



**PSGR
Krishnammal College for Women**



DEPARTMENT OF M.COM

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

MASTER OF COMMERCE

2023–2025 BATCH – III SEMESTER



**DEPARTMENT OF M.COM
CHOICE BASED CREDIT SYSTEM & LEARNING OUTCOME BASED
CURRICULAR FRAMEWORK
SYLLABUS & SCHEME OF EXAMINATION
MASTER OF COMMERCE 2023-2025 BATCH AND ONWARDS
SEMESTER III**

| Sem | Course Code | Title of the Course | Instruction hours/week | Contact hours | Tutorial | Duration of Examination | Examination Marks | | | Credits |
|--------|---------------------|---|------------------------|---------------|----------|-------------------------|-------------------|-----|-------|---------|
| | | | | | | | CIA | ESE | Total | |
| II/III | MCM2306 | Banking and Insurance & Course Era- Corporate Finance and Advanced Financial Accounting / | 3 | 43 | 2 | 3 | 25 | 75 | 100 | 3 |
| | MCM23CE/ | | 3 | 45 | - | - | - | - | - | 3 |
| | MCM2310 | Applied Cost Accounting | 6 | 88 | 2 | 3 | 25 | 75 | 100 | 6 |
| III | MCM2311 | Direct Taxation | 6 | 88 | 2 | 3 | 25 | 75 | 100 | 5 |
| III | MCM2312 | *Business Environment and Ethics | 4 | 58 | 2 | 3 | 25 | 75 | 100 | 3 |
| III | MCM22S1 | Research Methodology (Special Course) | 4 | 60 | - | 3 | - | 100 | 100 | 3 |
| III | MCM23E1/ MCM23E2 | Elective I Investment Management /Enterprise Resource Planning | 5 | 73 | 2 | 3 | 25 | 75 | 100 | 4 |
| III | MCM23P3 | Computer Applications Practical III- Statistical Package | 3 | 45 | -- | 3 | 25 | 75 | 100 | 2 |
| III | MNM22CS2 | Cyber security II | 2 | 30 | - | - | 100 | - | - | Gr. |
| I-III | 17MONL1 | Online Course | - | - | - | - | - | - | - | Gr. |
| III | MCM23COM | Comprehensive Examination—online test | - | - | - | - | - | - | - | Gr. |

*Open Book Exam

CA – Continuous Assessment

ESE - End Semester Examination

Gr: Grade

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

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): $3 \times 8 = 24$

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 : $5 \times 2 = 10$
- 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): $5 \times 8 = 40$

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

Cyber Security II

- Quiz 60 Marks
- Case Study:20 Marks
- Poster 20 Marks

Open Book Exam for II PG CIA Test Pattern:

4(4 out of 6)x15 Marks =60 Marks

MAPPING OF PLOs WITH CLOs

| COURSE | PROGRAMME OUTCOMES | | | | |
|-------------------------|--------------------|------|------|------|------|
| | PLO1 | PLO2 | PLO3 | PLO4 | PLO5 |
| COURSE – MCM2310 | | | | | |
| 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 – MCM2311 | | | | | |
| 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 – MCM2312 | | | | | |
| 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 – MCM23S1 | | | | | |
| CLO1 | M | S | S | M | L |
| CLO2 | M | S | S | M | L |
| CLO3 | M | S | S | M | L |
| CLO4 | M | S | S | M | L |
| CLO5 | M | S | S | M | L |
| COURSE – MCM23E1 | | | | | |
| CLO1 | M | S | S | M | L |
| CLO2 | M | S | S | M | L |
| CLO3 | M | S | S | M | L |
| CLO4 | M | S | S | M | L |
| CLO5 | M | S | S | M | L |
| COURSE – MCM23E2 | | | | | |
| CLO1 | S | S | S | S | M |
| CLO2 | S | S | S | S | M |
| CLO3 | S | S | S | S | M |
| CLO4 | S | S | S | M | S |
| CLO5 | S | S | S | M | S |
| COURSE – MCM23P3 | | | | | |
| 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

| | | | | | | |
|---------|-----------------------|----------|----|---|---|--------|
| MCM2306 | BANKING AND INSURANCE | CATEGORY | L | T | P | CREDIT |
| | | Theory | 43 | 2 | - | 3 |

Preamble

To enable the students to

- 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 FinTech | K2 |
| CLO2 | Examine the functions of banking sector, laws relating to negotiable instruments, e-banking facilities, risk and FinTech applications | K3 |
| CLO3 | Elaborate the principles of banking, life insurance, risk management and techniques of FinTech | K4 |
| CLO4 | Apply knowledge in the field of Banking and Insurance sector | K5 |
| CLO5 | Evaluate the effectiveness of Banking & Insurance services at par with FinTech | 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 (8 hrs)

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 (9 hrs)

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

UNIT-V (9 hrs)

Fintech – Introduction – Areas of Fintech -Importance – Fintech Unicorns – Innovative ways of sending money. Digital Lending Innovation. to Business Banking & Corporate Banking- **Crowd funding**– **Blockchain**- Introduction – Components - Top Crypto currencies- Use cases for Blockchain. **Insurtech** Introduction –Interesting Insurtech ideas.

Text Book

| S. No | Author Name | Book Name | Publisher | Year and edition |
|-------|-----------------------------|-----------------------------------|--------------------------|-----------------------|
| 1. | JyotsnaSethi,Nishwan Bhatia | Elements of Banking and Insurance | PHI Learning Private Ltd | 2014, seventh edition |
| 2. | Agustin Rubini | Fintech in a Flash | Simtac Ltd | 2017 edition |

Reference Books

| S. No. | Author Name | Book Name | Publisher | Year and edition |
|--------|---------------|---|---------------------------|-----------------------|
| 1. | Alka Mittal | Principles of Insurance and Risk Management | SL Gupta S.Chand& Sons | 2014, seventh edition |
| 2. | Varshney P.N. | Banking Law & Practice | Sultan Chand & Sons | 2018, Edition |
| 3. | Periasamy P | Principles and Practices of Insurance | Himalaya Publishing House | 2019, Edition |

Course Designers:

1. Dr.B.Thulasi Priya,Department of Commerce
2. Dr.C.Gomathy,Department of Commerce

| | | | | | | |
|---------|-----------------|----------|----|---|---|--------|
| MCM23CE | COURSERA COURSE | CATEGORY | L | T | P | CREDIT |
| | | Online | 45 | - | - | 3 |

| | | | |
|---|--|---|--------|
| Corporate Finance and Advanced Financial Accounting | Introduction to Finance: The Role of Financial Markets | https://www.coursera.org/learn/introduction-to-finance-the-role-of-financial-markets | 19 Hrs |
| | Corporate Finance Essentials | 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-1luew?collectionId=&productId=KinX8iwGEeaA3A6P4rV07Q&productType=course&showMiniModal=true | 13 Hrs |

| | | | | | | |
|---------|-------------------------|----------|----|---|---|--------|
| MCM2310 | APPLIED COST ACCOUNTING | CATEGORY | L | T | P | CREDIT |
| | | 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 (18 hrs)

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 – Over time - 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 By products*** - 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, power house, hospital and hotel costing.

Note: Questions shall be distributed between theory 20% and problem 80%.

***Highlighted Content offered in Blended Mode (Link Provided)**

TextBook

| S.No | Author Name | Book Name | Publisher | Year and edition |
|------|------------------------|-----------------|--------------------|------------------|
| 1. | JainS.P., Narangn K.L. | Cost Accounting | Kalyani Publishers | 2018 Edition |

ReferenceBook

| S. No. | Author Name | Book Name | Publisher | Year and edition |
|--------|--------------------------|-----------------|------------------------------|-----------------------|
| 1 | Iyengar | Cost Accounting | Sultan Chand &Co.,New Delhi, | 2010,13th Edition |
| 2 | Maheshwari.S.N. | Cost Accounting | Sultan Chand &Co.,New Delhi, | 2015,Fourth Edition |
| 3 | R.S.N Pillai &Bhagavathi | Cost Accounting | S.Chand & Sons. | 2010,Eleventh Edition |
| 4 | Shukla M.C &GrewalT.S | Cost Accounting | S.Chand & Sons. | 2009,Fifth Edition |

Course Designers:

1. Dr.G.Kavitha,Department of Commerce
2. Dr.A.Amudha,Department of Commerce

| MCM2311 | DIRECT TAXATION | CATEGORY | L | T | P | CREDIT |
|---------|-----------------|----------|----|---|---|--------|
| | | Theory | 88 | 2 | | 5 |

Preamble

To enable the students

- To provide conceptual understanding with regard to the Direct Tax provisions
- To excel in tax calculations on incomes of the individuals
- To understand assessment of individuals under Income Tax Act.

Course Learning Outcomes

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

| CLO Number | CLO Statement | Knowledge Level |
|------------|---|-----------------|
| CLO1 | Understand the concept and provisions of incomes | K2 |
| CLO2 | Apply the provisions of the Income Tax of individuals Computation of Incomes | K3 |
| CLO3 | Analyze the total income of individual for the purpose of Taxation | K4 |
| CLO4 | Compute the taxable income of individuals under different heads of income | K5 |
| CLO5 | Evaluate the tax on total income for Submission of Income Tax Return under the Income TaxAct,1961 | 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 (20hrs)

Income Tax Act – Definitions.- *Scope of Total Income– Tax Rates. *Exempted Incomes – Incomes which do not form part of Total Income* - Residential Status-. Salary: Introduction – Meaning – Basis of charge – Forms of Salary – Allowance – Perquisites – Permissible deductions under section16- *Profit in lieu of salary*-Computation of Income from salaries.

UNIT-II (18 hrs)

Income from House property – *Determination of Annual value* – Deductions out of annual value- Computation of Income from House Property. Profits and Gains of Business or Profession: Meaning of Business or Profession - Computation of Profits and Gains of Business or Profession of an Individual-*Expenses Expressly Allowed-Expenses Expressly Disallowed*.

UNIT-III(17hrs)

Income from Capital Gains – Computation of Capital Gains - *Income from Other Sources* Computation of Income from Other Sources.

UNIT-IV(17hrs)

Aggregation of income - Set off and Carry forward of losses –Deductions - Computation of Total Income- Assessment of Individuals.

UNIT-V(16 hrs)Theory Only

Procedure for Assessment. Collection of Tax - Recovery of tax and refund- Penalties and prosecution- *E-Filing*-Modes of E-Filling-Process.

Note: Question paper shall contain problem - oriented questions 60 % and theory 40 %.

| Text Book | | | | |
|-----------|-------------|-----------|-----------|------------------|
| S.No | Author Name | Book Name | Publisher | Year and edition |
| | | | | |

| | | | | |
|----|-----------------|-----------------------------|-------------------------------|-----------------|
| 1. | Gaur and Narang | Income tax Law and Practice | Kalyani Publishers, New Delhi | Current edition |
|----|-----------------|-----------------------------|-------------------------------|-----------------|

Reference Book

| S.No | Author Name | Book Name | Publisher | Year and edition |
|------|-------------------|-----------------------------|--|------------------|
| 1 | Dinkar Pagare | Income Tax Law and Practice | Sultan Chand & Sons | Current edition |
| 2 | Mehrothra | Income Tax Law And Practice | Sultan Chand & Sons | Current edition |
| 3. | K.Rajavelu | Income Tax Law And Practice | Sri Venkateswara Educational Publication | Current edition |
| 4. | Vinod K.Singhania | Direct Tax Law and Practice | Tax Mann Publication Pvt Ltd. | Current edition |

Course Designers:

1. Dr.S.Geetha . Department of Commerce
2. Dr.B.Thulasi Priya,Department of Commerce

| MCM2312 | BUSINESS ENVIRONMENT AND ETHICS | CATEGORY | L | T | P | CREDIT |
|---------|---------------------------------|----------|----|---|---|--------|
| | | Theory | 58 | 2 | - | 3 |

Preamble

To enable the students

- To examine the impact of environmental changes in business.
- To provide knowledge of the policies and legal provisions of the Government with respect t to the business environment in India.
- To provide an insight into the ethical aspects in all areas of business

Course LearningOutcomes

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

| CLO Number | CLO Statement | Knowledge Level |
|------------|--|-----------------|
| CLO1 | Understand the components and changes of business environment and ethics | K2 |
| CLO2 | Comprehend the business environment and its various dimensions | K3 |
| CLO3 | Interpret the concepts of business environment and ethics | K4 |

| | | | | | |
|---|---|-------------|-------------|-------------|-------------|
| CLO4 | Analyze the business environment and ethical concepts | K5 | | | |
| CLO5 | Evaluate business environment factors and business ethics with the current scenario | 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 (12 Hrs)

Theoretical Framework of Business Environment - Concept, Significance & Nature of Business Environment – Types of Business Environment- Elements of Environment- ***Environmental Analysis***: - techniques & approaches of environmental analysis. ***Economic Environment***: Economic Systems-Meaning, characteristics, functions and types of economics system. ***Economic Planning-Concept, scope, significance, Economic planning in India. Economic policies- Industrial, Fiscal, Monetary. NITI Aayog: functions***. Foreign trade policy.

UNIT - II (12 Hrs)

Financial Environment of Business: Indian Money Market- Financial Market Structure- Growth of Capital Markets-Money and Capital Markets-Industrial Finance-Industrial Financial Institutions. ***Labour Environment***: Labour Legislation in India- ***Labour Welfare and Social security***-Industrial Relations- ***Trade Unions-Worker’s participation in management***. # Case Studies

UNIT -III (11 Hrs)

Social and cultural Environment: Concept and nature of culture-elements-cultural heritage-Cultural Adaptation-Cultural Transmission-Cultural conformity-cultural traits-Social Attitudes-Business and society-Changing Concept of business –Objectives of business-Social responsibility of business-social audit-***Consumer rights –Consumerism and business -Corporate Governance- Political Environment. *CSR as per Companies Act 2013***. # Case Studies

UNIT-IV (12 Hrs)

Introduction to Business Ethics – Meaning, Definition, Objectives, Sources, Types of ethics–Business ethics– Need, Importance, Nature, Scope and Objectives –Factors influencing Business Ethics-Business and ethical responsibility- Managing ethics. ***Ethics and the Organization: The employee obligations to the firm-Firms duties to the employee***.

UNIT V (11 Hrs)

Ethics in HRM: Privacy issues – Psychological expectancy model – Restructuring and Layoffs – wages empowerment of the weakest and unique – ***Advancement of women in the workforce- Human Quality Development – *Sexual harassments and Conflicts of Interest – Discrimination, Whistle Blowing, Trade Secrets, Ethics at work place***.

Relevant Case Studies to be discussed.

Highlighted Content offered in Blended Mode (Link Provided)

TextBooks

| S.No | Author Name | Book Name | Publisher | Year& edition |
|------|---------------------|--------------------------------|---|-------------------------------|
| 1. | Francis Cherunilam, | Business Environment | Himalaya Publishing House | 29 th Edition,2021 |
| 2. | C S V Murthy | Business Ethics,Text and Cases | Himalaya Publishing House, Second Edition | 2014 |

Reference Books

| | Author Name | Book Name | Publisher | Year& edition |
|----|----------------|------------------------------------|--------------------------------|--------------------------------|
| 1. | Gupta.C.B | Business Environment | Sultan Chand & Co.,New Delhi, | 2011 |
| 2. | Awasthappa, K. | Essentials of Business environment | Himalaya Publishing House | 13 th Edition, 2016 |
| 3. | Adhikary,M. | Economic Environmentof Business | Sulthan Chand & Co.,New delhi, | 5 th Edition, 2010 |

Pedagogy

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

Course Designers

1. Dr.M.Rajarajeswari,Department of Commerce
2. Dr.L.Nithya,Department of Commerce

| MCM22S1 | RESEARCH METHODOLOGY | CATEGORY | L | T | P | CREDIT |
|---------|----------------------|----------------|----|----|----|--------|
| | | SPECIAL COURSE | 60 | -- | -- | 3 |

Preamble

- To equip students with underlying principles of quantitative and qualitative research.
- To acquaint about the fundamentals of research methods and statistical techniques
- To enable the students to under take social science projects with ethics

Course Learning Outcomes

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

| CLO Number | CLO Statement | Knowledge Level |
|-------------------|---|------------------------|
| CLO1 | Understand the fundamentals of research and its theoretical Framework | K2 |

| | | |
|------|---|----|
| CLO2 | Analyse the variables, construct scaling questions and adopt the sampling techniques | K3 |
| CLO3 | Apply the statistical tools for research work | K4 |
| CLO4 | Prepare the research report by following the ethics and values in the research work | K5 |
| CLO5 | Conduct experiments, devise appropriate measurements, analyse interpret data to form conclusion | K6 |

Mapping with Programme Learning Outcomes

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

S-Strong;M-Medium;L-Low

UNIT I (12Hrs)

Introduction to Research – Types of research – ethics in Research - Research process: Broad problem area and defining the problem statement – ***Critical Literature Review***- Theoretical framework and hypothesis development – ***Elements of Research design***.

UNIT II (12Hrs)

Data collection: Sources of data – Data collection methods - Measurement of variables:operational definition – ***Scaling – Reliability – Validity***. Sampling – Population – Elements – Sample – Sample unit – Subject – Reasons for sampling – Normality of distribution – Sampling Process - Probability sampling and non-Probability sampling.

UNIT III (12Hrs)

Descriptive statistics: Frequencies – Descriptive – Cross tab - Chi-square test – **Compare Mean:** one sample t-test, Independent sample t-test, Paired Sample t test, ***One-way ANOVA, Two Way ANOVA, MANOVA***, Correlation analysis – Regression analysis – Factor analysis using SPSS

UNIT IV (12Hrs)

Interpretation – Techniques of Interpretation –Precautions in Interpretation – Report

writing Significance of report writing – Different steps in writing report – ***Layout of the research report*** – Types of reports – ***Oral report – Mechanics of writing a research report*** precaution for writing research reports.

UNIT V (12Hrs)

Brief history and analytical basis of research ethics, ***responsible conduct in research (Honesty in Science: Integrity, Authorship, Conflicts of Interest, Privacy and Confidentiality, Informed Consent, Risk/Benefit Assessment) ***, The legal regulation of research ethics in India (From UGC, MHRD and other governing agencies), Regulatory requirements relevant to international research.

Text Book

| S. No | Author Name | Book Name | Publisher | Year and edition |
|-------|------------------------------|-------------------------------|---|--------------------------------|
| 1. | Uma Sekaran and Roger Bougie | Research Methods for Business | Wiley | 6 th Edition, 2016. |
| 2. | Naval Bpai | Business Research Methods | Pearson India Education Services PLtd, Uttar Pradesh. | Sixth Impression 2020 |

Reference

| S.NO | Author Name | Book Name | Publisher | Year and edition |
|------|--|---|---|---------------------------------------|
| 1. | Dr.Priti R.Majhi & Dr.Prafull . Khatua | Research Methodology (Concepts, Methods, Techniques and SPSS) (Text and Cases) | Himalaya Publishing House, Mumbai | Edition – 2016 Reprint-2018 |
| 2. | C.R. Kothari & Gaurav Garg | Research Methodology – Methods and Techniques | New Age International Publishers, New Delhi | Fourth Edition – 2019 Reprint-2021 |

Course Designers:

1. Dr.D.Vijayalakshmi, Department of Commerce
2. Dr.S.Geetha,Department of Commerce

| | | | | | | |
|----------------|----------------------------------|-----------------|-----------|----------|----------|--------------------|
| MCM23E1 | INVESTMENT MANAGEMENT | CATEGORY | L | T | P | CRED IT |
| | | Theory | 73 | 2 | | 4 |

Preamble

To enable the students

- To provide an overview of the investment alternatives available in the market
- To develop knowledge about the risk and return analysis
- To enlighten knowledge about portfolio analysis and management

Course Out comes

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

| CLO Number | CLO Statement | Knowledge Level |
|-----------------------|--|----------------------------|
| CLO1 | Understand the various types of financial securities available in the stock market | K2 |
| CLO2 | Analyze the performance with the level of risk and return in investments | K3 |
| CLO3 | Apply the approaches to security analysis and its Valuation | K4 |
| CLO4 | Synthesize the various financial securities for better portfolio management | K5 |
| CLO5 | Evaluate skillfully the selection of portfolio using different models and the possibilities for revision of the portfolios | K6 |

Mapping with Programme Learning Outcomes

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

S-Strong;M-Medium;L-Low

UNIT I (15hrs)

Investment: Meaning– Introduction- ***Real & Financial Assets– Importance-factors favorable for Investment- Features-Investment Process. Financial Institutions and Markets: Structure of the Financial Markets- Importance of Stock Market***. New Issue Market and Stock Exchange Board of India: Role of new issue market- Procedure for Floating New issue–Development. Listing of Securities– SEBI: Guidelines– Objectives- Investors protection– Investors grievance.

UNIT II (14hrs)

Risk: Background- Systematic and Unsystematic Risk – Quantitative Analysis of Risk- Investor’s attitude towards risk and return. Returns: Measurements of Returns. ***Investment Alternatives: Investor Classification – Corporate Bonds-Bond return and valuation- Convertible Bonds – Preference shares-Equity shares- stock return and valuation***.

UNIT III (15hrs)

Fundamental analysis: Economic, Industry, Company analysis. Technical analysis: Dowtheory- Assumptions- Market movement. ***Charts- Construction – Analysis**. Odd lot theory-Short sales-**Confidence index-Breadth of the market***-Stochastic’s Oscillator Technical Indicator-Relative strength- Relative index –Moving average analysis. ***Efficient market theory***.

UNIT IV (15hrs)

Portfolio analysis: Traditional vs. Modern portfolio analysis-Rationale of diversification of investments- Markowitz theory-Sharpe’s model. Portfolio selection: Introduction –Importance of Beta- Capital Market Theory (CAPM) – Limitations- Validity. Portfolio revision: Techniques of portfolio revision: Formula plans –Rules for formula plans- Constant rupee value plan - Constant ratio plan-Variable ratio plan-Modifications of formula plans-Rupee cost average.

UNIT V (14hrs)

Performance measurements of Managed Portfolios: ***Mutual fund: Structure- Features-classification–Returns. SEBI and Mutual Fund regulations***-Management performance evaluation- Sharpes index, Treynors index, Jensen index-Mutual fund Performance. Internal Diversification: Patterns- Factors- Behaviour Finance.

***Highlighted Content offered in Blended Mode (Link Provided)**

TextBook

| S.No. | Author Name | Book Name | Publisher | Year and Edition |
|-----------------|---------------|-----------------------|---------------------------|-------------------------------|
| 1. | Preethi Singh | Investment Management | Himalaya Publishing House | 18 th Edition,2013 |
| Reference Books | | | | |
| S.No | Author Name | Book Name | Publisher | Year and Edition |

| | | | | |
|----|----------------------|--|------------------------|--|
| 1. | Bhalla V.K., | Portfolio Analysis and Management | S. Chand & co. ltd | 19 th Revised Edition, 2014 |
| 2. | Punithavathy Pandian | Security Analysis and Portfolio Management | Vikas Publishing house | 2 nd Edition, 2009 |

Course Designers:

1. Dr.B.Thulasi Priya, Department of Commerce
2. Dr.S.Sujatha, Department of Commerce

| MCM23E2 | ENTERPRISE RESOURCE PLANNING | CATEGORY | L | T | P | CREDIT |
|---------|------------------------------|----------|----|---|---|--------|
| | | Theory | 73 | 2 | - | 4 |

Preamble

To enable the students

- To provide knowledge about ERP concepts and technologies
- To understand the ERP systems, their architecture, and working of different ERP modules.
- To Determine the integration of ERP and customer relationship applications

Course Learning Outcomes

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

| CLO Number | CLO Statement | Knowledge Level |
|------------|---|-----------------|
| CLO1 | Understand the production planning in an ERP system, and systematically develop plans for an enterprise | K2 |
| CLO2 | Develop systematically the planning mechanisms in an enterprise and the relationship among the components | K3 |
| CLO3 | Apply the functional modules of ERP software | K4 |
| CLO4 | Determine the integration of ERP and customer relationship applications | K5 |
| CLO5 | Design the ERP implementation strategies | 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 | M | S |
| CLO5 | S | S | S | M | S |

S-Strong;M-Medium;L-Low

UNIT I (15 hrs)

Introduction to ERP: Introduction–**Evolution of ERP**–Meaning–Growth–Advantages of ERP–***Importance-Risks of ERP-Process risks-Technological risks***-Implementation Issues.

UNIT II (15hrs)

ERP related technologies to business: Introduction – ***Business Process Reengineering (BRP)* – Management Information System (MIS)** – Data warehousing – Data mining – ***On- line Analytical Processing (OLAP)***–Supply Chain Management-Product life cycle management-Customer relationship management

UNIT III (14hrs)

ERP-A Manufacturing Perspective: Introduction–**CAD/CAM– *Materials Requirement Planning (MRP) ***– CAD/CAM-JIT.

UNIT IV (14hrs)

ERP Modules: Introduction-**Functional modules of ERP software**-Integration of ERP-

Supply chain and Customer Relationship Applications

UNIT V (15 hrs)

Benefits of ERP: Introduction- ***Reduction of Lead-Time***- On-Time Shipment-Reduction in Cycle Time-Improved Resource Utilization- Better customer satisfaction-Improved supplier performance-Increased Flexibility-Reduced Quality Costs

*** Highlighted Content offered in Blended Mode (Link Provided)**

TextBook

| S.No | AuthorName | BookName | Publisher | Yearand Edition |
|------|------------|-------------------------------|-------------------------------|------------------------------|
| 1. | AlexisLeon | Enterprise Resource Planning. | Tata McGraw Hill Company Ltd. | 2010,2 nd Edition |

| ReferenceBooks | | | | |
|-----------------------|---------------------------|-------------------------------|----------------------------|------------------------------|
| S.No | Author Name | Book Name | Publisher | Yearand edition |
| 1. | Brady, Monk, Wagner | Enterprise Resource Planning. | Thomson course Technology, | 2009,2 nd edition |
| 2. | Pankaj Sharma | Enterprise Resource Planning | APH Publishing Corporation | 2009,1 st edition |

Course Designers:

1. Dr.L.Nithya, Department of Commerce.
2. Dr.M.Rajarajeswari, Department of Commerce.

| MCM23P3 | COMPUTER APPLICATIONS PRACTICAL III-STATISTICAL PACKAGE | CATEGORY | L | T | P | CREDIT |
|----------------|--|------------------|----------|----------|-----------|---------------|
| | | Practical | -- | -- | 45 | 2 |

Preamble

- To enable the students
- To train the students in research based applications.
 - To enable students to undertake research analysis.

Course Learning Outcomes

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

| CLO Number | CLO Statement | Knowledge Level |
|-------------------|--|------------------------|
| CLO1 | Design data collection, sampling methods and formulate tools for analysis | K2 |
| CLO2 | Analyse the validity and reliability of data collection tools | K3 |
| CLO3 | Construct reports using parametric and non-parametric tests | K4 |
| CLO4 | Evaluate the techniques for exploring and summarizing data, as well as for investigating and testing relationships | K5 |
| CLO5 | Construct end results for the preparation of the reports | 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

1. Levels of measurement of scales
 - a. Nominal level
 - b. Ordinal level
 - c. Scale level
2. Entering variables and data and validating data
 - a. Entering variables and assigning attributes
 - b. Entering data for each variables
 - c. Validating data
3. Working with data and variables
 - d. Computing new variables
 - e. Recoding scale data into string variables
 - f. Inserting new variables and cases into existing database
4. Creating basic graphs and charts
5. Missing values and Reliability analysis
6. Basic descriptive statistics and multiple response
 - g. Measures of central tendency (Mean, Median and Mode)
 - h. Measures of Dispersion (Mean, sum, Std. Deviation, Minimum, Maximum, Variance, Range, S.E mean)
 - i. Multiple response
7. Chi-square Goodness of Fit and Chi-square Test of Independence
8. One-sample, independent sample and paired sample t-test
9. One-way ANOVA and Post Hoc test,
Two-way ANOVA & MANOVA
10. Non-Parametric tests
 - j. Kruskal-Wallis Test
 - k. Mann-Whitney U Test
 - l. Friedman Rank Test
11. Pearson's Correlation and Spearman's Correlation
12. Single and Multiple linear Regression analysis
13. Factor Analysis
14. Cluster analysis
15. Calculation of McNemar's Test
16. Calculation of Kendall's Coefficient of Concordance

Course Designers:

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



**PSGR
Krishnammal College for Women**



DEPARTMENT OF M.COM

**CHOICE BASED CREDIT SYSTEM (CBCS)& LEARNING
OUTCOME BASED CURRICULAR FRAMEWORK SYLLABUS (LOCF)**

MASTER OF COMMERCE

2023–2025 BATCH – IV SEMESTER



DEPARTMENT OF M.COM

**CHOICE BASED CREDIT SYSTEM(CBCS) & LEARNING OUTCOME BASED
CURRICULAR FRAMEWORK SYLLABUS(LOCF) & SCHEME OF
EXAMINATION
MASTER OF COMMERCE – 2023-2025 BATCH
IV SEMESTER**

| Sem | Course. Code | Title of the Course | Instr.Hours./ Week | Contact Hours. | Tutorial | Duration of Examination | Examination Marks | | | Credits |
|-----|---------------------|---|--------------------|----------------|----------|-------------------------|-------------------|-----|-------------|-----------|
| | | | | | | | CA | ESE | Total | |
| IV | MCM2313 | International Business | 6 | 88 | 2 | 3 | 25 | 75 | 100 | 5 |
| IV | MCM2314 | Management Accounting | 7 | 103 | 2 | 3 | 25 | 75 | 100 | 6 |
| IV | MCM23E3/ MCM23E4 | Indirect Taxation/ Retail Management | 5 | 73 | 2 | 3 | 25 | 75 | 100 | 4 |
| IV | MCM23PR OJ | Project and Viva Voce | 12 | - | - | - | 25 | 75 | 100 | 6 |
| IV | MCM18A1/ MCM18A2 | ALC- Customer Relationship Management/Advanced Learners Paper– Services Marketing | - | - | -- | 3 | 25 | 75 | 100 | 5** |
| | | Total I-IV | | | | | | | 2200 | 90 |

**Credits applicable to candidates who take up Advanced level Course examination

PROJECT & VIVA-VOCE:

Project work, which is compulsory, carries 100 marks. A student should select a topic for the project work and submit the project report (dissertation) at the end of the fourth semester. The guide and an external examiner shall evaluate the project report and conduct the viva-voce examination.

Area of Work

Finance, Marketing, Human Resource, Entrepreneurship, International Business, etc

Methodology

Each project should contain the following details

- Introduction and design of the study
- Literature Survey
- Theory details
- Results and Discussion
- Conclusion
- Bibliography

EVALUATION

Evaluation of Individual Project & Viva Voce

| | |
|------------------------------------|------------------|
| Continuous Internal Assessment(CA) | 25 Marks |
| End Semester Examination | 75 Marks |
| Total | 100 Marks |

Internal evaluation of the project work will be carried out in stages as described below.

| | | |
|-------------------|--|----------------|
| I Review | Selection of the field of study | 5Marks |
| | Topic & literature collection | |
| II Review | Research Design | 10Marks |
| | &Data Collection | |
| III Review | Analysis &Conclusion | 10Marks |
| | Preparation of rough draft | |
| | Total | 25Marks |

END SEMESTER EXAMINATION

| | |
|----------------------------------|-----------------|
| Evaluation of the Project | 25 Marks |
| Viva Voce | 50 Marks |
| Total | 75 Marks |

MAPPING OF PLOs WITH CLOs

| COURSE | PROGRAMME LEARNINGOUTCOMES | | | | |
|-------------------------|----------------------------|------|------|------|------|
| | PLO1 | PLO2 | PLO3 | PLO4 | PLO5 |
| COURSE – MCM2313 | | | | | |
| 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 –MCM2314 | | | | | |
| 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 – MCM23E3 | | | | | |
| CLO1 | S | S | S | S | S |
| CLO2 | S | S | M | S | M |
| CLO3 | S | S | S | S | M |
| CLO4 | S | M | S | M | S |
| CLO5 | S | S | S | S | M |
| COURSE – MCM23E4 | | | | | |
| 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 |

| | | | | | | |
|---------|------------------------|----------|----|---|---|--------|
| MCM2313 | INTERNATIONAL BUSINESS | CATEGORY | L | T | P | CREDIT |
| | | Theory | 88 | 2 | | 5 |

Preamble

To enable the students to

- To acquire specialized knowledge in International business, law, procedure and practices
- To enable the students learn structure of International Business and the influence of various environmental factors on international business operations.
- To have a better understanding of the functioning and objectives of various world organizations

Course Learning Outcomes

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

| CLO NUMBER | CLO Statement | Knowledge Level |
|------------|--|-----------------|
| CLO1 | Demonstrate an in-depth understanding of environmental forces affecting International Business. | K2 |
| CLO2 | Identify the extent, functions and participants in the foreign exchange market. | K3 |
| CLO3 | Evaluate the applicability of various theories and techniques to international Business issues | K4 |
| CLO4 | Examine the strategies and structures and assess the various functions and Special roles of an international business. | K5 |
| CLO5 | Demonstrate the global business environment and its impact on business | 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

UNITI(18 hrs)

****International business-Types-Reasons-Problems****-International business decisions-International orientations-Market entry strategies-Globalization-advantages-impact- ****factors favoring globalization-Globalization strategies-Drivers & Restrainers of globalization.****

UNITII(18hrs)

****Global Trade and Investment Environment: Global Trade – Investment and Economic Integration– **International trade theories**** - Political economy - Foreign investment - Trade barriers - Regional and Global economic integration

UNITIII (18hrs)

Global Monetary System: Global Monetary System – ****Foreign exchange market - International monetary system**** - Global capital.

UNITIV(17hrs)

****BOP-Components-BOP disequilibrium-Correction of disequilibrium****-Counter trade- MNC-Meaning-merits-demerits-Dominance-Code of conduct – International technology transfer - Importance - Types.

UNITV(17hrs)

****International Organization & HRM-Organizational structures-Factors affecting international HRM****-Staffing policy & determinants - ****Business ethics-Social responsibility of business****-Environmental issues-Labour issues.

Relevant case studies will be discussed

Note: Question paper shall contain 100% Theory

****Highlighted Contents offered in Online Mode (Links Provided)**

| TextBook | | | | |
|-----------------|--------------------------------------|------------------------|--------------------------------------|------------------|
| S.No | Author Name | Book Name | Publisher | Year and Edition |
| 1. | Francis Cherunilam | International Business | Prentice Hall of India | 2021 |
| 2. | Hill, Charles W.Land Arun KJain | International business | McGraw Hill Education | 2021 |
| Reference Books | | | | |
| S.No | Author Name | Book Name | Publisher | Year and edition |
| 1. | Aswathappa . K. | International Business | Tata Mc Graw Hill Publishing Co.Ltd. | July 2017 |
| 2. | BhallaV.K., Shivaramu.S. | International Business | Anmol Publications Pvt.Ltd | 2013 |
| 3. | Daniel, Rade Baugh, Sullivan, Salwan | International Business | Pearson Education | July 2016 |

Pedagogy

- Powerpoint presentations, Group Discussion, Interactive Presentation, Scenario Analysis, Seminar, Quiz, Assignment, Case studies

Course Designers:

- Dr.S.Geetha, Department of Commerce
- Dr.C.Gomathy, Department of Commerce

| | | | | | | |
|---------|-----------------------|----------|-----|---|---|--------|
| MCM2314 | MANAGEMENT ACCOUNTING | CATEGORY | L | T | P | CREDIT |
| | | Theory | 103 | 2 | | 6 |

Preamble

- To provide students with a general understanding of the concepts relevant to management accounting.
- Enables students to develop management accounting skills and become familiar with techniques used in decision-making situations.
- To equip knowledge in financial statement analysis tools, fund flow and cash flow analysis

Course Learning Outcomes

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

| CLO NUMBER | CLO Statement | Knowledge Level |
|------------|--|-----------------|
| CLO1 | To develop an understanding of the conceptual framework of the Management Accounting.. | K2 |
| CLO2 | Apply the Financial Statement Analysis associate with Financial Data in the organization using management accounting | K3 |
| CLO3 | To enable students to learn and analyze application of different methods of Management accounting | K4 |
| CLO4 | To equip the students with knowledge and skill to design, evaluate and Implement management accounting techniques. | K5 |
| CLO5 | Apply managerial accounting and its objectives in a way that Demonstrates a clear understanding of ethical responsibilities. | 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

UNITI (21hrs)

****Nature and scope of Management Accounting – Meaning - Nature, scope, objectives, functions – Importance – Limitations – Distinction between Financial accounting and Management accounting**** – Distinction between Cost accounting and Management accounting – Tools and Techniques of management accounting. Analysis and interpretation of financial statements

UNITII (20hrs)

Ratio analysis–Meaning, nature, use and limitations–Liquidity ratios–Solvency Ratio-
****Long-term financial position– Profitability ratios–Activity ratios.****

UNITIII(22 hrs)

****Working Capital-Working capital requirements and its computation****-Fund flow
 Analysis – Cash flow analysis.

UNITIV(20 hrs)

****Marginal costing–Meaning–Techniques–Objectives–Cost volume Analysis****-
 Break- even analysis – application of marginal costing for business decision making.

UNITV(20hrs)

****Budgeting and Budgetary control – Meaning, characteristics of good budgeting –
 Budgetary control – Classifications and types of budgets****,Sales budget, Production budget-
 Cost of production budget, material budget – Flexible budget – Cash budget – Zero based
 budgeting –**** Activity based budgeting - Standard Costing and Variance Analysis –
 meaning, advantages and limitations **** - computation of Materials, Labour and Overhead
 Variance

Theory 20% and Problems 80%

****Highlighted Contents offered in Online Mode (Links Provided)**

TextBook

| S.No | Author Name | Book Name | Publisher | Year and edition |
|------|---|--------------------------|--------------------|------------------|
| 1. | Sharma R.K.,ShashiK. Gupta, NeetiGupta | Management Accounting | Kalyani Publishers | Reprint 2021 |

Books for Reference

| S.No | Author Name | Book Name | Publisher | Year and edition |
|------|----------------------------|-----------------------------------|-------------------------|--|
| 1. | Jain and Narang | Cost and Management Accounting | Kalyani Publications | 15 th edition– reprint2016 |
| 2. | ICJain | Management Accounting | Vikas Publications | 14 th edition2014 |
| 3. | Pillai R.S.N&Bhagavathi | Management Accounting | S.Chand&Co. | 17 th edition2010 |

| | | | | |
|----|--|---|-------------------------|---|
| 4. | Gupta Shashi K., Sharma R.K.,GuptaAnuj | Advanced Cost and Management Accounting | Kalyani Publications | 2 nd Ed.2018, Reprint2021 |
|----|--|---|-------------------------|---|

Pedagogy

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

Course Designers:

- Dr.G.Kavitha, Department of Commerce
- Dr.L.Nithya, Department of Commerce

| | | | | | | |
|---------|-------------------|----------|----|---|---|--------|
| MCM23E3 | INDIRECT TAXATION | CATEGORY | L | T | P | CREDIT |
| | | Theory | 73 | 2 | | 4 |

Preamble

To enable the students to

- To acquaint basic principles underlying the provisions of indirect tax laws
- To provide specialized and updated knowledge in the area of indirect taxes
- To familiarize with various provisions of GST

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 principles underlying the Indirect Taxation | K2 |
| CLO2 | Identify and Analyze the procedural aspects under different Applicable statutes related to indirect taxation. | K3 |
| CLO3 | Examine the method of tax credit, tax imposition, tax exemption, Periodic tax returns and its impact on GST | K4 |
| CLO4 | Apply the procedure for registration, payment and refund of GST | K5 |
| CLO5 | Evaluate the changes in the taxation for Practical exposure in business | K6 |

Mapping with Programme Learning Outcomes

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

S-Strong;M-Medium; L-Low

UNIT I (15hrs)

Indirect Taxes – Introductory Concept: Introduction -Importance -Meaning –**General Characteristics -Objectives -Canons of Taxation -Impact Shifting and Incidence of Tax** - Classification of Taxes–Comparison-Merits and Demerits of direct and indirect tax – Advalorem and Specific Duties -Constitutional basis of taxation- **GST in India. Goods and Service tax council.**

UNIT II (15 hrs)

Basics of Goods and Services Tax: Introduction –Object and Subject of GST- GST Law – GST Levy -Features of GST -Taxes Subsumed under Goods and Services -Benefits of Goods and Services Tax-**GST Rate Structure-Types of Supplies under GST in India**. Levy and Collection of GST: Introduction – Taxable event under GST – Supply - Levy and Collection under GST - **Composite and Mixed Supplies - Composition Levy-Reverse Charge Mechanism.**

UNIT III (15hrs)

Place of Supply of Goods and Services: Introduction-Importance Place of Supply of Goods-**Place of supply of Services. Time of Supply of Goods and Services: Introduction - Importance of time of supply in GST - Rules for Determination of Time of Supply** -Time of Supply of goods -Time of Supply of services. Valuation of Supply of Goods and Services: Valuation of supply -Transaction value -Inclusion in value of supply -**Exclusion in value of supply -Valuation Rules.**

UNIT IV (14 hrs)

Input Tax Credit under GST: - Introduction -GST – Solution for Double Taxation and Cascading -**Input Tax Credit – Salient Features of GST-Methods – Mechanism** - Framework under GST regime – Availability of Input Tax Credit in Special Circumstance - **Documents Required for Claiming –Utilization**- Recovering Input Credit Distributed in Excess (Including Simple Problems).**Procedures under GST- Introduction - Registration under GST**- Tax Invoice, Credit and Debit Notes- Accounting and Records- Filing of Returns.

UNIT V (14 hrs)

Integrated Goods and Services Tax Act 2017 – Introduction – Scope – Levy and Collection – Power to Grant Exemption – **Determination of Nature of Supply – Inter State Supply – Intra State Supply – Place of Supply. Introduction to Customs Law:** - Introduction – Constitutional basis for the Levy of Customs duty- Objectives – Scope of Customs law in India-Customs act 1962–legal structure-Definition under Customs act- **Prohibitions on Importation and Exportation of goods - Levy and Collection of Customs Duty**** -Taxable Event-Types of Customs Duties – Computation of Customs Duty - **Classification and Valuation of Goods Under Customs Law: Classification of Goods - Customs Valuation**

Distribution of Marks Theory 80%. and Problems 20%

****Highlighted Contents offered in Online Mode (Links Provided)**

TextBook

| S. No. | Author Name | Book Name | Publisher | Year and edition |
|--------|--|--|--------------------|------------------------------|
| 1. | Dr.R.Parameswaran, CA.P.Viswanathan | Indirect Taxes GST and Customs Laws | Kavin Publications | 1 st Edition 2018 |

| S.No. | Author Name | Book Name | Publisher | Year and edit |
|----------------------------|---------------|-------------------------------------|--|---------------|
| 1. | Monish Bhalla | Commercial GST– The Game Changer | Commercial Law Publishers (India) Pvt. Ltd, New Delhi. | 2020 |
| 2. | CA.R.Sathish | GST | Sri Sai Professional | 2020 |
| Books for Reference | | | | |
| 4. | S.S. Gupta | GST– Laws and Practice | Taxman's Publications, New Delhi | 2017 |

Pedagogy

Power point presentations, Group Discussion, Seminar, Quiz, Assignment, Experience Discussion

Course Designers:

1. Dr.G.Indrani, Department of Commerce
2. Dr.S.Geetha, Department of Commerce

| MCM23E4 | RETAIL MANAGEMENT | CATEGORY | L | T | P | CREDIT |
|---------|-------------------|----------|----|---|---|--------|
| | | Theory | 73 | 2 | - | 4 |

Preamble

To enable the students to

- Provide comprehensive knowledge about retail management strategies
- Enlighten about retail pricing, retail merchandising and retail marketing
- To familiarize with various types of retail sales techniques

Course Learning Outcomes

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

| CLO NUMBER | CLO Statement | Knowledge Level |
|------------|---|-----------------|
| CLO1 | Understand the functions of retail business and various retail formats | K2 |
| CLO2 | Explain the retail strategy, retail franchising and retail marketing | K3 |
| CLO3 | Appraise about retail market and financial strategy including retail pricing | K4 |
| CLO4 | Discuss the retail store operations and retail marketing | K5 |
| CLO5 | Develop the practical knowledge for competitive edge with various Management techniques | 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 (14hrs)

Retailing-Introduction-meaning-significance of retailing-functions of retailing-types of retailers- Retailing in India-Emergence of organised retailing in India-Retailing ethics-career opportunities in Retail-FDI in India. ****Retail Formats: Meaning- types – Models-Theories of retail development – Concept of Life Cycle in Retail- Business Models in Retail.****

UNIT–II (15hrs)

Customer Buying Behaviour-Need-Factors influencing the retail shopper- Customer Decision Making Process- Identification of a need- Evaluating Alternatives.Retail Strategy-definition-identifying options-setting objectives-develop strategic plan-evaluate and control.****Retail Franchising-types of franchising- advantages and disadvantages of franchising****-International Franchising scene- ****Franchising in India- Legal issues in Franchising in India****.

UNIT–III (15 hrs)

Retail Merchandising- evolution of Merchandising-factors affecting the merchandising function- merchandiser role and responsibilities- buyer role and responsibilities – ****concept of Life Style Merchandising. Retail Pricing-concept of retail price-elements- determining the price-retail pricing policies****-evaluating merchandise performance- ABC analysis, Sell Through Analysis, Multiple Attribute method- margin return on investments.

UNIT–IV(15hrs)

Organisation Structure- Creating organization structures – ****Organisation structure in retail****- ****Human Resource management in Retail-identifying the various roles in organization****- recruitment and selection- training- motivation- evaluation of performance. ****Retail Store Operations-Key roles in a store environment - customer service - components of retail operations**** - Store Administration and management of the Premises.

UNITV(14 hrs)

Retail Marketing- role of marketing in retail- retail marketing mix- STP Approach- retail Image.****Retail Communication Mix – Advertising – sales promotion – public relations and publicity****-POP Displays. ****Service Retailing- concept of customer service- importance of service in retail customer service****- measuring the Gap in Service- Customer Information and Enhancing Loyalty- ****CRM- Retail Selling Process****.

****Highlighted Contents offered in Online Mode (Links Provided)**

Course Designers:

1. Dr.T.Ambika, Department of Commerce
2. Dr.R.S.Kanimozhi, Department of Commerce

TextBook

| S. No | Author Name | Book Name | Publisher | Year and edition |
|-------|----------------|-------------------------------------|--|------------------|
| 1. | Swapna Pradhan | Retailing Management Text and cases | Tata Mc Graw Hill Publishing Company LTD, New Delhi, , | 2020 |

ReferenceBooks

| S. No | Author Name | Book Name | Publisher | Year and edition |
|-------|--|--------------------------------------|--|-------------------------------|
| 1. | Andrew.J. Newman and Peter Cullen | Retailing Environment and Operations | Vikas Publishing House Pvt, ltd, Delhi | 2011-9 th Edition |
| 2. | Michael Levy, Barton.A.Weitz, AjayPandit | Retailing management | TataMcGrawHill | 2010-7 th reprint. |

Pedagogy

- Powerpointpresentations,GroupDiscussion,InteractivePresentation,Scenario Analysis, Seminar, Quiz, Assignment

| MCM18A1 | CUSTOMER RELATIONSHIP MANAGEMENT | CATEGORY | L | T | P | CREDIT |
|---------|----------------------------------|----------|----|----|----|--------|
| | | Theory | -- | -- | -- | 5 |

Objective

- To enlighten the concepts of CRM Strategies in the business.
- To enrich the market dynamics relating to CRM and its implications for development in the field of business.

UNIT I

Introduction to CRM -Definition of a customer – Definition of CRM- Importance of CRM- Architecture of CRM-CRM Process- CRM Strategy: objectives –segments, effective interaction.

UNIT II

Customer satisfaction –meaning and definition –components of customer satisfaction – need to measure customer satisfaction. Customer loyalty-Introduction –defining customer

loyalty-concepts and significance- advantages of customer loyalty-determinants of customer loyalty-factors affecting customer loyalty – difference between customer satisfaction and customer loyalty.

UNIT III

Definition of E-CRM -Need of E-CRM- Framework of E-CRM -Features of E-CRM- advantages of E-CRM-Variou stages in evolution of E-CRM -Six e's of E-CRM – (CRMVs E-CRM)*-Architecture of E-CRM

UNIT IV

Customer service – essentials of customer service. Customer relationship management practices in Indian service sectors-Banking and Financial Sector- Hospitality industry-Aviation Industry-Indian Telecom industry.

UNIT V

CRM emerging concepts and perspective –introduction : A cost benefit analysis –CRM benefits- CRM Cost-customer value- customer life time value-issues in calculating CLV- Customer profitability

TextBook

| S. No. | Author Name | Book Name | Publisher | Year and edition |
|--------|---------------------------|---------------------------------|------------------------|-------------------------------|
| 1. | Peeru Mohammed, Sagadevan | Customer relationship marketing | Vikas Publishing House | 2005, 5 th edition |

ReferenceBooks

| S. No. | Author Name | Book Name | Publisher | Year and edition |
|--------|-------------------------------------|--|----------------------------------|-------------------------------|
| 1. | Sheth, Parvatiyar, Shainesh | Customer Relationship Management | Tata Mc Graw Hill Publishing Ltd | 2004, 4 th edition |
| 2. | Venkata Ramana V. And Somayajulu G. | Customer Relationship Management | Excel Books | 2005, 6 th edition |
| 3. | Alok Kumar Rai | Customer Relationship Management: concepts And cases | PHI learning pvt. Ltd. | 2013 |
| 4. | S.Shanmuga sundaram | Customer Relationship Management: modern trends and perspectives | PHI learning pvt. Ltd. | 2008 |

Course Designers:

1. Dr.B.Thulasipriya, Department of Commerce
2. Dr.A.Amudha, Department of Commerce

| | | | | | | |
|----------------|---------------------------|-----------------|----------|----------|----------|---------------|
| MCM18A2 | SERVICES MARKETING | CATEGORY | L | T | P | CREDIT |
| | | Theory | -- | -- | -- | 5 |

Objective

- **To enable the students learn the types of services in the Indian scenario**
- **To have a better understanding of service industry in India**

UNIT-I

Introduction to Services - Service Marketing - Meaning and Definition- Nature and Scope- Characteristics – Growth of service sector – Career opportunities in service sector – Service marketing in India – Reasons for growth of services in India – Services strategy – Strategy planning process – Market oriented service strategy – Service triangle – Service marketing mix – Strategy implementation, evaluation and control.

UNIT-II

Consumer behavior in services – Factors influencing consumer behaviour – Consumers expectations - service perception – Model of consumer expectations and perceptions - Consumer purchase decision process – Market segmentation – Bases of segmentation – Criteria for market segmentation in services - Customization – Stages of market segmentation .

UNIT-III

Service product – Basic service package – Customer value hierarchy – Flower of service development of services – Steps in the development of a new services – Services differentiation– Service life cycle - Service positioning – Physical evidence – Concepts – Elements - Pricing of services – Objectives – Approaches to pricing of services.

UNIT-IV

Distribution – Service transaction – Service location – Service providers – Distribution flow of services – Channels for service delivery – Strategies for channel management – Internal marketing – External marketing.

UNIT-V

Service quality management - Determination – Managerial process of service quality – Service quality audit – Sequel – Total quality services marketing - Service excellence – Consumer protection in services – Consumer expectations from Industries and Business – Consumer movement in India.

TextBook

| S. No. | AuthorName | Book Name | Publisher | Year and edition |
|---------------|-------------------|-------------------|-------------------|--------------------------------|
| 1. | Rama Mohana Rao.K | Service Marketing | Pearson Education | 2011, 2 nd Edition. |

ReferenceBooks

| S. No. | Author Name | Book Name | Publisher | Year and edition |
|---------------|--------------------------------|-------------------|---|--------------------------------|
| 1. | Helien Woodruffe | Service Marketing | Macmilan India Ltd | Reprint2005, First Edition. |
| 2. | Rajendra Nargundkar | Service Marketing | Tata McGraw Hill Publishing Company ltd | 2006, Second Edition. |
| 3. | Vasanti Venugopaland Raghuv.N, | Service Marketing | Himalaya Publishing House | Reprinton 2006, First Edition. |

Course Designers:

1. Dr.G.Kavitha, DepartmentofCommerce
2. Dr.T.Ambika, DepartmentofCommerce