



PSGR Krishnammal College for Women



**DEPARTMENT OF M.COM**

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

**MASTER OF COMMERCE  
2022– 2024 BATCH**



## **PROGRAMME OUTCOMES**

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

1. Build 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. Impart practical exposure in the fields of commerce, management, accounting, research and computer applications.
3. Acquire skill sets for advanced professional studies and further research in the area of commerce.
4. Empower to gain productive employment and expertise in entrepreneurial skills
5. Inculcate necessary competencies to contribute effectively towards societal development along with commitment and integrity

## **PROGRAMME SPECIFIC OUTCOME**

The students at the time of graduation will

1. Replicate the in-depth knowledge and skills learnt in the field of commerce, accounting, finance and management to solve the real-world scenarios.
2. Exhibit the knowledge gained in research to provide logical solutions for solving real time business problems.
3. Transform into a responsible citizen by applying the values and principles towards the societal development.



**DEPARTMENT OF M.COM**

**CHOICE BASED CREDIT SYSTEM & OUTCOME BASED EDUCATION  
SYLLABUS & SCHEME OF EXAMINATION  
MASTER OF COMMERCE – 2022-2024 BATCH**

Sem	Part	Sub. Code	Title of the Paper	Instr. Hrs. / Week	Contact	Tutorial	Duration	Examination Marks			Credits
								CIA	ESE	Total	
I	III	<b>MCM2201</b>	Economics for Decision Making	5	71	4	3	50	50	100	4
I	III	<b>MCM2202</b>	Corporate Accounting	6	86	4	3	50	50	100	5
I	III	<b>MCM2203</b>	Practical Auditing	5	71	4	3	50	50	100	4
I	III	<b>MCM2204</b>	Human Resource Management	5	71	4	3	50	50	100	4
I	III	<b>MCM2205</b>	E-Commerce and Information Technology	5	71	4	3	50	50	100	4
I	III	<b>MCM22P1</b>	Computer Applications Practical I-Office Package (Word, Advanced Excel and Power point)	4	57	3	3	50	50	100	2
II	III	<b>MCM2206</b>	Banking and Insurance	5	71	4	3	50	50	100	4
II	III	<b>MCM2207</b>	Marketing Management	5	71	4	3	50	50	100	4
II	III	<b>MCM2208</b>	Financial Management	7	101	4	3	50	50	100	6
II	III	<b>MCM2209</b>	Organizational Behavior	5	71	4	3	50	50	100	4
II	III	<b>MTH18A3</b>	Inter Disciplinary – Quantitative Techniques for Commerce	5	75	-	3	-	-	100	3
II	III	<b>MCM21P2</b>	Computer Applications Practical II-Accounting Package	3	42	3	3	50	50	100	2

**CIA Question Paper Pattern: 2 x 25 = 50 Marks**

One question from each unit with each question comprising of

- Two questions with a weightage of 2 marks (no choice)
- Two questions with a weightage of 6 marks (no choice)
- One question with weightage of 9 marks (Internal Choice at the same CO level)

**ESE Question Paper Pattern (for Theory Papers): 5 x 20 = 100 Marks**

One question from each unit with each question comprising of

- One question with a weightage of 2 marks (no choice)
- One question with a weightage of 6 marks (Internal Choice at the same CO level)
- One question with weightage of 12 marks (Internal Choice at the same CO level)

**ESE Question Paper Pattern (for Accounting Papers) : 5 x 20 = 100 Marks**

One question from each unit with each question comprising of

- One question with a weightage of 2 marks (no choice)
- One question with a weightage of 6 marks (no choice)
- One question with weightage of 12 marks (Internal Choice at the same CO level)

**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
<b>Project Report</b>		
Relevance of the topic to academic / society	10	60
Objectives	10	
Research Design	20	
Results and Discussion	20	
<b>Viva Voce</b>		
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. The students have to produce certificate after completing the course.

**WEIGHTAGE ASSIGNED TO VARIOUS COMPONENTS OF  
CONTINUOUS INTERNAL ASSESSMENT**

Theory

	<b>CIA I</b>	<b>CIA II</b>	<b>Model Exam</b>	<b>Assignment/ Class Notes</b>	<b>Seminar</b>	<b>Quiz</b>	<b>Class Participation</b>	<b>Application Oriented/ Innovation/ Creativity</b>	<b>Attendance</b>	<b>Max. Marks</b>
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**

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

### **RUBRICS** **ASSIGNMENT/ CLASS NOTES**

**Maximum - 20 Marks (converted to 4 marks)**

<b>Criteria</b>	<b>4 Marks</b>	<b>3 Marks</b>	<b>2 Marks</b>	<b>1 Mark</b>
<b>Focus Purpose</b>	Clear	Shows awareness	Shows little awareness	No awareness
<b>Main idea</b>	Clearly presents a main idea.	Main idea supported throughout	Vague sense	No main idea
<b>Organization: Overall</b>	Well planned	Good overall organization	There is a sense of organization	No sense of organization
<b>Content</b>	Exceptionally well presented	Well presented	Content is sound	Not good
<b>Style: Details and Examples</b>	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)**

<b>Criteria</b>	<b>4 Marks</b>	<b>3 Marks</b>	<b>2 Marks</b>	<b>1 Mark</b>
<b>Focus Purpose</b>	Clear	Shows Awareness	Shows little Awareness	No awareness
<b>Main idea</b>	Clearly presents a main idea.	Main idea supported throughout	Vague sense	No main idea
<b>Organization: Overall</b>	Well planned	Good overall organization	There is a sense of organization	No sense of organization
<b>Content</b>	Exceptionally well presented	Well presented	Content is sound	Not good
<b>Style Details and Examples</b>	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)**

<b>Criteria</b>	<b>5 Marks</b>	<b>4 Marks</b>	<b>3 Marks</b>	<b>2 Marks</b>	<b>1 Mark</b>
<b>Level of Engagement in Class</b>	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

<b>Listening Skills</b>	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.
<b>Behavior</b>	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
<b>Preparation</b>	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
<b>COURSE 1 – MCM2201</b>					
CO1	S	S	S	S	M
CO2	S	S	S	S	M
CO3	S	S	S	S	M
CO4	S	S	S	S	M
<b>COURSE 2 – MCM2202</b>					
CO1	S	S	S	S	M
CO2	S	S	S	S	M
CO3	S	S	S	S	M
CO4	S	S	S	S	M
<b>COURSE 3 – MCM2203</b>					
CO1	S	S	S	S	M
CO2	S	S	S	S	M
CO3	S	S	S	S	M
CO4	S	S	S	S	M
<b>COURSE 4 – MCM2204</b>					
CO1	S	S	S	S	M
CO2	S	S	S	S	M
CO3	S	S	S	S	M
CO4	S	S	S	S	M
<b>COURSE 5 – MCM2205</b>					
CO1	S	S	S	S	M

CO2	S	S	S	S	M
CO3	S	S	S	S	M
CO4	S	S	S	S	M
<b>COURSE 6 – MCM22P1</b>					
CO1	S	S	S	S	M
CO2	S	S	S	S	M
CO3	S	S	S	S	M
CO4	S	S	S	S	M

<b>COURSE 7 – MCM2206</b>					
CO1	S	S	S	S	M
CO2	S	S	S	S	M
CO3	S	S	S	S	M
CO4	S	S	S	S	M
<b>COURSE 8 – MCM2207</b>					
CO1	S	S	S	S	M
CO2	S	S	S	S	M
CO3	S	S	S	S	M
CO4	S	S	S	S	M
<b>COURSE 9 – MCM2208</b>					
CO1	S	S	S	S	M
CO2	S	S	S	S	M
CO3	S	S	S	S	M
CO4	S	S	S	S	M

<b>COURSE 10 – MCM2209</b>					
CO1	S	S	S	S	M
CO2	S	S	S	S	M
CO3	S	S	S	S	M
CO4	S	S	S	S	M
<b>COURSE 11 – MCM21P2</b>					
CO1	S	S	S	S	M
CO2	S	S	S	S	M
CO3	S	S	S	S	M
CO4	S	S	S	S	M

<b>COURSE NUMBER</b>	<b>COURSE NAME</b>	<b>CATEGORY</b>	<b>L</b>	<b>T</b>	<b>P</b>	<b>CREDIT</b>
<b>MCM2201</b>	<b>ECONOMICS FOR DECISION MAKING</b>	Theory	71	4		4

### **Preamble**

To enable the students

- 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
- To Understand the concepts of Macroeconomics

### **Course Outcomes**

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

<b>CO Number</b>	<b>CO Statement</b>	<b>Knowledge Level</b>
CO1.	Understand the basic concepts of Managerial decisions	K2
CO2.	Discover an in-depth knowledge about cost concepts under various market structure	K3
CO3.	Analyze the applications of economics in the field of managerial decision making, demand and supply forecasting	K4
CO4.	Explain the macroeconomics concepts	K5

### **Mapping with Programme Outcomes**

<b>COs</b>	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>
CO1.	S	S	S	S	M
CO2.	S	S	S	S	M
CO3.	S	S	S	S	M

S- Strong; M-Medium; L-Low

### **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 macroeconomics – 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.S.Geetha
2. Dr.T.Usharani

<b>COURSE NUMBER</b>	<b>COURSE NAME</b>	<b>CATEGORY</b>	<b>L</b>	<b>T</b>	<b>P</b>	<b>CREDIT</b>
<b>MCM2202</b>	<b>CORPORATE ACCOUNTING</b>	Theory	86	4	-	5

### **Preamble**

To enable the students

- To develop the conceptual framework of corporate accounting
- To learn procedure relating to preparation of company final accounts
- To equip the students with accounting methods formatted for the Corporate Bodies from the time of their inception till their liquidation.

### **Course Outcomes**

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

	<b>CO Statement</b>	<b>Knowledge Level</b>
CO1	Understand the basic concepts of corporate accounting	K2
CO2	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
CO3	Apply the latest provisions for preparation of financial reports of various companies	K4
CO4	Examine the legal procedures and accounting process of the companies	K5

### **Mapping with Programme Outcomes**

<b>COs</b>	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>
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

### **UNIT I (17hrs)**

Share Capital – Issue, Forfeiture and Reissue of Shares – Redeemable Preference Shares – Rights Issue – Bonus shares, circumstances for issue of bonus shares - SEBI guidelines for issue of bonus shares - Surrender of Shares. Issue and Redemption of Debentures.

### **UNIT II (18 hrs)**

Final Accounts of Companies (Schedule VI) - Preparation of Statement of Profit and Loss – Balance Sheet – Managerial Remuneration. Profits Prior to Incorporation- Treatment of Profit or loss Prior to Incorporation – Methods, Steps involved in pre and post incorporation of profits.

### **UNIT III (17 hrs)**

Accounting for Amalgamation and Absorption as per Accounting Standard 14 – External reconstruction [excluding intercompany holdings - Internal reconstruction (theory only)

#### UNIT IV (17hrs)

Accounts of Holding Companies - Meaning and Definition of Holding and Subsidiary Company – Consolidation of Balance Sheet of Holding Company and its subsidiary company. Liquidation of Companies: Types of Liquidation – Preparation of Liquidator’s Final Statement of Accounts – Order of Payment – Liquidator’s Remuneration – Calculation of Preferential Creditors (Excluding Statement of Affairs).

#### UNIT V (17 hrs)

Bank Accounts: Business of banking companies – Legal requirements; Preparation of Profit and Loss Account and Balance Sheet - Insurance Company Accounts - Types of insurance - Life Insurance - Revenue account, Profit and Loss account and Balance Sheet - General Insurance (Fire and Marine) - Revenue account, Profit and Loss account and Balance Sheet.

#### Text Book

S.No	Author Name	Book Name	Publisher	Year and edition
1.	Jain & Narang	Advanced Accountancy II	Kalyani Publishers	18 <sup>th</sup> edition, 2016
2.	Reddy & Murthy	Advanced Accounting	Margham publications	6 <sup>th</sup> 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, Group Discussion, Interactive Presentation, Scenario Analysis, Seminar, Quiz, Assignment

#### Course Designers:

1. Dr.B.ThulasiPriya
2. Dr.C.Gomathy

COURSE NUMBER	COURSE NAME	CATEGORY	L	T	P	CREDIT
MCM2203	PRACTICAL AUDITING	Theory	71	4		4

#### Preamble

To enable the students

- 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	Understand the basic auditing principles, concepts, planning an audit and due diligence	K2
CO2	Illustrate the concepts of auditing and gain working knowledge of generally accepted auditing procedures, techniques and skills.	K3
CO3	Analyze the knowledge and understanding the methods of Audit in Specialized areas like impersonal ledgers, Company Audits	K4
CO4	Evaluate the Qualification, Appointment, powers, duties and removal of auditors.	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

### 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 (15hrs)

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

### UNIT-IV (14hrs)

Audit of impersonal ledger: Vouching Procedure-Unpaid expenditure-Un earned income-DistinctionsbetweenCapitalandRevenueexpenditure-Outstandingassets.Incomeaccruedthough 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 (14hrs)

Company Audit - Audit of Shares, Qualifications and Disqualifications of Auditors, Appointment of auditors, Removal of auditors, Powers and duties of auditors, Liabilities of an Auditor. Types of Audit: Branch audit, Joint audit, Cost Audit, Tax Audit, Social 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	Practical Auditing	B.N.Tandon, S.Sudharsanam	S.Chand& Co Ltd	Revised Edition 2019

#### Reference Books

S. No.	Book Name	Author Name	Publisher	Year and Edition
1.	Principles of Auditing	Dinkar Pagare	S.Chand& Co Ltd	11 <sup>th</sup> Edition, 2014
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.B.Thulasipriya
2. Dr.T.Ambika

COURSE NUMBER	COURSE NAME	Category	L	T	P	Credit
MCM2204	HUMAN RESOURCE MANAGEMENT	Theory	71	4	-	4

#### Preamble

To enable the students

- To create in-depth knowledge about human resource management concepts and practices
- To enlighten knowledge in human resource recruitment and selection
- To Analyze the strategies required to select and develop manpower resources.

#### Prerequisite

- No Basic Knowledge required

## Course Outcomes

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

CO'S	CO Statement	Knowledge Level
CO1	Understand the concepts of human resource management and its framework	K2
CO2	Interpret the human resource framework and its role for business administration	K3
CO3	Analyse the significant competency in development of human resource management	K4
CO4	Evaluate the strategies to manage HRM related issues	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

### UNIT I (15 hrs)

Nature and Scope of Human Resource Management – Concept- Characteristics-Objectives - System approach to HRM- Importance and Functions of HRM- Scope - Competencies of Human Resource Manager – Role of Human Resource Manager. Strategic Human Resource Management- Concept – Role. Human Resource Planning – Concept – Objective-Need and Importance – Process – Levels – Problems- Guidelines for effective human resource planning.

### UNIT II (14 hrs)

Job Analysis and Job Design - Concept, Objectives – Uses – Process – techniques – Job description – Job specification – Role analysis - Concept of Job Design –Approaches – Methods – Recent Trends. Recruitment and Selection: Meaning – Process – Policy - Sources of Recruitment – Techniques – Recruitment practices in India – Meaning of Selection – Introduction – Steps – Testing – Selection Interviewing - Competency Mapping.

### UNIT III (14 hrs)

Placement and Induction-Concept of placement - Induction – objectives – advantages- Induction in Indian industries – Contents – Steps to make Induction effective. Employee Training – Concept – Need –Importance- Types – Identifying Needs - Objective –Design – Methods –Evaluating training effectiveness - Retraining. Career Planning and Development – Meaning –Objective – Process – Counselling - Advantages – Limitations – Making career planning successful – Career Development. \* Case Studies.

### UNIT IV (14 hrs)

Performance Appraisal– Concept – Objective – Importance – Process – Problems – Essentials – Methods – Performance appraisal through MBO – 360-degree appraisal techniques- Performance Management. Job Evaluation – Concept – Objectives – Process – Advantages – Limitations –

Essentials – Methods. Incentive Compensation – Meaning – Essentials – Types – wages incentives in India - types. Human Resource Accounting – Meaning – Objective –Methods of Valuation of Human Resource. \* Case Studies

### UNIT V (14 hrs )

Morale – Meaning – Importance – Factors Influencing- Impact. Job Satisfaction – Concept – Measurement – Job Satisfaction and Work behaviour – Determinants. Quality of work life – Concept –Measure –Dimension – Principles - Techniques. Management of Stress – Concept – Sources – Consequences – Coping with stress – Methods of stress management. HRM in virtual organisation – Concept – Distinction between Traditional and Virtual Organisation – Types – Technology – Issues.

\* **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 <sup>th</sup> Edition 2017

#### Reference Books

S.No	Author Name	Book Name	Publisher	Year and edition
1.	Gary Dessler and Biju Varrkey	Human Resource Management	Prentice Hall Of India	16 <sup>th</sup> Edition 2020
2.	Dwivedi R.S	Human Resource Management	Vikas Pub House – Noida	6 <sup>th</sup> Edition 2018
3.	Rao V.S.P	Human Resource Management	Excel Books	2 <sup>nd</sup> Edition 2020

#### Pedagogy

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

#### Course Designers

1. Dr.S.Sujatha
2. Dr.C.Gomathy

COURSE NUMBER	COURSE NAME	CATEGORY	L	T	P	CREDIT
MCM2205	E-COMMERCE AND INFORMATION TECHNOLOGY	Theory	71	4		4

#### Preamble

To enable the students

- 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	Describe the impact of E-commerce on business models and strategy	K2
CO2	Analyze the electronic payment methods and usage of electronic delivery channels and to Examine the internet security aspects and e-business communication modes	K3
CO3	Explain 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
CO4	Create the knowledge in m-commerce application and current trends in e-commerce	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

### 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 <sup>nd</sup> 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 <sup>nd</sup> Edition
2.	Joseph P.T	Electronic Commerce–A Managerial Perspective	Pearson Education,	2009, 2 <sup>nd</sup> Edition
3.	Murthy CSV	E-Commerce – Concepts, Models, Strategies	Himalaya Publishing House.	2010, 2 <sup>nd</sup> Edition

### Pedagogy

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

## Course Designers

1. Dr.S.Geetha

COURSE NUMBER	COURSE NAME	CATEGORY	L	T	P	CREDIT
MCM22P1	COMPUTER APPLICATIONS PRACTICAL I - OFFICE PACKAGE	Practical	-	3	57	2

## Preamble

To enable the students

- To develop and apply recent skills in MS office Packages.
- To learn procedures to formulated statistical operations in Research
- To enrich knowledge in financial needs.

## Course Outcomes

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

CO Number	CO Statement	Knowledge Level
CO1	Identify the skills in using office package applications.	K2
CO2	Apply the statistical and financial operations in research using MS Excel and designing presentation in MS PowerPoint	K3
CO3	Analyzing the templates using financial models	K4
CO4	Developing and Designing presentation in MS PowerPoint	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

## Word:

- Editing and Formatting a document, multipage orientation and styles
- 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:**

- Slide show using custom animation to advertise a product. (Minimum 5 slides)

### **Course Designers:**

1. Dr.L.Nithya

