-	-	-	-	-	Grade
III	III	MCM1610	Core : 10 International Business	4	56	4	3	40	60	100	3
III	III	MCM1611	Core : 11 Applied Cost Accounting	6	86	4	3	40	60	100	5
III	III	MCM1612	Core : 12 Direct Tax	6	86	4	3	40	60	100	5
III	III	MCM1613	Core : 13 Corporate Governance	4	56	4	3	40	60	100	3
III	III	MCM16S1	Special Course (Research Methods)	3	45	-	3	-	100	100	3
III	III	MCM16E1 MCM16E2	Elective I -Investment Management -Enterprise Resource Planning	5	71	4	3	40	60	100	4
III	III	MNM15CS	Cyber Security	2	26	4	-	100	-	100	Grade
III	III		Comprehensive Examination – online test	-	-	-	3	-	100	-	Grade
IV	III	MCM1614	Core : 14 Banking and Insurance	5	71	4	3	40	60	100	4
IV	III	MCM1615	Core : 15 Management Accounting	6	86	4	3	40	60	100	5
IV	III	MCM1616	Core : 16 Financial Markets and Services	5	71	4	3	40	60	100	4
IV	III	MCM16E3 MCM16E4	Elective II -Indirect Tax -Retail Management	5	71	4	3	40	60	100	4
IV	III	MCM12PROJ	Project Viva Voce ***	9	-	-	-	20	80	100	5

Sem	Part	Sub. Code	Title of the Paper	Instr. Hrs. / Week	Contact	Tutorial	Duration	Examination Marks			Credits
								CIA	ESE	Total	
IV	III	MCM1617	Advanced Learners Paper – Customer Relationship Management	-	-	-	3	-	100	-	5**
IV	III	MCM1618	Advanced Learners Paper – Services Marketing	-	-	-	3	-	100	-	5**
			Total							2200	90

* - 100 marks converted to 50.

** Credits applicable to candidates who take up Advanced level Course examination

QUESTION PAPER PATTERN

CORE & ALLIED PAPERS

Continuous Internal Assessment : 20 Marks

SECTION	MARKS	TOTAL
A – 5 X 2 Marks	10	50
B – 4 X 5 Marks	20	
C - 2/3 X 10 Marks	20	

End Semester Examination : 20 Marks

SECTION	WORD LIMIT	MARKS	TOTAL
A-10 X 3Marks (No Choice)	One or two sentences	30	100
B - 6/7 X 6 Marks	250	36	
C –3/5 X 8 Marks	400	24	
D – 1 X 10 (No Choice)	600	10	

IDC &SPECIAL COURSE

End Semester Examination : 20 Marks

SECTION	MARKS	TOTAL
A-5 (Internal Choice)	25	100
B – 5 (Internal Choice)	75	

CYBER SECURITY

Continuous Internal Assessment : 50 Marks

SECTION	MARKS	TOTAL
A – 5 / 8 X 2 Marks	10	40
B – 6 / 8 X 5 Marks	30	

ADVANCED LEARNERS COURSE (ALC)

Continuous Internal Assessment : 20 Marks

SECTION	MARKS	TOTAL
A – 4 / 6 X 4 Marks	16	25
B – 1 / 2 X 9 Marks	9	

End Semester Examination : 20 Marks

SECTION	MARKS	TOTAL
A-5/8X5 Marks	25	75
B – 5/8X10 Marks	50	

PROJECT

*****Project and Viva Voce**

Project work, which is compulsory, carries 100 marks. A student should select a topic for the project work in the third semester and submit the project report (dissertation) at the end of the fourth semester. There is viva for project work carrying 20 marks. The guide and an external examiner shall evaluate the project report and conduct the viva.

Area of Work

Finance, Marketing, Human Resource, International Business, etc

Methodology

Each project should contain the following details

- Introduction and design of the study
- Literature Survey
- Theory details
- Results and Discussion
- Conclusion
- Bibliography

Internal Assessment : 20 Marks

Review	Mode of Evaluation	Marks	Total
I	Selection of the field of study, Topic & Literature Collection	5	20
II	Research Design and Data Collection	10	
III	Analysis & Conclusion, Preparation of rough draft	5	

External Assessment : 80 Marks

Mode of Evaluation	Marks	Total
Project Report		
Relevance of the topic to academic / society	10	60
Objectives	10	
Research Design	20	
Results and Discussion	20	
Viva Voce		
Presentation	10	20
Discussion	10	

COMPUTER APPLICATION PRACTICAL

The computer application practical is spread over the first and second semester. In the first semester the students will be doing practical in Office Package and in the second semester in Accounting Software and Statistical Package. The faculty in charge of the practical will decide the practical list. During first and second semesters the practical question paper is set by the internal and external together from the list of practical in the record.

JOB ORIENTED COURSES

Job oriented course is essential to enrich the student's practical knowledge in job related aspects. 60 hours of job oriented course should be completed by the end of the second semester. Students can opt for any of the courses namely Advanced Excel & e-filing / NET/SET / Financial and Capital Markets. The students have to produce certificate after completing the course.

WEIGHTAGE ASSIGNED TO VARIOUS COMPONENTS OF CONTINUOUS INTERNAL ASSESSMENT

Theory

	CIA I	CIA II	Model Exam	Assignment/ Class Notes	Seminar	Quiz	Class Participation	Library Usage	Attendance	Max. Marks
Core / Allied	5	5	6	4	5	4	5	3	3	40
IDC	-	-	-	-	-	-	-	-	-	-
Special course	-	-	-	-	-	-	-	-	-	-
Cyber Security	40	40	-	10	-	10	-	-	-	100
ALC	-	10	15	-	-	-	-	-	-	25

Practical

	Model Exam	Lab Performance	Regularity in Record Submission	Attendance	Maximum Marks
Core	12	20	5	3	40

RUBRICS

Assignment/ Seminar

Maximum - 20 Marks (converted to 4 marks)

Criteria	4 Marks	3 Marks	2 Marks	1 Mark
Focus Purpose	Clear	Shows awareness	Shows little awareness	No awareness
Main idea	Clearly presents a main idea.	Main idea supported throughout	Vague sense	No main idea
Organisation: Overall	Well planned	Good overall organization	There is a sense of organization	No sense of organization
Content	Exceptionally well presented	Well presented	Content is sound	Not good
Style: Details and Examples	Large amounts of specific examples and detailed description	Some use of examples and detailed descriptions	Little use of specific examples and details	No use of examples

CLASS PARTICIPATION

Maximum -20 Marks (converted to 5 marks)

Criteria	5 Marks	4 Marks	3 Marks	2 Marks	1 Mark	Points scored
Level of Engagement in Class	Student proactively contributes to class by offering ideas and asks questions more than once per class.	Student proactively contributes to class by offering ideas and asks questions once per class	Student contributes to class and asks questions occasionally	Student rarely contributes to class by offering ideas and asking no questions	Student never contributes to class by offering ideas	
Listening Skills	Student listens when others talk, both in groups and in class. Student incorporates or builds off of the ideas of others.	Student listens when others talk, both in groups and in class.	Student listens when others talk in groups and in class occasionally	Student does not listen when others talk, both in groups and in class.	Student does not listen when others talk, both in groups and in class. Student often interrupts when others speak.	
Behavior	Student almost never displays disruptive behavior during class	Student rarely displays disruptive behavior during class	Student occasionally displays disruptive behavior during class	Student often displays disruptive behavior during class	Student almost always displays disruptive behavior during class	
Preparation	Student is almost always prepared for class with required class materials	Student is usually prepared for class with required class materials	Student is occasionally prepared for class with required class materials	Student is rarely prepared for class with required class materials	Student is almost never prepared for class.	
					Total	

MAPPING OF POs WITH COs

COURSE	PROGRAMME OUTCOMES				
	PO1	PO2	PO3	PO4	PO5
COURSE 1 - MCM1601					
CO1	M	S	S	S	S
CO2	M	S	S	S	S
CO3	M	S	S	S	S
COURSE 2 - MCM1602					
CO1	S	S	S	S	S
CO2	S	S	S	S	L
CO3	S	M	H	M	L
COURSE 3 - MCM1603					
CO1	S	M	S	S	M
CO2	S	L	S	S	M
CO3	S	S	S	S	L
COURSE 4 - MCM1604					
CO1	S	S	S	S	M
CO2	S	S	S	S	M
CO3	S	S	S	S	M
CO4	S	S	S	S	M
COURSE 5 - MCM1605					
CO1	S	S	S	M	M

CO2	S	S	S	M	M
CO3	S	S	S	M	M
COURSE 6 - MCM16P1					
CO1	L	S	M	S	L
CO2	L	S	M	S	L
COURSE 7 - MCM1606					
CO1	S	M	S	S	L
CO2	S	S	S	S	L
CO3	S	S	S	S	L
COURSE 8 - MCM1607					
CO1	S	M	S	S	L
CO2	S	S	S	S	M
CO3	S	S	S	M	M
COURSE 9 - MCM1608					
CO1	S	L	S	S	L
CO2	S	L	S	S	L
CO3	S	M	S	S	L
COURSE 10 - MCM1609					
CO1	S	S	S	S	M
CO2	S	S	S	S	M

CO3	S	S	S	S	M
COURSE 11 - MCM16P2					
CO1	L	S	M	S	L
CO2	L	S	M	S	L
COURSE 12 - MCM1610					
CO1	S	S	S	S	M
CO2	S	S	S	S	M
CO3	S	S	S	S	M
COURSE 13 - MCM1611					
CO1	S	S	S	S	M
CO2	S	S	S	S	M
CO3	S	S	S	S	M
COURSE 14 - MCM1612					
CO1	S	S	S	S	S
CO2	S	S	S	S	S
CO3	S	S	S	S	S
COURSE 15 - MCM1613					
CO1	S	S	S	S	M
CO2	S	S	S	S	M
CO3	S	S	S	S	M

COURSE 16 - MCM16E1					
CO1	S	S	S	S	M
CO2	S	S	S	S	M
CO3	S	S	S	S	M
COURSE 17 - MCM16E2					
CO1	S	S	S	S	L
CO2	S	S	S	S	L
CO3	S	S	S	S	L
COURSE 18 - MCM1614					
CO1	S	S	S	S	S
CO2	S	S	S	S	S
CO3	S	S	S	S	S
COURSE 19 - MCM1615					
CO1	S	S	S	S	M
CO2	S	S	S	S	M
CO3	S	S	S	S	M
COURSE 20 - MCM1616					
CO1	S	S	S	S	M
CO2	S	S	S	S	M
CO3	S	S	S	S	M

COURSE 21 - MCM16E3					
CO1	S	M	S	M	S
CO2	S	L	S	M	S
CO3	S	L	S	M	S
COURSE 22 - MCM16E4					
CO1	S	S	S	S	M
CO2	S	S	S	S	M
CO3	S	S	S	S	M
CO4	S	S	S	S	M

S-Strong; M-Medium; L-Low

COURSE NUMBER	COURSE NAME	CATEGORY	L	T	P	CREDIT
MCM1701	ECONOMICS FOR DECISION MAKING	Core	71	4		4

Preamble

To enable the students to

- To offer expertise and knowledge on the application of economic theories and concepts to business decisions.
- To make the student understand the application of economic tools to demand forecasting and pricing methods

Course Outcomes

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

CO Number	CO Statement	Knowledge Level
CO1.	Analyzing the applications of economics in the field of managerial decision making, demand and supply forecasting	K4
CO2.	Create an in-depth knowledge about cost concepts and production analysis	K5
CO3.	Formulate the impact of pricing in perfect competition and monopoly market	K5

Mapping with Programme Outcomes

COs	PO1	PO2	PO3	PO4	PO5
CO1.	M	S	S	S	S
CO2.	M	S	S	S	S
CO3.	M	S	S	S	S

S- Strong; M-Medium; L-Low

ECONOMICS FOR DECISION MAKING - MCM1701

(71 hrs)

UNIT-I

(14 hrs)

Nature and Scope of **Managerial Economics**-Managerial economics and other subjects-Uses of managerial economics, Responsibilities of managerial economist, Goals of corporate enterprises.

UNIT-II

(15 hrs)

Meaning of **Demand**-Demand determinants-Demand distinctions-Factors influencing in demand forecasting-Methods of demand forecasting-Elasticity of demand-Factors influencing the demand elasticity-Supply-Law of Supply-Determinants of supply-Kinds of supply elasticity.

UNIT-III

(14 hrs)

Cost concepts-Classification and Determinants, Cost-Output Relationship, Cost Functions, Cost control and Cost reduction, Economies and Diseconomies of scale.

UNIT-IV**(14 hrs)**

Production analysis-Factors of production-Theory of production, Law of Diminishing Returns-Assumption-Causes for diminishing return-Causes of increasing returns-Significance of law of diminishing, Production functions-Break even analysis

UNIT-V**(14 hrs)**

Pricing under perfect competition -Features and Conditions of perfect competition-competition Law-Price determination under perfect competition- Pricing methods-Price forecasting-Pricing policies-Monopoly and Price Discrimination. National Income, Monetary and Fiscal policy-Need for Capital Budgeting, Regulations of Government towards Capital Structure

Note: Question paper shall contain 100% Theory

Text Book

S.No	Author Name	Book Name	Publisher	Year and edition
1.	Maheswari and Varshney	Managerial Economics	Sultan Chand and Sons	22 nd Revised Edition 2014

Reference Books

S.No	Author Name	Book Name	Publisher	Year and edition
1.	Gupta G.S	Managerial Economics	Tata McGraw Hill.	2 nd Edition 2011
2.	Joei Dean	Managerial Economics	Prentice Hall India.	2 nd Edition 2012
3.	Metha P.L	Managerial Economics	Sultan Chand & Company Ltd.	20 th Revised & Enlarged Edition 2014

Pedagogy

- Power point presentations, Group Discussion, Interactive Presentation, Scenario Analysis , Seminar, Quiz , Assignment

Course Designers:

1. Mrs.G.Indrani
2. Mrs.R.Krishnakumari

COURSE NUMBER	COURSE NAME	CATEGORY	L	T	P	CREDIT
MCM1702	FINANCIAL MANAGEMENT	Core	86	4		4

Preamble

To enable the students to

- To develop a thorough knowledge on the financial management technique in business decision making.
- To provide a conceptual framework in the field of financial management.

Course Outcomes

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

CO Number	CO Statement	Knowledge Level
CO1	Employ the conceptual framework within which the key financial decisions of the concerns can be analyzed.	K3
CO2	Apply the knowledge and skills on contemporary areas of cost of capital and capital budgeting.	K3
CO3	Analyze the in-depth principles of capital structure theories like net income approach, net operating income approach and MM hypothesis and dividend theories.	K4

Mapping with Programme Outcomes

Cos	PO1	PO2	PO3	PO4	PO5
CO1	S	S	S	S	S
CO2	S	S	S	S	L
CO3	S	M	S	M	L

S- Strong; M-Medium; L-Low

FINANCIAL MANAGEMENT - MCM1702

(86 hrs)

UNIT I (theory only)

(17 hrs)

Nature and Scope of **Financial Management**- Objectives- Financial decisions- Relationship between Risk and Return-Role and Monetary investments functions of financial manager.

UNIT II (theory only)

(17 hrs)

Sources of Finance – Various sources of raising short-term and long-term funds- Ownership securities and their evaluation- Creditor ship securities- Internal financing- Loan financing- Financial Institutions- Innovative Sources – Focus on long term sources of finance.

UNIT III**(18hrs)**

Cost of Capital-Meaning and importance-Cost of debt, Preference, Equity and Retained earnings- Weighted average cost of capital-Capital budgeting-Techniques- ROI, Pay back period and Discounted cash flow.

UNIT IV**(17 hrs)**

Financial Leverage-Measures-EBIT-EPS analysis- Operating leverage-Financial, Business and Operating risks – Theories of capital structure-Net income approach- Net operating income approach. MM hypothesis- Determinants of capital structure-Leasing Nature & types of leasing- Advantages and disadvantages of leasing- Financial evaluation of leasing.

UNIT V**(17 hrs)**

Dividend Theories-Walter's model-Gordon and MM model-Dividend Policy-forms of Dividend - Determinants of Dividend policy. Working capital Management-Determinants and computations of working capital-management of cash, Inventory and receivables.

Note: 40% Theory & 60% problems

Text Book

S.No	Author Name	Book Name	Publisher	Year and edition
1.	Shashi K.Gupta	Financial Management	Kalyani Publishers	2 nd Edition 2014

Reference Books

S.No	Author Name	Book Name	Publisher	Year and edition
1.	Khan & Jain	Financial Management	Tata McGraw Hill.	7 th Edition 2014
2.	Prasanna chandra	Financial Management	Tata Mc Graw Hill.	9 th Edition 2015
3.	Pandey I.M	Financial Management	Vikas Publishing House	11 th Edition 2015
4.	Roger Bennet	Financial Management	Pitman Publishing.	3 rd Edition, Reprint 2010
5.	Van Horne	Financial Management	Tata McGraw Hill..	13 th Edition 2010

Pedagogy

- Power point presentations and board, Group Discussion, Practical problems , Seminar, Quiz, Assignment

Course Designers:

1. Mrs.R.S.Kanimozhi
2. Mrs.L.Nithya

COURSE NUMBER	COURSE NAME	CATEGORY	L	T	P	CREDIT
MCM1703	AUDITING	Core	71	4		4

Preamble

To enable the students to

- To verify the accounting and financial records with a view to determining their accuracy and reliability.
- To develop the knowledge in auditing procedures.

Course Outcomes

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

CO Number	CO Statement	Knowledge Level
CO1	Analyse the concepts of auditing and gain working knowledge of generally accepted auditing procedures, techniques and skills.	K4
CO2	Develop the knowledge and understanding the methods of Audit in Specialized areas like impersonal ledgers, Company Audits	K5
CO3	Examine the Qualification, Appointment, powers, duties and removal of auditors.	K3

Mapping with Programme Outcomes

COs	PO1	PO2	PO3	PO4	PO5
CO1	S	M	S	S	M
CO2	S	L	S	S	M
CO3	S	S	S	S	L

S- Strong; M-Medium; L-Low

AUDITING - MCM1703

(71 hrs)

UNIT-I

(14 hrs)

Auditing Concepts - Nature and limitations of Auditing, Basic Principles governing an audit, Ethical principles and concept of Auditor's Independence, Relationship of auditing with other disciplines. Auditing and Assurance Standards - Overview, Standard-setting process., Role of International Auditing and Assurance Standards Board and Auditing and Assurance Standards Board in India.

UNIT-II

(14 hrs)

Auditing engagement - Audit planning, Audit Programme, Control of quality of audit works – Delegation and supervision of audit work. Documentation - Audit working papers, Audit files: Permanent and current audit files, Ownership and custody of working papers.

UNIT-III**(15 hrs)**

Audit evidence - Audit procedures for obtaining evidence, Sources of evidence, Reliability of audit evidence, Methods of obtaining audit evidence - Physical verification, Documentation, Direct confirmation, Re-computation, Analytical review techniques, Representation by management. Internal Control - Elements of internal control, Review and documentation, Evaluation of internal control system, internal control questionnaire, Internal control check list, Tests of control, Application of concept of materiality and audit risk, Concept of internal audit.

UNIT-IV**(14 hrs)**

Audit of impersonal ledger - Capital expenditure, deferred revenue expenditure and revenue expenditure, Outstanding expenses and income, Repairs and renewals, Distinction between reserves and provisions, Implications of change in the basis of accounting. Audit of assets and liabilities.

UNIT-V**(14 hrs)**

Company Audit - Audit of Shares, Qualifications and Disqualifications of Auditors, Appointment of auditors, Removal of auditors, Powers and duties of auditors, Branch audit, Joint audit, Special audit, Reporting requirements under the Companies Act, 1956. Audit Report - Qualifications, Disclaimers, Adverse opinion, Disclosures, Reports and certificates.

Text Book

Book Name	Author Name	Publisher	Year and Edition
Practical Auditing	B.N.Tandon, S.Sudharsanam	S.Chand& Co Ltd	Revised Edition 2007

Reference Books

Book Name	Author Name	Publisher	Year and Edition
Principles of Auditing	DinkarPagare	S.Chand& Co Ltd	11 th Edition, 2014
Practical Auditing	Ravinder Kumar, Virendar Sharma	Prentice Hall of India	Revised Edition, Reprint 2010
Auditing	Pradeep Kumar	Kalyani Publishers	Revised Edition 2013

Pedagogy

- Power point presentations, Group Discussion, Seminar, Quiz , Assignment, Interactive Presentation

Course Designers:

1. Mrs.L.Nithya.
2. Mrs.G.Indrani.

COURSE NUMBER	COURSE NAME	CATEGORY	L	T	P	CREDIT
MCM1704	HUMAN RESOURCE MANAGEMENT	Core	71	4		4

Preamble

To enable the students to

- To create in-depth knowledge about human resource management concepts and practices
- To enlighten knowledge in human resource recruitment and selection

Course Outcomes

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

CO Number	CO Statement	Knowledge Level
CO1	Illustrate basic concepts of human resource management and its framework	K3
CO2	Analyze the nature of jobs and its responsibilities through job analysis	K4
CO3	Examine the process and methods of finding and hiring employees through recruitment and selection	K3
CO4	Formulate the worth of a job in relation to other jobs in an organization.	K5

Mapping with Programme Outcomes

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

S- Strong; M-Medium; L-Low

HUMAN RESOURCE MANAGEMENT - MCM1704

(71 hrs)

UNIT I

(15 hrs)

Introduction and scope of **HRM**-Need for HRM approach- Scope of HRM-System approach to HRM-Introduction to Personnel Management- Functions of Personnel Management- Qualities and qualifications of Personnel Manager-Manpower planning: Objectives –Process levels-Factors affecting Manpower planning-Types-benefits-Problems and suggestions.

UNIT II**(14 hrs)**

Job analysis: Introduction, objectives-benefits, process, techniques, and problems; Job descriptions-Job specification-Job design-Recruitment: Introduction, Sources of Recruitment, elements and process of Recruitment.

UNIT III**(14 hrs)**

Selection: Introduction, procedure and selection process. Interview: Introduction, objectives, types, steps in interview process, Limitations of interview and guidelines for effective interviewing. Placement and Induction-Promotions and Transfers.

UNIT IV**(14 hrs)**

Training: Introduction, Training and Education-Objectives, Need and Importance, types –Training methods and techniques. Executive Development-Career planning and Development-Human resource development.

UNIT V**(14 hrs)**

Job evaluation: Introduction-objectives-principles, process advantages and limitations and methods. Performance appraisal: introduction, objectives, limitations, process and methods. Human resource accounting.

*** Relevant Case Studies to be discussed.**

Text Book

S.No	Author Name	Book Name	Publisher	Year and edition
1.	Gupta C.B	Human Resource Management	Sultan Chand & Sons	15 th Edition 2014

Reference Books

S.No	Author Name	Book Name	Publisher	Year and edition
1.	Dwivedi R.S	Human Resource Management	Vikas Pub House - Noida	6 th Edition 2009
2.	Gary Dessler	Human Resource Management	Prentice Hall Of India	14 th Edition 2015
3.	Rao V.S.P	Human Resource Management	Excel Books	3 rd Edition 2010

Pedagogy

- Power point presentations, Group Discussion, Seminar, Quiz , Assignment, Experience Discussion, Brain storming, Activity, Case Study

Course Designers:

1. Mrs.R.Krishnakumari
2. Mrs.S.Sujatha

COURSE NUMBER	COURSE NAME	CATEGORY	L	T	P	CREDIT
MCM1705	BUSINESS ENVIRONMENT	Core	71	4		4

Preamble

To enable the students to

- To examine the impact of environmental changes in business.
- To provide knowledge of the policies and legal provisions of the Government with respect to the business environment in India.

Course Outcomes

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

CO Number	CO Statement	Knowledge Level
CO1	Illustrate the internal and external environment pertaining to business	K3
CO2	Analyze the policies and legal provisions of the Government	K4
CO3	Examine the impact of financial environment and labour legislation in India	K4

Mapping with Programme Outcomes

Cos	PO1	PO2	PO3	PO4	PO5
CO1	S	S	S	M	M
CO2	S	S	S	M	M
CO3	S	S	S	M	M

S- Strong; M-Medium; L-Low

BUSINESS ENVIRONMENT - MCM1705**(71 hrs)****UNIT - I****(15 hrs)**

Theoretical Framework of **Business Environment** - Concept, Significance & Nature of Business Environment - Elements of Business Environment-Levels of Environment-Internal and external-Changing Dimensions of Business Environment-- Economic System Interface-Environmental Scanning and Monitoring

UNIT - II**(14 hrs)**

Economic Environment of Business - Economic environment of business: economic planning in India: Industrial policy, fiscal policy, monetary policy, export and import policy-public sector and economic development: economic reforms, liberalization and structural adjustment programmes.

UNIT -III**(14 hrs)**

Social Environment - Socio-cultural environment: Critical elements of socio cultural environment: social institutions and systems: social values and attitudes: social groups: middle class-Emerging rural sector in India-Consumerism in India- Social responsibility of business; social audit; Corporate Governance- Political Environment

UNIT-IV**(14 hrs)**

Financial Environment of Business - Indian Money Market- Monetary and Fiscal policies- Financial Market structure-Growth of Capital Markets-Money and Capital Markets-Industrial Finance-Industrial Financial Institutions.

UNIT V**(14 hrs)**

Labour Environment - Labour Legislation in India-Labour Welfare and Social security- Industrial Relations- Trade Unions. Social responsibilities of trade unions-limitations and problems of trade unionism in India.

*** Relevant Case Studies to be discussed.**

Text Book

S.No	Author Name	Book Name	Publisher	Year & edition
1.	Francis Cherunilam,	Business Environment	Himalaya Publishing House	24 th Edition, 2015

Reference Books

S.No	Author Name	Book Name	Publisher	Year & edition
1.	Awasthappa, K.	Essentials of Business environment	Himalaya Publishing House	13 th Edition, 2016
2.	Adhikary, M.	Economic Environment of Business	Sulthan Chand & Co., New delhi,	5 th Edition, 2010
3.	Dorfman, Robert and Nancy.	Economics of Environment	W.W. Norton &co	7 th Edition 2009

Pedagogy

- Power point presentations ,Group Discussion, Seminar, Quiz ,Assignment ,Case Study

Course Designers:

1. Mrs.S.Sujatha
2. Mrs.R.S.Kanimozhi

COURSE NUMBER	COURSE NAME	CATEGORY	L	T	P	CREDIT
MCM16P1	COMPUTER APPLICATIONS PRACTICAL- I OFFICE PACKAGE	Core			60	2

Preamble

To enable the students to

- To develop advanced knowledge and apply recent skills in MS office Packages

Course Outcomes

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

CO Number	CO Statement	Knowledge Level
CO1	Develop the skills in computer application and focuses on documents using MS Word and creating database in MS Access	K5
CO2	Formulate statistical operations in research using MS Excel and designing presentation in MS PowerPoint	K5

Mapping with Programme Outcomes

Cos	PO1	PO2	PO3	PO4	PO5
CO1	L	S	M	S	L
CO2	L	S	M	S	L

S- Strong; M-Medium; L-Low

COMPUTER APPLICATIONS PRACTICAL - OFFICE PACKAGE PRACTICAL LIST - MCM16P1

Word:

- Editing a document- Formatting a document, multipage orientation and styles
- Mail Merge with excel and access
- Class Time Table
- Letter using Auto Text(Letter to father, application for a job)
- College day invitation
- Drafting a questionnaire

Excel:

- Calculation of total, average of semester marks using auto sum. Calculate Mean, Median, Mode, Standard Deviation and Correlation
- Formatting , editing excel worksheet and copying the contents to different sheets
 - a) Change font as bold
 - b) Arrange the alignment as center
 - c) Rename the sheet
 - d) Insert a new sheet
 - e) Move a sheet
 - a) Delete a sheet

- b) Hide/unhide columns
 - c) Change column width
 - d) Usage of sorting option for the “Name” field.
 - e) Usage of filter for the field “City” and “Salary”
 - f) Wrap text
 - g) Shrink to fit
- Diagram and graphs
 - Break-even chart
 - Creating Pivot Table to analyse sales report
 - Calculation of Current Ratio, Liquid Ratio, Stock Turnover Ratio, Return on Net Capital Employed, Operating Ratio.
 - Calculation of P/V Ratio, Fixed Cost and Break-Even Point.
 - Calculation of time value of money- NPV, IRR, ROI using FV,NPER, PMT,PV
 - Creation of trend line to estimate share price using the functions Graph and Trend setting
 - Advance Filter with Multi Criteria
 - Basic concepts related with user defined Macros by automating recording a Macro

Access:

- Preparing a table using Design/Wizard View
- Simple select query
- Form using table wizard
- Creating a database-Sorting
- Creating and entering data for a project

Power point:

- Advertisement for a product
- Organization chart
- College day invitation
- Slide show using custom animation.

Pedagogy

- Demo in System, Hands-on training

Course Designers:

1. Mrs.G.Indrani
2. Mrs.R.Krishnakumari

COURSE NUMBER	COURSE NAME	CATEGORY	L	T	P	CREDIT
MCM1706	CORPORATE ACCOUNTING	Core	86	4		4

Preamble

To enable the students to

- To develop the conceptual framework of corporate accounting.
- To learn procedure relating to preparation of company final accounts.

Course Outcomes

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

CO Number	CO Statement	Knowledge Level
CO1	Develop the knowledge on various accounting aspects pertaining to valuation of shares, mergers and acquisition, holding company accounts and banking and insurance accounting with latest developments in the accounting areas.	K5
CO2	Apply the procedure relating to preparation of company final accounts.	K3
CO3	Examine the theoretical framework of accounting and accounting standards	K4

Mapping with Programme Outcomes

Cos	PO1	PO2	PO3	PO4	PO5
CO1	S	M	S	S	L
CO2	S	S	S	S	L
CO3	S	S	S	S	L

S- Strong; M-Medium; L-Low

CORPORATE ACCOUNTING - MCM1706 (86 hrs)

UNIT I (17 hrs)

Issue of Shares and debentures - Redemption of Shares and debentures

UNIT II (18 hrs)

Preparation of Final accounts – Schedule III revised as per companies Act 2013 – Profit prior to incorporation – Managerial remuneration – disposal of surplus – Preparation of Balance Sheet.

UNIT III (17hrs)

Amalgamation – Absorption – External reconstruction [excluding intercompany holdings] – Internal reconstruction (theory only)

UNIT IV (17hrs)

Holding company accounts – Liquidation of companies.

UNIT V (17hrs)

Accounts of Banking companies and Insurance Companies-.Inflation accounting – Principles of Government accounting - Relevant accounting standards (theory only).

Note: 80% problems-20% theory

Text Book

S.No	Author Name	Book Name	Publisher	Year and edition
1.	Jain & Narang	Advanced Accountancy II	Kalyani Publishers	18th edition, 2014

2.	Reddy & Murthy	Advanced Accounting	Margham publications	6 th revised edition 2007, Reprint 2013
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Reference Books

S.No	Author Name	Book Name	Publisher	Year and edition
1.	Pillai RSN & Bagavathi	Advanced Accountancy II	S.Chand	Revised Edition 2010

Pedagogy

- Power point presentations , Interactive Presentation, Practical Problems, Group Discussion , Problem Solving, Quiz, Seminar, Assignment

Course Designers:

1. Mrs.L.Nithya
2. Mrs.R.S.Kanimozhi

COURSE NUMBER	COURSE NAME	CATEGORY	L	T	P	CREDIT
MCM1707	MARKETING MANAGEMENT	Core	71	4		4

Preamble

To enable the students to

- To have an insight into the importance and the role of marketing in business decision making.
- To enhance practical applications on advertising media.

Course Outcomes

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

CO Number	CO Statement	Knowledge Level
CO1	Analyze the application of marketing concepts and approaches in business scenario	K4
CO2	Construct the knowledge of product awareness, pricing system and method of physical distribution in the markets	K5
CO3	Develop the research framework in the field of marketing.	K5

Mapping with Programme Outcomes

Cos	PO1	PO2	PO3	PO4	PO5
CO1	S	M	S	S	L
CO2	S	S	S	S	M
CO3	S	S	S	M	M

S- Strong; M-Medium; L-Low

MARKETING MANAGEMENT - MCM1707

(71 hrs)

UNIT-I

(14 hrs)

Meaning and Definition of **Marketing**-Evolution of marketing-Marketing Concepts-Five distinct concepts of marketing., Merchandising, Marketing is a Science or Art, Marketing in Economic Development, Approach to the study of marketing, Consumerism in India, Market Segmentation and Market Targeting.

UNIT-II

(15 hrs)

Meaning of **Product**-Deciding Product Policy-Product Differentiation-Product Positioning, brand decisions, packaging, new product development-significance of new product development-classification of new products-stages in new product development-estimating the demand for new products, pricing strategy for new products, new product failure, the concept of product life cycle.

UNIT-III

(14 hrs)

Pricing systems - role of pricing - objectives-procedure for price determination -basic methods of price setting. Promotional activities- need and importance, factors influencing the buyer behavior, basic requirement of marketing, study of promotional mix - types and importance – social networking.

UNIT-IV

(14 hrs)

Definition of **Physical Distribution**-Component functions of physical distribution-Role and Importance of Distribution Channel. Sales management-Objectives-Sales policies-Sales force management-Selection-Training and Control of Sales force.e-Marketing, Tele marketing, Regulated marketing

UNIT-V

(14 hrs)

Marketing research-Meaning and Scope of marketing research-Classification of Marketing Research Problems-Main Steps involved in marketing research-Techniques of marketing research-Marketing research in India.

*** Relevant Case Studies to be Discussed.**

Text Book

S.No	Author name	Book name	Publisher	Year and edition
1.	Philip Kotler	Marketing Management	Prentice hall of India	15 th Edition, 2014

Reference Books

S.No	Author name	Book name	Publisher	Year and edition
1.	Gupta and Rajan Nair	Marketing Management	Sultan Chand and sons	15 th Edition 2014
2.	Pillai and Bagavathi	Marketing Management	Sultan Chand and Sons	Reprint 2010, 9 th edition
3.	Philip Kotler	Marketing Management	Prentice hall of India	15 th Edition 2014

4.	Rajan Nair	Marketing Management	S.Chand and sons	15 th Edition 2014
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Pedagogy

- Power point presentations ,Group Discussion, Seminar, Quiz , Assignment, Case Study, Scenario Analysis, Role Play, Research Study

Course Designers:

1. Mrs.R.S.Kanimozhi
2. Mrs.G.Indrani

COURSE NUMBER	COURSE NAME	CATEGORY	L	T	P	CREDIT
MCM1708	INDUSTRIAL LAW	Core	71	4		4

Preamble

To enable the students to

- To study the importance of a harmonious industrial relations to economic developments.
- To learn the laws related to industries and employees.

Course Outcomes

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

CO Number	CO Statement	Knowledge Level
CO1	Sketch out the various provisions, powers and authorities of factories Act and workers compensation Act.	K3
CO2	Analyze the laws and provisions relating to industrial disputes and ESI Act.	K4
CO3	Examine the legal rights of employers towards Payment of Wages Act, Minimum Wages Act and Payment of Bonus Act.	K3

Mapping with Programme Outcomes

Cos	PO1	PO2	PO3	PO4	PO5
CO1	S	L	S	S	L
CO2	S	L	S	S	L
CO3	S	M	S	S	L

S- Strong; M-Medium; L-Low

INDUSTRIAL LAW - MCM1708

(71 hrs)

UNIT I

(14 hrs)

Factories Act1948: Objectives; provisions relating to health, safety, welfare, working hours, leave, etc. of workers; approval, licensing and registration of factories-manager and

occupier-their obligations under the Act; Power of the authorities under the Act: penalty provisions.

UNIT II

(14 hrs)

Workers Compensation Act 1923: Objectives; employer's liability for compensation; amount of compensation; methods of calculating wages; review; distribution of compensation; notice and claims; commissioners for workmen's compensation

UNIT III

(14 hrs)

Industrial Disputes Act, 1947: Objectives: Industrial disputes, authorities for settlement, reference, procedures, powers and duties of authorities: settlement and awards: strikes, lockouts; lay-off; retrenchment; transfer and closure; unfair Labour practices, Miscellaneous provisions.

UNIT IV

(14 hrs)

Employees state Insurance Act 1948: Objectives, registration of factories and establishments; the Employees state Insurance Corporation. Standing Committee and Medical Benefit Council; Provisions relating contribution: inspectors – their functions and disputes: benefits under the Act; Adjudication of disputes and claims; offences and penalties; miscellaneous provisions.

UNIT V

(14 hrs)

Wages and Benefits:

a) **Payment of Wages Act, 1936:** objectives, responsibilities, fixation of wage periods, time payment deduction and fines; maintenance of records and registers: inspectors.

b) **Minimum wages Act, 1948:** objectives, provisions, procedure for fixing and revising minimum wages, appointment of advisory board; payment; maintenance of registers and records, offences and penalties.

c) **Payment of Bonus Act, 1965:** objectives, computation and determination of Bonus, eligibility and payment, provisions for new companies.

* Relevant Case Laws to be discussed.

Note: Question paper shall contain 100% Theory

Text Book

S.No	Author Name	Book Name	Publisher	Year and edition
1.	Kapoor N.D	Industrial Law	Sultan Chand & Sons	14 th Edition 2013

Reference Books

S.No	Author Name	Book Name	Publisher	Year and edition
1.	Gulshan S.S.	Mercantile Law	Excel Books.	Reprint 2009, 12 th edition

Pedagogy

- Power point presentations, Interactive Presentation, Group Discussion, Seminar, Quiz, Assignment, Case Laws

Course Designers:

1. Mrs.G.Indrani
2. Mrs.L.Nithya

COURSE NUMBER	COURSE NAME	CATEGORY	L	T	P	CREDIT
MCM1709	ORGANISATONAL BEHAVIOUR	Core	71	4		4

Preamble

To enable the students to

- To provide an insight into the application of knowledge about human behaviour in an organization
- To enhance knowledge about group behaviour and team work

Course Outcomes

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

CO Number	CO Statement	Knowledge Level
CO1.	Discover the nature and concept of organisationalbehaviour	K3
CO2.	Analyze the influence of personality, perception, learning, attitudes and motivation on human behaviour	K4
CO3	Manage interpersonal behaviour and communication	K5

Mapping with Programme Outcomes

Cos	PO1	PO2	PO3	PO4	PO5
CO1.	S	S	S	S	M
CO2.	S	S	S	S	M
CO3.	S	S	S	S	M

S- Strong; M-Medium; L-Low

ORGANISATIONAL BEHAVIOUR - MCM1709 (71 hrs)

UNIT I (15 hrs)

Nature of **Organisational Behaviour**: Concept of Organizations - Concept of Organisational Behaviour – Challenges. Background and Foundation of Organisational Behaviour: Scientific Management – Fayol’s Administrative Management – Bureaucracy – Hawthorne Experiments and Human Relations – Social Systems approach – Human Behaviour Approach – systems and Contingency approach.

UNIT II**(14 hrs)**

Nature of **Human Behaviour**: Concept of Behaviour – Individual Differences – Model of Man. Personality: Concept of Personality – Personality Measurement. Perception: Concept of Perception-Process. Learning: Concept – Learning Theories – Reinforcement – Organisational Behaviour Modification – Learning Organisation – Knowledge Management. Attitudes and Values: Attitudes – Attitudes Relevant for Organisational Behaviour – Attitude Change – Values.

UNIT III**(14 hrs)**

Motivation: Concept – Theories – Maslow's theory, Herzberg's motivational theory- Vroom's expectancy theory, Equity theory, Theory of X, Y and Z. Motivational Pattern in Indian Organizations. Motivational Application: Reward system-Quality of life-Job satisfaction-Morale and Morale building

UNIT IV**(14 hrs)**

Interpersonal Behaviour: Nature of Interpersonal Behaviour – Transactional Analysis. Group Dynamics: Concept – Formal Groups – Informal Group of Organization – Group Behaviour: Structure and process – Group Decision Making: Intergroup Behaviour. Work teams: concept of team-team creation-task force. Power and Politics: concept-bases of power-politics –sources of authority

UNIT V**(14 hrs)**

Leadership: Concept – Leadership Theories – Leadership Styles – Leadership Styles in Indian Organizations - Leadership Development. Communication: Concept – Communication Symbols – Communication Network – Barriers in Communication – Making Communication Effective – Communication Pattern in Indian Organizations. Organisational Conflicts: Concept – Individual Level Conflict – Group Level Conflict – Organisation Level Conflict – conflict Management – Negotiation – Grievance Management.

*** Relevant Case Studies to be discussed.**

Text Book

S.No	Author Name	Book Title	Publisher Name	Year & Edition
1.	Prasad LM	Organisational Behaviour	Sultan Chand & Sons	5 th Revised Edition, 2014

Reference Books

S.No	Author Name	Book Title	Publisher Name	Year & Edition
1.	Aswathappa	Organisational Behaviour	Himalaya Publisher	12 th Edition 2016
2.	Robbins, Stephen P	Organisational Behaviour	Prentice Hall of India, N. Delhi	16 th Edition 2014
3.	Luthans, Fred	Organisational Behaviour	Tata McGraw Hill	12 th Edition 2010

Pedagogy

- Power point presentations, Group Discussion, Seminar, Quiz , Assignment, Case Study, Experience Discussion, Role Play

Course Designers:

1. Dr.R.Krishnakumari
2. Mrs.R.S.Kanimozhi

COURSE NUMBER	COURSE NAME	CATEGORY	L	T	P	CREDIT
MCM17P2	COMPUTER APPLICATIONS PRACTICAL -ACCOUNTING SOFTWARE & STATISTICAL PACKAGE	Core			60	2

Preamble

To enable the students to

- To train the students in Tally and SPSS applications.

Course Outcomes

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

CO Number	CO Statement	Knowledge Level
CO1	Develop the computation skill in Accounting Practice	K5
CO2	Formulate statistical operations in research using SPSS package	K5

Mapping with Programme Outcomes

Cos	PO1	PO2	PO3	PO4	PO5
CO1	L	S	M	S	L
CO2	L	S	M	S	L

S- Strong; M-Medium; L-Low

COMPUTER APPLICATIONS PRACTICAL -ACCOUNTING SOFTWARE & STATISTICAL PACKAGE - MCM17P2

Accounting Software

- Creation and alteration of a new company, groups and ledger
- Preparation of final accounts
- Preparation of final accounts with adjustments
- Preparation of accounting vouchers
- Stock summary
- Stock summary and godown wise summary
- Inventory valuation method
- Bill wise statement

- Ratios
- VAT adjustment entry

Statistical Package

- Entering data in SPSS
- Percentage analysis
- Reliability test
- Rank analysis and
- Chi-square analysis
- ANOVA
- Independent sample t-test
- Correlation
- Regression.

Pedagogy

- Demo in System, Hands-on training

Course Designers:

1. Dr.S.Geetha
2. Mrs.P.Shanthipriya

COURSE NUMBER	COURSE NAME	CATEGORY	L	T	P	CREDIT
MCM1610	INTERNATIONAL BUSINESS	Core	56	4		3

Preamble

To enable the students to

- To learn structure of International Business and the influence of various environmental factors on international business operations.
- To have a better understanding of the functioning and objectives of various world organizations

Course Outcomes

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

CO Number	CO Statement	Knowledge Level
CO1	Analyse the global business environment	K4
CO2	Appraise international institutions involved in promotion of global business	K5
CO3	Judge the influence of various socio – environmental aspects in the global scenario	K5

Mapping with Programme Outcomes

Cos	PO1	PO2	PO3	PO4	PO5
CO1	S	S	S	S	M
CO2	S	S	S	S	M
CO3	S	S	S	S	M

S-Strong; M-Medium; L-Low

INTERNATIONAL BUSINESS–MCM1610**56 hrs****UNIT I****(12hrs)**

International business-Types-Reasons-Problems-International business decisions-International orientations-Market entry strategies-Globalization-advantages-impact-factors favoring globalization-Globalization strategies-Drivers & Restrainers of globalization.

UNIT II**(11hrs)**

International business environment-International Trading Environment-European union-NAFTA-SAARC-SAPTA-Commodity agreements-WTO-IMF-World bank.

UNIT III**(11hrs)**

International Finance-Factors-Limitations-EXIMbank-FDI-Eurocurrency-Foreign Exchange-Determination of exchange rates-Exchange control-Exchange rate systems.

UNIT IV**(11hrs)**

BOP-Components-BOP disequilibrium-Correction of disequilibrium-Counter trade-MNC-Meaning-merits-demerits-Dominance-Code of conduct.

UNIT V**(11hrs)**

International Organization & HRM-Organizational structures-Factors affecting international HRM-Staffing policy & determinants-Business ethics-Social responsibility of business-Environmental issues-Labour issues.

Relevant case studies will be discussed in Unit II

Note: Question paper shall contain 100% Theory

Text Book

S.No	Author Name	Book Name	Publisher	Year and edition
1.	Francis Cherunilam	International Business	Prentice Hall of India	2014 V Edition

Reference Books

S.No	Author Name	Book Name	Publisher	Year and edition
1.	Aswathappa K.	International Business	Tata McGraw Hill Publishing Co. Ltd.	2008 III Edition
2.	Bhalla V.K., Shivaramu S.	International Business	Anmol Publications Pvt.Ltd	2010X Edition

3.	Daniel, Rade Baugh, Sullivan, Salwan	International Business	Pearson Education	2010 V Edition
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Pedagogy

- Lecture, Group Discussion, Interactive Lecture, Scenario Analysis, Seminar, Quiz and Assignment

Course Designers:

- 1.Mrs.G.Indrani
- 2.Mrs.P.Shanthipriya

COURSE NUMBER	COURSE NAME	CATEGORY	L	T	P	CREDIT
MCM1611	APPLIED COST ACCOUNTING	Core	86	4		5

Preamble

To enable the students to

- To understand the costing aspects on material and labour
- To enlighten about overhead and process costing methods
- To enrich about various methods relating to job, service, batch and contract costing

Course Outcomes

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

CO Number	CO Statement	Knowledge Level
CO1	Evaluate cost sheet and material control	K5
CO2	Solve labour, overhead and process costing methods	K6
CO3	Appraise job, contract, batch and service costing methods	K5

Mapping with Programme Outcomes

COs	PO1	PO2	PO3	PO4	PO5
CO1	S	S	S	S	M
CO2	S	S	S	S	M
CO3	S	S	S	S	M

S-Strong; M-Medium; L-Low

APPLIED COST ACCOUNTING - MCM1611

86 hrs

UNIT I

(17 hrs)

Introduction of Cost Accounting: meaning and definitions – Difference between financial and cost accounting – Relationship with Management accounting. Scope, objectives,

advantages and limitations of cost accounting - significance of cost accounting – Installation of costing system – Characteristics of ideal costing system – Methods of costing – Elements of costing – Cost concept – cost classification – Preparation of cost sheet. Reconciliation of Cost and Financial accounts

UNIT II

(18 hrs)

Material – meaning of material control – Techniques of material control - fixation of maximum, minimum and reorder level – Economic order quantity – purchase control and procedure – storage of materials – issue of material – pricing of material issues and returns – material losses.

Labour - classifications of labor – Labor Turnover – Time and motion study – Idle time – Over time - Remuneration and incentives – Time wage system – Piece Rate system – Bonus.

UNIT III

(17 hrs)

Overhead - Meaning and classifications of overheads – Classification according to function variability and elements – Steps in overhead accounting – Allocation and Apportionment - Absorption of overhead cost – Difference between cost allocation and apportionment and reapportionment – Predetermined overhead recovery rates - over absorption and under absorption – Meaning and causes – Accounting of under, over absorbed overheads-Activity Based Costing

UNIT IV

(17 hrs)

Process Costing – process losses – Inter Process profits – Equivalent production – Joint products and By products - Distinction between by- products, main products and joint products - Cost Ledger Accounting – Integrated accounts - Cost Audit - Benefits of cost audit – Cost Audit Programme – Cost Auditor.

UNIT V

(17 hrs)

Job Costing – Objectives – features – pre-requisites – advantages and disadvantages – procedure of job order system – batch costing – contract costing –types of contract – cost plus contract – target costing. Service costing – transport, canteen, boiler house, power house, hospital and hotel costing.

Note: Questions shall be distributed between theory 20% and problem 80%.

Text Book

S.No	Author Name	Book Name	Publisher	Year and edition
1.	Jain S.P., Narang K.L.	Cost Accounting	Kalyani Publishers	Eighth edition, 2007 Rept. 2016 Eighth edition, reprinted 2014

Reference Books

S.No.	Author Name	Book Name	Publisher	Year and edition
1.	Iyengar	Cost Accounting	Sultan Chand	2010, tenth edition
2.	Maheshwari S.N.	Cost Accounting	Sultan Chand	2015, third edition
3.	Pillai R.S.N, Bhagavathi	Cost Accounting	S.Chand	2009, tenth edition
4.	Shukla M.C, Grewal T.S	Cost Accounting	S.Chand	2009, fifth edition

Pedagogy

- Chalk and talk , PPT, Discussion, Assignment, Seminar, Quiz

Course Designers:

1. Mrs.L.Prabha
2. Mrs.R.S.Kanimozhi

COURSE NUMBER	COURSE NAME	CATEGORY	L	T	P	CREDIT
MCM1612	DIRECT TAX	Core	86	4		5

Preamble

To enable the students to

- To provide conceptual understanding with regard to the Direct Tax provisions
- To understand assessment of individuals under Income Tax Act.

Course Outcomes

CO Number	CO Statement	Knowledge Level
CO1	Examine the financial charges imposed on individuals' income by the government.	K4
CO2	Determine the assessment of individuals under different heads	K5
CO3	Assess the total income of an individual	K5

Mapping with Programme Outcomes

COs	PO1	PO2	PO3	PO4	PO5
CO1	S	S	S	S	S
CO2	S	S	S	S	S
CO3	S	S	S	S	S

S-Strong; M-Medium; L-Low

DIRECT TAX - MCM1612

86 hrs

UNIT I

(17 hrs)

Provisions of Income tax Act 1961- relating to previous year and Assessment year- scope of total income and residential status. Income which do not form part of the total income. Agricultural income tax -free incomes and incomes entitled to relief.

UNIT II

(18 hrs)

Salary–Introduction – Allowance – Perquisites – Profit in lieu of salary – Deduction - Computation of Income from salaries.

UNIT III

(17 hrs)

Income from House property - Profits and gains of business and profession

UNIT IV

(17 hrs)

Computation of income under capital gains - Income from other sources.

UNIT V

(17 hrs)

Aggregation of income - Set off and Carry forward of losses -Deductions- computation of total income-assessment of Individuals- Penalties and prosecution- Assessment Procedures.

Note: Question paper shall contain problem oriented questions 60% and theory 40%.

Text Book

S.No	Author Name	Book Name	Publisher	Year and edition
1.	Gaur and Narang	Income tax Law and Practice	Kalyani Publishers, New Delhi,	Current edition

Reference Books

S.No	Author Name	Book Name	Publisher	Year and edition
1.	DinkarPagare	Income Tax and Practice	Sultan chand& Sons	Current edition
2.	Mehrothra	Income Tax and Practice	Sultan chand& Sons	Current edition
3.	K.Rajavelu	Income Tax Law and Practice	Sri Venkateswara Educational Publication	Current edition
4.	Vinod .K.Singhania	Direct Tax Law and Practice	Tax Mann Publication Pvt Ltd.	Current edition

Pedagogy

- Lecture, Group discussion, Assignment, Quiz, Practical problem and Seminar

Course Designers:

1.Mrs.L.Nithya

2.Dr.S.Geetha

COURSE NUMBER	COURSE NAME	CATEGORY	L	T	P	CREDIT
MCM1613	CORPORATE GOVERNANCE	Core	56	4		3

Preamble**To enable the students to**

- To analyse corporate governance mechanism and principles
- To understand the code and guidelines of corporate governance

Course Outcomes

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

CO Number	CO Statement	Knowledge Level
CO1	Analyse mechanism, principles, and issues related to corporate governance.	K4
CO2	Appraise the corporate governance code and guidelines	K5
CO3	Discuss the role of corporate governance in national and international companies	K6

Mapping with Programme Outcomes

COs	PO1	PO2	PO3	PO4	PO5
CO1	S	S	S	S	M
CO2	S	S	S	S	M
CO3	S	S	S	S	M

S-Strong; M-Medium; L-Low

CORPORATE GOVERNANCE - MCM1613**56 hrs****Unit – I****(12 hrs)**

Corporate Governance – Introduction – People Orientation of Public Governance- Different Systems in Public Governance- Structure of Public and Corporate Governance- Comparison between Corporate Governance and Public Governance- History of Corporate Governance – Concept of Corporate Governance & Stakeholder.

Unit – II**(11 hrs)**

Corporate Governance Mechanism and Overview – 4 P's of Corporate Governance- Wealth Creation, Management and Distribution – Disclosure in Offer Documents- Clause 49.Principles of Corporate Governance – Introduction – OECD Principles of Corporate Governance – Annotations to the OECD Principles of Corporate Governance. – Issues Related to Corporate Governance- Introduction – Need for Good Corporate Governance- Role and Responsibilities of Investors- Competency and Training.

Unit – III **(11hrs)**

Decision System- Role of the Directors and Management – The Board Performs its Oversight Function- Relationships with Stockholders and other Constituencies-Corporate capital and its property rights- Mechanism and control -Systemic Problem of Corporate Governance- Introduction and History- Code of Business Conduct- Code of Business Ethics. – Corporate Social Responsibility- Introduction – Implementation Generate Business Benefits.

Unit – IV **(11 hrs)**

Codes and Guidelines- Guidelines for Person in charge – Duties and Responsibilities of Person in charge- General Code of Corporate Governance- Guidelines- Rules and Regulations – Enforcement of Regulations- e-Governance.

Unit – V **(11hrs)**

International Corporate Governance –Germany – France- United Kingdom- USA- Corporate Governance in leading Indian Companies.

Text Book

S.No	Author Name	Book Name	Publisher	Year and edition
1.	Swami Parthasarathy	Corporate Governance	New Delhi : Biztantra	Fifth edition reprint 2008

Reference Books

S.No	Author Name	Book Name	Publisher	Year and edition
1.	Kesho, Prasad	Corporate Governance	New Delhi : Prentice Hall India	Fourth edition 2006
2.	Singh.S	Corporate Governance	New Delhi : Excel Books	Third edition 2010

Pedagogy

- Power point presentations, Group Discussion, Seminar, Quiz , Assignment, Course Contents and Presentation Schedule

Course Designers:

1. Mrs. P.Shanthipriya
2. Mrs.R.Jayasathya

COURSE NUMBER	COURSE NAME	CATEGORY	L	T	P	CREDIT
MCM16S1	RESEARCH METHODS	SPECIAL COURSE	45			3

Preamble

To enable the students to

- To equip students with underlying principles of quantitative and qualitative research.
- To acquaint about the fundamentals of research methods and statistical techniques

Course Outcomes

CO Number	CO Statement	Knowledge Level
CO1.	Develop a conceptual understanding of research framework	K6
CO2.	Build sample and scaling techniques	K6
CO3.	Formulate the statistical tools for research analysis	K6

Mapping with Programme Outcomes

COs	PO1	PO2	PO3	PO4	PO5
CO1	S	S	S	S	L
CO2	S	S	S	S	L
CO3	S	S	S	S	L

S-Strong; M-Medium; L-Low

RESEARCH METHODS - MCM16S1

45 hrs

UNIT I

(9 hrs)

Research – Meaning – Scope and Significance – Utility research – Qualities of good researcher – Types of research – Research process Identification – Selection and formulation of research problems – Hypothesis – Research design.

UNIT II

(9hrs)

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

UNIT III

(9hrs)

Measurement and scaling techniques – Processing and analysis of data – Editing and coding – Transcription and Tabulation – Statistical tools used in research – Measures of Central tendency – Standard deviation.

UNIT IV

(9hrs)

Correlation simple partial and multiple correlation- Test of significance ‘t’ Test – large sample and ‘f’ Test, test of significance for attributes – Chi-square test- ANOVA-One way –Two way- Multivariate and Factor analysis

UNIT V**(9hrs)**

Interpretations and report writing – Types and contents and style of reports – Steps in drafting reports.

Theory 60% and Problems 40%

Text Book

S.No	Author Name	Book Name	Publisher	Year and edition
1.	Kothari C.R.	Research Methodology	Sultan Chand & Sons	2004.2 nd edition

Reference Books

S.No	Author Name	Book Name	Publisher	Year and edition
1.	Donal .R.Cooper	Business Research Methods	Tata McGraw Hill	2006,9 th edition
2.	Gupta S.P	Statistical Methods	Sultan Chand & Sons	2014, 44 th edition
3.	William.G. Zikumund	Business Research Methods	South west publication	2003,2 nd edition

Pedagogy

- Power point presentations, Group Discussion, Interactive Presentation, Scenario Analysis , Seminar, Quiz , Assignment

Course Designers:

- Mrs.R.S.Kanimozhi
- Dr .S.Geetha.

COURSE NUMBER	COURSE NAME	CATEGORY	L	T	P	CREDIT
MCM16E1	INVESTMENT MANAGEMENT	ELECTIVE	71	4		4

Preamble

To enable the students to

- **To provide an overview of the investment alternatives available in the market**
- **To develop advanced knowledge about the functioning of new issue market and stock exchange**
- **To enlighten knowledge about portfolio analysis and management**

Course Outcomes

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

CO Number	CO Statement	Knowledge Level
CO1	Evaluate the benefits of various investment alternatives	K5
CO2	Analyse the activities undertaken in primary and secondary markets	K4
CO3	Appraise the risk of securities and evaluate the selection, performance and revision of portfolios	K5

Mapping with Programme Outcomes

COs	PO1	PO2	PO3	PO4	PO5
CO1	S	S	S	S	M
CO2	S	S	S	S	M
CO3	S	S	S	S	M

S-Strong; M-Medium; L-Low

INVESTMENT MANAGEMENT - MCM16E1

71 hrs

UNIT I

(14hrs)

Investment -meaning-Investment vs. Speculation and Gambling- Importance of investment-Factors favourable - Process-Media -Investment programme. The investment alternatives: Investor classification-Bonds-Preference-Equity-Derivatives-types of derivatives. Alternative forms of investment: Government securities-Insurance-Mutual funds-Banks-Provident fund-Post office-Company deposits-Non-banking Finance companies-Land-House-Precious metals.

UNIT II

(15hrs)

New issue market and Stock exchange in India: Relationship of New issue market and stock exchange- Role of new issue market-Distribution and mechanics of floating new issues-Development in new issue market. Stock exchange: Functions-Mechanics of trading-Developments-Important stock markets in India. Securities Exchange Board of India: Listed companies and model code of conduct-Investor grievances and education-Ombudsman 2003-National stock exchange and arbitration-Prohibition of insider trading-Investor protection fund.

UNIT III

(14hrs)

Risk: Systematic and unsystematic. Fundamental analysis: Economic, Industry, Company analysis. Technical analysis-assumptions-Dow theory-support and resistance areas-Charts-Odd lot theory-Short sales-Confidence index-Breadth of the market-Relative strength-Moving average analysis-Efficient market theory.

UNIT IV

(14hrs)

Portfolio analysis: Traditional vs. Modern portfolio analysis-Rationale of diversification of investments-Markowitz theory-Sharpe's model. Portfolio selection: Capital Asset Pricing Model. Portfolio performance: Mutual fund-features-classification-Sharpe's, Treynor's and Jensen's performance index.

UNIT V**(14hrs)**

Portfolio revision - Techniques of portfolio revision: Formula plans –Rules for formula plans-Constant rupee value plan-Constant ratio plan-Variable ratio plan-Modifications of formula plans-Rupee cost average.

Text Book

S.No.	Author Name	Book Name	Publisher	Year and edition
1.	Preethi Singh	Investment Management	Himalaya Publishing house	18 th edition,2013

Reference Books

S.No	Author Name	Book Name	Publisher	Year and edition
1.	Bhalla V.K.,	Portfolio Analysis and Management	S.Chand co ltd	19 th revised edition,2014
2.	PunithavathyPandian	Security Analysis and Portfolio Management	Vikas Publishing house	2 nd edition,2009

Pedagogy

- Power point presentations, Group Discussion, Interactive Presentation, Scenario Analysis , Seminar, Quiz , Assignment

Course Designers:

1. Mrs.R.S.Kanimozhi
2. Mrs.R.Krishnakumari.

COURSE NUMBER	COURSE NAME	CATEGORY	L	T	P	CREDIT
MCM16E2	ENTERPRISE RESOURCE PLANNING	ELECTIVE	71	4		4

Preamble**To enable the students to**

- To provideknowledge about ERP concepts and technologies
- To understand the ERP systems, their architecture, and working of different ERPmodules.

Course Outcomes

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

CO Number	CO Statement	Knowledge Level
CO1	Appraise production planning in an ERP system, and systematically develop plans for an enterprise	K5
CO2	Examine systematically the planning mechanisms in an enterprise and the relationships among the components	K4
CO3	Determine the functional modules of ERP software	K5

Mapping with Programme Outcomes

COs	PO1	PO2	PO3	PO4	PO5
CO1	S	S	S	S	L
CO2	S	S	S	S	L
CO3	S	S	S	S	L

S-Strong; M-Medium; L-Low

ENTERPRISE RESOURCE PLANNING - MCM16E2

71 hrs

UNIT I

(14hrs)

Introduction to ERP: Introduction – Evolution of ERP – Meaning – Growth – Advantages of ERP – Importance-Risks of ERP-Process risks-Technological risks-Implementation Issues

UNIT II

(15hrs)

ERP related technologies to business: Introduction – Business Process Reengineering (BRP) – Management Information System (MIS) – Data warehousing – Data mining – On-line Analytical Processing (OLAP) – Supply Chain Management-Product lifecycle management-Customer relationship management

UNIT III

(14hrs)

ERP-A Manufacturing Perspective: Introduction – CAD/CAM – Materials Requirement Planning (MRP) – CAD/CAM-JIT.

UNIT IV

(14hrs)

ERP Modules: Introduction-Functional modules of ERP software-Integration of ERP-Supply chain and Customer Relationship Applications

UNIT V

(14hrs)

Benefits of ERP: Introduction- Reduction of Lead-Time- On-Time shipment-Reduction in Cycle time-Improved Resource Utilization- Better customer satisfaction-Improved supplier performance-Increased flexibility-Reduced Quality costs-Improved Information accuracy and Decision-making capability.

Text Book

S.No	Author Name	Book Name	Publisher	Year and edition
1.	Alexis Leon	Enterprise Resource Planning.	Tata McGraw Hill Company Ltd.	2010,2 nd Edition

Reference Books

S.No	Author Name	Book Name	Publisher	Year and edition
1.	Brady, Monk, Wagner	Enterprise Resource Planning.	Thomson course Technology,	2009,2 nd edition
2.	Pankaj Sharma	Enterprise Resource Planning	APH Publishing Corporation	2009, 1 st edition

Pedagogy

- Group Discussion ,Quiz ,Assignment, Presentation ,seminar , Group Discussion

Course Designers:

- 1.Mrs.R. Jayasathya
- 2.Mrs.R.S.Kanimozhi

COURSE NUMBER	COURSE NAME	CATEGORY	L	T	P	CREDIT
MNM15CS	CYBER SECURITY		26	4		Gr

Preamble

To enable the students to

- Understand the principles of Cyber Security.
- Gain the knowledge on threats related to E-commerce.
- Understand the Forensics Best Practices in Organization.
- Gain the knowledge on all aspects of cyberspace, botnet and cyber crime.

Cyber Security - MNM15CS (26 Hrs)

Unit I (6 hrs)

Cyberspace: Introduction- Web Threats for Organizations - Security and Privacy Implications from Cloud Computing - Social Media Marketing - Social Computing and the Associated Challenges for Organizations - Protecting People's Privacy in the Organization- Organizational Guidelines for Internet Usage- Safe Computing Guidelines and Computer Usage Policy.

Unit II (5 hrs)

Security Threats: Malicious Software, Types of Attacks, Threats to E-commerce, e-cash, Credit/Debit Cards.

Unit III (5 hrs)

Cyber Security: Introduction -An Essential Component of Cyber security - Forensics Best Practices for Organizations - Media and Asset Protection - Importance of Endpoint Security in Organizations

Unit IV (5 hrs)

Cyber Attacks: Introduction - How Criminals Plan the Attacks - Social Engineering - Cyberstalking -Cybercafe and Cybercrimes - Botnets: The Fuel for Cybercrime - Attack Vector - Cloud Computing.

Unit V (5 hrs)

Case Study on Cyber Crime & Security: Introduction on Cyber Crime - Trends in Mobility - Credit Card Frauds in Mobile and Wireless Computing Era. Illustrations, Examples and Mini-Cases - Introduction - Real-Life Examples - Mini-Cases Illustrations of Financial Frauds in Cyber Domain - Digital Signature-Related Crime Scenarios - Digital Forensics Case Illustrations - Online Scams.

Text Book

S.No.	Author	Title of the Book	Publisher	Year of Publish
1	Faculty of Computer Science – PG	Essentials of Cyber Security	KalaiKathirAchachagam	2016

Reference Book

S.No.	Author	Title of the Book	Publisher	Year of Publish
1	Nina Godbole and SunitBelpure	Cyber Security Understanding Cyber Crimes, Computer Forensics and Legal Perspectives	Publication Wiley	2011
2	William Stallings	Network Security Essentials – Applications and Standards	Pearson Education	2011

Course Designers:

Dr. M.S. Vijaya

COURSE NUMBER	COURSE NAME	CATEGORY	L	T	P	CREDIT
MCM1614	BANKING AND INSURANCE	Core	71	4		4

Preamble

To enable the students to

- To disseminate knowledge about banking structure and negotiable instruments
- To acquaint the students with principles and types of insurance

Course Outcomes

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

CO Number	CO Statement	Knowledge Level
CO1	Determine the functions of banking sector ,laws relating to negotiable instruments and e-banking facilities	K5
CO2	Examine the techniques of risk management	K4
CO3	Elaborate the principles of life insurance and general insurance	K6

Mapping with Programme Outcomes

COs	PO1	PO2	PO3	PO4	PO5
CO1	S	M	S	S	S
CO2	S	M	S	S	S
CO3	S	M	S	S	S

S-Strong; M-Medium; L-Low

BANKING AND INSURANCE - MCM1614

71 hrs
(14hrs)

UNIT-I

Banking-Definition-Role and Functions of Banks-Structure of commercial Banks in India-Public, Private and Foreign Banks.Relationship between Banker and Customer-Customer Accounts with the Banker.Recent Developments in Banking Industry.

UNIT-II

(15hrs)

Laws relating to Negotiable Instrument-Endorsement-Crossing of Cheque-Payment of Cheque-Collection of Cheque-Bills of exchange and Promissory Notes-Rights and Liabilities of Parties to Negotiable Instrument. Electronic Clearing service (ECS), Electronic funds Transfer (EFT), Tele banking , and Electronic Cheque-(Credit Cards-Debit Cards-Smart Cards)*-Risks in E-Banking.

UNIT-III

(14hrs)

Concept of Risk-Classification of Risk-Meaning of Peril and Hazard-Types of Risk-Techniques of Risk Management and Control –Risk Identification-sources of Risk-Measurement-Guidelines of assessing Risk-Risk Management by Individuals and corporations-Basel 3 - capital adequacy-Asset liability management

UNIT-IV

(14hrs)

Insurance-Purpose and need-Benefits of Insurance-Functions of Insurance-Importance of Insurance-Principles of Insurance-Nature of Insurance contract-Types of Insurance contract-Assurance Vs. Insurance, Gambling vs. Insurance-Classification of Insurance-Life Insurance-Features-Advantages-Types of Life Insurance Plans

UNIT-V

(14hrs)

General Insurance-Fire Insurance-Principles-Types-**Marine Insurance**-Principles-Types-Scope-Motor Vehicle Insurance-Types-Principles-Health Insurance-Types-Principles-Scope-Miscellaneous Insurance

Text Book

S.No	Author Name	Book Name	Publisher	Year and edition
1.	JyotsnaSethi,Nishwan Bhatia	Elements of Banking and Insurance	Hall of India P Ltd	2014, seventh edition

Reference Books

S.No.	Author Name	Book Name	Publisher	Year and edition
1.	Alka Mittal	Principles of Insurance and Risk Management	SL Gupta S.Chand& Sons	2014, seventh edition
2.	Varshney P.N.	Banking Law & Practice	Sultan Chand & Sons	25th Thoroughly

				Rev. & Enlarged Edn. 2014
3.	Periasamy P	Principles and Practices of Insurance	Himalaya Publishing House	2015, 2 nd edition

Pedagogy

Power point presentations, Group Discussion, Interactive Presentation, Scenario Analysis, Seminar, Quiz, Assignment

Course Designers:

1. Mrs.P. Shanthipriya
2. Dr.S.Geetha

COURSE NUMBER	COURSE NAME	CATEGORY	L	T	P	CREDIT
MCM1615	MANAGEMENT ACCOUNTING	Core	86	4		5

Preamble

To enable the students to

- To equip knowledge in ratio analysis tools, fund flow and cash flow analysis
- To provide an overview in marginal costing techniques and budgetary control

Course Outcomes

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

CO Number	CO Statement	Knowledge Level
CO1	Determine the techniques of management accounting	K5
CO2	Examine the marginal costing and budgetary control techniques	K4
CO3	Formulate standard costing techniques	K6

Mapping with Programme Outcomes

COs	PO1	PO2	PO3	PO4	PO5
CO1	S	S	S	S	M
CO2	S	S	S	S	M
CO3	S	S	S	S	M

S-Strong; M-Medium; L-Low

MANAGEMENT ACCOUNTING - MCM1615

86 hrs

UNIT I

(18hrs)

Nature and scope of **Management Accounting** – Meaning - Nature, scope, objectives, functions – Importance – Limitations – Distinction between Financial accounting and Management accounting – Distinction between Cost accounting and Management accounting – Tools and Techniques of management accounting. Analysis and interpretation of financial statements

UNIT II

(17hrs)

Ratio analysis – Meaning, nature, use and limitations – Liquidity ratios - Long-term financial position – Profitability ratios – activity ratios.

UNIT III

(17hrs)

Fund flow Analysis – Cash flow analysis.

UNIT IV

(17hrs)

Marginal costing – Meaning – Techniques – Objectives – Cost volume Analysis - Break-even analysis - application of marginal costing for business decision making.

UNIT V

(17hrs)

Budgeting and Budgetary control – Meaning, characteristics of good budgeting – Budgetary control – Classifications and types of budgets, Sales budget, Production budget- Cost of production budget, material budget – Flexible budget – Cash budget – Zero based budgeting – activity based budgeting - Standard Costing and Variance Analysis – meaning, advantages and limitations - computation of Materials, Labour and Overhead Variance

Theory 20% and Problems 80%

Pedagogy

- Power point presentations and board, Group Discussion, Practical problems , Seminar , Quiz , Assignment

Course Designers:

1. Mrs.L.Nithya
2. Mrs.R.Jayasathya

COURSE NUMBER	COURSE NAME	CATEGORY	L	T	P	CREDIT
MCM1616	FINANCIAL MARKETS AND SERVICES	Core	71	4		4

Preamble

To enable the students to

- To provide an overview of the financial system in India
- To enlighten about the functioning of various segments of the financial markets and instruments traded in those markets

Course Outcomes

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

CO Number	CO Statement	Knowledge Level
CO1	Appraise the financial system in India	K5
CO2	Analyse the activities undertaken in stock exchange and SEBI guidelines	K4
CO3	Interpret the activities undertaken in financial services market	K5

Mapping with Programme Outcomes

COs	PO1	PO2	PO3	PO4	PO5
CO1	S	S	S	S	M
CO2	S	S	S	S	M
CO3	S	S	S	S	M

S-Strong; M-Medium; L-Low

FINANCIAL MARKETS AND SERVICES - MCM1616

71 hrs

UNIT I

(15hrs)

Financial system in India: Functions of Financial system- Financial concepts- Financial assets- Financial intermediaries-Financial markets-classification. Capital market: Industrial securities market-Government securities market-Long term loans market-Mortgages market-Financial guarantees market. New issues market: Functions of new issue market-Advantages-Methods of floating new issues-Guidelines for new issue-Players in the new issue -Recent trends.

UNIT II

(14hrs)

Stock Exchange: Recognition- Organization -Listing of securities-Advantages of listing-Registration of stock brokers-Procedure-code of conduct-Functions-Kinds-Method of trading-Online trading-National stock exchange-Depository activities and process-National Securities Depository Ltd and Central Securities Depository Ltd.

UNIT III**(14hrs)**

SEBI: Objectives and Functions-SEBI guidelines for primary and secondary market. Money market: Importance-Composition- Features of a developed money market- Features of Indian money market -Call money market-Commercial bills market-Discount market-Acceptance market-Treasury bill market-Commercial paper-Certificate of deposit- Short term loan market-Foreign exchange market.

UNIT IV**(14hrs)**

Financial services: Classification-features-importance. Merchant banking: Meaning-Services. Hire purchase: Features-Hire purchase vs Credit sale and Installment sale .Leasing: types-Merits and Demerits-problems-Hire purchase vsLeasing. Venture capital: Features-Scope-Importance- Mutual funds: Types-Importance-Risks.

UNIT V**(14hrs)**

Factoring: Functions-Types-Merits and Demerits- Securitization of debt: Working-Types of securities-Benefits- Securitization and banks. Derivatives: Meaning-forwards-futures-options-swap-Credit rating: functions- benefits - credit rating agencies in India.

Text Book

S.No	Author Name	Book Name	Publisher	Year and edition
1.	Gordan E, Natarajan K.	Financial markets and Institutions	Himalaya Publishing House	3 rd revised edition,2015.

Reference Books

S.No	Author Name	Book Name	Publisher	Year and edition
1.	Gordan E, Natarajan K	Financial Markets and Services	Himalaya Publishing House	10 th edition ,2016
2.	Gurusamy S	Financial Services	Tata McGraw Hill Publishing co.Ltd.	2 nd edition Reprint 2009

Pedagogy

Power point presentations, Group Discussion, Seminar, Quiz , Assignment, , Brain storming,

Course Designers:

1. Mrs.P.Shanthipriya
2. Mrs.R.S.Kanimozhi

COURSE NUMBER	COURSE NAME	CATEGORY	L	T	P	CREDIT
MCM16E3	INDIRECT TAX	ELECTIVE	71	4	-	4

Preamble

To enable the students to

- To acquaint basic principles underlying the provisions of indirect tax laws
- To provide specialized and updated knowledge in the area of indirect taxes

Course Outcomes

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

CO Number	CO Statement	Knowledge Level
CO1	Assess the taxation system	K5
CO2	Discuss Public finance	K6
CO3	Estimate SGST, CGST and IGST	K6

Mapping with Programme Outcomes

COs	PO1	PO2	PO3	PO4	PO5
CO1	S	M	S	M	S
CO2	S	L	S	M	S
CO3	S	L	S	M	S

S-Strong; M-Medium; L-Low

INDIRECT TAX - MCM16E3

71 hrs

UNIT I

(15hrs)

Tax – definition and general characteristics- Indian tax system – direct and indirect taxes – comparisons – merits and demerits of direct and indirect taxes. Proportional, Progressive Taxation – Canons of Taxation – Shifting and Incidence of Taxation. Effects of taxation on production, distribution and consumption.

UNIT II

(14hrs)

Public Finance - Meaning and Scope-Public Revenue – Sources of Revenue to the Government – Shifting and Incidence of Taxation- Effects of Taxation on Production, Consumption and Distribution.

UNIT III

(14hrs)

GST in India– Registration- Advantages of GST for State and Central Government, for business and traders, for consumers – Taxes subsumed in GST.

UNIT IV**(14hrs)**

Comprehensive structure of GST – Central GST (CGST) – State GST (SGST) – Integrated GST (IGST) – import & export duty- Union Territory GST (UTGST). Liability of the tax payer- Registration procedure under GST.

UNIT V**(14hrs)**

Returns filing procedures under GST – Payment procedure under GST. Supply of goods and services – Input tax/credit -Impact of GST in various sectors – Retail – IT – E-commerce – Food Service – Real Estate – Financial Services – Petroleum products.

Text Book

S. No.	Author Name	Book Name	Publisher	Year and edition
1.	Lekhi R.K	Principles of Taxation	Kalyani Publishers	4 th Edition 2010
2.	S.S. Gupta	GST – Laws and Practice	Taxman's Publications, New Delhi	2017

Reference Books

S. No.	Author Name	Book Name	Publisher	Year and edition
1.	MonishBhalla	Commercial GST – The Game Changer	Commercial Law Publishers (India) Pvt. Ltd, New Delhi.	2015
2.	CA.R.Sathish	GST	Sri Sai Professional Academy Publication	2017
3.	V.Balachandran	Business Taxation	Sultan Chand & Sons	2016 seventeenth edition
4.	Manoharan T.N, Hari G.R	Income Tax, VAT & Service Tax	Snow White Publications Pvt Ltd.	2016 22 th Edition

Pedagogy

- Lecture, Group Discussion, Experience discussion, Seminar, Quiz and Assignment

Course Designers:

1. Dr.R.KrishnaKumari
2. Dr.S.Geetha

COURSE NUMBER	COURSE NAME	CATEGORY	L	T	P	CREDIT
MCM16E4	RETAIL MANAGEMENT	ELECTIVE	71	4	-	4

Preamble

To enable the students to

- To provide comprehensive knowledge about retail management strategies
- To enlighten about retail pricing, retail merchandising and retail marketing

Course Outcomes

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

CO Number	CO Statement	Knowledge Level
CO1	Interpret about retailing and its formats	K5
CO2	Analyze retail strategy and retail franchising	K4
CO3	Appraise about retail merchandising and pricing	K5
CO4	Discuss the retail store operations and retail marketing	K6

Mapping with Programme Outcomes

COs	PO1	PO2	PO3	PO4	PO5
C01	S	S	S	S	M
CO2	S	S	S	S	M
CO3	S	S	S	S	M
CO4	S	S	S	S	M

S-Strong; M-Medium; L-Low

RETAIL MANAGEMENT - MCM16E4

71 hrs

UNIT – I

(14hrs)

Retailing-Introduction-meaning-significance of retailing-functions of retailing-types of retailers- Retailing in India-Emergence of organised retailing in India-Retailing ethics-career opportunities in Retail-FDI in India. Retail Formats: Meaning- types – Models-Theories of retail development – Concept of Life Cycle in Retail- Business Models in Retail.

UNIT –II

(14hrs)

Customer Buying Behaviour-Need-Factors influencing the retail shopper- Customer Decision Making Process- Identification of a need- Evaluating Alternatives. Retail Strategy-definition-identifying options-setting objectives-develop strategic plan-evaluate and control. Retail Franchising-types of franchising- advantages and disadvantages of franchising-International Franchising scene- Franchising in India- Legal issues in Franchising in India.

UNIT –III

(15hrs)

Retail Merchandising- evolution of Merchandising-factors affecting the merchandising function- merchandiser role and responsibilities- buyer role and

responsibilities – concept of Life Style Merchandising. Retail Pricing-concept of retail price-elements- determining the price-retail pricing policies-evaluating merchandise performance-ABC analysis, Sell Through Analysis, Multiple Attribute method- margin return on investments.

UNIT –IV

(14hrs)

Organisation Structure- Creating organization structures – Organisation structure in retail- Human Resource management in Retail-identifying the various roles in organization-recruitment and selection- training- motivation- evaluation of performance.

Retail Store Operations-Key roles in a store environment - customer service - components of retail operations - Store Administration and management of the Premises.

UNIT V

(14hrs)

Retail Marketing- role of marketing in retail- retail marketing mix- STP Approach-retail Image. Retail Communication Mix- Advertising- sales promotion-public relations and publicity-POP Displays.Service Retailing- concept of customer service- importance of service in retail customer service- measuring the Gap in Service- Customer Information and Enhancing Loyalty- CRM- Retail Selling Process.

Text Book

S.No	Author Name	Book Name	Publisher	Year and edition
1.	SwapnaPradhan	Retailing Management Text and cases	Tata McGraw Hill Publishing Company LTD, New Delhi, ,	2009 -3 rd edition

Reference Books

S.No	Author Name	Book Name	Publisher	Year and edition
1.	Andrew. J.Newman and Peter Cullen	Retailing Environment and Operations	Vikas Publishing House Pvt, ltd, Delhi	2011- 9 th Edition
2.	Michael Levy, Barton.A.Weitz, Ajay Pandit	Retailing management	Tata McGraw Hill	2010- 7 th reprint.

Pedagogy

- Lecture, Group Discussion, Experience discussion, Seminar, Quiz and Assignment

Course Designers:

1. R.KrishnaKumari
2. P.Shanthipriya

COURSE NUMBER	COURSE NAME	CATEGORY	L	T	P	CREDIT
MCM1617	CUSTOMER RELATIONSHIP MANAGEMENT	ADVANCED LEARNERS COURSE				5

Preamble

To enable the students to

- To enlighten the concepts of CRM Strategies in the business.
- To enrich the market dynamics relating to CRM and its implications for development in the field of business.

Course Outcomes

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

CO Number	CO Statement	Knowledge Level
CO1	Analyze the Concepts CRM and E-CRM.	K4
CO2	Determined CRM process , implementation and framework of successful CRM	K5
CO3	Formulate CRM with ERP and Data Warehouse.	K6

Mapping with Programme Outcomes

COs	PO1	PO2	PO3	PO4	PO5
CO1	S	S	S	M	L
CO2	S	S	S	M	L
CO3	S	S	S	M	L

S-Strong; M-Medium; L-Low

CUSTOMER RELATIONSHIP MANAGEMENT - MCM1617

UNIT I

Introduction to CRM - Definition of a customer – Definition of CRM- Importance of CRM- Architecture of CRM-CRM Process- CRM Strategy: objectives –segments, effective interaction

UNIT II

Customer satisfaction –meaning and definition –components of customer satisfaction – need to measure customer satisfaction. Customer loyalty-Introduction –defining customer loyalty-concepts and significance- advantages of customer loyalty-determinants of customer loyalty-factors affecting customer loyalty-difference between customer satisfaction and customer loyalty.

UNIT III

Definition of E-CRM -Need of E-CRM- Framework of E-CRM -Features of E-CRM- advantages of E-CRM-Variou stages in evolution of E-CRM - Six e's of E-CRM – (CRM Vs E-CRM)*-Architecture of E-CRM

UNIT IV

Customer service –essentials of customer service. Customer relationship management practices in Indian service sectors-Banking and Financial Sector- Hospitality industry-Aviation Industry-Indian Telecom industry.

UNIT V

CRM emerging concepts and perspective –introduction : A cost benefit analysis – CRM benefits- CRM Cost-customer value- customer life time value-issues in calculating CLV-Customer profitability

Text Book

S.No.	Author Name	Book Name	Publisher	Year and edition
1.	Peeru Mohammed, Sagadevan	Customer relationship marketing	Vikas Publishing House	2005, 5 th edition

Reference Books

S.No.	Author Name	Book Name	Publisher	Year and edition
1.	Sheth, Parvatiyar, Shainesh	Customer Relationship Management	Tata McGraw Hill Publishing Ltd	2004, 4 th edition
2.	Venkata Ramana V. And Somayajulu G.	Customer Relationship Management	Excel Books	2005, 6 th edition
3.	Alok Kumar Rai	Customer Relationship Management: concepts and cases	PHI learning pvt. Ltd.	2013
4.	S.Shanmugasundaram	Customer Relationship Management: modern trends and perspectives	PHI learning pvt. Ltd.	2008

Course Designers:

- 1.Mrs.R.S.Kanimozhi
2. Mrs.P.Shanthipriya

COURSE NUMBER	COURSE NAME	CATEGORY	L	T	P	CREDIT
MCM1618	SERVICES MARKETING	ADVANCED LEARNERS COURSE				5

Preamble

To enable the students to

- To enable the students learn the types of services in the Indian scenario
- To have a better understanding of service industry in India

Course Outcomes

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

CO Number	CO Statement	Knowledge Level
CO1	Analyse the Indian service sector scenario	K4
CO2	Evaluate the environmental factor in service industry	K5
CO3	Evaluate service quality in service industry	K5

Mapping with Programme Outcomes

COs	PO1	PO2	PO3	PO4	PO5
CO1	S	S	S	S	M
CO2	S	S	S	S	M
CO3	S	S	S	S	M

S-Strong; M-Medium; L-Low

SERVICES MARKETING - MCM1618

UNIT –I

Introduction to Services - Service Marketing - Meaning and Definition- Nature and Scope- Characteristics – Growth of service sector – Career opportunities in service sector – Service marketing in India – Reasons for growth of services in India

UNIT- II

Consumer behavior in services – Factors influencing consumer behaviour – Consumers expectations - service perception – Model of consumer expectations and perceptions - Consumer purchase decision process

UNIT- III

Service product – Basic service package – Customer value hierarchy – Flower of service development of services – Steps in the development of a newservices – Services differentiation – Service life cycle - Service positioning.

UNIT -IV

Distribution – Service transaction – Service location – Service providers – Distribution flow of services – Channels for service delivery

UNIT- V

Service quality management - Determination – Managerial process of service quality – Service quality audit – Sequel – Total quality services marketing - Service excellence – Consumer protection in services

Text Book

S.No.	Author Name	Book Name	Publisher	Year and edition
1.	Rama MohanaRao.K	Service Marketing	Pearson Education	2011, 2 nd Edition.

Reference Books

S.No.	Author Name	Book Name	Publisher	Year and edition
S	HelienWoodruffe	Service Marketing	Macmilan India Ltd	Reprint 2005, First Edition.
2.	RajendraNargundkar	Service Marketing	Tata McGraw Hill Publishing Company ltd	2006, Second Edition.
3.	VasantiVenugopal and Raghu V.N,	Service Marketing	Himalaya Publishing House	Reprint on 2006, First Edition.

Course Designers:

1. Mrs.R.Krishnakumari
2. Dr.S.Geetha