



**PSGR
Krishnammal College for Women**



DEPARTMENT OF M.COM

**CHOICE BASED CREDIT SYSTEM &
OUTCOME BASED EDUCATION SYLLABUS**

MASTER OF COMMERCE 2024– 2026 BATCH

I SEMESTER



DEPARTMENT OF M.COM

**CHOICE BASED CREDIT SYSTEM & LEARNING OUTCOME BASED
CURRICULAR FRAMEWORK
SYLLABUS & SCHEME OF EXAMINATION
MASTER OF COMMERCE – 2024-2026 BATCH AND ONWARDS
SEMESTER I**

S e m	Course Code	Title of the Paper	Instr. Hrs./ Week	Contact	Tutorial	Duration	Examination Marks			Credits
							CA	ESE	Total	
I	MCM2301	Economics for Decision Making	5	73	2	3	25	75	100	4
	MCM2302	Corporate Accounting	6	88	2	3	25	75	100	5
	MCM2403	Supply Chain and Logistics Management	5	73	2	3	25	75	100	4
	MCM2304	Human Resource Management	5	73	2	3	25	75	100	4
	MCM2405	e-Commerce and Information Technology	5	73	2	3	25	75	100	4
	MCM24P1	Advanced Excel Practical	4	60	-	3	25	75	100	2
I - III	17MONL - 1	Online Course	-	-	-	-	-	-	-	-

CA – Continuous Assessment

ESE–End Semester Examination

Bloom's Taxonomy Based Assessment Pattern

CIA Question Paper Pattern: 3 x 15 = 45 Marks

One question from each unit with each question comprising of

- One question with a weightage of 2 Marks: $2 \times 3 = 6$
- One question with a weightage of 5 Marks (Internal Choice at the same CLO level): $5 \times 3 = 15$
- One question with a weightage of 8 Marks (Internal Choice at the same CLO level): $8 \times 3 = 24$

Total :45 Marks

CIA Question Paper Pattern: 3 x 15 = 45 Marks (for Accounts Papers)

One question from each unit with each question comprising of

- One question with a weightage of 2 Marks: $3 \times 2 = 6$
- One question with a weightage of 5 Marks: $3 \times 5 = 15$
- One question with a weightage of 8 Marks (Internal Choice at the same CLO level): $8 \times 3 = 24$

Total: 45 Marks

ESE Question Paper Pattern: 5 x 15 = 75 Marks

Question from each unit comprising of

- One question with a weightage of 2 Marks : $5 \times 5 = 10$
- One question with a weightage of 5 Marks (Internal Choice at the same CLO level) : $5 \times 5 = 25$
- One question with a weightage of 8 Marks (Internal Choice at the same CLO level): $5 \times 5 = 40$

Total :75 Marks

ESE Question Paper Pattern:(for Accounts Paper) 5 x 15 = 75 Marks

Question from each unit comprising of

- One question with a weightage of 2 Marks : $5 \times 2 = 10$
- One question with a weightage of 5 Marks : $5 \times 5 = 25$
- One question with a weightage of 8 Marks (Internal Choice at the same CLO level): $5 \times 8 = 40$

Total: 75 Marks

MAPPING OF PLOs WITH CLOs

COURSE	PROGRAMME OUTCOMES				
	PL O1	PLO 2	PLO 3	PLO 4	PLO 5
COURSE 1 – MCM2301					
CLO1	S	S	S	S	M
CLO2	S	S	S	S	M
CLO3	S	S	S	S	M
CLO4	S	S	S	S	M
CLO5	S	S	S	S	M
COURSE 2 – MCM2302					
CLO1	S	S	S	S	M
CLO2	S	S	S	S	M
CLO3	S	S	S	S	M
CLO4	S	S	S	S	M
CLO5	S	S	S	S	M
COURSE 3 – MCM2403					
CLO1	S	S	S	S	M
CLO2	S	S	S	S	M
CLO3	S	S	S	S	M
CLO4	S	S	S	S	M
CLO5	S	S	S	S	M
COURSE 4 – MCM2304					
CLO1	S	S	S	S	M
CLO2	S	S	S	S	M
CLO3	S	S	S	S	M
CLO4	S	S	S	S	M

CLO5	S	S	S	S	M
COURSE 5 – MCM2405					
CLO1	S	S	S	S	M
CLO2	S	S	S	S	M
CLO3	S	S	S	S	M
CLO4	S	S	S	S	M
CLO5	S	S	S	S	M
COURSE 6 – MCM24P1					
CLO1	S	S	S	S	M
CLO2	S	S	S	S	M
CLO3	S	S	S	S	M
CLO4	S	S	S	S	M
CLO5	S	S	S	S	M

S- Strong; M-Medium; L-Low

MCM2301	ECONOMICS FOR DECISION MAKING	CATEGORY	L	T	P	CREDIT
		Theory	73	2		4

Preamble

To enable the students

- To offer expertise and knowledge on the application of economic theories and concepts to business decisions.
- To make the student understand the application of economic tools to demand forecasting and pricing methods
- To Understand the concepts of Macroeconomics

Course Learning Outcomes

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

CLO Number	CLO Statement	Knowledge Level
CLO1	Understand the basic concepts of Managerial Economics for decision making	K2
CLO2	Discover an in-depth knowledge micro and macro economy in managerial decision making	K3
CLO3	Apply the concept of equilibrium to both microeconomics and macroeconomics.	K4
CLO4	Examine the micro and macroeconomic concepts and techniques for effective inputs for economic development	K5
CLO5	Evaluate the variety of techniques to solve business problems with competitive strategies at national level	K6

Mapping with Programme Learning Outcomes

CLOs	PLO1	PLO2	PLO3	PLO4	PLO5
CLO1	S	S	S	S	M
CLO2	S	S	S	S	M
CLO3	S	S	S	S	M
CLO4	S	S	S	S	M
CLO5	S	S	S	S	M

S- Strong; M-Medium; L-Low

UNIT-I (14 hrs)

Managerial Economics and Decision Science: Introduction –Nature of Managerial decision making – Types of Business Decision –Nature of the Firm - The Firm’s Objectives: Profit Maximization – Value Maximization Model of the Firm – Nature of Profit. Innovations theory of profits: Risk and Uncertainty theory of profit – Social Responsibility of Business

UNIT-II (15 hrs)

Demand / Supply Analysis and Theory of Consumer’s Choice: Cardinal Utility Analysis - Demand and Demand Function –Individual Demand – The Law of Demand – Market Demand Function – Individual Demand functions and Market Demand Function – Factors Determining Demand –Elasticity of Demand – Price Elasticity of demand – Determinants of price elasticity of demand – Cross Elasticity of Demand – Income Elasticity of Demand. Supply and its elasticity: Elasticity of supply – Factors determining elasticity of supply. Consumer’s Behaviour : Ordinal

Utility Analysis - Indifference curve analysis of demand – Indifference curve Approach – Prosperities of Indifference curves.

UNIT-III (15hrs)

Theory of Production and Cost Analysis: Production Function – Law of Diminishing returns – Isoquants – General properties of Isoquants – Return to Scale (theory only) – Cost Analysis – concepts of cost – Theory of Cost – short-run Average and Marginal cost curves – Relationship between AC and MC - Long-run costs – Explanation of the U-shape of the Long-Run Average Cost Curve – Difference between LACC and SACC.

UNIT-IV (14 hrs)

Price and Output Decisions in Various Market Structures: Classification of Market structures – Meaning and determinants under Perfect Competition – Monopoly- Price discrimination – Degrees of price discrimination - Monopolistic Competition – Oligopoly. Pricing Practices and Strategies: Cost plus pricing – Price fixing according to cost plus pricing.

UNIT-V (15 hrs)

Macroeconomics for Management: Macroeconomics – Meaning - Major issues in macroeconomics – Role of Government in Macro economy. Macroeconomic aggregates and National Income: – Aggregate Consumption – Role of capital formation – Determinants of capital formation – National Income and National Product – National Income Aggregates – Measurement of National Income. Inflation: Meaning - Nature and Causes – Effects of Inflation – effects of inflation on long-run economic growth – Measures to control inflation.

Note: Question paper shall contain 100% Theory

Text Book

S.No	Author Name	Book Name	Publisher	Year and edition
1.	Ahuja, H.L.	Managerial Economics: Analysis of Managerial Decision Making	S. Chand and company limited	9/e, 2017

S.No.	Author Name	Book Name	Publisher	Year and edition
Reference Books				
2.	Geetika, Ghosh; Piyali, Choudhury and Purba, Roy	Managerial Economics	McGraw Hill Education	3/e; 2017

Course Designers:

1. Dr.S.Geetha, Department of Commerce
2. Dr.R.S.Kanimozhi, Department of Commerce

MCM2302	CORPORATE ACCOUNTING	CATEGORY	L	T	P	CREDIT
		Theory	88	2	-	5

Preamble

To enable the students

- To develop the conceptual framework of corporate accounting
- To learn procedure relating to preparation of company final accounts
- To equip the students with accounting methods formatted for the Corporate Bodies from the time of their inception till their liquidation.

Course Learning Outcomes

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

CLO Number	CLO Statement	Knowledge Level
CLO1	Understand the basic concepts of corporate accounting	K2
CLO2	Develop the knowledge on various accounting aspects pertaining to valuation of shares, mergers and acquisition, holding company accounts and banking and insurance accounting with latest developments in the accounting areas.	K3
CLO3	Analyze the various practical applications of corporate Accounting	K4
CLO4	Examine the legal procedures and accounting process of the companies	K5
CLO5	Apply the latest provisions for preparation of financial reports of various companies	K6

Mapping with Programme Learning Outcomes

CLOs	PLO1	PLO2	PLO3	PLO4	PLO5
CLO1	S	S	S	S	M
CLO2	S	S	S	S	M
CLO3	S	S	S	S	M
CLO4	S	S	S	S	M
CLO5	S	S	S	S	M

S- Strong; M-Medium

UNIT I (17hrs)

Share Capital – Issue, Forfeiture and Reissue of Shares – Redeemable Preference Shares – Rights Issue – Bonus shares, circumstances for issue of bonus shares - SEBI guidelines for issue of bonus shares - Surrender of Shares. Issue and Redemption of Debentures.

UNIT II (18 hrs)

Final Accounts of Companies (Schedule VI) - Preparation of Statement of Profit and Loss –

Balance Sheet – Managerial Remuneration. Profits Prior to Incorporation- Treatment of Profit or loss Prior to Incorporation – Methods, Steps involved in pre and post incorporation of profits.

UNIT III (17 hrs)

Accounting for Amalgamation and Absorption as per Accounting Standard 14 – External reconstruction [excluding inter company holdings - Internal reconstruction (theory only)

UNIT IV (18hrs)

Accounts of Holding Companies - Meaning and Definition of Holding and Subsidiary Company – Consolidation of Balance Sheet of Holding Company and its subsidiary company. Liquidation of Companies: Types of Liquidation – Preparation of Liquidator’s Final Statement of Accounts – Order of Payment – Liquidator’s Remuneration – Calculation of Preferential Creditors (Excluding Statement of Affairs).

UNIT V (18 hrs)

Bank Accounts: Business of banking companies – Legal requirements; Preparation of Profit and Loss Account and Balance Sheet - Insurance Company Accounts - Types of insurance - Life Insurance - Revenue account, Profit and Loss account and Balance Sheet - General Insurance (Fire and Marine) - Revenue account, Profit and Loss account and Balance Sheet.

Text Book

S.No	Author Name	Book Name	Publisher	Year and edition
1.	Jain &Narang	Advanced Accountancy II	Kalyani Publishers	18 th edition, 2016

2.	Reddy & Murthy	Advanced Accounting	Margham publications	6 th revised edition 2015, Reprint 2016
----	----------------	---------------------	----------------------	--

Reference Books

S.No	Author Name	Book Name	Publisher	Year and edition
1.	Pillai RSN & Bagavathi	Advanced Accountancy II	S.Chand	Revised Edition 2010

Course Designers:

1. Dr.B.ThulasiPriya, Department of Commerce
2. Dr.C.Gomathy, Department of Commerce

MCM2403	SUPPLY CHAIN AND LOGISTICS MANAGEMENT	CATEGORY	L	T	P	CREDIT
		Theory	73	2		4

Preamble

To enable the students

- To create in-depth knowledge about supply chain and logistics management
- To enlighten knowledge warehousing and transportation in supply chain.
- To Analyze the strategies adopted and to develop the logistics and supply chain.

Course Learning Outcomes

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

CLO Number	CLO Statement	Knowledge Level
CLO1	To know about Process and functions of supply chain management and logistics system	K2
CLO2	To learn about Design and network in supply chain	K3
CLO3	Analyze the Role of Internet Technologies in logistics management.	K4
CLO4	Examine the Transportation network and sourcing in logistics Management	K5
CLO5	To Strengthen Integrative management and analytical Skills.	K6

Mapping with Programme Learning Outcomes

CLOs	PLO1	PLO2	PLO3	PLO4	PLO5
CLO1	S	S	S	S	M
CLO2	S	S	S	S	M
CLO3	S	S	S	S	M
CLO4	S	S	S	S	M
CLO5	S	S	S	S	M

S- Strong; M-Medium; L-Low

UNIT – I (14 hrs)

Introduction to Logistic Management - Nature and Concepts- Evolution of the logistics concept Logistical Mission and Strategic issues- Logistic in India-Growing Importance of Logistics Management-logical Competitive Advantage-Strategic Logistics planning Process--operational objectives-Components of logistics management-functions of logistics management-

-integrated logistic system-Total cost Analysis.

UNIT – II (14 Hrs)

Introduction to Supply Chain Management -Definition - Objectives - Importance – Decision phases - Process view - Competitive and supply chain strategies - Achieving strategies fit -impellers of supply chain-Financial measures of performance-Framework - Facilities - Inventory - Transportation - Information - Sourcing -Pricing- Infrastructure-International Logistics

UNIT- III (15 Hrs)

Designing the Supply Chain Management - Designing the distribution network - Role of distribution - Factors influencing distribution - Design options - e – business and its impact - Distribution networks in practice - Networking design in the supply chain - Role of network - Factors affecting the networking design decisions.-Models for Facility Location and capacity Allocation.

UNIT- IV (15 Hrs)

Designing Global supply chain Networks-Drivers-The impact of Globalization on Supply chain Net works the offshoring Decision Total Cost-Risk Management in Global supply Chains-Evaluating Network Design Decisions using decision tree. Coordination in a supply chain: Lack of supply chain Co ordination and the bullwhip Effect- The effect on :Performance of lack of co ordination-Obstacles to Coordination in a supply chain.

UNIT- V (15 Hrs)

Information Technology in Supply chain – Role of IT in supply chain- Internal supply chain management- Supplier relationship management- Future of IT in supply chain- Risk Management in IT- Coordination in supply chain – Lack of Coordination- Effect on performance of Lack of Coordination- Obstacles in Coordination – Managerial levels to achieve Coordination.

Text Books

S. No.	Book Name	Author Name	Publisher	Year and Edition
1.	Logistics and Supply Chain Management	D K Agrawal	Macmillan Publishers India Limited	Re print 2009
2.	Supply Chain Management: Strategy, Planning and Operation	Sunil Chopra and Peter Meindl,Dharam Vir Kalra.	Pearson Education Pvt. Ltd, Noida	6 th Edition,2015

Reference Books

S. No.	Book Name	Author Name	Publisher	Year and Edition
1.	Logistics and Supply Chain Management	Christopher Martin	FT Publishing International, India	(2016) 5th Edition
2.	Supply Chain Management	Sahay, B.S	Macmillan Publishers India	2 nd edition,2009

Course Designers

1. Dr.T.Ambika, Department of Commerce
2. Dr.A.Amudha, Department of Commerce

MCM2304	HUMAN RESOURCE MANAGEMENT	Category	L	T	P	Credit
		Theory	73	2	-	4

Preamble

To enable the students

- To create in-depth knowledge about human resource management concepts and practices
 - To enlighten knowledge in human resource recruitment and selection
- To Analyze the strategies required to select and develop manpower resources.

Prerequisite

- No Basic Knowledge required

Course Learning Outcomes

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

CLOs	CLO Statement	Knowledge Level
CLO1	Understand the concepts of human resource management and its framework	K2
CLO2	Interpret the human resource framework and its role for business administration	K3
CLO3	Analyze the significant competency in development of human resource management	K4
CLO4	Evaluate the strategies to manage HRM related issues	K5
CLO5	Develop students to create a plan for the deployment and use of human resources.	K6

Mapping with Programme Learning Outcomes

CLOs	PLO1	PLO2	PLO3	PLO4	PLO5
CLO1	S	S	S	S	M
CLO2	S	S	S	S	M
CLO3	S	S	S	S	M
CLO4	S	S	S	S	M
CLO5	S	S	S	S	M

S-Strong; M – Medium; L – Low

UNIT I (15 hrs)

Nature and Scope of Human Resource Management – Concept- Characteristics-Objectives - System approach to HRM- Importance and Functions of HRM- Scope - Competencies of Human Resource Manager – Role of Human Resource Manager. Strategic Human Resource Management- Concept – Role. Human Resource Planning – Concept – Objective-Need and Importance – ProcessLevels – Problems- Guidelines for effective human resource planning.

UNIT II (14 hrs)

Job Analysis and Job Design - Concept, Objectives – Uses – Process – techniques – Job description – Job specification – Role analysis - Concept of Job Design –Approaches – Methods – Recent Trends. Recruitment and Selection: Meaning – Process – Policy - Sources of Recruitment – Techniques – Recruitment practices in India – Meaning of Selection – Introduction – Steps – Testing – Selection Interviewing - Competency Mapping.

UNIT III (15 hrs)

Placement and Induction-Concept of placement - Induction – objectives – advantages- Induction in Indian industries – Contents – Steps to make Induction effective. Employee Training – Concept

– Need –Importance- Types – Identifying Needs - Objective –Design – Methods –Evaluating training effectiveness - Retraining. Career Planning and Development – Meaning –Objective – Process – Counselling - Advantages – Limitations – Making career planning successful – Career Development. * Case Studies.

UNIT IV (15 hrs)

Performance Appraisal– Concept – Objective – Importance – Process – Problems – Essentials – Methods – Performance appraisal through MBO – 360-degree appraisal techniques- Performance Management. Job Evaluation – Concept – Objectives – Process – Advantages – Limitations – Essentials – Methods. Incentive Compensation – Meaning – Essentials – Types – wages incentives in India - types. Human Resource Accounting – Meaning – Objective –Methods of Valuation of Human Resource. * Case Studies

UNIT V (14 hrs)

Morale – Meaning – Importance – Factors Influencing- Impact. Job Satisfaction – Concept – Measurement – Job Satisfaction and Work behaviour – Determinants. Quality of work life – Concept –Measure –Dimension – Principles - Techniques. Management of Stress – Concept – Sources – Consequences – Coping with stress – Methods of stress management. HRM in virtual organisation – Concept – Distinction between Traditional and Virtual Organisation – Types – Technology – Issues.

* **Relevant Case Studies to be discussed**

Text Book

S.No	Author Name	Book Name	Publisher	Year and edition
1.	Gupta C.B	Human Resource Management	Sultan Chand & Sons	15 th Edition 2017

Reference Books

S.No	Author Name	Book Name	Publisher	Year and edition
1.	Gary Dessler and Biju Varrkey	Human Resource Management	Prentice Hall Of India	16 th Edition 2020
2.	Dwivedi R.S	Human Resource Management	Vikas Pub House – Noida	6 th Edition 2018
3.	Rao V.S.P	Human Resource Management	Excel Books	2 nd Edition 2020

Course Designers

1. Dr.S.Sujatha , Department of Commerce
2. Dr.T.Ambika, Department of Commerce

		CATEGORY	L	T	P	CREDIT
--	--	----------	---	---	---	--------

MCM2405	e-COMMERCE AND INFORMATION TECHNOLOGY	Theory	73	2		4
----------------	--	--------	----	---	--	---

Preamble

To enable the students

- To enrich the students' knowledge in the effect of changing technology on traditional business models and strategy;
- To impart knowledge about E-Commerce basic concepts, working models' payment mechanisms and security issues in the Internet.
- To demonstrate an awareness of the m-commerce and Current trends in electronic world this plays vital role in modern business practice.

Course Learning Outcomes

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

CLO Number	CLO Statement	Knowledge Level
CLO1	Describe the impact of E-commerce on business models and strategy	K2
CLO2	Analyze the electronic payment methods and usage of electronic delivery channels and to Examine the internet security aspects and e-business communication modes	K3
CLO3	Explain the key features of Internet, Intranets and Extra nets and explain how they relate to each other and summarize the e-commerce framework and its applications	K4
CLO4	Create the knowledge in m-commerce application and current trends in e-commerce	K5
CLO5	Develop problem-solving skills to address issues related to E-Commerce technology implementation and security	K6

Mapping with Programme Learning Outcomes

CLOs	PLO1	PLO2	PLO3	PLO4	PLO5
CLO1	S	S	S	S	M
CLO2	S	S	S	S	M
CLO3	S	S	S	S	M
CLO4	S	S	S	S	M
CLO5	S	S	S	S	M

S- Strong; M-Medium; L-Low

UNIT I (14 hrs)

E-Commerce:-Introduction-Meaning-History-framework of e-commerce-e-commerce drivers-nature and scope-acceptance-e-business -categories of E-Commerce Applications-Global trading environment and adoption of e-commerce-comparison between traditional and electronic commerce-advantages and disadvantages of E-Commerce- Business Models of E-Commerce: Business to Consumer: Definition, characteristics and application of B2C- Models of B2C-major challenges-Business to business: Definition, characteristics and application of B2B—need—development -types-relationship of B2B e-commerce with other perspectives-impact and benefits-Difference between B2B and B2C - C2C,C2B and B2G: Definition, characteristics and application.

UNIT II (15 hrs)

Electronic data interchange: Introduction-paperless transactions-components of EDI – features of EDI-EDI standards-Data standards used in EDI-cost of EDI-Reasons for slow

acceptability of EDI trading-EFT-combining EDI and EFT-Role of banks in EDI-E-Marketing-online marketing and its strategies. Business Application of E-commerce: -Introduction-trade cycle-supply chain- competitive advantage-e-procurement-e-commerce application in manufacturing-e-commerce application in wholesale-problems of traditional wholesale-e-commerce application in retail-e-commerce application in service sector.

UNIT-III (14 hrs)

E-Commerce Technology: - IT Infrastructure-characteristics-elements of IT infrastructure-internet-history-architecture-WWW-domain name- client-server-characteristics –types-TCP/IP – web server- HTTP and FTP- middleware- intranet –uses-advantages and disadvantages-extranet-VPN-types-advantages and disadvantages of VPN-Firewall-working of firewall-types of firewall-cryptography- methods-digital signature-digital envelope-digital certificates-certification authorities-types of digital certificates- social media marketing-tools-goals and objectives.

UNIT IV (15 hrs)

Electronic payment systems:- Problems with the traditional payment system-EPS- features-types-advantages-risk-payment gateway-issues of electronic payment technology-recommendations of the security of electronic payment systems-internet banking-growth-types-risk-security requirement of electronic payment system-secure socket layer- S-HTTP-SET-authentication techniques, processes and methodologies-biometrics-elements-kinds – technologies-characteristics-benefits-Security issues in e-commerce:-e-commerce security issues-risk involved in e-commerce-protecting the e-commerce system- common e-commerce security tools-client server network security-data and message security

UNIT V (15 hrs)

Mobile commerce:-application of mobile commerce –advantages of mobile commerce-security and payment methods-m-commerce security-m-commerce payment methods- mobile payment operations-standardization-Current trends in electronic world-electronic waste-problems-predictions-e-waste in India-e-surveillance-stages-e-governance-essence-modules-e-governance and its relevance to India-initiatives taken by government of India--cloud computing-advantages-characteristics-model-service model of cloud computing-criteria-challenges.

Text Book

S.No	Author Name	Book Name	Publisher	Year and Edition
1.	Dr.U.S.Pandey and Er.Saurabhshukla	E-Commerce and mobile commerce technologies	S.Chand	2014, 2 nd Edition

Books for Reference

S.No	Author Name	Book Name	Publisher	Year and Edition
1	Ravi Kalakota and Andrew B. Whinston	Frontiers of Electronic commerce	Pearson Publication Ltd	2009, 2 nd Edition
2.	Joseph P.T	Electronic Commerce–A Managerial Perspective	Pearson Education,	2009, 2 nd Edition
3.	Murthy CSV	E-Commerce – Concepts, Models, Strategies	Himalaya Publishing House.	2010, 2 nd Edition

Course Designers

1. Dr.S.Geetha, Department of Commerce
2. Dr.M.Rajarejeswari, Department of Commerce

MCM24P1	ADVANCED EXCEL PRACTICAL	CATEGORY	L	T	P	CREDIT
		Practical	-	3	57	2

Preamble

To enable the students

- To develop and apply recent skills in MS office Packages.
- To learn procedures to formulated statistical operations in Research
- To enrich knowledge in financial needs.

Course Learning Outcomes

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

CLO Number	CLO Statement	Knowledge Level
CLO1	Identify the skills of excel applications	K2
CLO2	Analyze the statistical and financial operations in research	K3
CLO3	Apply advanced functions and tools to assist in developing worksheets	K4
CLO4	Formulate and organize large amounts of complex data into information	K5
CLO5	Create additional data analysis to perform the financial modeling	K6

Mapping with Programme Learning Outcomes

CLOs	PLO1	PLO2	PLO3	PLO4	PLO5
CLO1	S	S	S	S	M
CLO2	S	S	S	S	M
CLO3	S	S	S	S	M
CLO4	S	S	S	S	M
CLO5	S	S	S	S	M

S- Strong; M-Medium; L-Low

Advance Excel:

- Calculation of total, average of semester marks using auto sum. Calculate Mean, Median, Mode, Standard Deviation and Correlation
- Formatting, editing excel worksheet and copying the contents to different sheets
Change font as bold, Arrange the alignment as center, Rename the sheet, Insert a new sheet, Move a sheet, Delete a sheet, Hide/unhide columns, Change column width, Usage of sorting option for the “Name” field, Usage of filter for the field “City” and “Salary”, Wrap text and Shrink to fit,
- Diagram and graphs and Break-even chart
- Creating Pivot Table to analyses sales report
- Advance Filter with Multi Criteria
- Creation of trend line to estimate share price using the functions Graph and Trend setting
- Basic concepts related with user defined Macros by automating and recording Macros
- Working with Multiple Sheet Data to fetch and compare values by using Vlookup and other Lookup Functions
- Prepare a Data Table for a costing and pricing analysis Perform the What if analysis commands goal seeks and Scenario Manager

Creation of templates using financial models:

- Final Accounts
Input: Trial Balance
Functions to be used: Data validation, Audit Toolbar, ‘fx’ – functions, Conditional Formatting, Combo Boxes, Controls, Scenarios, Goal Seek, Auto Correct.
Expected Output: Statement of Profit and Loss and Balance Sheet.
- Ratio Analysis
Input: Trail Balance
Functions to be used: Scenarios
Expected Output: Ratios with highlights (good or bad)
- Preparation of Income Statement
Input: Receipts & Payments
Functions to be used: Data validation, Audit Toolbar, ‘fx’ – functions, Conditional Formatting, Combo Boxes, Controls, Scenarios, Goal Seek, Auto Correct.
Expected Output: Income Statement
- Time Value of money
Input: Cash Flows
Functions to be used: FV, NPER, PMT, PV, TYPE,
Expected Output: NPV, IRR, ROI
- Designing Capital Structure
Input: Summarized Income Statement
Functions to be used: Goal Seek
Expected Output: EPS, EPS growth rate.
- Inventory Management
Input: Inventory data

Functions to be used: Scenarios

Expected Output: EOQ, Max level, Min level, Graph.

➤ Cash flow Estimation

Input: Cash flows

Functions to be used: Auto correct

Expected Output: Cash Budget

Leverage

Input: Various Cost

Functions to be used: Goal Seek

Expected Output: DOL, DFL and DCL; BEP graph.

Course Designers:

1. Dr.B.Thulasipriya, Department of Commerce
2. Dr.R.S.Kanimozhi, Department of Commerce



PSGR
Krishnammal College for Women



DEPARTMENT OF M.COM

**CHOICE BASED CREDIT SYSTEM &
OUTCOME BASED EDUCATION SYLLABUS**

**MASTER OF COMMERCE
2024 – 2026 BATCH**

SEMESTER II



**DEPARTMENT OF M.COM
CHOICE BASED CREDIT SYSTEM &
LEARNING OUTCOME BASED CURRICULAR FRAMEWORK (LOCF) &
SCHEME OF EXAMINATION
MASTER OF COMMERCE–2024-2026 BATCH**

Sem	Part	Course. Code	Title of the Course	Instr. Hours	Contact Hours	Tutorial Hours	Duration of Examination	Examination Marks			Credits
								CA	ESE	Total	
II/III	III	MCM2306	Banking and Insurance &	3	43	2	3	25	75	100	3
		MCM23CE/	Corporate Finance and Advanced Financial Accounting/	3	45	-	-	100	-	-	3
		MCM2310	Applied Cost Accounting	6	88	2	3	25	75	100	6
II	III	MCM2407	Marketing Management	5	73	2	3	25	75	100	4
II	III	MCM2308	Financial Management	6	88	2	3	25	75	100	4
II	III	MCM2409	Organizational Behavior	5	73	2	3	25	75	100	4
II	III	MTH18A3	IDC : Quantitative Techniques For Commerce	5	75	-	3	-	100	100	3
II	III	MCM24P2	Python for Accounting- Practical	3	45	-	3	25	75	100	2

*CA - Continuous Assessment

ESE – End Semester Examination

Bloom's Taxonomy Based Assessment Pattern

CIA Question Paper Pattern: 3 x 15 = 45 Marks

One question from each unit with each question comprising of

- One question with a weightage of 2 Marks: $2 \times 3 = 6$
- One question with a weightage of 5 Marks (Internal Choice at the same CLO level): $5 \times 3 = 15$
- One question with a weightage of 8 Marks (Internal Choice at the same CLO level): $8 \times 3 = 24$

Total :45 Marks

CIA Question Paper Pattern: 3 x 15 = 45 Marks (for Accounts Papers)

One question from each unit with each question comprising of

- One question with a weightage of 2 Marks: $3 \times 2 = 6$
- One question with a weightage of 5 Marks: $3 \times 5 = 15$
- One question with a weightage of 8 Marks (Internal Choice at the same CLO level): $8 \times 3 = 24$

Total: 45 Marks

ESE Question Paper Pattern: 5 x 15 = 75 Marks

Question from each unit comprising of

- One question with a weightage of 2 Marks : $5 \times 5 = 10$
- One question with a weightage of 5 Marks (Internal Choice at the same CLO level) : $5 \times 5 = 25$
- One question with a weightage of 8 Marks (Internal Choice at the same CLO level): $5 \times 5 = 40$

Total :75 Marks

ESE Question Paper Pattern:(for Accounts Paper) 5 x 15 = 75 Marks

Question from each unit comprising of

- One question with a weightage of 2 Marks : $5 \times 2 = 10$
- One question with a weightage of 5 Marks : $5 \times 5 = 25$
- One question with a weightage of 8 Marks (Internal Choice at the same CLO level): $5 \times 8 = 40$

Total: 75 Marks

MAPPING OF PLOs WITH CLOs

COURSE	PROGRAMME LRARNING OUTCOMES				
	PLO1	PLO2	PLO3	PLO4	PLO5
COURSE7 – MCM2306					
CLO1	S	S	S	S	M
CLO2	S	S	S	S	M
CLO3	S	S	S	S	M
CLO4	S	S	S	S	M
CLO5	S	S	S	S	M
COURSE8 – MCM2307					
CLO1	S	S	S	S	M
CLO2	S	S	S	S	M
CLO3	S	S	S	S	M
CLO4	S	S	S	S	M
CLO5	S	S	S	S	M
COURSE9 – MCM2308					
CLO1	S	S	S	S	M
CLO2	S	S	S	S	M
CLO3	S	S	S	S	M
CLO4	S	S	S	S	M
CLO5	S	S	S	S	M

COURSE10 – MCM2309					
CLO1	S	S	S	S	M
CLO2	S	S	S	S	M
CLO3	S	S	S	S	M
CLO4	S	S	S	S	M
CLO5	S	S	S	S	M
COURSE11 – MCM23P2					
CLO1	S	S	S	S	M
CLO2	S	S	S	S	M
CLO3	S	S	S	S	M
CLO4	S	S	S	S	M
CLO5	S	S	S	S	M

COURSE CODE	COURSE NAME	CATEGORY	L	T	P	CREDIT
MCM2306	BANKING AND INSURANCE	THEORY	43	2	-	3

Preamble

To enable the students

- To disseminate knowledge about banking structure and negotiable instruments
- To acquaint the students with principles and types of insurance

Course Learning Outcomes

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

CLO Number	CLO Statement	Knowledge Level
CLO1	Understand the banking structure, techniques of risk management, insurance plans and innovations in Fin Tech	K2
CLO2	Examine the functions of banking sector, laws relating to negotiable instruments, e-banking facilities, risk and Fin Tech applications	K3
CLO3	Elaborate the principles of banking, life insurance, risk management and Techniques of Fin Tech	K4
CLO4	Apply knowledge in the field of Banking and Insurance sector	K5
CLO5	Evaluate the effectiveness of Banking & Insurance services at par with Fin Tech	K6

Mapping with Programme Learning Outcomes

CLOs	PLO1	PLO2	PLO3	PLO4	PLO5
CLO1	S	S	S	S	M
CLO2	S	S	S	S	M
CLO3	S	S	S	S	M
CLO4	S	S	S	S	M
CLO5	S	S	S	S	M

S-Strong; M-Medium; L-Low

UNIT-I(8hrs)

Banking-Definition-Role and Functions of Banks-Structure of commercial Banks in India. Relationship between Banker and Customer. Recent Developments in Banking Industry.

UNIT-II (9hrs)

Laws relating to Negotiable Instrument-Endorsement: Bills of exchange and Promissory Notes- Rights and Liabilities of Parties to Negotiable Instrument. Electronic Clearing service (ECS), Electronic funds Transfer (EFT), Tele banking and Electronic Cheque-Credit Cards-Debit Cards-Smart Cards-Risks in E- Banking.

UNIT-III (8hrs)

Concept of Risk-Classification of Risk-Meaning of Peril and Hazard-Types of Risk-Techniques of Risk Management and Control–Risk Identification-sources of Risk-Measurement-Guidelines of assessing Risk- Risk Management by Individuals and corporations.

UNIT-IV(9hrs)

Insurance: Functions-Principles.Nature of Insurance Contract-Types of Insurance contract-AssuranceVs. Insurance, Gambling vs. Insurance. Classification of Insurance-Life Insurance-Features-Advantages- Types of Life Insurance Plans

UNIT-V(9hrs)

Fintech – Introduction – Areas of Fintech -Importance – Fintech Unicorns – Innovative ways of sending money. Digital Lending Innovation. to Business Banking & Corporate Banking- **Crowdfunding**– **Block chain**- Introduction – Components - Top Cryptocurrencies- Use cases for Block chain. **Insur tech** - Introduction –Interesting Insur tech ideas.

Text Book

	Author Name	Book Name	Publisher	Year of Publication and Edition
1.	Jyotsna Sethi, Nishwan Bhatia	Elements of Banking And Insurance	PHIL earning Private Ltd	2014 & seventh edition
2.	Agustin Rubini	Fintech in a Flash	Sim tac Ltd	2017 fifth edition

Reference Books

S. No.	Author Name	Book Name	Publisher	Year of Publication and Edition
1.	Alka Mittal	Principles of Insurance and Risk Management	SL Gupta S.Chand &Sons	2014 & 7 th Edition
2.	Varshney P.N.	Banking Law& Practice	Sultan Chand &Sons	2018&13 th Edition
3.	PeriasamyP	Principles and Practices of Insurance	Himalaya Publishing House	2019 & 12 th Edition

Pedagogy

- Power point presentations, Group Discussion, Interactive Presentation, Scenario Analysis,Seminar, Quiz, Assignment

Content and Presentation Schedule

Module No.	Topic	CLO s	No. of Hours	Content delivery Methods	Learning Methods
UNIT I					
1.	Banking -Definition-Role and Functions of Banks-Structure of commercial Banks in India	CLO2,CLO4,CLO5	4	Chalk and Talk,PPT	Experiential Learning
2.	Relationship between Banker and Customer. Recent Developments in Banking Industry.	CLO1,CLO3,CLO4	4	Chalk and Talk	Participatory Learning
UNIT II					
3.	Laws relating to Negotiable Instrument -Endorsement: Bills of exchange and Promissory Notes	CLO2,CLO4	3	Chalk and Talk,PPT	Experiential Learning
4.	Rights and Liabilities of Parties to Negotiable Instrument Electronic Clearing service (ECS), Electronic funds Transfer (EFT)	CLO4,CLO5	3	Videos	Participatory Learning
5.	Tele banking and Electronic Cheque-Credit Cards-Debit Cards-Smart Cards-Risks in E-Banking.	CLO2,CLO4,CLO5	3	Chalk and Talk,PPT	Experiential Learning
UNIT III					
6.	Concept of Risk -Classification of Risk-Meaning of Peril and Hazard-Types of Risk-Techniques of Risk Management and Control	CLO2,CLO4,CLO5	4	Chalk and Talk,PPT	Experiential Learning
7.	Risk Identification-sources of Risk-Measurement-	CLO3,CLO5	2	Chalk and Talk	Experiential Learning
8.	Risk Management by Individuals and corporations.	CLO1,CLO3	2	Chalk and Talk	Participatory Learning
UNIT IV					
9.	Insurance: Functions-Principles.Nature of Insurance Contract-Types of Insurance	CLO2,CLO4	3	Chalk and Talk,PPT	Experiential Learning
10.	contract-AssuranceVs. Insurance, Gambling vs. Insurance.	CLO2,CLO4	3	Chalk and Talk,PPT	Experiential Learning
11.	Classification of Insurance-Life Insurance-Features-Advantages-Types of Life Insurance Plans.	CLO1,CLO3	3	Chalk and Talk	Participatory Learning

UNIT V					
12.	Fintech – Introduction – Areas of Fintech -Importance – Fintech Unicorns – Innovative ways of sending money	CLO2,CLO4	3	Chalk and Talk,PPT	Experiential Learning
13.	Digital Lending Innovation. to Business Banking & Corporate Banking- Crowdfunding	CLO2,CLO4, CLO5	3	Chalk and Talk,PPT	Experiential Learning
14.		CLO1,CLO3, CLO4	3	Chalk and Talk	Participatory Learning

Course Designers:

1. Dr.B.Thulasipriya, Assistant Professor, Department of Commerce
2. Dr.C.Gomathy, Assistant Professor, Department of Commerce

COURSE CODE	COURSE NAME	CATEGORY	L	T	P	CREDIT
MCM23CE	COURSERACOURSE	Online	45	-	-	3

Corporate Finance and Advanced Financial Accounting	Introduction The Role of Finance: Financial Markets	https://www.coursera.org/learn/introduction-to-finance-the-role-of-financial-markets	19 Hrs
	Corporate Essentials Finance	https://www.coursera.org/learn/corporate-finance-essentials#about	13 Hrs
	Financial Accounting: Advanced Topics	https://www.coursera.org/career-academy/programs/psgr-faculty-learning-program-11uew?collectionId=&productId=KinX8iwGEeaA3A6P4rV07Q&productType=course&showMiniModal=true	13 Hrs

COURSE CODE	COURSE NAME	CATEGORY	L	T	P	CREDIT
MCM2310	APPLIED COST ACCOUNTING	THEORY	88	2		6

Preamble

- To understand the costing aspects on material and labour
- To enlighten about overhead and process costing methods
- To enrich about various methods relating to job, service, batch and contract costing

Course Learning Outcomes

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

CLO Number	CLO Statement	Knowledge Level
CLO1	Understand the conceptual knowledge of Cost accounting	K2
CLO2	Analyse the operations of organizations through the application of Cost accounting techniques	K3
CLO3	Apply appropriate principles and concepts relevant to cost accounting for the preparation of Reports.	K4
CLO4	Evaluate various techniques of cost accounting for optimal managerial decisions	K5
CLO5	Develop the substantial knowledge of cost accounting practices for managerial decision making	K6

Mapping with Programme Learning Outcomes

CLOs	PLO1	PLO2	PLO3	PLO4	PLO5
CLO1	S	S	S	S	M
CLO2	S	S	S	S	M
CLO3	S	S	S	S	M
CLO4	S	S	S	S	M
CLO5	S	S	S	S	M

S-Strong; M-Medium; L-Low

UNIT I (18 hrs)

Introduction of Cost Accounting: meaning and definitions – *Difference between financial and cost accounting–Relationship with Management accounting*. Scope, objectives, advantages and limitations of cost accounting –significance of cost accounting–*Installation of costing system– Characteristics of ideal costing system–Methods of costing–Elements of costing–Cost concept– Cost classification – Cost Control- Preparation of cost sheet. Reconciliation of Cost and Financial accounts*

UNIT II(18hrs)

Material – meaning of material control – Techniques of material control - fixation of

maximum, minimum and reorder level–Economic order quantity–purchase control and procedure–storage of materials–issue of material–pricing of material issues and returns–material losses. Labour-classifications of labor–Labor Turnover–Time and motion study–Idle time–Overtime-Remuneration and incentives–Time wage system–Piece Rate system–Bonus.

UNIT III (18 hrs)

Overhead - Meaning and classifications of overheads – Classification according to function variability and elements–Steps in overhead accounting–Allocation and Apportionment- Absorption of overhead cost–Difference between cost allocation and apportionment and reapportionment–Predetermined overhead recovery rates-over absorption and under absorption– Meaning and causes–Accounting of under, over absorbed Overheads-Activity Based Costing.

UNIT IV (17 hrs)

Process Costing – process losses – Inter Process profits – Equivalent production –Joint products and Byproducts-Distinction between by-products, main products and joint Products-Cost Ledger Accounting–Integrated Accounts-Cost Audit*-Benefits of cost audit–Cost Audit Programme– Cost Auditor.

UNIT V (17 hrs)

Job Costing–Objectives–features–pre-requisites–advantages and disadvantages –Procedure of job order system–batch costing–contract costing –types of contract–cost plus contract–target costing. Service costing– transport, canteen, boiler house, powerhouse, hospital and hotel costing.
Note: Questions shall be distributed between theory 20% and problem 80%.

Text Book

S.No	Author Name	Book Name	Publisher	Year of Publication and Edition
1.	Jain S.P., Narang K.L.	Cost Accounting	Kalyani Publishers	2018 & 5 th Edition

Reference Book

S. No.	Author Name	Book Name	Publisher	Year of Publication and Edition
1	Iyengar	Cost Accounting	Sultan Chand & Co. New Delhi,	2010 & 13 th Edition
2	Maheshwari.S.N.	Cost Accounting	Sultan Chand & Co. New Delhi,	2015 & 4 th Edition
3	R.S.N Pillai & Bhagavathi	Cost Accounting	S.Chand & Sons.	2010 & 11 th Edition
4	Shukla M.C & Grewal T.S	Cost Accounting	S.Chand & Sons.	2009 & 5 th Edition

Content and Presentation Schedule

Sl. No	LECTURE	TOPIC	CONTENTS	ACTIVITY	CLOs
UNIT – 1 (18 Hours)					
1	1-3	Introduction of Cost Accounting: meaning and definitions , Difference between financial and cost accounting, Relationship with Management accounting (Online Learning)	https://slideplayer.com/slide/7072709/ https://archive.nptel.ac.in/content/storage2/110/101/110101132/MP4/mod01lec01.mp4 https://efinancemanagement.com/financial-accounting/cost-accounting-vs-financial-accounting https://efinancemanagement.com/financial-accounting/cost-vs-management-accounting https://www.youtube.com/watch?v=xYpieIDziM https://www.iedunote.com/cost-accounting	Group Discussion	CLO2
2	4-5	Scope, objectives, advantages and limitations of cost accounting, significance of cost accounting (In Class Discussion & Interaction)	In Class Discussion using PPT	Interaction and discussion	CLO2
3	6-7	Installation of costing system, Characteristics of ideal costing system Material (Online Learning)	https://learn.financesstrategists.com/explanation/cost-accounting/installation-of-costing-system/ https://www.sbsc.in/pdf/resources/1586690973 Installation of Costing system (1).pdf	Assignment	CLO2

4	8-9	Methods of costing, Elements of costing , Cost concept, cost classification, Cost Control (Online Learning)	https://freevidelectures.com/course/3404/managing-accounting/20 https://www.slideshare.net/skillssoft/method-of-costing-27588374 https://www.slideshare.net/anusr/cost-management-accounting-41010594 https://archive.nptel.ac.in/content/storage2/110/101/110101132/MP4/mod01lec02.mp4 http://www.jiwaji.edu/pdf/ecourse/chemical/Business%20Environment%20-%20Classification%20of%20Cost.pdf	In Class Discussion using PPT	CLO2
5	10-13	Preparation of cost sheet (Online Learning)	https://www.youtube.com/watch?v=3BwME4KWY-Y https://www.youtube.com/watch?v=WxGGtXkgOiA https://www.youtube.com/watch?v=f7b6GQaG6OM http://www.nitttrc.edu.in/nptel/courses/video/110107127/L09.html https://www.youtube.com/watch?v=p-ZRp1G4sAM	Discussion	CLO2, CLO3
6	14-18	Reconciliation of Cost and Financial accounts (Online Learning)	https://www.youtube.com/watch?v=rOaOj7Rt1vc	Discussion using chalk and talk	CLO2, CLO3
UNIT – II (18 Hours)					
7	19-20	Material, meaning of material control, Techniques of material control. (Online Learning)	https://www.slideshare.net/DrMohamedKuttyKakkakunnan/techniques-of-material-control	Quiz	CLO2, CLO3

8	21-22	Fixation of maximum, minimum and reorder level (Online Learning)	https://www.accountingformanagement.org/reorder-level-of-stock/ https://www.investopedia.com/terms/e/economicorderquantity.asp https://www.youtube.com/watch?v=rTzQLYRxa9I https://www.youtube.com/watch?v=kuTBkXJAU90 https://learn.financesstrategists.com/explanation/cost-accounting/material-costing/material-costing-practical-problems-and-solution/	In Class Discussion using Chalk and Talk	CLO2, CLO3
9	23-24	Economic order quantity, purchase control and procedure (In Class Discussion & Interaction)	In Class Lecture using chalk and talk	Assignment	CLO2, CLO3
10	25-26	storage of materials , issue of material (In Class Discussion & Interaction)	In Class Lecture using chalk and talk	Assignment	CLO2, CLO3
11	27-28	Pricing of material issues and returns material losses. (In Class Discussion & Interaction)	In Class Lecture using chalk and talk	Quiz	CLO2, CLO3
12	29-31	Labour ,classifications of labour, Labour Turnover	In Class Discussion		CLO2, CLO3
13	32-33	Time and motion,study of Idle time,Over time, Remuneration andincentives.	In Class Discussion	Quiz	CLO2, CLO3
14	34-36	Time wage system,Piece Rate	https://www.youtube.com/watch?v=0IzbMhLA	In Class Discussion &	CLO2, CLO3

		system , Bonus (Online Learning)	akk https://egyankosh.ac.in/bitstream/123456789/71361/1/Unit-7.pdf	Interaction	
UNIT – III (18 Hours)					
15	37-38	Overhead, Meaning and classifications of overheads (In Class Discussion & Interaction)	Interaction and discussion	Assignment	CLO2, CLO3, CLO4
16	39-40	Classification according to function variability and elements Steps in overhead accounting (In Class Discussion & Interaction)	In Class Discussion using PPT	Quiz	CLO2, CLO3, CLO4
17	41-42	Allocation and Apportionment, Absorption of overhead cost, (In Class Discussion & Interaction)	In Class Lecture using chalk and talk	Assignment	CLO2, CLO3, CLO4
18	43-45	Difference between cost allocation and apportionment and reapportionment (Online Learning)	https://keydifferences.com/difference-between-cost-allocation-and-cost-apportionment.html#:~:text=Cost%20Allocation%20is%20the%20process,the%20process%20of%2	Assignment	CLO2, CLO3 CLO4
19	46-47	Predetermined overhead recovery rates (In Class Discussion & Interaction)	In Class Discussion using PPT	Interaction and discussion	CLO2
20	48-49	over absorption and under absorption(In Class Discussion & Interaction)	In Class Lecture using chalk and talk	Assignment	CLO1, CLO2
21	50-51	Meaning and causes – Accounting of under, over absorbed overheads(In Class Discussion & Interaction)	In Class Lecture using chalk and talk	Interaction and discussion	CLO2, CLO3

22	52-54	Activity Based Costing (Online Learning)	https://www.taxmann.com/post/blog/activity-based-cost-system-abc-system-cost-accounting/ https://youtu.be/7mF3pskW7Hs https://www.youtube.com/watch?v=QaVIWoaBytQ https://www.youtube.com/watch?v=dwPrngnsU8qo	Assignment	CLO1, CLO2, CLO3
(UNIT IV 17 Hours)					
23	55-58	Process Costing, Process loss, Abnormal gains and losses (Online Learning)	https://www.youtube.com/watch?v=7x1Y2apUx-I https://www.taxmann.com/bookstore/bookshop/bookfiles/samplechapter9processcosting.pdf https://freevidelectures.com/course/3404/managerial-accounting/24 https://freevidelectures.com/course/3404/managerial-accounting/23 https://www.youtube.com/watch?v=7x1Y2apUx-I https://www.youtube.com/watch?v=rGdjQjKyc9I	Assignment	CLO2, CLO3
24	59-61	Inter Process profits (In Class Discussion & Interaction)	In Class Lecture using chalk and talk	Assignment	CLO2, CLO3
25	62-63	Equivalent production (In Class Discussion & Interaction)	Interaction and discussion	Quiz	CLO3
26	64-66	Joint products and By products (In Class Discussion & Interaction)	In Class Lecture using chalk and talk	Assignment	CLO2, CLO3
27	67-68	Distinction between by- products, main	https://keydifferences.com/difference	Assignment	CLO2, CLO3

		products and joint product (Online Learning)	-between-joint- and-by-product.html https://www.coursera.org/lecture/basics-of-cost-accounting-product-costing/cost-allocation-for-joint-products-and-byproducts-ZIC7D		
28	69-70	Cost Ledger Accounting – Integrated accounts - Cost Audit (Online Learning)	https://learn.financestrategists.com/explanation/management-accounting/cost-audit /https://theinvestorsbook.com/integrated-accounts.html https://www.taxmann.com/post/blog/a-detailed-study-on-cost-audit-and-its-report/	Interaction and discussion	CLO1, CLO3
29	71	Benefits of cost audit – Cost Audit Programme – Cost Auditor (Online Learning)	https://www.yourarticlelibrary.com/cost-accounting/cost-audit/cost-auditor-eligibility-rights-and-duties/56171 https://www.slideshare.net/ankitachaturvedi2360/cost-audit-programme-109316596	Quiz	CLO2, CLO3
UNIT V (17 Hours)					
30	72-73	Job Costing, Job cost cards and databases, collecting direct costs of each job. (Online Learning)	https://www.youtube.com/watch?v=GIEDhnTuA48 https://www.accountingnotes.net/cost-accounting/job-costing/job-costing-features-objectives-	Assignment	CLO2, CLO3

			pre- requisites-merits-procedure-and-types/16991 https://learn.financestrategists.com/explanation/cost-accounting/job-costing- examples-practical- problems-and- solutions/ https://www.coursera.org/lecture/basics-of-cost-accounting- product-costing/job- costing-with- multiple-overhead-rates-HHQpn		
31	74-76	Attributing overhead costs to jobs, Applications of job costing. (In Class Discussion & Interaction)	Interaction and discussion	Assignment	CLO2, CLO3
32	77-78	Batch Costing, Contract Costing, Progress payments, Retention money. (In Class Discussion & Interaction)	In Class Lecture using chalk and talk	Interaction and discussion	CLO2, CLO3
33	79-80	Escalation clause, Contract accounts, Accounting for material. (In Class Discussion & Interaction)	In Class Lecture using chalk and talk	Assignment	CLO2, CLO3
34	81-82	Accounting for plant used in a contract. (In Class Discussion & Interaction)	In Class Lecture using chalk and talk	Interaction and discussion	CLO2, CLO3
35	83-84	Contract profit and Balance sheet entries. (In Class Discussion & Interaction)	In Class Lecture using chalk and talk	Interaction and discussion	CLO2, CLO3
36	85-86	Service costing, transport service. (In Class Discussion	In Class Lecture using chalk and talk	Interaction and discussion	CLO2, CLO3

		& Interaction)			
37	87-88	Holiday homes, hotels and educational institutions. (In Class Discussion & Interaction)	Interaction and discussion	Seminar	CLO2, CLO3

Course Designers:

1. Dr.G.Kavitha, Assistant Professor, Department of Commerce
2. Dr.L.Nithya, Assistant Professor, Department of Commerce

COURSE CODE	COURSE NAME	CATEGORY	L	T	P	CREDIT
MCM2407	MARKETING MANAGEMENT	THEORY	73	2		4

Preamble

- To have an insight into the importance and the role of marketing in business decision making.
- To enhance practical application on advertising media.

Course Learning Outcomes

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

CLO Number	CLO Statement	Knowledge Level
CLO1	Understand the concepts of marketing management	K2
CLO2	Apply the knowledge about marketing theories, principles and strategies	K3
CLO3	Analyse the marketing concepts in designing marketing strategy for business	K4
CLO4	Create innovative marketing practices for business	K5
CLO5	Illustrate the concepts of Market Logistics and Crafting the Brand Positioning	K6

Mapping with Programme Learning Outcomes

CLOs	PLO1	PLO2	PLO3	PLO4	PLO5
CLO1	S	S	S	S	M
CLO2	S	S	S	S	M
CLO3	S	S	S	S	M
CLO4	S	S	S	S	M
CLO5	S	S	S	S	M

S-Strong; M-Medium; L-Low

UNIT – I (15 hrs)

Understanding Marketing Management: Define Marketing – Importance – Scope- How Business and Marketing are changing – Company Orientation towards the Market place – Fundamental Marketing Concept. **Developing Marketing Strategies and plans:** Marketing and Customer Value –Corporate and Division Strategic Planning – Business Unit Strategic Planning – Product Planning: The nature and contents of Marketing Plan. **Connecting with Customers:** Building Customer value, Satisfaction and loyalty – Maximizing Customer Lifetime value – Cultivating Customer Relationships- Role of AI in improving decision-making, personalization, and customer targeting.

UNIT– II(15 Hrs)

Identifying Market Segments and Targets: Levels of Market Segmentation – Segmenting Consumer Markets–Bases for Segmenting Business Markets–Market Targeting. **Building Strong Brands:**Creating Brand Equity – Building Brand Equity – Measuring Brand Equity – Managing Brand Equity- Devising a Brand Strategy. AI-based sentiment analysis tools. **Crafting the Brand Positioning:** Positioning Strategy – Differentiation Strategies – Product Life- Cycle Marketing Strategies.

UNIT–III (15 Hrs)

Setting Product Strategy: Product Characteristics and Classifications – Differentiation – Product and Brand Relationships – Packaging, Labeling, Warranties and Guarantees. **Designing and Managing Services:** The Nature of Services – Marketing Strategies for Service Firms – Managing Service Quality. **Developing Pricing Strategies:** Setting the price–Adapting the Price–Initiating and Responding to Price Changes.AI for market-based pricing predicting, decisions and responding to market fluctuations.

UNIT– IV (14 Hrs)

Communicating Value: - The Role of Marketing Communications–Developing Effective Communications –Marketing Communication Mix – Integrated Marketing Communications Process. Advertising, Sales Promotions and Public Relations.AI for optimizing distribution networks, and for creating connected retail experiences. **Direct Marketing and Personal Selling:** Direct Marketing–Interactive Marketing – Designing the Sales Force – Managing the Sales Force –Principles of Personal Selling.

UNIT–V(14 Hrs)

Delivering Value: Marketing Channels and Value Networks–The Role of Marketing Channels-Channel- Design Decisions – Channel-Management Decisions - Channel Integration and Systems – Conflict, Cooperation and Competition. **Managing Retailing, Wholesaling, and Logistics:** Retailing – Private Labels –Wholesaling – Market Logistics - AI-based market research for private label positioning.

***Relevant Case Studies to be discussed**

Text Book

S.No	Author name	Book name	Publisher	Year of Publication and Edition
1.	Kotler, Philip; Kevin Lane Keller	Marketing Management	Pearson Education, New Delhi	2017 & 12 th edition

Reference Books

S.No	Author name	Book name	Publisher	Year of Publication and Edition
1.	RamasamyV. S, Nama kumara S.,	Marketing Management: Global Perspective Indian Context	Macmillan and Education, New Delhi	2014 & 7 th Edition
2.	Grewal Dhruv, Levy Michael	Marketing	McGraw Hill Education(India)	2017 & 13 th Edition
.3.	Keith Blois	Marketing	Oxford University Press	Current Edition
4.	Gupta and Rajan Nair	Marketing Management	Sultan Chand and sons	2018 & 10 th Edition
5.	Pillai and Bagavathi	Marketing Management	Sultan Chand and Sons	Reprint2013

Pedagogy

- Power point presentations, Group Discussion, Interactive Presentation, Scenario Analysis, Seminar, Quiz, Assignment

Content and Presentation Schedule

Module No.	Topic	CLO s	No. of Hours	Content delivery Methods	Learning Methods
UNIT I					
15.	Understanding Marketing Management: Define Marketing – Importance – Scope- How Business and Marketing are changing – Company Orientation towards the Market place – Fundamental Marketing Concept.	CLO2,CLO4, CLO5	3	Chalk and Talk,PPT	Experiential Learning
16.	Developing Marketing Strategies and plans: Marketing and Customer Value –Corporate and Division Strategic Planning	CLO1,CLO3, CLO4	3	Chalk and Talk	Participatory Learning
17.	Business Unit Strategic Planning – Product Planning: The nature and contents of Marketing Plan. Connecting with Customers:	CLO4,CLO5	3	Videos	Experiential Learning

18.	Building Customer value, Satisfaction and loyalty – Maximizing Customer Lifetime value – Cultivating Customer Relationships	CLO1,CLO3	3	Chalk and Talk	Participatory Learning
19.	Role of AI in improving decision-making, personalization, and customer targeting.	CLO2,CLO4	3	Chalk and Talk,PPT	Experiential Learning
UNIT II					
20.	Identifying Market Segments and Targets: Levels of Market Segmentation – Segmenting Consumer Markets	CLO2,CLO4	3	Chalk and Talk,PPT	Experiential Learning
21.	Bases for Segmenting Business Markets–Market Targeting- Building Strong Brands: Creating Brand Equity	CLO4,CLO5	3	Videos	Participatory Learning
22.	Building Brand Equity-Measuring Brand Equity – Managing Brand Equity- Devising a Brand Strategy.	CLO2,CLO4	2	Chalk and Talk,PPT	Experiential Learning
23.	AI-based sentiment analysis tools. Crafting the Brand Positioning: Positioning Strategy	CLO1,CLO3	4	Chalk and Talk	Participatory Learning
24.	– Differentiation Strategies – Product Life- Cycle Marketing Strategies	CLO1,CLO3	3	Chalk and Talk	Participatory Learning
UNIT III					
25.	Setting Product Strategy: Product Characteristics and Classifications – Differentiation – Product and Brand Relationships	CLO2,CLO4, CLO5	3	Chalk and Talk,PPT	Experiential Learning
26.	Packaging, Labeling, Warranties and Guarantees. Designing and Managing Services: The Nature of Services –	CLO3,CLO5	3	Chalk and Talk	Experiential Learning
27.	Marketing Strategies for Service Firms- Managing Service Quality. Developing Pricing Strategies:	CLO1,CLO3	3	Chalk and Talk	Participatory Learning
28.	Setting the price–Adapting the Price- Initiating and Responding to Price Changes	CLO3,CLO5	3	Chalk and Talk	Experiential Learning
29.	AI for market-based pricing predicting, decisions and responding to market fluctuations	CLO3,CLO5	3	Chalk and Talk	Experiential Learning
UNIT IV					

30.	Communicating Value: - The Role of Marketing Communications– Developing Effective Communications –Marketing Communication Mix	CLO2,CLO4	3	Chalk and Talk,PPT	Experiential Learning
31.	Integrated Marketing Communications Process. Advertising, Sales Promotions and Public Relations.	CLO2,CLO4	3	Chalk and Talk,PPT	Experiential Learning
32.	AI for optimizing distribution networks, and for creating connected retail experiences.	CLO1,CLO3	3	Chalk and Talk	Participatory Learning
33.	Direct Marketing and Personal Selling:	CLO1,CLO3	1	Chalk and Talk	Participatory Learning
34.	Direct Marketing–Interactive Marketing – Designing the Sales Force – Managing the Sales Force –Principles of Personal Selling.	CLO3,CLO5	4	Chalk and Talk,PPT	Experiential Learning
UNIT V					
35.	Delivering Value: Marketing Channels and Value Networks–The Role of Marketing Channels-Channel- Design Decisions	CLO2,CLO4	4	Chalk and Talk,PPT	Experiential Learning
36.	Channel-Management Decisions - Channel Integration and Systems – Conflict, Cooperation and Competition.	CLO2,CLO4	4	Chalk and Talk,PPT	Experiential Learning
37.	Managing Retailing, Wholesaling, and Logistics: Retailing – Private Labels –Wholesaling – Market Logistic	CLO1,CLO3	3	Chalk and Talk	Participatory Learning
38.	AI-based market research for private label positioning.	CLO4,CLO5	3	Videos	Participatory Learning

Course Designers:

1. Dr.G.Kavitha, Assistant Professor, Department of Commerce
2. Dr.S.Sujatha, Assistant Professor, Department of Commerce

COURSE CODE	COURSE NAME	CATEGORY	L	T	P	CREDIT
MCM2308	FINANCIAL MANAGEMENT	THEORY	88	2		4

Preamble

- To develop a thorough knowledge on the financial management technique in business decision making.
- To provide a conceptual frame work in the field of financial management.

Course Learning Outcomes

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

CLO Number	CLO Statement	Knowledge Level
CLO1	Understand the principles and approaches of business finance and the Determinants of dividend theories.	K2
CLO2	Analyze the concept and operational activity of the business for effective Utilization of funds	K3
CLO3	Apply the knowledge and skills on long term and short term financial Requirement	K4
CLO4	Develop the conceptual framework within which the key financial decisions Of the concerns can be analyzed.	K5
CLO5	Evaluate the Financial Risk and Stages involved in Project Management for Effective investments	K6

Mapping with Programme Learning Outcomes

CLOs	PLO1	PLO2	PLO3	PLO4	PLO5
CLO1	S	S	S	S	M
CLO2	S	S	S	S	M
CLO3	S	S	S	S	M
CLO4	S	S	S	S	M
CLO5	S	S	S	S	M

S-Strong; M-Medium; L-Low

UNIT – I (17Hrs)

Finance and Related Disciplines: Scope of Financial Management–Objectives of Financial Management – Organisation of Finance Function- Emerging role of finance managers in India – Time Value of Money. **Financial Planning:** Objectives–Principles of a Sound Financial Plan–Formulating–Steps–Estimating Long term and Short term Financial needs – Fixed capital – Importance, Assessment, Management and Principles of Fixed capital – Working capital.

UNIT– II (18 Hrs)

Capital Structure – Introduction – capitalization, capital structure and financial structure - importance- Financial Break Even Point –Point of Indifference –Optimal Capital Structure –Risk Return Trade off – Theories of Capital Structure, Net Income Approach, Net Operating Income Approach, Modigliani and Miller Approach, Arbitrage process – Factors Determining Capital Structure. **Financial Leverage**–Measures-EBIT-EPS analysis –Operating leverage–Combined Leverage.

UNIT– III (18 Hrs)

Cost of Capital–Meaning–Significance–Classification of cost–Computation of cost of capital–Cost of debt, Preference, Equity and Weighted Average Cost of capital. **Capital Budgeting** – Meaning – Need – Importance – Kinds and process of Capital Budgeting Techniques of Appraisal of Investment Proposal.

UNIT– IV (17 Hrs)

Dividend Policy: Factors Affecting Dividend – Types of Dividend – Advantages and disadvantages of stable dividend policy–Theory of Relevance and Irrelevance–Bonus Issue–Right Issue.**Leasing:** Nature & Types of leasing – Advantages and disadvantages of leasing – Financial Evaluation of leasing.

UNIT–V(18Hrs)

Derivatives: Managing Financial Risk – Concepts – Forward Contracts – Futures/Future contracts – Options/Options contracts. Credit Risk Management – Introduction – Risks – Credit Risk Management. **Project Management:** Stages involved in Project Management–Planning–Report–Appraisal of Project– Implementation – Network Techniques (PERT & CPM).

Note:40% Theory &60%problems

Text Books

S.No	Author Name	Book Name	Publisher	Year of Publication and Edition
1.	Shashi K. Gupta (Unit I,II,III,IV)	Financial Management	Kalyani Publishers	2018 & 8 th Edition
2.	Khan & Jain (Unit V)	Financial Management	Tata McGraw Hill.	2018 & 8 th Edition

Reference Books

S.No	Author Name	Book Name	Publisher	Year of Publication and Edition
1.	Khan & Jain	Financial Management	Tata McGraw Hill.	2018 8 th Edition
2.	Prasanna Chandra	Financial Management	Tata McGraw Hill.	2019 & 7 th Edition
3.	Pandey I.M	Financial Management	Vikas Publishing House	2021 & 12 th Edition
4.	Van Horne	Financial Management	Tata McGraw Hill..	2019 & 7 th Edition

Pedagogy

- Power point presentations, Group Discussion, Interactive Presentation, Scenario Analysis, Seminar, Quiz, Assignment

Content and Presentation Schedule

Module No.	Topic	CLO s	No. of Hours	Content delivery Methods	Learning Methods
UNIT I					
1	Finance and Related Disciplines: Scope of Financial Management- Objectives of Financial Management - Organisation of Finance Function - Emerging Role of Finance Managers in India	CLO1, CLO2	4	Chalk and Talk, PPT	Participatory Learning
2	Time Value of Money - Introduction – Concepts and - Technique of Time Value of Money - Compounding Technique –Problems	CLO1, CLO2 CLO3, CLO4	3	Chalk and Talk, PPT	Participatory Learning, Problem Based Learning
3	Discounting Technique – Problems - Practical Applications of Time Value of Techniques –Problems	CLO1, CLO2 CLO3, CLO4	3	Chalk and Talk, PPT	Participatory Learning, Experiential Learning
4	Financial Planning: Objectives – Principles of a Sound Financial Plan – Formulating Financial Plan – Steps in Financial Plan – Estimating Long Term and Short Term Financial Needs	CLO1, CLO2 CLO3	3	Chalk and Talk, PPT	Participatory Learning
5	Fixed capital – Importance , Assessment, Management and Principles of Fixed Capital - Working capital - Problems	CLO1, CLO2 CLO3, CLO4	4	Chalk and Talk, PPT	Participatory Learning, Problem Based Learning
Unit II					
6	Capital Structure – Introduction – Capitalization, Capital Structure and Financial Structure - Importance of Capital Structure	CLO1, CLO2	3	Chalk and Talk, PPT	Participatory Learning
7	Financial Break Even Point – Problems - Point of Indifference – Problems - Optimal Capital Structure – Risk Return Trade off – Problems	CLO1, CLO2 CLO3, CLO4	4	Chalk and Talk, PPT	Participatory Learning, Problem Based Learning
8	Theories of Capital Structure, Net	CLO1, CLO2	3	Chalk and	Participatory

	Income Approach – Problems - Net Operating Income Approach - Problems	CLO3, CLO4		Talk, PPT	Learning, Problem Based Learning
9	The Traditional Approach – Problems - Modigliani and Miller Approach – Problems - Arbitrage process - Factors Determining Capital Structure	CLO1, CLO2 CLO3, CLO4	3	Chalk and Talk, PPT	Participatory Learning, Problem Based Learning
10	Financial Leverage – Measures- EBIT-EPS analysis - Operating Leverage – Combined Leverage – problems.	CLO1, CLO2 CLO3, CLO4	5	Chalk and Talk, PPT	Participatory Learning, Problem Based Learning
UNIT III					
11	Cost of Capital – Meaning – Significance- Classification of Cost - Determination of Cost of Capital	CLO1, CLO2 CLO3	3	Chalk and Talk, PPT	Participatory Learning
12	Computation of cost of Capital – Cost of Debt - Cost of Preference Share Capital - Problems	CLO1, CLO2 CLO3, CLO4	4	Chalk and Talk, PPT	Participatory Learning, Problem Based Learning
13	Cost of Equity Share Capital – Problems - Cost of Retained Earnings – Problems - Weighted Average - Cost of Capital – Problems	CLO1, CLO2 CLO3, CLO4	4	Chalk and Talk, PPT	Participatory Learning, Problem Based Learning
14	Capital Budgeting – Meaning – Need – Importance – Kinds and Process of Capital Budgeting	CLO1, CLO2 CLO3	2	Chalk and Talk, PPT	Participatory Learning
15	Techniques of Appraisal of Investment Proposals – Traditional and Modern Techniques	CLO1, CLO2 CLO3, CLO4	5	Chalk and Talk, PPT	Participatory Learning, Problem Based Learning
UNIT IV					
16	Dividend Policy – Meaning – Factors Affecting Dividend Policy - Types of Dividend Policy – Advantages and Disadvantages of Stable Dividend Policy	CLO1, CLO2 CLO3	3	Chalk and Talk, PPT	Participatory Learning
17	Theory of Relevance and Irrelevance - Problems	CLO1, CLO2 CLO3, CLO4	4	Chalk and Talk, PPT	Participatory Learning, Problem Based Learning
18	Bonus Issue – Effects and Objects of	CLO1, CLO2	3	Chalk and	Participatory

	Bonus Issue – Advantages and Disadvantages of Issue of Bonus Shares.	CLO3		Talk, PPT	Learning
19	Right Issue – Advantages – Valuation of Right Issue	CLO1, CLO2 CLO3	3	Chalk and Talk, PPT	Participatory Learning
20	Leasing: Nature & Types of Leasing– Advantages and Disadvantages of Leasing - Financial Evaluation of Leasing - Problems	CLO1, CLO2 CLO3, CLO4	4	Chalk and Talk, PPT	Participatory Learning, Problem Based Learning
UNIT V					
21	Derivatives: Managing Financial Risk – Concepts - Forward Contracts – Futures contracts - Options Contract	CLO1, CLO4 CLO5	4	Chalk and Talk, PPT	Participatory Learning
22	Credit Risk Management – Introduction – Types of Risks - Credit Risks Management	CLO1, CLO4 CLO5	3	Chalk and Talk, PPT	Participatory Learning
23	Project Management – Introduction – Stages involved in Project Management	CLO1, CLO4, CLO5	3	Chalk and Talk, PPT	Participatory Learning
24	Project Planning – Project Report – Appraisal of Projects - Implementation of the Project	CLO1, CLO4 CLO5	4	Chalk and Talk, PPT	Participatory Learning
25	Networking Techniques - Introduction - Program Evaluation Review Technique (PERT) - Critical Path Method (CPM) - Problems	CLO1, CLO4 CLO5	4	Chalk and Talk, PPT	Participatory Learning, Experiential Learning

Course Designers:

- Dr.B.Thulasipriya, Assistant Professor ,Department of Commerce
- Dr.M.Rajarajeswari, Assistant Professor, Department of Commerce

COURSE CODE	COURSE NAME	CATEGORY	L	T	P	CREDIT
MCM2409	ORGANISATIONAL BEHAVIOUR	THEORY	73	2		4

Preamble

- To provide an insight in to the application of knowledge about human behaviour in an organization
- To enhance knowledge about group behaviour and team work

Course Learning Outcomes

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

CLO Number	CLO Statement	Knowledge Level
CLO1	Integrate the concept of organizational behavior, human behavior, Emotional intelligence ,interpersonal behavior and conflict management	K2
CLO2	Evaluate the influence of human behavior approach on personality, Perception ,motivation ,group dynamics and communication	K3
CLO3	Develop individual decision making, leadership, team work and Organizational culture	K4
CLO4	Impart the Knowledge about the role of organizational culture	K5
CLO5	Analyze the Group and Organization Level Conflict on organizational Behavior	K6

Mapping with Programme Learning Outcomes

CLOs	PLO1	PLO2	PLO3	PLO4	PLO5
CLO1	S	S	S	S	M
CLO2	S	S	S	S	M
CLO3	S	S	S	S	M
CLO4	S	S	S	S	M
CLO5	S	S	S	S	M

S-Strong; M-Medium; L-Low

UNIT I (15 hrs)

Nature of Organizational Behavior: Concept of Organizations - Concept of Organizational Behavior –Challenges. Background and Foundation of Organizational Behaviour: Scientific Management–Fayal’s Administrative Management – Bureaucracy – Hawthorne Experiments and Human Relations – lessons from Ashoka's dhamma - Social Systems approach – Human Behaviour Approach – systems and Contingency approach.

UNITII(15hrs)

Nature of Human Behaviour: Concept of Behaviour – Individual Differences – Model of Man. Personality: Concept of Personality – Personality Measurement. Perception: Concept of Perception- Process. Learning: Concept – Learning Theories – Reinforcement – Organisational Behaviour Modification – Learning Organisation – Knowledge Management. Attitudes and Values: Explore Indian ethical values (dharma, seva, ahimsa) Attitudes – Attitudes Relevant for Organisational Behaviour – Attitude Change – Values.

UNIT III (15hrs)

Emotional Intelligence: Concept-Applying Emotional Intelligence in Organisation- Developing Emotional Intelligence - Managing Emotions. Motivation: Concept – Theories –Maslow’s theory, Herberg’s motivational theory-Vroom’s expectancy theory, Equity

theory, Theory of X,Y and Z. Motivational Pattern in Indian Organizations. Individual Decision Making: Concept – Approaches – Creativity and Innovation- Rationality in Decision Making.

UNIT IV (14 hrs)

Interpersonal Behaviour: Nature of Interpersonal Behaviour – Transactional Analysis. Group Dynamics: Concept–Formal Groups–Informal Group of Organization– Group Behaviour: Structure and process – Group Decision Making - Intergroup Behaviour. Work Teams: concept of team-team creation- task force. Leadership: Bhagavad Gita’s leadership lessons. Concept–Leadership Theories–Leadership Styles–Leadership Styles in Indian Organizations - Leadership Development.

UNITV(14hrs)

Communication: Concept – Symbols – Network – Barriers – Making Communication effective – Communication Pattern in India. Conflict Management: Concept – Individual, Group and Organisation Level Conflict – Managing Conflict – Negotiation. Non-violent approaches from Gandhian philosophy. Organisational Culture: Concept – Creating and Maintaining Organisational Culture –Spirituality and Organisational Culture –Socio-cultural Features of India and their Impact.

*** Relevant Case Studies to be discussed.**

TextBook

S.No	Author Name	Book Title	Publisher Name	Year of Publication and Edition
1.	Prasad L M	Organisational Behaviour	Sultan Chand & Sons	2019 & 5 th Revised Edition,

Reference Books

S.No	Author Name	Book Title	Publisher Name	Year of Publication and Edition
1.	Aswathappa	Organisational Behaviour	Himalaya Publisher	2017 & 12 th Edition
2.	Robbins, Stephen P	Organisational Behaviour	Prentice Hall of India, N. Delhi	2016 & 16 th Edition
3.	Luthans, Fred	Organisational Behaviour	Tata McGraw Hill	2017 & 12 th Edition

Pedagogy

- Power point presentations, Group Discussion, Interactive Presentation, Scenario Analysis, Seminar, Quiz, Assignment

Content and Presentation Schedule

Module No.	Topic	CLO s	No. of Hours	Content delivery Methods	Learning Methods
UNIT I					
39.	Nature of Organisational Behaviour: Concept of Organizations - Concept of Organisational Behaviour – Challenges.	CLO2,CLO4	3	Chalk and Talk,PPT	Experiential Learning
40.	Background and Foundation of Organisational Behaviour	CLO1,CLO3	3	Chalk and Talk	Participatory Learning
41.	Scientific Management – Fayol’s Administrative Management	CLO4,CLO5	3	Videos	Experiential Learning
42.	Bureaucracy – Hawthorne Experiments and Human Relations-lessons from Ashoka's dhamma	CLO1,CLO3	3	Chalk and Talk	Participatory Learning
43.	Social Systems approach – Human Behaviour Approach – systems and Contingency approach	CLO2,CLO4	3	Chalk and Talk,PPT	Experiential Learning
UNIT II					
44.	Nature of Human Behaviour: Concept of Behaviour – Individual Differences – Model of Man.	CLO2,CLO4	3	Chalk and Talk,PPT	Experiential Learning
45.	Personality: Concept of Personality – Personality Measurement.	CLO4,CLO5	3	Videos	Participatory Learning
46.	Perception: Concept of Perception-Process.	CLO2,CLO4	2	Chalk and Talk,PPT	Experiential Learning
47.	Learning: Concept – Learning Theories – Reinforcement – Organisational Behaviour Modification – Learning Organisation – Knowledge Management.	CLO1,CLO3	4	Chalk and Talk	Participatory Learning
48.	Attitudes and Values: Attitudes – Attitudes Relevant for Organisational Behaviour – Attitude Change – Values.- Indian ethical values (dharma, seva, ahimsa)	CLO1,CLO3	3	Chalk and Talk	Participatory Learning
UNIT III					
49.	Emotional Intelligence: Concept-	CLO2,CLO4		Chalk and Talk,PPT	Experiential Learning

	Applying Emotional Intelligence in Organisation		3		
50.	Developing Emotional Intelligence - Managing Emotions	CLO3,CLO5	3	Chalk and Talk	Experiential Learning
51.	Motivation: Concept – Theories – Maslow’s theory,	CLO1,CLO3	3	Chalk and Talk	Participatory Learning
52.	Herberg’s motivational theory- Vroom’s expectancy theory, Equity theory, Theory of X, Y and Z. Motivational Pattern in Indian Organizations.	CLO3,CLO5	3	Chalk and Talk	Experiential Learning
53.	Individual Decision Making: Concept – Approaches – Creativity and Innovation- Rationality in Decision Making.	CLO3,CLO5	3	Chalk and Talk	Experiential Learning
UNIT IV					
54.	Interpersonal Behaviour: Nature of Interpersonal Behaviour – Transactional Analysis.	CLO2,CLO4	3	Chalk and Talk,PPT	Experiential Learning
55.	Group Dynamics: Concept – Formal Groups – Informal Group of Organization	CLO2,CLO4	3	Chalk and Talk,PPT	Experiential Learning
56.	Group Behaviour: Structure and process – Group Decision Making - Intergroup Behaviour.	CLO1,CLO3	3	Chalk and Talk	Experiential Learning
57.	Work Teams: concept of team-team creation-task force.	CLO1,CLO3	1	Chalk and Talk	Participatory Learning
58.	Leadership: Concept – Leadership Theories – Leadership Styles – Leadership Styles in Indian Organizations - Leadership Development. Bhagavad Gita’s leadership lessons.	CLO3,CLO5	4	Chalk and Talk,PPT	Experiential Learning
UNIT V					
59.	Communication: Concept – Symbols – Network – Barriers – Making Communication effective – Communication Pattern in India. –	CLO2,CLO4	4	Chalk and Talk,PPT	Experiential Learning
60.	Conflict Management: Concept – Individual, Group and Organisation Level Conflict – Managing Conflict	CLO2,CLO4	4	Chalk and Talk,PPT	Experiential Learning

	– Negotiation.				
61.	Organisational Culture: Concept – Creating and Maintaining Organisational Culture.Non-violent approaches from Gandhian philosophy.	CLO1,CLO3	3	Chalk and Talk	Participatory Learning
62.	Spirituality and Organisational Culture – Socio-cultural Features of India and their Impact.	CLO4,CLO5	3	Videos	Participatory Learning

Course Designers:

1. Dr.G.Kavitha, Assistant Professor ,Department of Commerce
2. Dr.T.Ambika, Assistant Professor, Department of Commerce

COURSE CODE	COURSE NAME	CATEGORY	L	T	P	CREDIT
MCM24P2	PYTHON FOR ACCOUNTING - PRACTICAL	PRACTICAL	-	-	45	2

Preamble

- To develop the knowledge about the accounting software to suit business needs and industry requirements.
- To analyse customized financial reports and manage financial transactions efficiently.
- To explore and acquire skills in accounting standards, tax laws, and financial regulations by automating calculations

Course Learning Outcomes

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

CLO Number	CLO Statement	Knowledge Level
CLO1	Understand the applications of modern techniques financial record keeping	K2
CLO2	Apply the features to track the transactions	K3
CLO3	Analyze to integrate with financial tools to stream line financial processes.	K4
CLO4	Evaluate how to optimize the system performance to handle data efficiently	K5
CLO5	Create a customized financial reports with accounting standards, tax laws, and financial regulations by automating calculations	K6

Mapping with Programme Learning Outcomes

CLOs	PLO1	PLO2	PLO3	PLO4	PLO5
CLO1	S	S	S	S	S
CLO2	S	S	S	S	M
CLO3	S	S	S	S	M
CLO4	S	S	S	S	M
CLO5	S	S	S	S	M

S-Strong; M-Medium; L-Low

List of Programmes

- Write a Program to read data from data file and show Data File Handling related functions utility in python.
- Perform all the operations with reference to table 'Employee' through MySQL-Python connectivity.
 - Fetching all the records from EMP table having salary more than 70000.
 - Deleting record(s) from table using DELETE
 - Update Record(s) to the table using UPDATE
- EMI chart for a loan in Python
- Create a dashboard based on Excel data in Python.
- Create a simple stock portfolio tracker that calculates the total value of a portfolio based on the number of shares and current stock prices.
- Create a simple program to help users track their monthly income, expenses, and savings, and provide insights into their financial habits.
- Write a program that uses historical stock price data to implement a simple algorithmic trading strategy, such as a moving average crossover.
- Build a data visualization tool to create interactive financial charts and plots using libraries like Matplotlib and Plotly.
- Building an Automated Data Extraction Solution (from e-governance sites) with Python
- Automate Tally process using Python.
- To load a financial data set from a CSV file and view the first few rows of data
- Calculate the 30-day moving average of a stock's closing price and using moving averages in technical analysis.

Pedagogy

- Demo in System, Hands-on training

Contents and Presentation Schedule

Module No	Topic	No. of Periods	Content delivery methods	Participatory Learning
1	Write a Program to read data from data file and show Data File Handling related functions utility in python	3	Demo	Hands-on training

2	Perform all the operations with reference to table 'Employee' through MySQL-Python connectivity. a. Fetching all the records from EMP table having salary more than 70000. b. Deleting record(s) from table using DELETE c. Update Record(s) to the table using UPDATE	4	Demo	Hands-on training
3	EMI chart for a loan in Python	2	Demo	Hands-on training
4	Create a dashboard based on Excel data in Python.	3	Demo	Hands-on training
5	Create a simple stock portfolio tracker that calculates the total value of a portfolio based	4	Demo	
Module No	Topic	No. of Periods	Content delivery methods	Participatory Learning
	on the number of shares and current stock prices.			Hands-on training
6	Create a simple program to help users track their monthly income, expenses, and savings, and provide insights into their financial habits.	4	Demo	Hands-on training
7	Write a program that uses historical stock price data to implement a simple algorithmic trading strategy, such as a moving average crossover.	4	Demo	Hands-on training
8	Build a data visualization tool to create interactive financial charts and plots using libraries like Matplotlib and Plotly.	4	Demo	Hands-on training
9	Building an Automated Data Extraction Solution (from e-governance sites) with Python	3	Demo	Hands-on training
10	Automate Tally process using Python.	4	Demo	Hands-on training

11	To load a financial dataset from a CSV file and view the first few rows of data	4	Demo	Hands-on training
12	Calculate the 30-day moving average of a stock & 39; closing price and using moving averages in technical analysis	3	Demo	Hands-on training

CourseDesigners

- 1 Dr.G.Kavitha, Assistant Professor, Department of Commerce
- 2 Dr.R.S.Kanimozhi, Associate Professor, Department of Commerce

Course Code	COURSE NAME					
MTH18A3	QUANTITATIVE TECHNIQUES FOR COMMERCE	CATEGORY	L	T	P	CREDIT
		THEORY	75	-	-	3

Preamble

- To present the Basic concepts of Statistics.
- To introduce different methods for solving statistical method and operation research.
- To Enable the students to find the practical applications to the real world problems etc.

Course Learning Outcomes:

Up on the successful completion of the course, students will be able to

CLO Number	CLO Statement	Knowledge Level
CO1	Identify the source of quantifiable problems, recognize and solve. Understand and apply basic concepts and describe mathematical relations and functions.	K2
CO2	Apply the concepts of Quantitative Techniques to solve the problems.	K3
CO3	Determine the correct statistical method and optimization techniques to Analyze and evaluate the problems.	K4
CO4	Formulate and interpret the problems by available techniques.	K5
CO5	Evaluate problems by using statistical method and optimization techniques. Apply quantitative techniques to commercial problem and analyze the results.	K6

Mapping with Programme Learning Outcomes:

CLOs	PLO1	PLO2	PLO3	PLO4	PLO5
CO1	M	S	S	S	S
CO2	S	S	S	S	S
CO3	S	S	M	S	S
CO4	S	S	S	S	S
CO5	S	S	S	S	S

S-Strong ; M-Medium ;L-Low

UNIT I (12 Hrs)

Quantitative approach to Management-Sets- events -Probability-additions and multiplication theories-conditional Probability-Mathematical expectation -Baye's theories.

UNIT II (15Hrs)

Binomial - Poisson and normal distribution (without derivations & proof - properties). Fitting of these distributions - Correlation - Rank correlation - Regression and regression lines on x and y.

UNIT III (15 Hrs)

Test of significance - Large sample test - small sample test - application of chi - Square test - 't' & 'F' distribution.

UNIT IV (15 Hrs)

Operation research: Origin-Meaning-Definition-Model-Phases-generallinearprogramming-graphical method - simplex method (slack) variable - Transportation problem - method of initial & optimum solutions.

UNIT V (14 Hrs)

Queuing theory: Problems from single server - finite and infinite population. Assignment and traveling salesman problems - Network analysis - critical path method - PERT.

Textbooks

S. No	Author	Title of the book	Publishers	Year of Publication and Edition	
1.	ManMohan, P.K. Gupta, Kanti Swarup	Operations Research	Sultan Chand &Sons	2005	
					Unit4: Chapter1section1.1 – 1.6,Chapter2section 2.1– 2.2 Chapter3section 3.1 – 3.5,Chapter4 section 4.1,4.3 Chapter10 section 10.1 – 10.10 (exclude 10.4)
					Unit5 : Chapter20 section 20.1 – 20.8 Modell&III Chapter11 section 11.1– 11.6(exclude 11.5) Chapter21 section 21.1– 21.7
2.	S.P. Gupta	Statistical Methods	SultanChand& Sons	2004	
					Unit1:VolumelI:Chapter1-pgnos:753-803 Unit2:VolumelI:Chapter2-pgnos:809-824,826-835,836-879 Unit 3: Volume II: Chapter: 3- pg nos:901-907,910-922 VolumelI: Chapter:4-pgnos:954-969 Volume II: Chapter:5-pgnos:1005-1038

Reference books

S. No	Author	Title of the book	Publishers	Year of Publication and Edition
1	J.KSharma	Quantitative Techniques in Management	Trinity Press	2014
2	KalavathyS	Operation research with C programs	Vikas Publishing House	2010
3	R.Veerachamy	Quantitative methods For Economists	New Age International Publishers	2010
4	AjaiGaur	Statistical methods for Practice and research	Sage Publications	2010
5	S.C.Gupta&V.K Kapoor	Fundamentals of Mathematical Statistics	Sultan Chand &Sons	2014

Course Designers

1. Mrs.J.RejulaMercy ,Assistant Professor , Department of Mathematics
2. Dr.S.Aiswarya, Assistant Professor, Department of Mathematics