

Sadañathullah Appa College

(Autonoaous)

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Rahmath Nagar, Tirunelveli- 11.
Tamil Nadu

DEPARTMENT OF COMMERCE



Draft CBCS Syllabus

For

M.COM.

(Applicable for studezs ts admitted 1zz Jusze 2021 azzd oszwards)
(Submitted be£ore tlze Coznznerce PG Board of Studies Meeting
to be lzeld on 16-03-20210)

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**DEPARTMENT OF COMMERCE COURSE
STRUCTURE (CBCS)
CBCS SYLLABUS FOR M.COM. (2021 - 2024)
(Applicable for students admitted in June 2021 and onwards)**

I SEMESTER			II SEMESTER		
COURSE	H/W	C	COURSE	H/W	C
Core I	6	5	Core V	6	5
Core II	6	5	Core VI	6	5
Core III	6	5	Core VII	6	5
Core IV	5	4	Core VIII	5	4
DSE-I	4	3	DSE-II	4	3
IDC-I	2	2	SEC-I (MOOC NPTEL Course)	2	2
Library Reading Hour	1	-	Library Reading Hour	1	-
TOTAL	30	24	TOTAL	30	24
III SEMESTER			IV SEMESTER		
Core IX	6	5	Core XIII	6	5
Core X	6	5	Core XIV	6	5
Core XI	6	5	Core XV	6	5
Core XII Research Methodology	5	4	Project	8+4*	8
DSE-III	4	3	DSE-IV	4	3
IDC-II	2	2			
Library Reading Hour	1	-			
TOTAL	30	23	TOTAL	30	24

* 4 – is outside the class hours

DISTRIBUTION OF HOURS, CREDITS, NO. OF PAPERS, & MARKS				
SUBJECT	HOURS	CREDITS	NO. OF PAPERS	MARKS
Core Theory + Project	95	80	16	1600
DSE	16	12	4	400
IDC	4	4	2	200
SEC	2	2	1	100
Library Hour	3	-	-	-
TOTAL	120	95	23	2300

COURSE STRUCTURE
POST GRADUATE DEPARTMENT OF COMMERCE
CBCS SYLLABUS -M.Com. (2021 – 2024 onwards)

SEM	C	TITLE OF THE COURSE	C. CODE	H/W	C	MARKS		
						I	E	T
I	Core I	Applied Costing	21PCCO11	6	5	40	60	100
	Core II	Quantitative Techniques and Operation Research	21PCCO12	6	5	40	60	100
	Core III	International Business	21PCCO13	6	5	40	60	100
	Core IV	Insurance and Risk Management	21PCCO14	5	4	40	60	100
	DSE I	Choose from the list	-	4	3	40	60	100
	IDC 1	Entrepreneurial Development	21PICO11	2	2	40	60	100
	LRH	Library Reading	-	1	-	-	-	-
Total				30	24	240	360	600
II	Core V	Accounting for Management	21PCCO21	6	5	40	60	100
	Core VI	Advanced Financial Management	21PCCO22	6	5	40	60	100
	Core VII	Service Marketing	21PCCO23	6	5	40	60	100
	Core VIII	Security Analysis and Portfolio Management	21PCCO24	5	4	40	60	100
	DSE-II	Choose from the list	-	4	3	40	60	100
	SEC-I	MOOC / NPTEL Course	-	2	2	-	-	100
	LRH	Library Reading	-	1	-	-	-	-
Total				30	24	200	300	600
III	Core IX	Organisational Behaviour	21PCCO31	6	5	40	60	100
	Core X	Advanced Corporate Accounting	21PCCO32	6	5	40	60	100
	Core XI	Taxation and Tax Planning - I	21PCCO33	6	5	40	60	100
	Core XII	Business Research Methods	21PCCO34	5	4	40	60	100
	DSE-III	Choose from the list	-	4	3	40	60	100
	IDC-II	Human Resource Management	21PICO31	2	2	40	60	100
	LRH	Library Reading	-	1	-	-	-	-
Total				30	23	240	360	600
IV	Core XIII	Indirect Taxes	21PCCO41	6	4	40	60	100
	Core XIV	Computerized Accounting with Tally	21PCCO42	6	4	40	60	100
	Core XV	Taxation and Tax Planning - II	21PCCO43	6	4	40	60	100
	Project	Project	21PPCO44	8+4*	8	-	-	100
	DSE-IV	Choose from the list	-	4	4	40	60	100
Total				30	24	160	240	500
GRAND TOTAL				120	95	840	1260	2300

*4 – is outside the class hours

POST GRADUATE DEPARTMENT OF COMMERCE
CBCS SYLLABUS -M.Com. (2021 – 2024 onwards)
Discipline Specific Elective courses (Choose one
among the three in each semester)

SEM	CO	TITLE OF THE COURSE	C. CODE	H/W	C	MARKS		
						I	E	T
I	DSE I	A) Retail Management	21PECO1A	4	3	40	60	100
		B) Merchant Banking and Financial services	21PECO1B	4	3	40	60	100
		C) Customer Relationship Management	21PECO1C	4	3	40	60	100
II	DSE II	A) Logistic Management	21PECO2A	4	3	40	60	100
		B) Environmental Management Accounting	21PECO2B	4	3	40	60	100
		C) Management Information System	21PECO2C	4	3	40	60	100
III	DSE III	A) Applied E-Commerce	21PECO3A	4	3	40	60	100
		B) Consumer Rights and Education	21PECO3B	4	3	40	60	100
		C) Credit Management	21PECO3C	4	3	40	60	100
IV	DSE IV	A) Corporate Laws	21PECO4A	4	3	40	60	100
		B) Business Analytics	21PECO4B	4	3	40	60	100
		C) Capital Markets	21PECO4C	4	3	40	60	100

Programme Learning Outcomes (PLO)
(Aligned with Graduate Attributes)
for

Master of Commerce (M.Com.)

The students Post graduating with the Degree M.Com. will be able to:

PLO 1: Disciplinary Knowledge

- Obtain in-depth knowledge in the key areas of study in Commerce.

PLO 2: Communication Skills / Digital Literacy and Lifelong Learning / Self Directed Learning

- Acquire the adequate skills that are needed for employment and to become an expert in business correspondence and to obtain the essential skills required to draft/present research proposals.
- Acquire and apply ICT skills for trade purposes and to carry out effective e-commerce operations.
- Learn the characteristics of a good businessman for continual and sustained development.
- Gain knowledge in industries and its problems and to offer remedial measures.

PLO 3: Critical Thinking and Analytical Skills / Problem Solving Skills

- Gain understanding of concepts, principles, and procedures in transacting business, running an organisation and to evaluate the pros and cons of embarking on business- and business-related activities based on their in-depth knowledge.
- Apply the skills required for business and finance operations, planning and decision making.

PLO 4: Moral and Ethical Awareness/ Environmental Conservation and Sustainability

- Be aware of the legal and ethical issues, fair-trade practices and to realise their personal and social responsibility.
- Realise that environment and humans are dependent on one another and to know about the responsible management of our ecosystem for survival, and for the well-being of the future generation as well.

PLO 5: Teamwork, Collaborative and Employability Skills / Research, Innovation and Entrepreneurship

- Build relationships, overcome conflicts, excel in teamwork and contribute constructively for personal and professional growth.
- Design innovations for exploring the unexplored areas in diverse fields to accomplish socially relevant and economically beneficial innovative research projects. Become a skilled entrepreneur for launching start-up / business ventures to improve the economy of the nation.

Programme Specific Outcomes (PSO) for M.Com.

PSO	Upon completion of M.Com. Degree programme, the graduates will be able to:	PLO Addressed
PSO1	Obtain knowledge in the core areas of business such as Financial, Cost and Management Accounting, Taxation, Marketing, etc.	PLO-1
PSO2	Develop adequate communication skills and Digital literacy in business	PLO-2
PSO3	Enrich domain skills to analyse business issues relating to Financial, Cost, Management and Corporate Accounting and offer solutions	PLO-3
PSO4	Launch independent enterprises in adherence to sound ethical values in business.	PLO-4
PSO5	Engage in innovative research independently/ as a team in the field of commerce and develop new concepts.	PLO-5

I SEMESTER	
Course Title	APPLIED COSTING
Total Hrs	90
Hrs/Week	6
Sub. Code	21PCCO11
Course Type	Core
Credits	5
Marks	100

General Objective:

Enable students to understand the principles and procedures of applied costing, apply different methods, techniques and tools in cost accounting for different business enterprises.

Course Objectives: The learner will be able to

CO	Course Objectives
CO-1	Familiarise with the various cost concepts, and elements of cost accounting
CO-2	Apply different concepts of costing, tools and techniques in cost accounting
CO-3	Analyse the various methods of costing
CO-4	Estimate cost in production
CO-5	Become a professional cost accountant

UNIT I COST CONCEPT

Introduction - Cost Concepts – Classifications – Uses of Cost accounting
 - Financial Accounting Vs Cost accounting – Reconciliation of Cost and financial results – Reasons for reconciliation – Problems

UNIT II SERVICE COSTING

Service Costing Industries – Principles – Characteristics – Cost Units – Collection of data – Transport Costing – Hotel Costing – Hospital Costing
 - Boiler Costing – Powerhouse Costing – Canteen Costing - Problems

UNIT III Process Costing

Process costing – Comparison between joint costing and process costing
 - costing procedure under process costing- Process Losses – Inter process profit – Equivalent production – methods of computing equivalent units- Evaluation of equivalent production (except opening WIP Evaluation)– Joint product and by products costing – accounting for joint products & by- products.

UNIT IV Marginal Costing

Marginal costing – Salient features – Marginal costing and absorption costing - Break – Even analysis– Application of Marginal costing for Business decision making- Determination of sales mix- Exploring new markets- Make or buy decisions- key factor and its application in marginal costing.

UNIT V Cost Management

Cost management – cost reduction and cost control – Responsibility Accounting – Responsibility Centre – Accounting for Price level changes
 - Methods of Accounting for price level changes – Activity Based Costing
 - Target costing – Kaizen

Note: Question paper shall consist of 40% Theory and 60% Problems

TEXTBOOK:

Cost Accounting, R.S.N, Pillai - S. Chand & Co. Ltd., New Delhi

REFERENCE BOOKS:

1. Jain S.P. & Narang K.L. - Cost Accounting, Kalyani Publishers, Ludhiana
Suggested Readings
2. Arora M N, (2017), Cost and Management Accounting, Himalaya Publishing House, Mumbai
3. Horngren, (2016), Cost Accounting with Managerial Emphasis, Prentice Hall India, New Delhi
4. Murthy A and Gurusamy S, (2018), Cost Accounting, Vijay Nicole Imprints Pt Ltd, Chennai
5. Advanced Problems & Solutions in Cost Accounting Maheswari S.N. Sultan Chand, New Delhi
6. Reddy T S and Hari Prasad Reddy, (2018), Cost Accounting, Margham Publications, Chennai

Course Outcomes

CO	Course Outcomes	PSOs Addressed	Cognitive Level
CO-1	Understand and relate the various cost concepts, and elements of cost	PSO 1	Understanding
CO-2	Apply tools and techniques of cost accounting	PSO 1,2	Applying
CO-3	Analyse the cost with the help of service and process costing.	PSO 1,2,3,4	Understanding/ Analyzing
CO-4	Estimate the cost with the help of marginal costing, target costing, activity-based costing, etc.	PSO 1,2,4	Understanding/ Evaluating
CO-5	Adopt different costing methods in the computation of costing	PSO 1,2,5	Creating

Relationship Matrix

Semester	Course Code	Title of the Course					Hours	Credit				
I	21PCCO11	APPLIED COSTING					90	5				
Course Outcomes (COS)	Programme Learning Outcomes (PLOs)					Programme Specific Outcomes (PSOs)						
	PLO 1	PLO 2	PLO 3	PLO 4	PLO 5	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5		
CO-1	☐		☐	☐	☐	☐	☐	☐				
CO-2	☐		☐	☐	☐	☐	☐	☐	☐	☐		
CO-3	☐		☐	☐		☐	☐	☐	☐	☐		
CO-4	☐	☐	☐	☐		☐	☐	☐	☐			
CO-5	☐		☐	☐	☐	☐	☐	☐		☐		
Number of matches (☐) = 40 Relationship = High												

Prepared by Dr. P. Geetha	Checked by Dr. A. Hamil
Head of the Department	

I SEMESTER	
Course Title	QUANTITATIVE TECHNIQUES AND OPERATION RESEARCH
Total Hrs	90
Hrs/Week	18
Sub. Code	21PCCO12
Course Type	Core
Credits	5
Marks	100

General Objectives:

To learn the concept and applications of advanced statistical tools in business and to gain knowledge on various techniques of operations research.

CO	Course Objectives
CO-1	Understanding the value and use of quantitative methods
CO-2	Construct the hypothetical propositions and test them
CO-3	Analyze the various test like t test, F-test, and Chi-square test
CO-4	Evaluate of concepts of operations research
CO-5	Simulate the problems in transportation and game theory

UNIT I: Probability and Theoretical Distribution

Probability - definition - calculation of probability - addition and Multiplication theories - Bayes Theorem - Mathematical expectations - Theoretical distribution - Binomial distribution - Meaning - feature- Poisson distribution - meaning- feature - normal distribution- Features of normal curve

UNIT II: Test of Hypotheses

Sampling- meaning - features - methods of sampling - Hypothesis meaning - procedure of testing hypotheses - types of errors - Two tailed test - one tailed test - standard error - sampling distribution - estimations - properties of good estimation types - properties of good estimation - tests of significance of attributes - small samples - large samples

UNIT III: Test of Significance of Small Sample

Test of Significance of Small Sample - 't' test - Meaning - features - application of t- test - 'F' test - meaning - features- Chi square test- definition and nature - properties of chi- square test - uses of chi-square test.

UNIT IV: Operations Research

Meaning - Definition - scope - Characteristics - objectives of OR linear programming - meaning - features - formulation of LPP - graphical solution and simplex method (Simple Problems only) - concept of duality

UNIT V: Transportation and Game Theory

Definition - solution of transportation problems - Methods - Northwest Corner Method - Least Cost Method and VAM - assignment problem - definition - solution of Assignment problem - Game Theory - rules for game theory - pure strategy - mixed strategy - rule of dominance

Note: Question paper shall consist of 40% Theory and 60% Problems

TEXTBOOK:

Vittal P.R., *Operation Research*, Margham Publishers

REFERENCE BOOKS:

1. Gupta P.K & Hira D.S. Operations Research, S. Chand & Co. New Delhi
2. Gupta.S.P .,Statistical Methods, Sultan Chand & Sons, New Delhi
3. Gurusamy S, Operations Research, Vijay Nicole Imprints Pvt. Ltd, Chennai (2018).
4. Hein, L.W (2011), Quantitative Approach to Managerial Decisions, Prentice Hall, Delhi (2010)
5. Hooda, R.P, Statistics for Business and Economics, Macmillan, New Delhi.
6. Joseph D and Anbarasu, Business Statistics, Vijay Nicole Imprints Pvt. Ltd., Chennai (2011).
7. Kothari C R, Quantitative Techniques, Vikas Publishing House, New Delhi (1998).
8. Levin, Richard I. and David S Rubin, Statistics for Management, Prentice Hall, Delhi (2010).

Course Outcomes

CO	Course Outcomes	PSOs Addressed	Cognitive Level
CO-1	Gain an understanding of a variety of statistical and quantitative techniques applicable to a wide range of business situations	PSO 1	Understanding
CO-2	Understanding and applying the hypothetical propositions and test them	PSO 1,2	Understanding/ Applying
CO-3	Analyze the significance of the samples	PSO 1,2,3,4	Understanding/ Analyzing
CO-4	Understanding and evaluating the value and uses of operations research in problem solving and decision-making.	PSO 1,2,4	Evaluating
CO-5	Formulate transportation and the game theory	PSO 1,2,5	Creating

Relationship Matrix

Semester	Course Code	Title of the Course					Hours	Credit		
I	21PCC012	QUANTITATIVE TECHNIQUES AND OPERATION RESEARCH					90	5		
Course Outcomes (COS)	Programme Learning Outcomes (PLOs)					Programme Specific Outcomes (PSOs)				
	PLO 1	PLO 2	PLO 3	PLO 4	PLO 5	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
CO-1	☐		☐	☐	☐	☐	☐	☐		
CO-2	☐		☐	☐	☐	☐	☐	☐		☐
CO-3	☐		☐	☐		☐	☐	☐	☐	☐
CO-4	☐	☐	☐	☐		☐	☐	☐	☐	
CO-5	☐		☐	☐	☐	☐	☐	☐		☐
Number of matches (☐) = 39 Relationship = High										

Prepared by A.I.Shakul Hameed	Checked by Dr. A. Hamil
Head of the Department	

I SEMESTER	
Course Title	INTERNATIONAL BUSINESS
Total Hrs	90
Hrs/Week	6
Sub. Code	21PCCO13
Course Type	Core
Credits	5
Marks	100

General Objectives:

To impart knowledge on International Business Environment and to know the management concepts and methods evolved in International Trade.

Course Objectives: The learner will be able to

CO	Course Objectives
CO-1	To summarize the practice of international business
CO-2	To teach students on the international trading environment
CO-3	To prioritize on multinational enterprises
CO-4	To weigh the various aspects of international financial management
CO-5	To revise the students on recent developments in international business

UNIT I Introduction:

International business – meaning – features – factors - International Operations Management - International Business Environment - Means of engaging in International Business – External Influences of International Business – The Human and Cultural Environments facing Business – Political influence on International Business.

UNIT II International Trading Environment:

International Trading Environment – WTO – TRIM – TRIP – IPR - Country Evaluation and Selection – Scanning for Alternative Influential Variable – Return on Investment on Country – International Economic Organisations.

UNIT III Multinational Enterprises:

Multinational enterprises – meaning – features - Impact of the Multinational Enterprise: Evaluating the Impact of the MNE – Economic Impact of the MNE – Operational and Political Impact of International Business – International Goods, Services and Financial Flows and Balance of Payments

UNIT IV International Financial Management:

International Financial Management – meaning – role - International Monetary System - Foreign Exchange Rates: Basics, Transaction and Economic Exposure – Foreign Direct Investment – Strategies: Export and Import Strategies, Collaborative Strategies, Sourcing and Production Strategies – Human Resource Management.

UNIT V Recent developments in International Business:

Recent developments in International Business – E-business Strategy – International Business Intelligence – International Product Decisions - Global Supply Chain Management: International Logistics and Distribution – Designing Organisations for International Environment.

TEXTBOOKS:

1. International Business, - V K Bhalla and S Shiva Ramu – Anmol Publications Private Ltd. New Delhi.
2. International Business Text and Cases, - Francis Cherunilam -Eastern Economy Edition, New Delhi.
3. International Business – Competing in the Global Market, - Hill and Jain – The Tata McGraw Hill Publishing Company Ltd.

4. International Business Text and cases, - Subba Rao. P – Himalaya Publishing House.

REFERENCE BOOKS

1. Anant K, Sundaram J, Steward Black, (2010), The International Business Environment – Text and Cases, Prentice Hall of India Private Limited, New Delhi
2. Apte, P.G, (2014), International Financial Management, Tata McGraw Hill, New Delhi
3. John D. Daniels & Lee H Radebough, (2009), International Business, Wesley Publishing Company, New Delhi
4. Roger Bennett, (2011), International Business, Pearson Education, New Delhi

Course Outcomes

CO	Course Outcomes	PSOs Addressed	Cognitive Level
CO-1	Review the basics of international business	PSO1,3,4,5	Understanding
CO-2	Established with knowledge of international trading environment	PSO1,2,3,5	Understanding/ Applying
CO-3	Categorize the International organisations in promoting trade	PSO1,3,4,5	Understanding /Analyzing
CO-4	Summarized with various aspects of international financial management	PSO1,2,3,4	Evaluating
CO-5	Prepared with recent developments in international business	PSO1,2,4,5	Creating

Relationship Matrix

Semester	Course Code	Title of the Course					Hours	Credit		
I	2IPCCO13	INTERNATIONAL BUSINESS					90	5		
Course Outcomes (COS)	Programme Learning Outcomes (PLOs)					Programme Specific Outcomes (PSOs)				
	PLO 1	PLO 2	PLO 3	PLO 4	PLO 5	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
CO-1	✓		✓		✓	✓		✓	✓	✓
CO-2	✓	✓		✓	✓	✓	✓	✓		✓
CO-3		✓	✓	✓	✓	✓		✓	✓	✓
CO-4	✓		✓		✓	✓	✓	✓	✓	
CO-5	✓			✓	✓	✓	✓		✓	✓
Number of matches (✓) = 37 Relationship = High										

Prepared by J. Abdul Khader	Checked by Dr. A. Hamil
	Head of the Department

I SEMESTER	
Course Title	INSURANCE AND RISK MANAGEMENT
Total Hrs	75
Hrs/Week	5
Sub. Code	21PCCO14
Course Type	Core
Credits	4
Marks	100

General Objectives:

To make the students understand the principles of insurance and to gain in- depth knowledge about risk management.

Course Objectives: The learner will be able to

CO	Course Objectives
CO-1	Familiarize the students with Insurance at an advanced level
CO-2	Apply the principles of life insurance and non life insurance
CO-3	Analyze the insurance market and various types of insurance
CO-4	Evaluate the risk involved in insurance
CO-5	Become an Insurance Professional

UNIT I Introduction to Insurance:

History of Insurance in world and India- Need for Insurance – Nature and Working of Insurance– Major Types of Insurance and their Features – Importance of Insurance Industry - Role of Insurance in Economic Development – Insurance and Social Security – Reforms in the Insurance Sector- IRDA- Privatization and Liberalization in India- Indian Insurance Market- New Entrants to the Indian Insurance Market.

UNIT II Life Insurance Nature and Policy types:

Nature of Life Insurance-Principles of Insurance-Terms used in Insurance- Life Insurance Product – Various Schemes – Characteristics of an Insurable risk – Role of Insurance-Factors influencing Demand for Insurance - First Premium – Renewal – Mode of Premium Payment – Limited Period Payment and Single Premium – Lapse & Revival – Paid Up Policy – Deferment Period – Nomination & Assignment of Policy – Bonus – Surrender Value.

UNIT III Non-Life Insurance and Policy types:

Introduction of General Insurance- Concept and Need- Essential Features and Requirements of Fire Policy, Loss of Profits Policy, Marine Cargo Policy, Marine Hull Policy and Motor Insurance Policy including Vehicle and Third Party Insurance- Miscellaneous Policies like Personal Accident, Fidelity Guarantee, Health & Medi-claim, Burglary and Loss of Baggage- Co-insurance, Double Insurance and Re- insurance- General Insurance Cover Notes – Certificates of Insurance – Open Policy – Floater – Excess – Franchise – Claims – Salvage – Coinsurance – Loss: Total Loss, Actual or Constructive Loss- Valued Policy – Agreed Value –

Full Value – First Loss – Increased Value – Insurance Time or Institute
Cargo Clauses – Solatium.

UNIT IV Insurance Market:

Life and Non-Life Insurers Firms in India: Public Sector Pioneers in Life and General Insurance Activities -- Role of Insurance Agents and Brokers – Surveyors – Medical Examiners – Third Party Administrators – Regulators: Insurance Regulatory and Development Authority (IRDA) of India- Insurance Councils – Ombudsmen – Educational Institutes – Councils – Tariff Advisory Committee - Insurance Pricing: Factors and Determinants.

UNIT V Insurance Customers and Risk Management:

Individual and Corporate Insurance Customers – Nature of Insurance Customers: Mind Set as to Insurance- Investment or Risk Management – Compulsion Vs Voluntarism- Ethical Behavior – Risk Management Attitude- Control of Risk- Avoidance, Prevention, Reduction, Retention or Transfer- Factors Influencing Policyholder Satisfaction- Retention of Customers by Insurers.

TEXTBOOK:

1. Alka Mittal and Gupta S L (2010), Principles of Insurance and Risk Management, Sultan Chand & Sons, New Delhi
2. Harrington/Niehaus, (2013), Risk Management and Insurance, Tata McGraw Hill, India.
3. Mishra M N (2011), Insurance-Principles and Practice, S. Chand & Company, New Delhi.

REFERENCE BOOKS:

1. Nalini P.Tripathy and PrabirPai, (2010), Insurance:Theory and Practice, PHI, India
2. Periasamy P (2011), Principles and Practice of Insurance, Himalaya Publishing House.
3. Rob Thoys, (2012), Insurance Theory and Practice, Routledge, UK.
4. Sahoo S.S and Das S C (2011), Insurance Management, Himalaya Publishing House, Mumbai.

Course Outcomes

CO	Course Outcomes	PSOs Addressed	Cognitive Level
CO-1	Understand the basic Insurance rules, policies, and risk management.	PSO 1,2, 3	Understanding
CO-2	Apply the knowledge on the principles of insurance and types of policies	PSO 1,2,3	Applying
CO-3	Analyze the insurance market	PSO 1,2,3	Understanding/ Analyzing
CO-4	Evaluate the various aspects of risk management	PSO 1,2,4, 5	Understanding/ Evaluating
CO-5	Manage the risks involved in Insurance	PSO 1,2,3,4,5	Creating

Relationship Matrix

Semester	Course Code	Title of the Course					Hours	Credit			
I	21PCCO14	INSURANCE AND RISK MANAGEMENT					75	4			
Course Outcomes (COS)	Programme Learning Outcomes (PLOs)					Programme Specific Outcomes (PSOs)					
	PLO 1	PLO 2	PLO 3	PLO 4	PLO 5	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5	
CO-1	✓	✓	✓		✓	✓	✓	✓			
CO-2	✓	✓	✓		✓	✓	✓	✓			
CO-3	✓	✓	✓	✓	✓	✓	✓	✓			
CO-4	✓	✓	✓		✓	✓	✓		✓	✓	
CO-5	✓	✓	✓	✓		✓	✓	✓	✓	✓	
Number of matches (✓) = 39 Relationship = High											

Prepared by	Checked by
Dr. A. Benazir	Dr. A. Hamil
Head of the Department	

II SEMESTER	
Course Title	ACCOUNTING FOR MANAGEMENT
Total Hrs	90
Hrs/Week	6
Sub. Code	21PCCO21
Course Type	Core
Credits	5
Marks	100

General Objectives:

Enable students to understand the concepts and conventions of accounting, apply different methods, techniques and tools in management accounting.

Course Objectives: The learner will be able to

CO	Course Objectives
CO-1	Understand the concepts of financial, cost and management accounting
CO-2	apply the skills for preparation, analysis and interpretation of financial statements
CO-3	Analyse the various decisions by using management accounting tools
CO-4	Estimate future expenditure and working capital requirement
CO-5	Become a professional management accountant

UNIT I INTRODUCTION

Introduction to Financial, Cost and Management Accounting-Generally accepted accounting principles, Conventions and Concepts-Preparation of Trading, Profit and Loss account and Balance sheet with adjustment entries –Management accounting Vs Financial Accounting – Management Accounting Vs Cost Accounting –Utility of accounting for management

UNIT II ANALYSIS OF FINANCIAL STATEMENTS

Concepts of financial statements – objectives- uses – methods of financial statements- comparative statements- trend analysis – common size statements – Interpretations of financial statements.

UNIT III STANDARD COSTING AND VARIANCE ANALYSIS

Standard Costing – Advantage and limitations of standard Costing- Standard Hour – Standard Cost Card – Variance Analysis – Relevance of standard cost for variance analysis – Significance of variance analysis – Computation of material variances – Labour Variances – Overhead Variances – Sales Variances

UNIT IV BUDGET AND BUDGETARY CONTROL

Concept of Budget & Budgetary Control – Nature and objectives of budgetary control – Establishing a system of Budgetary Control – Advantages & Limitations – Types of Budgets – Preparation of Sales budget, selling & Distribution cost budget, purchase budget, cash budget, Fixed and Flexible budgets – Master budget – zero base budgeting

UNIT V WORKING CAPITAL MANAGEMENT

Meaning- Need – Types – Sources – Determinants of Working Capital – Estimation of Working Capital requirements

Note: Question paper shall consist of 40% Theory and 60% Problems

TEXTBOOK:

-Pillai R.S.N & Bhagavathi V., Management Accounting 'S. Chand & Company Ltd, Delhi 2002

REFERENCE BOOKS:

1. Jain SP and Narang K.L, (2012), Cost Accounting, Kalyani Publishers, Mumbai
2. Khan M Y & Jain P K (2014), Management Accounting, Tata McGraw Hill, New Delhi
3. Dr. Maheswari . S.N, Management Accounting & Financial Control, Sultan Chand & Sons, Delhi, 2014
4. Reddy, T.S. & Dr. Hariprasad Reddy, Y, Management Accounting, Margham Publications, Chennai.

Course Outcomes

CO	Course Outcomes	PSOs Addressed	Cognitive Level
CO-1	Understand the applicability of financial statements for decision making	PSO 1,2	Understanding
CO-2	Apply their knowledge on preparation and interpretation of financial statements	PSO 1,2	Applying
CO-3	Estimate the results of standard costing and evaluate variance analysis	PSO 1,2,3	Understanding/ Analyzing
CO-4	Predict future expenditure of various departments	PSO 1,2,3,4	Understanding/ Evaluating
CO-5	Formulate policies to support management for its success.	PSO 1,2,3,5	Creating

Relationship Matrix

Semester	Course Code	Title of the Course					Hours	Credit		
II	21PCCO21	ACCOUNTING FOR MANAGEMENT					90	5		
Course Outcomes (COS)	Programme Learning Outcomes (PLOs)					Programme Specific Outcomes (PSOs)				
	PLO 1	PLO 2	PLO 3	PLO 4	PLO 5	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
CO-1	☐	☐	☐		☐	✓	☐			
CO-2	✓	☐	☐		☐	✓	☐			
CO-3	✓	☐	☐		☐	✓	☐	☐		☐
CO-4	✓	✓	☐	✓	☐	✓	✓	☐	✓	☐
CO-5	✓	✓	☐	✓	☐	✓	✓	☐		✓
Number of matches (☐) = 40 Relationship = High										

Prepared by Dr. P. Geetha	Checked by Dr. A. Hamil
Head of the Department	

II SEMESTER	
Course Title	ADVANCED FINANCIAL MANAGEMENT
Total Hrs	90
Hrs/Week	6
Sub. Code	21PCCO22
Course Type	Core
Credits	5
Marks	100

General Objectives:

To familiarise the students with basics of financial management and to make them a financial analyst.

CO	Course Objectives
CO-1	Understand the theoretical framework of financial management in business corporations
CO-2	Applying the various sources of financing and financial planning in management
CO-3	Analyze the risk and theories in managing assets of the company
CO-4	Evaluate the various types of leverages
CO-5	Adapt suitable investment decisions

UNIT I Foundations of Finance:

Financial management – Objectives, Scope, Uses and Functions of Financial management – Profit maximization vs Wealth maximization - Finance Functions – Role of Finance Manager – Liquidity vs Profitability- Risk and return trade off – Financial management & other functional areas – Methods & tools of Financial management- Time value of Money – Methods of analysis - Discounting and compounding techniques - Financial Information System – Financial Forecasting – Changing scenario of financial management in India(Theory)

UNIT II Sources of Finance & Financial planning:

Sources of Finance: short term finance & long term finance - Purpose – Sources - Security Financing, Internal Financing, Loan Financing and other Innovative sources of Financing – Factors determining the source of finance - Concepts of working capital –Types-Significance-adequacy- Dangers of redundant working capital – Factors –Determinants of working capital- issues and methods of estimating working capital – operating cycle method – regulation of bank credit – Tandon committee – working capital ratios (Theory)

UNIT III Management of Assets:

Inventory management: Objectives of inventory management – RISK & Cost of holding inventory- Techniques of Inventory management – EOQ – ABC analysis – Inventory turnover ratios -Cost of capital: Equity, Debt, Retained Earnings – Weighted Average Cost of Capital – Capital structure: designing capital structure – - Factors determining capital structure - Capital structure Theories – Net income, Net operating Income, MM and Traditional theories –

UNIT IV Leverages and Dividend Decision:

Leverage- Types - Operating leverage – degree of Operating leverage – Financial leverage – Degree of financial leverage- Combined leverage – EBIT/EPS Analysis - Dividend policy and practices – Dividend policies – Factors determining Dividend policy – Dividend Theories – Graham, Walter, Gordon and Modigliani -Miller theories (Theory & Problems)

UNIT V Investment Decisions:

Capital Budgeting – Nature of capital budgeting- Objectives – Process- factors influencing capital budgeting decisions - Identifying relevant cash flows –

Evaluation Techniques: Payback, Net Present Value, Profitability Index, Internal Rate of Return, Accounting rate of return – Comparison of DCF techniques – Project selection under capital rationing – Inflation in capital budgeting – Risk analysis in capital budgeting (Theory & Problems)

Note: Question paper shall consist of 60% Theory and 40 % Problems TEXTBOOK:

Khan M.Y. and Jain *Financial Management*, Tata McGraw Hill

REFERENCE BOOKS:

1. Khan M Y and Jain P K, Financial management, Text, Problems and cases, Tata McGraw Hill, New Delhi (2014)
2. Maheswari S N, Financial Management, Sultan Chand & Sons, New Delhi(2016)
3. Maheswari S.N, Financial Management, Sultan Chand & Sons
4. Murthy A, Financial Management, Margam Publications, Chennai(2016)
5. Pandey I M, Financial Management, Vikas Publishing House, Mumbai(2014)
6. Periyasamy, Financial Management, Vijay Nicole Imprints, Chennai(2015)
7. Prasanna Chandra, Financial Management, 7th edition, Tata McGraw Hill, New Delhi(2014)
8. Tulsian P C, Financial Management, S.Chand& Company, New Delhi (2016)

Course Outcomes

CO	Course Outcomes	PSOs Addressed	Cognitive Level
CO-1	Understand the concept of financial management in business enterprises	PSO 1	Understanding
CO-2	Understanding and applying the various sources of financing in mobilization of funds	PSO 1,2	Understanding/ Applying
CO-3	Analyze the risk and theories in assets management of a company	PSO 1,2,3,4	Analyzing
CO-4	Understand and appraise the various types of leverages	PSO 1,2,4	Understanding/ Evaluating
CO-5	Structure the suitable investment decisions	PSO 1,2,5	Creating

Relationship Matrix

Semester	Course Code	Title of the Course						Hours	Credit			
II	21PCCO22	ADVANCED FINANCIAL MANAGEMENT						90	5			
Course Outcomes (COS)	Programme Learning Outcomes (PLOs)						Programme Specific Outcomes (PSOs)					
	PLO 1	PLO 2	PLO 3	PLO 4	PLO 5	PLO 6	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5	PSO 6
CO-1	✓		✓	✓	✓	✓	✓	✓			✓	✓
CO-2	✓		✓	✓	✓		✓	✓	✓		✓	
CO-3	✓		✓	✓	✓	✓	✓	✓	✓	✓		✓
CO-4	✓	✓		✓	✓	✓	✓	✓		✓	✓	✓
CO-5	✓		✓	✓	✓	✓	✓	✓		✓	✓	
CO-6	✓		✓	✓	✓		✓	✓		✓	✓	✓
Number of matches (✓) = 43 Relationship = High												

Prepared by A.I.Shakul Hameed	Checked by Dr. A. Hamil
Head of the Department	

II SEMESTER	
Course Title	SERVICES MARKETING
Total Hrs	90
Hrs/Week	6
Sub. Code	21PCCO23
Course Type	Core
Credits	5
Marks	100

General Objective:

To make the students understand the application of service marketing in various service organisations.

Course Objectives: The learner will be able to

CO	Course Objectives
CO-1	Understand the challenges in service marketing.
CO-2	Apply GAPS model to measure the service quality.
CO-3	Analyse the various components of Services marketing mix.
CO-4	Evaluate Customer relationship management
CO-5	Create service marketing strategy for various service sector.

UNIT I: Introduction

Services - Characteristics and Categories - Major difference between services and goods - different types of services - trends in service marketing - consumer behaviour - customer satisfaction - post purchase evaluation by customers.

UNIT II: Elements of Service Marketing

Marketing mix elements for services- Service product - development of new product - pricing in Marketing - Service promotion - place in services - people in service marketing - physical evidence of a service - Service process

UNIT III: Service Quality

Demand and supply management - measures to respond to the changes in demand - Balancing demand and supply - queues and the associated problems - service quality - measurement of service quality – Dimensions of Service Quality.

UNIT IV: Service Marketing Strategy

Marketing strategy in services - External marketing, Internal marketing, interactive marketing - customer encounter management - customer relationship marketing.

UNIT V: Service Marketing in various Sectors

Service application - Marketing of insurance business - Banking- Education - Tourism industry - Hospitality Health Services - Transport Services.

TEXTBOOK:

Rampal M.K, Gupta S.L., Service Marketing Galgottha Publishing Co.

REFERENCE BOOKS:

1. Balaji .B, Service Marketing S.Chand& Co., Chennai
2. Govind Apte Service Marketing - Oxford University Press, New Delhi
3. Jha S.M., Service Marketing Himalaya Publications

Course Outcomes

CO	Course Outcomes	PSOs Addressed	Cognitive Level
CO-1	Familiarize with the concept of Service Marketing.	1,2	Understanding
CO-2	Apply knowledge on elements of Service Marketing mix.	1,2	Applying
CO-3	Able to analyze the Service Quality by applying GAPS Model.	1,2,3	Understanding/ Analyzing
CO-4	Estimate the supply in order to respond to the changes in demand of the service sector.	1,2,3,4	Understanding/ Evaluating
CO-5	Develop the Service Marketing strategy for Insurance, Banking, Education, Tourism, Hospitality and Transport Services.	1,2,4,5	Creating

Relationship Matrix

Semester	Course Code	Title of the Course					Hours	Credit				
II	21PCCO23	SERVICES MARKETING					90	5				
Course Outcomes (COS)	Programme Learning Outcomes (PLOs)					Programme Specific Outcomes (PSOs)						
	PLO 1	PLO 2	PLO 3	PLO 4	PLO 5	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5		
CO-1	✓	✓				✓	✓					
CO-2	✓	✓	✓		✓	✓	✓					
CO-3	✓	✓	✓	✓	✓	✓	✓	✓				
CO-4	✓	✓		✓	✓	✓	✓	✓	✓			
CO-5	✓	✓	✓	✓	✓	✓	✓		✓	✓		
Number of matches (☐) = 35 Relationship = High												

Prepared by	Checked by
Dr.A.Benazir	Dr. A. Hamil
Head of the Department	

II SEMESTER	
Course Title	SECURITY ANALYSIS AND PORTFOLIO MANAGEMENT
Total Hrs	75
Hrs/Week	5
Sub. Code	21PCCO24
Course Type	Core
Credits	4
Marks	100

General Objectives:

To understand the concept of Securities market and to acquire knowledge in investment analysis.

Course Objectives: The learner will be able to

CO	Course Objectives
CO-1	To relate the fundamentals of investment decision making including fundamental and technical analysis
CO-2	To develop the skills required to make portfolio decision making
CO-3	To illustrate the various technical analysis on investment
CO-4	To conclude the process of constructing a portfolio
CO-5	To facilitate the knowledge on Portfolio diversification

UNIT I: Introduction

Investment - Meaning - Definition - Elements of Investments - Nature - Needs - Investment Environment - Scope of Investment - Gambling vs Investment Speculation Vs Investment - Investment principles – Investment Alternatives- Negotiable Securities and Non-negotiable securities - Tax Sheltered savings.

UNIT II: Securities market and SEBI

Security Market - Types of Security Market - Participants in Security Market Regulators Environment - SEBI - Objectives of SEBI - Functions of SEBI - Organisation of SEBI - SEBI's role in Primary Market and secondary market - Powers of SEBI in Relation to Stock Exchange – Stock Market in India – Online Stock Trading.

UNIT III: Fundamental Analysis

Introduction - Economic Analysis - Economic Indicators - industrial analysis - industry growth cycle - classification of industries - company analysis and financial analysis.

UNIT IV: Technical Analysis

Introduction - Technical Analysis - Basic technical assumptions. Technical Vs fundamental analysis - Dow Theory of Technical analysis, charting as a technical tool, types of charts, technical indicators

UNIT V: Portfolio Management

Objectives of portfolio management - nature - elements - portfolio analysis - Traditional Vs modern portfolio analysis - forms of diversification of investments - portfolio investment process.

TEXTBOOKS:

1. Security Analysis and Portfolio Management - V.A. Avadhani- Himalaya Publishing House
2. Security Analysis and Portfolio Management - Punithavathy Pandian - Vikas Publishing House

REFERENCE BOOK

1. Barua S K V Raghunathan and J R Verma, (1992), 'Portfolio Management', Tata McGraw-Hill, Delhi
2. Donald E Fisher and Ronald J Jordon, (1995), 'Security Analysis and Portfolio Management', Pearson, Delhi
3. Elton Edwin J and M J Gruber, (1998), 'Modern Portfolio Theory and Investment Analysis', John Wiley and Sons
4. Francis J C, (1992), 'Investment Analysis and Management', McGraw-Hill, Delhi
5. Graham, Benjamin and David L Dodd, (1987), 'Security Analysis', McGraw-Hill, Delhi
6. Gurusamy S, (2017), 'Security Analysis and Portfolio Management', Vijay Nicole Imprints Ltd
7. Kein S, (2011), 'Security Analysis and Portfolio Management' Prentice Hall of India, New Delhi
8. Russell J Fuller and J L Farrell JR, (1995), 'Modern Investment and Security Analysis', McGraw-Hill Book Company, Delhi

Course Outcomes

CO	Course Outcomes	PSOs Addressed	Cognitive Level
CO-1	Summarized with the techniques of investment analysis	PSO1,3	Understanding
CO-2	Gain good understanding and discover Securities market and its mechanism	PSO1,2,3	Understanding/ Applying
CO-3	Focused on deciding the profitable Portfolios	PSO1,3,4	Analyzing
CO-4	Evaluate and select basic technical analysis using charts	PSO3,5	Evaluating
CO-5	Produce the process of constructing a good portfolio	PSO1,2,4,5	Creating

Relationship Matrix

Semester	Course Code	Title of the Course					Hours	Credit		
II	21PCCO24	SECURIT ANALYSIS AND PORTFOLIO MANAGEMENT					75	4		
Course Outcomes (COS)	Programme Learning Outcomes (PLOs)					Programme Specific Outcomes (PSOs)				
	PLO 1	PLO 2	PLO 3	PLO 4	PLO 5	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
CO-1	✓		✓		✓	✓		✓		
CO-2	✓	✓	✓			✓	✓	✓		
CO-3	✓	✓	✓	✓	✓	✓		✓	✓	
CO-4		✓	✓	✓	✓			✓		✓
CO-5	✓		✓	✓	✓	✓	✓		✓	✓
Number of matches () = 33 Relationship = High										

Prepared by J. Abdul Khader	Checked by Dr. A. Hamil
	Head of the Department

III SEMESTER	
Course Title	ORGANISATIONAL BEHAVIOUR
Total Hrs	90
Hrs/Week	6
Sub. Code	21PCCO31
Course Type	Core
Credits	5
Marks	100

General Objectives:

At the end of the course students shall be able to . familiarize with behavioural process in an organization and also understand organizational psychology.

Course Objectives: The learner will be able to

CO	Course Objectives
CO-1	Understand the basis of individual and group behavior of people at work
CO-2	Promote the skill of applying personality and motivation theories
CO-3	To group the organizational theories to analyse the human behavior at work
CO-4	To make the students evaluate the leadership style
CO-5	Create the ability of students in leadership and communication

UNIT I: Concepts and Organisational behavioural Models

Organisational Behaviour- Definition - Meaning - Fundamental Concepts - Scope of Organisational Behaviour - Need for studying Organisational Behaviour - Contributing Disciplines - Models of Organisational Behaviour - Autocratic Model _ Custodial Model Supportive and Collegial Model - Major Factors that determine individual behaviour.

UNIT II: Personality and motivation Theories

Personality - Determinants of Personality - Perception process - Factors Affecting Perception - Motivation - Importance of Motivation - Theories of Motivation - Need Hierarchy Theory –Theory X and Theory Y - Two Factor theory - Victor Vroom’s Expectancy Theory

UNIT III: Group dynamics and Leadership approaches

Group Dynamics - definition and characteristics of Group - Why do people form and join Group - Types of group - Group development - Stages of group development - Leadership - concept - Leadership styles- Theories - Trait Theory - Behavioural theory, Situational theory and Managerial Grid

UNIT IV: Organisational Conflict

Organizational Conflict - levels and types of conflict - Functional and dysfunctional aspects of organizational conflict - Traditional and modern approaches to conflict - conflict Management. Interpersonal and organizational communication

UNIT V: Organizational Change and Development

Organizational Change and Development - Need for change - Levels and Types of change - Resistance to change - Managing resistance to change; Organisational Development - Meaning - Characteristics of Organisational Development - Objective of Organisational Development.

TEXTBOOKS:

1. Khanka S.S - Organisational Behaviour S. Chand & Company Ltd.
2. Prasath L.M Organizational Behaviour

REFERENCE BOOKS:

1. Aswathappa - Organisational Behaviour -Himalaya Publishing House
2. Chandan. S - Organizational Behaviour Vikas Publishing House
3. John W. Navstron and Keith Davis - Organizational Behaviour -Tata McGraw Hill
4. Stephen P. Robbins - Organizational Behaviour - Prentice Hall
5. Uma Sankaran - Organizational Behaviour Teaxt and cases Tata McGraw Hill

Course Outcomes

CO	Course Outcomes	PSOs Addressed	Cognitive Level
CO-1	Grasp the organizational theories that would enlighten the understanding of human behavior at work.	PSO 1,2	Understanding
CO-2	To Apply team/group processes and to be able to address issues arising from individual and collective organizational behavior.	PSO 1,2,3	Understanding, Applying
CO-3	Analyse with the need for behavior modifications in the changing work environment.	PSO 1,3,4,5	Applying Analysing Evaluating
CO-4	Evaluate their ability in leadership and communication	PSO 1,2,4	Analysing, Evaluating
CO-5	The students able to design the techniques to develop skills for decision making to situation in organizational conflict	PSO 1,3,4,5	Analysing Creating

Relationship Matrix

Semester	Course Code	Hours	Credit							
III	21PCCO31	90	5							
Course Outcomes (COS)	Programme Specific Outcomes (PSOs)									
	PLO 1	PLO 2	PLO 3	PLO 4	PLO 5	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
CO-1	☐	☐	☐	☐		☐	☐		☐	
CO-2	☐	☐		☐	☐	☐	☐	☐		
CO-3	☐	☐	☐	☐		☐		☐	☐	☐
CO-4	☐		☐		☐	☐	☐		☐	
CO-5	☐		☐		☐	☐		☐	☐	☐
Number of matches (☐) = 35 Relationship = High										

Prepared by	Checked by
Name and Signature	Head of the Department
Dr. M. Abdul Rahuman	Dr. A. Hamil

III SEMESTER	
Course Title	ADVANCED CORPORATE ACCOUNTING
Total Hrs	90
Hrs/Week	6
Sub. Code	21PCCO32
Course Type	Core
Credits	5
Marks	100

General Objectives:

To impart advanced knowledge on corporate accounting and the accounts of public sector organisations

Course Objectives: The learner will be able to

CO	Course Objectives
CO-1	To know the accounting Process of companies under merger
CO-2	To perform the internal construction of accounts
CO-3	To learn the preparation of accounts of banking companies
CO-4	Above to prepare the Accounts of Insurance company and public utility organisations like electricity company, Railway, etc.
CO-5	To impart knowledge on the consolidation of accounts of Holding and subsidiary companies

UNIT I

Amalgamation, Absorption and Reconstruction of Companies including intercompany Owings (As Per Accounting Standard AS 14)

UNIT II

Internal Reconstruction - Alteration of share capital - Liquidation - Statement of Affairs and Deficiency Accounts - Liquidator Final Statement of Account.

UNIT III

Accounts of Banking Companies - Rebate on bills discounted - Format for preparing profit and loss account - Balance sheet - Bills for Collection - Bills Payable - Bills Purchased and Discounted - Rebate on Bills Discounted - Inter Office Adjustments - Slip System – Non-performing assets and its treatment.

UNIT IV

Accounts of Insurance companies - Accounts of Life Insurance Business - Revenue Accounts - Balance Sheets - Accounts of general Insurance Business - Revenue Accounts - Profit and Loss Accounts - Balance sheet
Double Accounting System - Replacement of an assets - Accounts of Electricity supply companies - Replacement and Renewals - Disposal of Surplus - Replacement of Assets - Railways - Revenue accounts - Net revenue accounts - Balance Sheet - Contingencies Reserves - Development Reserve - General Reserve - Tariff and Dividend Control Reserve - Remuneration – Reasonable Return - Capital Base - Clear Profit - Receipts and Expenditure on Capital Accounts

UNIT V

Introduction - Advantages - Disadvantages - Wholly – owned Subsidiary Companies - Partly –owned Subsidiary Companies - Presentation of Accounts - Principles of Consolidation - Elimination of Investment in Shares - Minority Interest - Cost of Control - Capital and Revenue Profit - Revaluation of Assets and Liabilities - Elimination of Common Transactions - Contingency Liabilities - Unrealized Profit - Current Accounts - Bonus Shares - Treatment of Dividend - Debentures of Subsidiary Company - Preference Shares in Subsidiary

Company - Share Premium - Preliminary Expenses - Sales of Shares - Consolidated Profit and Loss Account - Company having a number of Subsidiaries. (Except inter - company holdings and chain holding)

(60% Problems and 40% Theory)

TEXTBOOK:

1. Advanced Accountancy - S.P.Jain & K.L.Narang- Kalyani Publishers

REFERENCE BOOKS:

1. Corporate Accountancy - A. Muharjee and M. Hanif, Tata McGraw Hill
2. Corporate Accountancy - Dr. Ashok Senlial and Deepali Senlial - Taxmann allied services
3. Advanced Accounting - R.L. Gupta- S. Chand, New Delhi
4. Advanced Accounting - Arulanandan and Raman, Himalaya Publishing House
5. Corporate Accounting – M.C. Shukla, T.S. Grewal & S C Gupta, S Chand Publishing, New Delhi.

Course Outcomes

CO	Course Outcomes	PSOs Addressed	Cognitive Level
CO-1	Able to prepare accounts of Companies which are merged	1,2	Creating
CO-2	Able to prepare accounts of companies which adopts the reconstruction and companies which are liquidated	1,2,3	Analysing, Applying, Evaluating,
CO-3	Know the accounting systems of Banking companies	1,2,3	Understanding, Applying
CO-4	Prepare the accounts of Insurance companies and Public Utility organisations	1,2,4	Evaluating, Creating
CO-5	Consolidate the accounts of Holding and Subsidiary Companies	1,2,5	Applying, Evaluating, Creating

Relationship Matrix

Semester	Course Code	Title of the Course	Hours	Credit						
III	21PCC032	ADVANCED CORPORATE ACCOUNTING	90	5						
Course Outcomes (COS)	Programme Learning Outcomes (PLOs)					Programme Specific Outcomes (PSOs)				
	PLO 1	PLO 2	PLO 3	PLO 4	PLO 5	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
CO-1	☐		☐	☐	☐	☐	☐	☐	☐	☐
CO-2	☐		☐	☐	☐	☐	☐	☐	☐	☐
CO-3	☐		☐	☐	☐	☐	☐	☐	☐	☐
CO-4	☐		☐	☐	☐	☐	☐	☐	☐	
CO-5	☐		☐	☐	☐	☐	☐	☐	☐	☐
Number of matches (☐) = 44 Relationship = High										

Prepared by Dr. A. Hamil	Checked by Dr. A. Hamil
Head of the Department	

III SEMESTER	
Course Title	TAXATION AND TAX PLANNING – I
Total Hrs	90
Hrs/Week	6
Sub. Code	21PCCO33
Course Type	Core
Credits	5
Marks	100

General Objectives:

Students will be versed in the fundamental concepts of Income Tax and able to compute income under different heads of Income.

Course Objectives: The learner will be able to

CO	Course Objectives
CO-1	To make the students to understand the principles of Income tax in general
CO-2	To Analyse the computational skill on Various heads of Income
CO-3	To enable them to develop skills in the preparation of principles of the laws governing direct taxes. and their analysis
CO-4	To evaluate the preparation of Computation of Incomes and Submission of Income Tax Return under the Income Tax Act, 1961
CO-5	To construct the Computation of tax practice prevailing in Various Heads of Incomes

UNIT I

Meaning of Income- tax - Income- tax in India - Basic Concepts - Previous year - Assessment year, persons, Gross Total Income - Total Income- Residential status of assesseees - Tax incidence - Exempted Income-Tax Planning.

UNIT II

Income from salary - Allowances - Taxable Allowances, Exempted Allowances - Perquisites - Taxable perquisites, Exempted perquisites - Forms of salary - Tax Planning on Salary income - Computation of income from salary.

UNIT III

Income from house property- Gross Annual Value - Annual value - Let out house property - self - occupied house property - Deductions - Tax Planning on income from house property - Computation of income from house property.

UNIT IV

Profits and gains of business or profession- Expenses expressly allowed - expenses not allowed - Computations of Business Income - Computation of professional Income - Tax Planning on income from Business or Profession.

UNIT V

Capital gains –Short-term – Long-term - Exempted capital gains - Computations of capital gain - Income from other sources- Deduction of Income from other sources - Computation of Income from other sources- Tax Planning on Capital Gains and Income from other sources.

(60% Problems and 40% Theory)

TEXTBOOK:

Mehrotra H.C, Dr. Goyal S.P, - Income Tax Law and Practice - Sahithya Bhawan Publications.

REFERENCE BOOKS:

1. Dr. Vinod, sSinghania .K, Monica - Direct Taxes - Taxman.
2. Gaur V.P and Narang D.B - Income Tax Law and Practice - Kalyani Publishers.
3. Murthy, A. - Income Tax Law and Practice – Vijay Nicole Imprints Private Limited.

Course Outcomes

CO	Course Outcomes	PSOs Addressed	Cognitive Level
CO-1	Understanding the basic principles underlying the Income Tax Act	PSO 1,2	Understanding
CO-2	Apply the basic concepts of Income tax	PSO 1,2	Understanding, Applying
CO-3	In order to analyse the different know-how and heads of income with its components	PSO 1,2,3	Understanding, Applying Analyzing
CO-4	Summarize the assessment of income from Salary and House property.	PSO 1,3,4	Applying Analyzing
CO-5	Construct the computation of capital gain and income from Other Sources	PSO 3,4,5	Evaluating Creating

Relationship Matrix

Semester	Course Code	Title of the Course					Hours	Credit		
III	21PCCO33	TAXATION AND TAX PLANNING – I					90	5		
Course Outcomes (COS)	Programme Learning Outcomes (PLOs)					Programme Specific Outcomes (PSOs)				
	PLO 1	PLO 2	PLO 3	PLO 4	PLO 5	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
CO-1	☐		☐	☐	☐	☐	☐	☐	☐	
CO-2	☐	☐	☐	☐		☐	☐	☐	☐	
CO-3	☐		☐	☐	☐	☐	☐	☐		☐
CO-4	☐		☐	☐	☐	☐	☐	☐	☐	☐
CO-5	☐		☐	☐	☐	☐	☐	☐	☐	
Number of matches (☐) = 41 Relationship = High										

Prepared by	Checked by
Dr.M. Mohamed Siddik	Dr. A. Hamil
	Head of the Department

III SEMESTER	
Course Title	BUSINESS RESEARCH METHODS
Total Hrs	75
Hrs/Week	5
Sub. Code	21PCCO34
Course Type	Core
Credits	4
Marks	100

General Objectives:

To encourage and promote research among students and to teach data analysis and application of statistical tools.

CO	Course Objectives
CO-1	To provide basic knowledge about the concept, tools and techniques of business research
CO-2	To help develop the skills of students to be able to apply research techniques for business decision making
CO-3	To teach the preparation of questionnaire and Interview Schedule and formulate & Test the Hypothesis
CO-4	To help adopt appropriate statistical tools for drawing Inference
CO-5	To teach students as to write a Research Report

UNIT I Introduction to Research:

Meaning and Definition of Social Research – Objectives of Research –Types of Research - Research process – Criteria of Good Research – Maintaining Objectivity in Research – Problems Encountered by Researchers.

UNIT II Problem Formulation:

Problem Formulation – Identifying Research Problem – Sources of Research Problem – Techniques Involved in Defining a Research Problem – Research Design: Meaning and Importance; Types of Research Designs – Exploratory – Descriptive – Case Study Design.

UNIT III Data Collection:

Methods of Data Collection –Observation – Questionnaire & Interviewing – Guidelines for Constructing Questionnaire and Interview Schedule - Sample Design: Defining Universe and Sampling UNIT – Determining Sampling Frame – Probability and Non-Probability Sampling Methods – Sample Size Determination – Sampling and Non-sampling Errors – Scaling Methods – Hypothesis; Hypothesis Formulation and Hypothesis Testing.

UNIT IV Data analysis and Interpretation using SPSS:

Analysis of Data - Editing - Coding - Tabulations; Applications of statistical tools- Descriptive statistics– T-test – ANOVA – Correlation – Regression – Non-Parametric Analysis – Chi-square Test - using SPSS in the analysis of Data.

UNIT V Report Writing:

Report Writing – Kinds of Research Reports – Steps in Report Writing – Layout of Research Report – Mechanics in Writing a Research Report – Precautions in Writing a Research Report

Note: 100% Theory

TEXTBOOKS:

1. C.R. Kothari - Research Methodology - Methods and Techniques, New International (P) Ltd., Publishers – 2015
2. Donald R cooper, Pamela S Schindler, J K Sharma (2012), Business Research Methods, McGraw Hill Education (India) New Delhi

3. Anderson et al - Thesis and assignment writing
4. Gupta S P (2009), Statistical Methods, S. Chand & Sons Publisher, New Delhi
5. C.R. Kothari - Research Methodology - Methods and Techniques, New International (P) Ltd., Publishers – 2015

REFERENCE BOOKS:

1. Martyn Denscombe, (2003), The Good Research Guide for Small Scale Research Projects, Viva Books Pvt. Ltd
2. Pankaj Madan, Vageesh Paliwal, Rajul Bhardwaj, (2010), Research Methodology, Global Vision Publishing House New Delhi
3. Pillai R S N, and Bagavathi V (2010), Statistics, S. Chand & Sons Publisher, New Delhi
4. Suchdeva, (2010), “Business Research Methodology”, Himalaya Publishing House, Mumbai
5. Saravanel P (2003), Research Methodology. Margham Publishers, Chennai. 2003

Course Outcomes

CO	Course Outcomes	PSOs Addressed	Cognitive Level
CO-1	Understand the Concepts Relating to Business Research, Types and Process.	1	Understanding
CO-2	Identify the Research Problem and Draw the Design.	3	Analysing
CO-3	Prepare Questionnaire and Interview Schedule and Formulate & Test the Hypothesis.	5	Applying
CO-4	Adopt Appropriate Statistical Tools for the Inferences.	4	Applying
CO-5	Write a Research Report.	5	Creating
CO-6	Encouragement of Social science research	5	Creating

Relationship Matrix

Semester	Course Code	Title of the Course					Hours	Credit		
III	21PCCO34	BUSINESS RESEARCH METHODS					75	4		
Course Outcomes (COS)	Programme Learning Outcomes (PLOs)					Programme Specific Outcomes (PSOs)				
	PLO 1	PLO 2	PLO 3	PLO 4	PLO 5	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
CO-1	✓			✓	✓	✓		✓	✓	✓
CO-2	✓			✓	✓	✓		✓	✓	✓
CO-3	✓		✓	✓	✓	✓		✓	✓	✓
CO-4	✓	✓	✓	✓	✓	✓	✓	✓	✓	
CO-5	✓	✓	✓	✓		✓	✓	✓	✓	✓
Number of matches () = 40 Relationship = High										

Prepared by Dr. M.N. Mohamed Abusali Sheik	Checked by Dr. A. Hamil
	Head of the Department

IV SEMESTER	
Course Title	INDIRECT TAXES
Total Hrs	90
Hrs/Week	6
Sub. Code	21PCCO41
Course Type	Core
Credits	5
Marks	100

General Objectives:

The course aims to provide basic knowledge to the students about the indirect taxes and also able to prepare online filling of Tax return

Course Objectives: The learner will be able to

CO	Course Objectives
CO-1	Understand basic concepts and principles applicable in Indirect Taxes
CO-2	To enable students to apply the concept of GST
CO-3	To enable them to develop skills in the preparation of GST registration and their analysis
CO-4	To evaluate the procedures of assessment of GST
CO-5	To construct the Computation of Assessable Value and Customs Duty.

Unit I: Indirect Taxes

Introduction - Features - Objectives of Taxation- Types of taxes- Direct and Indirect taxes - Indirect Tax structure-Merits and Demerits of Indirect Taxes- Recent Developments in Indirect Taxes- Goods and Services Tax Act 2016 - Introduction – Features – Benefits of GST Act.

Unit II: Goods and Service Tax

Important Definitions - Taxable persons – Time of supply of goods and services – Administrative set up – Classes of officers under Central and State goods and services Tax Act - Appointment of Officers – Powers of officers – Levy and collection of GST – Powers to grant exemption from tax.

Unit III: Registration

Procedure for registration under Schedule III – Special provisions relating to casual taxable person and non-resident taxable person – Amendment of registration – Cancellation of registration – Revocation of cancellation of registration.

Unit IV: Assessment of GST

Self-assessment – Provisional assessment – Scrutiny of returns – Assessment of non-filers of returns – Assessment of unregistered persons – Assessment in certain special cases – Tax Invoice – Credit and Debit Notes – Input Tax Credit (ITC) Payment of Tax– Tax Deducted at Source – Interest on delayed Payment of Tax - Electronic Commerce – Definitions - Collection of Tax at source.

Unit V: Customs Act 1962

Important Definitions – Basics – Importance of Customs Duty– Constitutional authority for levy of Customs Duty – Types of Customs Duty – Prohibition of Importation and Exportation of goods – Valuation

of goods for Customs Duty – Transaction Value – Assessable Value –
Computation of Assessable Value and Customs Duty.

(Theory 60 % and Problems 40 %)

TEXTBOOK:

Balasubramanian. C.A S Good and Service Tax Law and Practice

REFERENCE BOOKS:

1. Balachandran, (2014), Indirect Taxation”, Sultan Chand & Sons and Kalyani Publishers
2. Background Material for Goods and Service Tax. July 2016. National Academy of Customs Excise and Narcotics
3. Jain. K Customs Tariff of India
4. Dr. Mehrotra H.C and Agarwal V.P, Goods and Services Tax, Sahitya Bhawan Publications, Agra.
5. Mehrotra & Goyal (2015), Indirect Taxes, Sahitya Bhawan Publications, Agra
6. Parameswaran and Viswanatha, Indirect Taxes - GST and Customs Law, (2018), Kavin Publications, Coimbatore
7. Provisions of GST Act 2016.
8. Radhakrishnan, (2013), Indirect Taxation, Kalyani Publishers

Course Outcomes

CO	Course Outcomes	PSOs Addressed	Cognitive Level
CO-1	Understand the basic concepts Indirect taxes and its provisions	PSO 1,2	Understanding
CO-2	Apply the basic concepts of GST and its procedure relating to registration	PSO 1,2	Understanding, Applying
CO-3	Analyze the components of GST and compute it.	PSO 1,2,3	Understanding, Applying Analyzing
CO-4	Summarize the assessment of GST	PSO 1,3,4	Applying Analyzing
CO-5	Construct Computation of assessable Value and Customs Duty.	PSO 3,4,5	Evaluating Creating

Relationship Matrix

Semester	Course Code	Hours	Credit							
IV	21PCCO41	90	5							
Course Outcomes (COS)	Programme Specific Outcomes (PSOs)									
	PLO 1	PLO 2	PLO 3	PLO 4	PLO 5	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
CO-1	☐	☐		☐	☐	☐	☐	☐	☐	
CO-2	☐	☐	☐	☐		☐		☐	☐	☐
CO-3	☐		☐	☐	☐	☐		☐	☐	☐
CO-4	☐		☐	☐		☐	☐		☐	
CO-5	☐		☐	☐		☐		☐	☐	
Number of matches (☐) = 36 Relationship = High										

Prepared by Name and Signature	Checked by Head of the Department
Dr. M. Abdul Rahuman	Dr. A. Hamil

IV SEMESTER	
Course Title	COMPUTERIZED ACCOUNTING WITH TALLY
Total Hrs	90
Hrs/Week	6
Sub. Code	21PCCO42
Course Type	Core
Credits	4
Marks	100

General Objectives:

To make the students to work independently with Tally accounting package

Course Objectives: The learner will be able to

CO	Course Objectives
CO-1	Create companies in tally and formatting them
CO-2	Make various voucher entries
CO-3	process purchase orders, sales order and salary payment
CO-4	prepare the final accounts under GST regime
CO-5	Preparation of various reports

UNIT I: Interface and Company Management:

Introduction to Tally ERP9 - Creating a Company - Altering and Deleting Company – Data Security: Security Control Setup - User Security Control, Multi Language, Export, Import, Backup and Restore: Export and Import Formats - Data Backup and Restore - Masters - Ledgers: Understanding Ledgers - Creating Ledgers - Creating Multiple Ledgers - Altering and Deleting Ledgers – Groups: Creating Groups - Altering and Deleting Groups - Bill wise Debtors and Creditors Ledgers: Configuring Bill wise Details

UNIT II: Voucher Entries:

Payment Voucher - Receipt Voucher - Contra Voucher - Journal Voucher, Day Book: Day Book Reports - Altering and Deleting Transactions, Cheque Printing: CTS Cheque Printing System, Masters: Inventory: Understanding Inventory - Integrating Accounts and Inventory - Stock Group - Go down and Locations - Stock Category - Units of Measure - Stock Items - Manual Stock Valuation without Inventory

UNIT III: Processing of Purchase Order, Debit and Credit Note, Payroll and TDS:

Purchase Order Process - Purchase Order Voucher - Receipt Note (Inventory) - Rejection-Out Voucher, Sales Order Processing: Sales Order Process - Sales Order Voucher - Delivery Note (Inventory) - Rejection-IN Voucher, Debit and Credit Notes, Bank Reconciliation, Manufacturing Vouchers: Bills of Materials - Job Costing, Tax Deducted at Source (TDS): Understanding TDS - Creating TDS Masters - TDS Payment - Tax Reports and Tax Forms, Payroll Accounting: Understanding Payroll - Pay Heads and Categories - Employee Details and Salary Details - Attendance Entries - Salary Payment – Pay sheet and Pay Slips

UNIT IV: Goods and Services Tax (GST):

Activating Tally in GST - Setting Up GST (Company Level, Ledger Level or Inventory Level) - GST Taxes & Invoices - SGST, CGST& IGST - Creating GST

Masters in Tally, Purchase Voucher with GST: Updating GST Number for Suppliers -Intra-State Purchase Entry in GST (SGST + CGST) - Inter-State Purchase Entry in GST (IGST) - GST Purchase Entry for Unregistered Dealer in Tally - Reverse Charge Mechanism Entry for GST in Tally, Sales Voucher with GST: Updating GST Number for Suppliers - Intra-State Sales Entry in GST (SGST + CGST) - Inter-State Sales Entry in GST (IGST) - Printing GST Sales Invoice from Tally ERP9 Software, GST Reports and Returns: GSTR 1 in Tally - GSTR 1 Return Filing

UNIT V: Report preparation:

Activating Interest Calculations, Point of Sales, Budgets and Controls - Cost Centers and Cost Categories - Profit Centers, Purchase and Sales Reporting: Analyzing Purchase and Sales Register - Analyzing Debit and Credit Note - Overdue Payables and Receivables - Outstanding Reports and Printing, Stock Analysis and Reports - Stock Valuation - Stock Transfer Report - Negative Stock Report - Record Physical Stock and Shortage - Stock Entry without Perpetual Inventory, Financial Reports: Trial Balance - Profit and Loss Account - Balance Sheet - Working Capital - Cash Flow and Fund Flow Statements, Printing Reports: Sales Invoice - Printing Payment and Receipt Vouchers - Printing Various Other Reports - Miscellaneous: Inserting Vouchers - Duplicating Entries - Split Company Data

NOTE: 100% practical

TEXTBOOK:

Nadhani A K, Implementing Tally, BPB Publications

REFERENCE BOOKS:

1. Rizwan Ahmed, Tally ERP 9, Margham Publications, Chennai
2. Nandhani, Computerized Accounting under Tally, Implementing Tally, BPB publication
3. Namrata Agrawal, Tally 9, Dreamtech Publishers
4. Tally Software Package Manual

Course Outcomes

CO	Course Outcomes	PSOs Addressed	Cognitive Level
CO-1	Prepare the accounts with accounting software	1,2	Understanding, Applying
CO-2	Prepare the vouchers and insert into the system	1,2,5	Applying, Creating
CO-3	Payroll processing	1,2,3,5	Analysing, Evaluating, Creating
CO-4	File GST returns and prepare GST reports	1,2,3,4	Applying, Analysing, Evaluating, Creating
CO-5	Prepare the financial reports	1,5	Applying, Analysing, Evaluating, Creating

Relationship Matrix

Semester	Course Code	Title of the Course					Hours	Credit		
IV	21PCCO42	COMPUTERIZED ACCOUNTING WITH TALLY					90	4		
Course Outcomes (COS)	Programme Learning Outcomes (PLOs)					Programme Specific Outcomes (PSOs)				
	PLO 1	PLO 2	PLO 3	PLO 4	PLO 5	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
CO-1	□	□	□	□	□	□	□	□	□	□
CO-2	□	□	□	□	□	□	□	□	□	□
CO-3	□	□	□	□	□	□	□	□	□	□
CO-4	□	□	□	□	□	□	□	□	□	□
CO-5	□	□	□	□	□	□	□	□	□	□
Number of matches (□) = 50 Relationship = High										

Prepared by	Checked by
ED. Priyadharshini	Dr. A. Hamil
	Head of the Department

IV SEMESTER	
Course Title	TAXATION AND TAX PLANNING - II
Total Hrs	90
Hrs/Week	6
Sub. Code	21PCCO43
Course Type	Core
Credits	4
Marks	100

General Objectives:

To enable the students to gain skill on the computation of income and income-tax for various types of persons.

Course Objectives: The learner will be able to

CO	Course Objectives
CO-1	To summarize the principles of Income tax
CO-2	To enable the students for compute assessment of various heads of income
CO-3	To increase student's Capability to apply theoretical knowledge in practical situation will be increased.
CO-4	To evaluate the procedure of E-Filing of Income Tax Return.
CO-5	To construct the Computation of Incomes related to Deduction and its calculations.

UNIT I

Clubbing of income - set off and carry forward and set off losses - Deductions from gross total income - Agricultural income- Tax Planning.

UNIT II

Assessment of Individual and Assessment of HUF - Computation of Total Income and Tax liability - Schools of Hindu Law - Income which are not created as family Income - Statement of total income of HUF and Tax Planning.

UNIT III

Assessment of Partnership and AOP - Computation of Book Profit - Total Income of a Firm - Taxable income of a Partner - Tax Liability and Tax Planning. Assessment of Company - Computation of book profit - Income from Business and Tax Planning.

UNIT IV

Relief in respect of Salary in arrears or advance under section 89(1) and preparation of Form 10E - PAN - Assessment of Income- tax - Procedure for Assessment - Income- tax Returns - Electronic Filing of Returns.

UNIT V

Advance payment of tax - Tax deduction or collection at source - refund of tax- Income- Tax Authorities- appeals and revision - penalties and prosecution.

(60% Problems and 40% Theory)

TEXTBOOK:

1. H.C. Mehrotra H.C, Dr. Goyal S.P, - Income Tax Law and Practice -, Sahithya Bhawan Publications.

REFERENCE BOOKS:

1. Dr. Vinod, Singhanian. K, Monica Singhanian, Direct Taxes - Taxman
2. Gaur V.P and Narang D.B - Income Tax Law and Practice - Narang, Kalyani Publishers.
3. Murthy. A - Income Tax Law and Practice -Vijay Nicole Imprints Private Limited.

Course Outcomes

CO	Course Outcomes	PSOs Addressed	Cognitive Level
CO-1	Understand the basic concepts of income tax	PSO 1,2	Understanding
CO-2	Apply the concept of exempted incomes.	PSO 1,2	Understanding, Applying
CO-3	Calculate the provisions of agricultural income	PSO 1,2,3	Understanding, Applying Analyzing
CO-4	Evaluate and comply with the relevant provisions of the Income Tax Act as it relates to the income tax of individuals	PSO 1,3,4	Applying Analyzing
CO-5	Develop the Assessment skills of HUF, Partnership and Company.	PSO 3,4,5	Evaluating Creating

Relationship Matrix

Semester	Course Code	Title of the Course					Hours	Credit		
IV	21PCCO43	TAXATION AND TAX PLANNING - II					90	4		
Course Outcomes (COS)	Programme Learning Outcomes (PLOs)					Programme Specific Outcomes (PSOs)				
	PLO 1	PLO 2	PLO 3	PLO 4	PLO 5	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
CO-1	☐		☐	☐	☐	☐	☐	☐	☐	
CO-2	☐	☐	☐	☐		☐	☐	☐	☐	
CO-3	☐		☐	☐	☐	☐	☐	☐		☐
CO-4	☐		☐	☐	☐	☐	☐	☐	☐	☐
CO-5	☐		☐	☐	☐	☐	☐	☐	☐	
Number of matches (☐) = 41 Relationship = High										

Prepared by Dr.M. Mohamed Siddik	Checked by Dr. A. Hamil
	Head of the Department

IV SEMESTER	
Course Title	PROJECT
Total Hrs	180
Hrs/Week	12
Sub. Code	21PPCO44
Course Type	Core
Credits	8
Marks	100

General Objectives:

I SEMESTER	
Course Title	RETAIL MANAGEMENT
Total Hrs	60
Hrs/Week	4
Sub. Code	21PECO1A
Course Type	DSE
Credits	3
Marks	100

General Objectives:

Make the students to establish and manage a retail organisation

Course Objectives: The learner will be able to

CO	Course Objectives
CO-1	Understand the basic concept of Retail and functions of a Retailer
CO-2	Know the Retail strategy
CO-3	Practice on Retail merchandising
CO-4	Form a retail organisational structure
CO-5	Acquaint with the Retail Customer Relationship Management

UNIT I: Introduction

Retail - meaning - retail industry - functions of a Retailer - Changing retail Landscape - Retail in India - Evolution of Retail Formats - Theories of Retail Development - Retail Life Cycle - Classification of Retail Stores - Franchising - types of franchising - franchising in India

UNIT II: Retail strategy, Retail Market and its location

Retail Strategy - Retail perspective - Retail Branding - Understanding the Retail Consumer - Factors influencing the Retail Shopper - Market Research - A tool for understanding Retail Markets and Consumers - Store Locations - Types of Locations - Steps involved in choosing a Retail Location - layout and design -interior & exterior

UNIT III: Retail Merchandising

Retail Merchandising - meaning - Evolution of Merchandising - Factors Affecting the Merchandising Function - Functions of a Merchandise Manager - Functions of a buyer - Merchandise planning - Merchandise Buying - Branding Strategies - Category Management - Retail Pricing and Merchandise Performance Elements of Retail Price - analysing Merchandise Performance

UNIT IV: Organisational structure in Retail Sector

Organisation Structure in Retail - Human Resource Management in Retail - Ethics in Retailing - Components of Retail Operations - Measures of Financial performance - Measures of performance - Retail Management Information Systems - Need - Role - factors Affecting the use of Technology - Applications of Technology

UNIT V: Retail Marketing Mix and Customer Relationship Management Retail

Marketing Mix - STP Approach - Retail Image - Retail Communication Mix - Point Of Purchase (POP) Displays - Servicing the Retail customer - concept - importance - Consumer service as a part of retail strategy - Measuring the Gaps in Service - Customer Relationship Management in Retail - role of Personal Selling - Retail Selling Process

- Retail Store Design - store layouts- space planning - Visual merchandising

TEXTBOOK:

Retailing Management - Swapna Pradhan - Tata McGraw- Hill Publishing Company Limited New Delhi

REFERENCE BOOKS:

1. Retail Management: A Strategic Approach - Berman Barry, Evans Joel R. – Prentice Hall of India
2. Retail Management: Functional Principles & Practices - Gibson G. Vedamani- Jaico Books
3. Mustafa, Retail Marketing, Himalaya Publishing House, Mumbai
4. Malcolm Sullivan, Retail Marketing, Sultan Chand, New Delhi.
5. Sivakumar (1997), Retail Management, Excel Books, New Delhi
6. Nair Suja R, Retail Management, Himalayan Publishing House, Mumbai
7. Santoki, C.N., Sales and Retail Management, Kalayani Publisher, New Delhi

Course Outcomes

CO	Course Outcomes	PSOs Addressed	Cognitive Level
CO-1	Gain knowledge of retailing and other basic thing	1,3,	Understanding
CO-2	Understand the Retail market strategy and layout and positioning of retail store	1,4,	Understanding, Analysing
CO-3	Analyse the Merchandise planning	1,5,	Analysing, Applying
CO-4	Create an effective Retail organisational structure	1,3	Understanding, Creating
CO-5	Evaluate the customer relationship management	1,3,4	Understanding Evaluating, Analysing

Relationship Matrix

Semester	Course Code	Title of the Course					Hours	Credit		
I	21PECO1A	RETAIL MANAGEMENT					60	3		
Course Outcomes (COS)	Programme Learning Outcomes (PLOs)					Programme Specific Outcomes (PSOs)				
	PLO 1	PLO 2	PLO3	PLO4	PLO5	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
CO-1	☐		☐	☐	☐	☐		☐	☐	
CO-2	☐		☐		☐	☐		☐		☐
CO-3	☐		☐		☐			☐		☐
CO-4	☐		☐	☐		☐			☐	☐
CO-5	☐			☐		☐		☐	☐	☐
Number of matches (☐) = 30 Relationship = Medium										

Prepared by Ed. Priyadharshini	Checked by Dr. A. Hamil
Head of the Department	

I SEMESTER	
Course Title	MERCHANT BANKING AND FINANCIAL SERVICES
Total Hrs	60
Hrs/Week	4
Sub. Code	21PECO1B
Course Type	DSE
Credits	3
Marks	100

General Objectives:

To impart knowledge with the students to manage investment and to understand the concept of Merchant banking

Course Objectives: The learner will be able to

CO	Course Objectives
CO-1	To familiarize the students on the various merchant banking services
CO-2	To Develop to teach post-issue activities of merchant bankers
CO-3	To enable students to analyse public issue management, underwriting of securities, etc.,
CO-4	To summarize the underwriting activities of merchant bankers
CO-5	To make the students formulate the functions and working of stock exchanges

UNIT I: Merchant Banking – An Overview

Merchant Banking – merchant bankers – corporate counseling – project counseling – pre-investment studies – capital restructuring services – credit syndication – issue management – portfolio management – working capital finance – mergers and acquisition – foreign currency financing – brokering fixed deposits – project appraisal – merchant banking – regulatory framework – SEBI guidelines

UNIT II: Public Issue Management

Public issue management – functions – categories of securities issue – issue manager – role of issue manager – activities involved I issue management – marketing of new issue – pure prospectus method – offer for sale method – private placement method – IPO method – rights issue method – bonus issue method – book- building – ESOP – OTCEI – Credit Syndication Services

UNIT III: Post-issue activities

Post-issue activities – major activities – steps – factors in public issue proposal – pricing of issues – law relating to issue management – SEBI regulations – Prospectus – information – abridged prospectus – misstatement in prospectus – golden rule – types of prospectuses – red-herring prospectus – shelf prospectus – M & A services – Portfolio Management Services.

UNIT IV: Underwriting of securities

Underwriting – meaning – types – mechanism – benefits and functions – Indian Scenario – underwriting agencies – underwriter – underwriting agreement – SEBI guidelines – Bought-out deals– grey market – capital market instruments – types – preference shares – equity shares – CCPS – company deposits – warrants – debentures and bonds – SEBI guidelines – global debt instruments – indexed bonds – floating rate Bonds – ECBs

UNIT V: Stock Exchange

History – functions – Indian stock exchanges – SEBI regulations – mechanics of settlement – margin trading – stock trading system -dealer trading system – NSMS – ISE – INDONEXT – NSE – Financial Services – leasing – hire-

purchase finance – bill financing – factoring – consumer finance – real estate financing – credit cards – credit rating venture capital

TEXTBOOK:

Prof. Anil Agashe, - Merchant Banking and Financial Services, -Everest Publishing House (2019).

REFERENCE BOOKS:

1. Anderson, Brian, Ed,(1995), ‘Current Issues in Financial Services, MacMillan, Mumbai
2. Gurusamy S, (2015), ‘Merchant Banking and Financial Services’, Vijay Nicole Imprints, Chennai
3. Khan M Y, (2002), ‘Financial Services, Tata McGraw Hill, New Delhi
4. Kinsella, Ray, (2010), ‘New Issues in Financial Services, Powell's Books, Singapore
5. Rose, Peter S, and Fraser, Donald R. (2002), ‘Financial Institutions: Understanding and Managing Financial Services, Plano, Tex.: Business Publications, New York
6. Verma J C, (2011), Manual of Merchant Banking-Concepts, Practices and procedures, Bharath Law House, Mumbai

Course Outcomes

CO	Course Outcomes	PSOs Addressed	Cognitive Level
CO-1	Gain knowledge through understanding of the basics of Merchant banking.	PSO 1, 2k,3	Understanding
CO-2	Examine the working knowledge of the public issue management	PSO 1,2,3	Understanding Applying Analyzing
CO-3	Analyze the components of underwriting of securities	PSO 1,2,4	Understanding Applying Analyzing
CO-4	Evaluate the working mechanism leasing, factoring, credit rating, etc.	PSO 1,3,4, 5	Understanding Analyzing Evaluating
CO-5	Generalize the working of stock exchanges	PSO 1,4,5	Evaluating Creating

Relationship Matrix

Semester	Course Code	Title of the Course					Hours	Credit		
I	21PECO1B	MERCHANT BANKING AND FINANCIAL SERVICES					60	3		
Course Outcomes (COS)	Programme Learning Outcomes (PLOs)					Programme Specific Outcomes (PSOs)				
	PLO 1	PLO 2	PLO 3	PLO 4	PLO 5	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
CO-1	<input type="checkbox"/>		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		<input type="checkbox"/>	<input type="checkbox"/>	
CO-2	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		<input type="checkbox"/>		<input type="checkbox"/>	<input type="checkbox"/>	
CO-3	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		<input type="checkbox"/>		<input type="checkbox"/>
CO-4	<input type="checkbox"/>		<input type="checkbox"/>	<input type="checkbox"/>		<input type="checkbox"/>		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
CO-5	<input type="checkbox"/>		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>			<input type="checkbox"/>	
Number of matches (<input type="checkbox"/>) = 40 Relationship = High										
Prepared by					Checked by					
Dr.M. Mohamed Siddik					Dr. A. Hamil					
					Head of the Department					

I SEMESTER	
Course Title	CUSTOMER RELATIONSHIP MANAGEMENT
Total Hrs	60
Hrs/Week	4
Sub. Code	21PECO1C
Course Type	DSE
Credits	3
Marks	100

General Objectives:

To provide skill-based knowledge on Customer Relationship Management.

CO	Course Objectives
CO-1	To impart skill-based knowledge of Customer Relationship Management
CO-2	To analyse the concepts and principles of CRM
CO-3	To apply strategic customer acquisition and retention techniques in CRM
CO-4	Evaluate the conceptual aspects of service quality
CO-5	To facilitate with latest techniques in CRM

UNIT I: Understanding customers:

Customer information Database – Customer Profile Analysis – Customer perception- Expectation analysis – Customer Behavior in relationship perspectives; individual and group customers – Customer lifetime value – Selection of Profitable customer segments

UNIT II: CRM structures

Elements of CRM – CRM Process – Strategies for Customer acquisition – Retention and Prevention of defection – Models of CRM – CRM road map for business applications.

UNIT III: CRM Planning and Implementation

Strategic CRM planning process – Implementation issues – CRM Tools- Analytical CRM – Operational CRM – Call centre management – Role of CRM Managers – CRM Implementation Road Map- Developing a Relationship Orientation – Customer-centric Marketing Processes – Customer retention plans

UNIT IV: Service quality

Concept of Quality – Meaning and Definition of Service Quality - Factors influencing customer expectations and perceptions – Types of Service Quality – Service Quality Dimensions – Service Quality Gaps – Measuring Service Quality – Service Quality measurement Scales.

UNIT V: Trends in CRM

CRM Solutions – Data Warehousing – Data mining for CRM – CRM software packages – The Technological Revolution: Relationship Management – Changing Corporate Cultures.

TEXTBOOK:

1. Alok Kumar et al, (2015), Customer Relationship Management: Concepts and Applications, Biztantra
2. Peeru H Mohamed and A Sahadevan, (2017), Customer Relationship Management, Vikas Publishing

REFERENCE BOOKS:

1. Jim Catheart, (2016), The Eight Competencies of Relationship selling, Macmillan India

2. Shainesh, Jagdish, N.Sheth, (2015), Customer Relationships Management Strategic Perspective, Macmillan
3. Zikmund, (2201), Customer Relationship Management, Wiley

Course Outcomes

CO	Course Outcomes	PSOs Addressed	Cognitive Level
CO-1	Gain skill-based knowledge of Customer Relationship Management	PSO 1,2	Understanding
CO-2	Analyse the need for and importance of maintaining good customer relationship	PSO 1,2	Understanding, Analyzing
CO-3	To able to apply the concept of strategic customer acquisition and retention techniques in CRM	PSO 2,3	Analyzing Applying
CO-4	Evaluate the conceptual aspects of service quality	PSO 3,4	Evaluating
CO-5	Design the Global market in CRM	PSO 3,4,5	Applying Creating

Relationship Matrix

Semester	Course Code	Title of the Course					Hours	Credit		
I	21PECO1C	CUSTOMER RELATIONSHIP MANAGEMENT					60	3		
Course Outcomes (COS)	Programme Learning Outcomes (PLOs)					Programme Specific Outcomes (PSOs)				
	PLO 1	PLO 2	PLO 3	PLO 4	PLO 5	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
CO-1	✓		✓	✓	✓	✓	✓	✓	✓	✓
CO-2	✓		✓			✓		✓		✓
CO-3	✓	✓	✓	✓	✓	✓	✓	✓	✓	
CO-4	✓			✓	✓	✓	✓		✓	
CO-5	✓	✓		✓		✓	✓	✓	✓	✓
Number of matches () = 37 Relationship = High										

Prepared by	Checked by
Dr. M. N. Mohamed Abusali Sheik	Dr. A. Hamil
	Head of the Department

II SEMESTER	
Course Title	LOGISTIC MANAGEMENT
Total Hrs	60
Hrs/Week	4
Sub. Code	21PECO2A
Course Type	Core
Credits	3
Marks	100

General Objectives:

To gain knowledge on Logistic Management

Course Objectives: The learner will be able to

CO	Course Objectives
CO-1	Understand the role of logistics in a market-oriented society.
CO-2	Apply the concept of insurance in logistics
CO-3	Analyze the various functions of logistics
CO-4	Evaluate the risks involved in logistics.
CO-5	Compile international transportation, logistics management and insurance.

UNIT I: Introduction

The Logistics of Business – The Logistical Value Proposition – The Work of Logistics – Logistical Operating Arrangements – Flexible Structure – Supply Chain Synchronization,

UNIT II: Transport Functionality

Transport Functionality, Principles and Participants – Transportation Service – Transportation Economics and Pricing – Transport Administration – Documentation

UNIT III: Global Logistic

International Logistics and Supply Chain Management: Meaning and objectives, importance in global economy, Characteristics of global supply chains: Global Supply Chain Integration – Supply Chain Security – International Sourcing – Role of Government in controlling international trade and its impact on Logistics and Supply Chain.

UNIT IV: Logistic and Insurance

International Insurance – Cargo movements – water damage – Theft – Privacy– pilferage – Other risk – perils with air shipments – Risk Retention – Risk Transfer – Marine Cargo Insurance – Coverage A,B,C classes – Elements of air freight Policy – Commercial Credit Insurance – Size of Vessels, Tonnage, Types of vessels- Container, Combination Ships – Non-vessel operating carriers

UNIT V: Transportation and Logistic

International Air transportation – Types of aircrafts – Air cargo Regulations – Truck and Rail Transportation – Inter model – pipelines – Packaging objectives – TCL,LCC – Refrigerator – goods – customs duty – Non-tarffic barriers – customs cleaning process – International logistics Infrastructure

TEXTBOOKS:

1. Bowersox, Closs, Cooper, Supply Chain Logistics Management, McGraw Hill.
2. Burt, Dobbler, Starling, World Class Supply Management, TMH.

3. Dr. L. Natarajan, Logistics and Supply Chain Management, Margham Publications, Chennai – 600 017

REFERENCE BOOKS:

1. Donald J Bowersox, David J Closs, Logistical Management, TMH
2. Pierre David, “International Logistics”, Biztantra
3. Sunil Chopra, Peter Meindl, Supply Chain Management, Pearson Education, India.

Course Outcomes

CO	Course Outcomes	PSOs Addressed	Cognitive Level
CO-1	Familiarize with the Fundamentals of Logistic Management	1,2	Understanding
CO-2	Determine the various Functionality of transport	1,2	Applying
CO-3	Able to analyze the practice of Global Logistic	1,2,3,5	Understanding/ Analyzing
CO-4	Estimate the risks involved in logistics world.	1,2,4,3	Understanding/ Evaluating
CO-5	Develop appropriate transport facility for a trade	1,2,4,5	Creating

Relationship Matrix

Semester	Course Code	Title of the Course					Hours	Credit		
I	21PECO2A	LOGISTIC MANAGEMENT					60	4		
Course Outcomes (COS)	Programme Learning Outcomes (PLOs)					Programme Specific Outcomes (PSOs)				
	PLO 1	PLO 2	PLO 3	PLO 4	PLO 5	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
CO-1	<input type="checkbox"/>	<input type="checkbox"/>				<input type="checkbox"/>	<input type="checkbox"/>			
CO-2	<input type="checkbox"/>	<input type="checkbox"/>		✓	✓	<input type="checkbox"/>	<input type="checkbox"/>			
CO-3	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	✓		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		✓
CO-4	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	✓	
CO-5	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		✓	✓
Number of matches (✓) = 35 Relationship = High										

Prepared by Dr.A.Benazir	Checked by Dr. A. Hamil
	Head of the Department

II SEMESTER	
Course Title	ENVIRONMENTAL MANAGEMENT ACCOUNTING
Total Hrs	60
Hrs/Week	4
Sub. Code	21PECO2B
Course Type	DSE
Credits	3
Marks	100

General Objectives:

To familiarise the students with the environmental management accounting

Course Objectives: The learner will be able to

CO	Course Objectives
CO-1	Understand the basic concepts of environmental management accounting
CO-2	Determine environmental costs and benefits
CO-3	Appraise cost benefit analysis and cost effectiveness analysis
CO-4	Estimate opportunity costs of the economically efficient pollution control programmes
CO-5	Become a environmental performance evaluator

UNIT I: Environmental Management Accounting:

Definition - Why do companies use environmental management accounting- Environmental cost categories - Environmental Management Principles- environmental performance evaluation: Indicators, benchmarking.

UNIT II: Valuation of environmental costs and benefits

Types of Economic value - Environmental Benefits and Environmental Costs - Valuing the Environment- benefit transfer – economic valuation of ecosystem services- Assessment of Loss of Ecology - Valuation of Health impacts.

UNIT III: Cost benefit analysis and Cost effectiveness analysis Principles, methodology and Limitations – Discounting - Profitability of Pollution Prevention - Payback period – Present value estimation – Internal rate of return.

UNIT IV: Opportunity costs

Economically efficient pollution control programmes – Economics of Enforcement - Efficient allocation of pollution from mobile and stationery source.

UNIT V: Total Cost Assessment

Life cycle costing-Green Accounting and Economic indicators.

TEXTBOOK:

Bennett M.D, Bouma J.J, Wolters T J (2018), Environmental Management Accounting, Springer Science & Business Media

REFERENCE BOOKS

1. Bennett M.D., Boum J.J., Wolters T.J, Environmental Management Accounting: Informational and Institutional Developments, Springer Science & Business Media
2. Herzig Christian, Environmental Management Accounting, Taylor & Francis Ltd.
3. Howard T. Odum, Environmental Accounting, John Wiley & Sons Inc.
4. Jasch Christine (2001), Environmental Management Accounting Metrics: Procedures and principles, Springer Science & Business Media
5. Pall M. Rikhardsson, Martin Bennett, JanJaapBouma, Stefan Schaltegger (2009), Implementing Environmental Management Accounting: Status and Challenges, Springer Science & Business Media

6. Stefan Schaltegger, Martin Benne tt, Roger L, Burritt, Christine M Jasch (2010), Environmental Management Accounting for Cleaner Production, Springer Science and Business Media

Course Outcomes

CO	Course Outcomes	PSOs Addressed	Cognitive Level
CO-1	Understand the basic concepts of environmental management accounting	PSO 1,2,3	Understanding
CO-2	Apply their knowledge on valuation of environmental costs and benefits	PSO 1,2,3	Applying
CO-3	Appraise cost benefit analysis and cost effectiveness analysis	PSO 1,2,3	Understanding/ Analyzing
CO-4	Estimate opportunity cost	PSO 1,2,3	Understanding/ Evaluating
CO-5	Prepare plan for total cost assessment	PSO 1,2,3,5	Creating

Relationship Matrix

Semester	Course Code	Title of the Course					Hours	Credit		
II	21PECO2B	ENVIRONMENTAL MANAGEMENT ACCOUNTING					60	3		
Course Outcomes (COS)	Programme Learning Outcomes (PLOs)					Programme Specific Outcomes (PSOs)				
	PLO 1	PLO 2	PLO 3	PLO 4	PLO 5	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
CO-1	☐	☐	☐	☐	☐	☐	☐	☐		
CO-2	☐	☐	☐	☐	☐	☐	☐	☐		
CO-3	☐	☐	☐	☐	☐	☐	☐	☐		
CO-4	☐	☐	☐	☐	☐	☐	☐	☐		
CO-5	☐	☐	☐	☐	☐	☐	☐	☐		☐
Number of matches (☐) = 41 Relationship = High										

Prepared by Dr. P. Geetha	Checked by Dr. A. Hamil
	Head of the Department

II SEMESTER	
Course Title	MANAGEMENT INFORMATION SYSTEM
Total Hrs	60
Hrs/Week	4
Sub. Code	21PECO2C
Course Type	DSE
Credits	3
Marks	100

General Objectives:

Gain knowledge on Management Information System

Course Objectives: The learner will be able to

CO	Course Objectives
CO-1	To offer in-depth knowledge on information systems in business and their management
CO-2	To teach the objectives and components of data base management systems
CO-3	To know the approaches involved in developing MIS
CO-4	To enable students to know transaction processing and Support system
CO-5	To gain knowledge on functional Information systems

UNIT I: Management Information System

Concept, Need, Strategic role – Evolution of Management Information System – Components of Management Information System – Information flow

UNIT II: Data base management systems

Objectives and Components – Database design – Creation and control – Recent trends in database

UNIT III: Developing information system

Planning, Designing and redesigning – Approaches for system development – System analysis and Design – system Implementation and Maintenance

UNIT IV: Transaction processing and Support system

Transaction processing system – Office automation systems – Decision support systems – Executive information systems – Artificial intelligence and Expert systems

UNIT V: Functional Information systems

Production, Finance, Human resource and Marketing – Managing information resources – Information Security – Control & Audit of Information Systems

Learning Outcome

After the completion of the course, the students must be able to:

TEXTBOOKS:

1. Goyal D P (2010), 'Management Information Systems – Managerial Perspectives', MacMillan India Ltd
2. Azam M (2012), Management Information Systems, Vijay Nicole Imprints

REFERENCE BOOKS:

1. Davis (2013), 'Management Information Systems', McGraw-Hill
2. Eff Oz (2001), 'Management Information Systems', Vikas Publishing house Pvt. Ltd
3. James A O' Brain (2014), Management Information Systems', Tata McGraw Hill
4. Kenneth C.Loudan& Jane P.Loudan (2016), "Essentials of MIS", Prentice Hall India
5. Muneesh Kumar (2001), 'Business Information Systems', Vikas Publishing house Pvt. Ltd
6. Prasad L M, Usha Prasad (2012), 'Management Information Systems', Sultan Chand & Sons
7. Sadagopan S (2012), 'Management Information System', Prentice Hall
8. Wetherbe, Turban (2000), 'Information Technology for Management', John Wiley publisher

Course Outcomes

CO	Course Outcomes	PSOs Addressed	Cognitive Level
CO-1	Gain in-depth knowledge on information systems in business and their management	1,3	Understanding
CO-2	Learn the objectives and components of data base management systems	1,4	Analysing
CO-3	Know the approaches involved in developing MIS	1,4,5	Remembering, Understanding
CO-4	Know transaction processing and Support system	1,3,5	Analysing, Evaluating
CO-5	Gain knowledge on functional Information systems	1,5	Understanding, Creating

Relationship Matrix

Semester	Course Code	Title of the Course					Hours	Credit		
II	21PECO2C	MANAGEMENT INFORMATION SYSTEM					60	3		
Course Outcomes (COS)	Programme Learning Outcomes (PLOs)					Programme Specific Outcomes (PSOs)				
	PLO 1	PLO 2	PLO 3	PLO 4	PLO 5	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
CO-1	☐		☐			☐		☐		☐
CO-2	☐			☐	☐	☐		☐	☐	
CO-3	☐	☐	☐	☐	☐	☐		☐		☐
CO-4	☐	☐	☐	☐		☐		☐		☐
CO-5	☐				☐	☐		☐	☐	
Number of matches (☐) = 31 Relationship = Medium										

Prepared by Ed. Priyadharshini	Checked by Dr. A. Hamil
 Head of the Department	

III SEMESTER	
Course Title	APPLIED E-COMMERCE
Total Hrs	60
Hrs/Week	4
Sub. Code	21PECO3A
Course Type	DSE
Credits	3
Marks	100

General Objectives:

To enable the students to gain knowledge about E-commerce and also understand the various components of E-commerce

Course Objectives: The learner will be able to

CO	Course Objectives
CO-1	To enable the students to understand the basics of electronic commerce
CO-2	To help the students to apply the techniques of e-commerce
CO-3	To enable them to develop skills in the preparation of consumer oriented e-commerce applications and their analysis
CO-4	To enable the students to gain knowledge on evaluate e-commerce applications
CO-5	To enable the students to create e- payment and security

UNIT I: Introduction to e-Commerce

Introduction to e-commerce- Definition - Electronic commerce and Traditional commerce - Advantages of e-commerce- - Limitation of e-commerce- E-Business and E-commerce- Need for e- business - E-Supply chain management - Advantages of E-Supply chain management

UNIT II: Classification of e-Commerce

Business to business (B2B)- Business to Consumer (B2C)- Consumer to Business (C2B)- Consumer to consumer (C2C)- Business to Employee (B2E)- Business to government(B2G)- E- Governance in India - E- governance models

UNIT III: Consumer oriented e-Commerce Applications

E-commerce Application - Electronic Banking - Difference between Internet banking and Traditional banking - Electronic Trading - E-Learning - Travel and Tourism services - Employment placement and job market - Online Publishing - E-tailing - Electronic Auctions - Electronic Brokers - E-Agriculture

UNIT IV: e-Payment and Security

Meaning - Benefits of electronic Payment - Components of Electronic system - Electronic Fund Transfer - Procedure for e- payment - Debit and Credit card system in e-payment- Components of Online Credit Processing - Players in the credit card system - Popular electronic payment methods - Digital signature - Security Policy, Procedures and Practices – Site Security – Transaction Security – Cryptology – Digital Signatures.

UNIT V: Modern developments in e-Commerce

Introduction - Growth of M- commerce in India - Factors that drive M-commerce - Difference between E-commerce and M-Commerce - Future of M-commerce - Advantages of M-commerce - Application of M-commerce - Types of Mobile Payment - Cyber Law – Introduction – Concept of Cyberspace – Cyber Law in electronic commerce contract Aspects – Electronic Governance – Drupal.

REFERENCE BOOKS:

1. Dr. Abirami Devi K, Dr. Alagammal M, E-commerce- Margham Publications
2. Puja Walia Mann, Nidhi - E-commerce- MJP Publishers

REFERENCE BOOKS:

1. Bhasker, B. (2017). Electronic Commerce Framework, Technologies and Applications. New Delhi: McGraw Hill Educations.
2. Jaiswal. S. (2000). E-Commerce I (Electronic Communication for Business). New Delhi: Galgotia Publications Pvt. Ltd.
3. Kalakota, R., &Whinston, A. B. (2002). Frontiers of Electronic Commerce. New Delhi: Pearson Education India.
4. Rayudu, C. (2010). E-Commerce and E-Business. Mumbai: Himalaya Publishing House
5. Rayport, &Jaworeski, B. J. (2009). Introduction to E-Commerce. Noida, UP: McGraw Hill Publishing Company Limited.
6. Tomasi, W. (2008). Electronic Communication Systems Fundamentals Through Advanced. New Delhi: Pearson Education
7. Viswanathan, S. (2012). The Indian Cyber Law. New Delhi: Bharat Law House

Course Outcomes

CO	Course Outcomes	PSOs Addressed	Cognitive Level
CO-1	Understand the evaluation of e-commerce	PSO 1,2	Understanding
CO-2	Apply different technologies and models for electronic commerce	PSO 1,2,3	Understanding, Applying
CO-3	To analyse the improved efficiency of cloud computing in this computer modern world.	PSO 1,2,3	Applying, Analysing
CO-4	Evaluate different technologies and models for electronic commerce	PSO 1,3,4, 5	Applying, Evaluating
CO-5	To expose students to the M Commerce business models and to train them in web technologies to create M – Commerce solutions.	PSO 1,3,4,5	Understanding, Applying, Creating

Relationship Matrix

Semester	Course Code	Hours	Credit							
III	21PECO3A	60	3							
Course Outcomes (COS)	Programme Specific Outcomes (PSOs)									
	PLO 1	PLO 2	PLO 3	PLO 4	PLO 5	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
CO-1	☐	☐	☐		☐	☐	☐			
CO-2	☐	☐	☐	☐	☐	☐	☐	☐		
CO-3	☐	☐	☐	☐	☐	☐	☐	☐		☐
CO-4	☐	☐		☐	☐	☐		☐	☐	☐
CO-5	☐		☐		☐	☐		☐	☐	☐
Number of matches (☐) = 38 Relationship = High										

Prepared by	Checked by
Name and Signature	Head of the Department
Dr. M. Abdul Rahuman	
	Dr. A. Hamil

III SEMESTER	
Course Title	CONSUMER RIGHTS AND EDUCATION
Total Hrs	60
Hrs/Week	4
Sub. Code	21PECO3B
Course Type	Core
Credits	3
Marks	100

General Objectives:

To Impart the knowledge on Consumer Protection Act and the basics of Consumer Behaviour

Course Objectives: The learner will be able to

CO	Course Objectives
CO-1	To give the students a clear understanding of the terms Consumers, Consumerism, Consumer movement
CO-2	To analyse the provisions of the Consumer Protection Act
CO-3	To apply the various methods of creating awareness and education
CO-4	To summarize students on various aspects of consumer related Legislations and Organizations
CO-5	To make the students develop the concept of rights and responsibilities of consumers

UNIT I: Consumer Movement in India

Definition of Consumer- Types of Consumer – Problems of Consumer – Consumerism- Emerging concepts in consumerism: Green Consumerism, Cyber Consumerism- effects of consumerism.

UNIT II: Right of Consumers

Responsibilities of Consumers --unfair trade practices-Caveat emptor and Caveat Venditor- Enforcement of Consumer rights through Public Interest Litigation

UNIT III: Consumer Protection Act

Main Provisions –Redressal forums –District Level – State Level and National Level –Powers and Functions –Filing of Complaints Procedure Regulatory Authorities and OMBUDSMAN

UNIT IV: Consumer related Legislations and Organizations

Prevention of Food Adulteration Act, 1954- Standards of Weights and Measures Act, 1976- The Drugs and Magic Remedies (Objectionable Advertisement) Act 1954 - Consumer pressure groups- voluntary consumer organizations-Consumer Protection Councils -Remedy andRedressal of Grievances

UNIT V: Consumer awareness and Education in India

Lack of awareness- Lack of access to information-Methods of creating awareness and promotion of Consumer rights and duties- E- Commerce and Consumer Rights- Role of media in consumer education

TEXTBOOK:

Majaumdar P K (2009), Law of Consumer Protection in India, Orient Publishing Company, New Delhi.

REFERENCE BOOKS:

1. Aggarwal V.K, Consumer Protection Law and practice, Bharat Law House Pvt Ltd. New Delhi

2. Balakrishna Eradi(2009), Consumer protection–Jurisprudence, Lexis Nexis Butter worth publishing
3. Bangia R.K., (2004), A Handbook of Consumer Protection Laws and Procedure, Allahabad Law Agency
4. Singh Avtar, (2010), Law of consumer protection (Principles and Practice) Eastern Book Company, Luck now.

Course Outcomes

CO	Course Outcomes	PSOs Addressed	Cognitive Level
CO-1	Understand the various terms related to Consumers	1,2,3	Understanding
CO-2	Analyze the Consumers rights and duties and how to enforce their rights	12,4	Understanding Analyzing
CO-3	The students able to apply the provisions and procedures under Consumer Protection Act	1,3,4	Understanding Applying
CO-4	Able to measure Consumer related Legislations and Organisations	1,4,5	Analyzing, Applying
CO-5	know the methods of creating awareness and education	1,3,5	Evaluating, creating

Relationship Matrix

Semester	Course Code	Title of the Course	Hours	Credit						
III	21PECO3B	CONSUMER RIGHTS AND EDUCATION	60	3						
Course Outcomes (COS)	Programme Learning Outcomes (PLOs)					Programme Specific Outcomes (PSOs)				
	PLO 1	PLO 2	PLO 3	PLO 4	PLO 5	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
CO-1	☐	☐	☐	☐	☐	☐	☐	☐	☐	
CO-2	☐		☐	☐	☐	☐		☐	☐	☐
CO-3	☐		☐	☐	☐	☐	☐	☐		☐
CO-4	☐		☐	☐	☐	☐		☐	☐	
CO-5	☐	☐	☐	☐	☐	☐		☐		☐
Number of matches (☐) = 40 Relationship = High										

Prepared by Dr. M.N. Mohamed Abusali Sheik	Checked by Dr. A. Hamil
 Head of the Department	

III SEMESTER	
Course Title	CREDIT MANAGEMENT
Total Hrs	60
Hrs/Week	4
Sub. Code	21PECO3C
Course Type	DSE
Credits	3
Marks	100

General Objectives:

To impart knowledge on the various avenues of Credit facilities for the Business concerns and ways to avail loans.

Course Objectives: The learner will be able to

CO	Course Objectives
CO-1	To enable the student to understand what credit management is, what are the lending types and process and how to monitor the credit.
CO-2	To lay a foundation for more complex credit management topics that arise credit policies, credit appraisal and NPA
CO-3	To inculcate advanced skills for handling credit management issues
CO-4	To help know financial support to the agriculture and NABARD schemes to promote agri-business in India
CO-5	To understand about retail lending and its banking product

UNIT I: Introduction and Overview of credit: Principles of Lending

Safety, Liquidity & Profitability - Purpose of Loan - Diversification Risk- Model Credit Policy for individual and all types of organisation - **Types of Credit Facilities:** Various Types of Credit Facilities - Cash Credit, Overdrafts, Demand Loan, Bills Finance - Drawee Bill Scheme and Bills Discounting - **Credit Delivery:** Types of Facilities, Modes of Delivery, Sole Banking Arrangement, Multiple Banking Arrangement, Consortium Lending, Syndication. Credit Thrust, Credit Priorities, Credit Acquisitions Discounting - Dimensions of Credit Appraisals

UNIT II: Overview of credit policies and project appraisals

The credit process – Characteristics of different types of loans- Evaluating commercial loan requests – Financial statement analysis- Cash flow analysis- Projections-Management of the firm and other factors –Feasibility study – Fundamental credit issues - Credit analysis- Project / Term Loan Appraisal: Technical Appraisal - Commercial / Market Appraisal - Managerial Appraisal - Financial Appraisal - Economic Appraisal - Environmental Appraisal

UNIT III: Evaluating consumer loans & loan and advances against pledge

Types of consumer loans- Credit analysis of consumer loans- Risk–return analysis of consumer loans- Customer profitability analysis and loan pricing- Fixed Vs floating rates - Hypothecation- Mortgage – Lien- Advances against goods- Document to title to goods – Life insurance policies – Stock exchange securities-Fixed deposit receipts –Book debts- Supply bills- Real Estates – Advance against collateral securities-Corporate Finance – Project Finance

UNIT IV: Agricultural finance and retail lending

Crop loans- Crop insurance schemes- Dairy- Sericulture- Poultry- Animal husbandry – Horticulture – Kisan credit cards – NABARD initiatives – Lead bank schemes – Retail Lending: Characteristic of Retail Loans - Advantages of Retail Loans - Retail Banking Vs Corporate Banking - Various Retail Banking Products - Model Retail Banking Products.

UNIT V: Credit Monitoring and NPA Management

Credit Monitoring, Supervision & Follow Up: Credit Monitoring - Meaning, Monitoring Goals - Process of Monitoring - Different Monitoring Tools - Checklist for Monitoring - Monitoring by using various statements - NPA – Causes and Remedial Measures – Identification of NPAs – Debt Recovery Tribunals – Asset Reconstruction Fund - effect of NPA on profitability

TEXTBOOK:

Glen Bullivant, (2010), Credit Management, Gower Publishing, Ltd, Delhi

REFERENCE BOOKS:

1. Taxmann Publications (2018), Bankers Handbook on Credit Management, Indian Institute of Banking & Finance, Pune
2. Naganatham M. And Jayaraman.S (2012), Prudential Accounting Norms and Audit of Banks
3. K. R. Subbakrishna and S. Murali, Bank Credit Management, Himalaya Publishing House, Mumbai
4. Burt Edwards, Credit Management Handbook, Gower Publishing, Ltd.
5. Publications of IIB

Course Outcomes

CO	Course Outcomes	PSOs Addressed	Cognitive Level
CO-1	Understand the basic concepts principles of lending	1,3,4	Understanding, Analysing
CO-2	Gain knowledge in making credit plan through suitable financial statement analysis.	1,3,5	Understanding, Evaluating
CO-3	Understand the risk-returns analysis of providing loans to the consumers.	1,3,4	Understanding, Analysing
CO-4	Know financial support to the agriculture and NABARD schemes to promote agri-business in India	1,4	Applying, Creating
CO-5	Understand the different tools used for monitoring the lending of money sanctioned by the financial institutions.	1,5	Understanding, Analysing, Evaluating

Relationship Matrix

Semester	Course Code	Title of the Course					Hours	Credit		
III	21PECO3C	CREDIT MANAGEMENT					60	3		
Course Outcomes (COS)	Programme Learning Outcomes (PLOs)					Programme Specific Outcomes (PSOs)				
	PLO 1	PLO 2	PLO 3	PLO 4	PLO 5	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
CO-1										
CO-2										
CO-3										
CO-4										
CO-5										
Number of matches () = 34 Relationship = High										

Prepared by Ed. Priyadharshini	Checked by Dr. A. Hamil
Head of the Department	

IV SEMESTER	
Course Title	CORPORATE LAWS
Total Hrs	60
Hrs/Week	4
Sub. Code	21PECO4A
Course Type	DSE
Credits	4
Marks	100

General Objectives:

To acquaint with the legal norms regulating the subjects of the corporate law, their legal structure and the position (status) of the trading subjects.

Course Objectives: The learner will be able to

CO	Course Objectives
CO-1	To enable the students to understand the legal framework of companies Act, 2013
CO-2	To enable them to develop about the regulatory measures adopted with areas of SEBI, FEMA, Consumer Protection
CO-3	To analyze the knowledge of company, shares and kinds of the company
CO-4	To evaluate adequate information about FOREX
CO-5	Integrate Corporate governance and Social Responsibility.

UNIT I: Indian Companies Act

Indian Companies Act 2013- Characteristics of a Company- listing of corporate veil- Types of Companies- One-person company - Online registration of a company.

UNIT II: Legal provisions on corporate administrators

Director- appointment- legal position- powers and duties- key managerial personnel- managing director- manager- corporate Governance- corporate social responsibility

UNIT III: Shareholders and meetings in a Company

Meeting of Shareholders- Board- types of meeting- law practice and procedure of convening meeting- minutes- e-voting - Books of accounts- registration- online filing of documents- Auditor- appointment- auditor's report.

UNIT IV: Foreign Exchange Management

Foreign Exchange Management Act, 1999 - Objectives - Definition of Terms - Regulation and Management of Foreign Exchange - Authorised person - Contravention and Penalties - Adjudication and Penalties - Directorate of Enforcement.

UNIT V: Corporate Governance and Social Responsibility

Importance of Corporate Governance - Different system of Corporate Governance - Impact of Legal Traditions and the Rule of Law on Corporate Governance - Legal Reforms of Corporate Governance in India - Reports of the various Committees on Corporate Governance - Emerging Trend based on the recommendation of the Committees in the Companies Act 1956 and the Listing Agreement with Special reference to Clause 49 - Corporate Social and Environmental Responsibility.

TEXTBOOK:

1. Dr. Varshney G.K, Corporate laws, Sahithya bhavan Publication.
2. Sekar G & Saravana Prasath, - Corporate Laws - Law book House.

REFERENCE BOOKS:

1. Corporate laws- S. Srikanth snow
2. DR. Gupta O.P, (2016), Corporate Law, SBPD Publishing House
3. Handbook on Corporate & Allied Laws- CA Kamal Garg- Bharat Law House
4. Naveen Kumar Shelar, (2016) Corporate Law, I K International Publishing House

Course Outcomes

CO	Course Outcomes	PSOs Addressed	Cognitive Level
CO-1	Getting knowledge on Legal provisions of corporate administration	PSO 1	Understanding
CO-2	Teach various meetings of the company	PSO 1,2,3	Understanding Applying Analyzing
CO-3	Analyzing the Foreign Exchange Management	PSO 1,3,4	Understanding Analyzing Evaluating
CO-4	Evaluating the concept of Corporate governance	PSO 1,3,4	Understanding Analyzing Evaluating
CO-5	Adapt Corporate social Responsibility	PSO 3,4,5	Analyzing Evaluating Creating

Relationship Matrix

Semester	Course Code	Title of the Course					Hours	Credit		
IV	21PECO4A	CORPORATE LAWS					60	4		
Course Outcomes (COS)	Programme Learning Outcomes (PLOs)					Programme Specific Outcomes (PSOs)				
	PLO 1	PLO 2	PLO 3	PLO 4	PLO 5	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
CO-1	<input type="checkbox"/>			<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
CO-2	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
CO-3	<input type="checkbox"/>	<input type="checkbox"/>		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		<input type="checkbox"/>
CO-4	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
CO-5	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>					<input type="checkbox"/>	
Number of matches (<input type="checkbox"/>) = 38 Relationship = High										

Prepared by	Checked by
DR.M. Mohamed Siddik	Dr. A. Hamil
	Head of the Department

IV SEMESTER	
Course Title	BUSINESS ANALYTICS
Total Hrs	60
Hrs/Week	4
Sub. Code	21PECO4B
Course Type	DSE
Credits	3
Marks	100

General Objectives:

Make the student to Understand and apply the concepts and methods of business analytics.

CO	Course Objectives
CO-1	Understand the basics of business data analytics platforms
CO-2	Applying the sampling methods and tools in business analytics
CO-3	Analyze advanced statistical techniques such as multivariate analysis etc
CO-4	Evaluating the statistical tools
CO-5	Create the techniques of regression analysis

UNIT I: Introduction to Data Analytics Platform

Visualizing Data - Describing and Summarizing Data - Challenges of Conventional Systems - Intelligent Data Analysis - Analytic Methodologies or Techniques Used in Logical Analysis

UNIT II: Quantitative Analysis

Sampling Methods and Estimation – Probability Distributions - Descriptive Statistics - Inferential Statistics - Hypothesis Testing, Explanatory and Predictive Models, and Fact-Based Management to Drive Decisions and Actions – Tools- Analysis vs Reporting.

UNIT III: One-Sample Tests

Two Independent Samples Tests - K Related Samples Tests - Measures of Correlation and Association - Multivariate Nonparametric Test for Interdependence - Probability and Decision Making Under Uncertainty - Normal, Binomial, Poisson, and Exponential Distributions

UNIT IV: Data Mining

Importing Data into Excel - SQL - Analysis of Variance and Experimental Design - Statistical Process Control - Statistical Reporting - Foundations, Methods, Interpretations in Excel – R – STATA – PSPP – EVIEWS – Machine Learning.

UNIT V: Regression Analysis

Estimating Relationships - Linear versus Nonlinear Relationships - Statistical Inference - Time Series Forecasting - Introduction to Optimization and Simulation Modeling – Optimization and Simulation Model - Decision Support System

TEXTBOOK:

Prasad R N and Seema Acharya, *Fundamentals of Business Analytics*, 2ed, Wiley(2016).

REFERENCE BOOKS:

1. Bowerman, B. *Business Statistics in Practice: Using Data, Modeling, and Analytics*. McGraw-Hill Higher Education(2016).
2. Christian Albright, Wayne L. *Winston Business Analytics: Data Analysis and Decision-Making* 5th Edition, CENGAGE (2015).

3. Cliff, T. Exploratory Data Analysis in Business and Economics: An Introduction Using SPSS, Stata, and Excel: Springer, New York, New York, 215 (2014).
4. Gert H. N. Laursen, Jesper Thorlund Business Analytics for Managers, 2ed: Taking Business Intelligence Beyond Reporting, Wiley (2018).
5. Jensen, C. Data Science for Business: Data Analytics Guide with Strategies and Techniques (2017).
6. Kumar, U. D. Business Analytics the Science of Data-Driven Decision Making. Wiley (2017).
7. Ledolter, J. Data mining and business analytics with R. John Wiley & Sons(2013).
8. Williams, S. Business intelligence strategy and Big Data analytics: a general management perspective. Morgan Kaufmann (2016).

Course Outcomes

CO	Course Outcomes	PSOs Addressed	Cognitive Level
CO-1	Understanding of the basics of business data analytics platforms	PSO 1	Understanding
CO-2	Applying the methods of sampling	PSO 1,2,3	Applying
CO-3	Understand and analyze the advanced statistical techniques	PSO 1,3,4,5	Understanding/ Analyzing
CO-4	Summarize the nuances of data mining	PSO 1,2,5	Evaluating
CO-5	Formulate regression analysis	PSO 1,2,4	Creating

Relationship Matrix

Semester	Course Code	Title of the Course					Hours	Credit				
IV	21PECO4B	BUSINESS ANALYTICS					60	3				
Course Outcomes (COS)	Programme Learning Outcomes (PLOs)					Programme Specific Outcomes (PSOs)						
	PLO 1	PLO 2	PLO 3	PLO 4	PLO 5	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5		
CO-1	☐	☐	☐	☐	☐	☐		☐	☐			
CO-2	☐	☐	☐			☐	☐		☐			
CO-3	☐	☐	☐	☐	☐	☐	☐	☐		☐		
CO-4	☐	☐	☐	☐		☐	☐	☐		☐		
CO-5	☐	☐	☐		☐	☐	☐		☐	☐		
Number of matches (☐) = 38 Relationship = Medium												

Prepared by	Checked by
A.I.Shakul Hameed	Dr. A. Hamil
	Head of the Department

IV SEMESTER	
Course Title	CAPITAL MARKETS
Total Hrs	60
Hrs/Week	4
Sub. Code	21PECO4C
Course Type	DSE
Credits	3
Marks	100

General Objectives:

To impart knowledge on the concept, structure and mechanism of capital market with its significance in the economy.

Course Objectives: The learner will be able to

CO	Course Objectives
CO-1	To describe the concept of financial markets
CO-2	To examine the various aspects of regulation of Indian capital market
CO-3	To focus the working mechanism of primary market
CO-4	To summarize the working mechanism of Stock exchanges
CO-5	To produce the concept of underwriting and IPO

UNIT I: Introduction to Capital Markets

Financial markets - Definition - Role - functions - Constituents - Financial Instruments - Indian Financial Market - Global Financial Market - Capital Market - Evolution and growth - Constituents - Capital Market Instruments - Types - Preference shares- Equity Shares - Non - voting equity shares - Company fixed deposits - Warrants - Debentures and Bonds

UNIT II: Regulation of Indian Capital Market

Regulatory Framework - Committees on Regulatory Framework - SEBI - Objectives - Management - Powers and functions - Regulatory role - Investor Protection - Insider Trading - Rationale - Insiders - Insider information - Connected persons.

UNIT III: Primary Market

Meaning - NIM Vs Secondary Market - Methods of New Issue - Intermediaries in the new issues market - SEBI Guidelines on Primary Market - Listing - Agreement - Benefits - Consequences of Non-listing

UNIT IV: Stock Exchange

History - Meaning - Functions - Stock Exchange Vs Commodity Exchange - Stock Exchange Traders - Regulation of Stock Exchanges - Steps in Stock Trading - BSE and NSE - World Stock Exchanges - New York, London, Hong Kong and Tokyo Stock Exchanges.

UNIT V: Underwriting and IPO

Underwriting - Definition - Types - Mechanics - Benefits - Book Building - Concept - Characteristics - Process - IPO including e-IPO - Reverse book – building – Depository services - DEMAT Account - Electronic Settlement of Trade - Role of CDSL and NSDL - Online Stock Trading

TEXTBOOKS:

1. Asheesh Pandey, (2014), 'Capital Market and Financial system in India', Ingram Short title Publishers.
2. S Gurusamy, (2014), 'Capital Markets', Vijay Nicole Imprints, Chennai.
3. Rajesh Chakrabarti and Sankar De, 'Capital Markets in India', Sage Publishers.

REFERENCE BOOKS:

1. Frank J, Fabozzi, Franco Modigliani, (2000), 'Capital Markets Institutions and Instruments, PrenticeHall, New Delhi
2. Moorad Choudhry, (2000), 'Capital Market Instruments, Analysis and Valuation', FT Press, New York.
3. Mahesh Kulkarni & Dr. Suhas Kulkarni, (2001), 'Capital Markets and Financial Services', Nirali Publications, Mumbai.
4. Rajesh Chakraborty, Sankar D.E, (2011), 'Capital Markets in India, Sage Publications, New Delhi

Course Outcomes

CO	Course Outcomes	PSOs Addressed	Cognitive Level
CO-1	Able to express the structure of money market and capital market	PSO1,2	Understanding
CO-2	Can sketch the working of the primary market	PSO 1,2 4	Understanding, Applying
CO-3	Gain familiarity and correlate the working of stock exchanges	PSO1, 2,3	Understanding, Analyzing
CO-4	Predict underwriting and IPO performance	PSO1,3,5	Evaluating
CO-5	Gain an understanding and role of government bodies in the Indian capital market	PSO 1,3,4,5	Understanding/ Creating

Relationship Matrix

Semester	Course Code	Title of the Course	Hours	Credit						
IV	21PECO4C	CAPITAL MARKET	60	3						
Course Outcomes (COS)	Programme Learning Outcomes (PLOs)					Programme Specific Outcomes (PSOs)				
	PLO 1	PLO 2	PLO 3	PLO 4	PLO 5	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
CO-1	✓		✓		✓	✓	✓			
CO-2	✓	✓	✓		✓	✓	✓		✓	
CO-3	✓		✓	✓	✓	✓	✓	✓		
CO-4	✓	✓	✓		✓	✓		✓		✓
CO-5	✓	✓	✓	✓	✓	✓		✓	✓	✓
Number of matches () = 35 Relationship = Medium										

Prepared by J. Abdul Khader	Checked by Dr. A. Hamil
	Head of the Department

II SEMESTER	
Course Title	ENTREPRENEURIAL DEVELOPMENT
Total Hrs	30
Hrs/Week	2
Sub. Code	21PICO21
Course Type	IDC
Credits	2
Marks	100

General Objectives:

To inculcate a sense of becoming “Job Providers” rather than “Job Seekers” among the students and to expose the students about small business and their prospects and problems.

Course Objectives: The learner will be able to

CO	Course Objectives
CO-1	Understand the basic concepts of entrepreneurship.
CO-2	Apply the various stages in project formulation.
CO-3	Analyze new concept/product/service ideas as an entrepreneur.
CO-4	Evaluate the incentives and subsidies available to start industrial units.
CO-5	Prepare the project report and feasibility report.

UNIT I: Introduction to entrepreneurs

Entrepreneur – Meaning – Definition – Characteristics – Functions – Role of Entrepreneurs in the economic development – Classification of entrepreneurs – Factors affecting entrepreneurial growth.

UNIT II: Entrepreneurship development

Entrepreneurship – Concept – Distinction between Entrepreneur and Entrepreneurship - Entrepreneurship Development Programmes – Objectives - Stages in EDP- Pre-training Stage – Training phase – Post Training – Evaluation and Feedback of EDP.

UNIT III: Project formulation

Project Identification - Sources of ideas – Preliminary evaluation and testing of ideas – Constraints - Project formulation – Stages- Feasibility study and Feasibility Report – Selection Criteria.

UNIT IV: Project financing

Project Report - Project Appraisal – Technical – commercial appraisal – Financial appraisal– Sources of finance – Steps to start an industrial unit.

UNIT V: Incentives and subsidies

Incentives and subsidies of State and Central Govt. – Aims – Backward areas – Industrial Estates – Role of DIC,SISI, TCO in entrepreneurial growth

TEXTBOOKS:

1. Jayshree Suresh(2014), Entrepreneurial Development, Margam publications, Chennai.
2. Kanishka Bedi(2012), Management and Entrepreneurship, Oxford University press, Delhi
3. Khanka S.S. (2014), Entrepreneurial Development, S. Chand & Sons, New Delhi.

REFERENCE BOOKS:

1. Kuralko and Hodgetts(2014), Entrepreneurship in The New Millennium, Cengage learning, Delhi
2. Narayana Reddy p (2016), Entrepreneurship Text and cases, Cengage learning, Delhi
3. Rajee Roy (2011), Entrepreneurship, Oxford University press, Chennai
4. Robert D Hisrich and others (2010), Entrepreneurship, Tata McGraw Hill Company, New Delhi

Course Outcomes

CO	Course Outcomes	PSOs Addressed	Cognitive Level
CO-1	Understand the various aspects of entrepreneurship, as well as the pattern of entrepreneurship development.	1,2	Understanding
CO-2	Apply the creative process of opportunity identification and screening.	1,2	Applying
CO-3	Analyze the feasibility report and select the potential project .	1,2,3,4	Understanding/ Analyzing
CO-4	Evaluate the sources of finance and also get the knowledge about government incentives and subsidies.	1,2,3,4	Understanding/ Evaluating
CO-5	Able to prepare project report and formulate feasibility report for new business enterprise.	1,2,4,5	Creating

Relationship Matrix

Semester	Course Code	Title of the Course					Hours	Credit		
II	21PICO21	ENTREPRENEURIAL DEVELOPMENT					30	2		
Course Outcomes (COS)	Programme Learning Outcomes (PLOs)					Programme Specific Outcomes (PSOs)				
	PLO 1	PLO 2	PLO 3	PLO 4	PLO 5	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
CO-1	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		<input type="checkbox"/>	<input checked="" type="checkbox"/>			
CO-2	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>			
CO-3	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
CO-4	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
CO-5	<input type="checkbox"/>	<input checked="" type="checkbox"/>		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>		<input type="checkbox"/>	<input type="checkbox"/>
Number of matches (<input type="checkbox"/>) = 36 Relationship = High										

Prepared by Dr.A.Benazir	Checked by Dr. A. Hamil
Head of the Department	

III SEMESTER	
Course Title	HUMAN RESOURCE MANAGEMENT
Total Hrs	45
Hrs/Week	3
Sub. Code	21PICO31
Course Type	Core
Credits	2
Marks	100

General Objectives:

To teach various aspects of Human development related issues

Course Objectives: The learner will be able to

CO	Course Objectives
CO-1	To understand the role of Human Resource manager in an organisation
CO-2	To examine the various job-related aspects
CO-3	To apply various aspects of Human development related issues
CO-4	To evaluate the quality aspects of human resources
CO-5	To develop the safety aspects of Human Resource.

UNIT I: Nature and Scope of Human Resource Management

Meaning – Definition – Nature – Objectives – Functions – Scope of HRM – Organisation of HR department – Role of HR Manager – Environment of HRM – Internal forces – External forces.

UNIT II: Human Resource Planning

Meaning – Importance of HRP – Factors affecting HRP – The planning process – Requisites for successful HRP;

UNIT III: Job Analysis and Job Evaluation

Job Analysis – meaning and definition – Process; Recruitment – meaning – Purpose and importance; Recruitment process; Selection – meaning and definition – Role of selection – Selection process. Job evaluation – scope - Process – Methods.

UNIT IV: Training, Performance Appraisal and Remuneration

Nature of training and development – Importance – Training process; Performance appraisal – meaning and definition – Objectives – Appraisal process; Employee remuneration – Components – Importance; Incentive payments.

UNIT V: Industrial Relations (IR)

Nature of IR – Importance of peaceful IR – Approaches to IR – IR Strategy; Trade unions – Nature of trade unions; Disputes and their resolution – Nature of disputes – Causes of disputes.

TEXTBOOK:

Aswathappa . K – Human Resource and Personnel Management.

REFERENCE BOOKS:

1. Biswajeet Pattanayak - Human Resource Management – Biswajeet Pattanayak – Prentice Hall
2. Garry Dessler Human Resource Management – Prentice Hall
3. Mamoria C.B Gankear, S.V - Personnel Management – Himalaya Publishing House.
4. Michael, Human Resource Management, Himalaya Publishing House
5. Mirza &Zaiyudin, Human Resource Management, Macmillan Publishing House

6. Pardishi, Human Resource Management, Himalaya Publishing House
7. Prasad L M, Human Resource Management, Sultan Chand & Son
8. Rao V.S.P.P, Human Resource Management, Taxman Publication Pvt. Ltd.

Course Outcomes

CO	Course Outcomes	PSOs Addressed	Cognitive Level
CO-1	Understand the basics present trend in Human Resource Management	PSO 1,2	Understanding
CO-2	Able to analyze the various job-related aspects	PSO 1,2, 3	Understanding Analyzing
CO-3	The students able to apply the various aspects of Human development related issues	PSO 1,2, 3	Applying
CO-4	Evaluate the quality aspects of human resources	PSO 1,2, 4	Evaluating
CO-5	To formulate the safety aspects of Human Resource.	PSO 3, 4, 5	Evaluating Creating

Relationship Matrix

Semester	Course Code	Title of the Course					Hours	Credit		
III	21PICO31	HUMAN RESOURCEMANAGEMENT					45	2		
Course Outcomes (COS)	Programme Learning Outcomes (PLOs)					Programme Specific Outcomes (PSOs)				
	PLO 1	PLO 2	PLO 3	PLO 4	PLO 5	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
CO-1	☐		☐	☐	☐	☐	☐	☐	☐	☐
CO-2	☐		☐	☐	☐	☐		☐	☐	☐
CO-3	☐		☐		☐	☐	☐	☐		☐
CO-4	☐		☐	☐	☐	☐		☐	☐	
CO-5	☐		☐		☐	☐	☐	☐		☐
Number of matches (☐) = 38 Relationship = High										

Prepared by	Checked by
Dr. A. Hamil	Dr. A. Hamil
	Head of the Department