



# **HAJEE KARUTHA ROWTHER HOWDIA COLLEGE**

(An Autonomous Institution Affiliated to Madurai Kamaraj University, Madurai.)

**Uthamapalayam, Theni District. Pin Code: 625 533.**

## **DEPARTMENT OF COMMERCE**

### **MASTER OF COMMERCE**

#### **SYLLABUS**

#### **Choice Based Credit System – CBCS**

**(As per TANSCH/ MKU Guidelines)**

with

#### **Outcome Based Education (OBE)**

**(Academic Year 2020 -2021 onwards)**

# **HAJEE KARUTHA ROWTHER HOWDIA COLLEGE**

(An Autonomous Institution Affiliated to Madurai Kamaraj University, Madurai.)

**Uthamapalayam, Theni District. Pin Code: 625 533.**

**Name of the Programme: M.Com**

**Choice Based Credit System (CBCS)**

**(As per TANSCH/ MKU Guidelines)**

**with**

**Outcome Based Education (OBE)**

**(with effect from the Academic Year 2020 – 2021)**

## **College Vision and Mission**

### **Vision**

Our vision is to provide the best type of higher education to all, especially to students hailing from minority Muslim community, rural agricultural families and other deprived, under privileged sections of the society, inculcating the sense of social responsibility in them. Our college is committed to produce talented, duty-bound citizens to take up the challenges of the changing times.

### **Mission**

Our mission is to impart and inculcate social values, spirit of service and religious tolerance as envisioned by our beloved Founder President HajeeKaruthaRowther.

The Vision beckons ..... the Mission continues forever.

## Programme Educational Objectives (PEO)

Our graduates will be progressive, efficient, value based, academically excellent, creative, collaborative, empowered and globally competent literates with the skills required for societal change.

They will demonstrate

<b>PEO1</b>	Comprehensive knowledge and expertise, employability, the acumen of creative and critical thinking, the spirit of enquiry and professional attitude required for a successful career
<b>PEO2</b>	Accountability, linguistic competence and communication skills in the work environment and beyond
<b>PEO3</b>	Perseverance, effective collaboration, team spirit, leadership and problem solving skills
<b>PEO4</b>	Keen sense of civility, professional ethics, receptivity and moral righteousness
<b>PEO5</b>	Commitment to address social and environmental threats and to act as responsible service-minded, duty-bound global citizens

## Department Vision and Mission

### Vision

To become a Centre of Academic Excellence with total commitment to Quality Education in Commerce with finance specialization

### Mission

- To train finance professional and entrepreneurs with ethical values
- To strengthen the programme in the area of research focusing on social relevance
- Providing holistic development of students
- Employability through Activity Based learning

### **Programme Outcomes (PO)**

On completion (after two years) of M.Com programme, the students are able to

<b>PO1</b>	Gain profound knowledge on environment that governs businesses and strategise ways to manage them effectively.
<b>PO2</b>	Prepare the financial statements in accordance with the generally accepted accounting principles and thereby calculate the net result in terms of Profits/Losses.
<b>PO3</b>	Ability to orient on the subjects such as Economics, Law, Statistics, Mathematics pertaining to managing the commercial enterprises.
<b>PO4</b>	Provide guidelines in managing the affairs of companies/undertakings in accordance with the laws that govern them.
<b>PO5</b>	Acquaint with skills required to formulate projects that enable one to start and manage the business on their own.

### **Program Specific Outcomes(PSO)**

A graduate of M.Com after two years will

<b>PS01</b>	Become successful finance professionals in the field of Banking, Insurance, Manufacturing industries and IT sector
<b>PS02</b>	Integrates cognitive and analytical skills to manage financial aspects
<b>PS03</b>	Sensitizing Professional ethics and societal needs with their holistic development
<b>PS04</b>	Make a foundation to pursue career in teaching and for advance studies
<b>PS05</b>	To possess acumen to become successful entrepreneurs

## **Programme Scheme**

### **Eligibility**

A candidate who has passed any one of the following degree will be eligible for admission to the M.Com., Degree course. B.Com., B.Com., (E Commerce) B.Com., (CA) B.Com., (CS) B.Com., (PA) B.B.A., B.Com., (Banking & Insurance) B.Com., (Honors) any other degree with Accounting, Costing and Banking as allied / ancillary subject.

### **For Programme Completion**

A Candidate shall complete:

- Part III - Core papers in semesters I, II, III and IV respectively
- Part III - Elective papers in semesters I, II, III and IV respectively
- Part IV - Non- Major Elective papers in semester III

### **Scheme of Examinations under Choice Based Credit System**

Term End Examinations (TEE)	- 75 Marks
Continuous Internal Assessment Examinations (CIAE)	- 25 Marks
Total	- 100 Marks

### **Pattern of Continuous Internal Assessment Examinations (CIAE)**

Average of Two Internal Tests (each 20 marks)	- 20 Marks
Seminar / Quiz / Assignment	- 05 Marks
Total	- 25 Marks

### **Pattern of Term End Examinations**

**(Max. Marks: 75 / Time: 3 Hours)**

### **External Examinations Question Paper Pattern**

Section – A (10 X 1 = 10 Marks)

Answer ALL questions.

- Questions 1 - 10
- Two questions from each unit
- Multiple choice questions and each question carries Four choices

Section – B (5 X 7 = 35 Marks)

Answer ALL questions choosing either A or B.

- Questions 11 - 15
- Two questions from each unit (either.... or.... type)
- Descriptive Type

Section – C (3 X 10 = 30 Marks)

Answer any THREE out of five questions.

- Questions 16 - 20
- One question from each unit
- Descriptive Type

## Passing Marks

Minimum 34 for External Exam

Eligibility for the degree – passing minimum is **50%**

## Project

Internal - 40 marks

External - 60 marks

Total - 100 marks

Passing minimum is 50%

## Weightage

Weightage for Bloom's Taxonomy	Percentage	Marks	
		CIAE	TEE
Knowledge (Remembering) – K1	10	2	7
Understanding – K2	10	3	8
Applying – K3	20	5	15
Analyzing – K4	20	5	15
Evaluating – K5	40	10	30
<b>Gross Total</b>	<b>100</b>	<b>25</b>	<b>75</b>

## Assessment

### Distribution of questions and marks for Continuous Internal Assessment

### Examinations

Bloom's Taxonomy	Section A	Section B	Section C	Total
Knowledge(K1)	3 (3)	1 (a or b) (4)	-----	<b>40 Marks</b>
Understanding(K2)	3 (3)	1 (a or b) (4)	-----	
Apply(K3)	1 (1)	1 (a or b) (4)	1 (8)	
Analyzing (K4)	1 (1)	1 (a or b) (4)	1 (8)	
CIA Examinations conducted for 40 marks and converted to 20 marks				<b>40/2 = 20</b>
Evaluating (K5)	Seminar, Quiz/Assignments			<b>10/2 = 5</b>

**Distribution of questions and marks for Term End Examinations**

<b>Bloom's Taxonomy</b>	<b>Section A</b>	<b>Section B</b>	<b>Section C</b>	<b>Total</b>
Knowledge(K1)	7 (7)	-----	-----	<b>Total 75 Marks</b>
Understanding(K2)	1 (1)	1 (a or b) (7)	-----	
Apply(K3)	1 (1)	2 (a or b) (14)	-----	
Analyzing (K4)	1 (1)	2 (a or b) (14)	-----	
Evaluating (K5)	-----	-----	3 out of 5 (30)	

**Note: Figures in parenthesis are Marks**

## Details of Course Category, Code, Credits & Title

Course Category	Course Code	Course Title	Hrs	CIAE	TEE	Max. Marks	Credits
Semester – I							
Part – III (OBE)							
Core – I	20PCRC11	Business Environment	6	25	75	100	4
Core – II	20PCRC12	Human Resource Management	6	25	75	100	4
Core – III	20PCRC13	Advanced Financial Accounting	6	25	75	100	5
Core – IV	20PCRC14	Advanced Cost Accounting	6	25	75	100	5
Elective - I	20PCRE11	QuantitativeTechniques	6	25	75	100	5
	20PCRE12	Strategic Management					
Total			30			500	23
Semester –II							
Part – III (OBE)							
Core – V	20PCRC21	Financial Markets and Institutions	6	25	75	100	4
Core – VI	20PCRC22	Advanced Management Accounting	6	25	75	100	5
Core – VII	20PCRC23	Retail Management	6	25	75	100	4
Core – VIII	20PCRC24	Investment Management	6	25	75	100	5
Elective - II	20PCRE21	Research Methodology	6	25	75	100	5
	20PCRE22	International Marketing					
Total			30			500	23



Course Category	Course Code	Course Title	Hrs	CIAE	TEE	Max. Marks	Credits
Semester – III							
Part – III (OBE)							
Core – IX	20PCRC31	Direct Taxes	6	25	75	100	5
Core – X	20PCRC32	Statistics and Data Analysis Methods	6	25	75	100	4
Core – XI	20PCRC33	Advanced Corporate Accounting	6	25	75	100	5
Elective - III	20PCRE31	Service Marketing	6	25	75	100	5
	20PCRE32	Quantitative Aptitude for Competitive Examinations					
Part – IV							
NME	20PCRN31	Human Resource Development	6	25	75	100	3
Total			30			500	22
Semester – IV							
Part – III (OBE)							
Core – XII	20PCRC41	Indirect Taxes and Goods Service Act	6	25	75	100	4
Core – XIII	20PCRC42	Financial Management	6	25	75	100	5
Core – XIV	20PCRC43	Customer Relationship Management	6	25	75	100	4
Core – XV	20PCRP41	Project	6	25	75	100	4
Elective - IV	20PCRE41	Entrepreneurship and Small Business Development	6	25	75	100	5
	20PCRE42	Organisational Behaviour					
Total			30			500	22
Grand Total			120			2000	90

Course Code	Course Title	Category	Total Hours	Credits
20PCRC11	Business Environment	Core - I	90	4

Nature of Course	
Knowledge Oriented	✓
Skill Oriented	
Employability Oriented	
Entrepreneurship Oriented	

Course Relevance	
Local	
Regional	
National	✓
Global	

## Preamble

Enable the students to acquire knowledge on external forces which have a strong bearing on the functioning of the business and explore its effectiveness and also identify the various environmental factors and their relevance to a particular industry.

## Course Outcomes (CO)

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

No.	Course Outcome	Knowledge Level
C01	Explain the various external factors which influence the business	K1,K2
C02	Describe the evolution of industrial policy in India and explain the various aspects of privatization and disinvestment	K1,K2,K3,K4
C03	Examine the various economic system and economic planning	K1,K2,K3,K4
C04	Appraise the basic laws of business namely Consumer Protection Act, Competition Act, etc., and the dimensions of the social responsibilities of business	K1,K2,K3,K4,K5
C05	Evaluate the features and various aspects of Globalization, Foreign Direct Investment and Multinational Corporations	K1,K2,K3,K4,K5

**K1-Knowledge      K2-Understand      K3-Apply      K4- Analyse      K5- Evaluate**

### Mapping of CO with PO

	P01	P02	P03	P04	P05
C01	3	3	3	3	3
C02	3	2	3	3	3
C03	3	3	3	3	3
C04	3	3	2	3	2
C05	3	3	3	3	3

1-Low

2-Medium

3-Strong

### Mapping of CO with PSO

	PSO1	PSO2	PSO3	PSO4	PSO5
C01	3	3	3	3	3
C02	3	3	3	2	3
C03	3	2	3	3	2
C04	3	3	3	3	3
C05	3	3	3	3	3

1-Low

2-Medium

3-Strong

### Syllabus

#### UNIT I

18 Hours

Meaning and Importance of the study of Business Environment – External factors affecting business - Economic, Political, Legal, Social, Competitive, Ecological and Technological factors, SWOT Analysis.

#### UNIT II

18 Hours

Industrial Policies and Regulations - Industrial Policy up to 1991 - New Industrial Policy - Public, Private, Joint and Co-operative Sectors – Privatization and Disinvestment – Ways of Privatization – Benefits and Arguments against Privatization - Privatization in India.

#### UNIT III

18 Hours

Economic Systems – Meaning – Characteristics – Types of economic systems – Capitalism – Socialism - Mixed economy - Economic planning - Nature, Scope and Significance of Economic Planning in India – Achievements and Failures of Economic Planning.

#### UNIT IV

18 Hours

Consumer Protection Act, 1986 – Competition Act 2002, Information Technological Act, 2000, Right to Information Act, 2005 (Objectives and Main provisions)

Social responsibility of business– Dimensions of social responsibilities – Argument for and against social responsibility of business – Social Audit

## UNIT V

18 Hours

Globalisation – Meaning and Dimensions –Features of Current Globalisation – Essential Conditions for Globalisation - Globalisation of Indian business - Foreign Direct Investment - Concept, Advantages, Disadvantages and Determinants - India's policy towards FDI - Multinational Corporation – Meaning - Merits and Demerits - Control over MNCs - MNCs in India.

### Text Books

K. Chidambaram V. Alagappan, ***Business Environment***, Vikas Publishing House Pvt. Ltd., New Delhi  
C.B. Gupta, ***Business Environment***, Sultan Chand and Sons, New Delhi

### Reference Books

Francis Cherunilam, ***Business Environment***, Himalaya Publishing House Pt., Ltd., Mumbai

### Pedagogy

Chalk & Talk, E-Resources, Group Discussion

### Teaching aids

Black Board, LCD Projector

### Course Contents and Lecture Schedule

Module No.	Topic	No. of Lectures	Content Delivery Methods
<b>UNIT - I</b>			
1.1	Meaning and Importance of the study of Business Environment	4	Chalk & Talk
1.2	External factors affecting business - Economic, Political, Legal, Social,	6	E-Resources
1.3	Competitive, Ecological and Technological factors, SWOT Analysis.	8	Discussion
<b>UNIT - II</b>			
2.1	Industrial Policies and Regulations - Industrial Policy up to 1991	6	E-Resources
2.2	New Industrial Policy - Public, Private, Joint and Co-operative Sectors	4	Chalk & Talk

2.3	Privatization and Disinvestment – Ways of Privatization – Benefits and Arguments against Privatization - Privatization in India.	8	E-Resources
<b>UNIT - III</b>			
3.1	Economic Systems – Meaning – Characteristics – Types of economic systems – Capitalism – Socialism - Mixed economy	4	E-Resources
3.2	Economic planning - Nature, Scope and Significance of Economic Planning in India	8	E-Resources
3.3	Achievements and Failures of Economic Planning.	6	Discussion
<b>UNIT - IV</b>			
4.1	Consumer Protection Act, 1986 – Competition Act 2002, Information Technological Act, 2000, Right to Information Act, 2005 (Objectives and Main provisions)	8	E-Resources
4.2	Social responsibility of business– Dimensions of social responsibilities	5	E-Resources
4.3	Argument for and against social responsibility of business – Social Audit	5	Chalk & Talk
<b>UNIT - V</b>			
5.1	Globalisation – Meaning and Dimensions – Features of Current Globalisation – Essential Conditions for Globalisation - Globalisation of Indian business	6	E-Resources
5.2	Foreign Direct Investment - Concept, Advantages, Disadvantages and Determinants - India's policy towards FDI	6	Chalk & Talk
5.3	Multinational Corporation – Meaning - Merits and Demerits - Control over MNCs - MNCs in India.	6	Discussion
<b>Total</b>		<b>90</b>	

**Course Designer**

**Mr. M. Abdul Jabbar**

Assistant Professor of Commerce

Course Code	Course Title	Category	Total Hours	Credits
20PCRC12	Human Resource Management	Core - II	90	04

Nature of Course	
Knowledge Oriented	
Skill Oriented	✓
Employability Oriented	✓
Entrepreneurship Oriented	

Course Relevance	
Local	
Regional	
National	
Global	✓

### Preamble

Enable the Students to understand the latest developments in field of HRM, Focus on the personnel management, considering human as a basic source of the industrial and business under taking and to impart the learners the knowledge of recruitment, selection, training and development.

### Course Outcomes (CO)

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

No.	Course Outcome	Knowledge Level
C01	Describe, demonstrate, identify and evaluate the principles and practices of Human resource management	K1,K2,K3,K4,K5
C02	Outline, apply, inspect and evaluate the various aspects of recruitment and selection	K1,K2,K3,K4,K5
C03	Identify, illustrate, organize and appraise the dimensions of training and development	K1,K2,K3,K4,K5
C04	Organize, determine and analyse the significant features of grievances and it's redressal	K1,K2,K3,K4,K5
C05	Identify, illustrate, analyse and evaluate the trends, developments and issues pertaining to HRD.	K1,K2,K3,K4,K5

**K1-Knowledge      K2-Understand      K3-Apply      K4- Analyse      K5- Evaluate**

### Mapping of CO with PO

	P01	P02	P03	P04	P05
C01	3	2	3	2	2
C02	3	3	3	3	3
C03	3	2	3	3	3
C04	3	2	2	3	3
C05	3	3	3	3	2

1-Low

2-Medium

3-Strong

### Mapping of CO with PSO

	PSO1	PSO2	PSO3	PSO4	PSO5
C01	2	3	3	3	2
C02	2	2	3	2	3
C03	3	2	2	3	3
C04	3	3	2	3	2
C05	2	3	3	2	3

1-Low

2-Medium

3-Strong

### Syllabus

#### UNIT I

18 Hours

Nature of HRM – HRM and Personnel Management – Recent Development in HRM - HR in BPO industry – Globalisation and HRM – Changing demographics of work force – challenges and tasks of HR Manager. Ethical issues in HRM - Human Resource Planning – Meaning and Objectives – Process of HRP – Job Analysis and Design – Techniques and Problems of Job Analysis.

#### UNIT II

18 Hours

Recruitment and Selection – Sources – Constraints and Challenges of Recruitment – Meaning and process of Selection – Placement and Induction–Meaning, Objectives and Problems – Promotion and Transfer – Purposes and Types.

#### UNIT III

18 Hours

Training and Development – Need, Importance and Methods – Evaluation of Training Programme – Principles of Executive Development – Career Planning – Benefits and Limitations. Job Evaluation – Principles -- Methods – Limitations – Performance Appraisal – Methods – Essentials of and effective appraisal system – Ethical issues in Performance Appraisal.

**UNIT IV**

18 Hours

Management of Grievances – causes – steps in grievance handling – Grievance Redressal Mechanism – Meaning and Nature of Stress and consequences of stress – stress bursting techniques – working environment – quality of work life – principles and techniques of improving QWL.

**UNIT V**

18 Hours

Human Resource Development – Goals of HRD – HRD instruments – HRD culture – Role of Chief Executives in HRD – Training and Development modules – Coaching and mentoring – Competency mapping – Developing competencies – Personal competency maturity model

**Text Books**

Aswathappa, *Human Resource & Personnel Management*- Tata McGraw Hill- New Delhi-2002.

**Reference Books**

L. M. Prasad - *Human Resource Management*- Sultan Chand & Sons- New Delhi 2005.

Shasi .K .Gupta, Rosy Joshy- *Human Resource Management*, Kalyani Publishers, New Delhi.

**Pedagogy**

Chalk & Talk, E-Resources, Group Discussion

**Teaching aids**

Black Board, LCD Projector

**Course Contents and Lecture Schedule**

Module No.	Topic	No. of Lectures	Content Delivery Methods
<b>UNIT - I</b>			
1.1	Nature of HRM – HRM and Personnel Management – Recent Development in HRM - HR in BPO industry – Globalisation and HRM	9	Chalk & Talk



1.2	Changing demographics of work force – challenges and tasks of HR Manager. Ethical issues in HRM - Human Resource Planning – Meaning and Objectives – Process of HRP – Job Analysis and Design – Techniques and Problems of Job Analysis	9	E- Resources
<b>UNIT - II</b>			
2.1	Recruitment and Selection – Sources – Constraints and Challenges of Recruitment – Meaning and process of Selection	9	Discussion
2.2	Placement and Induction– Meaning, Objectives and Problems – Promotion and Transfer – Purposes and Types	9	Chalk & Talk
<b>UNIT - III</b>			
3.1	Training and Development – Need, Importance and Methods – Evaluation of Training Programme – Principles of Executive Development – Career Planning –	8	E- Resources
3.2	Benefits and Limitations. Job Evaluation – Principles -- Methods – Limitations – Performance Appraisal – Methods – Essentials of and effective appraisal system – Ethical issues in Performance Appraisal	10	Discussion
<b>UNIT - IV</b>			
4.1	Management of Grievances – causes – steps in grievance handling – Grievance Redressal Mechanism –	9	Chalk & Talk
4.2	Meaning and Nature of Stress and consequences of stress – stress bursting techniques – working environment – quality of work life – principles and techniques of improving QWL.	9	E- Resources

UNIT - V			
5.1	Human Resource Development – Goals of HRD – HRD instruments – HRD culture – Role of Chief Executives in HRD–	8	Discussion
5.2	Training and Development modules – Coaching and mentoring – Competency mapping – Developing competencies – Personal competency maturity model.	10	Chalk & Talk
<b>Total</b>		<b>90</b>	

**Course Designer**

**Dr. A. Sulthan Mohideen**

Assistant Professor of Commerce

Course Code	Course Title	Category	Total Hours	Credits
20PCRC13	Advanced Financial Accounting	Core – III	90	4

Nature of Course	
Knowledge Oriented	✓
Skill Oriented	
Employability Oriented	
Entrepreneurship Oriented	

Course Relevance	
Local	
Regional	
National	
Global	✓

## Preamble

Enable students to comprehend the preparation of accounts of trading and non-reading concerns, familiarize them in accounting standards, branch accounts and hire purchase system. empower students about the principles and practice of partnership accounts.

## Course Outcomes (CO)

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

No.	Course Outcome	Knowledge Level
<b>C01</b>	Know, understand and develop the procedures and methods of accounting as per accounting standards (GAAP).	<b>K1,K2,K3,K4,K5</b>
<b>C02</b>	Articulate and prepare income and expenditure accounts and balance sheets of non trading concerns.	<b>K1,K2,K3,K4,K5</b>
<b>C03</b>	Classify, build and assume the knowledge regarding preparation of branch accounts and departmental accounts.	<b>K1,K2,K3,K4,K5</b>
<b>C04</b>	Find, demonstrate, develop, compare and conclude the knowledge on hire purchase accounting and installment accounting.	<b>K1,K2,K3,K4,K5</b>
<b>C05</b>	Analyse and evaluate the partnership accounting.	<b>K1,K2,K3,K4,K5</b>

**K1-Knowledge**

**K2-Understand**

**K3-Apply**

**K4- Analyse**

**K5- Evaluate**

### Mapping of CO with PO

	P01	P02	P03	P04	P05
C01	3	3	2	2	2
C02	3	3	2	3	2
C03	2	2	1	3	3
C04	1	2	1	3	3
C05	3	3	2	3	3

**1-Low**

**2-Medium**

**3-Strong**

### Mapping of CO with PSO

	PSO1	PSO2	PSO3	PSO4	PSO5
C01	3	3	2	2	2
C02	3	3	2	2	2
C03	3	2	2	3	3
C04	2	2	3	3	3
C05	1	2	3	3	3

**1-Low**

**2-Medium**

**3-Strong**

### Syllabus

#### UNIT I

18 Hours

Accounting Standards-Meaning, Scope and Significance of Accounting Standards - Auditors duties in relation to Accounting Standards - Applicability and Compliance with Accounting Standards - Status of Accounting Standards issued by ICAI – AS – 1, 2, 4 & 5 (revised), 6, 9, 10 & 29 - Introduction to International Financial Reporting Standards (IFRS) – Final Accounts of Sole Trading concern with adjustments.

#### UNIT II

18 Hours

Accounting Problems Relating to Non-trading concerns - Preparation of accounts from incomplete records or Single Entry System

#### UNIT III

18 Hours

Branch Accounts - Dependent and Independent Branch -(including foreign branches) – Departmental accounts

#### UNIT IV

18 Hours

Hire Purchase Accounting – Default and Repossession - Installment System – Insolvency Accounting (Individual and Firms) – Insurance Claims – Average clause policy – Loss of profit policy. Royalty Accounts.

## UNIT V

18 Hours

Partnership Accounts - Accounting problems related to Admission, Retirement and Death of a partner- Amalgamation of firms – sale to a company –Dissolution – Firm Dissolution – Single Partner Insolvent, All partners Insolvents – Gradual Realisation of Assets and Peace-meal Distribution of Cash

### Reference Books

S.P Jain & Narang, **Advanced Accountancy**, Kalyani Publishers, Ludhiyana, 2014.

R.S.N Pillai Baghawathy, S.Uma, **Fundamentals of Advanced Accounting (Financial Accounting)**, Volume – 1, S. Chand, New Delhi

T.S Reddy, A.Murthy, **Advanced Accountancy**, Volume -1, Margham Publication, Chennai

### Pedagogy

Chalk & Talk, E-Resources, Group Discussion

### Teaching aids

Black Board, LCD Projector

### Course Contents and Lecture Schedule

Module No.	Topic	No. of Lectures	Content Delivery Methods
<b>UNIT - I</b>			
1.1	Accounting Standards-Meaning, Scope and Significance of Accounting Standards.	3	Discussion
1.2	Auditors duties in relation to Accounting Standards.	3	Discussion
1.3	Applicability and Compliance with Accounting Standards - Status of Accounting Standards issued by ICAI – AS – 1, 2, 4 & 5 (revised), 6, 9, 10 & 29.	4	Discussion
1.4	- Introduction to International Financial Reporting Standards (IFRS).	4	Chalk & Talk
1.5	Final Accounts of Sole Trading concern with adjustments.	4	Chalk & Talk
<b>UNIT - II</b>			
2.1	Accounting Problems Relating to Non-trading concerns.	9	Discussion

2.2	Preparation of accounts from incomplete records or Single Entry System.	9	Chalk & Talk
<b>UNIT - III</b>			
3.1	Branch Accounts .	6	E-Resources
3.2	Dependent and Independent Branch - (including foreign branches).	6	Chalk & Talk
3.3	Departmental accounts.	6	Discussion
<b>UNIT - IV</b>			
4.1	Hire Purchase Accounting – Default and Repossession.	4	Discussion
4.2	Installment System - Insolvency Accounting (Individual and Firms).	6	E-Resources
4.3	Insurance Claims – Average clause policy – Loss of profit policy.	4	Chalk & Talk
4.4	Royalty Accounts.	4	Chalk & Talk
<b>UNIT - V</b>			
5.1	Partnership Accounts - Accounting problems related to Admission, Retirement and Death of a partner.	6	E-Resources
5.2	- Amalgamation of firms – sale to a company –Dissolution – Firm Dissolution.	6	Chalk & Talk
5.3	Single Partner Insolvent, All partners Insolvents.	4	Discussion
5.4	Gradual Realisation of Assets and Peace-meal Distribution of Cash.	2	Chalk & Talk
<b>Total</b>		<b>90</b>	

**Course Designer**

**Dr. A. Abbas Manthiri**

Head & Associate Professor of Commerce

Course Code	Course Title	Category	Total Hours	Credits
20PCRC14	Advanced Cost Accounting	Core – IV	90	4

Nature of Course	
Knowledge Oriented	
Skill Oriented	✓
Employability Oriented	✓
Entrepreneurship Oriented	

Course Relevance	
Local	
Regional	
National	
Global	✓

### Preamble

This course shows how to improve a business with constraint analysis, target costing, price setting and cost of quality analysis. It addresses the essential tasks of inventory valuation and job costing and show to create a cost collective system for these activities.

### Course Outcomes (CO)

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

No.	Course Outcome	Knowledge Level
C01	Explain the various methods of costing and its applicability	K1,K2,K3,K4,K5
C02	Prepare cost sheet to ascertain the cost of a product	K1,K2,K3,K4,K5
C03	Explain the method and the mode followed by the service sectors on the ascertainment of service cost	K1,K2,K3,K4,K5
C04	Calculate process cost accounting and prepare a process cost report	K1,K2,K3,K4,K5
C05	Evaluate how to control and reduce the cost in an business enterprise	K1,K2,K3,K4,K5

K1-Knowledge

K2-Understand

K3-Apply

K4- Analyse

K5- Evaluate

### Mapping of CO with PO

	P01	P02	P03	P04	P05
C01	3	3	3	3	2
C02	3	3	2	3	3
C03	3	3	3	3	3
C04	3	3	3	3	3
C05	3	3	3	2	3

1-Low

2-Medium

3-Strong

## Mapping of CO with PSO

	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	3	3	2	2	3
CO2	3	3	2	3	2
CO3	2	2	3	3	3
CO4	2	3	3	3	3
CO5	3	3	3	2	3

1-Low

2-Medium

3-Strong

## Syllabus

### UNIT I

18 Hours

Methods of costing – Job Costing – features – Batch Costing –Economic Batch Quantity - Contract Costing - features – Escalation Clause – Cost plus contract - Profit on incomplete contracts – work – in progress

### UNIT II

18 Hours

Unit or Output Costing – features – collection of costs – Cost Sheet – production account – Tenders or Quotations – Scrap –Defective

### UNIT III

18 Hours

Service Costing – Meaning – Transport Costing – Boiler House Costing – Power House Costing – Canteen Costing – Hospital Costing

### UNIT IV

18 Hours

Process Costing – Process Costing Vs Job Costing – Features – Costing Procedure – Losses and Gains in Process – Normal Loss – Abnormal Loss – Abnormal Gain – By-Product – Joint Product – Equivalent Production

### UNIT V

18 Hours

Cost Control and Cost Reduction – Value analysis – Value Engineering – Areas of Cost Reduction – Techniques of Cost Reduction –Activity Based Costing – Activity Based Costing Vs Traditional Costing

## Text Books

S.P. Jain & K.L. Narang, ***Cost Accounting Principles and Practice***, Kalyani Publishers, New Delhi

## Reference Books

S.N.Pillai & V.Bagavathi, ***Cost Accounting***, S.Chand & Company Ltd., New Delhi.

S.N. Maheswari, ***Cost Accounting***, Sultan Chand & Sons, New Delhi.

S.P. Iyengar, ***Cost Accounting***, Sultan Chand & Sons, New Delhi.

## Pedagogy

Chalk & Talk, E-Resources, Group Discussion

## Teaching aids

Black Board, LCD Projector



## Course Contents and Lecture Schedule

Module No.	Topic	No. of Lectures	Content Delivery Methods
<b>UNIT - I</b>			
1.1	Methods of costing, Job Costing, features	4	Chalk and talk
1.2	Batch Costing, Economic Batch Quantity	6	Chalk and talk
1.3	Contract Costing, features, Escalation Clause, Cost plus contract, Profit on incomplete contracts, work-in progress	8	Chalk and talk
<b>UNIT - II</b>			
2.1	Unit or Output Costing, features, collection of costs	6	E- Resources
2.2	Cost Sheet, production account	6	Chalk and talk
2.3	Tenders or Quotations, Scrap, Defective	6	Chalk and talk
<b>UNIT - III</b>			
3.1	Service Costing, Meaning , Transport Costing,	6	Chalk and talk
3.2	Boiler House Costing, Power House Costing	6	Discussion
3.3	Canteen Costing, Hospital Costing	6	Chalk and talk
<b>UNIT - IV</b>			
4.1	Process Costing, Process Costing Vs Job Costing, Features	4	Chalk and talk
4.2	Costing Procedure, Losses and Gains in Process	6	E- Resources
4.3	Normal Loss, Abnormal Loss, Abnormal Gain	4	Chalk and talk
4.4	By-Product, Joint Product, Equivalent Production	4	Discussion
<b>UNIT - V</b>			
5.1	Cost Control and Cost Reduction, Value analysis, Value Engineering	6	E- Resources
5.2	Areas of Cost Reduction, Techniques of Cost Reduction	6	Discussion
5.3	Activity Based Costing, Activity Based Costing Vs Traditional Costing	6	E- Resources
<b>Total</b>		<b>90</b>	

**Course Designer**

**Dr. K. Sharifa Nizara**

Assistant Professor of Commerce

Course Code	Course Title	Category	Total Hours	Credits
20PCRE11	Quantitative Techniques	Elective- I	90	4

Nature of Course	
Knowledge Oriented	✓
Skill Oriented	✓
Employability Oriented	
Entrepreneurship Oriented	

Course Relevance	
Local	
Regional	
National	✓
Global	

## Preamble

Focuses on the optimum utilization of the available resources in undertakings for profit maximization or cost minimization, understand various Resource Management Techniques and to impart the learners on the decision-making models.

## Course Outcomes (CO)

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

No.	Course Outcome	Knowledge Level
<b>CO1</b>	Acquire, Understand, Cognize the concepts of operation research and acknowledge the applications of operation research. Appreciate the scope of operation research in decision making and learn to apply Graphical and simplex methods of linear programming model.	<b>K1,K2,K3,K4,K5</b>
<b>CO2</b>	Classify and know how to solve transportation problems regarding determinations supply to destinations from appropriate sources. Assign work or job to suitable person, machine or process.	<b>K1,K2,K3,K4,K5</b>
<b>CO3</b>	Classify, compare, determine and construct the network. It enables the student to schedule various projects for optimum utilization of resources such as cost, time and labour	<b>K1,K2,K3,K4,K5</b>
<b>CO4</b>	Examine, summarize, Analyze and evaluate the staffing needs, utilize inventory which helps to create overall customer service.	<b>K1,K2,K3,K4,K5</b>
<b>CO5</b>	Analyse, compare, determine and construct various decisions and adopt suitable quantitative techniques to evaluate business opportunities and solve business problems	<b>K1,K2,K3,K4,K5</b>

**K1- Knowledge      K2- Understand      K3- Apply      K4- Analyse      K5- Evaluate**

## Mapping of CO with PO

	P01	P02	P03	P04	P05
C01	3	1	3	3	3
C02	3	2	3	2	2
C03	3	2	3	3	2
C04	3	2	3	2	2
C05	3	1	3	3	3

1-Low

2-Medium

3-Strong

### Mapping of CO with PSO

	PSO1	PSO2	PSO3	PSO4	PSO5
C01	3	3	1	2	1
C02	3	2	1	2	3
C03	3	2	2	2	2
C04	2	3	3	3	3
C05	1	3	3	3	3

1-Low

2-Medium

3-Strong

### Syllabus

#### UNIT I

18 Hours

Operations Research – meaning, characteristics, scope, modeling, limitations. Linear Programming – Mathematical formulation - Graphical method - standard form only - Simplex methods (excluding degeneracy) - Big M method – Optimal Solutions - Limitations of Linear Programming Technique.

#### UNIT II

18 Hours

Transportation - Assignment – Unbalanced – Degeneracy - Maximization of profits - Transportation Vs Assignment

#### UNIT III

18 Hours

Network Analysis - PERT/CPM – Objectives - Advantages, Limitations similarities and dissimilarities. Time estimation, excluding crash-cost method

#### UNIT IV

18 Hours

Queuing Theory - Meaning - Elements - Single Channel model - M/M/1 - FCFS/Infinite model only - Replacement models.

#### UNIT V

18 Hours

Game Theory, Characteristics of Games, two-persons zero sum game, Maximin and Minimax criteria, rule of dominance, graphical solution.

### Text Books

S. Kalavathi, ***OperationsResearch***, Vikas Publishing house Pvt. Ltd., New Delhi, 2004.

### Reference Books

V.K.Kapoor, ***OperationsResearch***, Sulthan Chand & Sons Publications, New Delhi, 2013.

P.R.Vittal&V.Malini, ***Introduction to OperationsResearch***, Markam Publications, Chennai, 1999.

### Pedagogy

Chalk & Talk, E-Resources, Group Discussion

### Teaching aids

Black Board, LCD Projector

### Course Contents and Lecture Schedule

Module No.	Topic	No. of Lectures	Content Delivery Methods
UNIT - I			
1.1	OperationsResearchmeaning,characteristics, scope,modeling,limitations	3	Chalk & Talk
1.2	LinearProgramming,Mathematicalformulation	3	Chalk & Talk
1.3	Graphicalmethod,standardformonlyOptimalSolution	6	Chalk & Talk
1.4	Simplexmethods(excludingdegeneracy)	5	Chalk & Talk
1.5	Limitations of LinearProgrammingTechnique.	1	Chalk & Talk
UNIT - II			
2.1	Transportation,NWCR,VAMandMinimisationofCost.	8	Chalk & Talk
2.2	Assignment–Unbalanced-Degeneracy.	8	Chalk & Talk
2.3	TransportationVSAssignment	2	Chalk & Talk

UNIT - III			
3.1	Network Analysis, Objectives, Advantages, Limitations, similarities and dissimilarities	2	Chalk & Talk
3.2	Network Analysis, PERT/CPM Time estimation	16	Chalk & Talk
UNIT - IV			
4.1	Queuing Theory-Meaning-Elements-Single Channel model-M/M/1-FCFS	4	Chalk & Talk
4.2	Queuing Theory Problems	14	Chalk & Talk
UNIT - V			
5.1	Game Theory, Characteristics of Games	4	Chalk & Talk
5.2	two-persons zero sum game	5	Chalk & Talk
5.3	Maximin and Minimax criteria, rule of dominance, graphical solution.	6	Chalk & Talk
5.4	rule of dominance, graphical solution.	3	Chalk & Talk
<b>Total</b>		<b>90</b>	

**Course Designer**

**Mr.K. Mohamed Irshad**

Assistant Professor of Commerce

Course Code	Course Title	Category	Total Hours	Credits
20PCRE12	Strategic Management	Elective - I	90	4

Nature of Course	
Knowledge Oriented	✓
Skill Oriented	✓
Employability Oriented	✓
Entrepreneurship Oriented	✓

Course Relevance	
Local	
Regional	
National	
Global	✓

## Preamble

Acquaint the students with the advance concepts of service marketing and to develop their conceptual and analytical skills to be able to manage service marketing operations of a business firm. Empower students with a creative knowledge on emerging trends in service marketing.

## Course Outcomes (CO)

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

No.	Course Outcome	Knowledge Level
C01	Recall, demonstrate, identify and recommend the various strategies used by the firms at different instances.	K1,K2,K3,K4,K5
C02	Discuss, apply, inspect and analyse the strategic decision making skills	K1,K2,K3,K4,K5
C03	Represent, organize, analyse and appraise the various situation analysis and environmental analysis	K1,K2,K3,K4,K5
C04	Demonstrate, organize, determine and analyse the impact of Corporate and Global Strategies	K1,K2,K3,K4,K5
C05	Recognize, illustrate and evaluate the strategic control and implementation takes place in an organization. Also evaluate the strategies operated in different firms	K1,K2,K3,K4,K5

K1-Knowledge

K2-Understand

K3-Apply

K4- Analyse

K5- Evaluate

### Mapping of CO with PO

	P01	P02	P03	P04	P05
C01	3	2	3	3	3
C02	3	2	3	3	3
C03	3	3	3	3	3
C04	2	2	2	3	2
C05	3	3	3	2	3

1-Low

2-Medium

3-Strong

### Mapping of CO with PSO

	PSO1	PSO2	PSO3	PSO4	PSO5
C01	3	3	3	3	3
C02	3	2	3	2	3
C03	3	2	2	3	3
C04	3	2	3	3	3
C05	3	3	3	3	3

1-Low

2-Medium

3-Strong

### Syllabus

#### UNIT I

18 Hours

Strategy- Meaning and Definition- Level of strategies – Types of strategies -Strategy Implementation – Structure – Functional Strategies: Production, Marketing, Finance and Human Resource Strategies.

#### UNIT II

18 Hours

Strategic Management – Meaning, Definition and Scope – Benefits and Limitations of Strategic Management – Strategic Management Process.

#### UNIT III

18 Hours

Situation Analysis – Environmental Scanning and Industry Analysis – Internal Scanning – Analysis of strategies and choice of strategy.

#### UNIT IV

18 Hours

Corporate and Global Strategies - Practices and Issues Introduction to corporate Restructuring, Need for corporate restructuring and forms of corporate restructuring. - Evaluation of Strategic Alternatives, Types of Strategic Alternatives like Portfolio Analysis and its techniques, SWOT Analysis, Profit Impact of Market Strategy (PIMS).

**UNIT V**

18 Hours

Strategic Control and Evaluation – Establishing control– Types – Implementation– Strategy Effectiveness. New Emerging Strategies in Information Communication Technology(ICT)

**Text Books**

C.N Soubakki, *Strategic Management*, Kalyani Publishers, Ludhiana, 2005.

**Reference Books**

AzkarKashmi, *Strategic Management*, Tata – McGraw Hill, 2002.

Francis Cherunilam, *Business Policy*, Himalaya Publishing House, 2002.

**Pedagogy**

Chalk & Talk, E-Resources, Group Discussion

**Teaching aids**

Black Board, LCD Projector

**Course Contents and Lecture Schedule**

Module No.	Topic	No. of Lectures	Content Delivery Methods
<b>UNIT - I</b>			
1.1	Strategy- Meaning and Definition- Level of strategies – Types of strategies -	9	Chalk & Talk
1.2	Strategy Implementation – Structure – Functional Strategies: Production, Marketing, Finance and Human Resource Strategies	9	E- Resources
<b>UNIT - II</b>			
2.1	Strategic Management– Meaning, Definition and Scope	9	Discussion
2.2	Benefits and Limitations of Strategic Management – Strategic Management Process.	9	Chalk & Talk
<b>UNIT - III</b>			
3.1	Situation Analysis – Environmental Scanning and Industry Analysis –	8	E- Resources
3.2	Internal Scanning – Analysis of strategies and choice of strategy.	10	Discussion



UNIT - IV			
4.1	Corporate and Global Strategies - Practices and Issues Introduction to corporate Restructuring, Need for corporate restructuring and forms of corporate restructuring.	9	Chalk & Talk
4.2	Evaluation of Strategic Alternatives, Types of Strategic Alternatives like Portfolio Analysis and its techniques, SWOT Analysis, Profit Impact of Market Strategy (PIMS).	9	E- Resources
UNIT - V			
5.1	Strategic Control and Evaluation - Establishing control - Types - Implementation- Strategy Effectiveness.	8	Chalk & Talk
5.2	New Emerging Strategies in Information Communication Technology (ICT)	10	E- Resources
<b>Total</b>		<b>90</b>	

**Course Designer**

**Mr. M. Mohamed Ishaq**

Assistant Professor of Commerce

Course Code	Course Title	Category	Total Hours	Credits
20PCRC21	Financial Markets and Institutions	Core – V	90	4

Nature of Course	
Knowledge Oriented	✓
Skill Oriented	✓
Employability Oriented	
Entrepreneurship Oriented	

Course Relevance	
Local	
Regional	
National	
Global	✓

## Preamble

This course gives in – depth knowledge to the learners on functions of financial institutions in the economy, the financial industry and various financial instruments in the financial markets

## Course Outcomes (CO)

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

No.	Course Outcome	Knowledge Level
C01	Outline the structure and functions of the Indian financial system	K1,K2,K3,K4,K5
C02	Evaluate the functioning of different Financial institutions in India	K1,K2,K3,K4,K5
C03	Make use of Mutual funds by investing their money and evaluate the performance of its growth	K1,K2,K3,K4,K5
C04	Explain venture capital funds and its characteristics	K1,K2,K3,K4,K5
C05	Analyse and evaluate the functions of merchant banking and factoring services	K1,K2,K3,K4,K5

K1-Knowledge      K2-Understand      K3-Apply      K4- Analyse      K5- Evaluate

## Mapping of CO with PO

	P01	P02	P03	P04	P05
C01	3	2	3	3	3
C02	3	3	3	3	3
C03	2	3	3	3	3
C04	3	2	3	3	2
C05	3	3	2	2	2

1-Low

2-Medium

3-Strong

## Mapping of CO with PSO

	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	3	3	2	2	3
CO2	2	3	3	3	3
CO3	3	3	3	2	3
CO4	3	3	3	3	3
CO5	3	2	3	3	3
1-Low	2-Medium			3-Strong	

## Syllabus

### UNIT I

18 Hours

Financial system – Meaning, structure, components and services – its importance in the development of economy. An overview of financial market - capital market, money market, government securities market, foreign exchange market - derivatives market - International financial markets.

### UNIT II

18 Hours

Financial institutions in India: Objectives and functions of institutions – IDBI (Industrial Development Bank of India), IRBI (Industrial Reconstruction Bank of India), EXIM bank, SIDBI (Small scale Industries Development Bank of India), NABARD, UTI, STCI (Securities Trading Corporation of India), LIC, GIC, SCICI (Shipping Credit and Investment Company of India), HUDCO (Housing and Urban Development Corporation of India), NHB (National Housing Bank).

### UNIT III

18 Hours

Mutual funds - SEBI guidelines – management structure - schemes - performance evaluation - growth and trends - depositories - depository participation – investor services.

### UNIT IV

18 Hours

Venture capital funds - characteristics criteria for assistance- schemes and guidelines – infrastructure financing - legal aspects - risk assessment - credit rating agencies - services - evaluation of performance.

### UNIT V

18 Hours

Merchant banking - public issue management - underwriting - portfolio management services – corporate advisory services - SEBI guidelines on merchant bankers - pricing of public issues - raising capital in foreign markets - raising inter corporate loans and fixed deposits – evaluation of services of merchant bankers. Factoring - types - features of factoring agreement - services of factor - factoring Vs bill discounting- consumer finance - credit card services - appraisal.

## Text Books

M.Y. Khan, *Financial Services*, Tata McGraw Hill, New Delhi, 2010, 5<sup>th</sup> edition.

## Reference Books

L.M. Bhole, *Financial Institutions and Markets*, Tata McGraw Hill, 2002.

Sahadevan & Thiripalraju, *Mutual Funds: Data interpretation & Analysis*, Prentice Hall, New Delhi, 1997.

## Pedagogy

Chalk & Talk, E-Resources, Group Discussion

## Teaching aids

Black Board, LCD Projector

## Course Contents and Lecture Schedule

Module No.	Topic	No. of Lectures	Content Delivery Methods
<b>UNIT - I</b>			
1.1	Financial system, Meaning, structure, components and services, its importance in the development of economy.	6	Chalk and talk
1.2	An overview of financial market, capital market, money market, government securities market,	6	Chalk and talk
1.3	Foreign exchange market, derivatives market, International financial markets.	6	E- Resources
<b>UNIT - II</b>			
2.1	Financial institutions in India: Objectives and functions of institutions, IDBI (Industrial Development Bank of India), IRBI (Industrial Reconstruction Bank of India),	4	Chalk and talk
2.2	EXIM bank, SIDBI (Small scale Industries Development Bank of India), NABARD, UTI,	4	E- Resources
2.3	STCI (Securities Trading Corporation of India), LIC, GIC, SCICI (Shipping Credit and Investment Company of India),	5	Discussion
2.4	HUDCO (Housing and Urban Development Corporation of India), NHB (National Housing Bank).	5	Chalk and talk

UNIT - III			
3.1	Mutual funds, SEBI guidelines, management structure, schemes	6	Chalk and talk
3.2	Performance evaluation, growth and trends	6	Discussion
3.3	Depositories, depository participation, investor services	6	Chalk and talk
UNIT - IV			
4.1	Venture capital funds, characteristics criteria for assistance, schemes and guidelines.	6	Chalk and talk
4.2	Infrastructure financing, legal aspects, risk assessment	6	E- Resources
4.3	Credit rating agencies, services, evaluation of performance	6	Discussion
UNIT - V			
5.1	Merchant banking, public issue management, underwriting ,portfolio management services, corporate advisory services	4	E- Resources
5.2	SEBI guidelines on merchant bankers, pricing of public issues, raising capital in foreign markets, raising inter corporate loans and fixed deposits	4	Chalk and talk
5.3	Evaluation of services of merchant bankers. Factoring, types, features of factoring agreement, services of factor	5	E- Resources
5.4	Factoring Vs bill discounting- consumer finance, credit card services, appraisal.	5	Discussion
<b>Total</b>		<b>90</b>	

**Course Designer**

**Dr. K. Sharifa Nizara**

Assistant Professor of Commerce

Course Code	Course Title	Category	Total Hours	Credits
20PCRC22	Advanced Management Accounting	Core - XI	90	4

Nature of Course	
Knowledge Oriented	✓
Skill Oriented	✓
Employability Oriented	✓
Entrepreneurship Oriented	

Course Relevance	
Local	
Regional	
National	
Global	✓

## Preamble

To provide a good balance between the concept and procedures applied in accumulation of accounting data and the use of the same by management in performing the functions of planning decision – making and control and also to inculcate the skills of accounting's immense potential of service to management in meeting the diverse needs of modern management.

## Course Outcomes (CO)

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

No.	Course Outcome	Knowledge Level
<b>CO1</b>	Describe, demonstrate and recommend the elements of accounting control and management capacity and its inter relationship and fundamental differences between the financial accounting, cost accounting and management accounting	<b>K1,K2,K3,K4,K5</b>
<b>CO2</b>	Discuss, apply, inspect and evaluate the analytical methods and devices used in analyzing financial statements and interpreting ratios in different ways	<b>K1,K2,K3,K4,K5</b>
<b>CO3</b>	Identify, explain, organize, analyse and appraise the preparation of funds flow analysis and also enumerating the net effects of business events on cash flow analysis	<b>K1,K2,K3,K4,K5</b>
<b>CO4</b>	Visualise, organize, determine and select the marginal costing technique in the product cost and period cost in recognition of ideas underlying Break- Even Analysis and Cost – Volume Profit relationship	<b>K1,K2,K3,K4,K5</b>
<b>CO5</b>	Recall, illustrate, analyse and evaluate the standard costs for appraising performance in controlling cost of a product or rendering a service	<b>K1,K2,K3,K4,K5</b>

**K1-Knowledge**

**K2-Understand**

**K3-Apply**

**K4- Analyse**

**K5- Evaluate**

### Mapping of CO with PO

	P01	P02	P03	P04	P05
C01	2	3	2	2	3
C02	2	3	2	3	3
C03	3	2	3	3	3
C04	3	2	2	3	3
C05	2	3	3	2	2

1-Low

2-Medium

3-Strong

### Mapping of CO with PSO

	PSO1	PSO2	PSO3	PSO4	PSO5
C01	3	3	3	3	3
C02	2	2	3	2	2
C03	3	2	2	3	3
C04	3	2	3	3	3
C05	3	3	2	2	2

1-Low

2-Medium

3-Strong

### Syllabus

#### UNIT I

18 Hours

Management Accounting – Meaning - Definition – Objectives – Relationship between Cost, Financial and Management Accounting

#### UNIT II

18 Hours

Financial Statement Analysis and Interpretation: Accounting Ratio, their significance, utility and limitations, Analysis of Liquidity – Profitability and Solvency.

#### UNIT III

18 Hours

Statement of changes in financial position (Fund Flow statement) - Cash Flow Analysis – Forecasting of funds requirements (As per Accounting Standard 3)

#### UNIT IV

18 Hours

Marginal Costing – Meaning – Objectives – Advantages and Limitations – Break-Even Point. (Cost – Volume – Profit analysis) Decision involving Alternative Choices – concepts of Decision making – Steps in Decision making – Sales Mix – Product mix -Exploring new markets – Discontinuance of a product line – Make or Buy decision – Equipment replacement – Change Vs Status Quo – Expand or Contract – Shut Down or Continue

## UNIT V

18 Hours

Standard Costing and Variance Analysis - Management Information Systems and Reporting – Various elements – types and installation – method of reporting – kinds of report – levels of management and reporting

### Text Books

Shashi. K. Gupta & R.K Sharma, *Management Accounting: Principles and Practice*, Kalyani Publishers, New Delhi, 2016.

### Reference Books

S.N. Maheswari, *Management Accounting*, Sulthan Chand & Company, 2016.  
Khan & Jain, *Theory and problems of Management Accounting*, TMH, 2017.

### Pedagogy

Chalk & Talk, E-Resources, Group Discussion

### Teaching aids

Black Board, LCD Projector

### Course Contents and Lecture Schedule

Module No.	Topic	No. of Lectures	Content Delivery Methods
<b>UNIT - I</b>			
1.1	Management Accounting – Meaning - Definition – Objectives	8	Chalk & Talk
1.2	Relationship between Cost, Financial and Management Accounting	10	E- Resources
<b>UNIT - II</b>			
2.1	Financial Statement Analysis and Interpretation: Accounting	4	Discussion
2.2	Ratio, their significance, utility and limitations,	8	Chalk & Talk
2.3	Analysis of Liquidity – Profitability and Solvency	6	E- Resources
<b>UNIT - III</b>			
3.1	Statement of changes in financial position (Fund Flow statement) -	9	Discussion



3.2	Cash Flow Analysis, Forecasting of funds requirements (As per Accounting Standard 3)	9	Chalk & Talk
<b>UNIT - IV</b>			
4.1	Marginal Costing – Meaning – Objectives	2	E- Resources
4.2	Advantages and Limitations – Break-Even Point. ( Cost – Volume – Profit analysis )	5	Discussion
4.3	Decision involving Alternative Choices – concepts of Decision making – Steps in Decision making	3	Chalk & Talk
4.4	Sales Mix – Product mix -Exploring new markets – Discontinuance of a product line	4	E- Resources
4.5	Make or Buy decision – Equipment replacement – Change Vs Status Quo – Expand or Contract – Shut Down or Continue	4	Discussion
<b>UNIT - V</b>			
5.1	Standard Costing	6	Chalk & Talk
5.2	Variance Analysis	6	Chalk & Talk
5.3	Management Information Systems and Reporting – Various elements – types and installation	3	E- Resources
5.4	method of reporting – kinds of report – levels of management and reporting	3	Discussion
<b>Total</b>		<b>90</b>	

**Course Designer**

**Mr. M. Mohamed Ilyas**

Assistant Professor of Commerce

Course Code	Course Title	Category	Total Hours	Credits
20PCRC23	Retail Management	Core – VII	90	4

Nature of Course		Course Relevance	
Knowledge Oriented	✓	Local	
Skill Oriented	✓	Regional	
Employability Oriented	✓	National	
Entrepreneurship Oriented		Global	✓

### Preamble

Acquaint the students with the fundamental knowledge on the structure, function and the evolution of Retail Industry. To acquire knowledge of retail marketing, retail pricing and retail logistics and to understand the importance of global retailing and future of retailing.

### Course Outcomes (CO)

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

No.	Course Outcome	Knowledge Level
C01	Enumerate, demonstrate, identify and analyse the retailing and retail industry	K1,K2,K3,K4,K5
C02	Recall, apply, inspect and evaluate the Multi-level marketing and the changing face of retailing	K1,K2,K3,K4,K5
C03	Recognise, organize, analyse and measure the consumer behaviour and factors affecting consumer decision making.	K1,K2,K3,K4,K5
C04	Describe, organize, determine and select the Retail location strategy and importance of location decision	K1,K2,K3,K4,K5
C05	Recognize, outline, analyse and priorities the Strategic Advantages through customer service	K1,K2,K3,K4,K5

K1-Knowledge      K2-Understand      K3-Apply      K4- Analyse      K5- Evaluate

### Mapping of CO with PO

	P01	P02	P03	P04	P05
C01	2	3	2	3	3
C02	3	2	3	3	3
C03	3	3	3	3	2
C04	2	2	2	3	3
C05	3	3	3	2	3

1-Low

2-Medium

3-Strong

## Mapping of CO with PSO

	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	2	3	3	3	3
CO2	3	3	3	3	2
CO3	3	2	2	2	3
CO4	3	2	2	2	2
CO5	3	3	3	2	3

1-Low

2-Medium

3-Strong

## Syllabus

### UNIT I

18 Hours

Role and relevance of Retailing – Introduction – Retail Industry in India – Characteristics – Functions – Categories of Retailers – Types of ownership – retailing Channels Abroad and in India – Store and Non - Store Retailing- Franchising – Multi level marketing – The changing face of retailing – Super Market – Hyper Market – Online Marketing – features – types – strategies – Advantages and Disadvantages of online retailers

### UNIT II

18 Hours

FDI in Retail - Retail Customer – consumer behaviour – factors affecting consumer decision making – Stages of consumer decision- influence of situational variables on shopping behaviour – Indian shoppers.

### UNIT III

18 Hours

Retail location strategy – importance of location decision- location determining factors – types of retail location – site selection analysis – estimate of store sales – retail location theories – location assessment procedures.

### UNIT IV

18 Hours

Retail market segmentation – meaning – benefits – segmenting – targeting and positioning – criteria for effective market segmentation – classification of consumer goods – bases for segmentation – customer profile – market segmentation in India.

### UNIT V

18 Hours

Strategic Advantages through customer service – customer evaluations of service quality – The Gap Model for improving Retail Quality – Setting Service standards: The standards Gap- Meeting and Exceeding Service Standards: The Delivery Gap – Communicating the service promise: The communications Gap – Service Recovery – Customer Loyalty Programme.

## Text Books

Barry Bermann & Joel R. Evans, ***Retail Management***, A Strategic Approach, Mecomillan Publishing Co. Inc. NewYork, 1979.

## Reference Books

Chetan Bajaj, Rajnish Tulli, Nidhj. V. Srivastava, ***Retail Management***, Oxford University Press, New Delhi, 2005.

Jain.J.N. & Singh P.P., ***Modern Retail Management, Principles and Techniques***, Regal Publications, New Delhi, 2007.

Meenal Dhotre, ***Channel Management and Retail Marketing***, Himalaya Publishing House, New Delhi, 2005.

## Pedagogy

Chalk & Talk, E-Resources, Group Discussion

## Teaching aids

Black Board, LCD Projector

## Course Contents and Lecture Schedule

Module No.	Topic	No. of Lectures	Content Delivery Methods
<b>UNIT - I</b>			
1.1	Role and relevance of Retailing – Introduction – Retail Industry in India – Characteristics – Functions – Categories of Retailers – Types of ownership – retailing Channels Abroad and in India – Store and Non-Store Retailing- Franchising – Multi level marketing	9	Chalk & Talk
1.2	The changing face of retailing – Super Market – Hyper Market – Online Marketing – features – types – strategies – Advantages and Disadvantages of online retailers	9	E- Resources
<b>UNIT - II</b>			
2.1	FDI in Retail - Retail Customer – consumer behaviour – factors affecting consumer decision making	9	Discussion

2.2	Stages of consumer decision- influence of situational variables on shopping behaviour – Indian shoppers	9	Chalk & Talk
<b>UNIT - III</b>			
3.1	Retail location strategy – importance of location decision- location determining factors	8	E- Resources
3.2	types of retail location – site selection analysis – estimate of store sales – retail location theories – location assessment procedures.	10	Discussion
<b>UNIT - IV</b>			
4.1	Retail market segmentation – meaning – benefits – segmenting- targeting and positioning – criteria for effective market segmentation	9	Chalk & Talk
4.2	classification of consumer goods – bases for segmentation – customer profile – market segmentation in India.	9	E- Resources
<b>UNIT - V</b>			
5.1	Strategic Advantages through customer service – customer evaluations of service quality – The Gap Model for improving Retail Quality	8	Discussion
5.2	Setting Service standards: The standards Gap- Meeting and Exceeding Service Standards: The Delivery Gap – Communicating the service promise: The communications Gap – Service Recovery – Customer Loyalty Programme	10	Chalk & Talk
<b>Total</b>		<b>90</b>	

**Course Designer**

**Dr. A. Sulthan Mohideen**

Assistant Professor of Commerce

Course Code	Course Title	Category	Total Hours	Credits
20PCRC24	Investment Management	Core - VIII	90	4

Nature of Course	
Knowledge Oriented	
Skill Oriented	
Employability Oriented	✓
Entrepreneurship Oriented	

Course Relevance	
Local	
Regional	
National	
Global	✓

## Preamble

Students acquaint with the process and prospects of investments, impart the students the art of security valuation and enable the learners understand the aspects of Portfolio management.

## Course Outcomes (CO)

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

No.	Course Outcome	Knowledge Level
C01	Enumerate, relate knowledge on Investments management and security markets	K1,K2
C02	Examine, elaborate and illustrate the process of Security Valuation, Returns and Risk factors	K1,K2,K3,K4
C03	Generalise, apply and Analysis on Techniques of Investment	K1,K2,K3,K4
C04	Identify, develop and infer the Portfolio management	K1,K2,K3,K4
C05	Represent, make use of strategies and implementation takes place in justification of Portfolio Evaluation	K1,K2,K3,K4,K5

K1-Knowledge      K2-Understand      K3-Apply      K4- Analyse      K5- Evaluate

## Mapping of CO with PO

	P01	P02	P03	P04	P05
C01	3	2	3	2	3
C02	3	2	2	2	3
C03	2	3	3	3	3
C04	3	3	2	2	3
C05	3	2	3	3	3

1-Low

2-Medium

3-Strong

## Mapping of CO with PSO

	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	3	3	3	1	3
CO2	3	3	3	3	3
CO3	3	3	3	3	3
CO4	3	3	3	3	3
CO5	2	3	3	2	3
1-Low	2-Medium			3-Strong	

## Syllabus

### UNIT I

18 Hours

Nature and Scope of Investment Management – classification- factors favouring investments- sources of investment information- investment process- The Investment Alternatives- real- contingent- titular investments.

### UNIT II

18 Hours

Organisation and structure of the security market in India – Primary Market/ The new issue market – Secondary Market – Derivatives market – The Security and Exchange Board of India – Investors protection in the primary and secondary market. - Mutual Funds- types.

### UNIT III

18 Hours

Security Valuation – Returns – Risk - Fundamental Analysis – Economic-Industrial-Company-Technical Analysis – Technical Vs Fundamental Analysis – Various Theories of Technical Analysis - Dow Theory – Elliot Wave Theory – Chaos Theory

### UNIT IV

18 Hours

Portfolio management – meaning- process- factors contributing portfolio management- principles- portfolio construction- objectives- Portfolio risk and return – Portfolio construction models – Markowitz model – The Sharp Index Model.

### UNIT V

18 Hours

Portfolio Evaluation – Need and the process of evaluation – Portfolio Revision – problems of portfolio revision- techniques- Formula Plans – advantages and disadvantages- Constant-Rupee-Value Plan – Constant Ratio Plan – Variable Ratio Plan – Rupee Cost Averaging.

Note: The questions may be asked in the ratio of 90% for theory and 10% for problems (Simple problems)

## Text Books

Preeti Singh, **Investment Management**, Himalaya Publishing House, 2017.

Prasanna Chandra, **Investment Management**, Tata McGraw Hill, New Delhi, 2015

## Reference Books

Elton, Edwin J and Gmber Martin J., **Modern Portfolio Theory & Investment Analysis**, Wiley & Sons, 1999.

Dc Fisher & R J Jordan, **Security Analysis & Portfolio Management Practice**, Hallof India, 1999.

## Pedagogy

Chalk & Talk, E-Resources, Group Discussion

## Teaching aids

Black Board, LCD Projector

## Course Contents and Lecture Schedule

Module No.	Topic	No. of Lectures	Content Delivery Methods
<b>UNIT - I</b>			
1.1	Nature and Scope of Investment Management – classification	6	Chalk & Talk
1.2	factors favouring investments, sources of investment information, investment process	6	Discussion
1.3	The Investment Alternatives, real, contingent, titular investments	6	E-Resources
<b>UNIT - II</b>			
2.1	Organisation and structure of the security market in India – Primary Market/ The new issue market – Secondary Market – Derivatives market –	9	Discussion
2.2	The Security and Exchange Board of India, Investors protection in the primary and secondary market, Mutual Funds- types	9	Chalk & Talk
<b>UNIT - III</b>			
3.1	Security Valuation, Fundamental Analysis	8	Chalk & Talk
3.2	Various Theories of Technical Analysis, Dow Theory, Elliot Wave Theory, Chaos Theory	10	E-Resources



UNIT - IV			
4.1	Factors contributing portfolio management, principles, portfolio construction, objectives, Portfolio risk and return	9	E-Resources
4.2	Portfolio construction models, Markowitz model ,The Sharp Index Model	9	Chalk & Talk
UNIT - V			
5.1	Need and the process of evaluation, Portfolio Revision, problems of portfolio revision	8	Chalk & Talk
5.2	Techniques, Formula Plans, advantages and disadvantages, Constant Rupee Value Plan, Constant Ratio Plan, Variable Ratio Plan, Rupee Cost Averaging	10	Discussion
<b>Total</b>		<b>90</b>	

**Course Designer**

**Mr. K.RasoolMydeen**

Assistant Professor of Commerce

Course Code	Course Title	Category	Total Hours	Credits
20PCRE21	Research Methodology	Elective - II	90	4

Nature of Course	
Knowledge Oriented	✓
Skill Oriented	✓
Employability Oriented	
Entrepreneurship Oriented	

Course Relevance	
Local	
Regional	
National	✓
Global	

## Preamble

To enable the students in conducting research work and formulating research synopsis and report

## Course Outcomes (CO)

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

No.	Course Outcome	Knowledge Level
C01	Acquire knowledge on definition of research, its kinds, objectives, research process and research design.	K1
C02	Knowledge on application of sampling and ways to frame the hypothesis for report writing.	K1,K2,K3
C03	Demonstrate the primary and secondary collection with measurement and scaling techniques and able to distinguish interview schedule and questionnaire for data collection	K1,K2,K3,K4,K5
C04	Interpret the data collected with statistical tools	K1,K2,K3,K4,K5
C05	Able to Plan report writing	K1,K2,K3,K4,K5

K1-Knowledge      K2-Understand      K3-Apply      K4- Analyse      K5- Evaluate

## Mapping of CO with PO

	P01	P02	P03	P04	P05
C01	3	1	3	3	3
C02	3	1	3	2	3
C03	2	1	3	3	3
C04	2	1	3	2	3
C05	3	1	3	3	3

1-Low

2-Medium

3-Strong

## Mapping of CO with PSO

	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	3	3	2	3	1
CO2	3	2	3	2	3
CO3	2	3	1	3	2
CO4	3	3	2	1	2
CO5	3	2	1	2	3

1-Low

2-Medium

3-Strong

## Syllabus

### UNIT I

18 Hours

Research – Definition – Objectives – Types – Methods: Case Study, Survey – Research Problem – Research Design – Meaning and steps.

### UNIT II

18 Hours

Sampling – Meaning and importance – Methods – Sampling error – Hypothesis – Concepts, steps, sources.

### UNIT III

18 Hours

Data Collection – Primary – Techniques – Observation – Interview – Questionnaire & Schedule – Scaling technique – Pre-testing– Pilot study.

### UNIT IV

18 Hours

Data Processing: Meaning – interpretation – Analysis of data –Tools of analysis – Correlation - regression, Multi variate analysis (Theory Only)

### UNIT V

18 Hours

Report writing – Meaning, Target groups – Format – Qualities of Good Research Reports – Steps in Writing – Introduction to Areas of Research.

Note: The questions should be asked in the ratio of 75% for Theory and 25% for Problem.

## Text Books

C.R.Kothari., *Research Methodology Methods and Techniques*, Sulthan & Sons New Delhi, IV Edition 2004

C.R.Kothari., *Quantitative Techniques*, Vikas Publishing House Pvt Ltd., New Delhi, New Edition 2016

## Reference Books

N. Arumugam., *Research Methodology*, Sara's Publicaions, Nagercoil, 1<sup>st</sup> Edition 2016.

Ranjithkumar , *Research Methodology*, SEGE Publication India Pvt Ltd., New Delhi, III Edition 2011.

**Pedagogy**

Chalk & Talk, E-Resources, Group Discussion

**Teaching aids**

Black Board, LCD Projector

**Course Contents and Lecture Schedule**

<b>Module No.</b>	<b>Topic</b>	<b>No. of Lectures</b>	<b>Content Delivery Methods</b>
<b>UNIT - I</b>			
1.1	Research – Definition – Objectives – Types – Methods: Case Study, Survey	9	Chalk & Talk
1.2	Research Problem – Research Design – Meaning and steps.	9	E-Resources
<b>UNIT - II</b>			
2.1	Sampling – Meaning and importance – Methods – Sampling error	9	Chalk & Talk
2.2	Hypothesis – Concepts, steps, sources.	9	Chalk & Talk
<b>UNIT - III</b>			
3.1	Data Collection – Primary – Techniques – Observation – Interview	9	E-Resources
3.2	Questionnaire & Schedule – Scaling technique – Pre-testing– Pilot study.	9	Chalk & Talk
<b>UNIT - IV</b>			
4.1	Data Processing: Meaning – interpretation – Analysis of data	9	E-Resources
4.2	Tools of analysis – Correlation - regression, Multi variate analysis (Theory Only)	9	Chalk & Talk
<b>UNIT - V</b>			
5.1	Report writing – Meaning, Target groups – Format	9	E-Resources
5.2	Qualities of Good Research Reports – Steps in Writing – Introduction to Areas of Research.	9	Chalk & Talk
<b>Total</b>		<b>90</b>	

**Course Designer**

**Dr. S. Faiz Ahamad**

Assistant Professor of Commerce

Course Code	Course Title	Category	Total Hours	Credits
20PCRE22	International Marketing	Elective - II	90	4

Nature of Course	
Knowledge Oriented	✓
Skill Oriented	✓
Employability Oriented	
Entrepreneurship Oriented	

Course Relevance	
Local	
Regional	
National	✓
Global	

### Preamble

To enable students synthesis the dynamics of global free trade to help students analyse and evaluate the international marketing strategies. To empower students with a creative knowledge one merging trends in global trade and commerce.

### Course Outcomes (CO)

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

No.	Course Outcome	Knowledge Level
CO1	The students will come to know and understand the basic principles and practices of International marketing	K1,K2
CO2	Articulate the Global Marketing strategies and Global marketing management Planning	K1,K2,K3,K4
CO3	The students will have the knowledge of International product policy, Product positioning in foreign market – Product standardization	K1,K2,K3,K4
CO4	The students will a complete knowledge on International product policy, Product positioning in foreign market.	K1,K2,K3
CO5	The students will analyse and evaluate the Overseas marketing channel policy –Managing international distribution channels	K1,K2,K3,K4,K5

K1-Knowledge

K2-Understand

K3-Apply

K4- Analyse

K5- Evaluate

### Mapping of CO with PO

	P01	P02	P03	P04	P05
CO1	3	1	3	3	3
CO2	2	1	2	3	3
CO3	2	1	2	2	2
CO4	3	1	3	3	3
CO5	3	1	3	3	3

1-Low

2-Medium

3-Strong

## Mapping of CO with PSO

	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	3	2	2	3	3
CO2	3	2	3	3	2
CO3	3	2	2	3	1
CO4	3	2	3	1	2
CO5	3	2	3	2	1

1-Low

2-Medium

3-Strong

## Syllabus

### UNIT I

18 Hours

Introduction – The concept of global marketing – Importance, Growth and Benefits - Scope and challenge of international marketing – The dynamic environment of international marketing.

### UNIT II

18 Hours

Developing Global Marketing strategies – Global marketing management – Planning and Organisation – International Marketing Information System and Research – Understanding Global Consumers – Cultural Dynamics in assessing Global markets

### UNIT III

18 Hours

International product policy - Product positioning in foreign market - Product standardization and Adoption – Brands, Trademarks, Packaging and Labeling - International marketing of services – International product pricing policy – Export pricing – Pricing for international markets.

### UNIT IV

18 Hours

International promotional policy – International advertising – Developing International advertising strategy – International sales force and their management - Other forms of promotion for global markets.

### UNIT V

18 Hours

Overseas marketing channel policy – Managing international distribution channels – Multinational retailers and Wholesalers - Global Logistics – Contemporary issues in International marketing Future prospects in international marketing / International products & services customization.

## Text Books

R.Srinivasan, ***International Marketing***, Prentice Hall India Publisher, New Delhi, II Edition, 2017.

Philip R. Cateora, John Graham, ***International Marketing***, Sage Publications, New Delhi, I Edition, 2004.

P.K.Vasudeva, *International Marketing*, Excel books, 2004.

### Reference Books

Varshiney R.L, Bhattacharyar, *International Marketing*, Sulthan Chand and Sons Publishers, New Delhi, New Edition 2015.

Vern Terpstra, Ravisarathy, *International Marketing*, Harcourt college publishers, Sandiego, California, 2001.

Rathor Jain Rathor, *International Marketing*, Himalaya publishing House, Chennai, New Edition.

### Pedagogy

Chalk & Talk, E-Resources, Group Discussion

### Teaching aids

Black Board, LCD Projector

### Course Contents and Lecture Schedule

Module No.	Topic	No. of Lectures	Content Delivery Methods
<b>UNIT - I</b>			
1.1	Introduction – The concept of global marketing–Importance, Growth and Benefits-.	8	Chalk & Talk
1.2	Scope and challenge of international marketing –The dynamic environment of international marketing	10	E-Resources
<b>UNIT - II</b>			
2.1	Developing Global Marketing strategies–Global marketing management-Planning and Organisation - International Marketing Information System and Research	10	Chalk & Talk
2.2	Understanding Global Consumers – cultural Dynamics in assessing Global markets	8	E-Resources

UNIT - III			
3.1	International Product policy Product positioning in foreign market- Product standardization and Adoption- Brands, Trademarks, Packaging and Labeling International marketing of services	10	E-Resources
3.2	International product pricing policy - Export pricing-Pricing for international markets.	8	Chalk & Talk
UNIT - IV			
4.1	International promotional policy - International advertising - Developing International Advertising strategy	9	Chalk & Talk
4.2	International sales force and their management- Other forms of promotion or global markets	9	Chalk & Talk
UNIT - V			
5.1	Overseas marketing channel policy - Managing international distribution channels - Multinational retailers and Wholesalers - Global Logistics	9	E-Resources
5.2	Contemporary issues in International marketing -Future prospects in International marketing / International products & services customization	9	Chalk & Talk
<b>Total</b>		<b>90</b>	

**Course Designer**

**Dr. S. Faiz Ahamad**

Assistant Professor of Commerce



Course Code	Course Title	Category	Total Hours	Credits
20PCRC31	Direct Taxes	Core - IX	90	5

Nature of Course	
Knowledge Oriented	
Skill Oriented	✓
Employability Oriented	✓
Entrepreneurship Oriented	

Course Relevance	
Local	
Regional	
National	
Global	✓

## Preamble

To gain knowledge about the direct tax laws in force for the relevant previous years and to provide an insight in to Procedural aspects for assessment of tax liability for various assesses.

## Course Outcomes (CO)

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

No.	Course Outcome	Knowledge Level
<b>C01</b>	Identify the history of income tax act 1961 and basic concepts, residential status and exempted income u/s 10 of IT act 1961.	<b>K1,K2,K3,K4,K5</b>
<b>C02</b>	Compute income from salaries, house property, profit and gains of business and profession, capital gain and income from other sources.	<b>K1,K2,K3,K4,K5</b>
<b>C03</b>	Apply the provisions of clubbing of income and set off carry forward of losses and deductions u/s 80c to 80u to compute the total income of various types of assessee	<b>K1,K2,K3,K4,K5</b>
<b>C04</b>	Assess the total income and tax liability of individual, H.U.F. firm and company	<b>K1,K2,K3,K4,K5</b>
<b>C05</b>	Identify the powers and duties of Income Tax Authorities and procedure of assessment	<b>K1,K2,K3,K4,K5</b>

**K1-Knowledge**

**K2-Understand**

**K3-Apply**

**K4- Analyse**

**K5- Evaluate**

### Mapping of CO with PO

	P01	P02	P03	P04	P05
C01	3	3	3	3	3
C02	3	3	3	3	2
C03	3	3	3	3	3
C04	3	3	3	3	2
C05	3	3	3	3	3

1-Low

2-Medium

3-Strong

### Mapping of CO with PSO

	PSO1	PSO2	PSO3	PSO4	PSO5
C01	3	3	3	3	2
C02	3	2	3	1	3
C03	2	3	3	3	3
C04	3	3	3	2	3
C05	3	3	3	3	3

1-Low

2-Medium

3-Strong

### Syllabus

#### UNIT I

18 Hours

Income Tax Act, 1961 –Definition Basic of charge - Residential status incidence of tax – Capital and Revenue Receipts – Exempted Income under section 10.

#### UNIT II

18 Hours

Computation of Taxable Income under various heads –Income from Salaries, Income from House property – profits and gains from Business and Profession – capital gains – income from other sources.

#### UNIT III

18 Hours

Clubbing of income – set off and carry forward of losses – deduction from Gross Total Income u/s 80c to 80u - – Tax planning at various stages of income

#### UNIT IV

18 Hours

Assessment of individual, HUF, Partnership Firm (LLP), AOP and Company.

#### UNIT V

18 Hours

Income Tax Authorities – powers and duties – procedure for assessment and appeals and revisions – collection of tax at sources – advance payment of tax – recovery and refund of tax – penalties, offenses and prosecution

Note: The questions should be asked in the ratio of 75% for problems and 25% for theory

## Text Books

V.P.Gaur & Narang, ***Income Tax Law and Practice***, Kalyani publications, Ludhiana, 2021, 49<sup>th</sup> Revised edition

## Reference Books

Dr. Vinod & K. Singhania, ***Taxmann's Direct taxes Law and Practice***, Bharat law house publications, New Delhi 83, 2021, edition April 2021.

Dr. H.C. Mehrotra & Dr. S.P. Goyal, ***Income Tax Law and Practice***, Sahitya Bhawan Publications, Agra, 2021, 62<sup>nd</sup> Edition.

## Pedagogy

Chalk & Talk, E-Resources, Group Discussion

## Teaching aids

Black Board, LCD Projector

## Course Contents and Lecture Schedule

Module No.	Topic	No. of Lectures	Content Delivery Methods
<b>UNIT - I</b>			
1.1	Income Tax Act, 1961, Definition, Basic of charge, Residential status, Incidence of tax	9	Discussion
1.2	Capital and Revenue Receipts, Exempted Income under section 10.	9	E-Resources
<b>UNIT - II</b>			
2.1	Computation of Taxable Income under various heads, Salaries	9	Discussion
2.2	Income from House property, profits and gains from Business and Profession, capital gains, income from other sources.	9	Chalk & Talk
<b>UNIT - III</b>			
3.1	Clubbing of income, set off and carry forward of losses, deduction from Gross Total Income u/s 80	9	E-Resources
3.2	Assessment of Individuals, Tax planning at various stages of income	9	Chalk & Talk
<b>UNIT - IV</b>			
4.1	Assessment of HUF,	9	Discussion
4.2	Partnership Firm (LLP), AOP and Company	9	E-Resources

UNIT - V			
5.1	Income Tax Authorities , powers and duties, procedure for assessment and appeals and revisions	9	E-Resources
5.2	Collection of tax at sources, advance payment of tax, recovery and refund of tax, penalties, offenses and prosecution	9	Chalk & Talk
<b>Total</b>		<b>90</b>	

**Course Designer**

**Dr. S. Hasan Banu**

Associate Professor of Commerce

Course Code	Course Title	Category	Total Hours	Credits
20PCRC32	Statistics and Data Analysis Methods	Core - X	90	4

Nature of Course	
Knowledge Oriented	✓
Skill Oriented	✓
Employability Oriented	✓
Entrepreneurship Oriented	

Course Relevance	
Local	
Regional	
National	
Global	✓

### Preamble

Comprehend the basic concepts in Statistics, develop skills required in data collection, sampling and analysis of data and acquaint with the theories of probability, hypothesis testing.

### Course Outcomes (CO)

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

No.	Course Outcome	Knowledge Level
<b>C01</b>	Acquire appropriate graphical and numerical descriptive statistics for different types of data	<b>K1,K2,K3,K4,K5</b>
<b>C02</b>	Apply, analyze and interpret probability rules and concepts relating to discrete and continuous random variables to answer questions within a business context	<b>K1,K2,K3,K4,K5</b>
<b>C03</b>	Find, compare, conduct and interpret a variety of hypothesis tests to aid decision making in a business context	<b>K1,K2,K3,K4,K5</b>
<b>C04</b>	Infer, organize and create professional level technology tools to support the study of mathematics and statistics.	<b>K1,K2,K3,K4,K5</b>
<b>C05</b>	Use simple and multiple regression models to analyse the underlying relationships between the variables through hypothesis testing	<b>K1,K2,K3,K4,K5</b>

**K1-Knowledge**

**K2-Understand**

**K3-Apply**

**K4- Analyse**

**K5- Evaluate**

### Mapping of CO with PO

	P01	P02	P03	P04	P05
C01	3	1	3	3	2
C02	3	2	2	2	3
C03	3	1	2	3	3
C04	3	2	2	3	3
C05	2	2	3	3	3

1-Low

2-Medium

3-Strong

### Mapping of CO with PS0

	PS01	PS02	PS03	PS04	PS05
C01	3	3	1	3	3
C02	2	2	1	2	3
C03	3	2	2	3	2
C04	3	3	2	3	3
C05	3	3	2	2	3

1-Low

2-Medium

3-Strong

### Syllabus

#### UNIT I

18 Hours

Correlation - simple and multiple. Regression analysis - simple and multiple.

#### UNIT II

18 Hours

Analysis of Time Series – estimating the linear trend- Cyclical variations- Seasonal variations – trend analysis – application of time series analysis in forecasting.

#### UNIT III

18 Hours

Theory of probability – Discrete probability distribution-Binomial and Poisson- ContinuousProbability distribution – Normal distribution.

#### UNIT IV

18 Hours

Hypotheses - Testing of hypotheses regarding proportions and difference between two proportions - testing of means of large samples and small samples - one tailed and two tailed tests - errors in hypothesis testing - „t“ Test.

#### UNIT V

18 Hours

Chi-Square Test as a hypothesis testing procedure - tests of independence and tests of goodness of fit - test of association - F Test and analysis of variance (ANOVA)-SPSS package.

Note: The questions may be asked in the ratio of 80% for problems and 20% for theory course Contents and Lecture Schedule (Statistics and Data Analysis Methods)

## Reference Books

Richard I. Levin & David S. Rubin, *Statistics for Management*, Prentice Hall of India, 6<sup>th</sup> Edn., 1995.

S.P. Gupta, *Statistical Methods*, Sultan Chand, 1990.

Sanchetti and Kapoor, *Statistics*, Sultan Chand, New Delhi, 1992.

Joseph F Hair, Rolph E. Anderson, Ronald L. Tathern & William C Black, *Multivariate Data Analysis*, Pearson Education, New Delhi, 2003..

## Pedagogy

Chalk & Talk, E-Resources, Group Discussion

## Teaching aids

Black Board, LCD Projector

## Course Contents and Lecture Schedule

Module No.	Topic	No. of Lectures	Content Delivery Methods
<b>UNIT - I</b>			
1.1	Correlation - simple and multiple	9	Chalk & Talk
1.2	Regression analysis - simple and multiple	9	E-Resources
<b>UNIT - II</b>			
2.1	Analysis of Time Series – estimating the linear trend	6	Discussion
2.2	Cyclical variations – Seasonal variations – trend analysis	6	Chalk & Talk
2.3	Application of time series analysis in forecasting.	6	E-Resources
<b>UNIT - III</b>			
3.1	Theory of probability	6	E-Resources
3.2	Discrete probability distribution-Binomial and Poisson	6	Chalk & Talk
3.3	Continuous Probability distribution Normal distribution	6	Discussion

UNIT - IV			
4.1	Hypotheses - Testing of hypotheses regarding proportions and difference between two proportions	4	Discussion
4.2	testing of means of large samples and small samples	4	E-Resources
4.3	testing of means of large samples and small samples	5	Chalk & Talk
4.4	t- Test.	5	Chalk & Talk
UNIT - V			
5.1	Chi-Square Test as a hypothesis testing procedure	5	E-Resources
5.2	tests of independence and tests of goodness of fit -	5	Chalk & Talk
5.3	test of association - F Test	4	Discussion
5.4	F Test and analysis of variance (ANOVA)- SPSS package	4	Chalk & Talk
<b>Total</b>		<b>90</b>	

**Course Designer**

**Mr. K. Mohamed Irshad**

Assistant Professor of Commerce.



Course Code	Course Title	Category	Total Hours	Credits
20PCRC33	Advanced Corporate Accounting	Core - XI	90	3

Nature of Course	
Knowledge Oriented	✓
Skill Oriented	
Employability Oriented	
Entrepreneurship Oriented	

Course Relevance	
Local	
Regional	
National	
Global	✓

## Preamble

Impart necessary skills required to enable learners be proficient with accounting system followed by limited companies, banks, insurance companies and statutory companies in accordance with Companies act.

## Course Outcomes (CO)

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

No.	Course Outcome	Knowledge Level
<b>C01</b>	Assimilate, Comprehend, Scrutinize and Appraise the theoretical aspects of Corporate Accounting and procedural know how of floating financial instruments	<b>K1,K2,K3,K4,K5</b>
<b>C02</b>	Apprehend, Explore, Weigh and Disseminate the Practical Knowledge related to Amalgamation, Liquidation of companies and Valuation of Goodwill and shares	<b>K1,K2,K3,K4,K5</b>
<b>C03</b>	Acquaint, Cognize, Scrutinize and Value the procedures of accounting followed by banks, insurance companies and Electricity companies	<b>K1,K2,K3,K4,K5</b>
<b>C04</b>	Comprehend, Evaluate, Calculate and be accustomed with process of preparing preparation of consolidated profit and loss account and balance sheet.	<b>K1,K2,K3,K4,K5</b>
<b>C05</b>	Identify, Examine, Estimate and Comprehend the matters concerning Accounting for price level changes, Accounting for leases and human resources	<b>K1,K2,K3,K4,K5</b>

**K1-Knowledge**

**K2-Understand**

**K3-Apply**

**K4- Analyse**

**K5- Evaluate**

### Mapping of CO with PO

	P01	P02	P03	P04	P05
C01	2	1	3	3	3
C02	3	2	2	2	3
C03	3	1	3	3	3
C04	2	3	2	3	3
C05	3	2	3	3	3

1-Low

2-Medium

3-Strong

### Mapping of CO with PSO

	PSO1	PSO2	PSO3	PSO4	PSO5
C01	2	2	3	3	3
C02	3	2	3	2	3
C03	3	2	3	3	1
C04	3	3	2	3	3
C05	2	2	3	3	3

1-Low

2-Medium

3-Strong

### Syllabus

#### UNIT I

18 Hours

Preparation of Final Accounts of Companies – Balance Sheet and Profit and Loss account of a company – Issue of shares – Accounting for issue of shares relating to subscription- pro-rata allotment, calls in arrears, calls in advance, forfeiture and re-issue of forfeited shares- redemption of preference shares – accounting issue and redemption of debentures – profit and loss prior to incorporation – allocation, method and treatment of pre-incorporation profits.

#### UNIT II

18 Hours

Amalgamation, Absorption; Reconstruction of Companies, alteration of Capital, (Internal and External) Liquidation of companies.Valuation of Goodwill and shares.

#### UNIT III

18 Hours

Banking and Insurance Companies – Final accounts and schedules. Electricity companies including double accounts.

#### UNIT IV

18 Hours

Accounts of Holding companies – Legal provisions – preparation of consolidated profit and loss account and balance sheet.

## UNIT V

18 Hours

Accounting for price level changes with special reference to General purchase power and current cost accounting. Accounting for leases and human resources – Financial and operating leases principles and practices of Human Resource Accounting – Some case studies in India.

### Text Books

Jain & Narang, *Advanced Accountancy*, Kalyani Publishers, Ludiana, 2015.

### Reference Books

R.L.Gupta, *Advanced Accounting*, Sultan Chand, 2016.

### Pedagogy

Chalk & Talk, E-Resources, Group Discussion

### Teaching aids

Black Board, LCD Projector

### Course Contents and Lecture Schedule

Module No.	Topic	No. of Lectures	Content Delivery Methods
<b>UNIT - I</b>			
1.1	Preparation of Final Accounts of Companies – Balance Sheet and Profit and Loss account of a company – Issue of shares	6	Chalk & Talk
1.2	Accounting for issue of shares relating to subscription- pro-rata allotment, calls in arrears, calls in advance, forfeiture and re-issue of forfeited shares	6	E-Resources
1.3	Redemption of preference shares – accounting issue and redemption of debentures – profit and loss prior to incorporation – allocation, method and treatment of pre-incorporation profits	6	Discussion
<b>UNIT - II</b>			
2.1	Amalgamation, Absorption, Reconstruction of Companies, alteration of Capital.	6	Discussion
2.2	Liquidation of companies	6	Chalk & Talk
2.3	Valuation of Goodwill and shares	6	E-Resources

<b>UNIT - III</b>			
3.1	Banking Companies Final Accounts and schedules.	6	E-Resources
3.2	Insurance Companies Accounts	6	Chalk & Talk
3.3	Electricity companies including double accounts	6	Discussion
<b>UNIT - IV</b>			
4.1	Accounts of Holding companies – Legal provisions.	6	Discussion
4.2	Preparation of consolidated Profit and Loss Account	6	E-Resources
4.3	Preparation of consolidated Balance sheet	6	Chalk & Talk
<b>UNIT - V</b>			
5.1	Accounting for price level changes with special reference to General purchase power and current cost accounting	6	E-Resources
5.2	Accounting for Leases and Human Resources	6	Chalk & Talk
5.3	Financial and operating leases principles and practices of Human Resource Accounting	6	Discussion
<b>Total</b>		<b>90</b>	

**Course Designer**

**Mr. M. Mohamed Ishaq**

Assistant Professor of Commerce

Course Code	Course Title	Category	Total Hours	Credits
<b>20PCRE31</b>	<b>Service Marketing</b>	<b>Elective - III</b>	<b>90</b>	<b>5</b>

Nature of Course	
Knowledge Oriented	✓
Skill Oriented	✓
Employability Oriented	✓
Entrepreneurship Oriented	

Course Relevance	
Local	
Regional	
National	
Global	✓

## Preamble

Acquaint the students with the advance concepts of service marketing and to develop their conceptual and analytical skills to be able to manage service marketing operations of a business firm. Empower students with a creative knowledge on emerging trends in service marketing.

## Course Outcomes (CO)

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

No.	Course Outcome	Knowledge Level
<b>C01</b>	Exhibit, demonstrate, identify and recommend the knowledge about the basic concepts of services marketing	<b>K1,K2,K3,K4,K5</b>
<b>C02</b>	Demonstrate, apply, inspect and evaluate the Global services design and service process and difference between goods and services	<b>K1,K2,K3,K4,K5</b>
<b>C03</b>	Identify, represent, organize, analyse and appraise the knowledge of service life cycle, new service development and service development.	<b>K1,K2,K3,K4,K5</b>
<b>C04</b>	Recall, organize, determine and select the knowledge on location of service, channel of distribution, classification of location.	<b>K1,K2,K3,K4,K5</b>
<b>C05</b>	Recognize, illustrate, analyse and evaluate the marketing of service, Financial services, Banking, Insurance, Health services, Hospitality	<b>K1,K2,K3,K4,K5</b>

**K1-Knowledge**

**K2-Understand**

**K3-Apply**

**K4- Analyse**

**K5- Evaluate**

### Mapping of CO with PO

	P01	P02	P03	P04	P05
C01	3	2	3	3	3
C02	2	2	2	3	3
C03	3	2	3	3	3
C04	3	2	2	2	3
C05	3	3	3	3	3

1-Low

2-Medium

3-Strong

### Mapping of CO with PSO

	PSO1	PSO2	PSO3	PSO4	PSO5
C01	2	3	3	3	3
C02	2	2	3	2	2
C03	3	2	2	3	3
C04	2	3	2	3	3
C05	3	3	2	2	2

1-Low

2-Medium

3-Strong

### Syllabus

#### UNIT I

18 Hours

Meaning and definition of services – Service economy - services marketing – Nature and scope – Unique characteristics - evolution and growth of service sector – classification of services – difference between goods and service – significance – impact of social environment on the growth of services marketing in India – Challenges and issues.

#### UNIT II

18 Hours

Service design – expanded Marketing Mix - The Service process – factors to be considered in designing service process - Relationship between services and goods – Consumer Service –Buyer Behavior – Decision making process – types of service layout – service benchmarking – market segmentation, targeting and positioning.

#### UNIT III

18 Hours

Service Life Cycle – New service development – Service Blue Printing – GAP"s model of service quality – Measuring service quality – SERVQUAL – Service Quality function development – service product concept – pricing in service – methods - service promotion.

#### UNIT IV

18 Hours

Location of service and channel of distribution – classification of location – factors governing location – role of service intermediaries – Franchising –

Agent Brokers – Quality of service - Service marketing triangle – Integrated Service marketing communication.

## **UNIT V**

18 Hours

Marketing of Service – Financial services, Banking, Insurance, Health services, Hospitality – Tourism, Logistics, Education, Entertainment sectors, Professional or consultancy – Telecommunication services.

### **Text Books**

B.Balaji, *Service Marketing and Management*, S.Chand & Co., (2014)

### **Reference Books**

Vasanthi Venugopal & Raghu V.N., *Services Marketing*, Himalaya Publishing House. 2013

Christopher H. Love lock & Jochen Wirtz., *Services Marketing*, Pearson Education. 2014

### **Pedagogy**

Chalk & Talk, E-Resources, Group Discussion

### **Teaching aids**

Black Board, LCD Projector

### **Course Contents and Lecture Schedule**

<b>Module No.</b>	<b>Topic</b>	<b>No. of Lectures</b>	<b>Content Delivery Methods</b>
<b>UNIT - I</b>			
1.1	Meaning and definition of service – Service economy	8	Chalk & Talk
1.2	services marketing –Nature and scope – Unique characteristics - evolution and growth of service sector – classification of services	5	E- Resources
1.3	Difference between goods and service – significance – impact of social environment on the growth of services marketing in India – Challenges and issues.	5	Discussion

<b>UNIT - II</b>			
2.1	Service design – expanded Marketing Mix - The Service process – factors to be considered in designing service process - Relationship between services and goods–	9	Chalk & Talk
2.2	Consumer Service –Buyer Behavior – Decision making process – types of service layout – service benchmarking – market segmentation, targeting and positioning.	9	Chalk & Talk
<b>UNIT - III</b>			
3.1	Service Life Cycle – New service development – Service Blue Printing – GAP"s model of service quality – Measuring service quality–	10	E- Resources
3.2	SERVQUAL –Service Quality function development – service product concept – pricing in service – methods - service promotion.	8	Discussion
<b>UNIT - IV</b>			
4.1	Location of service and channel of distribution – classification of location – factors governing location – role of service intermediaries –	9	Chalk & Talk
4.2	Franchising –Agent Brokers – Quality of service - Service marketing triangle – Integrated Service marketing communication.	9	E- Resources
<b>UNIT - V</b>			
5.1	Marketing of Service – Financial services, Banking, Insurance, Health services,	10	Chalk & Talk
5.2	Hospitality – Tourism, Logistics, Education, Entertainment sectors, Professional or consultancy–Tele communication services.		E- Resources
<b>Total</b>		<b>90</b>	

**Course Designer**

**Dr. A. Sulthan Mohideen,**

Assistant Professor of Commerce



Course Code	Course Title	Category	Total Hours	Credits
20PCRE32	Quantitative Aptitude for Competitive Examinations	Elective - II	90	5

Nature of Course	
Knowledge Oriented	
Skill Oriented	✓
Employability Oriented	✓
Entrepreneurship Oriented	

Course Relevance	
Local	
Regional	
National	✓
Global	✓

### Preamble

Acquaint the students with the advance concepts of service marketing and to develop their conceptual and analytical skills to be able to manage service marketing operations of a business firm. Empower students with a creative knowledge on emerging trends in service marketing.

### Course Outcomes (CO)

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

No.	Course Outcome	Knowledge Level
C01	Understand, recognize, comprehend the basic concepts of ages and simple interest	K1,K2,K3,K4,K5
C02	Compare, solve, examine and present the basic concept of problems on Time and Distance,Data Interpretation	K1,K2,K3,K4,K5
C03	Acquire, analyze, develop and conclude the satisfactory competency in use of Number of ranking	K1,K2,K3,K4,K5
C04	Demonstrating, Developing, Distinguishing and determine proficiency in numerical reasoning	K1,K2,K3,K4,K5
C05	Compete, cognize in various competitive examinations.	K1,K2,K3,K4,K5

K1-Knowledge      K2-Understand      K3-Apply      K4- Analyse      K5- Evaluate

### Mapping of CO with PO

	P01	P02	P03	P04	P05
C01	2	3	3	3	3
C02	3	1	2	2	2
C03	3	1	2	3	3
C04	2	2	3	2	3
C05	3	3	3	3	3

1-Low

2-Medium

3-Strong

## Mapping of CO with PSO

	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	2	3	2	3	3
CO2	2	3	3	2	2
CO3	3	2	1	3	3
CO4	1	3	2	3	3
CO5	3	3	3	2	2

1-Low

2-Medium

3-Strong

## Syllabus

### UNIT I

18 Hours

Averages - Problem on Numbers - Problems on Ages - Simple Interest - Compound Interest

### UNIT II

18 Hours

Profit and loss - Time and work - Time and Distance - Problems on trains - Data interpretation

### UNIT III

18 Hours

Analogy - Coding and Decoding - Blood Relations

### UNIT IV

18 Hours

Direction sense Test - Logical Venn diagram - Number of ranking and Time Sequence test

### UNIT V

18 Hours

Insert the missing character - Data sufficiency - Situation reaction Test - Series completion

## Text Books

Department of Mathematics, ***Quantitative Aptitude for Competitive Examinations***, Sree Saraswathi Thyagaraja College, Pollachi, 2015.

## Reference Books

Dr. R.S. Agarwal, ***Quantitative Aptitude for Competitive Exams***, S. Chand and Company, 2012 Edition, New Delhi (for units I & II only).

Dr. R.S. Aggarwal, ***A Modern Approach to Verbal and Non-Verbal Reasoning***, S. Chand and Company, 2011 Edition, New Delhi (For units III, IV, V).

Abijit Guha, ***Quantitative Aptitude for Competitive Exams***, Tata Mc Graw Hill 3<sup>rd</sup> Edition.

B.S. Sijwali, ***Reasoning Verbal and Non Verbal***, Arihant Publications, 2007.

**Pedagogy**

Chalk & Talk, E-Resources, Group Discussion

**Teaching aids**

Black Board, LCD Projector

**Course Contents and Lecture Schedule**

<b>Module No.</b>	<b>Topic</b>	<b>No. of Lectures</b>	<b>Content Delivery Methods</b>
<b>UNIT - I</b>			
1.1	Averages - Problem on Numbers	6	Chalk & Talk
1.2	Problems on Ages	6	E-Resources
1.3	Simple Interest - Compound Interest	6	Discussion
<b>UNIT - II</b>			
2.1	Profit and loss	6	Discussion
2.2	Time and work - Time and Distance	6	Chalk & Talk
2.3	Problems on trains	4	E-Resources
2.4	Data interpretation	6	Chalk & Talk
<b>UNIT - III</b>			
3.1	Analogy - Coding and Decoding - Blood Relations	6	E-Resources
<b>UNIT - IV</b>			
4.1	Direction sense Test	8	Discussion
4.2	Logical Venn diagram	8	E-Resources
4.3	Number of ranking and Time Sequence test	8	Chalk & Talk
<b>UNIT - V</b>			
5.1	Insert the missing character	4	E-Resources
5.2	Data sufficiency	6	Chalk & Talk
5.3	Situation reaction Test	4	Discussion
5.4	Series completion	4	Chalk & Talk
<b>Total</b>		<b>90</b>	

**Course Designer**

**Dr. S. Hasan Banu**

Associate Professor of Commerce

Course Code	Course Title	Category	Total Hours	Credits
20PCRC41	Indirect Taxes and Goods Service Act	Core – XII	90	4

Nature of Course	
Knowledge Oriented	✓
Skill Oriented	
Employability Oriented	
Entrepreneurship Oriented	

Course Relevance	
Local	
Regional	
National	
Global	✓

## Preamble

Familiarise with the various terminologies used in Indirect Taxes overview of indirect, Administration and relevant procedures. Enable the laws regarding Central Excise and GST and enable the learners to estimate the indirect taxes.

## Course Outcomes (CO)

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

No.	Course Outcome	Knowledge Level
<b>CO1</b>	Acquaint knowledge on Overview of Indirect Tax Law and Meaning, Concept, Features of Indirect Taxes.	<b>K1,K2,K3,K4,K5</b>
<b>CO2</b>	Analyse the Central Excise Laws, procedures in central excise code, assessments, appeal, settlement and commission.	<b>K1,K2,K3,K4,K5</b>
<b>CO3</b>	Explore the knowledge of GST and its Historical Background – and analyse the Time and Taxable Value of Supply and Input Tax	<b>K1,K2,K3,K4,K5</b>
<b>CO4</b>	Evaluate Payment of Tax, Interest, Penalty, Interest on Delayed Transfer of Input Tax Credit and analyse the Special Procedure for removal of goods for certain Purposes	<b>K1,K2,K3,K4,K5</b>
<b>CO5</b>	Students will come to know the Self and Provisional AssessmentScrutiny of Accounts and apply the procedure of Assessment of Unregistered Persons and Demands and Recovery of Tax	<b>K1,K2,K3,K4,K5</b>

**K1-Knowledge**

**K2-Understand**

**K3-Apply**

**K4- Analyse**

**K5- Evaluate**

### Mapping of CO with PO

	P01	P02	P03	P04	P05
C01	1	2	1	1	1
C02	1	1	1	2	1
C03	1	2	2	1	1
C04	2	2	1	1	1
C05	1	1	1	1	2

1-Low

2-Medium

3-Strong

### Mapping of CO with PSO

	PSO1	PSO2	PSO3	PSO4	PSO5
C01	2	1	2	1	1
C02	2	1	1	1	2
C03	1	2	1	1	1
C04	1	1	2	1	1
C05	1	1	1	1	2

1-Low

2-Medium

3-Strong

### Syllabus

#### UNIT I

18 Hours

Overview of Indirect Tax Law – Meaning, Concept, Features – Direct Taxes Vs Indirect Taxes – Advantages – Disadvantages – Constitutional Validity – Administration and relevant Procedures.

#### UNIT II

18 Hours

Central Excise Laws – Meaning – Background – Definitions – Concepts – Excise Duty Vs Custom Duty – Excise Duty Vs Sales Tax – Goods – Meaning – Concept – Manufacture – Manufacturer – Classification – Valuation – GST – Meaning – Historical Background – Definition – Concepts- Meaning and Scope of Supply – Administration – Classes of Officers under Central and State Goods and Services Act – Powers – Levy – Exemption

#### UNIT III

18 Hours

Time and Taxable Value of Supply – Input Tax Credit – Registration – Tax Invoice – Credit and Debit Notes – Returns – Furnishing details Outward and Inward Supply- Return – First Return – Annual Return- Final Return- e-filing.

#### UNIT IV

18 Hours

Payment of Tax – Payment of Tax, Interest, Penalty – Interest on Delayed Payment of Tax – Transfer of Input Tax Credit – Refunds – Refunds of Tax – Consumer Welfare Fund – Utilisation of the Fund – Special Procedure for removal of goods for certain Purposes

## UNIT V

18 Hours

Assessment – Self and Provisional Assessment – Scrutiny of Accounts – Assessment of Non-filers of Returns – Assessment of Unregistered Persons – Demands and Recovery of Tax- Inspection, Search, Seizure – Offences – Penalties, Prosecution – Appeals.

Note: The questions may be asked in the ratio of 80% for theory and 20% for theory

### Text Books

Dr. Sanjeev Kumar, *Systematic Approach to Indirect Taxes*, Bharat Law House Pvt, Ltd, New Delhi

V.S Datey, *Indirect Taxes Law and Practice*, Taxmann Publications Pvt. Ltd, New Delhi

### Reference Books

Dr. V. Balachandran, *Indirect Taxation*, Sultan Chand & Sons, New Delhi

### Pedagogy

Chalk & Talk, E-Resources, Group Discussion

### Teaching aids

Black Board, LCD Projector

### Course Contents and Lecture Schedule

Module No.	Topic	No. of Lectures	Content Delivery Methods
<b>UNIT - I</b>			
1.1	Overview of Indirect Tax Law – Meaning, Concept, Features	9	Chalk & Talk
1.2	Direct Taxes Vs Indirect Taxes - Advantages – Disadvantages – Constitutional Validity – Administration and relevant Procedures.	9	E-Resources
<b>UNIT - II</b>			
2.1	Central Excise Laws – Meaning Background – Definitions – Concepts – Excise Duty Vs	6	Discussion
2.2	Custom Duty – Excise Duty Vs Sales Tax – Goods – Meaning - Concept – Manufacture – Manufacturer – Classification – Valuation – GST – Meaning –	6	Chalk & Talk

2.3	Valuation – Levy and Collection of Excise Duty – Registration and Excise Control Code- Procedures in Central Excise Code – Procedures in Central Excise – Assessments – Demands – Refunds – Exemptions – Powers of Officers – Adjudication – Appeal – Settlement – Commission – Penalties.	6	E-Resources
<b>UNIT - III</b>			
3.1	Time and Taxable Value of Supply – Input Tax Credit – Registration – Tax Invoice – Credit and Debit Notes – Returns	8	E-Resources
3.2	Furnishing details Outward and Inward Supply- Return – First Return – Annual Return- FinalReturn- e-filing.	10	Chalk & Talk
<b>UNIT - IV</b>			
4.1	Payment of Tax – Payment of Tax, Interest, Penalty – Interest on Delayed Payment of Tax	10	Discussion
4.2	Transfer of Input Tax Credit – Refunds – Refunds of Tax – Consumer Welfare Fund – Utilisation of the Fund – Special Procedure for removal of goods for certain Purposes	8	E-Resources
<b>UNIT - V</b>			
5.1	Assessment – Self and Provisional Assessment –Scrutiny of Accounts	10	E-Resources
5.2	Assessment of Non-filers of Returns – Assessment of Unregistered Persons – Demands and Recovery of Tax- Inspection, Search, Seizure – Offences – Penalties, Prosecution – Appeals.	8	Chalk & Talk
<b>Total</b>		<b>90</b>	

**Course Designer**

**Dr. A. Abbas Manthiri**

Head & Associate Professor of Commerce

Course Code	Course Title	Category	Total Hours	Credits
20PCRC42	Financial Management	Core - XIII	90	5

Nature of Course	
Knowledge Oriented	✓
Skill Oriented	
Employability Oriented	
Entrepreneurship Oriented	

Course Relevance	
Local	
Regional	
National	
Global	✓

### Preamble

Impart the concepts and the significance of Financial Management. Acquaint the learners with the practical skills, techniques and methods for effective management of finance.

### Course Outcomes (CO)

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

No.	Course Outcome	Knowledge Level
<b>C01</b>	Assimilate Comprehend, Scrutinize and Appraise the concept of Financial Management and procedure involved in it.	<b>K1,K2,K3,K4,K5</b>
<b>C02</b>	Acquaint, Cognize, Scrutinize ,Calculate and be Proficient to Capital Budgeting Techniques and Analysis of Risk	<b>K1,K2,K3,K4,K5</b>
<b>C03</b>	Apprehend, Acquaint, Explore, Weigh, with the techniques working capital, cash and receivables management.	<b>K1,K2,K3,K4,K5</b>
<b>C04</b>	Comprehend, Evaluate, Calculate and be Proficient with computing Cost of capital, Capital Structure and Leverage.	<b>K1,K2,K3,K4,K5</b>
<b>C05</b>	Recognize, Comprehend, Examine and Estimate the matters concerning Dividend and Dividend Policy	<b>K1,K2,K3,K4,K5</b>

**K1-Knowledge**

**K2-Understand**

**K3-Apply**

**K4- Analyse**

**K5- Evaluate**



## Mapping of CO with PO

	P01	P02	P03	P04	P05
C01	2	3	3	3	3
C02	3	3	3	2	3
C03	3	2	2	3	2
C04	3	2	3	3	3
C05	3	3	3	3	2

1-Low

2-Medium

3-Strong

## Mapping of CO with PSO

	PSO1	PSO2	PSO3	PSO4	PSO5
C01	2	3	2	3	3
C02	2	3	3	3	2
C03	3	3	3	3	3
C04	2	3	1	3	2
C05	3	3	3	3	3

1-Low

2-Medium

3-Strong

## Syllabus

### UNIT I

18 Hours

Financial Management: Meaning, Definition and Functions Scope – Objectives – Key activities of Financial Management – Organisation of Finance Section – An Outline of financial Systems in India.

### UNIT II

18 Hours

Capital Budgeting – Principles and Techniques – Pay back method – Discounted Cash Flows Method (DCF) – Time Adjusted (TA) – Techniques – Present Value (PV) - Net Present Value (NPV) Method – Internal Rate of Return (IRR) Method – Average Rate of Return – Technical Value Method. Analysis of Risk and Uncertainty – Definition of Risk – Sensitivity Analysis – risk evaluation approaches – Risk Adjusted Discount Approach – Probability distribution approach – Decision Tree Analysis.

### UNIT III

18 Hours

Working capital, cash and receivables management – working capital management – meaning, Concept, classification of working capital – factors determining working capital requirements - Computation of working capital under operating cycle method.

Cash Management – cash inflows and out flows – Tools of Cash Management- Planning of Cash under cash Budget method – Receivables management – Various aspects of receivable management – Credit policy – Credit terms – Credit standards and collection policy

**UNIT IV**

18 Hours

Cost of capital – Definition – Importance – Assumptions – Explicit and Implicit costs – Measurement of specific cost – cost of equity – cost of debt – cost of retained earnings – cost of preference shares – computation of overall cost of capital – Capital Structure – Factors influencing financial decisions – Methods of financing – Theories of capital structure – capital gearing – Financial Leverage and Operating Leverage.

**UNIT V**

18 Hours

Dividend and Dividend Policy – Meaning, classification and sources of dividend – Factors influencing dividend policies – Theories of dividend decisions – Irrelevance and relevance theory – Generally accepted dividend policies.

**Text Books**

Khan & Jain, *Financial Management*, Tata Mc Graw Hill. 2016.

**Reference Books**

Pandey, I.M., *Financial Management*, Vikas Publishers. 2015.

**Pedagogy**

Chalk & Talk, E-Resources, Group Discussion

**Teaching aids**

Black Board, LCD Projector

**Course Contents and Lecture Schedule**

Module No.	Topic	No. of Lectures	Content Delivery Methods
<b>UNIT - I</b>			
1.1	Financial Management: Meaning, Definition, Scope – Objectives	6	Chalk & Talk
1.2	Key activities of Financial Management – Organisation of Finance Section	6	E-Resources
1.3	An Outline of financial Systems in India	6	Discussion
<b>UNIT - II</b>			
2.1	Capital Budgeting – Principles and Techniques – Pay back method – Discounted Cash Flows Method (DCF) – Time Adjusted (TA) – Techniques – Present Value (PV) – Net Present Value	6	Discussion

	(NPV) Method – Internal Rate of Return (IRR) Method – Average Rate of Return – Technical Value Method.		
2.2	Analysis of Risk and Uncertainty – Definition of Risk – Sensitivity Analysis – risk evaluation approaches	6	Chalk & Talk
2.3	Risk Adjusted Discount Approach – Probability distribution approach – Decision Tree Analysis	6	E-Resources
<b>UNIT - III</b>			
3.1	Working capital, cash and receivables management – working capital management – meaning, Concept,.	6	E-Resources
3.2	Classification of working capital – factors determining working capital requirements - Computation of working capital under operating cycle method	6	Chalk & Talk
3.3	Cash Management – cash inflows and out flows – Tools of Cash Management-Planning of Cash under cash Budget method – Receivables management – Various aspects of receivable management – Credit policy – Credit teams – Credit standards and collection policy	6	Discussion
<b>UNIT - IV</b>			
4.1	Cost of capital , Explicit and Implicit costs – Measurement of specific cost – cost of equity – cost of debt – cost of retained earnings – cost of preference shares – computation of overall cost of capital	6	Discussion
4.2	Capital Structure – Factors influencing financial decisions – Methods of financing – Theories of capital structure – capital gearing	6	E-Resources
4.3	Financial Leverage and Operating Leverage.	6	Chalk & Talk

UNIT - V			
5.1	Dividend and Dividend Policy – Meaning, classification and sources of dividend.	6	E-Resources
5.2	Factors influencing dividend policies	6	Chalk & Talk
5.3	Theories of dividend decisions – Irrelevance and relevance theory – Generally accepted dividend policies	6	Discussion
<b>Total</b>		<b>90</b>	

### **Course Designer**

**Mr. M. Mohamed Ishaq**

Assistant Professor of Commerce

Course Code	Course Title	Category	Total Hours	Credits
20PCRC43	Customer Relationship Management	Core XIV	90	04

Nature of Course	
Knowledge Oriented	
Skill Oriented	✓
Employability Oriented	✓
Entrepreneurship Oriented	✓

Course Relevance	
Local	
Regional	
National	
Global	✓

## Preamble

Acquaint the students with the basic and advance concepts of Customer Relationship and its management and to develop its analytical skills to be able to manage customer operations of a business firm. Also impart with innovative and analytical knowledge on recent trends customer relationship management. Cognize the customer's needs and wants and expectations and offer them products and service to fulfill their needs profitably.

## Course Outcomes (CO)

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

No.	Course Outcome	Knowledge Level
<b>CO1</b>	Relate, identify and recommend the Meaning- Need – Nature – Importance of CRM	<b>K1,K2,K3,K4,K5</b>
<b>CO2</b>	Recognise, apply, inspect and analyse the Strategies for Building relationship – CRM and Competitors, Cost Supply Chain, Employees, Partnership with customers	<b>K1,K2,K3,K4,K5</b>
<b>CO3</b>	Elaborate , represent, organize, analyse and appraise the CIM and analyse the Routes to CIM – Factors influencing CIM – Electronic Data Interchange (EDI) – Specific skills for CIM	<b>K1,K2,K3,K4,K5</b>
<b>CO4</b>	Recall, organize, determine and measure the e-CRM – CRM vs. e-CRM - Need to move to online CRM – Basic Requirements of e-CRM – e-CRM features – Future of e-CRM.	<b>K1,K2,K3,K4,K5</b>
<b>CO5</b>	Identify, illustrate, analyse and interpret the enterprise resource planning and its evolution.	<b>K1,K2,K3,K4,K5</b>

**K1-Knowledge**

**K2-Understand**

**K3-Apply**

**K4- Analyse**

**K5- Evaluate**

### Mapping of CO with PO

	P01	P02	P03	P04	P05
C01	2	3	2	2	3
C02	2	2	3	3	2
C03	2	3	2	3	3
C04	3	2	2	3	3
C05	3	3	3	2	3

1-Low

2-Medium

3-Strong

### Mapping of CO with PSO

	PSO1	PSO2	PSO3	PSO4	PSO5
C01	3	2	3	2	2
C02	3	3	3	3	3
C03	2	2	2	3	3
C04	2	2	3	3	3
C05	3	3	2	2	3

1-Low

2-Medium

3-Strong

### Syllabus

#### UNIT I

18 Hours

Meaning- Need – Nature – Importance of CRM – Reasons for loss of customers – Strategies to prevent defection and recover lapsed customers – CRM process – CRM and Marketing organisation.

#### UNIT II

18 Hours

Strategies for Building relationship – CRM and Competitors, Cost Supply Chain, Employees, Partnership with customers – organising customer clubs – Complaints monitoring cell – Implementing CRM – Customer Acquisition – Inputs – Requisites for effective acquisition – Attention on adoption process.

#### UNIT III

18 Hours

Routes to CIM – Factors influencing CIM – Electronic Data Interchange (EDI) – Specific skills for CIM – Customer Retention – Need – Approaches – Stages of Retention in the customer lifecycle.

#### UNIT IV

18 Hours

Evolving e-CRM – CRM vs. e-CRM - Need to move to online CRM – Basic Requirements of e- CRM – e-CRM features – Recent trends in CRM - Future of e-CRM.

## UNIT V

18 Hours

Meaning – Characteristics – Benefits – Disadvantages – ERP and modern enterprise – CRM - ERP Integration – Impact of ERP on vendors, companies and customers.

### Text Books

Peer Mohamad. H&Sagadevam. A., *Customer Relationship Management*. Vikas Publishing House Pvt. Ltd., Chennai. (2002).

### Reference Books

Seth Jagadish.N, Parvatiyar, Atul, Shanesh.G, *Customer Relationship Management Emerging Concepts*, Tata McGraw Hill Publications Pvt. Ltd, New Delhi.(2003).

### Pedagogy

Chalk & Talk, E-Resources, Group Discussion

### Teaching aids

Black Board, LCD Projector

### Course Contents and Lecture Schedule

Module No.	Topic	No. of Lectures	Content Delivery Methods
<b>UNIT - I</b>			
1.1	Meaning- Need – Nature– Importance of CRM –Reasons for loss of customers	9	Chalk & Talk
1.2	Strategies to prevent defection and recover lapsed customers – CRM process – CRM and Marketing organisation.	9	E-Resources
<b>UNIT - II</b>			
2.1	Strategies for Building relationship – CRM and Competitors, Cost Supply Chain, Employees, Partnership with customers	10	Discussion
2.2	Organising customer clubs – Complaints monitoring cell – Implementing CRM – Customer Acquisition – Inputs – Requisites for effective acquisition – Attention on adoption process.	8	Chalk & Talk

<b>UNIT - III</b>			
3.1	Routes to CIM – Factors influencing CIM – Electronic Data Interchange(EDI)	9	E-Resources
3.2	Specific skills for CIM – Customer Retention – Need – Approaches – Stages of Retention in the customer lifecycle.	9	Chalk & Talk
<b>UNIT - IV</b>			
4.1	Evolving e-CRM – CRM vs. e- CRM - Need to move to onlineCRM	9	Discussion
4.2	Basic Requirements of e-CRM – e-CRM features – Future of e- CRM.	9	E-Resources
<b>UNIT - V</b>			
5.1	Meaning – Characteristics –Benefits – Disadvantages	10	E-Resources
5.2	ERP and modern enterprise – CRM - ERP Integration – Impact of ERP on vendors, companies andcustomers.	8	Chalk & Talk
<b>Total</b>		<b>90</b>	

**Course Designer**

**M.Mohamed Ilyas**

Assistant Professor of Commerce



<b>Course Code</b>	<b>Course Title</b>	<b>Category</b>	<b>Total Hours</b>	<b>Credits</b>
<b>20PCRP41</b>	<b>Project Work</b>	<b>Core – XV</b>	<b>90</b>	<b>5</b>

<b>Nature of Course</b>	
Knowledge Oriented	✓
Skill Oriented	✓
Employability Oriented	
Entrepreneurship Oriented	

<b>Course Relevance</b>	
Local	✓
Regional	✓
National	✓
Global	✓

### **Preamble**

To enable the students about basic research methodology and stimulate them to identify appropriate research problems by which open the gateway for further research endeavour.

Project titles will be allotted by the Research guides (the teachers in the department) in areas related to the courses taught in the previous semester; they may also allot topics related to the other topics apart from the prescribed texts.

<b>INTERNAL EVALUATION</b>	Internal marks by the Guide	<b>40 MARKS</b>
<b>EXTERNAL EVALUATION</b>	Viva-Voce	<b>60 MARKS</b>
<b>TOTAL</b>		<b>100 MARKS</b>

Course Code	Course Title	Category	Total Hours	Credits
20PCRE41	Entrepreneurship and Small Business Development	Elective - IV	90	4

Nature of Course	
Knowledge Oriented	
Skill Oriented	
Employability Oriented	
Entrepreneurship Oriented	✓

Course Relevance	
Local	
Regional	
National	✓
Global	

### Preamble

Inculcate the traits required for an aspiring entrepreneur

### Course Outcomes (CO)

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

No.	Course Outcome	Knowledge Level
C01	Define and explain the importance and Role of Entrepreneurship in the economic development, Qualities of entrepreneurs, Types of Entrepreneurs, etc.,	K1,K2
C02	Analyse the various aspects of establishing a small enterprise	K1,K2,K3,K4
C03	Explain about the Enterprise Building, Agencies that help beginners in enterprise building, Steps in enterprise building, etc.,	K1,K2,K3,K4
C04	Appraise the various Entrepreneurship development institutions in India and evaluate the financial assistance to entrepreneurs by IFC, IDBI, etc., and Government assistance and subsidies	K1,K2,K3,K4,K5
C05	Explain the social entrepreneurship and analyse social entrepreneurship initiatives in India	K1,K2,K3,K4,K5

K1-Knowledge

K2-Understand

K3-Apply

K4- Analyse

K5- Evaluate

### Mapping of CO with PO

	P01	P02	P03	P04	P05
C01	3	3	3	3	3
C02	3	2	2	3	3
C03	3	3	3	3	3
C04	3	3	3	3	2
C05	3	3	3	3	3

1-Low

2-Medium

3-Strong

### Mapping of CO with PSO

	PSO1	PSO2	PSO3	PSO4	PSO5
C01	3	3	3	3	3
C02	3	3	2	3	3
C03	3	2	3	3	2
C04	3	3	3	3	3
C05	3	3	3	3	3

1-Low

2-Medium

3-Strong

### Syllabus

#### UNIT I

18 Hours

Entrepreneurship: Meaning, definition and importance – Role of Entrepreneurship in the process of economic development – Entrepreneur Vs Manager. Factors affecting entrepreneurship growth, Motivational factors of Entrepreneurship – Women Entrepreneurship. Entrepreneurship Competencies: Competence – Meaning, components: knowledge, skill, traits and motives – Qualities of entrepreneurs – Types of Entrepreneurs – Functions of entrepreneurs – Entrepreneurship culture.

#### UNIT II

18 Hours

Establishing a small enterprise – learning the important steps for starting a business – project identification and selecting the product – generation and screening the project ideas – market analysis – technical analysis, financial analysis (up to cost of production). Project formulation – assessment of project feasibility – preparation of project report - dealing with basic startup problems. Growth strategy for small business – need for growth – types of growth strategy- expansion –diversification-sub contracting

#### UNIT III

18 Hours

Enterprise Building: (Starting of a new enterprise) Agencies that help beginners in enterprise building – Steps in enterprise building: Finding out new business idea – Identifying a suitable business opportunity – preliminary evaluation- project formulation- preparation of project report

–project appraisal – financial analysis – profitability analysis – social cost benefit analysis.

#### UNIT IV

18 Hours

Entrepreneurship development institutions in India: EDII, NAYE, ITCOT, SIPCOT, TIDCO, SISINPC, DIC – Financial assistance to entrepreneurs by IFC, IDBI, ICICI, THIC and Commercial Banks –Government assistance and subsidies.

#### UNIT V

18 Hours

Social Entrepreneurship – meaning and definition – social entrepreneurship initiatives in India – socially relevant and sustainable business models – social enterprises in India.

#### Text Books

Jose Paul N. Ajith Kumar, *Entrepreneurship Development*, Himalaya Publication, New Delhi.

Vasanth Desai, *Entrepreneurship Development*, Himalaya Publication, New Delhi.

#### Reference Books

Desh Pande, M.U, *Entrepreneurship of small scale Industries Concept, Growth Management*, Deep and Deep publications, New Delhi.

Govt.,of India Planning Commission, *Guide lines for the preparation off easibility*, New Delhi.

#### Pedagogy

Chalk & Talk, E-Resources, Group Discussion

#### Teaching aids

Black Board, LCD Projector

#### Course Contents and Lecture Schedule

Module No.	Topic	No. of Lectures	Content Delivery Methods
UNIT - I			
1.1	Entrepreneurship: Meaning, definition and importance – Role of Entrepreneurship in the process of economic development – Entrepreneur Vs Manager.	6	Chalk & Talk

1.2	Factors affecting entrepreneurship growth, Motivational factors of Entrepreneurship – Women Entrepreneurship. Entrepreneurship Competencies: Competence – Meaning, components: knowledge, skill, traits and motives	6	E-Resources
1.3	Qualities of entrepreneurs – Types of Entrepreneurs – Functions of entrepreneurs – Entrepreneurship culture.	6	Discussion
<b>UNIT - II</b>			
2.1	Establishing a small enterprise – learning the important steps for starting a business – project identification and selecting the product – generation and screening the project ideas – market analysis – technical analysis, financial analysis (up to cost of production).	8	E-Resources
2.2	Project formulation – assessment of project feasibility – preparation of project report - dealing with basic startup problems.	5	Chalk & Talk
2.3	Growth strategy for small business – need for growth – types of growth strategy– expansion–diversification-sub contracting	5	E-Resources
<b>UNIT - III</b>			
3.1	Enterprise Building: (Starting of a new enterprise) Agencies that help beginners in enterprise building	5	E-Resources
3.2	Steps in enterprise building: Finding out new business idea – Identifying a suitable business opportunity – preliminary evaluation	5	E-Resources
3.3	Project formulation– preparation of project report –project appraisal – financial analysis – profitability analysis – social cost benefit analysis.	8	Discussion

<b>UNIT - IV</b>			
4.1	Entrepreneurship development institutions in India: EDII, NAYE, ITCOT, SIPCOT, TIDCO, SISI,NPC, DIC	6	E-Resources
4.2	Financial assistance to entrepreneurs by IFC, IDBI, ICICI, THC and Commercial Banks	6	E-Resources
4.3	Government assistance and subsidies.	6	Chalk & Talk
<b>UNIT - V</b>			
5.1	Social Entrepreneurship – meaning and definition – social entrepreneurship initiatives in India	9	E-Resources
5.2	Socially relevant and sustainable business models – social enterprises in India.	9	Chalk & Talk
<b>Total</b>		<b>90</b>	

**Course Designer**

**Mr. M. Abdul Jabbar**

Assistant Professor of Commerce

Course Code	Course Title	Category	Total Hours	Credits
20PCRE42	Organisational Behaviour	Elective – IV	90	5

Nature of Course	
Knowledge Oriented	✓
Skill Oriented	
Employability Oriented	
Entrepreneurship Oriented	

Course Relevance	
Local	
Regional	
National	
Global	✓

## Preamble

Acquaint the taught with the knowledge of individual and group behaviour of people at work and enable them to gain expertise on matters relating to overall development of the organization

## Course Outcomes (CO)

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

No.	Course Outcome	Knowledge Level
<b>C01</b>	Acquaint, Cognize, Scrutinize and be Proficient with the concepts of Organisational Behaviour and process involved in it.	<b>K1,K2,K3,K4,K5</b>
<b>C02</b>	Assimilate Comprehend, Scrutinize and Appraise the theories related to Perception and Factors influencing it.	<b>K1,K2,K3,K4,K5</b>
<b>C03</b>	Recognize, Comprehend, Examine and Acquaint with the theories of Personality. Be accustomed with group dynamics process.	<b>K1,K2,K3,K4,K5</b>
<b>C04</b>	Apprehend, Acquaint, Explore, Weigh and be accustomed with application skills related to leadership theories and styles	<b>K1,K2,K3,K4,K5</b>
<b>C05</b>	Comprehend, Evaluate, Cognize and be proficient the matters concerning organisational culture, change and development	<b>K1,K2,K3,K4,K5</b>

**K1-Knowledge**

**K2-Understand**

**K3-Apply**

**K4- Analyse**

**K5- Evaluate**

### Mapping of CO with PO

	P01	P02	P03	P04	P05
C01	2	3	2	3	3
C02	3	3	3	3	3
C03	2	2	3	3	3
C04	3	3	2	2	2
C05	2	3	3	3	2

1-Low

2-Medium

3-Strong

### Mapping of CO with PSO

	PS01	PS02	PS03	PS04	PS05
C01	3	3	3	3	3
C02	2	2	3	3	2
C03	3	3	2	3	3
C04	2	3	1	2	2
C05	3	1	3	3	3

1-Low

2-Medium

3-Strong

### Syllabus

#### UNIT I

18 Hours

Organisational Behaviour – Meaning – Characteristics – Disciplines contributing to OB – Relationship with other Social Sciences – Approaches to OB – Hawthorne Experiments.

#### UNIT II

18 Hours

Perception: Process – Factors influencing perceptual selection and Distortion in Perception – Learning: Theories of Learning – OB Modification – Attitude: Factors influencing formation of Attitude.

#### UNIT III

18 Hours

Personality: Theories of Personality – Determinants – Types – Group Dynamics: Formal and Informal Groups – Group Cohesiveness – Group Decision-making

#### UNIT IV

18 Hours

Leadership: Theories and styles – Motivation – Theories of Motivation – Communication – Conflict Management: Role Conflict – Goal Conflict and inter personal conflict.

#### UNIT V

18 Hours

Organisational change – Resistance to change and Overcoming resistance to change – Organisational Development – OD Process and Techniques – Organisation Culture – Factors influencing organisation culture –



Organisational Effectiveness – Process and factors influencing organizational effectiveness.

### Text Books

L.M. Prasad, *Organisational Behaviour*, Sultan Chand & Sons, New Delhi. 2016.

### Reference Books

K. Aswathappa, *Essentials of Organisational Behaviour*, S. Chand, New Delhi, 2014 .

### Pedagogy

Chalk & Talk, E-Resources, Group Discussion

### Teaching aids

Black Board, LCD Projector

### Course Contents and Lecture Schedule

Module No.	Topic	No. of Lectures	Content Delivery Methods
<b>UNIT - I</b>			
1.1	Organisational Behaviour – Meaning – Characteristics – Disciplines contributing to OB	9	Chalk & Talk
1.2	OB and its relationship with other Social Sciences – Approaches to OB – Hawthorne Experiments	9	E-Resources
<b>UNIT - II</b>			
2.1	Perception: Process – Factors influencing perceptual selection and Distortion in Perception	9	Discussion
2.2	Learning: Theories of Learning – OB Modification - Attitude: Factors influencing formation of Attitude	9	Chalk & Talk
<b>UNIT - III</b>			
3.1	Personality: Theories of Personality – Determinants and Types	9	E-Resources
3.2	Group Dynamics: Formal and Informal Groups – Group Cohesiveness – Group Decision-making	9	Chalk & Talk

<b>UNIT - IV</b>			
4.1	Leadership: Theories and styles – Motivation – Theories of Motivation	9	Discussion
4.2	Communication – Conflict Management: Role Conflict – Goal Conflict and inter personal conflict	9	E-Resources
<b>UNIT - V</b>			
5.1	Organisational change – Resistance to change and Overcoming resistance to change. Organisational Development, Process and Techniques.	9	E-Resources
5.2	Organisation Culture – Factors influencing organisation culture – Organisational Effectiveness – Process and factors influencing organizational effectiveness	9	Chalk & Talk
<b>Total</b>		<b>90</b>	

**Course Designer**

**Mr. M. Mohamed Ishaq**

Assistant Professor of Commerce