NGM COLLEGE

"Multiple Perspectives, Single Vision"

VISION

Our dream is to make the College an institution of Excellence at the national level by imparting quality education of global standards to make students academically superior, socially committed, ethically strong and culturally rich citizens to contribute to the holistic development of the self and society.

MISSION

Training students to become role models in academic arena by strengthening infrastructure, upgrading extension through an enlightened management and committed faculty who ensure knowledge transfer, instil research aptitude and infuse ethical and cultural values to transform students into disciplined citizens in order to improve quality of life.

PG AND RESEARCH DEPARTMENT OF COMMERCE

VISION

- A passion for academic excellence
- Uncompromising human values
- A desire to make the students of this institutions worthy citizens of our glorious mother land

MISSION

- Maintenance of a progressive outlook towards development
- Updating the curriculum periodically to meet the dynamic global demands
- Training in Soft Skills to complement Hard Skills
- Identifying the learner needs and preparing them for a rewarding career
- Helping the youth realize their spirit of adventurism

M.Com SCHEME OF EXAMINATION

Subject Code	Subjects	Ins. Hours per Week	Examinations				Credits
			Dur. Hrs	CIA	ESE	Total	
SEMESTER I							
19PCO1E1	Major Elective I : Advanced Corporate Accounting	6	3	25	75	100	5
19PCO101	Core I:Business Environment	6	3	25	75	100	4
19PCO102	Core II: Marketing Research	6	3	25	75	100	4
19PCO103	Core III: Internet,HTML and Cyber Security	4	3	25	75	100	4
19PCO104	Core IV: Programming Laboratory-HTML	2	3	40	60	100	4
Total		**24**	**-**	**140**	**360**	**500**	**21**
SEMESTER II							
19PCO205	Core V : Operations Research	6	3	25	75	100	5
19PCO2E2	Major Elective II : Strategic Management	6	3	25	75	100	5
19PCO206	Core VI : Research Methodology	6	3	25	75	100	4
19PCO207	Core VII : Managerial Economics	6	3	25	75	100	4
19PCO2N1/ 19PCO2N2	NME : Investment Management/ Principles of Accounting	1	3		100	100	2
Total		**25**	**-**	**100**	**400**	**500**	**20**
SEMESTER III							
19PCO308	Core XV: Cost Accounting	6	3	25	75	100	4
19PCO309	Core VIII : Labour Legislation	6	3	25	75	100	4
19PCO310	Core IX: Corporation Finance and Institutions	6	3	25	75	100	4
19PCO311	Core X: Human Resource Development	6	3	25	75	100	4
19PCO312	Core XI: Business Case Analysis	6	3	40	60	100	4
19PCO3P1	Core XII: Mini Project	-	-	20	80	100	3
Total		**30**	**-**	**160**	**440**	**600**	**23**

SEMESTER IV							
19PCO413	Core XIII: Accounting For Managerial Decision-Making	6	3	25	75	100	5
19PCO414	Core XIV: Investment Management	6	3	25	75	100	4
19PCO4E3	Major Elective III: Logistics Management	6	3	25	75	100	5
19PCO415	Core XVI: Organizational Behaviour	6	3	25	75	100	4
19PCO4P2	Core XVII: Project Work	6	-	40	160	200	8
Total		**30**	**-**	**140**	**460**	**600**	**26**
Grand Total		**109**	**-**	**540**	**1660**	**2200**	**90**

BLOOM'S TAXONOMY BASED ASSESSMENT PATTERN

K1-Remember; K2-Understanding; K3-Apply; K4- Analyze; K5-Evaluate

1. **Part I, II & III - THEORY: 75 Marks**

   (i) TEST – I & II and ESE:

Knowledge Level	Section	Marks	Description	Total
K1 Q.No. 1-10	A(Answer all)	10*1=10	MCQ/Define	75
K2 Q.No. 11-15	B (Either or Pattern)	5*5=25	Short Answers	
K3 & K4 Q.No. 16-20	C(Answer 4 out of 6)	4*10=40	Descriptive/Detailed 16th question compulsory	

2. **Part IV -- THEORY: 100 Marks**

Knowledge Level	Section	Marks	Description	Total
K1	A(5 out of 8 questions)	5*5=25	Short Answers	100
K2, K3 & K4	B (5 out of 8 questions)	5*15=75	Descriptive/Detailed	

3. PRACTICAL EXAMINATIONS:

Knowledge Level	Section	Marks	Total
K3	Practical's & Record work	60	100
K4		40	
K5			

COMPONENTS OF CONTINUOUS ASSESSMENT

Components		Calculation	CIA Total
CA 1	75	$\frac{75+75+25}{7}$	25
CA 2	75		
Assignment/Seminar	25		

PROGRAMME OUTCOMES

PO1. To nurture standards of Professional Excellence, Integrity, Honesty and Fairness.

PO2. To facilitate the students to learn to seek application of knowledge and be able to challenge the knowledge so acquired in practice.

PROGRAMME SPECIFIC OUTCOMES

PSO1 To develop and equip students with the knowledge and understanding of emerging commercial, business practices and professions.

PSO2 To expose students for employment in functional areas like Accounting, Taxation and Banking.

PSO3 To assist students to exhibit inclination towards pursuing professional courses such as CA/ CS/ CMA/CFA etc

PSO4 Ability to work in teams with enhanced communication and inter-personal skills.

PSO5 To qualify as an informed, aware and active citizen

Programme code:	M.Com	Programme Title:	Master of Commerce	
Course Code:	19PCO1E1	Title	Batch:	2019-2021
		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

EXISTING SYLLABUS

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. .– *Human Resource Accounting* (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 (2016), “Advanced Corporate Accounting”, 17th Edition, Ludhiyana, 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 (2016), “Corporate Accounting”, 1st Edition, McGraw Hill Education (India) Private Limited
3. Dr.M.A. Arulanandam, Dr.K.S.Raman(2017), “Advanced Accounts –Part I”, 1st Editon, New Delhi, Himalaya Publications
4. Gupta R.L and Radhaswamy M(2016), “Advanced Accounts”, Dorling Kindersley (India) Pvt. Ltd

MAPPING

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

S-Strong; 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: Signature:	Name: Dr.P.Bruntha Signature:	Name: Dr.M.Durairaju Signature:	Name: Dr.R.Muthukumaran Signature:

Programme code:	M.Com	Programme Title:	Master of Commerce	
Course Code:	19PCO101	Title	Batch:	2019-2021
		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.

EXISTING SYLLABUS

Unit	Contents	Hrs
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– *FEMA*.	15
V	**Multinational Corporation**: Definition – Motives – Merits – Demerits – *MNC's of & in India.*	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”, 27rd Latest Edition, Mumbai, Himalaya publishing House

BOOKS FOR REFERENCE

1. Ruddar Dutt and K.P.M. Sundaram (2017), “Indian Economy”, 67th Revised Edition, New Delhi, S. Chand Co. Ltd.
2. Ashwathappa K. (2016), “Essentials of Business Environment”, Millennium Edition, Mumbai, Himalaya publishing House.
3. Justin Paul (2017), “Business Environment”, 2nd Revised Edition, New Delhi, The McGraw Hill.

MAPPING

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

S-Strong; 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: Signature:	Name: Dr.P.Bruntha Signature:	Name: Dr.M.Durairaju Signature:	Name: Dr.R.Muthukumaran Signature:

Programme code:	M.Com	Programme Title:	Master of Commerce	
Course Code:	19PCO102	Title	Batch:	2019-2021
		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

EXISTING SYLLABUS

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 – *Motivation Research Skills*.	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 - *Skills of Product Research*.	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.	16
V	**Advertising Research** Advertising Research - Definition – Scope – Importance – Purpose of Conducting Advertising Research - Classification of Advertising Research – Methods of Advertising Research – Process of Advertising Research – Role of Advertising Research in Marketing – Advertising Research Skills.	16
	Total Contact Hrs/Semester	**78**

Seminar, Assignments, PowerPoint Presentation and Group Discussion

** Italic denotes self-study topics*

Book Recommended

1. Ravilochanan, P. (2015), *Marketing Research*, Margham Publications, Chennai.

Books for References

1. Naresh K. Malhotra (2013), *Marketing Research: An Applied Orientation*, 7th Revised Edition, Pearson Education, Chennai
2. Rajagopal (2012), *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	S	H	H	M	M
CO2	M	M	S	H	H
CO3	H	S	H	H	S
CO4	H	H	S	S	H

S – Strong; 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: Signature:	Name: Dr.P.Bruntha Signature:	Name: Dr.M.Durairaju Signature:	Name: Dr.R.Muthukumaran Signature:

Programme code:	M.Com	Programme Title:	Master of Commerce	
Course Code:	19PCO103	Title	Batch:	2019-2021
		Internet, HTML And Cyber Security	Semester	I
Hrs/Week:	4		Credits:	4

COURSE OBJECTIVE

To enable the students to acquire knowledge on Internet Browsing and Web site

COURSE OUTCOMES (CO)

K1	CO1	To remember the modern protocols and systems used in cyber security
K2	CO2	To understand the functions of clients and servers on the Web
K3	CO3	To implement an interactive web site(s) with regard to issues of usability, accessibility and internationalisation
K4	CO4	To analyse internet application concepts, relevant alternatives and decision recommendations, including design considerations for internet security

EXISTING SYLLABUS

Unit	Contents	Hrs
I	**Introduction to Internet** Resources of Internet – Internet services –Hardware and software requirement of Internet – Uses of Internet – Dialup connection – Shell accounts – ISP-ISDN Dial up connection –IP Address –Uniform resource locator (URL). Overview of Cyber Security: Confidentiality, Integrity and Availability – Threats: Malicious Software (Viruses, Trojans, Worms, Botnets), Memory exploits (buffer overflow, heap overflow integer overflow, format string) – Cryptography – Authentication, Password system – Window security.	11
II	***Network Security*** *Network Intrusion Detection and Prevention System, Firewalls – Software Security:* Vulnerability Auditing, Penetration Testing, Sandboxing, Control Flow integrity- Web Security: User authentication- Legal and Ethical issues: Cyber Crime, Intellectual Property Rights, Copyright, Patent, Trade Secret, Hacking & Intrusion, Privacy, Identity Theft.	10
III	**Introduction to HTML** HTML code for a Web Page – Web Page basics – HTML Tags – Set up a Web Page – Display a Web Page in a Web Browser – Start a new paragraph – Start a new Line – insert blank spaces – heading – pre – format text – comment – special characters – Format Text – emphasize – superscript and subscript – Font style and size - color- margins – mono spaced font- block quote – lists – ordered list –unordered list –Nested list – definition list – images – add an image – background image – border –wrap text around an image – aligning an image – horizontal rule – use images in list – convert an image to GIF or JPEG.	11

IV	**Links** Link to another web page – link within a web page – link to an image – link to a file – E-mail link – link to an FTP site – change link colors – create keyboard shortcuts – change the tab order – tables – create a table – add a border – caption – column groups – row groups – color –background images – aligning data – size of a cell – span cells –cell spacing and cell padding – borders – text wrapping –nested tables – wrap text around a table.	10
V	**Sounds and videos** Link to a sound – sound considerations – embedded sound –extended video – video considerations – internal video – introduction to forms – set up a form – text box – large text area – check boxes – radio buttons – menu – upload files-submit and reset button – hidden field – organize form elements – Label form elements – Introduction to frames – creating frames – frame consideration – provide alternative information – link to a frame – scroll bars – resizing frames – frame borders – frame margins – nested framesets – inline frame.	10
	Total Contact Hrs/Semester	**52**

**Italicized* texts are for self study

Power Point Presentation, Group Discussion, Seminar

BOOK FOR STUDY

Alexis Leon and Mathews Leon (2016), "Internet for Everyone", 15th Anniversary Revised Edition, New Delhi, Vikas Publishing House

BOOKS FOR REFERENCE

1. Lan S. Graham (2016), "HTML 4.0 – source book", 4th Revised Edition, New Delhi, Tata Mc Graw Hill Publications.
2. Ackermann (2017), "Learning to use the Internet", New Delhi, Prentice Hall of India.
3. Kamalesh N. Agarwal (2017), A. Amitlal and Decksha Agarwala, "Business on the Net", New Delhi, Tata Mc Graw Hill Publications.
4. Wendy Willard (2016), "HTML- A Beginner's Guide", Revised Edition, McGraw-Hill Osborne Media.

MAPPING

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

S-Strong; 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: Signature:	Name: Dr.P.Bruntha Signature:	Name: Dr.M.Durairaju Signature:	Name: Dr.R.Muthukumaran Signature:

Programme code:	M.Com	Programme Title:	Master of Commerce	
Course Code:	19PCO104	Title	Batch:	2019-2021
		Programming Laboratory - HTML	Semester	I
Hrs/Week:	2		Credits:	4

COURSE OBJECTIVE

To enable the students to acquire knowledge on Internet Browsing and Web site

COURSE OUTCOMES (CO)

K3	CO1	To remember functions of clients and servers on the Web
K4	CO2	To get a idea how to create a link within a web page
K5	CO3	To evaluate how to combine basic HTML elements to create web pages.

EXISTING SYLLABUS

CONTENT

1. Create a HTML document using various tags
2. Create a HTML document to show a web page about the Post Graduate and Research department of Commerce
3. Create a HTML document to show the Computer advertisement details
4. Create a Web page using the Ordered List
5. Create a HTML document using Unordered List
6. Create a HTML document using Definition List
7. Create a HTML document to show the subject covered in the M.com., I year
8. Create a HTML Web page to list out the syllabus of Internet and Web page
9. Create a HTML document to show the Time Table
10. Create a HTML document to link the text within a Web page
11. Create a HTML document to link External File
12. Create a HTML document using Forms
13. Create a HTML document to create Frames within a Webpage

MAPPING

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

S-Strong; 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: Signature:	Name: Dr.P.Bruntha Signature:	Name: Dr.M.Durairaju Signature:	Name: Dr.R.Muthukumaran Signature:

Programme code:	M.Com	Programme Title:	Master of Commerce	
Course Code:	19PCO205	Title	Batch:	2019-2021
		Operations Research	Semester	II
Hrs/Week:	6		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

EXISTING SYLLABUS

Unit	Contents	Hrs
I	**Linear Programming Problems** *Introduction – Definition – Mathematical formulation* – Graphical solution – *Simplex Method – Computational procedure_– Applications of LPP in Business Problems*.	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 – Advantages - Disadvantages – Random Number Generation – Monte – Carlo Simulation – Application to inventory problems – Queuing problems and Capital Budgeting problems.	1
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”, 4^{nd} Revised Edition, New Delhi, Vikas Publication House Pvt. Ltd.

MAPPING

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

S-Strong; 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: Signature:	Name: Dr.P.Bruntha Signature:	Name: Dr.M.Durairaju Signature:	Name: Dr.R.Muthukumaran Signature:

Programme code:	M.Com	Programme Title:	Master of Commerce	
Course Code:	19PCO2E2	Title	Batch:	2019-2021
		Strategic Management	Semester	I
Hrs/Week:	6		Credits:	4

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.

EXISTING SYLLABUS

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 – Barriers to Implementation of Strategies – Minzberg's 5 P's – Deliberate and Emergent Strategies – McKinsey's 7's Framework – 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**

**Italicized* texts are for self study

Activity, Seminar, Assignment

BOOK FOR STUDY

Charles W L Hill (2012) , Strategic Management: An Integrated Approach, 10th 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

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

S-Strong; 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: Signature:	Name: Dr.P.Bruntha Signature:	Name: Dr.M.Durairaju Signature:	Name: Dr.R.Muthukumaran Signature:

Programme code:	M.Com	Programme Title:	Master of Commerce	
Course Code:	19PCO206	Title	Batch:	2019-2021
		Research Methodology	Semester	II
Hrs/Week:	6		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.

EXISTING SYLLABUS

Unit	**Contents**	**Hrs**
I	**Introduction to Research** Meaning – Characteristics – Types of Research – Research Problems – *Identification and Selection of Research Problem.*	16
II	**Sampling** Sampling – Features of Good Sample – Population – Source List – Sample Error – Statistical Error – Sample size –Types of Sample.	16
III	**Data Collection Methods** Sources of Data – Primary and Secondary – Questionnaire – Open Ended – Close Ended Questions – Merits and Demerits. Interview – Qualities of a Good Interview – Merits and Demerits – Interview Schedule – *Observation* – Pre-testing – Pilot study.	16
IV	**Report Writing** Editing - Purpose – Interpretation of Data – Writing Research Report – Contents of Research Reports.	15
V	**Hypothesis Testing** Hypothesis – Formulation and Testing. Testing of Significance – Large Sample Tests with respect to Mean, Proportion – Small Sample Test with respect to Mean (‘t’ test)- Chi-Square Test (to study the association between attributes).	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 (2014), "Research Methodology", 3rd Revised Edition, New Age International Publishers.

BOOKS FOR REFERENCE

1. Wilkinosn T.S and P.L Bhandarkar (2013), "Methodologies and Techniques of Social Research", 24th Edition, Mumbai, Himalaya Publishing House.
2. Donald R. Cooper (2014), "Business Research Methods", 12th Edition, Florida Atlantic University.
3. Gupta S.P. (2014), "Statistical Methods", 2nd Edition, New Delhi, Sultan Chand and Co.

MAPPING

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

S-Strong; 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: Signature:	Name: Dr.P.Bruntha Signature:	Name: Dr.M.Durairaju Signature:	Name: Dr.R.Muthukumaran Signature:

Programme code:	M.Com	Programme Title:	Master of Commerce	
Course Code:	19PCO207	Title	Batch:	2019-2021
		Managerial Economics	Semester	II
Hrs/Week:	6		Credits:	4

Course Objective

To enlighten the students with economic aspects for decision making.

Course Outcomes (CO)

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

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 Analysis (16 hrs)

Supply meaning and Determinants – Productive 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 – *Monetary and Fiscal Policies*.

***Self Study**

Group discussions, Experience Discussion, Brain Storming, Case study

Text Books

1. Varshney and Maheshwari (2017) “Managerial Economics”, New Delhi, Sultan Chand and Sons.

Reference Books

2. Mehta P.L., "Managerial Economics", (2017), Sultan Chand and Sons, New Delhi.
3. Joel Dean (2012), "Managerial Economcis", PHI Learning Private Limited, New Delhi.
4. Hague D.C., (2004), "Managerial Economics", Longman Group Ltd., London.
5. Gupta G.S., (2011), "Managerial Economics", Tata McGraw Hill, 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	S	H	S	H
CO2	S	H	S	S	S
CO3	S	H	S	S	S
CO4	M	S	H	M	S

S-Strong, 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 Signature:	Name: Dr.P.Bruntha Signature:	Name: Dr.M.Durairaju Signature:	Name: Dr.R.Muthukumaran Signature:

Programme code:	M.Com	Programme Title:	Master of Commerce	
Course Code:	19PCO2N1	Title	Batch:	2019-2021
		Investment Management	Semester	II
Hrs/Week:	1		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.

EXISTING SYLLABUS

Unit	Contents	Hrs
I	Investment – Financial and Economic – Meaning of Investment – *Importance of investment* – 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: operations of government security market – Life Insurance: *Procedure for taking a policy*: Kinds of Polices – 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 (2009) - Investment Management, 17^{th} 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

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

S-Strong; 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: Signature:	Name: Dr.P.Bruntha Signature:	Name: Dr.M.Durairaju Signature:	Name: Dr.R.Muthukumaran Signature:

Programme code:	M.Com	Programme Title:	Master of Commerce	
Course Code:	19PCO2N2	Title	Batch:	2019-2021
		Principles of Accounting	Semester	II
Hrs/Week:	1		Credits:	2

COURSE OBJECTIVE

To make the students to understand the fundamentals of accounting.

COURSE OUTCOMES (CO)

K1	CO1	To remember the concepts of accounting
K2	CO2	To enable students to understand accounting theory based on conceptual framework of accounting.
K3	CO3	To implement accounting knowledge in decision making.
K4	CO4	To figure out the theories in problem solving.

EXISTING SYLLABUS

Unit	Contents	Hrs
I	Accounting concept and conventions - *Need- Characteristics* - meaning and classification - accounting concept - Business entity concept - Going concern concept - Money measurement concept - Dual aspects concept - Accounting convention	16
II	Sole trading concerns - preparing accounting statements – Objectives of accounting - Advantage of accounting -Limitation of accounting.	16
III	Double entry system – Journals - Cash book	16
IV	Accounting cycle-Journals-Transactions analysis for journals entries-Ledger-Balancing of ledger accounts-Distinction between journals and ledger-Trial balance-meaning-definition-Methods of preparation of trial balance	15
V	Final accounts-profit and loss account- balance sheet-adjustments.	15
	Total Contact Hrs/Semester	**78**

**Italicized* texts are for self study

Group Discussion, Assignment

BOOK FOR STUDY

Reddy T.Sand Moorthy(2014), Principles of Accounting.chennai: Margham Publications.

BOOKS FOR REFERENCE

1. Gupta R.L and Radham. (2013), advanced Account,Sultan Chand and sons, New Delhi.
2. B.s. Raman,financial accounting(2012),united publisher, Mangalore.

MAPPING

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

S-Strong; 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: Signature:	Name: Dr.P.Bruntha Signature:	Name: Dr.M.Durairaju Signature:	Name: Dr.R.Muthukumaran Signature:

Programme code:	M.Com	Programme Title:	Master of Commerce	
Course Code:	19PCO308	Title	Batch:	2019-2021
		Advanced Cost Accounting	Semester	III
Hrs/Week:	6		Credits:	4

COURSE OBJECTIVE

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

COURSE OUTCOMES (CO)

K1	CO1	To understand the costing system, cost management system and the concept of labour and overhead cost.
K2	CO2	To apply skills in preparing cost sheet
K3	CO3	To evaluate problems in the allocations and apportionment of overheads.
K4	CO4	To analyze the elements of cost involved in various processes.

EXISTING SYLLABUS

Unit	Contents	Hrs
I	**Cost Concepts** Cost Accounting – Meaning and objectives – Importance – Limitations - Limitations of Financial Accounting – *Differences between Cost Accounting and Financial Accounting, Cost Accounting and Management Accounting* – Methods of Costing – Elements of Cost – Preparation of Cost Sheet – Tender – Quotations – Reconciliation of Cost and Financial Accounting.	16
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.	16
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.	16
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.	15
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.	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 (2016), “Cost Accounting”, 17th Edition, New Delhi, Kalyani Publishers.

BOOKS FOR REFERENCE

1. Shukla M.C., T.S. Grewal, Dr. M.P.Gupta(2016), “Cost Accounting”, Revised Edition, New Delhi, S.Chand Publishers.
2. Pillai R.S.N. and Bhagavathi(2017), “Cost Accounting”, 5th Edition, New Delhi, Sultan Chand and Sons.
3. Romain L.Weil, Michael.W.Maher (2016), “Handbook Of Cost Management”, 2nd Edition, New Delhi, Wiley India Pvt. Ltd.

MAPPING

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

S-Strong; 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: Signature:	Name: Dr.P.Bruntha Signature:	Name: Dr.M.Durairaju Signature:	Name: Dr.R.Muthukumaran Signature:

Programme code:	M.Com	Programme Title:	Master of Commerce	
Course Code:	19PCO309	Title	Batch:	2019-2021
		Labour Legislations	Semester	III
Hrs/Week:	6		Credits:	4

COURSE OBJECTIVE

To enlighten the students to understand the law relating to labour legislation.

COURSE OUTCOMES (CO)

K1	CO1	To recollect the provisions in the industrial related laws.
K2	CO2	To understand the methods in case any dispute between employer and employee.
K3	CO3	To analyse suitable case laws related to factories.
K4	CO4	To evaluate knowledge pertaining to an industry.

EXISTING SYLLABUS

Unit	Contents	Hrs
I	**Factories Act 1948** Definition – *Registration of factories* – Health –Safety – Welfare measures – Provision relating to Hazardous process - Working hours – Holdings – Employment of Young Person's – Women – Annual leave with wages – Provisions relating to penalties and its Procedures and Appealing.	16
II	**Workman Compensation Act 1923** Definition – Employer's Liability for Compensation – Raising out and discourse of Employment – Amount of Compensation – Notice and Claims – Obligations and Right's of Employers.	16
III	**Payment of Wages Act 1936** Application of Act – Definition – Rules of Payment of Wages – Deduction from wages – Enforcement of the Act – Minimum Wages Act 1948 – Object of the Act – Definition – Fixation and Revision's of Wages – Procedures – Advisory Board and Central Advisory Board – Safeguard in Payment of Minimum Wages – Enforcement of the Act – Offence's and Penalties Payment of Gratuity Act 1972 – Definitions – Payments of Gratuity – Forfeiture of Gratuity – Nomination – Determination and recovery of the amount of Gratuity Obligations and rights of Employers and Employees.	16
IV	**Payment of Bonus Act 1965** Definition – Eligibility – Disqualification – Determination of Bonus – Computation of Gross Profit – Determination of Available Surplus – Allocable Surplus – Amount of Bonus – Payment of Bonus linked with Production or productivity.	15
V	**Industrial Disputes Act 1947** Definition – *Types of Disputes* – Grievance Settlement Authorities – Procedure for	

	settlement of Industrial Disputes – Works Committee – Conciliation officer – Court of Enquiry – Labour Court – Industrial Tribunal – National Tribunal – Award and Settlement – Strikes and Lockouts – Prohibition of Strikes and Lockouts – Layoff and Retrenchment – Closure.	
	Total Contact Hrs/Semester	**78**

**Italicized* texts are for self study

Seminar, Assignment, Case study

BOOK FOR STUDY

Kapoor N.D. (2013), "Industrial Law", 14th Edition, New Delhi, Sultan Chand and sons.

BOOKS FOR REFERENCE

1. Verma M.M, R.K, Agarwal(2012), "Mercantile and Industrial Law, New Delhi, Forward Book Depot Educational Publishers.
2. S.K. Das and Gupta (2004), "Commercial and Industrial Law", New Delhi, Sterling Publishers Pvt Ltd.
3. R. Davar(2008), "Mercantile Law Including Industrial Law",13th Edition, Pune, Nirali Prakashan.

MAPPING

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

S-Strong; 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: Signature:	Name: Dr.P.Bruntha Signature:	Name: Dr.M.Durairaju Signature:	Name: Dr.R.Muthukumaran Signature:

Programme code:	M.Com	Programme Title:	Master of Commerce	
Course Code:	19PCO310	Title	Batch:	2019-2021
		Corporation Finance and Institutions	Semester	III
Hrs/Week:	6		Credits:	4

Course Objective

To facilitate the students in understanding the various concepts of corporation finance and institutions.

Course Outcomes (CO)

K1	CO1	To understand and remember the concept of corporation finance
K2	CO2	To develop the financial decision making through cost of capital and capital budgeting techniques
K3	CO3	To realize the significance of capital structure, working capital management and dividend decision in managing the corporation finance
K4	CO4	To learn and apply the knowledge of financial markets and institutions in making apt investment decision

Existing Syllabus

Unit	**Contents**	**Hrs**
I	**Introduction to Corporation Finance & Cost of Capital** Corporation Finance & Financial Management – Meaning and Definition - Nature and Scope of Financial Management – Functions of Financial Management – *Role of a Financial Manager* – Goals of Financial Management. Cost of Capital – Significance – Concepts of Cost of Capital: Cost of Debt, Preference, Equity and Retained Earnings – Weighted Average Cost of Capital.	16
II	**Capital Budgeting & Capital Structure** Capital Budgeting – Need and Importance of Capital Budgeting – Capital Budgeting Techniques: Payback Method, ARR, NPV, IRR and Profitability Index Method. Capital Structure – Concept – Capital Structure Theories: Net Income Theory – Net Operating Income Theory – MM's Proposition on Capital Structure – Determinants of Optimal Capital Structure – Financial and Operating Leverage.	16
III	**Working Capital Management and Dividend Decision** Management of Working Capital – *Determinants of Working Capital* – Management of Accounts Receivables, Inventory and Cash – Financing of Working Capital. Dividend Decision - Importance - Dividend Theories: Walter's Model – Gordon's Model and MM Models – Factors Determining Dividend Policy – Types of Dividend Policies – Forms of Dividend.	16
	Introduction to Financial Markets	

IV	Introduction to Financial Markets – Financial System – Components of Indian Financial System: Money Market and Capital Market. Money Market: Features and Functions of Money Market – Structure of Indian Money Market – Participants in Money Market. Capital Market – Objectives and Importance – Characteristics – Structure of Indian Capital Market – Components of Capital Market.	15
V	**Financial Institutions** RBI – Commercial Banks - GIC – LIC – IDBI – PF – Mutual Fund – Stock Holding Corporation of India, IFCI, SFCI, SEBI – Investor Protection Guidelines.	15
	Total Contact Hrs/Semester	**78**

Seminar, Assignments, Group Discussion and PowerPoint Presentation

* Italic denotes self study topics

Book for Study

1. Pandey, I.M. (2017), *Financial Management*, Vikas Publishing House (P) Ltd., New Delhi.
2. Gordon. E. and Natarajan.K. (2017), *Financial Markets and Institutions*, Himalaya Publishing House, New Delhi.

Books for References:

1. Prasanna Chandra (2015), Financial Management – Theory and Practice, Tata McGraw Hill Publishing Company Limited, New Delhi.
2. Khan, M.Y. and P.K. Jain (2014), Financial Management, Tata McGraw Hill Publishing Company Limited, New Delhi.
3. Srivastava, R.M. and Divya Niggam (2013), "Management of Indian Financial Institution", Himalaya Publishing House, Mumbai

Mapping

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

S – Strong; 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: Signature:	Name: Dr.P.Bruntha Signature:	Name: Dr.M.Durairaju Signature:	Name: Dr.R.Muthukumaran Signature:

Programme code:	M.Com	Programme Title:	Master of Commerce	
Course Code:	19PCO311	Title	Batch:	2019-2021
		Human Resource Development	Semester	III
Hrs/Week:	6		Credits:	4

COURSE OBJECTIVE

To give a thorough exposure to the students on the HRD practices

COURSE OUTCOMES (CO)

K1	CO1	To recollect management skills and knowledge in a realistic environment.
K2	CO2	To point out human resource systems for employment and labour related activities.
K3	CO3	To execute own professional development and provide leadership to others in the achievement of ongoing competence in HR professional practices.
K4	CO4	To sort of business issues considering economic, psychological and legal perspective.

EXISTING SYLLABUS

Unit	Contents	Hrs
I	**Introduction to Human Resource Development** Meaning – Definition –Features – Need – Methods – *Difference between Personnel Management and Human Resource Management and Human Resource Development* – Outcomes of Human Resource Development.	16
II	**Executive Management Development** Meaning –Need – Importance – Objectives – Essentials of Management Development – Techniques - Problems in Management Development – Executive Remuneration – Components – Features.	16
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.	16
IV	**Career Planning** Meaning – Need –Process – Step involved in Career Development Planning – Requisites for successful Career planning – Merits and Demerits	15
V	**Organizational Effectiveness and Evaluation** 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.	15
	Total Contact Hrs/Semester	**78**

**Italicized* texts are for self study

Assignment, Group Discussion, Seminar

BOOK FOR STUDY

Aswathappa K. (2013), “Human Resource and Personnel Management Text and Cases”, 7th Edition, New Delhi, Tata McGraw Publishing Company Limited.

BOOKS FOR REFERENCE

1. Subba Rao P. (2010), “Personal and Human Resource Management”, 4th Edition, Mumbai, Himalaya Publishing House.
2. Tripathi P.C. (2013), “Human Resource and Development”, 7th Edition, New Delhi, Sultan Chand & Sons.

MAPPING

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

S-Strong; 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: Signature:	Name: Dr.P.Bruntha Signature:	Name: Dr.M.Durairaju Signature:	Name: Dr.R.Muthukumaran Signature:

Programme code:	M.Com	Programme Title:	Master of Commerce	
Course Code:	19PCO312	Title	Batch:	2019-2021
		Business Case Analyses	Semester	III
Hrs/Week:	6		Credits:	4

COURSE OBJECTIVE

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

COURSE OUTCOMES (CO)

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

EXISTING SYLLABUS

Unit	Contents	Hrs
I	**Introduction to Case Study** Meaning – Objectives - Preparation Of Cases - Classification of Cases - Advantages of Case Analysis	16
II	**Case Studies in Marketing** *Advertising - case studies in service marketing* - New Product Development -Pricing Strategy - Sales Management.	16
III	**Case studies in Human Resources Management** Training And Development - Performance Appraisal – Leadership – Motivation - Industrial Relations.	16
IV	**Case Studies in Financial Management** Working Capital-Dividend decisions - Capital Structure - Budgeting.	15
V	**Case studies in Costing** Production and Material Management related - Production Techniques – *Material Management – Cost Management.*	15
	Total contact hrs/semester	**78**

**Italicized* texts are for self study

Group Discussion, Assignment, Case Study

BOOKS FOR REFERENCE

1. Sherlakar. Case studies in Marketing (2013), 1st Edition, Himalaya Publishing House, Bombay.

2. Nair and Latha Nair (2010). Personnel Management and Industrial Relations, 1st Edition, New Delhi, S.Chand & Company Pvt.ltd.

MAPPING

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

S-Strong; 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: Signature:	Name: Dr.P.Bruntha Signature:	Name: Dr.M.Durairaju Signature:	Name: Dr.R.Muthukumaran Signature:

Programme code:	M.Com	Programme Title:	Master of Commerce	
Course Code:	19PCO413	Title	Batch:	2019-2021
		Accounting for Managerial Decision Making	Semester	IV
Hrs/Week:	6		Credits:	5

COURSE OBJECTIVE

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

COURSE OUTCOMES (CO)

K1	CO1	To remember the concepts and importance of management accounting in decision making.
K2	CO2	To understand and analyze financial statement to help managerial decision making.
K3	CO3	To prepare statements like cash flow, funds flow, budgets so as to assist the management to take meaningful and correct decision.
K4	CO4	To learn the various tools and techniques in cost control like variance analysis and budgetary control.

EXISTING SYLLABUS

Unit	Contents	Hrs
I	**Basis of Management Accounting** Management Accounting – Meaning –Definition – *Objectives and Scope* – Utility – Functions – Advantages and limitations – Tools – *Relationship between Management Accounting and Financial Accounting* – Management Accounting and Cost Accounting.	16
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	16
III	**Funds and Cash Flow Analysis** Funds Flow Analysis – Cash Flow Analysis as per IAS 3.	16
IV	**Budgetary control** Budgetary Control – Flexible Budget – Sales Budget – Cash Budget – Production Budget – Purchase Budget – Master budget – Zero based budgeting.	15
V	**Marginal costing techniques** Marginal Costing – Break Even Analysis – applications of Marginal Costing Techniques – Determination of Sales Mix – Key Factor – Make or Buy Decision.	15
Note	80% Problems and Theory 20%	
	Total Contact Hrs/Semester	78

**Italicized* texts are for self study

Seminar, Assignment

BOOK FOR STUDY

1. Maheswari S.N. (2017), “Management Accounting”, 11^{th} Edition, New Delhi, Kalyani Publishers.
2. Sharma Shashi. K. Gupta (2016), “Management Accounting”, 13^{th} Edition, New Delhi, Kalyani Publishers.

BOOKS FOR REFERENCE

Khan P.K. and Jain (2013), “Management Accounting”, 6^{th} Edition, New Delhi, Tata McGraw Hill.

MAPPING

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

S-Strong; 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: Signature:	Name: Dr.P.Bruntha Signature:	Name: Dr.M.Durairaju Signature:	Name: Dr.R.Muthukumaran Signature:

Programme code:	M.Com	Programme Title:	Master of Commerce	
Course Code:	19PCO414	Title	Batch:	2019-2021
		Investment Management	Semester	IV
Hrs/Week:	6		Credits:	4

COURSE OBJECTIVE

To make the students to understand the fundamentals of Investment Avenues.

COURSE OUTCOMES (CO)

K1	CO1	To keep in mind different strategies available before choosing perfect portfolio
K2	CO2	To understand the concepts of portfolios
K3	CO3	To apply correct investment decision in day-to-day life
K4	CO4	To evaluate critically investment advice from brokers and the financial press

EXISTING SYLLABUS

Unit	Contents	Hrs
I	**Introduction to Investment Management** Nature and Scope of Investment – Investment media – Speculation Vs Investment – Gambling Vs Investment – *Features of an Ideal Investment Programme*- Investment Process – Risks of Investment –Types of Risks.	16
II	**Security analysis** Economic Analysis- Economic Indicators- Industry Analysis- Life Cycle of Industry- Company Analysis- Methods.	16
III	**Technical Analysis** Basic Technical Assumptions – Dow Theory – Elliot Wave Principles – *Chart as a Technical Tool* – Technical Indicators – Forms of Efficient Market Hypothesis.	16
IV	**Investment Models** Markowitz Model – Sharp Single Index Model – Capital Asset Pricing Model – Factor Models.	15
V	**Portfolio Management** Meaning and Objectives – Elements – Scope – Principles of Portfolio Decision – Portfolio Construction - Investment Diversification – Forms of Diversification of Investments – Portfolio Constraints.	15
Note	Theoretical Aspects Only	
	Total Contact Hrs/Semester	78

**Italicized* texts are for self study

Group Discussion, Seminar, Assignment

BOOK FOR STUDY

1. GopalaKrishnan V (2005), “Investment Management”, New Delhi, S. Chand & Sons.
2. Charles P.Jones(2012), “ Investment Analysis and Management”, 12th Edition, New Delhi, Wiley India Pvt. Ltd.

BOOKS FOR REFERENCE

1. Bhalla V.K (2014), “Investment Management (Security Analysis and Portfolio Management)”, 5th Edition, New Delhi, S.Chand and Sons.
2. Preeti Singh (2011), “Investment Management Security Analysis and Portfolio Management”, 8th Edition, Himalaya Publishing House.
3. Dr. Avadhani(2014), “Security Analysis and Portfolio Management”, 11th Edition, New Delhi, Himalaya Publishing House.
4. Fisher and Jorden(2005), “Security Analysis and Portfolio Management”, 6th Edition, New Delhi, Tata McGraw Hill Publishing Company.

MAPPING

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

S-Strong; 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: Signature:	Name: Dr.P.Bruntha Signature:	Name: Dr.M.Durairaju Signature:	Name: Dr.R.Muthukumaran Signature:

Programme code:	M.Com	Programme Title:	Master of Commerce	
Course Code:	19PCO4E3	Title	Batch:	2019-2021
		Logistics Management	Semester	IV
Hrs/Week:	6		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 (CO)

K1	CO1	To learn out the importance of logistics to business organisations.
K2	CO2	To get an idea about the fundamental supply chain management concepts.
K3	CO3	To understand the role of logistics as it relates to transportation and inventory management.
K4	CO4	To examine the use of information technology in logistics management.

EXISTING SYLLABUS

Unit	Contents	Hrs
I	**Introduction to Logistics Management:** Definition – Evolution of Logistics - Concept of Logistics – Types – Role of Logistics in Economy – Logistics and Competitive Advantage – Logistics in Organised Retail in India.	16
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.	16
III	**Inventory Management:** Inventory Management – Importance – Types of Inventory – Material Handling in Logistics – Material Storage System – Warehousing – Types – Warehousing Management System (WMS).	16
IV	**Logistical Package and Transportation:** Concept of Logistical Packaging – Types of Packaging Material – Packaging Cost – Transportation – Objectives – Modes – Freight Management – Transportation Network – Containerisation – Logistics Outsourcing.	15
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 – Green Logistics.	15

	Total Contact Hrs/Semester	78

Italicized texts are for self study

Seminar, Assignment

BOOK FOR STUDY

Agarwal B.K (2016), Logistics and Supply Chain Management, 3rd Edition, Trinity Press.

BOOKS FOR REFERENCE

Bowersox Donald J. (2016), Logistics Management – The Integrated Supply Chain Process, 3rd Edition, McGraw Hill, New Delhi.

Raguram G , Rangaraj N (2015), Logistics and Supply Chain Management, Manikam, New Delhi .

MAPPING

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

S-Strong; 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: Signature:	Name: Dr.P.Bruntha Signature:	Name: Dr.M.Durairaju Signature:	Name: Dr.R.Muthukumaran Signature:

Programme code:	M.Com	Programme Title:	Master of Commerce	
Course Code:	19PCO415	Title	Batch:	2019-2021
		Organisational Behaviour	Semester	IV
Hrs/Week:	6		Credits:	4

COURSE OBJECTIVE

To introduce the students to the conceptual framework of organizational behaviour.

COURSE OUTCOMES (CO)

K1	CO1	To recollect the basic organisational behaviour principles
K2	CO2	To understand the different models used to explain individual behaviour related to motivational and rewards
K3	CO3	To deploy the various process used in developing communication and resolving conflicts
K4	CO4	To analyse the organisation behavioural issues in the context of organisational behaviour theories, models and concepts

EXISTING SYLLABUS

Unit	Contents	Hrs
I	**Organizational Behaviour** Nature – Disciplines contributing to Organizational Behaviour – *Role of Organizational Behaviour* – Foundations of Organizational Behaviour – Implications of Hawthorne Experiments.	16
II	**Individual Difference** Nature –Causes – Models of Man – Perception – Perceptual Process – Perceptual Selectivity – Distortion in Perception – Personality – Determinants of Personality.	16
III	**Attitude and Stress** Concepts – Theories of attitude formation – Factors in attitudes formations – Attitude Change. Stress – Causes of Stress – Effects of Stress – Stress Coping strategies – Individual and Organizational.	16
IV	**Group Dynamics** Concepts and features of group – Types of group – Formal and Informal groups – Process of informal organization – Types of Informal organization – Effects of informal organization – Group cohesiveness.	15
V	**Organizational Conflicts** Functional and Dysfunctional Aspects of Conflicts – Role	15

	Conflicts – Interpersonal Conflict – *Conflict Management.*	
	Total Contact Hrs/Semester	**78**

**Italicized* texts are for self study

Group Discussion, Seminar, Assignment

BOOK FOR STUDY

Prasad. L.M (2013), "Organizational Behaviour", 5th Edition, New Delhi, Sultan Chand and Sons

BOOKS FOR REFERENCE

1. Fred Luthans (2011), "Organizational Behaviour", 12th Edition, New Delhi, Tata McGraw Hill Publishing Company.
2. Boston, Inwin(2011), "Organizational Behaviour", 4th Edition, New Delhi, Tata McGraw Hill Publishing company.
3. Keith Devis, John W. Newstorm(2011), "Human behavior at work", 11th Edition, New Delhi, McGraw Hill.
4. Aswathappa K. (2007), "Organization Behaviour", 7th Revised Edition, Himalayan Publishing House.

MAPPING

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

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

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Name and Signature	Name and Signature	CDC	COE
Name: Signature:	Name: Dr.P.Bruntha Signature:	Name: Dr.M.Durairaju Signature:	Name: Dr.R.Muthukumaran Signature: