### **DEPARTMENT OF M.COM**

# CHOICE BASED CREDIT SYSTEM & OUTCOME BASED EDUCATION SYLLABUS

MASTER OF COMMERCE 2025– 2027 BATCH
I SEMESTER



#### **MASTER OF COMMERCE**

### **CHOICE BASED CREDIT SYSTEM &** LEARNING OUTCOME BASED CURRICULAR FRAMEWORK (LOCF) **SCHEME OF EXAMINATION** MASTER OF COMMERCE – 2025-2027 BATCH AND ONWARDS

#### **SEMESTER I**

S	Course Title of the Paper		Hrs. / sek ct hours		Contact hours utorial hours		Examination Marks			Credits
e m	Code	Title of the Laper	Instr. Hrs. Week	Instr. We	Tutorial hours	Duration hours	CA	ESE	Total	Cre
	MCM2301	Economics for Decision Making	5	7 3	2	3	2 5	75	100	4
	MCM2502	Corporate Accounting	6	8	2	3	2 5	75	100	5
I	MCM2403	Supply Chain and Logistics Management	5	7	2	3	2 5	75	100	4
1	MCM2504	Strategic Human Resource Management	5	7 3	2	3	2 5	75	100	4
	MCM2505	e-Commerce and Information Technology	5	7 3	2	3	2 5	75	100	4
	MCM25P1	Python For Accounting - Practical	4	6	-	3	2 5	75	100	2
I - III	17MONL 1	Online Course	-	-	-	-	-	-	-	-

**CA – Continuous Assessment ESE–End Semester Examination** 

#### **Bloom's Taxonomy Based Assessment Pattern**

#### CIA Question Paper Pattern: $3 \times 15 = 45$ Marks

One question from each unit with each question comprising of

- One question with a weightage of 2 Marks:  $2 \times 3 = 6$
- One question with a weightage of 5 Marks (Internal Choice at the same CLO level):  $5 \times 3 = 15$
- One question with a weightage of 8 Marks (Internal Choice at the same CLO level): 8 x 3 = 24

**Total:45 Marks** 

### CIA Question Paper Pattern: 3 x 15 = 45 Marks (for Accounts Papers)

One question from each unit with each question comprising of

- One question with a weightage of 2 Marks:  $3 \times 2 = 6$
- One question with a weightage of 5 Marks:  $3 \times 5 = 15$
- One question with a weightage of 8 Marks (Internal Choice at the same CLO level):8x3=24

**Total: 45 Marks** 

#### ESE Question Paper Pattern: $5 \times 15 = 75$ Marks

Question from each unit comprising of

- One question with a weightage of 2 Marks :5 x 5 = 10
- One question with a weightage of 5 Marks (Internal Choice at the same CLO level) :  $5 \times 5 = 25$
- One question with a weightage of 8 Marks (Internal Choice at the same CLO level):  $5 \times 5 = 40$

**Total:75 Marks** 

#### ESE Question Paper Pattern:(for Accounts Paper) $5 \times 15 = 75$ Marks

Question from each unit comprising of

- One question with a weightage of 2 Marks :5 x 2 = 10
- One question with a weightage of 5 Marks :5 x 5 = 25
- One question with a weightage of 8 Marks (Internal Choice at the same CLO level):5x8=40

**Total: 75 Marks** 

MAPPING OF PLOS WITH CLOS

MAPPING OF PLOS WITH CLOS PROGRAMME OUTCOMES								
COURSE								
	PLOI	PLO2			PLO5			
(	COURS	E 1 – M	CM230	L				
CLO1	S	S	S	S	M			
CLO2	S	S	S	S	M			
CLO3	S	S	S	S	M			
CLO4	S	S	S	S	M			
CLO5	S	S	S	S	M			
(	COURS	E 2 – M	CM2502	2				
CLO1	S	S	S	S	M			
CLO2	S	S	S	S	M			
CLO3	S	S	S	S	M			
CLO4	S	S	S	S	M			
CLO5	S	S	S	S	M			
(	COURS	E 3 – M	CM2403	3				
CLO1	S	S	S	S	M			
CLO2	S	S	S	S	M			
CLO3	S	S	S	S	M			
CLO4	S	S	S	S	M			
CLO5	S	S	S	S	M			
(	COURS	E 4 – M	CM2504	4				
CLO1	S	S	M	S	S			
CLO2	S	S	S	M	S			
CLO3	S	S	S	M	S			
CLO4	S	S	S	S	S			
CLO5	S	S	S	S	S			

COURSE 5 – MCM2505									
CLO1	S	S	S	S	M				
CLO2	S	S	S	S	M				
CLO3	S	S	S	S	M				
CLO4	S	S	S	S	M				
CLO5	S	S	S	S	M				
(	COURS	E 6 – M	CM25P	1					
CLO1	S	S	S	S	M				
CLO2	S	S	S	S	M				
CLO3	S	S	S	S	M				
CLO4	S	S	S	S	M				
CLO5	S	S	S	S	M				

S- Strong; M-Medium; L-Low

COURSE CODE	COURSE TITLE	CATEGORY	L	T	P	CREDIT
MCM2301	ECONOMICS FOR DECISION MAKING	Theory	73	2		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 Learning Outcomes**

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

CLO Number	CLO Statement	Knowledge Level
CLO1	Understand the basic concepts of Managerial Economics for decision making	K2
CLO2	Discover an in-depth knowledge micro and macro economy in managerial decision making	К3
CLO3	Apply the concept of equilibrium to both microeconomics and macroeconomics.	K4
CLO4	Examine the micro and macroeconomic concepts and techniques for effective inputs for economic development	K5
CLO5	Evaluate the variety of techniques to solve business problems with competitive strategies at national level	K6

Mapping with Programme Learning Outcomes										
CLOs	PLO1	PLO2	PLO3	PLO4	PLO5					
CLO1	S	S	S	S	M					
CLO2	S	S	S	S	M					
CLO3	S	S	S	S	M					
CLO4	S	S	S	S	M					
CLO5	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 (15hrs)

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 (15 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

Гехt Book								
S.No	Author Name	Book Name	Publisher	Year and edition				
1.	Ahuja, H.L.	Managerial Economics: Analysis of Managerial	S. Chand and company limited	9/e, 2022				

#### **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.

Module No	Topic	CLO/CO	No. of Period	Content Delivery Method	Learning Methods					
	UNIT I									
1	Managerial Economics and Decision	CLO1,	5	Chalk and Talk,	Participatory					

	Science: Introduction –Nature of	CLO2,		PPT,	Learning
	Managerial decision making – Types of	CLO3,			C
	Business Decision –Nature of the Firm	CLO4,			
		CLO5			
		CLO1,		Chalk and Talk,	Participatory
	The Firm's Objectives: Profit	CLO2,		PPT, Flipped	Learning,
2	Maximization – Value Maximization	CLO3,	5	classroom	<b>O</b> <sup>7</sup>
	Model of the Firm – Nature of Profit.	CLO4,			
		CLO5			
		CLO1,		Chalk and Talk,	Experiential
	Innovations theory of profits: Risk and	CLO2,		PPT, Flipped	Learning,
3	Uncertainty theory of profit – Social	CLO3,	4	classroom	8)
_	Responsibility of Business	CLO4,			
	Troop energing of 2 demices	CLO5			
		UNIT II			
	Demand / Supply Analysis and Theory	CLO1,			Participatory
	of Consumer's Choice: Cardinal	CLO2,			Learning,
	Utility Analysis, Demand and Demand	CLO3,		Chalk and Talk,	Problem based
	Function, Individual Demand - The	CLO4,		PPT, Group	Learning
4	Law of Demand, Market Demand	CLO5	5	discussion,	Learning
	Function, Individual Demand functions	CLOS		Flipped classroom	
	and Market Demand Function - Factors				
	Determining Demand				
	Elasticity of Demand, Price Elasticity	CLO1,			Experiential
	of demand, Determinants of price	CLO2,			Learning,
5	elasticity of demand - Cross Elasticity	CLO2,	3	Chalk and Talk,	Problem based
3	of Demand, Income Elasticity of	CLO3, CLO4,	]	PPT, Videos	Learning
	Demand.	CLO <sub>4</sub> ,			Learning
	Demand.	CLO3			Participatory
	Supply and its elasticity: Elasticity of	CLO1, CLO2,			Learning
6	supply, Factors determining elasticity	CLO2,	3	Chalk and Talk,	Dearning
O	of supply.	CLO3, CLO4,		PPT, Videos	
	or suppry.	CLO <sub>4</sub> ,			
		CLO3,			Experiential
	Consumer's Behaviour: Ordinal Utility	CLO1,		Chalk and Talk,	Learning,
7	Analysis, Indifference curve analysis of	CLO2, CLO3,	4	PPT, Group	Participatory
,	demand, Indifference curve Approach,	CLO3, CLO4,		discussion	Learning
	Prosperities of Indifference curves.	CLO <sub>4</sub> ,		discussion	Learning
		CLOS			
		UNIT III			
		CLO1,			Participatory
	Theory of Production and Cost	CLO1, CLO2,		Chalk and Talk,	Learning
8	Analysis: Production Function, Law of	CLO2,	3	PPT, Group	2001111115
3	Diminishing returns	CLO3,		discussion	
		CLO <sub>5</sub>		0.150 0.051011	
		CLO3			Participatory
		CLO1, CLO2,			Learning
9	Isoquants, General properties of	CLO2, CLO3,	2	Chalk and Talk,	Learning
J	Isoquants, Return to Scale (theory only)	CLO3, CLO4,		PPT,	
		CLO4, CLO5			
		CLOS			

	Cost Analysis concents of cost Theory	CLO1,			Participatory
	Cost Analysis, concepts of cost, Theory of Cost, short-run Average and	CLO2,		Chalk and Talk,	Learning
10	Marginal cost curves - Relationship	CLO3,	5	PDF, PPT,	
	between AC and MC,	CLO4,		r Dr, rr 1,	
	between AC and MC,	CLO5			
	Long my costs Explanation of the H	CLO1,			Problem based
	Long-run costs - Explanation of the U-	CLO2,		Chalk and Talk,	Learning
11	shape of the Long-Run Average Cost Curve - Difference between LACC and	CLO3,	5	PPT, Group	
	SACC	CLO4,		discussion	
	SACC	CLO5			
		UNIT IV			
	Price and Output Decisions in Various	CLO1,		Chalk and Talk,	Participatory
	Price and Output Decisions in Various Market Structures: Classification of	CLO2,		PPT	Learning
12		CLO3,	5		
	Market structures, Meaning and	CLO4,			
	determinants under Perfect Competition	CLO5			
		CLO1,		Chalk and Talk,	Participatory
	M 1 D: 1: : : :	CLO2,		PPT, Group	Learning
13	Monopoly - Price discrimination,	CLO3,	4	discussion	
	Degrees of price discrimination	CLO4,			
		CLO5			
		CLO1,		Chalk and Talk,	Experiential
		CLO2,		PPT, Peer	Learning,
14	Monopolistic Competition, Oligopoly	CLO3,	3	Learning	Participatory
		CLO4,			Learning
		CLO5			
		CLO1,		Chalk and Talk,	Problem based
	Pricing Practices and Strategies: Cost	CLO2,		PPT, Group	Learning
15	plus pricing, Price fixing according to	CLO3,	2	discussion	
	cost plus pricing.	CLO4,			
		CLO5			
		UNIT V			
		CLO1,		Chalk and Talk,	Participatory
	Macroeconomics for Management:	CLO1,		PPT	Learning
16	Macroeconomics – Meaning - Major	CLO2,	5	111	Learning
10	issues in macroeconomics – Role of	CLO3,			
	Government in Macro economy	CLO <sub>5</sub>			
	Macroeconomic aggregates and	CLO3,		Chalk and Talk,	Participatory
	National Income: – Aggregate	CLO1,		PPT, Peer	Learning
17	Consumption – Role of capital	CLO2,	4	Learning	Leaning
1 /	formation – Determinants of capital	CLO3,		Domining	
	formation	CLO5			
	TOTAL MINISTER CONTRACTOR OF THE PROPERTY OF T	CLO1,		Chalk and Talk,	Experiential
	National Income and National Product	CLO1,		PPT, Videos	Learning,
18	- National Income Aggregates -	CLO3,	3	111, 114000	Domining,
10	Measurement of National Income.	CLO4,			
	Treasurement of reational modific.	CLO5			
	Inflation: Meaning - Nature and Causes	CLO1,		Chalk and Talk,	Problem based
19	- Effects of Inflation – effects of	CLO1,	3	PPT, Videos, Peer	Learning
	211000 01 milation circus 01			111, 11000, 1001	Louining

inflation on long-run economic growth	CLO3,	Learning	
– Measures to control inflation.	CLO4,		
	CLO5		

S.NO	LEARNING METHODS	PERCENTAGE
1	Participatory Learning	80
2	Problem based Learning	10
3	Experiential Learning	10

### **Course Designers:**

- 1. Dr.S.Geetha, Department of Commerce
- 2. Dr.R.S.Kanimozhi, Department of Commerce

COURSE CODE	COURSE TITLE	CATEGORY	L	Т	P	CREDIT
MCM2502	CORPORATE ACCOUNTING	Theory	88	2	-	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 Learning Outcomes**

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

CLO	CLO Statement	Knowledge
Number		Level
CLO1	Understand the basic concepts of corporate accounting	K2
CLO2	Develop the knowledge on various accounting aspects pertaining tovaluation of shares, mergers and acquisition, holding company accounts and banking and insurance accounting with latest developments in the accounting areas.	K3
CLO3	Analyze the various practical applications of corporate Accounting	K4
CLO4	CLO4 Examine the legal procedures and accounting process of the companies	
CLO5	Apply the latest provisions for preparation of financial reports of various companies	K6

**Mapping with Programme Learning Outcomes** 

CLOs	PLO1	PLO2	PLO3	PLO4	PLO5
CLO1	S	S	S	S	M
CLO2	S	S	S	S	M
CLO3	S	S	S	S	M

CLO4	S	S	S	S	M
CLO5	S	S	S	S	M

S- Strong; M-Medium

#### UNITI (17hrs)

Share Capital – Issue, Forfeiture and Reissue of Shares – Redeemable Preference Shares – RightsIssue – Bonus shares, circumstances for issue of bonus shares - SEBI guidelines for issue of bonusshares - 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 inter company holdings - Internal reconstruction (theory only)

#### UNIT IV (18hrs)

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 (18 hrs)

Bank Accounts: Business of banking companies – Legal requirements; Preparation of Profit and Loss Account and Balance Sheet. Financial reporting: Meaning, Objectives, Characteristics – Indian Accounting Standards (AS 5, AS 10, AS 19, AS 20) – Corporate Social Responsibility: Meaning, Key provisions of Companies Act, 2013, Social responsibility accounting (Theory only)

Text Book						
S.No	Author Name	<b>Book Name</b>	Publisher	Year and edition		
1.	Jain &Narang	Advanced Accountancy II	Kalyani Publishers	18thedition, 2016		
2	Reddy &	Advanced	Margham	6 <sup>th</sup> revised edition		
۷.	Murthy	Accounting	publications	2015,Reprint 2016		

Reference Books							
S.No	Author Name	<b>Book Name</b>	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

Module No	Торіс	CLO Level	No. of. Hours	Content Delivery Methods	Learning Methods
	${f U}$	NIT – I (	17 Hours)		
1	Share Capital – Issue	CLO1, CLO2, CLO4	4	Chalk and talk,PPT	Participatory Learning
2	Forfeiture and Reissue of Shares	CLO1, CLO2, CLO3, CLO4. CLO5	4	Chalk and talk,PPT	Problem based Learning
2	Redeemable Preference Shares	CLO1, CLO2, CLO4, CLO5	3	Chalk and talk, PPT	Problem based Learning
3	Rights Issue – Bonus shares, circumstances for issue of bonus shares	CLO1, CLO2, CLO3	3	Chalk and talk, PPT	Problem based Learning
4	SEBI guidelines for issue of bonus shares - Surrender of Shares.	CLO1, CLO2	1	PPT, Seminar	Experiential Learning
5	Issue and Redemption of Debentures	CLO2, CLO3	3	Chalk and talk, PPT	Participatory Learning
	UNIT – II (18	8 Hours)			
6	Final Accounts of Companies (Schedule VI) - Preparation of Statement of Profit and Loss –	CLO1, CLO2, CLO3, CLO5	4	Chalk and talk, PPT	Problem based Learning
7	Balance Sheet	CLO2, CLO4, CLO5	4	Chalk and talk, PPT	Participatory Learning
8	Managerial Remuneration.	CLO2, CLO3. CLO4	4	Chalk and talk, PPT	Problem based Learning
9	Profits Prior to Incorporation- Treatment of Profit or loss Prior to Incorporation	CLO1, CLO3, CLO4	3	Chalk and talk, PPT	Participatory Learning

10	Methods, Steps involved in pre and post incorporation of profits	CLO2, CLO3	3	Chalk and talk, Group Discussion	Participatory Learning
	UNIT – III (17 I	Hours)			
11	Amalgamation Accounting for Amalgamation as per Accounting Standard 14	CLO1, CLO2, CLO3, CLO4. CLO5	6	Chalk and talk,PPT	Problem based Learning
12	Absorption	CLO2, CLO3, CLO4, CLO5	5	Chalk and talk PPT	Problem based Learning
13	External reconstruction excluding inter company holdings	CLO2, CLO3, CLO4	4	Chalk and talk, PPT	Participatory Learning
14	Internal reconstruction – theory only	CLO1, CLO2	2	Chalk and talk, PPT, Seminar	Experiential Learning
	UNIT – IV (18 I	Hours)			1
15	Accounts of Holding Companies - Meaning and Definition of Holding and Subsidiary Company	CLO1, CLO2, CLO3	4	Chalk and talk, PPT	Participatory Learning
16	Consolidation of Balance Sheet of Holding Company and its subsidiary company.	CLO2, CLO3, CLO4, CLO5	6	Chalk and talk, PPT	Problem based Learning
17	Liquidation of Companies: Types of Liquidation – Preparation of Liquidator's Final Statement of Accounts – Order of Payment –	CLO1, CLO2, CLO3, CLO4	4	Chalk and talk, PPT, Seminar	Experiential Learning
18	Liquidator's Remuneration – Calculation of Preferential Creditors	CLO2, CLO3, CLO4	4	Chalk and talk, PPT	Problem based Learning
	UNIT – V (18 H	ours)			
19	Bank Accounts: Business of banking companies – Legal requirements; Preparation of Profit and Loss Account	CLO1, CLO2, CLO3, CLO5	5	Chalk and talk, PPT	Problem based Learning

20			4	Chalk and	Problem based
	Preparation of Balance Sheet	CLO3,		talk ,PPT	Learning
	Freparation of Barance Sheet	CLO4,			
		CLO5			
21	Financial reporting: Meaning,	CLO1,	3	Chalk and talk,	Participatory
	Objectives, Characteristics –	CLO2,		PPT	Learning
	Indian Accounting Standards	,CLO4			
	(AS 5, AS 10, AS 19, AS 20)				
22	Corporate Social Responsibility:	CLO1,	3	Chalk and talk,	Participatory
	Meaning, Key provisions of	CLO2,		PPT	Learning
	Companies Act, 2013	CLO3,			
23	Social responsibility accounting	CLO1,	3	PPT, Seminar	Experiential Learning
	(Theory only)	CLO2,		,	
		CLO4			

S.NO	LEARNING METHODS	PERCENTAGE
1	Participatory Learning	40
2	Problem based Learning	50
3	Experiential Learning	10

## **Course Designers:**

- 1. Dr.G.Indrani, Department of Commerce
- 2. Dr.C.Gomathy, Department of Commerce

COURSE CODE	COURSE TITLE	CATEGORY	L	T	P	CREDIT
MCM2403	SUPPLY CHAIN AND LOGISTICS MANAGEMENT	Theory	73	2		4

#### **Preamble**

To enable the students

- > To create in-depth knowledge about supply chain and logistics management
- > To enlighten knowledge warehousing and transportation in supply chain.
- > To Analyze the strategies adopted and to develop the logistics and supply chain.

#### **Course Learning Outcomes**

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

CLO Number	CLO Statement	Knowledge Level
CLO1	To know about Process and functions of supply chain management and logistics system	K2
CLO2	To learn about Design and network in supply chain	К3

CLO3	Analyze the Role of Internet Technologies in logistics management.	K4
CLO4	Examine the Transportation network and sourcing in logistics management	K5
CLO5	To Strengthen Integrative management and analytical Skills.	K6

Mapping with Programme Learning Outcomes

CLOs	PLO1	PLO2	PLO3	PLO4	PLO5
CLO1	S	S	S	S	M
CLO2	S	S	S	S	M
CLO3	S	S	S	S	M
CLO4	S	S	S	S	M
CLO5	S	S	S	S	M

S- Strong; M-Medium; L-Low

### **UNIT – I (14 hrs)**

Introduction to Logistic Management - Nature and Concepts- Evolution of the logistics concept Logistical Mission and Strategic issues- Logistic in India-Growing Importance of Logistics Management-logical Competitive Advantage-Strategic Logistics planning Process-operational objectives-Components of logistics management-functions of logistics management-integrated logistic system-Total cost Analysis.

#### UNIT – II (14 Hrs)

Introduction to Supply Chain Management -Definition - Objectives - Importance - Decisionphases - Process view - Competitive and supply chain strategies - Achieving strategies fit -impellers of supply chain-Financial measures of performance-Framework - Facilities - Inventory - Transportation - Information - Sourcing -Pricing- Infrastructure-International Logistics

#### UNIT- III (15 Hrs)

Designing the Supply Chain Management - Designing the distribution network - Role of distribution - Factors influencing distribution - Design options - e – business and its impact - Distribution networks in practice - Networking design in the supply chain - Role of network - Factors affecting the networking design decisions.-Models for Facility Location and capacity Allocation.

#### UNIT- IV (15 Hrs)

Designing Global supply chain Networks-Drivers-The impact of Globalization on Supply chain Networks the offshoring Decision Total Cost-Risk Management in Global supply Chains-Evaluating Network Design Decisions using decision tree. Coordination in a supply chain: Lack of supply chain Co-ordination and the bullwhip Effect- The effect on: Performance of lack of Coordination -Obstacles to Coordination in a supply chain.

#### UNIT- V (15 Hrs)

Information Technology in Supply chain – Role of IT in supply chain- Internal supply chain management- Supplier relationship management- Future of IT in supply chain- Risk Management in IT.

#### Text Books

S. No.	Book Name	Author Name	Publisher	Year and Edition
1.	Logistics and Supply Chain Management	D K Agrawal	Macmillan Publishers India Limited	Re print 2009
2.	Supply Chain Management: Strategy, Planning and Operation	Sunil Chopra and Peter Meindl,Dharam Vir Kalra.	Pearson Education Pvt. Ltd, Noida	6 <sup>th</sup> Edition,2015

**Reference Books** 

S. No.	Book Name	Author Name	Publisher	Year and Edition
1.	Logistics and Supply Chain Management	('hristanhar	FT Publishing International, India	, ,
2.	Supply Chain Management		Macmillan Publishers India	2 <sup>nd</sup> edition,2009

Pedagogy

Module No.	Торіс	CLOS	No. of periods	Content delivery methods	Participatory Learning	
UNIT - I						
1	Introduction to Logistic Management - Nature and Concepts- Evolution of the logistics concept Logistical Mission and Strategic issues	CLO1, CLO2	2	Presentation	Participatory Learning	
2	Logistic in India-Growing Importance of Logistics Management-logical Competitive Advantage	CLO2. CLO3, CLO4	2	Presentation	Participatory Learning	
3	Strategic Logistics planning Process operational objectives-Components of logistics management	CLO3, CLO4	3	Presentation	Participatory Learning	
4	Functions of logistics managementintegrated logistic system	CLO2. CLO3, CLO4	3	Presentation	Experiential Learning	
5	Total cost Analysis	CLO2, CLO3	4	Presentation	Participatory Learning	
	UNIT	Γ <b>-</b> II				
6	Introduction to Supply Chain Management - Definition - Objectives - Importance - Decision phases - Process view	CLO1	3	Presentation	Participatory Learning	
7	Competitive and supply chain strategies - Achieving strategies fit	CLO2, CLO3	3	Presentation	Experiential Learning	
8	Impellers of supply chain-Financial measures of performance-	CLO3, CLO4	3	Presentation	Problem Based	

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

	1				Learning
9	Framework - Facilities - Inventory - Transportation - Information	CLO2, CLO3	2	Presentation	Participatory Learning
10	Sourcing -Pricing- Infrastructure- International Logistics	CLO3, CLO4	3	Presentation	Problem Based Learning
	UNIT	- III			
11	Designing the Supply Chain Management - Designing the distribution network	CLO1, CLO2	4	Presentation	Participatory Learning
12	I Role of distribution - Factors influencing distribution - Design options	CLO2, CLO3	4	Presentation	Participatory Learning
13	e – business and its impact -Distribution networks in practice - Networking design in the supply chain - Role of network	CLO3, CLO4	4	Presentation	Participatory Learning
14	Factors affecting the networking design decisionsModels for Facility Location and capacity Allocation.	CLO2, CLO3 CLO4	3	Presentation	Participatory Learning
	UNIT	- IV		1	
15	Designing Global supply chain Networks- Drivers-The impact of Globalization on Supply chain Net works the offshoring Decision Total Cost	CLO1, CLO2	4	Presentation	Participatory Learning
16	Risk Management in Global supply Chains	CLO2, CLO3	4	Presentation	Participatory Learning
17	Evaluating Network Design Decisions using decision tree.	CLO3, CLO4	3	Presentation	Participatory Learning
18	Coordination in a supply chain: Lack of supply chain Co ordination and the bullwhip Effect	CLO2, CLO3 CLO4	2	Presentation	Participatory Learning
19	The effect on: Performance of lack of co ordination-Obstacles to Coordination in a supply chain.	CLO3, CLO4	2	Presentation	Problem Based Learning
	UNIT	Γ <b>- V</b>	l		
20	Information Technology in Supply chain – Role of IT in supply chain- Internal supply chain management-	CLO1, CLO2	2	Presentation	Participatory Learning
21	Supplier relationship management-Future of IT in supply chain-	CLO2, CLO3	3	Presentation	Participatory Learning
24	Risk Management in IT-Coordination in supply chain	CLO3, CLO4	3	Presentation	Participatory Learning
25	Lack of Coordination- Effect performance- Obstacles in Coordination	CLO3, CLO4	4	Presentation	Participatory Learning
26	Managerial levels to achieve coordination.	CLO3, CLO4	3	Presentation	Experiential Learning
	S.NO LEARNING METHODS	5	PERCEN	TAGE	

1	Participatory Learning	80
2	Problem Based Learning	10
3	Experimental Learning	10

### **Course Designers**

- 1. Dr.T.Ambika, Department of Commerce
- 2. Dr.R,S.Kanimozhi, Department of Commerce

COURSE CODE	COURSE TITLE	CATEGORY	L	Т	P	CREDIT
MCM2504	STRATEGIC HUMAN	Theory	73	2	-	4
	RESOURCE					
	MANAGEMENT					

#### **Preamble**

- To understand the concept of Strategic human resource management and its relevance in organizations.
- To Gain basic understanding of Strategic human resource management and its essential role in contemporary organizations
- To analyse the strategies required to select and develop manpower resources.

#### **Prerequisite**

• Basic knowledge in Business Management

#### **Course Learning Outcomes**

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

CLOs	CLO Statement	<b>Knowledge Level</b>
CLO1	Define the basic concepts of strategic human resource management	K2
CLO2	Understand the model relate to various Managerial aspects of strategic human	К3
	resource management	
CLO3	Identify the various essential strategic planning and its policies for effective	K4
	business administration.	
CLO4	Assess SHRM policies in key HR areas such as recruitment, selection, training,	K5
	performance appraisal, and compensation.	
CLO5	Analyse latest trend and apply suitable strategies to manage the process.	K6

Mapping with Programme Learning Outcomes

CLOs	PLO1	PLO2	PLO3	PLO4	PLO5
CLO1	S	S	M	S	S
CLO2	S	S	S	M	S
CLO3	S	S	S	M	S
CLO4	S	S	S	S	S
CLO5	S	S	S	S	S

S- Strong; M-Medium; L-Low

#### **Syllabus**

#### Unit I (14 Hrs)

Introduction to Strategic Human Resource Management (SHRM): SHRM - Meaning, Features, Evolution, Objectives, Advantages, Barriers to SHRM, Ethical behavior, SHRM v/s Traditional HRM,

Steps in SHRM. Roles in SHRM: Top Management, Front-line Management, Changing Role of HR Professionals, Corporate Ethics, Values and SHRM. Dharma and Corporate Ethics: A Study of Indian Ethical Thought in SHRM

### Unit II (14Hrs)

Models of Strategic Human Resource Management: Introduction – High Performance Working Model, High Commitment Management Model, High Involvement Management Model - HR Environment: Environmental trends and HR Challenges - Linking SHRM and Business Performance. Integrating Gurukul Principles in Modern Organizational Learning

#### Unit III (15Hrs)

Strategic Planning and Compensation: Resourcing Strategy- Meaning and Objectives. Strategic HR Planning: Meaning, Advantages, Interaction between Strategic Planning and HRP, Managing HR Surplus and Shortages. Strategic Recruitment and Selection: Meaning and Need. Strategic Human Resource Development: Meaning, Advantages and Process - Strategic Compensation as a Competitive Advantage. Rewards Strategies: Meaning, Importance - Employee Relations Strategy, Retention Strategies, Strategies for Enhancing Employee Work Performance. Approaches for evaluating and measuring the impact of Strategic HRM. Designing Non-Monetary Reward Strategies through Seva Philosophy

#### Unit IV (15Hrs)

Strategic Human Resource Policies: Meaning, Features, Purpose of SHR Policies, Process of Developing SHR Policies, Factors affecting SHR Policies, Areas of SHR Policies in Organization, Requisites of Sound SHR Policies – Recruitment, Selection, Training and Development, Performance Appraisal, Compensation, Promotion, Outsourcing, Retrenchment, Evaluation on effectiveness of SHRM, Barriers to Effective Implementation of SHR Policies and Ways to Overcome these Barriers.

#### Unit V (15Hrs)

Latest trends in Strategic Human Resource Management: Mentoring - Employee Engagement – Meaning, Factors Influencing Employee Engagement, Strategies for Enhancing Employee Engagement. Competency based SHRM: Meaning, Types of Competencies and Benefits of Competencies for Effective Execution of HRM Functions. Human Capital Management: Meaning and Role - New Approaches to Recruitment – Employer Branding. Kautilya's Principles and Modern Human Capital Management

Text Bo	Text Book							
S.No	Author	<b>Book Name</b>	Publisher	Year of Publication				
	Name			& Edition				
1.	Mathur SP	Strategic Human	New Age International	2019 & 1st Edition				
		Resource Management	(P) Ltd Publishers, New					
			Delhi.					

#### Reference Books

S.No	Author Name	Book Name	Publisher	Year of Publication & Edition
1.	Jeffrey A. Mello	Strategic Human Resource Management	South-Western College Publishing	2013 & 4 <sup>th</sup> Edition
2.	Gupta Anuj Sontakki C.N., Gupta	Strategic Management	Kalyani Publisher	2018 & 1st Edition

	Neeti			
3.	Ananda Das	Strategic Human Resource	Productivity Press	2020 & 1st Edition
	Gupta	Management- Formulating and Implementing HR Strategies for a Competitive Advantage		

## Pedagogy

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

Module No.	Торіс	No. of periods	CLOS	Content delivery methods	Learning Methods
	U	NIT I			
1	Introduction to Strategic Human Resource Management (SHRM): SHRM - Meaning, Features, Evolution, Objectives.	3	CLO1 CLO2 CLO3	Presentation	Participatory Learning
2	Advantages, Barriers to SHRM, Ethical behavior, SHRM v/s Traditional HRM, Steps in SHRM	3	CLO1 CLO2 CLO3	Presentation	Participatory Learning
3	Roles in SHRM: Top Management, Front-line Management, HR	3	CLO1 CLO2 CLO3	Presentation	Participatory Learning
4	Changing Role of HR Professionals	2	CLO3 CLO4 CLO5	Presentation	Experiential Learning
5	Corporate Ethics, Values and SHRM.	3	CLO2 CLO3 CLO4	Presentation, Seminar	Participatory Learning
		II TIV			
6	Models of Strategic Human Resource Management: Introduction – High Performance Working Model.	4	CLO1 CLO2 CLO3	Presentation	Participatory Learning
7	High Commitment Management Model	3	CLO1 CLO2 CLO3	Presentation	Experiential Learning
8	High Involvement Management Model	3	CLO1 CLO2 CLO3	Presentation	Problem Based Learning
9	HR Environment: Environmental trends and HR Challenges	2	CLO3 CLO4 CLO5	Presentation, Quiz	Participatory Learning
10	Linking SHRM and Business Performance.	2	CLO3 CLO4 CLO5	Presentation	Problem Based Learning

	UN	TT III			
11	Strategic Planning and Compensation: Resourcing Strategy-Meaning and Objectives.	3	CLO1 CLO2 CLO3	Presentation	Participatory Learning
12	Strategic HR Planning: Meaning, Advantages, Interaction between Strategic Planning and HRP, Managing HR Surplus and Shortages.	3	CLO3 CLO4 CLO5	Presentation	Participatory Learning
13	Strategic Recruitment and Selection: Meaning and Need	1	CLO1 CLO2 CLO3	Presentation	Participatory Learning
14	Strategic Human Resource Development: Meaning, Advantages and Process - Strategic Compensation as a Competitive Advantage.	4	CLO1 CLO2 CLO3 CLO4 CLO5	Presentation, Group Discussion	Participatory Learning
15	Rewards Strategies: Meaning, Importance - Employee Relations Strategy, Retention Strategies, Strategies for Enhancing Employee Work Performance. Approaches for evaluating and measuring the impact of Strategic HRM	4	CLO1 CLO2 CLO3 CLO4 CLO5	Presentation	Experiential Learning
	UN	IT IV			
16	Strategic Human Resource Policies: Meaning, Features, Purpose of SHR Policies, Process of Developing SHR Policies	4	CLO1 CLO2 CLO3	Presentation	Participatory Learning
17	Factors affecting SHR Policies, Areas of SHR Policies in Organisation, Requisites of Sound SHR Policies	3	CLO3 CLO4 CLO5	Presentation, Assignment	Participatory Learning
18	Recruitment, Selection, Training and Development, Performance Appraisal, Compensation	3	CLO1 CLO2 CLO3	Presentation	Participatory Learning
19	Promotion, Outsourcing, Retrenchment, Evaluation on effectiveness of SHRM,	2	CLO1 CLO2 CLO3	Presentation	Participatory Learning
20	Barriers to Effective Implementation of SHR Policies and Ways to Overcome these Barriers.	2	CLO1 CLO2 CLO3	Presentation	Problem Based Learning
		NIT V			1
21	Latest trends in Strategic Human Resource Management: Mentoring - Employee Engagement – Meaning, Factors Influencing Employee Engagement,	4	CLO1 CLO2 CLO3	Presentation	Participatory Learning

	Strategies for Enhancing Employee		CLO3		Participatory
22	Engagement.	2	CLO4	Presentation	Learning
	Lingagement.		CLO5		
	Competency based SHRM: Meaning,		CLO1	Presentation,	Participatory
23	Types of Competencies and Benefits	2	CLO2	Activity Based	Learning
	of		CLO3	Learning	_
	Competencies for Effective Execution		CLO3		Participatory
24	Competencies for Effective Execution	3	CLO4	Presentation	Learning
	of HRM Functions.		CLO5		_
	Human Capital Management:		CLO3		Experiential
25	Meaning and Role - New Approaches	4	CLO4	Dusasutatian	Learning
25	to Recruitment – Employer Branding.	4	CLO5	Presentation	

S.NO	LEARNING METHODS	PERCENTAGE
1	Participatory Learning	80
2	Problem Based Learning	10
3	Experimental Learning	10

### **Course Designers**

- 1. Dr.S.Sujatha, Department of Commerce
- 2. Dr.S.Lekha Shree, Department of Commerce

COURSE CODE	COURSE TITLE	CATEGORY	L	Т	P	CREDIT
MCM2505	e-COMMERCE AND INFORMATION TECHNOLOGY	Theory	73	2		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 Learning Outcomes**

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

CLO Number	CLO Statement	Knowledge Level
CLO1	Describe the impact of E-commerce on business models and strategy	K2
CLO2	Analyze the electronic payment methods and usage of electronic delivery channels and to Examine the internet security aspects and e-business communication modes	К3

CLO3	Explain the key features of Internet, Intranets and Extra nets and explain how they relate to each other and summarize the e-commerce framework and its applications	K4
CLO4	Create the knowledge in m-commerce application and current trends in e-commerce	K5
CLO5	Develop problem-solving skills to address issues related to E- Commerce technology implementation and security	K6

Mapping	Mapping with Programme Learning Outcomes						
CLOs	PLO1	PLO2	PLO3	PLO4	PLO5		
CLO1	S	S	S	S	M		
CLO2	S	S	S	S	M		
CLO3	S	S	S	S	M		
CLO4	S	S	S	S	M		
CLO5	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 (15 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- AI in Social Media Marketing: - 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 – AI in Biometrics -characteristics-benefits-Security issues in e-commerce:-e-commerce security issuesrisk involved in e-commerce-protecting the e-commerce system- common e-commerce security tools-client server network security-data and message security UNIT V (15 hrs)

Mobile commerce:-application of mobile commerce – AI in 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		

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Modul e No	Topic	CLO Level	No. of. Hours	Content Delivery Methods	Learning Methods
	UN	  T – I (14	 Hours)	Wittings	
1	E-Commerce: -Introduction-Meaning- History-framework of e-commerce-e- commerce drivers-nature and scope- acceptance-e-business -categories of E- Commerce Applications-	CLO1, CLO2, CLO4	3	PPT	Participatory Learning
2	Global trading environment and adoption of e-commerce-comparison between traditional and electronic	CLO1, CLO2, CLO3,	2	PPT	Experiential Learning

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

	commerce-advantages and disadvantages of E-Commerce-	CLO4.			
3	Business Models of E-Commerce: Business to Consumer: Definition, characteristics and application of B2C- Models of B2C-major challenges-	CLO2, CLO3, CLO4, CLO5	3	PPT, Group Discussion	Participatory Learning, Experiential Learning
4	Business to business: Definition, characteristics and application of B2B–need—development -types-relationship of B2B e-commerce with other perspectives-	CLO2, CLO4, CLO5	3	PPT	Participatory Learning, Experiential Learning
5	Impact and benefits-Difference between B2B and B2C - C2C, C2B and B2G: Definition, characteristics and application.	CLO3, CLO4, CLO5	3	PPT, Group Discussion	Participatory Learning, Experiential Learning
	UNI	T – II (15	Hours)		
6	Electronic data interchange: Introduction-paperless transactions- components of EDI – features of EDI- EDI standards-Data standards used in EDI-cost of EDI	CLO1, CLO2, CLO3, CLO4	4	PPT	Participatory Learning, Experiential Learning
7	Reasons for slow acceptability of EDI trading-EFT-combining EDI and EFT-Role of banks in EDI-E-Marketing-online marketing and its strategies.	CLO2, CLO3, CLO4, CLO5	4	PPT, Videos	Participatory Learning, Experiential Learning
8	Business Application of E-commerce: - Introduction-trade cycle-supply chain- competitive advantage-e-procurement-	CLO2, CLO3, CLO5	3	PPT	Participatory Learning
9	e-commerce application in manufacturing-e-commerce application in wholesale	CLO2, CLO3	2	PPT	Experiential Learning
10	Problems of traditional wholesale-e- commerce application in retail-e- commerce application in service sector.	CLO2, CLO3, CLO4	2	PPT, Group discussion	Experiential Learning
	UNI	T – III (14	Hours)		
11	e-Commerce Technology: - IT Infrastructure-characteristics-elements of IT infrastructure	CLO1, CLO3, CLO4	3	PPT, Videos	Participatory Learning, Experiential Learning
12	Internet-history-architecture-WWW-domain name- client-server-characteristics –types	CLO2, CLO3, CLO4	3	PPT	Participatory Learning

13	TCP/IP –web server- HTTP and FTP-middleware- intranet –uses-advantages and disadvantages	CLO1, CLO3, CLO5	2	PPT	Experiential Learning
14	Extranet-VPN-types-advantages and disadvantages of VPN-Firewall-working of firewall-types of firewall-cryptography- methods	CLO3, CLO4, CLO5	3	PPT, Seminar	Experiential Learning
15	Digital signature-digital envelope- digital certificates-certification authorities-types of digital certificates- social media marketing-tools- AI in social media marketing- goals and objectives.	CLO1, CLO3, CLO4	3	PPT, Group discussion	Participatory Learning
	UNI	T – IV (15	Hours)		
16	Electronic payment systems: - Problems with the traditional payment system-EPS-features-types-advantages	CLO1, CLO2, CLO3	3	PPT	Participatory Learning
17	Risk-payment gateway-issues of electronic payment technology-recommendations of the security of electronic payment systems	CLO2, CLO3, CLO4	3	PPT	Experiential Learning
18	Internet banking-growth-types-risk-security requirement of electronic payment system-secure socket layer	CLO2, CLO3, CLO5	3	PPT, Videos	Participatory Learning, Experiential Learning
19	S-HTTP-SET-authentication techniques, processes and methodologies-biometrics-elements- kinds –AI in Biometrics- characteristics-benefits Security issues in e-commerce: -e-commerce security issues	CLO3, CLO4, CLO5	3	PPT, Seminar	Participatory Learning, Experiential Learning
20	Risk involved in e-commerce- protecting the e-commerce system- common e-commerce security tools- client server network security-data and message security	CLO2, CLO3, CLO4	3	PPT, Seminar	Participatory Learning, Experiential Learning
	UNI	T - V (15)	Hours)		
21	Mobile commerce: -application of mobile commerce –AI in Mobile commerce- advantages of mobile commerce-security and payment methods	CLO1, CLO2, CLO3	3	PPT, Videos	Participatory Learning , Experiential Learning

22	M-commerce security-m-commerce payment methods- mobile payment operations	CLO2, CLO3, CLO4	3	PPT, Seminar	Participatory Learning, Experiential Learning
23	Standardization-Current <i>trends in</i> electronic world-electronic wasteproblems-predictions-e-waste in India-e-surveillance-stages-	CLO2, CLO3, CLO5	3	PPT, Group discussion	Participatory Learning, Problem based learning
24	E-governance-essence-modules-e- governance and its relevance to India- initiatives taken by government of India	CLO2, CLO3, CLO4	3	PPT, Group discussion	Experiential Learning, Problem based learning
25	Cloud computing-advantages- characteristics-model-service model of cloud computing-criteria-challenges	CLO1, CLO2, CLO3	3	PPT, Seminar	Experiential Learning, Problem based learning

S.NO	LEARNING METHODS	PERCENTAGE
1	Participatory Learning	40
2	Problem based Learning	10
3	Experiential Learning	50

### **Course Designers**

- 1. Dr.S.Geetha, Department of Commerce
- 2. Dr.S.Lekha Shree, Department of Commerce

COURSE CODE	COURSE TITLE	CATEGORY	L	T	P	CREDIT
MCM25P1	PYTHON FOR ACCOUNTING - PRACTICAL	Practical	-	-	60	2

#### **Preamble**

- > To develop the knowledge about the accounting software to suit business needs and industry requirements.
- > Toanalysecustomizedfinancialreportsandmanagefinancialtransactionsefficiently.
- > To explore and acquire skills in accounting standards, tax laws, and financial regulations by automating calculations

#### **Course Learning Outcomes**

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

CLO Number	CLO Statement	Knowledge Level
CLO1	Understand the applications of modern techniques financial record	K2
	keeping	
CLO2	Apply the features to track the transactions	K3

CLO3	Analyze to integrate with financial tools to stream line financial processes.	
		K4
CLO4	Evaluate how to optimize the system performance to handle data efficiently	K5
CLO5	Create a customized financial reports with accounting standards,	K6
	tax laws, and financial regulations by automating calculations	

### **Mapping with Programme Learning Outcomes**

CLOs	PLO1	PLO2	PLO3	PLO4	PLO5
CLO1	S	S	S	S	S
CLO2	S	S	S	S	M
CLO3	S	S	S	S	M
CLO4	S	S	S	S	M
CLO5	S	S	S	S	M

S-Strong; M-Medium; L-Low

#### **List of Programmes**

- 1. Write a Program to read data from data file and show Data File Handling related functions utility in python.
- 2. Write a program to calculate the students mark statement with total marks, aggregate and grade.
- 3. Write a program to calculate income tax for an individual based on current tax slabs.
- 4. Perform all the operations with reference to table 'Employee' through MySQL-Python connectivity.
  - a. Fetching all the records from EMP table having salary more than 70000.
  - b. Deleting record(s) from table using DELETE
  - c. Update Record(s) to the table using UPDATE
- 5. Write a program to display an EMI chart for a loan in Python
- 6. Create a dashboard based on Excel data in Python.
- 7. Create a simple stock portfolio tracker that calculates the total value of a portfolio based on the number of shares and current stock prices.
- 8. Create a simple program to help users track their monthly income, expenses, and savings, and provide insights into their financial habits.
- 9. Write a program that uses historical stock price data to implement a simple algorithmic trading strategy, such as a moving average crossover.
- 10. Build a data visualization tool to create interactive financial charts and plots using libraries like Matplotlib and Plotly.
- 11. Create a program for Building an Automated Data Extraction Solution (from e-governance sites) with Python
- 12. Create a program for Automate Tally process using Python.

- 13. Write a program to load a financial data set from a CSV file and view the first few rows of data
- 14. Write a program to Calculate the 30-day moving average of a stock & closing price using moving averages in technical analysis.

### Pedagogy

Demo in System, Hands-on training

Modul e No	Торіс	No. of Periods	Content delivery methods	Participatory Learning
1	Program to read data from data file and show Data File Handling related functions utility in python	4	Demo	Hands-on training
2	Program to calculate the students mark statement with total marks, aggregate and grade.	4	Demo	Hands-on training
3	Calculate income tax for an individual based on current tax slabs.	4	Demo	Hands-on training
4	Perform all the operations with reference to table 'Employee' through MySQL-Python connectivity.  a. Fetching all the records from EMP table having salary more than 70000.  b. Deleting record(s) from table using DELETE  c. Update Record(s) to the table using UPDATE	4	Demo	Hands-on training
5	Program for EMI chart for a loan in Python	5	Demo	Hands-on training
6	Create a dashboard based on Excel data in Python.	4	Demo	Hands-on training
7	Create a simple stock portfolio tracker that calculates the total value of a portfolio based on the number of shares and current stock prices.	4	Demo	Hands-on training
8	Create a simple program to help users track their monthly income, expenses, and savings,	4	Demo	Hands-on training

	and provide insights into their financial habits.			
9	Write a program that uses historical stock price data to implement a simple algorithmic trading strategy, such as a moving average crossover.	4	Demo	Hands-on training
10	Build a data visualization tool to create interactive financial charts and plots using libraries like Matplotlib and Plotly.	5	Demo	Hands-on training
11	Building an Automated Data Extraction Solution (from e-governance sites) with Python	4	Demo	Hands-on training
12	Program for Automate Tally process using Python.	4	Demo	Hands-on training
13	program to load a financial data set from a CSV file and view the first few rows of data	5	Demo	Hands-on training
14	Calculate the 30-day moving average of a stock & 39; closing price and using moving averages in technical analysis	5	Demo	Hands-on training

- Course Designers
  1. Dr.G.Kavitha, Assistant Professor, Department of Commerce
  - 2 Dr.G.Indrani, Assistant Professor, Department of Commerce