



PSGR Krishnammal College for Women



DEPARTMENT OF M.COM

**CHOICE BASED CREDIT SYSTEM &
OUTCOME BASED EDUCATION SYLLABUS**

**MASTER OF COMMERCE
2021 – 2022 BATCH**



DEPARTMENT OF M.COM

**CHOICE BASED CREDIT SYSTEM & OUTCOME BASED EDUCATION
SYLLABUS & SCHEME OF EXAMINATION
MASTER OF COMMERCE – 2021-2022 BATCH**

Sem	Part	Sub. Code	Title of the Paper	Instr. Hrs. / Week	Contact	Tutorial	Duration	Examination Marks			Credits
								CIA	ESE	Total	
I	III	MCM2101	Economics for Decision Making	5	71	4	3	50	50	100	4
I	III	MCM2102	Corporate Accounting	6	86	4	3	50	50	100	5
I	III	MCM2103	Auditing	5	71	4	3	50	50	100	4
I	III	MCM2104	Human Resource Management	5	71	4	3	50	50	100	4
I	III	MCM2105	E-Commerce and Information Technology	5	71	4	3	50	50	100	4
I	III	MCM21P1	Computer Applications Practical I-Office Package (Word, Advanced Excel and Power point)	4	57	3	3	50	50	100	2
II	III	MCM2106	Banking and Insurance	5	71	4	3	50	50	100	4
II	III	MCM2107	Marketing Management	5	71	4	3	50	50	100	4
II	III	MCM2108	Financial Management	7	101	4	3	50	50	100	6
II	III	MCM2109	Organizational Behavior	5	71	4	3	50	50	100	4
II	III	MTH18A3	Inter Disciplinary – Quantitative Techniques for Commerce	5	75	-	3	-	-	100	3
II	III	MCM21P2	Computer Applications Practical II-Accounting Package	3	42	3	3	50	50	100	2

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-11/13 X 2Marks (Open Choice)	One or two sentences	22	100
B - 5/7 X 6 Marks(Open Choice)	250	30	
C – 4/6 X 12 Marks(Open Choice)	400	48	

IDC & SPECIAL COURSE

End Semester Examination :20 Marks

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

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		60
Relevance of the topic to academic / society	10	
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, second and third semester. In the first semester the students will be doing practical in Office Package and in the second semester in Accounting Software and in third semester in Statistical Package. The faculty in charge of the practical will decide the practical list. During first, second and third 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	Application Oriented/ Innovation/ Creativity	Attendance	Max. Marks
Core / Allied	7	7	10	4	5	4	5	5	3	50
IDC	-	-	-	-	-	-	-	-	-	-
Special course	-	-	-	-	-	-	-	-	-	-
Cyber Security		40	40	10		10				100
ALC		10	15							25

Practical

Internal Component	50 : 50 = 100 Marks
Lab Performance (Practical+ Interaction)(12+12)	24
Regularity in record submission	8
Model Examination	15
Attendance	3
Total	50 Marks

RUBRICS
ASSIGNMENT/ CLASS NOTES

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

SEMINAR

Maximum - 20 Marks (converted to 5 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
Organization: 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

QUIZ

Maximum - 20 Marks (converted to 4 marks)

CLASS PARTICIPATION

Maximum - 20 Marks (converted to 5 marks)

Criteria	5 Marks	4 Marks	3 Marks	2 Marks	1 Mark
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.

APPLICATION ORIENTED/INNOVATION/CREATIVITY ASSIGNMENT

Maximum- 5 marks

Criteria	Marks
Originality	2 marks
Presentation	2 marks
References or Library resources	1 mark

ATTENDANCE

Attendance % Marks

Attendance Percentage	Marks
85% – 90%	1 mark
91% - 95%	2 marks
96% - 100%	3 marks

MAPPING OF POs WITH COs

COURSE	PROGRAMME OUTCOMES				
	PO1	PO2	PO3	PO4	PO5
COURSE 1 – MCM2101					
CO1	S	S	S	S	M
CO2	S	S	S	S	M
CO3	S	S	S	S	M
COURSE 2 – MCM2102					
CO1	S	S	S	S	M
CO2	S	S	S	S	M
CO3	S	S	S	S	M
COURSE 3 – MCM2103					
CO1	S	S	S	S	M
CO2	S	S	S	S	M
CO3	S	S	S	S	M
COURSE 4 – MCM2104					
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 – MCM2105					
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 6 – MCM21P1					
CO1	S	S	S	S	M
CO2	S	S	S	S	M

COURSE 7 – MCM2106					
CO1	S	S	S	S	M
CO2	S	S	S	S	M
CO3	S	S	S	S	M

COURSE 8 – MCM2107					
CO1	S	S	S	S	M
CO2	S	S	S	S	M
CO3	S	S	S	S	M

COURSE 9 – MCM2108					
CO1	S	S	S	S	M
CO2	S	S	S	S	M
CO3	S	S	S	S	M

COURSE 10 – MCM2109					
CO1	S	S	S	S	M
CO2	S	S	S	S	M
CO3	S	S	S	S	M

COURSE 11 – MCM21P2					
CO1	S	S	S	S	M
CO2	S	S	S	S	M

MCM2101	ECONOMICS FOR DECISION MAKING	CATEGORY	L	T	P	CREDIT
		Theory	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.	Analyze the applications of economics in the field of managerial decision making, demand and supply forecasting	K3, K4
CO2.	Create an in-depth knowledge about cost concepts under various market structure	K5, K6
CO3.	Discuss macro economics concepts	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

ECONOMICS FOR DECISION MAKING – MCM2101

(71 hrs)

UNIT-I

(14 hrs)

Managerial Economics and Decision Science: Introduction –Nature of Managerial decision making – Types of Business Decision –Nature of the Firm - The Firm’s Objectives: Profit Maximization – Value Maximization Model of the Firm – Nature of Profit. Innovations theory of profits: Risk and Uncertainty theory of profit – Social Responsibility of Business

UNIT-II

(15 hrs)

Demand / Supply Analysis and Theory of Consumer’s Choice: Cardinal Utility Analysis - Demand and Demand Function –Individual Demand – The Law of Demand – Market Demand Function – Individual Demand functions and Market Demand Function – Factors Determining Demand –Elasticity of Demand – Price Elasticity of demand – Determinants of price elasticity of demand – Cross Elasticity of Demand – Income Elasticity of Demand. Supply and its elasticity: Elasticity of supply – Factors determining elasticity of supply. Consumer’s Behaviour : Ordinal Utility Analysis - Indifference curve analysis of demand – Indifference curve Approach – Prosperities of Indifference curves.

UNIT-III**(14 hrs)**

Theory of Production and Cost Analysis: Production Function – Law of Diminishing returns – Isoquants – General properties of Isoquants – Return to Scale (theory only) – Cost Analysis – concepts of cost – Theory of Cost – short-run Average and Marginal cost curves – Relationship between AC and MC - Long-run costs – Explanation of the U-shape of the Long-Run Average Cost Curve – Difference between LACC and SACC.

UNIT-IV**(14 hrs)**

Price and Output Decisions in Various Market Structures: Classification of Market structures – Meaning and determinants under Perfect Competition – Monopoly- Price discrimination – Degrees of price discrimination - Monopolistic Competition – Oligopoly. Pricing Practices and Strategies: Cost plus pricing – Price fixing according to cost plus pricing.

UNIT-V**(14 hrs)**

Macroeconomics for Management: Macroeconomics – Meaning - Major issues in macro economics – Role of Government in Macro economy.

Macroeconomic aggregates and National Income: – Aggregate Consumption – Role of capital formation – Determinants of capital formation – National Income and National Product – National Income Aggregates – Measurement of National Income.

Inflation: Meaning - Nature and Causes – Effects of Inflation – effects of inflation on long –run economic growth – Measures to control inflation.

Note: Question paper shall contain 100% Theory

Text Book

S.No	Author Name	Book Name	Publisher	Year and edition
1.	Ahuja, H.L.	Managerial Economics: Analysis of Managerial Decision Making	S. Chand and company limited	9/e, 2017

Reference Books

S.No.	Author Name	Book Name	Publisher	Year and edition
1.	Keat and Banerjee	Managerial Economics	Pearson India.	7/e, 2017
2.	Geetika, Ghosh; Piyali, Choudhury and Purba, Roy	Managerial Economics	McGraw Hill Education	3/e; 2017

Pedagogy

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

Course Designers:

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

MCM2102	CORPORATE ACCOUNTING	CATEGORY	L	T	P	CREDIT
		Theory	86	4		5

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.	K3,K4
CO2	Apply the procedure relating to preparation of company final accounts.	K3,K5
CO3	Examine the theoretical framework of accounting and accounting standards	K4,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 ACCOUNTING – MCM2102

(86 hrs)

UNIT I

(17 hrs)

Issue of Shares and debentures - Redemption of Shares and debentures

UNIT II

(18 hrs)

Accounting Standards : Ind AS 5 : Net Profit or Loss for the Period, Prior Period Items and Changes in Accounting Policies- Ind AS 20: Earnings Per Share (AS-theory only) - 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

(17 hrs)

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

UNIT IV

(17 hrs)

Holding company accounts – Liquidation of companies

UNIT V**(17 hrs)**

Accounts of Banking companies and Insurance Companies - Relevant accounting standards on banking and insurance companies (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	18 th edition, 2016
2.	Reddy & Murthy	Advanced Accounting	Margham publications	6 th revised edition 2015, Reprint 2016

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, Problem Solving, Seminar, Case study

Course Designers:

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

MCM2103	AUDITING	CATEGORY	L	T	P	CREDIT
		Theory	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.
- To Enrich the knowledge about audit planning and execution.

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.	K3, K4
CO2	Develop the knowledge and understanding the methods of Audit in Specialized areas like impersonal ledgers, Company Audits	K5, K6
CO3	Examine the Qualification, Appointment, powers, duties and removal of auditors.	K4, 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

AUDITING – MCM2103

(71 hrs)

UNIT-I

(14 hrs)

Auditing Concepts: Nature and limitations of Auditing, Difference between Book-keeping, Accountancy and Auditing-Auditing and Investigation-Objects of an Auditing-Position of Auditor in regard to Errors and Frauds affecting financial statements- Qualities of an Auditor-Scope, Advantage and Limitations of Auditing –Basic Principles Governing an Audit-Classification of Audits: Statutory audit-Government audit-Commercial Audit-Internal Audit-Independent Audit-Continues audit-Periodical audit-Standard audit-Audit in dept.-Auditing and Assurance standards.

UNIT-II

(14 hrs)

Audit engagement planning and organisation: Audit Engagement –Audit planning-Audit Programme-Types of Audit programme-Modification of audit programme, Merits and demerits, - Audit files-Types of Audit files-Audit note book-Working Papers-Types of working papers-Purpose of working papers-Forms and content ,Ownership of working papers, Procedure of audit.

UNIT-III

(15 hrs)

Audit evidence –Assertions to be evidenced-Identifications of assertions-Evaluation of material assertions-Types of evidence-Audit Techniques-Types of Audit techniques. Internal Control, Internal check and Internal audit: Internal control-objectives of internal control, characteristics, Evaluation of internal control for external audit, Methods of evaluation of internal control system. Internal Check-Objectives, principles, Internal check as regards cash receipts, cash payments, Sales, Purchases, Stores. Concept of Internal audit.

UNIT-IV

(14 hrs)

Audit of impersonal ledger: Vouching procedure-Unpaid expenditure-Un earned income-Distinctions between Capital and Revenue expenditure-Outstanding assets. Income accrued though not received-Verification and Valuation of Assets and Liabilities- Verification of assets, verification of liabilities-Valuation of Assets and liabilities (excluding valuation of individual 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, Audit Report – Importance of Auditors report-content of the audit report, Form of the audit report.

Text Book				
S. No.	Book Name	Author Name	Publisher	Year and Edition
1.	Principles of Auditing	Dinkar Pagare	S.Chand& Co Ltd	11 th Edition, 2014

Reference Books

S. No.	Book Name	Author Name	Publisher	Year and Edition
1.	Practical Auditing	B.N.Tandon, S.Sudharsanam	S.Chand& Co Ltd	Revised Edition 2007
2.	Practical Auditing	Ravinder Kumar, Virendar Sharma	Prentice Hall of India	Revised Edition, Reprint 2010
3.	Auditing	Pradeep Kumar	Kalyani Publishers	Revised Edition 2013

Pedagogy

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

Course Designers:

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

MCM2104	HUMAN RESOURCE MANAGEMENT	Category	L	T	P	Credit
		Theory	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

Prerequisite

- No Basic Knowledge required

Course Outcomes

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

CO Number	CO Statement	Knowledge Level
CO1	Develop 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	K5, K6
CO4	Formulate the worth of a job in relation to other jobs in an organization. Analyse the Morale, Job satisfaction and skills to cope up stress	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
CO4	S	S	S	S	M

S- Strong; M-Medium; L-Low

HUMAN RESOURCE MANAGEMENT – MCM2104

(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. Dr.R.Krishnakumari
2. Dr.R.S.Kanimozhi

MCM2105	E-COMMERCE AND INFORMATION TECHNOLOGY	CATEGORY	L	T	P	CREDIT
		Theory	71	4		4

Preamble

To enable the students to

- To enrich the students knowledge in the effect of changing technology on traditional business models and strategy;
- To impart knowledge about E-Commerce basic concepts, working models payment mechanisms and security issues in the Internet.
- To demonstrate an awareness of the m-commerce and Current trends in electronic world this plays vital role in modern business practice.

Course Outcomes

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

CO Number	CO Statement	Knowledge Level
CO1	Analyze the impact of E-commerce on business models and strategy	K4
CO2	Discuss about the electronic payment methods and usage of electronic delivery channels and to Examine the internet security aspects and e-business communication modes	K3, K6
CO3	Examine the key features of Internet, Intranets and Extranets and explain how they relate to each other and Summarize the e-commerce framework and its applications	K4, K5
CO4	Construct the knowledge in m-commerce application and current trends in e-commerce	K5, 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
CO4	S	S	S	S	M

S- Strong; M-Medium; L-Low

E-COMMERCE AND INFORMATION TECHNOLOGY –MCM2105

(71 hrs)

UNIT-I

(14 hrs)

E-Commerce:-Introduction-Meaning-History-framework of e-commerce-e-commerce drivers-nature and scope-acceptance-e-business -categories of E-Commerce Applications-Global trading environment and adoption of e-commerce-comparison between traditional and electronic

commerce-advantages and disadvantages of E-Commerce- **Business Models of E-Commerce:** Business to Consumer: Definition, characteristics and application of B2C- Models of B2C-major challenges-Business to business: Definition, characteristics and application of B2B—need—development -types-relationship of B2B e-commerce with other perspectives-impact and benefits-Difference between B2B and B2C - C2C,C2B and B2G: Definition, characteristics and application.

UNIT-II (14 hrs)

Electronic data interchange: Introduction-paperless transactions-components of EDI – features of EDI-EDI standards-Data standards used in EDI-cost of EDI-Reasons for slow acceptability of EDI trading-EFT-combining EDI and EFT-Role of banks in EDI-E-Marketing-online marketing and its strategies. **Business Application of E-commerce:**-Introduction-trade cycle-supply chain- competitive advantage-e-procurement-e-commerce application in manufacturing-e-commerce application in wholesale-problems of traditional wholesale-e-commerce application in retail-e-commerce application in service sector.

UNIT-III (14 hrs)

E-Commerce Technology: - IT Infrastructure-characteristics-elements of IT infrastructure- internet-history-architecture-WWW-domain name- client-server-characteristics – types-TCP/IP –web server- HTTP and FTP- middleware- intranet –uses-advantages and disadvantages-extranet-VPN-types-advantages and disadvantages of VPN-Firewall-working of firewall-types of firewall-cryptography- methods-digital signature-digital envelope-digital certificates-certification authorities-types of digital certificates- social media marketing-tools-goals and objectives.

UNIT-IV (15 hrs)

Electronic payment systems:- Problems with the traditional payment system-EPS-features-types-advantages-risk-payment gateway-issues of electronic payment technology-recommendations of the security of electronic payment systems-internet banking-growth-types-risk-security requirement of electronic payment system-secure socket layer- S-HTTP-SET-authentication techniques, processes and methodologies-biometrics-elements-kinds – technologies-characteristics-benefits-Security issues in e-commerce:-e-commerce security issues-risk involved in e-commerce-protecting the e-commerce system- common e-commerce security tools-client server network security-data and message security

UNIT-V (14 hrs)

Mobile commerce:-application of mobile commerce –advantages of mobile commerce-security and payment methods-m-commerce security-m-commerce payment methods- mobile payment operations-standardization-**Current trends in electronic world**-electronic waste-problems-predictions-e-waste in India-e-surveillance-stages-e-governance-essence-modules-e-governance and its relevance to India-initiatives taken by government of India--cloud computing-advantages-characteristics-model-service model of cloud computing-criteria-challenges.

Text Book

S.No	Author Name	Book Name	Publisher	Year and Edition
------	-------------	-----------	-----------	------------------

1.	Dr.U.S.Pandey and Er.Saurabhshukla	E-Commerce and mobile commerce technologies	S.Chand	2014, 2 nd Edition
----	------------------------------------	---	---------	-------------------------------

Books for Reference

S.No	Author Name	Book Name	Publisher	Year and Edition
1	Ravi Kalakota and Andrew B. Whinston	Frontiers of Electronic commerce	Pearson Publication Ltd	2009, 2 nd Edition
2.	Joseph P.T	Electronic Commerce–A Managerial Perspective	Pearson Education,	2009, 2 nd Edition
3.	Murthy CSV	E-Commerce – Concepts, Models, Strategies	Himalaya Publishing House.	2010, 2 nd Edition

Pedagogy

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

Course Designers:

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

MCM21P1	COMPUTER APPLICATIONS PRACTICAL I - OFFICE PACKAGE	CATEGORY	L	T	P	CREDIT
		Practical	-	3	57	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 using office package applications.	K3, K4, K5, K6
CO2	Formulate statistical and financial operations in research using MS Excel and designing presentation in MS PowerPoint	K3, K4, K5, K6

Mapping with Programme Outcomes

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

S- Strong; M-Medium; L-Low

Syllabus

COMPUTER APPLICATIONS PRACTICAL -

OFFICE PACKAGE –MCM21P1

Word:

- Editing and Formatting a document, multipage orientation and styles
- Mail Merge with excel
- Mail Merge with access
- Drafting a questionnaire

Advance 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
Change font as bold, Arrange the alignment as center, Rename the sheet, Insert a new sheet, Move a sheet, Delete a sheet, Hide/unhide columns, Change column width, Usage of sorting option for the “Name” field, Usage of filter for the field “City” and “Salary”, Wrap text and Shrink to fit,
- Diagram and graphs and Break-even chart
- Creating Pivot Table to analyse sales report
- Advance Filter with Multi Criteria
- Creation of trend line to estimate share price using the functions Graph and Trend setting
- Basic concepts related with user defined Macros by automating and recording Macros

Creation of templates using financial models:

- Final Accounts
Input: Trial Balance
Functions to be used: Data validation, Audit Toolbar, ‘fx’ – functions, Conditional Formatting, Combo Boxes, Controls, Scenarios, Goal Seek, Auto Correct.
Expected Output: Statement of Profit and Loss and Balance Sheet.
- Ratio Analysis
Input: Trail Balance
Functions to be used: Scenarios
Expected Output: Ratios with highlights (good or bad)
- Preparation of Income Statement
Input: Receipts & Payments
Functions to be used: Data validation, Audit Toolbar, ‘fx’ – functions, Conditional Formatting, Combo Boxes, Controls, Scenarios, Goal Seek, Auto Correct.
Expected Output: Income Statement
- Time Value of money
Input: Cash Flows
Functions to be used: FV, NPER, PMT, PV, TYPE,
Expected Output: NPV, IRR, ROI
- Designing Capital Structure
Input: Summarized Income Statement
Functions to be used: Goal Seek
Expected Output: EPS, EPS growth rate.
- Inventory Management
Input: Inventory data
Functions to be used: Scenarios
Expected Output: EOQ, Max level, Min level, Graph.
- Cash flow Estimation

Input: Cash flows
 Functions to be used: Auto correct
 Expected Output: Cash Budget
 Leverage
 Input: Various Cost
 Functions to be used: Goal Seek
 Expected Output: DOL, DFL and DCL; BEP graph.

Power point:

- Organization chart
- Slide show using custom animation to advertise a product. (minimum 5 slides)

Pedagogy

- Demo in System, Hands-on training

Course Contents and Presentation Schedule

Module No	Topic	No. of Periods	Content delivery methods	Participatory Learning
1	Editing and Formatting a document, multipage orientation and styles	2	Demo	Hands-on training
2	Mail Merge with excel and Mail Merge with access	3	Demo	Hands-on training
3	Drafting a questionnaire	3	Demo	Hands-on training
4	Calculation of total, average of semester marks using auto sum. Calculate Mean, Median, Mode, Standard Deviation and Correlation	2	Demo	Hands-on training
5	Formatting , editing excel worksheet and copying the contents to different sheets	2	Demo	Hands-on training
6	Change font as bold, Arrange the alignment as center, Rename the sheet, Insert a new sheet, Move a sheet, Delete a sheet, Hide/unhide columns, Change column width, Usage of sorting option for the "Name" field, Usage of filter for the field "City" and "Salary", Wrap text and Shrink to fit,	3	Demo	Hands-on training
7	Diagram and graphs and Break-even chart	3	Demo	Hands-on training
8	Creating Pivot Table to analyse sales report	3	Demo	Hands-on training
9	Advance Filter with Multi Criteria	2	Demo	Hands-on training
10	Creation of trend line to estimate share price using the functions Graph and Trend setting	3	Demo	Hands-on training
11	Basic concepts related with user defined Macros by automating and recording Macros	3	Demo	Hands-on training

Module No	Topic	No. of Periods	Content delivery methods	Participatory Learning
12	Final Accounts Input: Trial Balance Functions to be used: Data validation, Audit Toolbar, 'fx' – functions, Conditional Formatting, Combo Boxes, Controls, Scenarios, Goal Seek, Auto Correct. Expected Output: Statement of Profit and Loss and Balance Sheet.	3	Demo	Hands-on training
13	Ratio Analysis Input: Trail Balance Functions to be used: Scenarios Expected Output: Ratios with highlights (good or bad)	3	Demo	Hands-on training
14	Preparation of Income Statement Input: Receipts & Payments Functions to be used: Data validation, Audit Toolbar, 'fx' – functions, Conditional Formatting, Combo Boxes, Controls, Scenarios, Goal Seek, Auto Correct. Expected Output: Income Statement	3	Demo	Hands-on training
15	Time Value of money Input: Cash Flows Functions to be used: FV, NPER, PMT, PV, TYPE, Expected Output: NPV, IRR, ROI	3	Demo	Hands-on training
16	Designing Capital Structure Input: Summarized Income Statement Functions to be used: Goal Seek Expected Output: EPS, EPS growth rate.	3	Demo	Hands-on training
17	Inventory Management Input: Inventory data Functions to be used: Scenarios Expected Output: EOQ, Max level, Min level, Graph.	3	Demo	Hands-on training
18	Cash flow Estimation Input: Cash flows Functions to be used: Auto correct Expected Output: Cash Budget	3	Demo	Hands-on training
19	Leverage Input: Various Cost Functions to be used: Goal Seek Expected Output: DOL, DFL and DCL; BEP graph.	3	Demo	Hands-on training
20	Organization chart	2	Demo	Hands-on training

Module No	Topic	No. of Periods	Content delivery methods	Participatory Learning
21	Slide show using custom animation to advertise a product. (minimum 5 slides)	2	Demo	Hands-on training

Course Designers:

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

MCM2106	BANKING AND INSURANCE	CATEGORY	L	T	P	CREDIT
		Theory	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	Examine the banking structure, techniques of risk management, insurance plans and innovations in fintech	K3,K5
CO2	Determine the functions of banking sector, laws relating to negotiable instruments, e-banking facilities, risk and fintech applications	K4,K5
CO3	Elaborate the principles of banking, life insurance , risk management and techniques of Fintech	K5,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

BANKING AND INSURANCE – MCM2106**(71 hrs)****UNIT-I****(14 hrs)**

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**(15 hrs)**

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**(14 hrs)**

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**(14 hrs)**

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**(14 hrs)**

Fintech – Introduction – Areas of Fintech – Importance – Fintech Unicorns – Innovative ways of sending money. Digital Lending Innovation – Impact of fintech, Business Banking & Corporate Banking- **Crowdfunding** – **Block chain** - Introduction – Components - Top Cryptocurrencies- Use cases for Block chain. **Insurtech** - Introduction –Interesting Insurtech ideas.

Text Book

S.No	Author Name	Book Name	Publisher	Year and edition
1.	Jyotsna Sethi, Nishwan Bhatia	Elements of Banking and Insurance	PHI Learning Private Ltd	2014, seventh edition
2.	Agustin Rubini	Fintech in a Flash	Simtac Ltd	2017 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	2018, Edition
3.	Periasamy P	Principles and Practices of Insurance	Himalaya Publishing House	2019, Edition

Pedagogy

- Presentation, Group Discussion, Quiz, Seminar, Assignment, Interactive Presentation, Group Discussion, Scenario Analysis

Course Designers:

1. Dr.B.Thulasipriya
2. Dr.R.S.Kanimozhi

MCM2107	MARKETING MANAGEMENT	CATEGORY	L	T	P	CREDIT
		Theory	71	4		4

Preamble

- 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	K3,K4
CO2	Appraise pricing system and promotion in the markets	K5,K6
CO3	Develop the knowledge on physical distribution and logistics management in the field of marketing.	K5,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

MARKETING MANAGEMENT – MCM2107

UNIT – I

(15 hrs)

Understanding Marketing Management: Define Marketing – Importance – Scope - How Business and Marketing are changing – Company Orientation towards the Market place – Fundamental Marketing Concept. **Developing Marketing Strategies and plans:** Marketing and Customer Value –Corporate and Division Strategic Planning – Business Unit Strategic Planning – Product Planning: The nature and contents of Marketing Plan. **Connecting with Customers:** Building Customer value, Satisfaction and loyalty – Maximizing Customer Lifetime value – Cultivating Customer Relationships.

UNIT – II

(14 Hrs)

Identifying Market Segments and Targets: Levels of Market Segmentation – Segmenting Consumer Markets – Bases for Segmenting Business Markets – Market Targeting. **Building Strong Brands:** Creating Brand Equity – Building Brand Equity – Measuring Brand Equity – Managing Brand Equity- Devising a Brand Strategy. **Crafting the Brand Positioning:** Positioning Strategy – Differentiation Strategies – Product Life- Cycle Marketing Strategies.

UNIT – III

(14 Hrs)

Setting Product Strategy: Product Characteristics and Classifications – Differentiation – Product and Brand Relationships – Packaging, Labeling, Warranties and Guarantees. **Designing and Managing Services:** The Nature of Services – Marketing Strategies for Service Firms – Managing Service Quality. **Developing Pricing Strategies:** Setting the price – Adapting the Price – Initiating and Responding to Price Changes.

UNIT – IV

(14 Hrs)

Communicating Value: The Role of Marketing Communications – Developing Effective Communications –Marketing Communication Mix – Integrated Marketing Communications Process. Advertising, Sales Promotions and Public Relations. **Direct Marketing and Personal Selling:** Direct Marketing – Interactive Marketing – Designing the Sales Force – Managing the Sales Force –Principles of Personal Selling.

UNIT –V

(14 Hrs)

Delivering Value: Marketing Channels and Value Networks – The Role of Marketing Channels - Channel-Design Decisions – Channel-Management Decisions - Channel Integration and Systems – Conflict, Cooperation and Competition. **Managing Retailing, Wholesaling, and Logistics:** Retailing – Private Labels –Wholesaling – Market Logistics.

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

Text Book

S.No	Author name	Book name	Publisher	Year and edition
1.	Kotler, Philip; Kevin Lane Keller	Marketing Management	Pearson Education, New Delhi	2017 edition

Reference Books

S.No	Author name	Book name	Publisher	Year and edition
1.	Ramasamy V.S, Namakumari S.,	Marketing Management : Global Perspective Indian Context	Macmillan Education, New Delhi	2014
2.	Grewal Dhruv, Levy Michael	Marketing	McGraw Hill Education (India)	2017
.3.	Keith Blois	Marketing	Oxford University Press	Current Edition
.4.	Gupta and Rajan Nair	Marketing Management	Sultan Chand and sons	2018, Edition
5.	Pillai and Bagavathi	Marketing Management	Sultan Chand and Sons	Reprint 2010, 9 th edition

Pedagogy

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

Course Designers:

1. Dr.G.Kavitha
2. Dr.R.S.Kanimozhi

MCM2108	FINANCIAL MANAGEMENT	CATEGORY	L	T	P	CREDIT
		Theory	101	4		6

Preamble

- 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	Develop the conceptual framework within which the key financial decisions of the concerns can be analyzed.	K3,K6
CO2	Apply the knowledge and skills on contemporary areas of cost of capital and capital budgeting.	K3,K5
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,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

Syllabus

FINANCIAL MANAGEMENT –MCM2108

(101 Hrs)

UNIT – I

(20Hrs)

Finance and Related Disciplines : Scope of Financial Management – Objectives of Financial Management – Organisation of Finance Function- Emerging role of finance managers in India – *Time Value of Money*.

Financial Planning : Objectives –Principles of a Sound Financial Plan – Formulating – Steps –Estimating Long term and Short term Financial needs – Fixed capital – Importance , Assessment, Management and Principles of Fixed capital – Working capital. Capitalisation - Meaning,need, theories of capitalization – Fair, over and under Capitalization – Under capitalization Vs. Over capitalization.

UNIT – II

(21Hrs)

Capital Structure – Introduction – capitalization, capital structure and financial structure - importance- Financial Break Even Point – Point of Indifference – Optimal Capital Structure – Risk Return Trade off – Theories of Capital Structure, Net Income Approach, Net Operating Income Approach, Modigliani and Miller Approach, Arbitrage process – Factors Determining Capital Structure- Capital Gearing.

Financial Leverage – Measures- EBIT-EPS analysis – Operating leverage – Financial, Business and operating risks.

UNIT – III

(20Hrs)

Cost of Capital– Meaning – Significance- Classification of cost – Computation of cost of capital – Cost of debt, Preference, Equity and Weighted Average Cost of capital. **Capital Budgeting** – Meaning – Need – Importance – Kinds and process of Capital Budgeting Techniques of Appraisal of Investment Proposal.

UNIT – IV

(20Hrs)

Dividend Policy: Factors Affecting Dividend – Types of Dividend – Advantages and disadvantages of stable dividend policy – Theory of Relevance and Irrelevance – Bonus Issue – Right Issue. **Leasing**: Nature & Types of leasing – Advantages and disadvantages of leasing – Financial Evaluation of leasing. **Hire purchase**: Method of computing Installment under Hire purchase.

UNIT – V**(20Hrs)**

Derivatives: Managing Financial Risk – Concepts – Forward Contracts – Futures/Future contracts – Options/Options contracts. Credit Risk Management – Introduction – Risks – Credit Risk Management. **Project Management:** Stages involved in Project Management – Planning-Report – Appraisal of Project –Implementation – Network Techniques (PERT & CPM)- Process of network analysis.

Note: 40% Theory & 60% problems

Text Book

S.No	Author Name	Book Name	Publisher	Year and edition
1.	ShashiK.Gupta(Unit I,II,III,IV)	Financial Management	Kalyani Publishers	2018 Edition
2.	Khan & Jain (Unit V)	Financial Management	Tata McGraw Hill.	8 th Edition 2018

Reference Books

S.No	Author Name	Book Name	Publisher	Year and edition
1.	Khan & Jain	Financial Management	Tata McGraw Hill.	8 th Edition 2018
2.	Prasanna chandra	Financial Management	Tata McGraw Hill.	Edition 2019
3.	Pandey I.M	Financial Management	Vikas Publishing House	Edition 2021
4.	Van Horne	Financial Management	Tata McGraw Hill..	Edition 2019

Pedagogy

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

Course Designers:

1. Dr.B.Thulasipriya
2. Dr.R.S.Kanimozhi

MCM2109	ORGANISATIONAL BEHAVIOUR	CATEGORY	L	T	P	CREDIT
		Theory	71	4		4

Preamble

- 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.	Integrate the concept of organizational behavior, human behavior, emotional intelligence, interpersonal behavior and conflict management	K3, K4
CO2.	Evaluate the influence of human behavior approach on personality, perception, motivation, group dynamics and communication	K4, K5
CO3	Develop individual decision making, leadership, team work and organizational culture	K5, 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

Syllabus

ORGANISATIONAL BEHAVIOUR – MCM2109

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)

Emotional Intelligence: Concept-Applying Emotional Intelligence in Organisation-Developing Emotional Intelligence - Managing Emotions. **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. **Individual Decision Making:** Concept – Approaches – Creativity and Innovation- Rationality in Decision Making.

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. **Leadership:** Concept – Leadership Theories – Leadership Styles – Leadership Styles in Indian Organizations - Leadership Development.

UNIT V

(14 hrs)

Communication: Concept – Symbols – Network – Barriers – Making Communication effective – Communication Pattern in India. **Conflict Management:** Concept – Individual, Group and Organisation Level Conflict – Managing Conflict – Negotiation. **Organisational Culture:** Concept – Creating and Maintaining Organisational Culture – Spirituality and Organisational Culture – Socio-cultural Features of India and their Impact

* **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, 2019

Reference Books				
S.No	Author Name	Book Title	Publisher Name	Year & Edition
1.	Aswathappa	Organisational Behaviour	Himalaya Publisher	12 th Edition 2017
2.	Robbins, Stephen P	Organisational Behaviour	Prentice Hall of India, N. Delhi	16 th Edition 2016
3.	Luthans, Fred	Organisational Behaviour	Tata McGraw Hill	12 th Edition 2017

Pedagogy

- Power point presentations, Group Discussion, Seminar, Quiz , Assignment, Case Study, Interactive Presentation, Role Play, Scenario analysis, Research study

Course Designers:

1. Dr.G.Kavitha
2. Dr.S.Sujatha

MTH18A3	QUANTITATIVE TECHNIQUES FOR COMMERCE	CATEGORY	L	T	P	CREDIT
		Theory	75	-	-	3

Preamble

- To present the Basic concepts of Statistics.
- To introduce different methods for solving statistical method and operation research.
- Enable the students to find the practical applications to the real world problems etc.

Course Outcomes

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

CO Number	CO Statement	Knowledge Level
CO1	Identify the source of quantifiable problems, recognize and solve. Understand and apply basic concepts and describe mathematical relations and functions.	K2
CO2	Apply the concepts of Quantitative Techniques to solve the problems.	K3
CO3	Determine the correct statistical method and optimization techniques to analyze and evaluate the problems.	K4
CO4	Formulate and interpret the problems by available techniques.	K5
CO5	Evaluate problems by using statistical method and optimization techniques. Apply quantitative techniques to commercial problem and analyze the results.	K6

Mapping with Programme Outcomes

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

S- Strong; M-Medium; L-Low

QUANTITATIVE TECHNIQUES FOR COMMERCE (MTH18A3) 75 Hrs

Unit I (12 Hrs)

Quantitative approach to management - Sets - events - Probability - additions and multiplication theories - conditional probability - Mathematical expectation - Baye's theories.

Unit II (15 Hrs)

Binomial - Poisson and normal distribution (without derivations & proof - properties). Fitting of these distributions - Correlation - Rank correlation - Regression and regression lines on x and y.

Unit III (15 Hrs)

Test of significance - Large sample test - small sample test - application of chi - Square test - 't' & 'F' distribution.

Unit IV (15 Hrs)

Operation research : origin - meaning - definition - model - Phases - general linear programming - graphical method - simplex method (slack) variable - Transportation problem - method of initial & optimum solutions.

Unit V

(14 Hrs)

Queuing theory: Problems from single server - finite and infinite population. Assignment and traveling salesman problems - Network analysis - critical path method - PERT.

Text books

S. No	Author	Title of the book	Publishers	Year of Publication
1.	Man Mohan, P.K. Gupta, KantiSwarup	Operations Research	Sultan Chand & Sons	2005
		Unit 4: Chapter 1 section 1.1 – 1.6,Chapter 2 section 2.1 – 2.2 Chapter 3 section 3.1 – 3.5,Chapter 4 section 4.1,4.3 Chapter 10 section 10.1 – 10.10 (exclude 10.4)		
		Unit 5 : Chapter 20 section 20.1 – 20.8 Model I & III Chapter 11 section 11.1 – 11.6(exclude 11.5) Chapter 21 section 21.1 – 21.7		
2.	S.P. Gupta	Statistical Methods	Sultan Chand & Sons	2004
		Unit 1 : Volume II: Chapter 1- pg nos:753-803 Unit 2 : Volume II: Chapter 2- pg nos:809-824,826-835,836-879 Unit 3 : Volume II: Chapter: 3- pg nos:901-907,910-922 Volume II: Chapter: 4- pg nos:954-969 Volume II: Chapter: 5- pg nos:1005-1038		

References

S. No	Author	Title of the book	Publishers	Year of Publication
1	J.K Sharma	Quantitative Techniques In Management	Trinity Press	2014
2	Kalavathy S	Operation research with c programs	Vikas Publishing House	2010
3	R.Veerachamy	Quantitative methods For Economists	New Age International Publishers	2010
4	Ajai Gaur	Statistical methods for practice and research	Sage Publications	2010
5	S.C.Gupta& V.K Kapoor	Fundamentals of Mathematical Statistics	Sultan Chand & Sons	2014

Pedagogy

Chalk & talk, PPT, Group discussion, Seminar, Quiz, assignment

Course Designers

1. Mrs.J.Rejula Mercy, Assistant Professor
2. Mrs.S.Aiswarya, Assistant Professor

MCM21P2	COMPUTER APPLICATIONS PRACTICAL II - ACCOUNTING PACKAGE	CATEGORY	L	T	P	CREDIT
		Practical	-	3	42	2

Preamble

- To train the students in Accounting Software
- To develop employability skills in students
- To analyze data and keep an eye on cash and fund flows, profits, finance, reporting and other valuable information that helps them in Decision Making.
- To explore and acquire skills in latest Tax amendments in practice

Course Outcomes

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

CO Number	CO Statement	Knowledge Level
CO1	Create vouchers and final accounts adjustments	K4, K5,K6
CO2	Generate MIS reports and GST -filing Reports	K4, K5,K6

Mapping with Programme Outcomes

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

S- Strong; M-Medium; L-Low

Syllabus

COMPUTER APPLICATIONS PRACTICAL -ACCOUNTING PACKAGE – MCM21P2 **Accounting Package**

- Creation and alteration of a new company, groups and ledger
- Recording Day to day transactions (as Receipt, Contra, Payment, Purchase, Sales, Debit Note, Credit Note, and Journal)
- Preparation of accounting vouchers
 - Receipt voucher
 - Payment voucher
 - Purchase voucher
 - Sales voucher
 - Contra voucher
- Preparation of final accounts with adjustments
- Inventory : Sales and Purchase order book
- Inventory : Stock summary and godown wise summary

- Statements of Accounts(Bills receivable, Bills Payable)
- MIS reports:
 - Trial Balance
 - Profit and Loss account
 - Balance Sheet
- Ratios Analysis MIS reports:
 - Cash Flow statement,
 - Funds flow statement,
 - Ratios Analysis
- Calculation of Tax deducted at source
 - Creating TDS Masters
 - Generating TDS Reports
- Calculation of tax collected at source
 - Creating TCS Masters
 - Generating TCS Payment
- Purchase voucher with GST
 - Recording GST number for suppliers
 - Recording of Intra-State Purchase Entry (SGST/UTGST+CGST)
 - Recording of Inter-State Purchase Entry (IGST)
 - GSTR-2 in Tally.ERP9
 - GSTR-3B in Tally.ERP9
- Sales Voucher with GST
 - Recording GST number for debtors
 - Recording sales of Intra-State sale (SGST/UTGST+CGST)
 - Recording sales entry of Inter-State Sale (IGST)
 - GSTR-1 in Tally.ERP9
 - GSTR-3B in Tally.ERP9

Pedagogy

- Demo in System, Hands-on training

Course Designers:

1. Dr.G.Kavitha
2. Dr.S.Geetha