



HAJEE KARUTHA ROWTHER HOWDIA COLLEGE

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

Re-Accredited with A++ Grade by NAAC (3rd Cycle)

Uthamapalayam - 625 533.

PG & RESEARCH DEPARTMENT OF COMMERCE

MASTER OF COMMERCE

SYLLABUS

Choice Based Credit System – CBCS

With

Outcome Based Education (OBE)

(Academic Year 2026 - 2027 onwards)

HAJEE KARUTHA ROWTHER HOWDIA COLLEGE

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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 Hajee Karutha Rowther.

The Vision beckons the Mission continues forever.

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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 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

PE01	Comprehensive knowledge and expertise, employability, the acumen of creative and critical thinking, the spirit of enquiry and professional attitude required for a successful career
PE02	Accountability, linguistic competence and communication skills in the work environment and beyond
PE03	Perseverance, effective collaboration, team spirit, leadership and problem solving skills
PE04	Keen sense of civility, professional ethics, receptivity and moral righteousness
PE05	Commitment to address social and environmental threats and to act as responsible service-minded, duty-bound global citizens

Programme Outcomes (PO)

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

P01	Gain profound knowledge on environment that governs businesses and strategise ways to manage them effectively.
P02	Prepare the financial statements in accordance with the generally accepted accounting principles and thereby calculate the net result in terms of Profits/Losses.
P03	Ability to orient on the subjects such as Economics, Law, Statistics, Mathematics pertaining to managing the commercial enterprises.
P04	Provide guidelines in managing the affairs of companies/undertakings in accordance with the laws that govern them.
P05	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

PS01	Become successful finance professionals in the field of Banking, Insurance, Manufacturing industries and IT sector
PS02	Integrates cognitive and analytical skills to manage financial aspects
PS03	Sensitizing Professional ethics and societal needs with their holistic development
PS04	Make a foundation to pursue career in teaching and for advance studies
PS05	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., (Honours) 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 - Generic Elective papers in semesters I and II respectively
- Part III - Discipline Elective Papers in semesters III and IV respectively
- Part IV - Skill Enhancement Course (NME) Paper in Semester III respectively
- Part IV - Summer Internship/Industrial Training Paper in semester III respectively
- Part IV - Skill Enhancement Course (Professional Competency Skill) Paper in Semester IV respectively
- Part V - Extension activity in semester IV

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
Assignment	- 05 Marks
Total	- 25 Marks

Pattern of Term End Examinations

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

External Examinations Question Paper Pattern for Part III and Part IV (Non- Major Elective & Skill based Subject)

Section - A (10 X 2 = 20 Marks)

Answer ALL questions.

- Questions 1 - 10
- One question from each unit
- Short answer questions

Section - B (5 X 5 = 25 Marks)

Answer ALL questions (Choose either a or b).

- Questions 11 - 15
- One question from each unit
- Paragraph

Section - C (3 X 10 = 30 Marks)

Answer any THREE out of five questions.

- Questions 16 - 20
- One question from each unit
- Essay type

Part V (Extension Activities)

- Internal Evaluation only

Passing Marks

Minimum 34 for External Exam

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

Practical Examination

- Internal - 40 marks
- External - 60 marks (minimum 27 marks)
- Total - 100 marks
- Passing minimum is **50%**

Weightage

Weightage for Bloom's Taxonomy	Percentage	Marks	
		CIAE	TEE
Knowledge (Remembering) – K1	8	2	6
Understanding – K2	9	2	7
Applying – K3	12	3	9
Analyzing – K4	12	3	9
Evaluate – K5	40	10	30
Create – K6	19	5(Seminar)	14
Gross Total	100	25	75

Assessment

Distribution of questions and marks for Continuous Internal Assessment Examinations

Bloom's Taxonomy	Section A	Section B	Section C	Total
Knowledge(K1)	1(2)	-	-	Total 25 marks
Understanding(K2)	1(2)	-	-	
Apply(K3)	-	1(3)	-	
Analyzing (K4)	-	1(3)	-	
Evaluate (K5)	-	-	2(10)	
Create (K6)	Seminar (5)			

Distribution of questions and marks for Term End Examinations

Bloom's Taxonomy	Section A	Section B	Section C	Total
Knowledge(K1)	3(6)	-	-	Total 75 Marks
Understanding(K2)	1(2)	1(5)	-	
Apply(K3)	2(4)	1(5)	-	
Analyzing (K4)	2(4)	1(5)	-	
Evaluate (K5)	-	-	3(30)	
Create (K6)	2(4)	2(10)	-	

Note: Figures in parenthesis are Marks

Credits Distribution

S.No	Part	Category	No of Courses	No of Credits
1	Part - III	Core (Theory / Practical / Project)	15	72
		Discipline Elective (Theory / Practical)	2	6
		Generic Elective (Theory / Practical)	2	6
2	Part - IV	NME	1	2
		Professional Competency	1	2
		Internship	1	2
3	Part - V	Extension Activity	1	1
Total			23	91

M.Com.

Details of Course Category, Code, Credits & Title

Course Category	Course Code	Course Title	Hrs	CIAE	TEE	Max. Marks	Credits
Semester - I							
Part - III							
Core - I	26PCRCC11	Strategic Management	6	25	75	100	5
Core - II	26PCRCC12	Advanced Financial Accounting	6	25	75	100	5
Core - III	26PCRCC13	Advanced Cost Accounting	6	25	75	100	5
Core - IV	26PCRCC14	Digital Marketing	6	25	75	100	4
Generic Elective - I	26PCRGE11	Quantitative Techniques	6	25	75	100	3
TOTAL			30				22

Course Category	Course Code	Course Title	Hrs	CIAE	TEE	Max. Marks	Credits
Semester - II							
Part - III							
Core - V	26PCRCC21	Investment Management	6	25	75	100	5
Core - VI	26PCRCC22	Advanced Corporate Accounting	6	25	75	100	5
Core - VII	26PCRCC23	Advanced Management Accounting	6	25	75	100	5
Core - VIII	26PCRCC24	Setting up of Business Entities	6	25	75	100	4
Generic Elective - II	26PCRGE21	Research Methodology & Data Analysis	6	25	75	100	3
TOTAL			30				22

Course Code	Course Title	Category	Hours	Credits	Marks		
					CIAE	TEE	Total
26PCRC11	STRATEGIC MANAGEMENT	Core - I	6	5	25	75	100

Course Objectives		
<p>This course provides a comprehensive understanding of Strategic Management, encompassing its meaning, frameworks, levels, processes, and role in achieving competitive advantage in a dynamic global environment. It integrates strategic analysis, formulation, implementation, leadership, and control techniques to enable organizations to plan effectively, compete successfully, and sustain long-term performance.</p>		
UNIT	Contents	No. of Hours
I	<p>Introduction to Strategic Management Introduction to Strategic Management: Meaning and Nature of Strategic management, Framework of Strategic management, Strategic Levels in Organizations, Phases of strategic management, Benefits and challenges of strategic Management in global economy</p>	18
II	<p>Techniques for Strategic Management Dynamics of Competitive Strategy: Corporate Governance-Situational Analysis-SWOT analysis, TOWS Matrix, Portfolio Analysis - BCG, GE, and ADL matrix Strategic Management Process: Strategic Planning, Strategic Intent – Vision, Mission and Objectives, Strategy Formulation.</p>	18
III	<p>Different Levels of Strategies Corporate Level Strategies: Concepts and Nature of Corporate Strategy, Strategic Alternatives at Corporate Level-Growth, Stability, Expansion-Business Level Strategies: Competitive Strategies at Business Level, Michael Porter’s Generic Strategies, Best-Cost Provider Strategy - Functional Level Strategies: Marketing Strategy, Financial Strategy, Operations Strategy, Human Resource Strategy.</p>	18
IV	<p>Organisation and Strategic Leadership Organisation and Strategic Leadership: Organisation Structure, Strategic Business Unit, Strategic Leadership, Strategy Supportive Culture, Entrepreneurship and Intrapreneurship, Strategic Leadership across organizations</p>	18
V	<p>Strategy Implementation and Control Strategy Implementation and Control: Strategy Implementation, Strategic Choice, Strategic Control, Strategy Audit, Business Process Reengineering, Benchmarking, Six Sigma and contemporary practices in strategic management</p>	18
Total		90
Course Outcomes		Knowledge Level
CO	On completion of this course, students will	
1	Summarise strategic management principles at different levels and phases	K1,K2,K3,K4,K5

2	Explain the dynamics of competitive strategic management techniques	K1,K2,K3,K4,K5
3	Examine business and functional level strategies	K1,K2,K3,K4,K5,K6
4	Identify strategic leadership and organisational skills	K1,K2,K3,K4,K5,K6
5	Apply latest concepts in strategy implementation and control	K1,K2,K3,K4,K5,K6
K1-Knowledge, K2-Understand, K3-Apply, K4- Analyze, K5- Evaluate, K6- Create		
Textbooks		
1.	Prasad L. M., (2018), " Strategic Management ", 7 th Edition, Sultan Chand & Sons, New Delhi	
2.	Cherunilam, Francis, (2021), " Strategic Management " 8 th Edition, Himalaya Publishing House Pvt Ltd, Mumbai	
3.	John A. Pearce, Richard B. Robinson and Amita Mital, (2018) " Strategic Management " 14 th Edition, McGraw Hill Education, New Delhi	
4.	Gupta C. B. (2022), " Strategic Management " Latest Edition, S.Chand and Company Ltd, Noida, Uttar Pradesh	
Reference Books		
1.	Jeyarathanam M., (2021), " Strategic Management " 7 th Edition, Himalaya Publishing House Pvt. Ltd, Mumbai	
2.	Ghosh P.K. (2014), " Strategic Management ", 14 th Edition, Sultan Chand & Sons, New Delhi	
3.	Chandan J. S. and Nitish Sen Gupta (2022), " Strategic Management ", Vikas Publishing House Pvt. Ltd., New Delhi	
4.	Fred R. David, (2017), " Strategic Management Concepts and Cases " 13 th Edition, Prentice Hall, Pearson Education, London, England	
e-Resources		
1.	https://resource.cdn.icai.org/66691bos53810cp2.pdf	

Mapping with Programme Outcomes:

CO / PO	PO1	PO2	PO3	PO4	PO5
CO1	3	3	2	3	2
CO2	3	3	2	3	2
CO3	3	3	3	3	3
CO4	3	3	3	3	3
CO5	3	3	2	3	3

Strong-3 Medium-2 Low-1

Level of Correlation between PSO's and CO's

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

Strong-3 Medium-2 Low-1

COURSE CONTENTS AND LECTURE SCHEDULE

Module No.	Topic	No. of Lectures
UNIT - I		
1.1	Introduction to Strategic Management:	4
1.2	Meaning and Nature of Strategic management, Framework of Strategic management,	5
1.3	Strategic Levels in Organizations, Phases of strategic management,	4
1.4	Benefits and challenges of strategic Management in global economy	5
UNIT - II		
2.1	Dynamics of Competitive Strategy: Corporate Governance-	6
2.2	Situational Analysis-SWOT analysis, TOWS Matrix, Portfolio Analysis - BCG, GE, and ADL matrix Strategic	6
2.3	Management Process: Strategic Planning, Strategic Intent – Vision, Mission and Objectives, Strategy Formulation	6
UNIT - III		
3.1	Corporate Level Strategies: Concepts and Nature of Corporate Strategy, Strategic Alternatives at Corporate Level-Growth, Stability, Expansion	6
3.2	Business Level Strategies: Competitive Strategies at Business Level, Michael Porter’s Generic Strategies, Best-Cost Provider Strategy	6
3.3	Functional Level Strategies: Marketing Strategy, Financial Strategy, Operations Strategy, Human Resource Strategy.	6
UNIT - IV		
4.1	Organisation and Strategic Leadership: Organisation Structure,	6
4.2	Strategic Business Unit, Strategic Leadership, Strategy Supportive Culture,	6
4.3	Entrepreneurship and Intrapreneurship, Strategic Leadership across organizations	6
UNIT - V		
5.1	Strategy Implementation and Control:	2
	Strategy Implementation, Strategic Choice, Strategic Control,	4
5.2	Strategy Audit, Business Process Reengineering, Benchmarking,	4
5.3	Six Sigma and contemporary practices in strategic management	8
Total		90

Course Designer

Name: Dr. A. Sulthan Mohideen

Assistant Professor of Commerce

Course Code	Course Title	Category	Hours	Credits	Marks		
					CIAE	TEE	Total
26PCRCC12	ADVANCED FINANCIAL ACCOUNTING	Core - II	6	5	25	75	100

Course Objectives

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.

UNIT	Contents	No. of Hours
I	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	18
II	Accounting Problems Relating to Non-trading concerns- Preparation of accounts from incomplete records or Single Entry System	18
III	Branch Accounts-Dependent and Independent Branch-(including foreign branches)-Departmental accounts	18
IV	Hire Purchase Accounting-Default and Repossession-Instalment System-Insolvency Accounting (Individual and Firms) - Insurance Claims - Average clause policy - Loss of profit policy. Royalty Accounts.	18
V	Partnership Accounts - Accounting problems related to Admission, Retirement and Death of a partner-Dissolution - Single Partner Insolvent, All partners Insolvents Gradual Realisation of Assets and Peace-meal Distribution of Cash.	18
Total		90
Course Outcomes		Knowledge Level
CO	On completion of this course, students will	
1	Know, understand and develop the procedures and methods of accounting as per accounting standards (GAAP).	K1,K2,K3,K4,K5
2	Articulate and prepare income and expenditure accounts and balance sheets of non-trading concerns.	K1,K2,K3,K4,K5
3	Classify, build and assume the knowledge regarding preparation of branch accounts and departmental accounts.	K1,K2,K3,K4,K5,K6
4	Find, demonstrate, develop, compare and conclude the knowledge on hire purchase accounting and instalment accounting.	K1,K2,K3,K4,K5,K6
5	Analyse and evaluate the partnership accounting.	K1,K2,K3,K4,K5,K6
K1-Knowledge, K2-Understand, K3-Apply, K4- Analyze, K5- Evaluate, K6- Create		

Textbooks	
1.	T.S,Reddy,A.Murthy, <i>Advanced Accountancy</i> , Volume -1, Margham Publication, Chennai.
2.	R.S.N Pillai Baghawathy, S.Uma, <i>Fundamentals of Advanced Accounting (Financial Accounting)</i> , Volume- 1, S.Chand, New Delhi
Reference Books	
1.	S.P Jain & Narang <i>Advanced Accountancy, Kalyani Publishers</i> , Ludhiyana, 2014
e-Resources	
1.	https://www.slideshare.net/mcsharma1/accounting-for-depreciation-1

Mapping with Programme Outcomes:

CO / PO	PO1	PO2	PO3	PO4	PO5
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

Strong-3 Medium-2 Low-1

Level of Correlation between PSO's and CO's

CO / 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

Strong-3 Medium-2 Low-1

COURSE CONTENTS AND LECTURE SCHEDULE

Module No.	Topic	No. of Lectures
UNIT - I		
1.1	Accounting Standards-Meaning, Scope and Significance of Accounting Standards.	3
1.2	Auditors duties in relation to Accounting Standards.	3
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
1.4	Introduction to International Financial Reporting Standards (IFRS).	4
1.5	Final Accounts of Sole Trading concern with adjustments.	4
UNIT - II		
2.1	Accounting Problems Relating to Non-trading concerns.	9

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

Course Designer

Name: Mr. S. Mohamed Isthriksan

Assistant Professor of Commerce

Course Code	Course Title	Category	Hours	Credits	Marks		
					CIAE	TEE	Total
26PCRC13	ADVANCED COST ACCOUNTING	Core - III	6	5	25	75	100

Course Objectives

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.

UNIT	Contents	No. of Hours
I	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	18
II	Unit or Output Costing–features–collection of costs – Cost Sheet–production account–Tenders or Quotations– Scrap –Defective	18
III	Service Costing – Meaning – Transport Costing – Boiler House Costing – Power House Costing –Canteen Costing– Hospital Costing	18
IV	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	18
V	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	18
Total		90
Course Outcomes		Knowledge Level
CO	On completion of this course, students will	
1	Explain the various methods of costing and its applicability	K1,K2,K3,K4,K5
2	Prepare cost sheet to ascertain the cost of a product	K1,K2,K3,K4,K5
3	Explain the method and the mode followed by the service sectors on the ascertainment of service cost	K1,K2,K3,K4,K5,K6
4	Calculate process cost accounting and prepare a process cost report	K1,K2,K3,K4,K5,K6
5	Evaluate how to control and reduce the cost in an business enterprise	K1,K2,K3,K4,K5,K6
K1-Knowledge, K2-Understand, K3-Apply, K4- Analyze, K5- Evaluate, K6- Create		
Textbooks		
1.	S.P. Jain & K.L. Narang, <i>Cost Accounting Principles and Practice</i> , Kalyani Publishers, NewDelhi	
Reference Books		
1.	S.N.Pillai&V.Bagavathi, <i>Cost Accounting</i> , S. Chand & Company Ltd. ,NewDelhi.	
2.	S.N.Maheswari, <i>Cost Accounting</i> , Sultan Chand & Sons, NewDelhi.	

3.	S.P.Iyengar, Cost Accounting , Sultan Chand & Sons, NewDelhi.
e-Resources	
1.	https://www.wallstreetmojo.com/process-costing/

Mapping with Programme Outcomes:

CO /PO	PO1	PO2	PO3	PO4	PO5
CO1	3	3	3	3	2
CO2	3	3	2	3	3
CO3	3	3	3	3	3
CO4	3	3	3	3	3
CO5	3	3	3	2	3

Strong-3 Medium-2 Low-1

Level of Correlation between PSO's and CO's

CO /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

Strong-3 Medium-2 Low-1

COURSE CONTENTS AND LECTURE SCHEDULE

Module No.	Topic	No. of Lectures
UNIT - I		
1.1	Methods of costing, Job Costing features	4
1.2	Batch Costing, Economic Batch Quantity	6
1.3	Contract Costing, features, Escalation Clause, Cost plus contract, Profit on incomplete contracts, work-in progress	8
UNIT - II		
2.1	Unit or Output Costing, features, collection of costs	6
2.2	Cost Sheet, production account	6
2.3	Tenders or Quotations, Scrap, Defective	6
UNIT - III		
3.1	Service Costing, Meaning, Transport Costing,	6
3.2	Boiler House Costing, Power House Costing	6
3.3	Canteen Costing, Hospital Costing	6
UNIT - IV		
4.1	Process Costing, Process Costing Vs Job Costing, Features	4
4.2	Costing Procedure, Losses and Gains in Process	6
4.3	Normal Loss, Abnormal Loss, Abnormal Gain	4

4.4	By-Product ,Joint Product, Equivalent Production	4
UNIT - V		
5.1	Cost Control and Cost Reduction, Value analysis, Value Engineering	6
5.2	Areas of Cost Reduction, Techniques of Cost Reduction	6
5.3	Activity Based Costing, Activity Based Costing Vs Traditional Costing	6
Total		90

Course Designer

Name: Dr. M. Mohamed Ilyas

Assistant Professor of Commerce

Course Code	Course Title	Category	Hours	Credits	Marks		
					CIAE	TEE	Total
26PCRC14	DIGITAL MARKETING	Core - IV	6	4	25	75	100

Course Objectives		
This course introduces Digital Marketing, focusing on its evolution, key channels, consumer behavior, and analytics. It prepares learners to design and manage effective digital marketing strategies in a dynamic environment.		
UNIT	Contents	No. of Hours
I	Introduction to Digital Marketing Digital Marketing – Transition from traditional to digital marketing – Rise of internet – Growth of e-concepts – Growth of e-business to advanced e-commerce – Emergence of digital marketing as a tool – Digital marketing channels – Digital marketing applications, benefits and challenges – Factors for success of digital marketing – Emerging trends and concepts, Big Data and IOT, Segments based digital marketing, Hyperlocal marketing - Opportunities for digital marketing professionals.	18
II	Online marketing mix Online marketing mix – E-product – E-promotion – E-price – E-place – Consumer segmentation – Targeting – Positioning – Consumers and online shopping issues – Website characteristics affecting online purchase decisions – Distribution and implication on online marketing mix decisions – Digitization and implication on online marketing mix decisions.	18
III	Digital media channels Digital media channels – Search engine marketing – ePR – Affiliate marketing – Interactive display advertising – Opt-in-email marketing and mobile text messaging, Social media and viral marketing – Online campaign management using – Facebook, Twitter, Instagram, Snapchat, Pinterest – Metaverse marketing -Advantages and disadvantages of digital media channels – Metaverse marketing.	18
IV	Online consumer behavior Online consumer behavior – Cultural implications of key website characteristics – Dynamics of online consumer visit – Models of website visits – Web and consumer decision making process – Data base marketing – Electronic consumer relationship management – Goals – Process – Benefits – Role – Next generation CRM.	18
V	Analytics: Digital brand analysis – Meaning – Benefits – Components – Brand share dimensions – Brand audience dimensions – Market influence analytics – Consumer generated media and opinion leaders – Peer review – Word of mouth – Influence analytics – Mining consumer generated media	18

		Total	90
Course Outcomes		Knowledge Level	
CO	On completion of this course, students will		
1	Explain the dynamics of digital marketing	K1,K2,K3,K4,K5	
2	Examine online marketing mix	K1,K2,K3,K4,K5	
3	Compare digital media channels	K1,K2,K3,K4,K5,K6	
4	Explain online consumer behavior	K1,K2,K3,K4,K5,K6	
5	Analyse social media data	K1,K2,K3,K4,K5,K6	
K1-Knowledge, K2-Understand, K3-Apply, K4- Analyze, K5- Evaluate, K6- Create			
Textbooks			
1.	Puneet Singh Bhatia, (2019) " <i>Fundamentals of Digital Marketing</i> ", 2 nd Edition, Pearson Education Pvt Ltd, Noida.		
2.	Dave Chaffey, Fiona Ellis-Chadwick, (2019) " <i>Digital Marketing</i> ", Pearson Education Pvt Ltd, Noida.		
3.	Chuck Hemann & Ken Burbary, (2019) " <i>Digital Marketing Analytics</i> ", Pearson Education Pvt Ltd, Noida.		
4.	Seema Gupta, (2022) " <i>Digital Marketing</i> " 3rd Edition, McGraw Hill Publications Noida.		
5.	Kailash Chandra Upadhyay, (2021) " <i>Digital Marketing: Complete Digital Marketing Tutorial</i> ", Notion Press, Chennai.		
6.	Michael Branding, (2021) " <i>Digital Marketing</i> ", Empire Publications India Private Ltd, New Delhi.		
Reference Books			
1.	Vandana Ahuja, (2016) " <i>Digital Marketing</i> ", Oxford University Press. London.		
2.	Ryan Deiss & Russ Henneberry, (2017) " <i>Digital Marketing</i> ", John Wiley and Sons Inc. Hoboken.		
3.	Alan Charles worth, (2014), " <i>Digital Marketing - A Practical Approach</i> ", Routledge, London.		
4.	Simon Kingsnorth, <i>Digital Marketing Strategy</i> , (2022) "An Integrated approach to Online Marketing", Kogan Page Ltd. United Kingdom.		
5.	Maity Moutusy, (2022) " <i>Digital Marketing</i> " 2nd Edition, Oxford University Press, London.		
e-Resources			
1.	https://journals.ala.org/index.php/ltr/article/download/6143/7938		

Mapping with Programme Outcomes:

CO /PO	PO1	PO2	PO3	PO4	PO5
CO1	3	3	2	3	3
CO2	3	3	2	3	3
CO3	3	3	2	2	3
CO4	3	3	2	2	3
CO5	3	3	1	3	3

Strong-3 Medium-2 Low-1

Level of Correlation between PSO's and CO's

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

Strong-3 Medium-2 Low-1

COURSE CONTENTS AND LECTURE SCHEDULE

Module No.	Topic	No. of Lectures
UNIT - I		
1.1	Digital Marketing – Transition from traditional to digital marketing – Rise of internet – Growth of e-concepts – Growth of e-business to advanced e-commerce – professionals.	4
1.2	Emergence of digital marketing as a tool – Digital marketing channels	5
1.3	Digital marketing applications, benefits and challenges – Factors for success of digital marketing – Emerging trends and concepts	4
1.4	Big Data and IOT, Segments based digital marketing, Hyperlocal marketing - Opportunities for digital marketing	5
UNIT - II		
2.1	Digital media channels – Search engine marketing – ePR – Affiliate marketing .	4
2.2	Interactive display advertising – Opt-in-email marketing and mobile text messaging,	5
2.3	Social media and viral marketing – Online campaign management using – Facebook, Twitter, Instagram, Snapchat, Pinterest –	4
2.4	Metaverse marketing -Advantages and disadvantages of digital media channels – Metaverse marketing	5
UNIT - III		
3.1	Online consumer behavior – Cultural implications of key website characteristics	5
3.2	Dynamics of online consumer visit – Models of website visits	5
3.3	Web and consumer decision making process – Data base marketing – Electronic consumer relationship management – Goals – Process – Benefits – Role – Next generation CRM.	8
UNIT - IV		

4.1	Online consumer behavior – Cultural implications of key website characteristics	4
4.2	Dynamics of online consumer visit – Models of website visits	5
4.3	Web and consumer decision making process – Data base marketing	4
4.4	Electronic consumer relationship management – Goals – Process – Benefits – Role – Next generation CRM.	5
UNIT - V		
5.1	Digital brand analysis – Meaning and benefits - Components	6
5.2	Brand share dimensions – Brand audience dimensions	6
5.3	Market influence analytics – Consumer generated media and opinion leaders – Peer review – Word of mouth – Influence analytics – Mining consumer generated media	6
Total		90

Course Designer

Name: Dr. M. Mohamed Ishaq

Associate Professor of Commerce

Course Code	Course Title	Category	Hours	Credits	Marks		
					CIAE	TEE	Total
26PCERGE11	QUANTITATIVE TECHNIQUES	Generic Elective - I	6	3	25	75	100

Course Objectives

This course introduces Operations Research concepts and quantitative techniques used for optimal decision-making in business and industry. It covers mathematical modelling and analytical tools such as Linear Programming, Transportation, Network Analysis, Queuing, and Game Theory for efficient resource utilization.

UNIT	Contents	No. of Hours
I	Operations Research meaning, characteristics, scope, modelling, limitations. Linear Programming–Mathematical Formulation-Graphical method-standard form Only-Simplex methods (excluding degeneracy)- Big Method–Optimal Solutions-Limitations of Linear Programming Technique.	18
II	Transportation-Assignment – Unbalanced – Degeneracy- Maximization of profits- Transportation Vs Assignment.	18
III	Network Analysis - PERT/CPM – Objectives - Advantages, Limitations similarities and dissimilarities. Time estimation, excluding crash-cost method	18
IV	Queuing Theory- Meaning- Elements- Single Channel model- M/MI-FCFS/ Infinite model only – Replacement models.	18
V	Game Theory, Characteristics of Games, two-persons zero sum game, Maxim in and Minimax criteria, rule of dominance, graphical solution.	18
Total		90

Course Outcomes

CO	On completion of this course, students will	Knowledge Level
1	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.	K1,K2,K3,K4,K5
2	Classify and know how to solve transportation problems regarding determination supply to destinations from appropriate sources. Assign work or job to suitable person, machine or process.	K1,K2,K3,K4,K5
3	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	K1,K2,K3,K4,K5,K6
4	Examine, summarize, Analyze and evaluate the staffing needs, utilize inventory which helps to create overall customer	K1,K2,K3,K4,K5,K6

	service.	
5	Analyse, compare, determine and construct various decisions and adopt suitable quantitative techniques to evaluate business opportunities and solve business problems	K1,K2,K3,K4,K5,K6
K1-Knowledge, K2-Understand, K3-Apply, K4- Analyze, K5- Evaluate, K6- Create		
Textbooks		
1.	S. Kalavathi, <i>Operations Research</i> , Vikas Publishing house Pvt. Ltd., New Delhi, 2004.	
Reference Books		
1.	V.K.Kapoor, <i>Operations Research</i> , Sulthan Chand & Sons Publications, New Delhi, 2013.	
2.	P.R.Vittal&V.Malini, <i>Introduction to OperationsResearch</i> , Markam Publications, Chennai, 1999.	
e-Resources		
1.	https://repository.up.ac.za/bitstream/handle/2263/25427/02_hapter3.pdf?sequence=3	

Mapping with Programme Outcomes:

CO /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

Strong-3 Medium-2 Low-1

Level of Correlation between PSO's and CO's

CO /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

Strong-3 Medium-2 Low-1

COURSE CONTENTS AND LECTURE SCHEDULE

Module No.	Topic	No. of Lectures
UNIT - I		
1.1	Operations Research meaning, characteristics, scope, modelling, limitations	3
1.2	Linear Programming, Mathematical formulation	3

1.3	Graphical method, standard form only Optimal Solution	6
1.4	Simplex methods(excluding degeneracy)	5
1.5	Limitations of Linear Programming Technique.	1
UNIT - II		
2.1	Transportation, NWCR, VAM and Minimization of Cost.	8
2.2	Assignment–Unbalanced-Degeneracy.	8
2.3	Transportation VS Assignment	2
UNIT - III		
3.1	Network Analysis, Objectives, Advantages, Limitations similarities and dissimilarities	2
3.2	Network Analysis, PERT/CPM Time estimation	16
UNIT - IV		
4.1	Queuing Theory-Meaning-Elements-Single Channel model-M/MI-FCFS	4
4.2	Queuing Theory Problems	14
UNIT - V		
5.1	Game Theory, Characteristics of Games	4
5.2	two-persons zero sum game	5
5.3	Maximin And Minimax criteria, rule of dominance, graphical solution.	6
5.4	Rule of dominance, graphical solution.	3
Total		90

Course Designer

Name: Dr. K. Mohamed Irshad

Assistant Professor of Commerce

Course Code	Course Title	Category	Hours	Credits	Marks		
					CIAE	TEE	Total
26PCRC21	INVESTMENT MANAGEMENT	Core-V	6	5	25	75	100

Course Objectives

This course provides foundational knowledge of investment management and the structure of the Indian securities market. It emphasizes analysis of investment alternatives, risk-return trade-offs, and application of portfolio management and evaluation techniques to support informed financial decision-making.

UNIT	Contents	No. of Hours
I	Nature and Scope of Investment Management – Organisation and structure of the security market in India – Primary Market – Secondary Market – Derivatives market – Security and Exchange Board of India – Investors protection in the primary and secondary market.	18
II	Security Valuation – Returns – Risk – The Investment Alternatives – Alternative Avenues of Investment.	18
III	Fundamental Analysis – Technical Analysis – Efficient Market Theory.	18
IV	Portfolio management – Portfolio risk and return – Portfolio construction models – Markowitz model – The Sharp Index Model, Capital Assets Pricing Theory and Arbitrage Pricing Theory.	18
V	Portfolio Evaluation – Need and the process of evaluation – Portfolio Revision – Formula Plans.	18
Total		90

Course Outcomes

Knowledge Level

CO	On completion of this course, students will	Knowledge Level
1	Explain the nature, scope, and structure of the Indian security market, including regulatory mechanisms and investor protection measures.	K1,K2,K3,K4,K5
2	Analyze various investment alternatives by evaluating risk and return characteristics of different securities and avenues of investment.	K1,K2,K3,K4,K5
3	Apply fundamental analysis, technical analysis, and efficient market theory to assess security prices and market behavior.	K1,K2,K3,K4,K5,K6
4	Construct and optimize portfolios using modern portfolio theories such as Markowitz Model, CAPM, and APT.	K1,K2,K3,K4,K5,K6
5	Evaluate portfolio performance and recommend suitable portfolio revision strategies and formula plans.	K1,K2,K3,K4,K5,K6

K1-Knowledge, K2-Understand, K3-Apply, K4- Analyze, K5- Evaluate, K6- Create

Textbooks

1.	Preeti Singh – <i>Investment Management</i> – Himalaya Publishing House
2.	Prasanna Chandra - <i>Investment Management</i> , Tata McGraw Hill, New Delhi

Reference Books

1.	Punithavathi Pandiyan— <i>Security Analysis and Portfolio Management</i>
2.	Elton, Edwin Jand Gmber Martin J. - <i>Modern Portfolio Theory & Investment Analysis</i> , Wiley & Sons, 1999

e-Resources

1.	https://kimsbengaluru.edu.in/assets/pdfs/criterias/criteria-1/criteria-1.1.1/INVESTMENT%20MANAGEMENT%20NOTES.pdf
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Mapping with Programme Outcomes:

CO /PO	PO1	PO2	PO3	PO4	PO5
CO1	3	2	2	1	2
CO2	2	3	2	2	2
CO3	3	3	3	2	2
CO4	2	3	2	3	3
CO5	2	3	3	3	3

Strong-3 Medium-2 Low-1

Level of Correlation between PSO's and CO's

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

Strong-3 Medium-2 Low-1

COURSE CONTENTS AND LECTURE SCHEDULE

Module No.	Topic	No. of Lectures
UNIT - I		
1.1	Nature and Scope of Investment Management – Organisation and structure of the security market in India	6
1.2	Primary Market – Secondary Market – Derivatives market – Security and Exchange Board of India	6
1.3	Investors protection in the primary and secondary market.	6
UNIT - II		
2.1	Security Valuation – Returns – Risk	8
2.2	The Investment Alternatives – Alternative Avenues of Investment	10
UNIT - III		
3.1	Fundamental Analysis – Technical Analysis	10
3.2	Efficient Market Theory.	8
UNIT - IV		

4.1	Portfolio management – Portfolio risk and return – Portfolio construction models	9
4.2	Markowitz model – The Sharp Index Model, Capital Assets Pricing Theory and Arbitrage Pricing Theory.	9
UNIT - V		
5.1	Portfolio Evaluation – Need and the process of evaluation –	10
5.2	Portfolio Revision – Formula Plans.	8
Total		90

Course Designer

Name: Dr. K. Rasool Mydeen

Assistant Professor of Commerce

Course Code	Course Title	Category	Hours	Credits	Marks		
					CIAE	TEE	Total
26PCRCC22	ADVANCED CORPORATE ACCOUNTING	Core-VI	6	5	25	75	100

Course Objectives

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.

UNIT	Contents	No. of Hours
I	Preparation of Final Accounts of Companies – Balance Sheet and Profit and Loss account of a company -profit and loss prior to incorporation – allocation, method and treatment of pre-incorporation profits.	18
II	Amalgamation, Absorption; Reconstruction of Companies, alteration of Capital, (Internal and External)	18
III	Banking and Insurance Companies – Final accounts and schedules.	18
IV	Accounts of Holding companies – Legal provisions – preparation of consolidated profit and loss account and balance sheet.	18
V	Valuation of Goodwill and shares. Liquidation of companies	18
Total		90

Course Outcomes

Knowledge Level

CO	On completion of this course, students will	
1	Assimilate, Comprehend, Scrutinize and Appraise the theoretical aspects of Corporate Accounting and procedure of Preparation of Final Accounts of Companies	K1,K2,K3,K4,K5
2	Apprehend, Explore, Weigh and Disseminate the Practical Knowledge related to Amalgamation,	K1,K2,K3,K4,K5
3	Acquaint, Cognize, Scrutinize and Value the procedures of accounting followed by banks, insurance companies	K1,K2,K3,K4,K5,K6
4	Comprehend, Evaluate, Calculate and be accustomed with process of preparing preparation of consolidated profit and loss account and balance sheet.	K1,K2,K3,K4,K5,K6
5	Identify, Examine, Estimate and Comprehend the matters concerning Liquidation of companies and Valuation of Goodwill and shares	K1,K2,K3,K4,K5,K6

K1-Knowledge, K2-Understand, K3-Apply, K4- Analyze, K5- Evaluate, K6- Create

Textbooks

1.	T.S. Reddy & A. Murthy, <i>Corporate Accounting</i> , Margham Publication, 2025 Edition.
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Reference Books

1.	R.L.Gupta, <i>Advanced Accounting</i> , Sultan Chand, 2016.
2.	Jain & Narang, <i>Advanced Accountancy</i> , Kalyani Publishers, Ludiana, 2015.

e-Resources

1.	https://resource.cdn.icai.org/66550bos53754-p1-cp9.pdf
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Mapping with Programme Outcomes:

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

Strong-3 Medium-2 Low-1

Level of Correlation between PSO's and CO's

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

Strong-3 Medium-2 Low-1

COURSE CONTENTS AND LECTURE SCHEDULE

Module No.	Topic	No. of Lectures
UNIT - I		
1.1	Preparation of Final Accounts of Companies – Balance Sheet and Profit and Loss account of a company – Issue of shares	9
1.2	Profit and loss prior to incorporation – allocation, method and treatment of pre-incorporation profits	9
UNIT - II		
2.1	Amalgamation, Absorption;	6
2.2	Reconstruction of Companies,	6
2.3	Alteration of Capital.	6
UNIT - III		
3.1	Banking Companies	6
3.2	Final Accounts and schedules.	6
3.3	Insurance Companies Accounts	6
UNIT - IV		
4.1	Accounts of Holding companies – Legal provisions.	6
4.2	Preparation of consolidated Profit and Loss Account	6
4.3	Preparation of consolidated Balance sheet	6
UNIT - V		
5.1	Liquidation of companies	9
5.2	Valuation of Goodwill and shares	9
Total		90

Course Designer

Name: Dr. K. Mohamed Irshad

Assistant Professor of Commerce

Course Code	Course Title	Category	Hours	Credits	Marks		
					CIAE	TEE	Total
26PCRCC23	ADVANCED MANAGEMENT ACCOUNTING	Core-VIII	6	5	25	75	100

Course Objectives

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.

UNIT	Contents	No. of Hours
I	Management Accounting – Meaning – Definition – Objectives – Relationship between Cost, Financial and Management Accounting	18
II	Financial Statement Analysis and Interpretation: Accounting Ratio, their significance, utility and limitations, Analysis of Liquidity – Profitability and Solvency.	18
III	Statement of changes in financial position - Fund Flow statement - Cash Flow Analysis – Forecasting of funds requirements (As per Accounting Standard 3)	18
IV	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 – Change Vs Status Quo – Expand or Contract – Shut Down or Continue	18
V	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	18
Total		90

Course Outcomes

CO	On completion of this course, students will	Knowledge Level
1	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	K1,K2,K3,K4,K5
2	Discuss, apply, inspect and evaluate the analytical methods and devices used in analyzing financial statements and interpreting ratios in different ways	K1,K2,K3,K4,K5
3	Identify, explain, organize, analyse and appraise the	K1,K2,K3,K4,K5,K6

	preparation of funds flow analysis and also enumerating the net effects of business events on cash flow analysis	
4	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	K1,K2,K3,K4,K5,K6
5	Recall, illustrate, analyse and evaluate the standard costs for appraising performance in controlling cost of a product or rendering a service	K1,K2,K3,K4,K5,K6
K1-Knowledge, K2-Understand, K3-Apply, K4- Analyze, K5- Evaluate, K6- Create		
Textbooks		
1.	Shashi. K. Gupta & R.K Sharma, <i>Management Accounting: Principles and Practice</i> , Kalyani Publishers, New Delhi, 2016.	
Reference Books		
1.	S.N. Maheswari, <i>Management Accounting</i> , Sulthan Chand & Company, 2016. Khan & Jain, <i>Theory and problems of Management Accounting</i> , TMH, 2017.	
e-Resources		
1.	https://accountingshare.com/budgetary-control/	

Mapping with Programme Outcomes:

CO /PO	PO1	PO2	PO3	PO4	PO5
CO1	2	3	2	2	3
CO2	2	3	2	3	3
CO3	3	2	3	3	3
CO4	3	2	2	3	3
CO5	2	3	3	2	2

Strong-3 Medium-2 Low-1

Level of Correlation between PSO's and CO's

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

Strong-3 Medium-2 Low-1

COURSE CONTENTS AND LECTURE SCHEDULE

Module No.	Topic	No. of Lectures
UNIT - I		
1.1	Management Accounting – Meaning - Definition – Objectives	8

1.2	Relationship between Cost, Financial and Management Accounting	10
UNIT - II		
2.1	Financial Statement Analysis and Interpretation: Accounting	4
2.2	Ratio, their significance, utility and limitations,	8
2.3	Analysis of Liquidity – Profitability and Solvency	6
UNIT - III		
3.1	Statement of changes in financial position (Fund Flow statement)	9
3.2	Cash Flow Analysis, Forecasting of funds requirements (As per Accounting Standard 3)	9
UNIT - IV		
4.1	Marginal Costing – Meaning – Objectives	2
4.2	Advantages and Limitations – Break-Even Point. (Cost – Volume – Profit analysis)	5
4.3	Decision involving Alternative Choices – concepts of Decision making – Steps in Decision making	3
4.4	Sales Mix – Product mix -Exploring new markets – Discontinuance of a product line	4
4.5	Make or Buy decision – Change Vs Status Quo – Expand or Contract – Shut Down or Continue	4
UNIT - V		
5.1	Standard Costing	6
5.2	Variance Analysis	6
5.3	Management Information Systems and Reporting – Various elements – types and installation	3
5.4	method of reporting – kinds of report – levels of management and reporting	3
Total		90

Course Designer

Name: Dr. K. Sharifa Nizara

Assistant Professor of Commerce

Course Code	Course Title	Category	Hours	Credits	Marks		
					CIAE	TEE	Total
26PCRCC24	SETTING UP OF BUSINESS ENTITIES	Core - VIII	6	4	25	75	100

Course Objectives

This course provides an overview of startups and business organizations in India, covering their formation, financing options, legal structures, and government support systems. It also explains registration procedures, licenses, LLPs, joint ventures, not-for-profit organizations, and key environmental and intellectual property legislations governing businesses in India.

UNIT	Contents	No. of Hours
I	Startups in India Types of business organisations –Factors governing selection of an organisation - Startups – Evolution – Definition of a Startup – Startup landscape in India – Startup India policy – Funding support and incentives – Indian states with Startup policies – Exemptions for startups – Life cycle of a Startup – Important points for Startups – Financing options available for Startups – Equity financing – Debt financing – Venture capital financing – IPO – Crowd funding – Incubators - Mudra banks –Successful Startups in India.	18
II	Not-for-Profit Organisations Formation and registration of NGOs – Section 8 Company – Definition – Features – Exemptions – Requirements of Section 8 Company – Application for incorporation – Trust: Objectives of a trust – Persons who can create a trust – Differences between a public and private trust – Exemptions available to trusts – Formation of a trust - Trust deed –Society – Advantages – Disadvantages – Formation of a society – Tax exemption to NGOs.	18
III	Limited Liability Partnership and Joint Venture Limited Liability Partnership: Definition – Nature and characteristics – Advantages and disadvantages – Procedure for incorporation – LLP agreement – Annual compliances of LLP Business collaboration: Definition – Types –Joint venture: Advantages and disadvantages – Types – Joint venture agreement - Successful joint ventures in India-Special Purpose Vehicle – Meaning – Benefits – Formation.	18
IV	Registration and Licenses Registration and Licenses: Introduction – Business entity registration – Mandatory registration – PAN – Significance – Application and registration of PAN – Linking of PAN with Aadhar –TAN – Persons liable to apply for TAN – Relevance of TAN – Procedure to apply for TAN –GST: Procedure for registration – Registration under Shops and Establishment Act –MSME registration – Clearance from Pollution Control Board – FSSAI registration and license – Trade mark, Patent	18

	and Design registration.	
V	<p>Environmental Legislations in India Geographical Indication of Goods (Registration and Protection) Act, 1999: Objectives, Salient Features - The Environmental Protection Act, 1986: Prevention, control and abatement of environmental pollution - The Water (Prevention And Control of Pollution) Act, 1974: The Central and State Boards for Prevention and Control of Water Pollution - Powers and Functions of Boards - Prevention and Control of Water Pollution - Penalties and Procedure- The Air (Prevention and Control of Pollution) Act, 1981: Central and State Boards for The Prevention and Control of Air Pollution - Powers And Functions - Prevention and Control of Air Pollution - Penalties and Procedure.</p>	18
Total		90
Course Outcomes		Knowledge Level
CO	On completion of this course, students will	
1	Compare the various avenues of acquiring finance to setup a business entity	K1,K2,K3,K4,K5
2	Recall the legal requirements for Section 8 Company	K1,K2,K3,K4,K5
3	Examine the provisions for LLP and joint venture	K1,K2,K3,K4,K5,K6
4	Analyse the registration and licensing procedure	K1,K2,K3,K4,K5,K6
5	Examine the compliance of regulatory framework regarding environment	K1,K2,K3,K4,K5,K6
K1-Knowledge, K2-Understand, K3-Apply, K4- Analyze, K5- Evaluate, K6- Create		
Textbooks		
1.	Kailash Thakur, (2007) " <i>Environment Protection Law and Policy in India</i> ", 2nd Edition, Deep & Deep Publication Pvt. Ltd., New Delhi.	
2.	Avtar Singh, (2015), " <i>Intellectual Property Law</i> ", Eastern Book Company, Bangalore	
3.	Zad N.S and Divya Bajpai, (2022) " <i>Setting up of Business Entities and Closure</i> " (SUBEC), Taxmann, Chennai	
4.	Amit Vohra & Rachit Dhingra (2022) " <i>Setting Up Of Business Entities & Closure</i> ", 6th Edition, Bharath Law House, New Delhi	
Reference Books		
1.	Setting up of Business Entities and Closure (2021), Module 1, Paper 3, The Institute of Company Secretaries of India, MP Printers, Noida	
2.	The Air (Prevention and Control of Pollution) Act, 1981, Bare Act, 2022 Edition, Universal/LexisNexis, Noida	
3.	The Water (Prevention and Control of Pollution) Act, 1974, Bare Act, 2022 Edition, Universal/LexisNexis, Noida	
4.	Cliff Ennico, (2005) "Small Business Survival Guide Starting Protecting and Securing your Business for Long-Term Success", Adams Media, USA	
5.	Daniel Sitarz,(2011) "Sole Proprietorship: Small Business Start-up Kit", 3rd Edition, Nova Publishing, USA	
e-Resources		
1.	https://www.mca.gov.in/MinistryV2/incorporation_company.html 3)	

Mapping with Programme Outcomes:

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

Strong-3 Medium-2 Low-1

Level of Correlation between PSO's and CO's

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

Strong-3 Medium-2 Low-1

COURSE CONTENTS AND LECTURE SCHEDULE

ModuleNo.	Topic	No. of Lectures
UNIT - I		
1.1	Types of business organisations –Factors governing selection of an organisation - Startups – Evolution – Definition of a Startup – Startup landscape in India – Startup India policy – Funding support and incentives – Indian states with Startup policies – Exemptions for startups	6
1.2	Life cycle of a Startup – Important points for Startups – Financing options available for Startups – Equity financing	6
1.3	Debt financing – Venture capital financing – IPO – Crowd funding – Incubators - Mudra banks –Successful Startups in India.	6
UNIT - II		
2.1	Formation and registration of NGOs – Section 8 Company – Definition – Features – Exemptions – Requirements of Section 8 Company	7
2.2	Application for incorporation – Trust: Objectives of a trust – Persons who can create a trust – Differences between a public and private trust – Exemptions available to trusts	7
2.3	Formation of a trust - Trust deed –Society – Advantages – Disadvantages – Formation of a society – Tax exemption to NGOs.	4

UNIT - III		
3.1	Limited Liability Partnership: Definition – Nature and characteristics – Advantages and disadvantages – Procedure for incorporation	6
3.2	LLP agreement – Annual compliances of LLP Business collaboration: Definition – Types	6
3.3	Joint venture: Advantages and disadvantages – Types – Joint venture agreement - Successful joint ventures in India- Special Purpose Vehicle – Meaning – Benefits – Formation	6
UNIT - IV		
4.1	Registration and Licenses: Introduction – Business entity registration – Mandatory registration – PAN – Significance – Application and registration of PAN – Linking of PAN with Aadhar –	7
4.2	TAN – Persons liable to apply for TAN – Relevance of TAN – Procedure to apply for TAN –GST: Procedure for registration – Registration under Shops and Establishment Act –MSME registration	7
4.3	Clearance from Pollution Control Board – FSSAI registration and license – Trade mark, Patent and Design registration.	4
UNIT - V		
5.1	Geographical Indication of Goods (Registration and Protection) Act, 1999: Objectives, Salient Features - The Environmental Protection Act, 1986: Prevention, control and abatement of environmental pollution	6
5.2	The Water (Prevention And Control of Pollution) Act, 1974: The Central and State Boards for Prevention and Control of Water Pollution - Powers and Functions of Boards - Prevention and Control of Water Pollution - Penalties and Procedure	6
5.3	The Air (Prevention and Control of Pollution) Act, 1981: Central and State Boards for The Prevention and Control of Air Pollution - Powers And Functions - Prevention and Control of Air Pollution - Penalties and Procedure	6
Total		90

Course Designer

Name: Dr. S. Faiz Ahamed

Assistant Professor of Commerce

Course Code	Course Title	Category	Hours	Credits	Marks		
					CIAE	TEE	Total
26PCERGE21	RESEARCH METHODOLOGY & DATA ANALYSIS	Generic Elective-II	6	3	25	75	100

Course Objectives

This course introduces the fundamentals of research methodology, focusing on research design, sampling, data collection, and analysis techniques. It equips learners with skills for systematic investigation, interpretation of data, and effective research report writing.

UNIT	Contents	No. of Hours
I	Research – Definition – Objectives – Types – Methods: Case Study, Survey – Research Problem – Research Design – Meaning and steps.	18
II	Sampling – Meaning and importance – Methods – Sampling error – Hypothesis – Concepts, steps, sources.	18
III	Data Collection – Primary – Techniques – Observation – Interview – Questionnaire & Schedule – Scaling technique – Pre-testing– Pilot study.	18
IV	Data Processing: Meaning – interpretation – Analysis of data –Tools of analysis – Correlation - regression, Multi variate analysis (Theory Only)	18
V	Report writing – Meaning, Target groups – Format –Qualities of Good Research Reports – Steps in Writing – Introduction to Areas of Research.	18
Total		90

Course Outcomes

Knowledge Level

CO	On completion of this course, students will	Knowledge Level
1	Acquire knowledge on definition of research, its kinds, objectives, research process and research design.	K1,K2,K3,K4,K5
2	Knowledge on application of sampling and ways to frame the hypothesis for report writing.	K1,K2,K3,K4,K5
3	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,K6
4	Interpret the data collected with statistical tools	K1,K2,K3,K4,K5,K6
5	Able to Plan report writing	K1,K2,K3,K4,K5,K6

K1-Knowledge, K2-Understand, K3-Apply, K4- Analyze, K5- Evaluate, K6- Create

Textbooks

1.	C.R.Kothari., <i>Research Methodology Methods and Techniques</i> , Sulthan & Sons New Delhi, IV Edition 2004
2.	C.R.Kothari., <i>Quantitative Techniques</i> , Vikas Publishing House Pvt Ltd., New Delhi, New Edition 2016

Reference Books

1.	N. Arumugam., <i>Research Methodology</i> , Sara's Publicaions, Nagercoil, 1 st Edition 2016.
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2.	Ranjithkumar , Research Methodology , SEGE Publication India Pvt Ltd., New Delhi, III Edition 2011.
e-Resources	
1.	https://www.davcollegekanpur.ac.in/assets/ebooks/Geography/Research%20Methodology,%20Kothari.pdf

Note: The questions should be asked in the ratio of 80% for Theory and 20% for Problem

Mapping with Programme Outcomes:

CO / PO	PO1	PO2	PO3	PO4	PO5
CO1	3	1	3	3	3
CO2	3	1	3	2	3
CO3	2	1	3	3	3
CO4	2	1	3	2	3
CO5	3	1	3	3	3

Strong-3 Medium-2 Low-1

Level of Correlation between PSO's and CO's

CO / 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

Strong-3 Medium-2 Low-1

COURSE CONTENTS AND LECTURE SCHEDULE

Module No.	Topic	No. of Lectures
UNIT - I		
1.1	Research – Definition – Objectives – Types – Methods: Case Study, Survey	9
1.2	Research Problem – Research Design – Meaning and steps.	9
UNIT - II		
2.1	Sampling – Meaning and importance – Methods – Sampling error	9
2.2	Hypothesis – Concepts, steps, sources.	9
UNIT - III		
3.1	Data Collection – Primary – Techniques – Observation – Interview	9
3.2	Questionnaire & Schedule – Scaling technique – Pre-testing- Pilot study.	9
UNIT - IV		
4.1	Data Processing: Meaning – interpretation – Analysis of data	9

4.2	Tools of analysis – Correlation -regression, Multi variate analysis (Theory Only)	9
UNIT - V		
5.1	Report writing – Meaning, Target groups – Format	9
5.2	Qualities of Good Research Reports – Steps in Writing – Introduction to Areas of Research.	9
Total		90

Course Designer

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