

Programme code:	M.Com	Programme Title:	Master of Commerce	
Course Code:	23PCO101	Title	Batch:	2023-2025
		Advanced Corporate Accounting	Semester	I
Hrs/Week:	6		Credits:	5

COURSE OBJECTIVE

To make the students understand Accounting treatment of various transactions of Joint Stock Companies and to develop problem solving skills.

COURSE OUTCOMES (CO)

K1	CO1	To understand the accounting procedures of amalgamation and absorption of companies
K2	CO2	To prepare financial statement of special type of business such as Banking companies, Insurance companies.
K3	CO3	To apply skills for preparing accounting for reconstruction of companies
K4	CO4	To evaluate the steps involved in preparation of consolidated balance sheet of holding and subsidiary company

EXISTINGSYLLABUS

Unit	Contents	hrs
I	Amalgamation, Absorption and Reconstruction Advanced problems in Amalgamation (AS14) of companies, Absorption and Reconstruction of Companies including adjustment regarding elimination of Unrealized Profit, Inter- Company owings and Inter- Company Holdings.	16
II	Financial statements Preparation of financial statement of company– Treatment and Provision for Income Tax – Divisible Profit –Bonus Shares – Calculation of Managerial Remuneration.	16
III	Holding Company Accounts Holding Company Accounts - Capital Profit - Revenue Profit – Cost of Control – Minority interest- Preparation of Consolidated Balance Sheet.	16
IV	Banking Company Accounts and HRA Banking Company Accounts – Rebate on Bills Discounted – Classification of Advances and Investment – Preparation of Profit and Loss Account and Balance Sheet – <i>Human Resource Accounting</i> (Theory Only)	15
V	Insurance Company Accounts and AS General Insurance – Revenue account- Net Revenue Account- preparation of Profit & Loss account and Balance sheet. Life Insurance – Valuation Balance Sheet – Revenue Account –Net Revenue account - preparation of Profit & Loss account and Balance sheet. .	15
Note	80% Problems and 20% Theory	
	Total Contact Hrs/Semester	78

**Italicized* texts are for self study

Seminar, Assignment

BOOK FOR STUDY

Jain S.P. and K.L Narang (2019), “Advanced Corporate Accounting”, 22nd Edition, Ludhiana, Kalyani Publishers.

BOOKS FOR REFERENCE

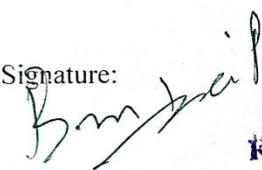
1. Gupta R.L, Radhaswamy.M (2016), “Company Accounts”, New Delhi, Sultan Chand and Co

2. Mukherjee A, Hanif M (2017), "Corporate Accounting", 2nd Edition, McGraw Hill Education (India) Private Limited
3. Dr.M.A. Arulanandam, Dr.K.S.Raman (2018), "Advanced Accounts –Part I", 7th Edition, New Delhi, Himalaya Publications
4. Gupta R.L and Radhaswamy M (2016), "Advanced Accounts", Dorling Kindersley (India) Pvt. Ltd

MAPPING

CO	PSO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1		H	H	M	H	H
CO2		M	H	H	M	H
CO3		H	M	H	H	M
CO4		H	H	M	H	H

H-High; M-Medium; L-Low;

Course Designed by	Head of the Department	Curriculum Development Cell	Controller of the Examination
Name and Signature	Name and Signature	Name and Signature	Name and Signature
Name: Dr.R.Manikandan Ms.P.Anitha Signature 	Name: Dr.P.Bruntha Signature: 	Name: Prof.K.Srinivasan Signature:  K. SRINIVASAN, M.C.A., Coordinator	Name: Dr.R.Manicka Chezian Signature: 

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Programme code:	M.Com	Programme Title:	Master of Commerce	
Course Code:	23PCO102	Title	Batch:	2023-2025
		Business Environment	Semester	I
Hrs/Week:	6		Credits:	4

COURSE OBJECTIVE

To expose the students to the environmental aspects of business

COURSE OUTCOMES (CO)

K1	CO1	To keep in mind the knowledge on the environment in which businesses operate.
K2	CO2	To understand how businesses are organised to achieve their goals.
K3	CO3	To apply an ethical understanding and perspective of handling business situations.
K4	CO4	To analyse how political, legal and social factors have their impact on business.

EXISTINGSYLLABUS

Sl. No.	Contents	Hours
I	Introduction to Business Environment: Business Environment – Social – Economic – Political – Legal Environments – State Intervention in Business – Objectives – Competition Act.	16
II	Globalization and Privatization: Globalization – Process - Pros and Cons of Globalization – Privatization - Forms – Arguments for and against Privatization – Medium and Small Scale Enterprises Problems – Measures of Government.	16
III	Business Ethics: Business Ethics - Importance – Ethical Mean – Social Responsibilities – Argument for and against.	16
IV	FDI: FDI - Needs – Types – Indian Government Policy – Trends and Progress – Dangers– MSME - FEMA- World Bank and International Monetary Fund – Functions.	15
V	Multinational Corporation: Definition – Motives – Merits – Demerits – MNC's of & in India – Sick Industrial Companies Act (SICA) 1985 & Board for Industrial and Financial Reconstruction (BIFR) – Features.	15
	Total Contact Hrs/Semester	78

**Italicized* texts are for self study

Seminar, Assignment

BOOK FOR STUDY

Francis Cherunilum (2017), “Global Economy and Business Environment”, 27th Latest Edition, Mumbai, Himalaya publishing House

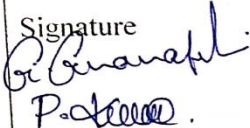
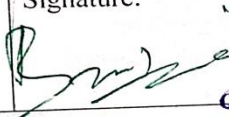
BOOKS FOR REFERENCE

1. Ruddar Dutt and K.P.M. Sundaram (2019), “Indian Economy”, 72th Revised Edition, New Delhi, S. Chand Co. Ltd.
2. Ashwathappa K. (2016), “Essentials of Business Environment”, 15th Revised Edition, Mumbai, Himalaya publishing House.
3. Justin Paul (2018), “Business Environment”, 3rd Revised Edition, New Delhi, The McGraw Hill.

MAPPING

CO	PSO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1		H	M	H	M	H
CO2		M	H	H	H	H
CO3		H	M	H	H	M
CO4		H	H	M	M	H

H-High; M-Medium; L-Low;

Course Designed by	Head of the Department	Curriculum Development Cell	Controller of the Examination
Name and Signature	Name and Signature	Name and Signature	Name and Signature
Name: Dr.G.Gnanaselvi Ms.P.Karthika Signature: 	Name: Dr.P.Bruntha Signature: 	Name: Prof.K.Srinivasan Signature:  K. SRINIVASAN, M.C.A., Co-ordinator	Name: Dr.R.Manicka Chezian Signature: 

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Programme code:	M.Com	Programme Title:	Master of Commerce	
Course Code:	23PCO103	Title	Batch:	2023-2025
		Marketing Research	Semester	I
Hrs/Week:	4		Credits:	4

Course Objective

To impart knowledge relating to various aspects of marketing research

Course Outcomes (CO)

K1	CO1	To understand the basics of marketing research
K2	CO2	To develop the students knowledge on motivation research
K3	CO3	To familiarise the concepts of product research and sales control research
K4	CO4	To learn and apply the knowledge in advertising research

EXISTINGSYLLABUS

Unit	Contents	Hrs
I	Introduction to Marketing Research Marketing Research: Introduction – Definition and Meaning – Scope of Marketing Research – Objectives – Process – Benefits – Distinction between Market Research and Marketing Research - Approaches to Marketing Research.	16
II	Motivation Research Definition – Scope of Motivation Research – Need - Rational and Emotional Motives – Dynamics of Motivation – Motivational Research – Relevance of Motivational Research in Production and Marketing - Limitations of Motivational Research – <i>Motivation Research Skills</i> – Case Study.	15
III	Product Research Definition – Scope of Product Research - Importance – Types of Product Research - New Product Development and Research – Steps to Conduct a New Product Market Research Survey - <i>Skills of Product Research</i> - Case Study.	15
IV	Sales Control Research Definition – Scope of Sales Control Research – Significance and Benefits of Sales Control Research – Difficulties in Sales Control Research – Types of Sales Control Research – Sales Audits – Conduct of Sales Audit – Sales Analysis – Sales Control Research Skills. Marketing Cost – Techniques of Marketing Cost Analysis - Case Study.	16
V	Advertising Research Advertising Research - Definition – Scope – Importance – Purpose of Conducting Advertising Research – Methods of Advertising Research – Process of Advertising Research – Role of Advertising Research in Marketing – Advertising Research Skills - Case Study.	16
	Total Contact Hrs/Semester	78
	Seminar, Assignments, PowerPoint Presentation and Group Discussion	

* *Italic denotes self-study topics*

Book Recommended

1. Ravilochanan, P. (2017), *Marketing Research*, Margham Publications, Chennai.

Books for References

1. Naresh K. Malhotra (2019), *Marketing Research: An Applied Orientation*, 7th Revised Edition, Pearson Education, Chennai
2. Rajagopal (2018), *Marketing Research – Fundamentals, Process and Implications*, Nova Science Publishers, Chennai.
3. Alan R. Andreasen (2012), *Marketing Research*, Jossey Bass, United States of America.

Mapping

PSO CO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	H	H	H	M	M
CO2	M	M	H	H	H
CO3	H	H	M	H	H
CO4	H	M	H	H	M

H – High; M – Medium; L – Low.

Course Designed by	Head of the Department	Curriculum Development Cell	Controller of the Examination
Name and Signature	Name and Signature	Name and Signature	Name and Signature
Name: Dr.M.Chithirai Selvan  Signature	Name: Dr.P.Bruntha  Signature:	Name: Prof.K.Srinivasan  Signature: K. SRINIVASAN, M.C.A. Coordinator	Name: Dr.R.Manicka Chezian  Signature:

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Programme Code:	M.Com		Programme Title:	Master of Commerce	
Course Code:	23PCO104		Title	Batch:	2023-2025
Lecture Hrs./Week	4	*Tutorial Hrs./Sem. (Applicable Only) (Maximum of 10% of Contact Hrs).	Financial Modelling	Semester:	III
				Credits:	4

Course Objective

To disseminate the knowledge and application of financial functions of modern business

Course Outcomes

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

CO Number	CO Statement	Knowledge Level
CO1	To understand the basics of excel functions for financial modelling	*K1
CO2	To develop the skill of analyzing financial statement	*K2
CO3	To apply the knowledge in preparing financial report analysis of an industry	*K3
CO4	To analyse the project financing and its evaluation	*K4
CO5	To evaluate the casting of equity research	*K5

Mapping

PO /PSO CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2
CO1	H	H	H	H	H	H	H	H	H	H
CO2	M	H	M	H	H	M	H	M	H	M
CO3	H	H	H	L	H	H	M	H	M	H
CO4	M	H	H	M	H	M	H	M	H	M
CO5	H	H	H	H	H	H	M	H	M	H

H-High; M-Medium; L-Low

Units	Content	Hrs
Unit I	Basic Excel for Financial Modeling Formatting of Excel Sheets - Use of Excel Formula Function - Advanced Modeling Techniques - <i>Data Filter and Sort</i> - Charts and Graphs - Table formula and Scenario building – Lookups – Pivot tables.	10
Unit II	Financial Statement Analysis Introduction to Financial Statement Analysis - Financial Reporting Mechanics - Understanding Income Statement - Balance Sheet - Cash Flow Statement.	10
Unit III	Financial Ratios Ratio analysis of industries - Du point Analysis - Peer to peer analysis Preparation of Financial Analysis report of industry. Financial Management and Corporate Finance: Time value of money Long term financing - <i>Cost of capital</i> - Measure of Leverage.	14
Unit IV	Project Finance Project evaluation - <i>Stage of project</i> - Construction and development phase - Funding during investment phase - Costs during investment phase - Life of project - Decision making.	10
Unit V	Equity Research Modeling Prepare an Income Statement - Balance sheet - Cash Flow Statement Geographic Revenue Sheet - Segment Revenue Sheet - Cost Statement - Debt Sheet - Analyze Revenue Drivers. Performa Adjustments - Income Statement - Compute Margins - Balance Sheet - Compute Ratios Cash Flow Statement Projection – Valuation - Discounted Cash Flow Method (DCF) - Valuation – Relative Valuation Valuation – Assumptions for Valuation Model - Prepare Valuation Model - Prepare Presentation Sheet - Prepare Company Overview - Sector Overview	16
	Total Contact Hrs/Semester	60

**Italicized texts are for self study*

Pedagogy

Direct Instruction, Digital Presentation,

Assessment Methods:

Test, Seminar, Quiz, Assignments, Group Task.(GD/

Text Book

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Michael Rees	Principles of Financial Modelling	Wiley Finance Series	2018

Reference Books

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Danielle Stein Fairhurst	Financial Modeling in Excel	Dummies, USA	2017
2	Michael Rees	Financial Modelling in Practice – A Concise Guide for Intermediate and Advanced Level	Wiley Finance Series	2018
3	Srivastava, R.M. and Divya Niggam	Management of Indian Financial Institution	Himalaya Publishing House, Mumbai	2013

Course Designed by	Head of the Department	Curriculum Development Cell	Controller of the Examination
Name and Signature	Name and Signature	Name and Signature	Name and Signature
Name: Ms.P.V.Nandhini	Name: Dr.P.Bruntha	Name: Prof.K.Srinivasan	Name: Dr.R.Manicka Chezian
Signature 	Signature: 	Signature:  K. SRINIVASAN, M.C.A., Co-ordinator	Signature: 

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Programme Code:	M.Com			Programme Title:	Master of Commerce	
Course Code:	23PCO105			Title	Batch:	2023-2025
Practical Hrs./Week	2	*Tutorial Hrs./Sem. (Applicable Only) (Maximum of 10% of Contact Hrs).	-	Programming Laboratory in Financial Modelling	Semester:	I
					Credits:	4

Course Objective

To enable the students to acquire practical knowledge on advanced excel in financial modeling.

Course Outcomes

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

CO Number	CO Statement	Knowledge Level
CO1	To remember basic functions of excel	*K1
CO2	To get a idea how to create a lookup function and how to sort and filter	*K2
CO3	To apply different financial functions using excel	*K3
CO4	To analyse how to prepare income statement, balance sheet and cash flow statement using excel	*K4
CO5	To evaluate the preparation of discounted cash flow statement and presentation sheet	*K5

Mapping

PO / PSO CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2
CO1	H	H	M	H	H	H	M	H	H	H
CO2	H	M	H	H	H	M	H	H	H	M
CO3	H	H	H	H	M	H	H	H	H	H
CO4	M	H	H	M	H	H	M	H	H	H
CO5	H	H	M	H	H	M	H	H	H	M

H-High; M-Medium; L-Low

CONTENT

Create a worksheet for using basic functions in excel

Create a worksheet to show all lookup functions in excel

How to sort and filter data in excel

Create a spreadsheet to show EMI Calculation for a period of one year

Prepare a cash flow statement using excel

Preparation of Balance sheet in excel

Create a income statement in spreadsheet using excel

Create a spreadsheet to calculate financial ratios

Create a spreadsheet to show discounted cash flow statement

Prepare a presentation sheet in excel

Course Designed by	Head of the Department	Curriculum Development Cell	Controller of the Examination
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Name: Ms.P.V.Nandhini	Name: Dr.P.Bruntha	Name: Prof.K.Srinivasan	Name: Dr.R.Manicka Chezian
Signature 	Signature: 	Signature:  K. SRINIVASAN, M.C.A., Co-ordinator	Signature: 

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Programme Code:	M.Com		Programme Title:	Master of Commerce	
Course Code:	23PCO206		Title	Batch:	2023-2025
			Operations Research	Semester:	II
Lecture Hrs./Week	6	*Tutorial Hrs./Sem. (Applicable Only) (Maximum of 10% of Contact Hrs)..	-	Credits:	5

COURSE OBJECTIVE

To create an awareness in the application of Mathematical and Statistical tools in Business and Research

COURSE OUTCOMES (CO)

K1	CO1	To familiarize students with the basic concepts, models and statements of the operations research.
K2	CO2	To Understand the mathematical tools that are needed to solve optimisation problems.
K3	CO3	To apply mathematical software to solve the proposed models.
K4	CO4	To review report that describes the model and the solving technique

EXISTINGSYLLABUS

Unit	Contents	Hrs
I	Linear Programming Problems Introduction – Definition – Mathematical formulation – Graphical solution – Simplex Method – Computational procedure– <i>Applications of LPP in Business Problems.</i>	16
II	Transportation Problems Introduction – Mathematical formulation – Determination of Initial basic feasible solution – Northwest corner rule – Vogel's approximation method – Optimal solution – UV- method – Assignment problems – Mathematical formulation – Assignment algorithm.	16
III	Game Theory Introduction – Definition – Pay-off – types of Games – The maximum – Minimax principle – Mixed Strategies – 2x2 Games without saddle point – Dominance property – Application of game theory in Business Problems.	16
IV	Network scheduling by PERT/CPM Introduction – Definition - Network basic Terms – Time calculations in network – Critical Path Method (CPM) – PERT calculations – Simple problems – Application of PERT/CPM in management.	15
V	Simulation Meaning – <i>Advantages - Disadvantages</i> – Random Number Generation – Monte –Carlo Simulation – Replacement theory – Replacement of items deteriorate gradually- replacement of items that fails suddenly – Individual vs Group replacement.	15

Note:	1. Mathematical derivations may be omitted for all units. 2. 80% Problems and 20% Theory	
	Total Contact Hrs/Semester	78

**Italicized texts are for self study*

Seminar, Quiz, Assignment

BOOK FOR STUDY

Vittal P (2017), "Operations Research", Latest Edition, Chennai, Margham Publications.

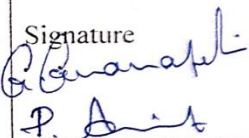
BOOKS FOR REFERENCE

1. Kanti Swarup, P.K. Gupta, ManMohan (2017), "Operations Research", Latest Edition, New Delhi, Sultan Chand and Sons
2. Kalavathi. S (2017), "Operations Research", 4nd Revised Edition, New Delhi, Vikas Publication House Pvt. Ltd.

MAPPING

CO	PSO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1		H	H	H	H	M
CO2		H	M	M	H	H
CO3		H	H	H	M	H
CO4		M	H	M	H	H

H-High; M-Medium; L-Low;

Course Designed by	Head of the Department	Curriculum Development Cell	Controller of the Examination
Name and Signature	Name and Signature	Name and Signature	Name and Signature
Name: Dr.G.Gnanaselvi Ms.P.Anitha	Name: Dr.P.Bruntha	Name: Prof.K.Srinivasan	Name: Dr.R.Manicka Chezian
Signature 	Signature: 	Signature:  K. SRINIVASAN, M.C.A. Coordinator Curriculum Development Cell (CDC)	Signature:  Dr. R. MANICKA CHEZIAN, M.Sc., M.S., Ph.D. Controller of Examinations NGM College (Autonomous) POLLACHI - 642 001.

Programme Code:	M.Com			Programme Title:	Master of Commerce	
Course Code:	23PCO2E1			Title	Batch:	2023-2025
				Strategic Management	Semester:	II
Lecture Hrs./Week or Practical Hrs./Week	6	*Tutorial Hrs./Sem. (Applicable Only) (Maximum of 10% of Contact Hrs).	-		Credits:	5

COURSE OBJECTIVE

To enable the student to learn the different aspects of the strategic management

COURSE OUTCOMES (CO)

K1	CO1	To recollect concepts in the field of strategic management.
K2	CO2	To understand the principles of strategic management in analyse of external and internal environment of business.
K3	CO3	To develop implementation plans to execute strategies.
K4	CO4	To apply and understand the strategic management process to analyse and improve the organisational performance.

EXISTINGSYLLABUS

Unit	Contents	Hrs
I	Introduction to Strategic Management: Conceptual Evolution of Strategy – Importance of Strategies – Types of Strategies – Role of Strategies in Decision making - Purpose of Business – Difference between Goal and Objectives of Business – Vision and Mission statement – Strategic Management – Need – Scope – Key features of Strategic Management – Limitations of Strategy Management	16
II	Environment Analysis: Internal Environment – Organisational Capability Profile – Portfolio Analysis: Business Portfolio Analysis – BCG Matrix – GE9 Cell Model. External Environment – Environment Threats and Opportunity Profile (ETOP) – Industry Analysis – Porter's Five Forms Model of Competition – Entry and Exit Barriers.	16
III	Strategies Implementation and Evaluation: Components of Strategic Plan – Strategic Formulation and analysis - Barriers to Implementation of Strategies – Deliberate and Emergent Strategies – Designing Organisational Structure for strategy Implementation - Strategy Evaluation – Operations and Strategic Control – Symptoms of Mal Functioning of Strategy – Use of Balanced Score Card for Strategy Evaluation – Strategic Information System (SIS) – Case Studies.	16
IV	Strategic Modules: Strategic Thinking – Managing Technology and Innovations – Strategic Issues for Small and Medium Enterprise – Non Profit Organisation - New Business Models for Internet Economy – E- Commerce Business Models and Strategies – Internet Strategies for Traditional Business – Virtual Value Chain – Case Studies.	15

V	Strategies for MNC's and Alliance: MNC's – Benefits – Limitations – Business Strategies of MNC's – Techniques Employed by MNC's to manage Markets – TNC – Global Companies – Strategic Alliance – Types – Business Decisions – Problems involved in Strategic Alliance – Case Studies.	15
	Total Contact Hrs/Semester	78

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Activity, Seminar, Assignment

BOOK FOR STUDY

Charles W L Hill (2017), Strategic Management: An Integrated Approach, 12th Edition, Wiley.

Frank T Rothaermel (2018), Strategic Management, 3rd Edition, McGraw Hill Education, New Delhi.

BOOKS FOR REFERENCE

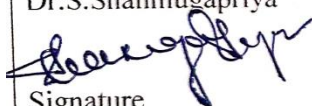
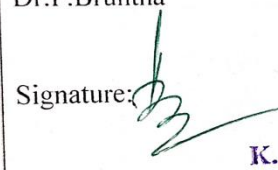
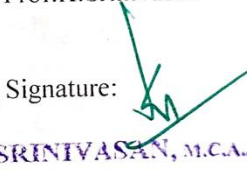
1. Srinivasan R (2014), Strategic Management: The Indian Context, 5th Edition, PHI Learning Pvt.Ltd.,

2. Joh A Pearce, Richard B Robinson, Amita Mita (2017), Strategic Management: Formulation, Implementation and Control, 12th Edition, McGraw Hill Education, New Delhi.

MAPPING

CO	PSO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1		H	H	H	M	H
CO2		M	H	H	H	H
CO3		H	M	H	H	H
CO4		H	H	M	H	M

H-High; M-Medium; L-Low;

Course Designed by	Head of the Department	Curriculum Development Cell	Controller of the Examination
Name and Signature	Name and Signature	Name and Signature	Name and Signature
Name: Dr.S.Shanmugapriya  Signature	Name: Dr.P.Bruntha  Signature:	Name: Prof.K.Srinivasan  Signature: K. SRINIVASAN, M.C.A., Co-ordinator	Name: Dr.R.Manicka Chezian  Signature:

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Programme Code:	M.Com			Programme Title:	Master of Commerce	
Course Code:	23PCO207			Title	Batch:	2023-2025
				Business Research Methods	Semester:	II
Lecture Hrs./Week	6	*Tutorial Hrs./Sem. (Applicable Only) (Maximum of 10% of Contact Hrs)..	-		Credits:	4

COURSE OBJECTIVE

To enlighten the students on the methodological aspects of research

COURSE OUTCOMES (CO)

K1	CO1	Students should keep in mind the overall process of designing the research study from its inception to its report.
K2	CO2	Students should be able to get the idea to design a good quantitative purpose statement and good quantitative research questions and hypotheses.
K3	CO3	Students should know to apply the criteria that can be used to select an appropriate statistical test to answer a research question or hypothesis.
K4	CO4	To figure out a project proposal and conduct research in a more appropriate manner.

EXISTINGSYLLABUS

Unit	Contents	Hrs
I	Introduction to Research: Meaning – Objectives –Characteristics – Significance of Research – <i>Qualities of a good research and researcher</i> - Types of Research – Steps in Research. Research Problem – Identification, Selection and Formulation of a research problem. Research Design: Types of Research Design – Components of research design – Steps in research design.	16
II	Sampling Census and Sample survey - Sampling – Features of a good sample plan – Population - Source list – Sample error – Statistical error – Sample size – Methods of sampling and its relative Merits and Demerits.	16
III	Data Collection Methods Data - Sources of Data – Primary and Secondary Primary methods of data collection: Interview method – Questionnaire method - Observation method – Relative merits and demerits.	16

	Secondary method of data collection – Precautions taken while using secondary data – Advantages and Disadvantages of Secondary data - <i>Other methods of data collection</i>	
IV	Pre testing and Pilot study Hypothesis – Definition – Characteristics – Formulation of Hypothesis – Testing of Hypothesis. Measurement and Scaling Techniques –Measurement Scales – Tests of Measurement – Scaling – Important scaling techniques. Data Analysis: Data Processing - Data Analysis Methods – Data Analysis Techniques.	15
V	Interpretation of data: Meaning – Need for Interpretation – Techniques of Interpretation. Research Writing: Significance of report writing – Steps in writing report – Types of report – Layout of the research report – Mechanics of writing a research report.	15
Note	20% Problems and 80% Theory	
	Total Contact Hrs/Semester	78

**Italicized* texts are for self study

Group Discussion, Seminar, Assignment

BOOK FOR STUDY

Kothari. C. R (2019), “Research Methodology”, Multi Colour Edition, New Age International Publishers.

BOOKS FOR REFERENCE

1. Wilkinosn T.S and P.L Bhandarkar (2018), “Methodologies and Techniques of Social Research”, 24th Edition, Mumbai, Himalaya Publishing House.
2. Donald R. Cooper (2016), “Business Research Methods”, 12th Edition, Florida Atlantic University.
3. Gupta S.P. (2017), “Statistical Methods”, 2nd Edition, New Delhi, Sultan Chand and Co.

MAPPING

CO	PSO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1		M	H	H	H	H
CO2		H	H	M	H	H
CO3		H	M	H	H	H
CO4		H	H	H	H	M

H-High; M-Medium; L-Low;

Course Designed by	Head of the Department	Curriculum Development Cell	Controller of the Examination
Name and Signature	Name and Signature	Name and Signature	Name and Signature
Name: Dr.M.Chithirai Selvan  Signature	Name: Dr.P.Bruntha  Signature:	Name: Prof.K.Srinivasan  Signature: K. SRINIVASAN, M.C.A. Coordinator	Name: Dr.R.Manicka Chezian  Signature:

Curriculum Development Cell (CDC)
AGM College (Autonomous)
Pollachi - 642 001.

Programme Code:	M.COM	Programme Title :	Master of Arts (COMMERCE)	
Course Code:	23PCO208	Title	Batch :	2023-2025
		MANAGERIAL ECONOMICS	Semester	II
Hrs/Week:	6		Credits:	04

Course Objective

To enlighten the students with economic aspects for decision making.

Course Outcomes (CO)

CO1	To remember the concepts of managerial economic for decision- making	K1
CO2	To understand forecasting techniques for future business and managerial decision.	K2
CO3	To apply market theories in cost and production analysis.	K3
CO4	To estimate and analyse national income and inflationary trend.	K4

Syllabus

- Unit – I Managerial Economics (15hrs)**
Managerial Economics – Meaning, Nature and Scope – Role and Responsibilities of Managerial Economist – *Fundamental Concepts of Managerial Economics** – Objectives of the firm – Economics and Decision Making.
- Unit – II Demand Analysis (16 hrs)**
Demand Analysis – Meaning, Determinants and Types of Demand – Elasticity of Demand – *Business and Economic Forecasting*.
- Unit – III Production and Cost Analysis (16 hrs)**
Supply meaning and Determinants – Production Function – Isoquants, Expansion Path – Cobb Douglas Function – Cost Concepts – Cost Output Relationship – *Economies and Diseconomies of Scale**.
- Unit – IV Market Structure and Profit Policies (17 hrs)**

Market Types – Perfect Competition – Monopoly – Monopolistic Competition –
Profit Maximisation – Aims of Profit Policy – Social Responsibility of Business

Unit – V National Income

(14 hrs)

National Income – Business Cycle – Inflation and Deflation – Balance of Payment.

***Self Study**

Group discussions, Experience Discussion, Brain Storming, Case study
--

Text Book

1. Varshney and Maheshwari (2019) “Managerial Economics”, New Delhi, Sultan Chand and Sons.

Reference Books

1. Gupta G.S., (2018), “Managerial Economics”, Tata McGraw Hill, London.
2. Mehta P.L., “Managerial Economics”, (2017), Sultan Chand and Sons, New Delhi.
3. Joel Dean (2012), “Managerial Economics”, PHI Learning Private Limited, New Delhi.
4. Hague D.C., (2004), “Managerial Economics”, Longman Group Ltd., London.

E-reference

1. www.edx.org
2. www.tutorialspoint.com
3. www.yourarticlelibrary.com
4. www.managerial-economics-club.com

Mapping

CO	PSO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1		H	M	H	H	H
CO2		H	H	H	H	M
CO3		H	H	H	H	H
CO4		M	H	H	H	H

H-High, M-Medium, L-Low

Course Designed by	Verified by HOD	Checked by	Approved by
Name and Signature	Name and Signature	CDC	COE
Name: Prof. N. Anbuarasu	Name: Dr.P.Bruntha	Name: Prof.K.Srinivasan	Name: Dr.R.Muthukumaran
	Signature:	Signature:	Signature:

Programme Code:	M.Com			Programme Title:	Master of Commerce	
Course Code:	23PCO2N1			Title	Batch:	2023-2025
				Principles of Marketing	Semester:	II
Lecture Hrs./Week	1	*Tutorial Hrs./Sem. (Applicable Only) (Maximum of 10% of Contact Hrs).	-		Credits:	2

Course Objective

To introduce the students to the rudiments of Marketing.

Course Outcomes

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

CO Number	CO Statement	Knowledge Level
CO1	To remember the key concept and elements of marketing	*K1
CO2	To understand the importance of market segmentation	*K2
CO3	To examine the stages of new product development	*K3
CO4	To gain knowledge on the various advertising medias	*K4
CO5	To analyse the global market environment	*K5

Mapping

PO / PSO CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2
CO1	M	M	M	H	H	M	H	M	M	M
CO2	M	M	H	M	M	M	M	M	H	H

CO3	M	M	H	H	M	H	H	H	H	M
CO4	M	H	H	M	M	H	H	H	H	M
CO5	M	L	L	M	M	M	M	M	M	M

H-High; M-Medium; L-Low;

Units	Content	Hrs
Unit I	Introduction to Marketing Meaning–Definition and Functions of Marketing– Evolution of Marketing Concepts–Marketing Orientation–Innovations in Modern Marketing.	3
Unit II	Market Segmentation Market Segmentation - Concept – Benefits – Types - Marketing Mix – Definition – 7 P's of Marketing Mix – Consumer Buying Behaviour	3
Unit III	Product & Price Definition – Product Life Cycle – Pricing – Objectives – Factors Influencing Pricing – Kinds of Pricing.	3
Unit IV	Promotions Advertising – Media–Kinds of Advertising Media- Sales Promotion – Personal Selling – Classification of Salesmanship.	3
Unit V	Recent trends in marketing Recent Trends in Marketing– A Basic Understanding of E–Marketing–E–Tailing–Consumerism–Market Research–MIS and Marketing Regulation.	3
	Total Contact Hrs	15

**Italicized texts are for self study*

Pedagogy

Direct Instruction, Digital Presentation, Flipped Class

Assessment Methods:

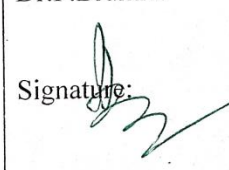
Test, Seminar, Quiz, Assignments, Group Task.(GD/ Roll Play /APS)

Text Book

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Philip Kotler	Principles of Marketing	Pearson Education	2020

Reference Books

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Dr.C.B.Gupta & Dr. N. Rajan Nair	Marketing Management	Sultan Chand & Sons, New Delhi.	2018
2	Pingali Venugopal	Marketing Management	SAGE Publication, New Delhi.	2018

Course Designed by	Head of the Department	Curriculum Development Cell	Controller of the Examination
Name and Signature	Name and Signature	Name and Signature	Name and Signature
Name: Ms.P.Karthika	Name: Dr.P.Bruntha	Name: Prof.K.Srinivasan	Name: Dr.R.Manicka Chezian
Signature 	Signature: 	Signature:  K. SRINIVASAN, M.C.A. Co-ordinator	Signature: 

Curriculum Development Cell (CDC)
NGM College (Autonomous)
Pollachi - 642 001.

Dr. R. MANICKA CHEZIAN, M.Sc., M.S., P
Controller of Examinations
NGM College (Autonomous)
POLLACHI - 642 001.

Programme Code:	M.Com			Programme Title:	Master of Commerce	
Course Code:	23PCO2N2			Title	Batch:	2023-2025
Lecture Hrs./Week	1	*Tutorial Hrs./Sem. (Applicable Only) (Maximum of 10% of Contact Hrs).	-	Investment Management	Semester:	II
					Credits:	2

COURSE OBJECTIVE

To introduce students to the basis of portfolio investment management

COURSE OUTCOMES (CO)

K1	CO1	To recollect the purpose, importance and needs of investments in day to day life.
K2	CO2	To understand the avenues available for investment.
K3	CO3	To implement correct investment decision.
K4	CO4	To evaluate investment decisions.

EXISTINGSYLLABUS

Unit	Contents	Hrs
I	Investment – Financial and Economic – Meaning of Investment – <i>Importance of investment</i> – Features of an investment programme.	3
II	Share Market – Primary market – New issues – Methods of floating new issues – Secondary market- Functions of stock exchange	3
III	Bonds- Types – Public Sector Bond – Zero Bond – Shares – Preference shares and Equity shares – Bonds and Right shares.	3
IV	Debentures – Non-convertible – Partly Convertible – Fully Convertible Debenture- Mutual Funds – Types –Advantages and disadvantages	3
V	Alternative Forms of Investment- Government Securities: <i>operations of government security market</i> – Life Insurance: <i>Procedure for taking a policy</i> : Kinds of Policies – Post Office Schemes- Land and House Properties: Principles of Investing in Property.	3
	Total Contact Hrs/Semester	15

**Italicized texts are for self study*

Group Discussion, Quiz

BOOK FOR STUDY

Preeti Singh (2015) - Investment Management, 18th Edition, Mumbai, Himalaya Publishing House.

BOOKS FOR REFERENCE

1. S.S Grewal and Nehjot Grewal (2011) – Profitable investment in shares
2. Dougall Herbert – Investment

MAPPING

CO	PSO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1		H	M	H	H	M
CO2		H	H	M	H	M
CO3		M	H	H	H	H
CO4		H	M	H	H	H

H-High; M-Medium; L-Low;

Course Designed by	Head of the Department	Curriculum Development Cell	Controller of the Examination
Name and Signature	Name and Signature	Name and Signature	Name and Signature
Name: Ms.P.Karthika	Name: Dr.P.Bruntha	Name: Prof.K.Srinivasan	Name: Dr.R.Manicka Chezian
Signature 	Signature: 	Signature:  K. SRINIVASAN, M.C.A.	Signature: 

Co-ordinator
Curriculum Development Cell (CDC)
NGM College (Autonomous)
Pollachi - 642 001.

Dr. R. MANICKA CHEZIAN, M.Sc., M.S., P
Controller of Examinations
NGM College (Autonomous)
POLLACHI - 642 001.

Programme Code:	M.Com			Programme Title:	Master of Commerce	
Course Code:	22PCO309			Title	Batch:	2022-2024
Lecture Hrs./Week	6	*Tutorial Hrs./Sem. (Applicable Only) (Maximum of 10% of Contact Hrs).	-	Applied Cost Accounting	Semester:	III
					Credits:	4

Course Objective

To enlighten the student's on the importance of cost ascertainment, reduction and control.

Course Outcomes

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

CO Number	CO Statement	Knowledge Level
CO1	To remember the basic concepts of Cost Accounting.	*K1
CO2	To understand the costing system, cost management system and the concept of labour and overhead cost.	*K2
CO3	To apply skills in preparing cost sheet, material and labour control	*K3
CO4	To analyze the elements of cost involved in various processes.	*K4
CO5	To evaluate problems in the allocations and apportionment of overheads.	*K5

Mapping

PO /PSO CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2
CO1	H	M	H	H	M	M	H	H	H	M
CO2	M	H	H	H	H	H	M	H	M	H
CO3	H	H	H	M	H	M	M	M	H	M
CO4	H	H	M	H	H	M	H	H	M	H
CO5	M	H	H	M	H	H	M	H	H	H

H-High; M-Medium; L-Low

Units	Content	Hrs
Unit I	Cost Concepts Cost Accounting – Meaning and objectives – Importance – Limitations - Limitations of Financial Accounting – <i>Differences between Cost Accounting and Financial Accounting</i> , <i>Cost Accounting and Management Accounting</i> – Methods of Costing – Elements of Cost – Preparation of Cost Sheet – Tender – Quotations – Reconciliation of Cost and Financial Accounting.	19
Unit II	Material control Material Control – Objectives – Levels of Inventory – EOQ – Methods of Inventory Control – Methods of Valuing Material Issues – Control over Wastage – Scrap and Spoilage.	19
Unit III	Labour and Overheads Labour: Labour Cost Control –Importance – Systems of Wage Payment – Incentives – Idle Time – Control over Idle Time – Labour Turnover. Overheads – Classification of Overheads – Allocation, Apportionment and Absorption of Overheads – Methods of Absorption of Factory Overheads.	18
Unit IV	Process Costing Process Costing – Features – General Principles – Comparison between Job Costing and Process Costing – Process Losses – Normal Loss – Abnormal Loss – Abnormal Gain – Inter Process Profit – Equivalent Production – Procedure for Evaluation – Joint Products and by Products.	17
Unit V	Standard costing and variance analysis Standard Costing and Variance Analysis – Meaning – Advantages and Limitations Standard Costing – Variance Analysis - Classification of Variance – Material, Labour Variances and Sales Variances.	17
	Total Contact Hrs/Semester	90

NOTE: 80% Problems and 20% Theory

**Italicized texts are for self study*

Pedagogy

Direct Instruction, Digital Presentation, Flipped Class

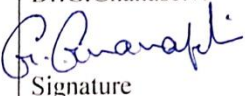
Assessment Methods:

Text Book

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Jain S.P. and K.L. Narang	Cost Accounting Principles and Practices	Kalyani Publishers, 23 rd edition	2012

Reference Books

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Shukla M.C., T.S. Grewal, Dr. M.P.Gupta	Cost Accounting Text and Problems	S.Chand Publishers	2007
2	Pillai R.S.N. and Bhagavathi	Cost Accounting	Sultan Chand and Sons, 12 th Edition	2010
3	Romain L.Weil, Michael.W.Maher	Handbook Of Cost Management	Wiley India Pvt. Ltd. , 2 nd edition	2005

Course Designed by	Head of the Department	Curriculum Development Cell	Controller of the Examination
Name and Signature	Name and Signature	Name and Signature	Name and Signature
Name: Dr.G.Gnanaselvi  Signature	Name: Dr.P.Bruntha  Signature:	Name: Prof.K.Srinivasan  Signature: K. SRINIVASAN, M.C.A. Co-ordinator Curriculum Development Cell (CDC) NGM College (Autonomous) Pollachi - 642 001.	Name: Dr.R.Manicka Chezian  Signature: Dr. R.MANICKA CHEZIAN, M.Sc., M.S., Ph.D., Controller of Examinations NGM College (Autonomous) POLLACHI - 642 001.

Programme Code:	M.Com			Programme Title:	Master of Commerce	
Course Code:	22PCO310			Title	Batch:	2022-2024
				Direct Taxes	Semester:	III
Lecture Hrs./Week	6	*Tutorial Hrs./Sem. (Applicable Only) (Maximum of 10% of Contact Hrs).	-		Credits:	4

Course Objective

To make the students understand and gain adequate knowledge in Direct Taxes

Course Outcomes

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

CO Number	CO Statement	Knowledge Level
CO1	To understand the fundamental of tax administration and practices	*K1
CO2	To prepare statement of income from salaries and house property	*K2
CO3	To apply skills for preparing profits and gains of business or profession	*K3
CO4	To evaluate and calculate income from various sources	*K4
CO5	To apply the procedure for assessment and e-filing	*K5

Mapping

PO /PSO CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2
CO1	H	H	H	H	H	H	H	H	H	H
CO2	M	H	M	H	H	M	H	M	H	M
CO3	H	H	H	M	H	H	M	H	M	H
CO4	M	H	L	M	H	M	H	M	H	M
CO5	H	H	H	H	H	H	M	H	M	H

H-High; M-Medium; L-Low

Units	Content	Hrs
Unit I	Introduction Income Tax Act – Definition – Agricultural Income - Person – Assessee – Income – <i>Types of Income</i> – Assessment Year – Previous Year – Exception to General Rule – Residential Status – Scope of Total Income.	16
Unit II	Computation of Income from Salaries Computation of Income from Salary – Allowances – Perquisites - Profit in Lieu of Salary – Gratuity – Pension - Leave encashment - Retrenchment compensation - Deductions out of Gross Salary. Computation of Income from House Property Annual Value Computation - Let out House and Self-Occupied House- Income from Capital Gains- Short-term and long-term Capital Gains – <i>Exempted Capital Gains</i> .	20
Unit III	Computation of Profits and Gains of Business or Profession <i>Business Vs Profession</i> - Computation of Profits and Gains of Business and Computation of Professional Income – Doctors, Chartered Accountant and Lawyer. Computation of Capital gain.	18
Unit IV	Computation of Income from Other Sources General Income-Specific Income – Set Off, Carry Forward and Set off of Losses. Exempted Incomes - Deductions from Gross Total Income - 80C to 80GG, 80QQB and 80U (Theory only). Calculation of Tax Liability of Individual	20
Unit V	Income Tax Authorities Income Tax Authorities – Procedure for Assessment – Collection of Tax – Procedure of e-filing.	18
Note	80% Theory 20% problem	
	Total Contact Hrs	90

*Italic Denotes Self Study

Pedagogy

Direct Instruction, Digital Presentation, Flipped Class

Assessment Methods:

Test, Seminar, Quiz, Assignments, Group Task.(GD/
Roll Play /APS)

Text Book

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Mehrotra, H.C.	Income-tax Law and Account	Sahithya Bhavan Publisher, New Delhi	2021

Reference Books

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Gaur and Narang	Income Tax Law and Practice	Kalyani publishers, New Delhi	2021
2	Bhagawathi Prasad	Law & Practice of Income Tax in India	Navman Prakashan Aligarh, New Delhi	2021

Course Designed by	Head of the Department	Curriculum Development Cell	Controller of the Examination
Name and Signature Name: Dr.R.Manikandan Dr.M.Chithirai Selvan Signature 	Name and Signature Name: Dr.P.Bruntha Signature: 	Name and Signature Name: Prof.K.Srinivasan Signature:  K. SRINIVASAN, M.C.A., Co-ordinator	Name and Signature Name: Dr.R.Manicka Chezian Signature: 

Curriculum Development Cell (CDC)
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Pollachi - 642 001.

Dr. R. MANICKA CHEZIAN, M.Sc., M.S., Ph.D.,
Controller of Examinations
NGM College (Autonomous)
POLLACHI - 642 001.

Programme Code:	M.Com			Programme Title:	Master of Commerce	
Course Code:	22PCO311			Title	Batch:	2022-2024
Lecture Hrs./Week	6	*Tutorial Hrs./Sem. (Applicable Only) (Maximum of 10% of Contact Hrs).	-	Financial Modelling	Semester:	III
					Credits:	4

Course Objective

To disseminate the knowledge and application of financial functions of modern business

Course Outcomes

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

CO Number	CO Statement	Knowledge Level
CO1	To understand the basics of excel functions for financial modelling	*K1
CO2	To develop the skill of analyzing financial statement	*K2
CO3	To apply the knowledge in preparing financial report analysis of an industry	*K3
CO4	To analyse the project financing and its evaluation	*K4
CO5	To evaluate the casting of equity research	*K5

Mapping

PO / PSO CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2
CO1	H	H	H	H	H	H	H	H	H	H
CO2	M	H	M	H	H	M	H	M	H	M
CO3	H	H	H	L	H	H	M	H	M	H
CO4	M	H	H	M	H	M	H	M	H	M
CO5	H	H	H	H	H	H	M	H	M	H

H-High; M-Medium; L-Low

Units	Content	Hrs
Unit I	Basic Excel for Financial Modeling Formatting of Excel Sheets-Use of Excel Formula Function-Advanced Modeling Techniques - <i>Data Filter and Sort</i> - Charts and Graphs - Table formula and Scenario building - Lookups: Vlookup Match and Offset-Pivot tables.	16
Unit II	Financial Statement Analysis Introduction to Financial Statement Analysis - Financial Reporting Mechanics- Understanding Income Statement-Balance Sheet. Cash Flow Statement - Financial Analysis Techniques – Inventories ,Long Lived Assets – Non-Current Liabilities - Financial Statement Application.	16
Unit III	Financial Ratios Ratio analysis of industries-Dupoint Analysis-Peer to peer analysis Preparation of Financial Analysis report of industry. Financial Management and Corporate Finance: Time value of money Long term financing- <i>Cost of capital</i> -Measure of Leverage.	18
Unit IV	Project Finance Project evaluation - <i>Stage of project</i> - Construction and development phase - Funding during investment phase - Costs during investment phase - Life of project - Decision making - Cash flow waterfall and resolve circular reference problem in interest during construction.	20
Unit V	Equity Research Modeling Prepare an Income Statement-Balance sheet-Cash Flow Statement GeographicRevenueSheet-SegmentRevenueSheet-CostStatement-DebtSheet- Analyze Revenue Drivers. Forecast Geographic and Segment Revenues-Cost Statement–Debt Income Statement-Balance Sheet and Cash Flow Statement.PerformAdjustments-IncomeStatement-ComputeMargins-Balance Sheet-Compute Ratios CashFlowStatementProjection–Valuation-DiscountedCashFlowMethod(DCF)- Valuation–Relative Valuation Valuation – Assumptions for Valuation Model - Prepare Valuation Model - Prepare Presentation Sheet - Prepare Company Overview –Sector Overview	20
	Total Contact Hrs/Semester	90

**Italicized texts are for self study*

Pedagogy

Direct Instruction, Digital Presentation, Flipped Class

Assessment Methods:

Test, Seminar, Quiz, Assignments, Group Task.(GD/ Roll Play /APS)
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Text Book

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	MichaelRees	Principles of Financial Modelling	Wiley Finance Series	2018

Reference Books

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Danielle SteinFairhurst	Financial Modeling in Excel	Dummies,USA	2017
2	MichaelRees	Financial Modelling inPractice –A Concise Guide for Intermediate and Advanced Level	Wiley Finance Series	2018
3	Srivastava, R.M. and Divya Niggam	Management of Indian Financial Institution	Himalaya Publishing House, Mumbai	2013

Course Designed by	Head of the Department	Curriculum Development Cell	Controller of the Examination
Name and Signature Name: Dr.R.Manikandan Dr.M.Chithirai Selvan Signature: 	Name and Signature Name: Dr.P.Bruntha Signature: 	Name and Signature Name: Prof.K.Srinivasan Signature:  K. SRINIVASAN, M.C.A., Co-ordinator	Name and Signature Name: Dr.R.Manicka Chezian Signature: 

Curriculum Development Cell (CDC)
NGM College (Autonomous)
Pollachi - 642 001.

Dr. R. MANICKA CHEZIAN, M.Sc., M.S., Ph.D.,
Controller of Examinations
NGM College (Autonomous)
POLLACHI - 642 001.

Programme Code:	M.Com			Programme Title:	Master of Commerce	
Course Code:	22PCO3E3			Title	Batch:	2022-2024
Lecture Hrs./Week	6	*Tutorial Hrs./Sem. (Applicable Only) (Maximum of 10% of Contact Hrs).	-	Human Resource Development	Semester:	III
					Credits:	5

Course Objective

To give a thorough exposure to the students on the Human Resource Development practices

Course Outcomes

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

CO Number	CO Statement	Knowledge Level
CO1	To recollect human resource development skills and knowledge in a realistic environment.	*K1
CO2	To point out human resource systems for employment and labour related activities.	*K2
CO3	To execute own professional development and provide leadership to others in the achievement of ongoing competence in HR professional practices.	*K3
CO4	To sort of business issues considering economic, psychological and legal perspective.	*K4
CO5	To evaluate the recent concepts in human resource development and its effectiveness.	*K5

Mapping

PO /PSO CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2
CO1	H	H	H	H	H	H	H	M	H	H
CO2	H	H	H	H	H	H	M	H	H	H
CO3	H	M	H	H	H	M	H	H	H	H
CO4	H	H	H	M	H	H	H	H	H	H
CO5	H	H	H	L	H	H	H	H	H	M

I-High; M-Medium; L-Low

Units	Content	Hrs
Unit I	Introduction to Human Resource Development Meaning – Definition –Features – Need – Methods – <i>Difference between Personnel Management and Human Resource Management and Human Resource Development</i> – Outcomes of Human Resource Development.	19
Unit II	Executive Management Development Meaning –Need – Importance – Objectives – Essentials of Management Development – Techniques - Problems in Management Development – Executive Remuneration – Components – Features.	19
Unit III	Organizational Development Meaning – Importance – Objectives –Features – Organizational Development Process and Interventions. Change Management – Meaning –Resistance to change – Approaches – Planning and Implementing Change – Requisites to Successful Change.	18
Unit IV	Career Planning Meaning – Need –Process – Step involved in Career Development Planning – Requisites for successful Career planning – Merits and Demerits	17
Unit V	HR Applications and Trends: Emerging Concepts Kaizen – Bench marking – Total Quality Management – Learning Organization – Just in Time / Lean Production – Supply Chain Management – Smart Sizing – De layering – Down Sizing – Outsourcing – Business Process re-engineering (BPR) – Strategic Planning- Cross Culture training – HRD Audit.	17
	Total Contact Hrs	90

**Italicized texts are for self study*

Pedagogy

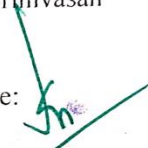
Direct Instruction, Digital Presentation, Flipped Class

Assessment Methods:
 Test, Seminar, Quiz, Assignments, Group Task.(GD/
 Roll Play /APS)
Text Book

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Aswathappa K.	Human Resource and Personnel Management Text and Cases	Tata McGraw Publishing Company Limited, 8 th Edition	2020

Reference Books

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Subba Rao P.	Personal and Human Resource Management	, Mumbai, Himalaya Publishing House, 5 th Edition	2020
2	Tripathi P.C.	Human Resource and Development	New Delhi, Sultan Chand & Sons, 7 th Edition	2013

Course Designed by	Head of the Department	Curriculum Development Cell	Controller of the Examination
Name and Signature	Name and Signature	Name and Signature	Name and Signature
Name: Ms.P.Karthika	Name: Dr.P.Bruntha	Name: Prof.K.Srinivasan	Name: Dr.R.Manicka Chezian
Signature 	Signature: 	Signature:  K. SRINIVASAN, M.C.A. Co-ordinator Curriculum Development Cell (CDC) NGM College (Autonomous) Pollachi - 642 001.	Signature:  Dr. R.MANICKA CHEZIAN, M.Sc.,M.S.,P Controller of Examinations NGM College (Autonomous) POLLACHI - 642 001.

Programme Code:	M.Com			Programme Title:	Master of Commerce	
Course Code:	22PCO3E4			Title	Batch:	2022-2024
Lecture Hrs./Week	6	*Tutorial Hrs./Sem. (Applicable Only) (Maximum of 10% of Contact Hrs).	-	International Marketing	Semester:	III
					Credits:	5

Course Objective

To make the student understand the concept of International Marketing

Course Outcomes

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

CO Number	CO Statement	Knowledge Level
CO1	To remember the marketing concepts and consumer behaviour in global market.	*K1
CO2	To understand how to make marketing decisions in international market	*K2
CO3	To apply the new product development and pricing in global market.	*K3
CO4	To recognize the promotional strategies and channels of distribution in international market.	*K4
CO5	To evaluate new market entry and expansion strategy through global marketing research.	*K5

Mapping

PO / PSO CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2
CO1	H	H	H	H	M	H	M	H	H	H
CO2	H	H	H	H	H	M	H	H	H	M
CO3	H	H	L	H	H	H	H	M	H	H
CO4	H	M	H	H	H	H	H	H	H	H
CO5	M	H	M	H	H	H	H	M	H	H

Units	Content	Hrs
Unit I	International Marketing: Principles of International Marketing - International Marketing Approaches: Ethno - Poly- Regio – and Geo-centric approaches - Benefits of global marketing - Global marketing environment, Political Environment, legal and Regulatory Environment, Socio-cultural Environment, Economic Environment, Technological Environment - Challenges in Global Marketing.	19
Unit II	International Marketing Mix Decisions: International Marketing Mix - Meaning – Concept - Product Mix: concept and features – Product strategies - New Product Planning and Development Process - Product Life Cycle concept in Global Marketing context - Product Standardization Vs. Product adaptation - National Vs. International Product - Brand Decisions - Role of Packaging in marketing	19
Unit III	Product Planning and Pricing Policy: International product planning - International market segmentation, targeting and positioning - International product marketing - Marketing of services - Price and non-price factors - Methods of pricing - International pricing strategies - Dumping and anti-dumping measures in international marketing - Payment procedures and methods in global trades	18
Unit IV	International Advertising: Concept and Types - Impact of Webcast and Net-based Advertisements - Creativity in global Advertisements - Advertisement Ethics - International Publicity - International logistics planning – International Logistics for Movement - International Marketing Information System and Research - International Packaging.	17
Unit V	Global Marketing Research and Market Entry Strategies: Concept of marketing research - Need for marketing research - Approach to marketing research- Global marketing research process - Market surveys - Marketing information system- global market selection - Different market entry modes and market entry strategies.	17
	Total Contact Hrs	90

*Italics denotes self study topic

Pedagogy

Direct Instruction, Digital Presentation, Flipped Class

Assessment Methods:

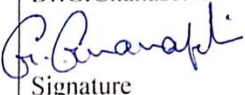
Test, Seminar, Quiz, Assignments,

Text Book

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Baack,D.W Czarnecka B	International marketing	SAGE Publications	2018

Reference Books

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Schlegelmilch, B. B.	Global marketing strategy: an executive digest (management for professionals)	Springer	2016
2	Solberg, C. A.	International Marketing: Strategy Development and Implementation	Routledge	2017
3	. Keegan,W. J.	Global Marketing Management	Pearson Education India	2013

Course Designed by	Head of the Department	Curriculum Development Cell	Controller of the Examination
Name and Signature	Name and Signature	Name and Signature	Name and Signature
Name: Dr.G.Gnanaselvi  Signature	Name: Dr.P.Bruntha  Signature	Name: Prof.K.Srinivasan  Signature: K. SRINIVASAN, M.C.A. Co-ordinator Curriculum Development Cell (CDC) NGM College (Autonomous) Pollachi - 642 001.	Name: Dr.R.Manicka Chezian  Signature: Dr. R.MANICKA CHEZIAN, M.Sc.,M.S.,Ph.D., Controller of Examinations NGM College (Autonomous) POLLACHI - 642 001.

Programme Code:	M.Com		Programme Title:	Master of Commerce	
Course Code:	22PCO312		Title	Batch:	2022-2024
Lecture Hrs./Week or Practical Hrs./Week	6	*Tutorial Hrs./Sem. (Applicable Only) (Maximum of 10% of Contact Hrs).	Business Case Analysis	Semester:	III
		-		Credits:	4

Course Objective

To enable the students to develop their analytical skills, problem solving abilities and decision making strategies.

Course Outcomes

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

CO Number	CO Statement	Knowledge Level
CO1	To remember the objectives for solving cases.	*K1
CO2	To understand issues and difficulties in modeling case studies.	*K2
CO3	To picture out alternative course of action and to develop creative solution by group discussion.	*K3
CO4	To review in-depth knowledge about the study subject condition.	*K4

CO5	To evaluate the application of effective solution in problem solving techniques.	*K5
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Mapping

PO /PSO CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2
CO1	H	M	H	H	H	M	H	H	H	M
CO2	M	H	M	H	M	H	M	H	M	H
CO3	H	H	H	H	H	M	H	H	M	H
CO4	H	H	H	M	H	M	H	M	H	H
CO5	H	H	M	M	H	H	M	H	H	H

H-High; M-Medium; L-Low

Units	Content	Hrs
Unit I	Introduction to Case Study Meaning – Objectives - Preparation Of Cases - Classification of Cases - Advantages of Case Analysis	19
Unit II	Case Studies in Marketing Advertising - case studies in service marketing - New Product Development - Pricing Strategy - Sales Management.	19
Unit III	Case studies in Human Resources Management Training And Development - Performance Appraisal – Leadership – Motivation - Industrial Relations.	18
Unit IV	Case Studies in Financial Management Working Capital-Dividend decisions - Capital Structure - Budgeting.	17
Unit V	Case studies in Costing Production and Material Management related - Production Techniques – Material Management – Cost Management.	17
	Total contact hrs/semester	90

*Italicized texts are for self study

Pedagogy

Direct Instruction, Digital Presentation, Flipped Class

Assessment Methods:

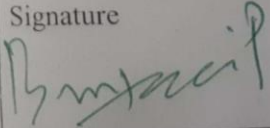
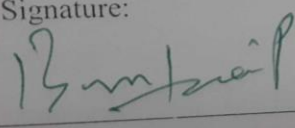
Test, Seminar, Quiz, Assignments, Group Task.(GD/
Roll Play /APS)

Text Book

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Sherlakar	Case studies in Marketing	Himalaya Publishing House	2013

Reference Books

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Nair and Latha Nair	Personnel Management and Industrial Relations	S.Chand & Company Pvt.ltd	2010
2	Dr.Ramesh, R.Kulkarani, Dr.Srinivas	Management Case studies	Notion Press, 1 st edition	2018

Course Designed by	Head of the Department	Curriculum Development Cell	Controller of the Examination
Name and Signature	Name and Signature	Name and Signature	Name and Signature
Name: Dr.P.Bruntha	Name: Dr.P.Bruntha	Name: Prof.K.Srinivasan	Name: Dr.R.Manicka Chezian
Signature 	Signature: 	Signature: 	Signature: 

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POLLACHI - 642 001.

Programme Code:	M.Com		Programme Title:	Master of Commerce	
Course Code:	22PCO413		Title	Batch:	2022-2024
Lecture Hrs./Week	6	*Tutorial Hrs./Sem. (Applicable Only) (Maximum of 10% of Contact Hrs).	-	Semester:	IV
			Accounting for Managerial Decision-Making	Credits:	5

Course Objective

To expose the students about the various concepts and practices in Management Accounting

Course Outcomes

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

CO Number	CO Statement	Knowledge Level
CO1	To remember the concepts and importance of management accounting in decision making.	*K1
CO2	To understand and analyze financial statement to help managerial decision making.	*K2
CO3	To prepare statements like cash flow, funds flow, budgets so as to assist the management to take meaningful and correct decision.	*K3
CO4	To learn the various tools and techniques in cost control like variance analysis and budgetary control.	*K4
CO5	To evaluate procedure mix and sales mix through marginal techniques.	*K5

Mapping

PO /PSO CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2
CO1	H	M	H	H	H	H	H	M	H	H
CO2	H	H	H	H	M	M	H	H	H	H
CO3	H	H	M	H	H	H	H	H	H	H
CO4	H	M	H	H	H	H	H	M	H	H
CO5	M	H	H	M	H	H	H	H	H	M

H-High; M-Medium; L-Low;

Units	Content	Hrs
Unit I	Basis of Management Accounting Management Accounting – Meaning –Definition – <i>Objectives and Scope</i> – Utility – Functions – Advantages and limitations – Tools – <i>Relationship between Management Accounting and Financial Accounting</i> – Management Accounting and Cost Accounting.	19

Unit II	Financial statement analysis Ratio analysis – Meaning – Uses – Limitations – Classification of Ratios – Computation of Ratios from Financial Statements—Preparation of balance sheet from Ratios. Tools for analysis of financial statement - Comparative statements and common size statement	19
Unit III	Funds and Cash Flow Analysis Funds Flow Analysis – Cash Flow Analysis as per IAS 3.	18
Unit IV	Budgetary control Budgetary Control – Flexible Budget – Sales Budget – Cash Budget – Production Budget – Purchase Budget – Master budget – Zero based budgeting.	17
Unit V	Marginal costing techniques Marginal Costing – Break Even Analysis – applications of Marginal Costing Techniques – Determination of Sales Mix – Key Factor – Make or Buy Decision.	17
	Total Contact Hrs	90

Note: 80% Problems and Theory 20%

**Italicized texts are for self study*

Pedagogy

Direct Instruction, Digital Presentation, Flipped Class

Assessment Methods:

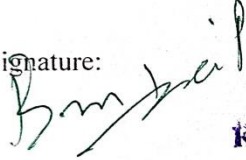
Test, Seminar, Quiz, Assignments

Text Book

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Maheswari S.N.	Management Accounting	Kalyani Publishers, 11 th Edition	2017
2	Sharma Shashi. K. Gupta	Management Accounting	Kalyani Publishers, 13 th Edition	2017

Reference Books

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Khan P.K. and Jain	Management Accounting	Tata McGraw Hill, 7 th Edition	2018

Course Designed by	Head of the Department	Curriculum Development Cell	Controller of the Examination
Name and Signature	Name and Signature	Name and Signature	Name and Signature
Name: Dr.R.Manikandan Ms.P.Anitha Signature 	Name: Dr.P.Bruntha Signature: 	Name: Prof.K.Srinivasan Signature:  K. SRINIVASAN, M.C.A., Coordinator	Name: Dr.R.Manicka Chezian Signature: 

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Programme Code:	M.Com	Programme Title:	Master of Commerce
Course Code:	22PCO414	Title	Batch: 2022-2024

Units	Content	Hrs
Unit I	Introduction to Investment Management Nature and Scope of Investment – Investment media – Speculation Vs Investment – Gambling Vs Investment – <i>Features of an Ideal Investment Programme</i> - Investment Process – Risks of Investment –Types of Risks.	19
Unit II	Security analysis Economic Analysis- Economic Indicators- Industry Analysis- Life Cycle of Industry- Company Analysis- Methods.	19
Unit III	Technical Analysis Basic Technical Assumptions – Dow Theory – Elliot Wave Principles – <i>Chart as a Technical Tool</i> – Technical Indicators – Forms of Efficient Market Hypothesis.	18
Unit IV	Investment Models Markowitz Model – Sharp Single Index Model – Capital Asset Pricing Model – Factor Models.	17
Unit V	Portfolio Management Meaning and Objectives – Elements – Scope – Principles of Portfolio Decision – Portfolio Construction - Investment Diversification – Forms of Diversification of Investments – Portfolio Constraints.	17
	Total Contact Hrs	90

**Italicized texts are for self study*

Pedagogy

Direct Instruction, Digital Presentation, Flipped Class

Assessment Methods:

Test, Seminar, Quiz, Assignments, Group Task.(GD/ Roll Play /APS)

Text Book

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Preeti Singh	Investment Management Security Analysis and Portfolio Management”,	Himalaya Publishing House, 20 th Edition	2020

Reference Books

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Charles P.Jones	Investment Analysis and Management	New Delhi, Wiley India Pvt. Ltd, 17 th Edition	2020
2	Bhalla V.	Investment Management (Security Analysis and Portfolio Management)	New Delhi, S.Chand and Sons, 19 th Edition	2020
3	Fisher and Jorden	Security Analysis and Portfolio Management	New Delhi, Tata McGraw Hill Publishing Company, 8 th Edition	2019

Course Designed by	Head of the Department	Curriculum Development Cell	Controller of the Examination
Name and Signature	Name and Signature	Name and Signature	Name and Signature
Name: Ms.P.V.Nandhini	Name: Dr.P.Bruntha	Name: Prof.K.Srinivasan	Name: Dr.R.Manicka Chezian
Signature 	Signature: 	Signature:  K. SRINIVASAN, M.C.A., Co-ordinator	Signature: 
Curriculum Development Cell (CDC)			
NGM College (Autonomous) Pollachi - 642 001.		Dr. R.MANICKA CHEZIAN, M.Sc.,M.S.,Ph.D., Controller of Examinations NGM College (Autonomous) POLLACHI - 642 001.	

Programme Code:	M.Com	Programme Title:	Master of Commerce
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Course Code:	22PCO415			Title	Batch:	2022-2024
Lecture Hrs./Week	6	*Tutorial Hrs./Sem. (Applicable Only) (Maximum of 10% of Contact Hrs).	-	Retail Management	Semester:	IV
					Credits:	4

Course Objective

The objective is to enable the students to gain in-depth knowledge in retail management.

Course Outcomes (CO)

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

CO Number	CO Statement	Knowledge Level
CO1	Recollect the concepts of effective retailing.	*K1
CO2	Understand the strategic decisions involved in location, evaluation and selection.	*K2
CO3	Recognize the tactics of pricing, store management and visual merchandising for extracting profit from retail offering.	*K3
CO4	Examine the possible opportunities that can arise from strategic planning.	*K4
CO5	Appraise the numerous career positions available in the retail field.	*K5

Mapping

PO/PSO CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2
CO1	H	H	H	H	H	H	H	H	H	H
CO2	M	H	M	H	H	M	H	M	H	M
CO3	H	H	H	M	H	H	M	H	M	H
CO4	M	H	M	M	H	M	H	M	H	M
CO5	H	H	H	L	H	H	M	H	M	H

H-High;M-Medium;L-Low

Units	Content	Hrs
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Unit I	Introduction to Retail Management Definition- Evolution of retailing in India- Functions of Retailing – Characteristics- Traditional and Non- Traditional Retailing – Retail Business in India – Influencing factors of Retail Business – Classification of Retailers – Store Based and Non-Store Based – Emerging Trends in Retailing – FDI – Rural Retailing – Present Indian Retail Scenario.	16
Unit II	Retail Strategy Definition – Nature of Strategic Planning – Retail Strategic Planning Process – Store Location – Importance – Influencing factors of Store Location – Trade Area Analysis – Site Evaluation and Selection– Retail Organization – Designing – Principles – Specialization and Departmentalization – Forms of Retail Organization – Retail Organization Types –Legal Forms of Retail.	18
Unit III	Managing Retail Store Store Management – Role of Store Managers – Store Layout – Store Interiors – Merchandise Management–Objectives –Organizational Structure of Merchandise Management – Merchandise Pricing – Pricing Strategies – Visual Merchandising – Store Security – Customer Service – Types – Customer Service Strategies.	20
Unit IV	Emerging Trends in Retailing Retail Management Information System – Non- Store Retailing (e- tailing) – Impact of Information Technology in Retailing – Integrated System and Networking – Bar Coding – Electronic Article Surveillance – Electronic Shelf Labels – Customer Database Management System – Legal, Social and Ethical issues in Retailing.	20
Unit V	Careers in Retailing Retail Industry – Traits of Retailers – Employment Opportunities – Careers in Retailing: Sales Executive, Store Managers, Sales and Merchandise Representative (SMR) – Future Retailing – Integrated Multichannel Retailing	16
	Total Contact Hrs/Semester	90

**Italicized texts are for self study*

Pedagogy

Direct Instruction, Digital Presentation, Flipped Class

Assessment Methods:

Test, Seminar, Quiz, Assignments, Group Task.(GD)

Text Book

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	J K Nayak, Prakash C.Dash	Retail Management	Ceneage	2017

Reference Books

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Suja R. Nair	Retail Management	Himalayas Publishing House, Mumbai	2016
2	Chetan Bajaj, Rajnish Tow and Nidhi V. Srivatsava	Retail Management	Oxford University	2018
3	Dr. Harjit Singh	Retail Management A Global Perspective	S. Chand Publishing house, 3 rd Edition	2017

Course Designed by	Head of the Department	Curriculum Development Cell	Controller of the Examination
Name and Signature	Name and Signature	Name and Signature	Name and Signature
Name: Dr.G.Gnanaselvi Ms.P.Anitha Signature 	Name: Dr.P.Bruntha Signature: 	Name: Prof.K.Srinivasan Signature:  K. SRINIVASAN, M.C.A. Coordinator Curriculum Development Cell (CDC)	Name: Dr.R.Manicka Chezian Signature:  Dr. R. MANICKA CHEZIAN, M.Sc., M.S., Ph.D. Controller of Examinations NGM College (Autonomous) POLLACHI - 642 001.

Programme Code:	M.Com		Programme Title:	Master of Commerce	
Course Code:	22PCO4E5		Title	Batch:	2022-2024
Lecture Hrs./Week or Practical Hrs./Week	6	*Tutorial Hrs./Sem. (Applicable Only) (Maximum of 10% of Contact Hrs).	Logistics Management	Semester:	IV
		-		Credits:	5

Course Objective

To provide the students the key activities performed by the logistics function including inventory control, distribution, transportation and global logistics.

Course Outcomes

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

CO Number	CO Statement	Knowledge Level
CO1	To remember the fundamental supply chain and logistics management.	*K1
CO2	To understand the role and importance of logistics as it relates to transportation and inventory management.	*K2
CO3	To apply suitable logistic management for the business.	*K3
CO4	To examine the use of information technology in logistics management.	*K4
CO5	To evaluate the importance of storage, packing and transportation of goods on right time in logistic management.	*K5

Mapping

PO /PSO CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2
CO1	H	H	H	H	M	H	H	H	H	H
CO2	M	H	M	H	H	M	H	M	H	M
CO3	H	M	H	M	H	H	H	H	M	H
CO4	H	H	H	H	M	H	M	M	H	M
CO5	H	H	M	M	H	M	H	H	H	H

H-High; M-Medium; L-Low

Units	Content	Hrs
Unit I	Introduction to Logistics Management: Definition – Evolution of Logistics - Concept of Logistics – Types – Role of Logistics in Economy – Logistics and Competitive Advantage – Logistics in Organized Retail in India.	19
Unit II	Supply Chain Management: Definition – Objectives – Concept of Supply Chain Management – Supply Chain Effectiveness and Indian Infra structure – Functions and Contribution of SCM – Creating Value – Supply Chain Relationship – Supplier Relationship Management.	19
Unit III	Inventory Management: Inventory Management – Importance – Types of Inventory – Material Handling in Logistics – Material Storage System – Warehousing – Types – Warehousing Management System (WMS).	18
Unit IV	Logistical Package and Transportation: Concept of Logistical Packaging – Types of Packaging Material – Packaging Cost – Transportation – Objectives – Modes – Freight Management – Transportation Network – Containerization – <i>Logistics Outsourcing</i> .	17
Unit V	Logistics Information System and E-Commerce: Concept of LIS – Importance – Principles of Designing LIS – E-Commerce – Objectives – Requirements of Logistics in E-Commerce – Reverse Logistics – Global Logistics – Strategic Logistics – <i>Green Logistics</i> .	17
	Total Contact Hrs/Semester	90

**Italicized texts are for self study*

Pedagogy

Direct Instruction, Digital Presentation, Flipped Class

Assessment Methods:

Test, Seminar, Quiz, Assignments, Group Task.(GD)

Text Book

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Agarwal D.K	Logistics and Supply Chain Management	Trinity Press	2016

Reference Books

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Bowersox Donald J.	Logistics Management – The Integrated Supply Chain Process	McGraw Hill, 4 th Edition	2018
2	Raguram G , Rangaraj	Logistics and Supply Chain Management	Sultan Chand and Sons	2015

Course Designed by	Head of the Department	Curriculum Development Cell	Controller of the Examination
Name and Signature	Name and Signature	Name and Signature	Name and Signature
Name: Dr.G.Gnanaselvi Signature: 	Name: Dr.P.Bruntha Signature: 	Name: Prof.K.Srinivasan Signature:  K. SRINIVASAN, M.C.A. Co-ordinator Curriculum Development Cell (CDC)	Name: Dr.R.Manicka Chezian Signature: 

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Programme Code:	M.Com			Programme Title:	Master of Commerce	
Course Code:	22PCO4E6			Title	Batch:	2022-2024
Lecture Hrs./Week	6	*Tutorial Hrs./Sem. (Applicable Only) (Maximum of 10% of Contact Hrs).	-	Advertisement and Salesmanship	Semester:	I
					Credits:	5

Course Objective

To make the students understand ideas on feasible advertising and media mix.

Course Outcomes

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

CO Number	CO Statement	Knowledge Level
CO1	To make students memorize the basic nature and purpose of advertising	*K1
CO2	To identify and predict the proper advertising media and budgeting	*K2
CO3	To recognize the role of salesmanship and the importance	*K3
CO4	To deduct the difficulties faced by salesmanship and structure the solution to solve it	*K4
CO5	To assess the difference between salesmanship and selling and the rewards for salesman	*K5

Mapping

PO / PSO CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2
CO1	H	H	H	M	H	H	H	H	H	H
CO2	M	H	H	H	H	M	H	H	H	H
CO3	H	M	H	H	H	H	H	H	H	H
CO4	H	H	M	H	H	H	H	H	H	H
CO5	H	H	H	H	H	H	H	H	H	H

H-High; M-Medium; L-Low

Units	Content	Hrs
Unit I	Introduction to Advertising and Copyright Advertising-Definition-Objectives-Features-Essentials-Advantages-Disadvantages-Types of advertising-Evaluation of effectiveness of advertisement-ethics in advertisement-Copyright of advertisement-use of symbols, slogans , caption and catch phrase for advertisement	19
Unit II	Advertising Agency and Clients Agency-need for agency-types and functions of ad agencies-benefits and cost to advertisers-relation with clients-departments, creation of advertising materials media and checking	19
Unit III	Salesmanship Salesmanship-definition-Nature-Importance-different types of salesman-steps in selling-methods of sales-selling through own organization or agents-	18
Unit IV	Salesperson Salesperson-Define-Types of salesperson-importance of sales force-functions of sales manager-recruitment and selection-training and development-motivation-compensation-appraisal of performance	17
Unit V	Planning in Sales Organizing and control of sales department-Market Analysis- Sales Forecasting-Sales territory and Quota- Sales and cost Analysis	17
	Total Contact Hrs	90

*Italics denotes self study topic

Pedagogy

Direct Instruction, Digital Presentation, Flipped Class

Assessment Methods:

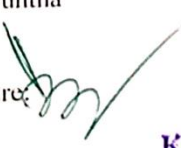
Test, Seminar, Quiz, Assignments, Group Task.(GD/ Roll Play /APS)

Text Book

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	S.A. Chunawalla	Advertising Sales and Promotion Management	Himalaya Publishing House Pvt Ltd., Sixth Edition	2020

Reference Books

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Ritu Narang	Advertising, Selling & Promotion	Pearson, First Edition	2020
2	Dr.B.S.Rathor	Advertising Management	Himalaya Publishing House Pvt Ltd., Second Edition	2016
3	Prof.M.N.Mishra and Dr.P.N.Harikumar	Advertising and Sales Promotion	Himalaya Publishing House Pvt Ltd., First Edition	2015
4	S.H.H.Kazmi and Satish Batra	Advertising and Sales Promotion	Excel Books	2008

Course Designed by	Head of the Department	Curriculum Development Cell	Controller of the Examination
Name and Signature	Name and Signature	Name and Signature	Name and Signature
Name: Ms.P.V.Nandhini	Name: Dr.P.Bruntha	Name: Prof.K.Srinivasan	Name: Dr.R.Manicka Chezian
Signature 	Signature: 	Signature:  K. SRINIVASAN, M.C.A., Co-ordinator	Signature: 

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Controller of Examinations
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