## KALAIGNAR KARUNADHI GOVERNMENT ARTS COLLEGE FOR WOMEN (AUTONOMOUS) PUDUKKOTTAI – 622001

(An Autonomous Institution affiliated to Bharathidasan University & Re-Accredited with "B." Grade by NAAC)

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COURSE PATTEN AND SYLLABI FOR POST GRADUATE –MASTER OF COMMERCE (Revised) From the Academic year 2022-2023 onwards

## **Board of studies meeting held**

on 13.06.2022



---- DEPARTMENT OF COMMERCE KALAIGNAR KARUNADHI GOVERNMENT ARTS COLLEGE FOR WOMEN (AUTONOMOUS) PUDUKKOTTAI – 622001

## 1 DEPARTMENT OF COMMERCE

#### REGULATIONS FOR <u>MASTER OF COMMERCE DEGREE</u> <u>COURSE</u> (CBCS -PATTERN)

# FOR THE STUDENTS ADMITTED FROM THE ACADEMIC YEAR 2022-2023 ONWARDS

#### **PREAMBLE:**

Masters of Commerce is a two-year post-graduate level course ideal for candidates who wish to make a career in banking ,financial services and insurance (BFSI) as well as accounting and commerce sectors. The two-year course delves deeper into the functioning of the economy, capital, revenue, trade, taxes, etc. taught in B.Com. M.Com is a very versatile course and gives the students to choose their careers in various fields.

It is most popular among aspiring teachers/lecturers and researchers. <u>UGC-NET</u>/JRF and Ph.D. are among popular options for M.Com degree holders. Admission to M.Com in top universities is done through an entrance exam. Many universities offer merit-based admission to the course. M.Com in India can be pursued as a full-time, part-time, distance or correspondence and online course. There are about 3500 private, government and public-private M.Com colleges in India which provide the course.

Since M.Com is a specialized area in itself, only those candidates who have pursued <u>B.Com</u> or <u>B.Com</u> (H), can pursue the course. M.Com is also a good option for CA/CS candidates. The course fee of M.Com ranges between INR 5,000 to INR 1,50,000. The ROI for the M.Com course is good and the course can prove to be a good investment for students.

Viewing with the above statement, the KALAIGNAR KARUNADHI GOVERNMENT ARTS COLLEGE FOR WOMEN (AUTONOMOUS) PUDUKKOTTAI has established the M.Com Programme in the year 2004. This Post graduate program helps rural students to develop their skills for managing different functional knowledge of commerce and its allied sector. This program will provide an understanding of the theory and practice exposure to the students.

**M.Com Course: Required Skillset** 

The M.Com course is largely about numbers, graphs and calculations, hence, it is essential for an aspirant to have sharp analytical skills and a love for numbers. To pursue M.Com and further make a career in the related field, one should possess the following skills:

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M.Com Course: Required Skillset					
Logical reasoning	Ability to remember facts and figures				
Strong analytical skills	Ability to handle pressure (of course as well as work)				
Strength in Mathematics	Strong verbal and communication skills				
Eye for detail	Leadership qualities				
Knowledge of banking and finance sector	Good with computers				

### **PROGRAMME OBJECTIVES**

Mode of Study: Full time (Semester system): Class room teaching; experiential learning; Tutorials; Project and Assignments.

➤ The aim of this Programme is to develop Commerce professionals with specialized skills and applied competencies in theoretical and practical knowledge of Finance and Marketing that will cater the contemporary needs of industry and academia by providing studentcentric learning ambience backed with critical thinking and problem solving capabilities.

The main objective of this Programme is

- > To train the student to develop conceptual, applied and research skills as well as competencies required for effective problem solving and right decision making in routine and special activities relevant to financial management, security market transactions, corporate governance practices, and marketing management of a business.
- To acquaint with conventional as well as contemporary areas in the discipline of Commerce.

> To well versed in national as well as international trends.

> For conducting business, accounting and research practices.

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➤ To understand role of regulatory bodies in corporate and financial sectors. ➤ The students after completing the program should inculcate the following skills: ➤ The techniques of managing the business with special focus on marketing and finance.

 Application oriented research through research for business decisions.
 Effective use of Statistical methods for analysis of business data.

Adopt a suitable corporate tax planning and management for the growth of business within the legal framework.

 Investment and portfolio management skill to examine different investment schemes with respect to risk and return and to construct optimum portfolio.
 Adopt a reflective approach to personal development and embrace the philosophy of continual professional development.

> Plan and undertake independent research in a chosen discipline.

#### **OBJECTIVES OF THE COURSE:**

The commerce stream has witnessed a sea change over the past decades, with a range of specializations and career options emerging in recent years. M.Com is the most exalted two year full time postgraduate programme in commerce.

The course aims at providing specialization to the students in the field of Finance and Marketing. The course provides an extreme and rigorous base for teaching, research and allied business administration.

The programme is well received in the industry and for years had been serving the needs of managerial cadre. The course serves the needs of academics and prepares students for research and teaching.

#### VISION

To provide affordable quality education, while equipping students with knowledge and skills in their subjects, inculcate *values*, identify hidden talents. The *department* fosters academic and career success through the development of critical thinking, effective communication, creativity, and cultural awareness in a safe, accessible and affordable learning environment.

#### **MISSION:**

Empowering students with all the knowledge and guidance that they need to become worthy management professionals. Learning through Doing. Providing for holistic and value based development of students which ultimately enhances their employability.

#### **ELIGIBILITY:**

For M.Com B.Com Degree with 50% marks.

#### **DURATION:**

Full Time M.Com Programme consists of 4 semesters in 2

academic years. SCHEME OF INSTRUCTION:

There shall be four semesters of course study including dissertation. As per the inputs of Outcome Based Education (OBE), workshops, guest lectures, special invited talks, seminars, and conferences shall be conducted accordingly for the benefit of the students.

#### **ATTENDANCE:**

Student should possess minimum 75% of attendance to appear in semester examinations, which will be held at the end of the semester.

## PROGRAM OUTCOMES (POS) On Successful Completion of M.Com Commerce Program

PO1: Acquire sound knowledge in commerce management and social research.

**PO2:Develop managerial skill by adopting practical approaches like case study, business games while learning.** 

**PO3:** Gain adequate exposure in operational procedures related to finance, marketing and human Resource.

PO4:Enrich learning acumen,-learning capabilities, vibrant interpersonal qualities & skills to face the highly competitive global environment.

**PO5:** Infuse the necessity of being proactive to society by evaluating the SWOT of individual and the environment.

#### PROGRAM SPECIFIC OUTCOMES (PSOS) After the successful completion of M.Com Commerce program, the Students are expected to

PSO1Analyze, understand, and innovate the deliverables of international business sector PSO2CreateCompetitive edge to destinations through managerial skills and leadership skills PSO3Acquire entrepreneurial skill and motivating techniques PSO4Possess vibrant interpersonal qualities and interpersonal skills throw organizational behavior PSO5Possess learning acumen, learning ability, e-learning, SWOT analysis etc.

## KALAIGNAR KARUNADHI GOVERNMENT ARTS COLLEGE FOR WOMEN (AUTONOMOUS) PUDUKKOTTAI – 622001

## **COURSE PATTERN – M.Com**

SEM	S.NO	CODE	INSTRUCTION HOUR S	CREDITS	MARK S
Ι	1	CC-1	6	5	100
	2	CC-2	6	5	100
	3	CC-3	6	5	100
	4	CC-4	6	4	100
	5	ELC-1	6	4	100
	TOTA	AT.	30	23	500
II	6	CC-5	6	5	100
	7	CC-6	6	5	100
	8	CC-7	6	5	100
	9	CC-8	6	4	100
	10	ELC-2	6	4	100
	TOTA	AL	30	23	500
III		' STUDY RSE -1			100
	11	CC-9	6	5	100
	12	CC-10	6	5	100
	13	CC-11	6	5	100
	14	CC-12	6	4	100
	15	ELC-3	6	4	100

	TOTA	AL	30	23	500
IV	SELF STUDY COURSE -2				100
	16	CC-13	5	5	100
	17	CC-14	5	4	100
	18	ELC-4	6	4	100
	19	ELC-5	4	4	100
	20	PROJECT /PAPE R	10	4	100
	TOTAL		30	21	500

7 COURSE PATTERN – M.Com

	1	COURSE FAITER		r		
SEM	S. No	Subject	Sub.Code	Ins.h rs	Credi t	Marks
	1.	CC-I Research Methods in Social Science	21PCO01	6	5	100
	2.	CC-II Internet & E-Commerce	21PCO02	6	5	100
	3.	CC-III Supply chain management	21PCO03	6	5	100
Ι	4.	<b>CC-IV Business Ethics</b>	21PCO04	6	4	100
	5.	ELC-I Global Trade Management	21PCOE1	6	4	100
		TOTAL		30	23	500
	6.	CC-V Special Accounts	21PCO05	6	5	100
	7.	CC-VI Total Quality Management	21PCO06	6	5	100
	8.	CC-VII Export and Import Procedures	21PCO07	6	5	100

II	9.	CC-VIII Fundamentals of Information Technology	21PCO08	6	4	100
	10.	ELC –II Organizational Behavior	21PCOE2	6	4	100
		TOTAL		30	23	500
	11.	CC-IX Advanced cost and Management Accounting	21PCO09	6	5	100
	12.	CC-X Global Financial Management	21PCO10	6	5	100
III	13.	CC-XI International Business and Environment	21PCO11	6	5	100
	14.	CC-XII Security analysis and Portfolio Management	21PCO12	6	4	100
	15	ELC –III Law and Procedure of Income Tax	21PCOE3	6	4	100
		TOTAL		30	23	500
	16.	CC-XIII Strategic Management	21PCO13	5	5	100
	17.	CC-XIV Indirect Taxes	21PCO14	5	4	100
	18.	ELC-IV Corporate Laws	21PCOE4	6	4	100
IV	19.	ELC-V Human Resource Management	21PCOE5	4	4	100
	20	PROJECT	21PC OPR	10	4	100
		TOTAL		30	21	500
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8 List of Core course (M.Com)

S.No	Title of the paper	Sub.Code.	Ins. hrs	Credit	P. No
1	<b>Research Methods in Social Science</b>	21PCO01	6	5	1

2	Internet & E-Commerce	21PCO02	6	5	3
3	Supply chain management	21PCO03	6	5	5
4	Business Ethics	21PCO04	6	4	7
5	Special Accounts	21PCO05	6	5	11
6	Total Quality Management	21PCO06	6	5	13
7	Export and Import Procedures	21PCO07	6	5	15
8	Fundamentals of Information Technology	21PCO08	6	4	17
9	Advanced cost and Management Accounting	21PCO09	6	5	21
10	Global Financial Management	21PCO10	6	5	23
11	International Business and Environment	21PCO11	6	5	25
12	Security analysis and Portfolio Management	21PCO12	6	4	28
13	Strategic Management	21PCO13	5	5	33
14	Indirect Taxes	21PCO14	5	4	35

## List of Major Elective (M.com)

S.No	Title of the paper	Sub.code	Ins. hrs	Credit	P.No
15	ELC-I Global Trade Management	21PCOE1	6	4	9
16	ELC –II Organizational Behaviour	21PCOE2	6	4	19
17	ELC –III Law and Procedure of Income Tax	21PCOE3	6	4	30
18	ELC-IV Corporate Laws	21PCOE4	6	4	38
19	ELC-V Human Resource Management	21PCOE5	4	4	40

Self study Paper (M.Com)

20	Personality development				42	
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21	Knowledge Management		45
22	Waste Management		47

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RESEARCH METHODS IN SOCIAL SCIENCE INSTRUCTION HOURS: 6 per week (Total 90 days) SUB .CODE:22PCO01 CREDIT: 5 SEMESTER:I CC-I

**COURSE OBJECTIVES:** 

1. To gain knowledge on Research process, Research Design and Report Writing 2. To understand the concepts of Sampling Distribution

**3.** To Study the Parametric test

4. To Study the Non-Parametric test

5. To gain knowledge how to write Report

COURSE OUTCOME After the semester students will be able to		Hrs P/S
CO1 Explain the basic concepts of Research	K1	15
CO2 Gain knowledge in sampling distribution	K2	15
CO3 They gain knowledge in Parametric test	K3	15
CO4 Able to analysis the Non Parametric test	K4	15
CO5 Able to Prepare the projects by using the above tests	K5	15

K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 – Create

		LECTURE HOURS
UNITS	TOPIC	

UNIT I	Business Research 1.1Nature and Scope of Business Research 1.2Identification of Research Problem 1.3Research Objective 1.4Types of Business Research 1.5Research Process 1.6Research Designs 1.6.1 Exploratory 1.6.2 Descriptive 1.6.3 Experimental and Observational 1.7Planning and Formulation of Research Projects 1.8Preparation of Questionnaire and Schedules 1.9Measurement Problem and Scaling Techniques 1.10Collection of Data 1.11Purpose of Research Application	15
UNIT II	Sampling Distribution and Estimation 2.1 Introduction to Sampling Distribution 2.2Sampling Distribution of Mean and Proportion 2.3Application of Central Limit Theorem 2.4Sampling Techniques 2.5Estimation	15

Application of Parametric Test 3.1 Parametric Test 3.1.1 Hypothesis Testing 3.1.2 One Sample and Two Sample Tests for Means and Proportions of Large Sample Samples (Z – Test) 3.1.3 One Sample and Two Sample Tests for Mean of Small Sample (T-Test) 3.1.4 F-test for Two Sample Standard Deviations 3.1.5 ANOVA One and Two way	15
Introduction to Non-Parametric Test 4.1 Chi –Square Test for Single Sample Standard Deviation 4.2 Chi –Square Test for Independence of Attributes and Goodness of Fit 4.3 Sign Test for Paired Data 4.4 Rank Sum Test 4.4.1 Kolmogorov Smirnov Test for Goodness of Fit 4.4.2 Comparing Two Populations 4.4.3 Mann Whitney U- Test and Kruskal Wallis Test 4.4.4 One Sample Run Test	15

UNIT	Report Writing and Presentation	15	
V	5.1 Types of Report Writing		
	5.2 Structure of Report Writing		
	5.3 Report Writing and Presentation		
		1 1	1

#### **TEXT BOOK:**

Research Methodology – Deep Chawla – Vikas Publication -2016- Chennai.

#### **REFERENCE BOOKS:**

1. Research Methodology – C.R.Kothari – New Age Publication -2015-Kolkata. 2.

Business Research Methods - Cooper Schindler - Tata Mc Graw Hill Co -2012 -

New Delhi.

3 Statistics for Management –Srinivasa TN and Shailaja Rego – Tata Mc Graw Hill co.2010-New Delhi.

(Theory – 15 Marks; problem-60 Marks)

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Course Outcomes	Programme Outcomes (POs)						Programme Specific Outcomes (PSOs)					
(COs)	PO 1	PO 2	PO 3	РО 4	РО	5 PS0 1		PSO 2 PSO 3				
C01	$\checkmark$					$\checkmark$				$\checkmark$		

CO2										~		
СОЗ	$\checkmark$				$\checkmark$		$\checkmark$	$\checkmark$				
CO4					$\checkmark$		$\checkmark$	$\checkmark$				
CO5		$\checkmark$		$\checkmark$						$\checkmark$		
	Number of Matches:45 Relationship: Very High											

Mapping	1-20	21-40	41-60	61-80	81-100
Matches	1-10	11-20	21-30	31-40	41-50
Relationship	Very poor	Poor	Moderate	High	Very High

#### **QUESTION PATTERN**

SECTION	MARKS	UNIT I	UNIT II	UNIT III	UNIT IV	UNIT V
Sec.A	10x2=20marks Short answer question	2 questions	2 questions	2questions	2questions	2 questions
SecB	5x5=25 marks Either or Type	2 questions	2 questions	2questions	2 questions	2questions
Sec C	3x10=30 marks. Open choice(3 out of 5)	1 question	1 question	1 question	1 question	1 question

12 INTERNET AND E- COMMERCE INSTRUCTION HOURS: 6 per week (Total 90 days) SUB.CODE:22PCO02 CREDIT: 5 SEMESTER:I CC-II

#### **COURSE OBJECTIVES :**

1.To expose students to the web commerce business models

- 2. To train them in web technologies to create e-commerce solutions .
- 3. To gain knowledge about e-payment system in practical mode
- 4. To familiarize students with e-commerce transactions

5. To help students gain an understanding towards the legal framework of e-commerce.

COURSE OUTCOME After the end of the semester students will be able to		Hrs P/S
CO1: .Exhibit the knowledge towards e-commerce	K1	15
CO2:Show how technologies are used in marketing arena to boost it	K2	15
CO3:Develop necessary skills to advance in e-payment system	К3	15
CO4: Discuss and explain theoretical and practical issues in conducting business over the internet	K4	15
CO5:Critically think about problems and issues that might pop up during the establishment of web presence	K5	15

K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 – Create

UNITS	TOPIC	LECTURE HOURS
UNIT I	Internet and E- Commerce 1.1 Introduction 1.2 Objectives 1.3 Importance 1.4 Advantages and Disadvantages 1.5 Mobile commerce 1.5.1 Objectives 1.5.2 Advantages and Disadvantages 1.6 e-Business 1.7 Models 1.8 Value of Internet in Business	15

UNIT II	e-Marketing 2.1 Introduction 2.2 Channels 2.3 e-Marketing Mix 2.4 Web Salesmanship 2.5 Advertising on Network 2.6 EDI 2.6.1 Benefits 2.6.2 Migration to open EDI 2.7 Digital Signature	15
	I e-Payment System 3.1 Introduction 3.2 Types 3.3 Process 3.4 Participants 3.5 Components 3.6 Advantages 3.7 Issues 3.8 Impact of Covid 19 outbreak on digital payments	15
UNIT IV	e-Commerce System 4.1 Introduction 4.2 e-Business solutions 4.3 Taxation of e-commerce transactions 4.4 Customer Complaints 4.5 Popular e-commerce software environment	15
UNIT V	Legal Framework 5.1 Introduction 5.2 Net Threats 5.3 E-Security Protection 5.4 Cyber Laws 5.5Cyber Crimes 5.6 Categories 5.7 Preventive Measures 5.8 Ethical and Intellectual Property Issues in e- Commerce Technologies	7 8

**TEXT BOOK:** Joseph P.T, E-Commerce A managerial perspective, Prentice Hall Publications

**REFERENCE BOOKS:** 

1.Minoli Daniel and Minoli Emma, Web Commerce Technology Handbook, Tata Mcgraw Hill Publications

## 2.Whitley David, E-Commerce Strategy, Technology and Applications, Tata Mcgraw Hill Publications3.Wesley Addison, Frontiers of E-Commerce, Pearson Publications

					14						
Course Outcomes	Prog	Programme Outcomes (POs)					Programme Specific Outcomes (PSOs)				
(COs)	PO 1	PO 2	PO 3	PO 4	РО	5 PS0 1		PSO 2 PSO 3			
CO1							$\checkmark$				
CO2						$\checkmark$	$\checkmark$				
CO3		$\checkmark$	$\checkmark$				$\checkmark$				
CO4			$\checkmark$				$\checkmark$				
CO5							$\checkmark$				
Number of Ma	atches:42	Relation	onship:	Very 1	High	1	<u> </u>		1	L	

Mapping	1-20	21-40	41-60	61-80	81-100
Matches	1-10	11-20	21-30	31-40	41-50
Relationship	Very poor	Poor	Moderate	High	Very High

### **QUESTION PATTERN**

Section	MARKS	UNIT I	UNIT II	UNIT III	UNIT IV	UNIT V
Sec.A	10x2=20marks Short answer question	2 questions	2 questions	2questions	2questions	2 questions

SecB	5x5=25 marks Either or Type	2 questions	2 questions	2questions	2 questions	2questions
Sec C	3x10=30 marks. Open choice(3 out of 5)	1 question	1 question	1 question	1 question	1 question

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## SUPPLY CHAIN MANAGEMENT INSTRUCTION HOURS: 6 per week (Total 90 days ) SUB:CODE:22PCO03 CREDITS:5 SEMESTER:I CC-III

**COURSE OBECTIVES:** 

1. To know the latest concepts and features of SCM

2. To Study the different types of logistics

3. To know the functions and polices of purchases management and SCM

4. To know the basic models of inventory management and SCM

5. To study the latest trends in SCM.

COURSE OUTCOME After the end of the semester students will be able to		Hrs P/S
CO1: Discuss basic concepts of SCM	K1	15
CO2: Update the knowledge in logistics	K2	15
CO3: To discuss the Purchasing Management and supply chain	К3	15
CO4: Discuss the inventory management	K4	15
CO5: To evaluate and analysis of new trends in SCM	K5	15

# K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 - Create

UNITS	TOPIC	LECTURE HOURS
UNIT I	Concepts and Features of SCM 1.1 Introduction to SCM 1.1.1 Basic Concepts of SCM 1.1.2 Features 1.1.3 Philosophy of Supply Chain Management 1.1.4 Benefits 1.1.5 Limitations 1.2 Varieties Flows (Cash, Value and Information) 1.3 Key Issues in SCM	15

UNIT	Logistics and SCM	15
II	2.1 Meaning	
	2.2 Logistics as Part of SCM	
	2.3 Logistics Costs	
	2.4 Different Models	
	2.5 Logistics Sub-System	
	2.6 In bound logistics	
	2.7 Out bound Logistics	
	2.8 Bullwhip Effects Logistics	
	2.9 Distribution and Warehousing Management	

UNIT III	<ul> <li>Purchase Management and SCM</li> <li>3.1 Purchasing &amp; Vendor Management</li> <li>3. 2 Centralized Purchasing and Decentralized Purchasing 3. 3 Functions of Purchase Department and Purchase Policies 3.4 Use of Mathematical Model for Vendor Rating/ Evaluations 3.4.1 Single Vendor Concepts</li> <li>3.4.2 Management of Stores</li> <li>3.5 Accounting for Materials</li> </ul>	15
UNIT IV	Inventory Management and SCM 4.1 Inventory Management Concept 4.2 Various Costs Associated With Inventory 4.3 Various EOQ Models 4.4 Buffer Stock(Trade Between Stock out /Working Capital cost) 4.5 Lead Time Reduction, Re order point /Reorder level Fixation 4.6 Numerical Problem Solving 4.6.1 ABC Analysis 4.6.2 SDE Analysis 4.6.3 VED Analysis 4.6.4 JIT & Kanban System of Inventory Management	15
UNIT V	Latest Trends in SCM 5.1 Recent Issues in SCM 5.2 Role of Computer /ITI SCM 5.3 CRM vs SCM 5.4 Bench Marking 5.4.1Concepts 5.4.2 Features 5.4.3 Implementation 5.5 Outsourcing 5.5.1 Basic Concepts 5.5.2 Value addition in SCM 5.5.3 Concept of Demand Chain Management	15

#### **TEXT BOOK:**

Supply Chain Management- Sunil Chopro and peter Meindle – 6<sup>th</sup> edition, Pearson Education – New Delhi.

#### **REFERENCE BOOKS:**

1.A TEXT BOOK OF LOISTICS AND SUPPLY CHAIN Management – Agar wall D.K.- Macmillan Education India -2003- Noida. 2.Supply Chain Management – Sashay B.S. – Macmillan Education India – 2007-Noida. 3.Logistics and supply chain management – Dr. .L.Natarajan- Margham Publications-2013. Chennai

Course Outcomes	Progr	amme	Outcon	nes (PO	Os)			e Specific (PSOs)				
(COs)	PO 1	PO 2	PO 3	PO 4	PO	5 PS0 1		PSO 2 PSO 3				
CO1	v					$\checkmark$						
CO2							$\checkmark$					
CO3							$\checkmark$					
CO4												
CO5												
Number of Ma	atches:41	Relatio	onship:	High		I			<u> </u>	<u>                                     </u>		

Mapping	1-20	21-40	41-60	61-80	81-100
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Matches	1-10	11-20	21-30	31-40	41-50
Relationship	Very poor	Poor	Moderate	High	Very High

**QUESTION PATTERN** 

Section	MARKS	UNIT I	UNIT II	UNIT III	UNIT IV	UNIT V
Sec.A	10x2=20marks Short answer question	2 questions	2 questions	2questions	2questions	2 questions
SecB	5x5=25 marks Either or Type	2 questions	2 questions	2questions	2 questions	2questions
Sec C	3x10=30 marks. Open choice(3 out of 5)	1 question	1 question	1 question	1 question	1 question

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#### **BUSINESS ETHICS**

#### INSTRUCTION HOURS: 6per week (Total 90 days) SUB.CODE22PCO04 CREDIT: 4 SEMESTER: I CC-IV COURSE OBJECTIVES:

1. To understand the basic concepts of Business Ethics

2. To learn to apply ethics in the area of Human Resources Management

3. To provide knowledge in the area of marketing ethics

4. To provide knowledge in the area of finance ethics

5. To make aware of the corporate social responsibility

COURSE OUTCOME At the end of the Semester, the Students will be able to	Unit	Hrs P/S
CO1: To gain basic knowledge in ethical concepts	K1	15
CO2: To gain knowledge in the area of Human Resources Management	K2	15
CO3: To apply the concepts in the area of marketing ethics.	K3	15
CO4: To analyze in the area of finance ethics	K4	15
CO5: To come out with ethical knowledge and also in Corporate Social Responsibility	K5	15

K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 – Create

UNITS	ΤΟΡΙϹ	LECTURE HOURS
UNIT I	Business Ethics 1.1 Meaning and Definition 1.2 Concepts 1.3 Theories 1.4 Principles of Personal Ethics 1.5 Professional Ethics 1.6 Characteristics of an Ethical Organization 1.7 Relationship Between Law and Moral Standards.	15
UNIT II	Human Resource Management and Ethics 2.1 Introduction 2.2 Ethical Issues in HRM 2.3 Definition and Growth of HRM 2.4 Scope of HRM 2.5 Emerging Challenges of HRM 2.6 Ethical issues –Suppression of Democratation in Work Place 2.6.1 Privacy Issue Recruitment and selection 2.6.2 Privacy Issue of Computerized Employee Records 2.6.3 Electronic Surveillance – Safety and Health 2.7 Performance Appraisals – Compensation Ethics	15

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Marketing and Ethics	15
3.1 Meaning and Definitions of Marketing Ethics	
3.2 Ethical Issue in Marketing Strategy	
3.3 Ethical Issues in Marketing Mix-(Product –Price-Promotion-Place Process-	
People – Physical Evidence)	
3.4 Ethical Issues and Consumerism	
3.5 Consumer protection	
3.5.1 Consumer Welfare	
3.5.2 Consumer Delight	
3.5.3 Consumer Rights	
3.5.4 Ethics in Market Research	

UNIT	Finance and Ethics	15
IV	4.1 Introduction to Finance and Ethics	
	4.1.1 Meaning and Definition of Ethical Issues in Finance 4.1.2	
	Significance of Financial Management	
	4.1.3 Role of Finance Manager	
	4.1.4 Ethical Issues in Financial Market	
	4.1.5 Ethical issues in Financial Service Industry	
	4.2 Frauds in banks	
	4.2.1 Measures Against Bank Frauds	
	4.2.2 Frauds in the Insurance Sector	
	4.2.3 Frauds in Non Life Insurance Sectors	
	4. 3 Ethics in Auditing	
	4.4 Money Laundering	
UNIT	Corporate Social Responsibility	15
V	5.1Corporate Social Responsibility	
	5.1.1 Meaning and Definition of Corporate Social Responsibility 5.1.2	
	Importance of CSR	
	5.1.3 Models of Implementation	
	5.1.4 CSR as a Business Strategy	
	5.1.5 Advantages and Disadvantages of CSR	
	5.1.6 Scope and Steps of CSR	
	5.1.7 External Standards on CSR	
	5.1.8 Ethics and Social Responsibility of business	
	5.2 Environmental Ethics	
	5.2.1 Environmental issues in India	
	5.2.2 Green Initiative	
	5.3 Waste management	

**TEXT BOOK:** 

1. Business Ethics Ac Fernando – An Indian Perspective – Pearson Education -2016 – New Delhi.

#### **REFERENCE BOOKS:**

1. Business Ethics and Corporate Governance – ICFACI Centre for Management

Research – 2003 – Hyderabad.

2. Ethics and the Conduct of Business – John R.Boatright – pearson education (Singapore) Pvt.2009- New Delhi.

3. Basic Managerial Skills for all – Fr.McGrarth.SJ.Prentice Hall of India 2008- New Delhi.

	20	
Course	Programme Outcomes (POs)	Programme Specific Outcomes (PSOs)

Outcomes (COs)	PO 1	PO 2	PO 3	PO 4	РО	5 PS0 1	PSO 2 PSO 3		
CO1	•	~							
CO2	~		$\checkmark$		$\checkmark$	$\checkmark$	 	$\checkmark$	
CO3	~				$\checkmark$	$\checkmark$			
CO4	~				$\checkmark$	$\checkmark$			
CO5	~		$\checkmark$		$\checkmark$	$\checkmark$	 		
Number of Matc	hes:41	Relatior	nship:V	ery hi	gh				

Mapping	1-20	21-40	41-60	61-80	81-100
Matches	1-10	11-20	21-30	31-40	41-50
Relationship	Very poor	Poor	Moderate	High	Very High

#### **QUESTION PATTERN**

Section	MARKS	UNIT I	UNIT II	UNIT III	UNIT IV	UNIT V
Sec.A	10x2=20marks Short answer question	2 questions	2 questions	2questions	2questions	2 questions
SecB	5x5=25 marks Either or Type	2 questions	2 questions	2questions	2 questions	2questions
Sec C	3x10=30 marks. Open choice(3 out of 5)	1 question	1 question	1 question	1 question	1 question

## GLOBAL TRADE MANAGEMENT

## INSTRUCTION HOURS: 6per week (Total 90 days) SUB: CODE: 22PCOE1 CREDIT: 4 SEMESTER: I ELC-I COURSE OBJECTIVES:

**1.**To acquaint the students with basic concepts of Global Financial Management **2.**To develop knowledge towards international banking and finance

3.To understand the concept of foreign exchange risk management

4.To know about futures, options and swaps in exchange rates

5.To impart knowledge about financial investment analysis

## COURSE OUTCOME

COURSE OUTCOME At the end of the Semester, the Students will be able to	Unit	Hrs P/S
CO1:Explain core concept of global financial management	K1	15
CO2:Enrich knowledge towards international banking and finance	K2	15
CO3: Focus light on the concept of foreign exchange risk management	K3	15
CO4: Learn to get a clear perspective on the futures, options and swaps in exchange rates	K4	15
CO5:Acquire knowledge towards financial investment analysis	К5	15

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# K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 – Create

UNITS	ТОРІС	LECTURE HOURS
UNIT I	Core Concept of Global Financial Management 1.1 Introduction to Global Financial Management 1.2 Significance Global Financial Management 1.3 World Monetary System 1.4 Challenges in Global Financial Market 1.5 International and Multinational Banking	15
UNIT II	International Banking and Finance 2.1Exchange Rate Regime 2.2 Historical Perspective 2.3 International Monetary Fund 2.4 Modus Operandi 2.5. Fundamental of Monetary and Economic Unit 2.6 The Global Financial Market 2.7Domestic and Offshore market	15

	22	
UNIT IV	Currency and Interest Rates 4.1 Meaning of Currency 4.2 Interest Rates 4.3 Futures 4.4 Currency Options 4.5 Financial Swap 4.6 Theories of Exchange Rate Movement 4.7 Arbitrage and Law of One Price	15
UNIT V	International Capital Budgeting 5.1Meaning Capital Budgeting 5.2 Issues in Financial Investment Analysis 5.3 International Project Appraisal 5.4Country Risk Analysis in International Banking	15

**TEXT BOOK :** 

International Financial Management, --.G.Apte Tata McGraw Hill, Noida.

#### **REFFERENCE BOOKS:**

1International business with Asian Countries-Bhatia-Deep&Deep Publication Ltd New Delhi

2. International Financial Management -V.I.J. Madhu, Excel Books Pvt. Ltd., New Delhi. 3. International Trade – Dr.Sankaran – Margham Publication –

Chennai

Course Outcomes	Prog	Programme Outcomes (POs)					Programme Specific Outcomes (PSOs)			
(COs)	PO         PO         PO         PO         PO           1         2         3         4         PO				РО	5 PS0 1		PSO 2 PSO 3		
CO1										
CO2			$\checkmark$	$\checkmark$	$\checkmark$	$\checkmark$	$\checkmark$		$\checkmark$	

СОЗ						$\checkmark$		$\checkmark$		
CO4			$\checkmark$		$\checkmark$					
CO5					$\checkmark$	$\checkmark$				
Number of Matches:43 Relationship: Very High										

			23		
Mapping	1-20	21-40	41-60	61-80	81-100
Matches	1-10	11-20	21-30	31-40	41-50
Relationship	Very poor	Poor	Moderate	High	Very High

#### **QUESTION PATTERN**

Section	MARKS	UNIT I	UNIT II	UNIT III	UNIT IV	UNIT V
Sec.A	10x2=20marks Short answer question	2 questions	2 questions	2questions	2questions	2 questions
SecB	5x5=25 marks Either or Type	2 questions	2 questions	2questions	2 questions	2questions
Sec C	3x10=30 marks. Open choice(3 out of 5)	1 question	1 question	1 question	1 question	1 question

#### 24 SPECIAL ACCOUNTS

## INSTRUCTION HOURS: 6per week (Total 90 days) SUB: CODE: 22PCO05 CREDIT: 5 SEMESTER: II CC-V

**COURSE OBJECTIVES:** 

1. To acquire knowledge about company Accounts

- 2. To make the students to understand the Accounting Standards.
- 3. To provide accounting information to the interested parties.
- 4. To provide the systematic recording, reporting of financial transactions.
- 5. To make the specific tasks towards of this Accounting.

COURSE OUTCOME At the end of the Semester, the Students will be able to		Hrs P/S
CO1:1.Upon successful completion students will have the knowledge and skills to	K1	15
CO2: Demonstrate an understanding of the Accounting Requirements (or) corporate group.	K2	15
CO3: Apply the basic familiarity with the theory underlying the methods used to account for inter-company investments	K3	15
CO4: The ability to prepare consolidated accounts for a corporate group	K4	15
CO5: To make the students familiarize with corporate Accounting procedures and to understand the Accounting for banking companies	K5	15

# K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 - Create

UNITS	ΤΟΡΙΟ	LECTURE HOURS
UNIT I	Banking Accounts: 1.1 Introduction to banking Preparation of Profit & Loss A/C 1.2 Guidelines of RBI 1.3 Preparation Balance sheet Guidelines of RBI for Balance sheet 1.4 Items Requiring Special Attention in Preparation of Final Account 1.5 NPA Classification.	15

UNIT	Insurance Company Accounts:	15
II	2.1 Meaning of Insurance	
	2.2 Types of Insurance	
	2.3 Kinds of Life Insurance	
	2.4 General Insurance	
	2.5 Regulation of Insurance Business in India	
	2.6 Function of IRDA	
	2.7 Preparation of Final Accounts of Insurance	
	Companies: 2.7.1 Accounts of Life Insurance Preparation of	
	Revenue A/C 2. 7.2 Profit & Loss A/C	
	2.7.3 Preparation of Final A/C	
	2.7.4 Accounts of General Insurance Preparation of Revenue	
	A/C 2.7.5 Preparation of Final Accounts.	

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UNIT III	Double Account System 3.1 Introduction 3.2 Special Features of Double Account System 3.3 Double Account System Vs Double Entry System 3.4 Advantages and Disadvantages of Double Account System 3.5 Final Accounts under Double Account System 3.6 Revenue Account 3.7 Net Revenue Account 3.8 Capital Account (or) Receipts and Expenditure on Capital Account 3.9 Final Accounts of Electricity Supply Companies	15
UNIT IV	Human Resource Accounting         4.1 Meaning and Definition         4.2 Objectives         4.3 Valuation of human resources         4.4 Cost based Method         4.5 Value based Method         4.6 Recording and Presenting in Financial Statement Value         Added Statements	15

Introduction to Accounting Standards	
5.1 Meaning and definitions	15
5.2 Objectives	
5.3 Need	
5.4 Significance	
5.5 International Accounting Standards	
5.6 Accounting Standards in India	
5.6.1 Accounting Standard Level	
5.6.2 AS 1- Disclosure of Accounting Policies	
5.6.3 AS 2 – Valuation of Inventories	
5.6.4 AS 3- Cash Flow Statement	
5.6.5 AS 6- Depreciation Accounting	
5.6.6 AS 10 – Accounting for Fixed Assets	
5.6.7 AS 12 – Accounting for Government Grants	
5.6.8 AS 29 – Provision, Contingent Liabilities and Contingent Assets	
	<ul> <li>5.1 Meaning and definitions</li> <li>5.2 Objectives</li> <li>5.3 Need</li> <li>5.4 Significance</li> <li>5.5 International Accounting Standards</li> <li>5.6 Accounting Standards in India</li> <li>5.6.1 Accounting Standard Level</li> <li>5.6.2 AS 1- Disclosure of Accounting Policies</li> <li>5.6.3 AS 2 – Valuation of Inventories</li> <li>5.6.4 AS 3- Cash Flow Statement</li> <li>5.6.5 AS 6- Depreciation Accounting</li> <li>5.6.6 AS 10 – Accounting for Fixed Assets</li> <li>5.6.7 AS 12 – Accounting for Government Grants</li> </ul>

#### **TEXT BOOK:**

Corporate Accounting T.S.Reddy& A Murthy – Margham Publications 2017 – Chennai. REFERENCE BOOKS:

1. Advanced Accountancy – M.C.Shukla, T.C. Grewall& S.C. Gupta – Sultan Chand & Sons -2015 – New Delhi.

2.Advanced Accounting – M.A. Arulandam& K.S. Raman – Himalaya Publishing House -2011- Mumbai.

3. Corporate Accounting – B.S. Raman – United Publisher 2010 – Mangalore.

(THEORY – 15% MARKS; PROBLEMS – 60 % MARKS)

Course Outcomes	Progr	Outcor	nes (P	<u>26</u> Os)	Programme Specific Outcomes (PSOs)					
(COs)	PO 1	PO 2	PO 3	РО 4	РО	5 PS0 1		PSO 2 PSO 3		
CO1			$\checkmark$			$\checkmark$			$\checkmark$	

CO2					$\checkmark$	$\checkmark$				
CO3						$\checkmark$	$\checkmark$			
CO4						$\checkmark$				
CO5					$\checkmark$		$\checkmark$	$\checkmark$		
Number of Matches:39 Relationship: High										

Mapping	1-20	21-40	41-60	61-80	81-100
Matches	1-10	11-20	21-30	31-40	41-50
Relationship	Very poor	Poor	Moderate	High	Very High

#### **QUESTION PATTERN**

section	MARKS	UNIT I	UNIT II	UNIT III	UNIT IV	UNIT V
Sec.A	10x2=20marks Short answer question	2 questions	2 questions	2questions	2questions	2 questions
SecB	5x5=25 marks Either or Type	2 questions	2 questions	2questions	2 questions	2questions
Sec C	3x10=30 marks. Open choice(3 out of 5)	1 question	1 question	1 question	1 question	1 question

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## TOTAL QUALITY MANAGEMENT

### INSTRUCTION HOURS: 6per week (Total 90 d ays) SUB CODE:22PCO06 CREDITS:5 SEM:II CC-VI COURSE OBJECTIVES:

**1.** To make students understand the concepts of quality and related techniques in implementing TQM.

2. To enrich the knowledge of student regarding basic concepts and techniques of quality bench marking.

3. To make them to understand the tools of TQM.

4. To provide knowledge in the team effort.

5. To make aware of	quality management system	•
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COURSE OUTCOME At the end o the Semester ,the Students will be able to	Unit	Hrs P/S
CO1: Students able to discuss the basic concepts of TQM quality	K1	15
CO2:To gain the knowledge of student regarding basic concepts and techniques of quality bench marking	K2	15
CO3: Students analysis the tools of TQM	K3	15
CO4: To gain knowledge in the team effort	K4	15
CO5: To aware of quality management system	K5	15

# K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 – Create

UNITS	TOPIC	LECTURE HOURS
UNIT I	Total Quality Management 1.1 Meaning and Definition 1.2 Evaluation 1.3 Dimensions of Quality 1. 4 Various Definitions of Quality 1.5 Principles Of TQM 1.6 Philosophies of Deming, Crosby and Juran, Deming Wheel 1.7 Models of TQM.	15

UNIT II	Practices of TQM	15
	2. 1Top Management Commitment	10
	2. 2 Leadership	
	2. 3 Vision	
	2.4 Mission and Quality Policy Statement	
	2.5Customer Focus	
	2.5.1 Internal and External Customer Concept	
	2.5.2. Employee Involvement	
	2.6 Team Work	
	2.6.1 Team building	
	2.6.2 Empowerment	
	2.6.3Motivation	
	2.6.4Training-Process Improvement	
	2.6.5Continues Improvement Strategies	
	2.7 Types of Problems	
	2.7.1 Problem Solving	
	2.7.2 Kaizen System Methodology	
	2.7.2 Razen System Methodology 2.7.3 Process Approach	
	2.7.4 Factual Approach to Management.	
	2.7.4 Factual Approach to Management.	
UNIT	Tools and Techniques of TQM	15
III	3.1Tools and Techniques of TQM	15
	3.2 Quality Improvement Tools	
	3.2.1The Seven Statistic Tools	
	3.2.2 The New Seven QC Tools	
	3.2.2 The rew seven QC Tools 3.2.3 Old Seven QC	
	3.3 Bench Marking	
	3.4Mistake Proofing	
	3.5 Five S Quality Circles	
	3.6 JIT and Kanban Case Study on Quality Circle.	
	5.0 J11 and Kandan Case Study on Quanty Circle.	
UNIT	Performance Measurement and Feedback in TQM	15
IV	4.1Basic concepts	
	4.2 Strategic Measurement system	
	4.2.1 Performance Measure Presentation Quality Costs 4.2.2	
	Quality Team	
	4.2.3 Team Building Philosophy	
	4.2 4 Roles and Responsibilities	
	4.2.5Characteristics of Successful Team	
	4.2.6 Effective Team Meetings.	

	14000:1998 Environment Management System 5.1.2 Steps for Implementation of Quality Management System 5.1.3 Benefits of ISO 9000	
	Certification	
5	5.2 Role of Bureau of Indian Standard (BIS)	
5	5.3 Product Certification Vs Quality System Certification 5.4 The six	
S	Sigma Quality	
5	5.5 Cause and Defects	
5	5.6 Diagrammatic Representation	
5	5.7 Meaning, Definition and Philosophy	
5	5.8Key Players	
5	5.9 Six Sigma Implementation	

#### **TEXT BOOK:**

1. Total quality Management – L.Suganthi – Margam Publication 2017- Chennai.

#### **REFEREMCE BOOKS:**

1. Total Quality Management – Promina M.Charantimath – person education -2013-New Delhi. 2. Total Quality Management – N.Srinivasa Gupta – Vijay Nicole Imprints pvt 2015 – New Delhi. 3.. Total Quality Management - Anand Samuel – Tata Mc-Graw Hill 2016

Course Outcome s	Prog	ramme	Outco	mes (P	Os)	Program Outcon		-		
(COs)	PO 1	PO 2	PO 3	PO 4	РО	5 PS0 1		PSO 2 PSO 3		
CO1						$\checkmark$				
CO2				$\checkmark$				$\checkmark$		$\checkmark$
CO3										
CO4					$\checkmark$					$\checkmark$
CO5			$\checkmark$							
Number of Matches:38 Relationship: High										

			30		
Mapping	1-20	21-40	41-60	61-80	81-100
Matches	1-10	11-20	21-30	31-40	41-50
Relationship	Very poor	Poor	Moderate	High	Very High

#### **QUESTION PATTERN**

section	MARKS	UNIT I	UNIT II	UNIT III	UNIT IV	UNIT V
Sec.A	10x2=20marks Short answer question	2 questions	2 questions	2questions	2questions	2 questions
SecB	5x5=25 marks Either or Type	2 questions	2 questions	2questions	2 questions	2questions
Sec C	3x10=30 marks. Open choice(3 out of 5)	1 question	1 question	1 question	1 question	1 question

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#### EXPORT AND IMPORT PROCEDURES

INSTRUCTION HOURS: 6per week (Total 90 days) SUB.CODE:22PCO07 CREDITS: 5 SEMESTER:II CC-VII

## **COURSE OBJECTIVES:**

1.To know the basic concepts of international trade environment.

2.To acquire knowledge in the export - import procedures and transactions.

3. To gain knowledge in the Tariffs and Tax on Export.

4.To provide knowledge in Export & Import Procedures.

5..To know the basic concepts of free trade.

COURSE OUTCOME At the end of the Semester, the Students will be able to	Unit	Hrs P/S
CO1: Identify the basic concepts of international trade environment.	K1	15
CO2: Acquire knowledge in the export – import procedures and transactions	K2	15
CO3: Acquire knowledge in the Tariffs and Tax on Export	K3	15
CO4:Gain knowledge in Export & Import Procedures	K4	15
CO5: Know the export and Import procedures and the basic concepts of free trade	K5	15

K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 -
Create

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UNITS	ΤΟΡΙϹ	LECTURE HOURS
UNIT I	International Trade Environments 1.1 Introduction 1.2 Globalization	15
	1.2.1 Issues in Globalization	
	1.3 GATT Agreement	
	1.4 Impact of WTO in export, import	
	1.5 Regional trading	
	1.5.1SAFTA	
	1.5.2 NAFTA	
	1.5.3 BRICS	
	1.5.4 SAARC etc	
	1.6 Foreign Trade Policy in India	
	<b>1.6.1Category of Export and Import.</b>	

UNIT II	Processing and documentation of Export Orders 2.1 Processing and Documentation of Export Orders 2.2 Choice of Enterprise 2.3 Registration for Export/Import/Export Pricing / Costing 2.4 Contracting Prospective Buyer / Seller (Importer) 2.5 Processing of an Export Order 2.6 Pre – shipment Documentation for Import and Export	15
UNIT III	Tariffs and Tax on Export 3.1 Tariffs and Tax on Export 3.2 Guidance to Use Custom Tariff 3.3 Income Tax Applicability on Exporting Firms / Companies 3.4 Sales Tax Applicability on Exporting Firms / Companies 3.5 General Banking & Day to Day Accounting for Export and Imports	15
UNIT IV	Export and Import Policy and Financial Assistance 4.1 Export and Import Policy and Financial Assistance 4.2 Export and Import policy of India 4.3 Objectives 4.4 Highlight of Central EXIM Policy 4.5 Export Credit and Guarantee Corporations 4.6Export Financial Assistance	15

UNIT	Free Trade Zones	15	
V	5.1Concept		
	5.2 Export Oriented Units		
	5.3 Special Economic Zones		
	5.4 Export Import Manager Role		
	5.5 EXIM bank		
	5. 6 Qualities of EXIM Manager		
	5.5 WEF		

#### **TEXT BOOK**

1. Export – Import Management (Practical Work Book) – Ajay Pataki – Educreation Publishing - 2015 – New Delhi.

#### **REFERENCE BOOKS:**

1.Export – Import and Logistic Management – Usha Kiran Rai – PHI learning Pvt ltd – New Delhi. 2.Export – Do it yourself – Mahajan M.I – snow white Publication 2015 – Mumbai. 3.Export and Import Policy – Ministry of commerce Government of India.

Course Outcomes	Prog	Outco	mes (P	<u>33</u> Os)	Programme Specific Outcomes (PSOs)					
(COs)	PO 1	PO 2	PO 3	PO 4	РО	5 PS0 1		PSO 2 PSO 3		
C01					$\checkmark$	$\checkmark$				$\checkmark$
CO2					$\checkmark$	$\checkmark$				$\checkmark$
CO3								$\checkmark$		
CO4	$\checkmark$				$\checkmark$	$\checkmark$				$\checkmark$

CO5					$\checkmark$	$\checkmark$		
Number of Matc	hes:39	Relatio	onship:	High				

Mapping	1-20	21-40	41-60	61-80	81-100
Matches	1-10	11-20	21-30	31-40	41-50
Relationship	Very poor	Poor	Moderate	High	Very High

SECTION	MARKS	UNIT I	UNIT II	UNIT III	UNIT IV	UNIT V
Sec.A	10x2=20marks Short answer question	2 questions	2 questions	2questions	2questions	2 questions
SecB	5x5=25 marks Either or Type	2 questions	2 questions	2questions	2 questions	2questions
Sec C	3x10=30 marks. Open choice(3 out of 5)	1 question	1 question	1 question	1 question	1 question

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## FUNDAMENTALS OF INFORMATION TECHNOLOGY

INSTRUCTION HOURS: 6per week (Total 90 days)

- SUB.CODE:22PCO08 CREDITS:5 SEMESTER:II CC-VIII
- **COURSE OBJECTIVES:**

**1.To Know the fundamentals of Computers** 

2 To understand the recent concepts of Information Technology.

**3.**To study various computer networks

4.To apply the skills effectively in e- business

5.To impart knowledge about social media and its impact

COURSE OUTCOME At the end of the Semester, the Students will be able to	Unit	Hrs P/S
CO1:Acquired Knowledge and understanding of Computer	K1	15
CO2:Gain exposure towards Information Technology	K2	15
CO3:Exhibit the knowledge towards various computer networks	K3	15

CO4: Learn to get a clear perspective on the applications of IT in Business	K4	15
CO5:Enrich knowledge towards social media and its impact	K6	15

## K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 – Create

UNITS	TOPIC	LECTURE HOURS
UNIT I	Computers 1.1Introduction 1.2Importance 1.2Characteristics 1.4Classification 1.5Uses 1.6Generation of modern computer 1.7Components of a computer	15
UNIT II	Understanding Information Technology 2.1Meaning 2.2Concepts 2.3Objectives 2.4Need and Importance 2.5Characteristics and Scope 2.6Recent Trends in brief 2.7Artificial Intelligence 2.8Cyber Security 2.9Drones 2.10Quantum Computing and Augmented Reality	15

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Computer Networks	
3.1Introduction	15
3.2Overviews of a Network	
3.3Types of a Networks	
3.4 Network Topology	
3.5 Network Protocols	
3.6Network Architecture	
3.7 Internet	
3.8 Intranet	
3.9 Extranet	
3.10 Relationship between Intranet and Extranet	
3.11 Computer Ethics	

UNIT	Information Technology in Business	15
IV	4.1Introduction	
	4.2Importance	
	4.3Role	
	4.4Business Process Reengineering	
	4.5Information Technology and Competitive	
	Advantage 4.6Framework for Competitive Analysis	
	4.7Covid 19 and its implications on e-Business	
UNIT	Social Media	15
V	5.1Introduction	
	5.2Definition	
	5.3Elements	
	5.4Most popular social networks	
	5.5Use by Organization and Individuals	
	5.6Social Impacts	
	5.7Criticism	

**TEXT BOOK :** 

Kumar A, Internet and IT, Anmol Publications Pvt Ltd, New Delhi.

#### **REFERENCE BOOKS:**

1.Dhiraj Sharma, Communication in IT age, Himalaya Publishing House, New Delhi. 2. Alexis leon, Mathews leon, Leenaleon, Vijay, Introduction to Information Technology, Nicole Imprints Private Limited, Chennai. 3. Rajaraman V, Fundamentals of Computers, Prentice

Course Outcome s	Progr	Outcor	nes (P	<u>36</u> Os)	Programme Specific Outcomes (PSOs)				
(COs)	PO 1	PO 2	PO 3	PO 4	РО	5 PS0 1		PSO 2 PSO 3	

CO1				$\checkmark$						
CO2				$\checkmark$	$\checkmark$					
СОЗ										
CO4					$\checkmark$	$\checkmark$				
CO5				$\checkmark$		$\checkmark$				
Number of Matches:39 Relationship: High										

Mapping	1-20	21-40	41-60	61-80	81-100
Matches	1-10	11-20	21-30	31-40	41-50
Relationship	Very poor	Poor	Moderate	High	Very High

UNITS	MARKS	UNIT I	UNIT II	UNIT III	UNIT IV	UNIT V
Sec.A	10x2=20marks Short answer question	2 questions	2 questions	2questions	2questions	2 questions
SecB	5x5=25 marks Either or Type	2 questions	2 questions	2questions	2 questions	2questions
Sec C	3x10=30 marks. Open choice(3 out of 5)	1 question	1 question	1 question	1 question	1 question

### 37 ORGANISATIONAL BEHAVIOUR

INSTRUCTION HOURS: 6per week (Total 90 days) SUB.CODE:22PCOE2 CREDIT:4 SEM:II ELC-II COURSE OBJECTIVES:

1. To know about the concepts of Organizational Behaviour.

2. To give knowledge about the personality development.

3. To provide knowledge in Groups in Organization.

- 4. To know about the concepts of Morale and Job satisfaction.
- 5. To Provide knowledge in Organizational Culture.

COURSE OUTCOME At the end of the Semester ,the Students will be able to	Unit	Hrs P/S
CO1: Explain the concepts of Organizational Behavior	K1	18
CO2: Describe about the personality development	K2	18
CO3:Discuss different Groups in Organization	К3	20
CO4: Analysis the concepts of Morale and Job satisfaction	K4	18
CO5: Evaluate the concepts in Culture and Climate in the Organizational behavior	К5	16

## K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 – Create

UNITS	UNITS	TOPIC	LECTURE HOURS
UNIT-I	UNIT- I	Introduction to Organizational behavior Meaning, Definition, Nature-and Objectives of OB. 1.3 Key elements and Needs of OB. 1.4 Organizational Models. 1.5 Problems of Organizational behavior 1.6 Individual behavior, Individual difference, Factors influencing individual behavior	18
UNIT- II	Π	Personality 2.1 Introduction to Personality 2.2Meaning and Definition 2.3 Determinates of Personality Development. 2.4 Perception 2.4.1 Meaning and Definition 2.4.2Process 2.4.3 Behavior of Perception 2.5 Attitudes 2.5.1 Meaning and Definition	18

r		30	
		<ul> <li>2.5.2 Nature</li> <li>2.5.3 Measurement of Attitudes</li> <li>2.5.4 Functions</li> <li>2.5.5 Attitude Change</li> <li>2.5.6 Different ways of Changing Attitudes</li> </ul>	
UNIT- III	III	Groups in Organization 3.1 Introduction to Groups in Organization. 3.2 Individual 3.2.1 Meaning and Definition 3.2.2 Characteristics of Group 3.2.3 Reasons for Formation 3.2.4 Types of Groups 3.2.5 Group Cohesiveness 3.2.6 Measures to increase Group Cohesiveness	20
UNIT- IV	Ι	Morale and Job Satisfaction 4.1 Introduction to Morale and Job Satisfaction 4.2 Morale 4.2 Morale 4.2.1Meaning and Definition 4.2.2 Characteristics 4.2.3 Determination of Morale 4.3 Morale and Productivity 4.3.1 Steps to Improve Morale and Productivity 4.4Job Satisfaction 4.4.1 Personnel Factors 4.4.2 Organizational Factors 4.4.3 Steps to Improve Job Satisfaction 4.5 Power and Politics 4.5.1 Meaning and Definition 4.5.2 Acquisition of Power 4.5.3 Types of Power 4.6 Organizational Politics 4.6.1 Consequence of Organizational Politics 4.8 Organizational Change 4.8.1 Meaning and Definition 4.8.2 Factors Influencing Change 4.8.4 Overcoming Resistance to Change	18

UNIT- V	V	Organizational Culture 5.1Meaning and Definition 5.2 Characteristics 5.3Types 5.4Creation of Organizational Culture 5.5 Channing Organizational Culture 5.6 Organizational Culture & Climate 5.7 Determinants of Organizational Climate 5.8 Measures for Compute	16	
		Compute.		

### TEXT BOOK: Organizational Behaviour – L.M. Prasad – Sultan Chand & Sons – 2014 – New Delhi. REFERENCE BOOKS:

1. OranizationalBehaviour – J.Jayasankar – Margham Publication -2016 – Chennai. 2. Organizational Behaviour – Jit Chandran – UBS Publishers – 2011 – Mangalore. 3. Organizational Behaviour – K.Aswathappa – Himalaya Publishing House -2013 – Mumbai.

Course Outcome s	Prog	Programme Outcomes (POs)				Programme Specific Outcomes (PSOs)				
(COs)	PO 1	PO 2	PO 3	PO 4	РО	5 PS0 1		PSO 2 PSO 3		
CO1	$\checkmark$									$\checkmark$
CO2										
CO3		$\checkmark$						$\checkmark$		$\checkmark$
CO4		$\checkmark$						$\checkmark$		$\checkmark$
CO5		$\checkmark$						$\checkmark$		$\checkmark$
	Number of Matches:43 Relationship: Very High									

Mapping 1	1-20 21-	-40 41-60	61-80	81-100
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Matches	1-10	11-20	21-30	31-40	41-50
Relationship	Very poor	Poor	Moderate	High	Very High

section	MARKS	UNIT I	UNIT II	UNIT III	UNIT IV	UNIT V
Sec.A	10x2=20marks Short answer question	2 questions	2 questions	2questions	2questions	2 questions
SecB	5x5=25 marks Either or Type	2 questions	2 questions	2questions	2 questions	2questions
Sec C	3x10=30 marks. Open choice(3 out of 5)	1 question	1 question	1 question	1 question	1 question

40

## ADVANCED COST AND MANAGEMENT ACCOUNTING INSTRUCTION HOURS: 6 per week (Total 90 days) SUB: CODE:22PCO09 CREDIT:5 SEMESTER: III CC-IX COURSE OBJECTIVES:

 To enable the students to understand the principles and procedures of cost accounting.
 To gain expert knowing of the techniques of management accounting.
 Gain knowledge in Budget and Budgetary Control.
 To Analysis standard Costing and Variance Analysis.

5. To apply knowledge in break even analysis.

COURSE OUTCOME At the end of the Semester, the Students will be able to	Unit	Hrs P/S
CO1: At the outset student will able to Identify the meaning of Cost and Cost Control and the basic concepts of cost and management accounting	K1	18
CO2: To describe the performance reporting at various levels of management	K2	16
CO3:To Explain the Budget and Solve the Problems in the types of budget	K3	18
CO4:To Evaluate the problems using standard Costing and Variance Analysis	K4 2	
CO5:Finally Student able to create breakeven point using Cost Volume profit Analysis, Break Even Charts and also Application of Marginal Costing	K5	18

UNITS	TOPIC	HOUR
UNIT-I	Introduction to Costing: 1.1 Organization of the Costing departments 1.2 Its Integration with Other Department 1.3 Management control and Cost Information System 1.4 Performance Reporting at Various Levels of Management	18
UNIT- II	Cost and Cost Control 2.1 Cost Control 2.2 Various techniques used for the same control over Wastage. Scrap, Spoilage and Defective 2.3Various techniques of cost reduction such as work study, time and motion study 2.4Value engineering 2.5 General Principles of cost Audit.	16
UNIT- III	Budget and Budgetary Control: 3.1 Meaning and Definition 3.2 Functional Budgets 3.3Heading to the Preparing of Master Budget 3.4 Fixed and Flexible Budget 3.5 ZBB	18

K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 -	
Create	

	41	1
UNIT-IV	Standard Costing and Variance Analysis: 4.1 Meaning and Definition 4.2 Material Variance 4.3 Labour Variance	20
UNIT-V	4.4 Overheads Variance 4.5 Sales Variance Marginal Costing:	18
	<ul> <li>5.1Marginal Costing Meaning And Definition</li> <li>5.2 Break –Even Analysis</li> <li>5.3 Cost Volume Profit Analysis</li> <li>5.4 Break Even Charts</li> <li>5.5 Application of Marginal Costing</li> </ul>	

TEXT BOOK: Cost Accounting, Principles and Practices – Iyengar .S.P. Sultan Chand & Sons,2007 – New Delhi.

#### **REFERENCE BOOKS:**

1.Cost Accountancy – Jain S.P.& K.L. Narang – Kanyani Publication 2001,Ludhiyana. 2.Management Accounting – Grewal Hinoroni, Ramanathan and T.S. Grewal – Sultan Chand & Sons 2003- New Delhi. 3.Advanced Cost Accounting – Nigam Sharma – Himalaya Publishing house 200 New Delhi.

(THEORY15; PROBLEM 60 MARKS)

Course Outcome s	Programme Outcomes (POs)					Programme Specific Outcomes (PSOs)				
(COs)	PO 1	PO 2	PO 3	РО 4	РО	5 PS0 1		PSO 2 PSO 3		
CO1			$\checkmark$							
CO2			$\checkmark$	$\checkmark$		$\checkmark$				

СОЗ											
CO4						$\checkmark$					
CO5						$\checkmark$					
Number of Mate	Number of Matches:42 Relationship: Very High										

Mapping	1-20	21-40	41-60	61-80	81-100
Matches	1-10	11-20	21-30	31-40	41-50
Relationship	Very poor	Poor	Moderate	High	Very High

section	MARKS	UNIT I	UNIT II	UNIT III	UNIT IV	UNIT V
Sec.A	10x2=20marks Short answer question	2 questions	2 questions	2questions	2questions	2 questions
SecB	5x5=25 marks Either or Type	2 questions	2 questions	2questions	2 questions	2questions
Sec C	3x10=30 marks. Open choice(3 out of 5)	1 question	1 question	1 question	1 question	1 question

#### 43

## GOBAL FINANCIAL MANAGEMENT

INSTRUCTION HOURS:6 per week (Total 90 days) SUB.CODE:22PCO10 CREDITS:5 SEMESTER:III CC-X

**COURSE OBJECTIVES:** 

1. To acquaint the students with basic concepts of Global Financial Management 2. To develop knowledge towards international banking and finance 3. To understand the concept of foreign exchange risk management

4. To know about futures, options and swaps in exchange rates

5. To impart knowledge about financial investment analysis

COURSE OUTCOME At the end of the Semester, the Students will be able to	Unit	Hrs P/S
UNIT-1CO1: Build a strong foundation in financial management	K1	15
UNIT-1CO2: Enrich knowledge towards international banking and finance	K2	15
UNIT-1CO3: Focus light on the concept of Foreign Exchange Risk Management K		15
UNIT-1CO4:Learn to get a clear perspective on Money, Interest Rates and Exchange Rates	K4	20
UNIT-1CO5 . Acquire knowledge towards international capital budgeting	K5	15

K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 – Create

UNITS	TOPIC	HOURS
UNIT-I	Core Concept of Global Financial Management: 1.1 Introduction 1.2 Meaning 1.3 Significance 1.4 World Monetary System 1.5 Challenges in Global Financial Market 1.6 International and Multinational Banking	15
UNIT-II	International Banking and Finance: 2.1 Introduction 2.2 Types of International Banking Offices 2.3 Services offered by International Banks 2.4 Features of International Banking 2.5 Challenges of International Banks 2.6 Trends in International Banking 2.7 Importance of Global Financial Market	15

UNIT- III	Foreign Exchange Risk Management 3.1 Introduction 3.2 Foreign Exchange Market 3.2.1 Participants	15
	3.2.2 Characteristics 3.3 Foreign Exchange Risk 3.4 Risk Management Tools	
UNIT- IV	Money, Interest Rates and Exchange Rates : 4.1 Introduction 4.2 Meaning 4.3 Factors Influencing Demand for Money 4.4 Money Market 4.5 Foreign Exchange Market 4.6 Linking Money Market to Foreign Exchange Market 4.7 Law of One Price 4.8 Balance of Payments 4.9 Determinants of Exchange Rates	20
UNIT- V	International Capital Budgeting 5.1 Introduction 5.2 Meaning 5.3 Importance 5.4 Issues in Financial Investment analysis 5.5 International Project Appraisal 5.6 Country Risk Analysis in International Banking	15

### **TEXT BOOK:**

1. Apte P.G, International Financial Management, Tata McGraw Hill, New Delhi

## **REFERENCE BOOKS:**

1. Multinational Financial Management- Shapiro A.C, Prentice Hall of India 2. International Capital Budgeting -Buckley A, Tata McGraw Hill, New Delhi 3. Global Financial Management -Joseph Anbarasu, Ane, Delhi

Course Outcome s	Prog	ramme	Outco	mes (P	Os)	Programme Specific Outcomes (PSOs)				
(COs)	PO 1	PO 2	PO 3	PO 4	РО	5 PS0 1		PSO 2 PSO 3		
CO1								$\checkmark$		
CO2							$\checkmark$			
CO3										
CO4										
CO5										
Number of Ma	atches:47	7 Relati	 ionship	: Very	l High	<u> </u>			<u> </u>	<u> </u>

Mapping	1-20	21-40	41-60	61-80	81-100
Matches	1-10	11-20	21-30	31-40	41-50
Relationship	Very poor	Poor	Moderate	High	Very High

section	MARKS	UNIT I	UNIT II	UNIT III	UNIT IV	UNIT V
Sec.A	10x2=20marks Short answer question	2 questions	2 questions	2questions	2questions	2 questions
SecB	5x5=25 marks Either or Type	2 questions	2 questions	2questions	2 questions	2questions
Sec C	3x10=30 marks. Open choice(3 out of 5)	1 question	1 question	1 question	1 question	1 question

## INTERNATIONAL BUSINESS AND ENVIRONMENT

## INSTRUCTION HOURS: 6 per week (Total 90 days) SUB.CODE:22PCO11 CREDIT: 5 SEMESTER: III CC-XI COURSE OBJECTIVES:

## **1.** To understand the basic concept of International Business

- 2. To study the Financial factors balance of payments
- 3. To know the Foreign exchange.
- 4. To provide the knowledge in sport and forward exchange

## 5. To acquire knowledge about international business and Environment

COURSE OUTCOME At the end of the Semester, the Students will be able to	Unit	Hrs P/S
CO1:Explain the basic concepts of International Business and International trade	K1	20
CO2: Find the factors of balance of payments and the terms in the concept of balance of payments	K2	18
CO3:Describe the foreign exchange control and devaluation	K3	18
CO4:Classify the Sport and Forward Exchange	K4	17
CO5:At the outset students are aware of MNC and the benefits to the host countries	K5	17

## K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 – Create

UNITS	TOPIC	HOURS

UNIT-I	International Business 1.1Introduction 1.2 International Trade 1.3Scope of International Business 1.4 Nature of International Business 1.5Important and Advantages of International Business 1.6 Difficulties and Problems of International Business 1.7 Features of International Trade 1.8 Different Markets and Goods 1.9 Difference Between Internal and International Trade 1.10 Points of Similarities Between Internal and International Trade 1.11 Advantages of International Trade 1.12Arguments Against International Trade 1.13 Interdependence of International and Domestic Trade	20

4	7
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UNIT-	Financial Factors & Balance of Payments	18
II	2.1Currency Problem	
	2.2 Credit Worthiness of the Importer	
	2.3Methods of Payments	
	2.4Balance of Trade	
	2.5 Balance of Payments	
	2.6Definition of Balance of Payments	
	2.7Structure of Balance of Payments	
	2.8 Components of Balance of Payment Account 2.9 Structure of	
	Balance of Payment Accounts in India	
	2.10 Difference Terms in the Concept of Balance of Payments	
	2.11 Important and Limitations of Balance of	
	Payments	
	2.12 Balance of Payment Disequilibrium	
	2.12.1 Meaning	
	2.12.2 Types of Disequilibrium and their Causes 2.13 Methods of	
	Correcting an Unfavorable	
	Balance of Payments	
	2.13.1 Import Restrictions and Export	
	Promotion	
	2.13.2 Import Substitution	
	2.13.3 Deflation	
	2.13.4 Devaluation	
	2.13.5 Exchange Control.	

UNIT-	Foreign Exchange	18
III	3.1 Meaning of Foreign Exchange	
	3.2 Problems of Foreign Exchange	
	3.3 Methods of Foreign Exchange	
	3.4 Foreign Exchange Market	
	3.5 Functions of Foreign Exchange Market	
	3.6 Rate of Exchange	
	3.6.1 Meaning	
	3.6.2 Determination of Rate of Exchange	
	3.6.3 Balance of Payments Theory of Exchange Rate	
	3.6.4 Fluctuating Exchange Rate	
	3.7 Purchasing Power Parity Theory	
	3.8 Exchange Control	
	3.8.1 Objectives of Exchange Control	
	3.8.2 Methods of Exchange Control	
	3.8.3Merits and Defects of Exchange Control	
	3.9 Devaluation & Achievement of equilibrium	
UNIT-	Spot and Forward Exchange	17
IV	4.1 Participants in Foreign Exchange Market	1,
	4.2 Spot Forward Transactions	
	4.3 Interpretation of Interbank Quotations	
	4.4Factors Determining Forward Margin	
	4.5Factors Determining Spot Exchange Rate	
	The actors bear mining optic Exchange Rate	

4	8
	<b>U</b>

	<ul> <li>4.6 Types of Foreign Exchange Risk &amp;</li> <li>Strategies of Management of Risk</li> <li>4.7 Strategies for Managing Currency Exchange Rate Risk</li> <li>4.8 Convertibility of Rupees</li> <li>4.8.1 Classifications</li> </ul>	
UNIT- V	Multinational Corporations (MNCS) 5.1Definition and Meaning of MNC 5.2 Distinction between MNC,TNC and GC5.3Brief History and Modus Operandi of MNCs5.4 Causes for the dominance 5.5 Benefits to the Host Countries through MNC's5.6 Role of the MNC's in Developing Economics 5.7 Evils of Multinational Corporations 5.8 Economics Strength of MNCs 5.9 Multinationals in India 5.10Performance of MNC in India	17

**TEXT BOOK:** 

International Business and Environment – S.Sankararn – Margam Publications -2014 – Chennai REFERENCE BOOKS: 1. International Business Text & Cases – Francis Cherunilam – PHJ learning Private Ltd 2000 – New Delhi. 2. International Business Environment Text and Cases – Johu A.O

MilierHina Rashid Mangalam Publishers & Distributors 2004 –Mumbai

3. International Business – Dr.R.Chandran – Jaico Publishing 2008 – New Delhi

Course Outcome s (COs)	Programme Outcomes (POs)				Programme Specific Outcomes (PSOs)					
	PO 1	PO 2	PO 3	PO 4	РО	5 PS0 1		PSO 2 PSO 3		
CO1										
CO2										

СОЗ										
CO4	$\checkmark$									
CO5	$\checkmark$					$\checkmark$				
Number of Matches:40 Relationship: High										

Mapping	1-20	21-40	41-60	61-80	81-100
Matches	1-10	11-20	21-30	31-40	41-50
Relationship	Very poor	Poor	Moderate	High	Very High

section	MARKS	UNIT I	UNIT II	UNIT III	UNIT IV	UNIT V
Sec.A	10x2=20marks Short answer question	2 questions	2 questions	2questions	2questions	2 questions
SecB	5x5=25 marks Either or Type	2 questions	2 questions	2questions	2 questions	2questions
Sec C	3x10=30 marks. Open choice(3 out of 5)	1 question	1 question	1 question	1 question	1 question

50

## SECURITY ANALYSIS AND PORFOLIO MANAGEMENT

**INSTRUCTION HOURS:6 per week (Total 90 days)** 

## SUB.CODE:22PCO12 CREDIT:5 SEMESTER :III CC-XII

## **COUESE OBJECTIVES:**

1.To understand the basic concept of Investment Management

2.To impart the students about Knowledge of Globalised

stock market 3.To provide knowledge in New issue market

- 4.To make them understand what is Risk,Return,Tradeoff
- 5.To Study the stock market Indices.

COURSE OUTCOME	Unit	Hrs P/S	
At the end of the Semester, the Students will be able to			

CO1:Explain basic concept of Investment Management	K1	18
CO2: Describe the Globalised stock market	K2	18
CO3:Apply the concepts in share markets	K3	18
CO4:Classify what is Risk,Return,Tradeoff	K4	18
CO5 : Evaluate the stock market Indices	K5	18

## K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 – Create

UNITS	TOPIC	HOURS
UNIT-I	Investment Management 1.1 Introduction 1.2Nature 1.3Scope of Investment Management 1.4 Financial Economic 1.5 Meaning of Investment 1.5.1 Investment Objectives 1.5.2 Investment Speculations 1.5.3 Investment and Gambling 1.5.4 Importance of Investment 1.5.5 Investment Media 1.5.6 Investment Programme 1.5.7The Investment Process 1.6 Sources of Investment Information	18
UNIT- II	New Issue Market 2.1Meaning and Definition 2. 2The Relationship of the New Issue Market and Stock Exchange 2.3 Role of New Investment Market 2.4 Mechanics of Floating New Issues	

	<ul> <li>2.5 Mechanics of Security Trading in Stock Exchange 2.6 Kinds of Trade Activity</li> <li>2.7. Online trading</li> <li>2.8 DEMAT Accounting</li> <li>2.9 January Effect</li> <li>2.10 Listening of Security</li> <li>2.11 Legal Control of Stock Exchange in India</li> <li>2.12 SEBI</li> </ul>	18
UNIT- III	Security Analysis 3.1 Meaning 3.2 Risk 3.3 Return 3.4 Fundamental Analysis 3.5 Technical Analysis 3.6 Efficient Market Theory 3.7 Random Walk Theory 3.8 Market Indicator 3.9 Dow Theory 3.10 Futures and Options	18
UNIT- IV	Portfolio Analysis 4.1 Meaning and Definition 4.2 Portfolio Constructions 4.3 Markowitz Model 4.4 The Sharpe Index Model 4.5Capital Asset Pricing Theory	18
UNIT- V	BSE and NSE 5.1 Stock Market Indices 5.2 Bombay Stock Exchange 5.3 National Stock Exchange 5.4 Interconnected Stock Exchange 5.5 OTCEI –Over the Counter Exchange of India 5.6 NSDL- National Securities Depositary Limited 5.7 NSE – 50 Index (Nifty) 5.8 Selection CRITERIA – CNX NIFTY Junior – S.& P CNZ 500	18

**TEXT BOOK :** 

Security Analysis and Portfolio management – Punithavathy Pandian – Vikas Publishing House pvt ltd -2010 – Chennai. REFERENCE BOOKS: 1.Investment management – Preethi Singh – Himalaya Publishing House – 2009 – Mumbai. 2.Investment management – dr. L. Natarajan – Margham Publication House – 2014- Chennai. 3.Investment and Securities Markets in India – V.A.Avadhani – Sultan

Chand & sons - 2011 – New delhi.

					52						
Course Outcomes	Prog	Programme Outcomes (POs)					Programme Specific Outcomes (PSOs)				
(COs)	PO 1	PO 2	PO 3	PO 4	PO 5		PSO	PSO 3 P		PSO 5	
CO1			$\checkmark$								
CO2		$\checkmark$	$\checkmark$		$\checkmark$						
CO3											
CO4											
CO5			$\checkmark$		$\checkmark$						
Number of Ma	atches:45	Relati	onship	: Very	High		1 1		<u> </u>	L	

Mapping	1-20	21-40	41-60	61-80	81-100
Matches	1-10	11-20	21-30	31-40	41-50
Relationship	Very poor	Poor	Moderate	High	Very High

section	MARKS	UNIT I	UNIT II	UNIT III	UNIT IV	UNIT V
Sec.A	10x2=20marks Short answer questions	2 questions	2 questions	2questions	2questions	2 questions
SecB	5x5=25 marks Either or Type	2 questions	2 questions	2questions	2 questions	2questions
Sec C	3x10=30 marks. Open choice(3 out of 5)	1 question	1 question	1 question	1 question	1 question

## LAW AND PROCEDURE OF INCOME TAX INSTRUCTION HOURS:6 per week (Total 90 days) SUB.CODE:22PCOE3 CREDIT:4 SEMESTER:III ELC-III COURSE OBJECTIVES:

**1.**To help students to understand the classes of Income tax concepts. **2.**To provide knowledge in procedure for assessment.

**3.**To provide knowledge in self assessment

4. To study the collection recovery and refund of tax.

5.To study the appeals and revision

COURSE OUTCOME At the end of the Semester, the Students will be able to	Unit	Hrs P/S
CO1:Gain knowledge in classes of Income tax concepts	K1	18
CO2:Understand the procedure for assessment	K2	18
CO3: Gain knowledge in application of self assessment	К3	18
CO4: Understand the collection recovery and refund of tax	K4	18
CO5: Understand the appeals and revision	K6	18

## K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 – Create

UNITS	TOPIC	HOURS
UNIT-I	Income tax Authorities 1.1 Meaning 1.2Classes of Income Tax Authorities 1.3 Appointment to Income Tax Authorities 1.4 Control of Income Tax Authorities 1.5 Central Board of Direct Taxes 1.6 Jurisdiction of Income Tax Authorities 1.7 Jurisdiction of Assessing Officer 1.8 Powers Regarding Discovery or Production of Evidence 1.8.1 Search and Seizure 1.8.2 Power to Requisition Books 1.8.3 Assets 1.8.4Power to Call for Information 1.8.5Power of Survey 1.8.6 Power to Collect Information.	18

Procedure for Assessment	18
2.1. Introduction	
22 Return of Income Under Sec 139	
2.3 Filling of Return based on Economic Indicator Criteria 2.4	
Forms of Return Interest for Delayed Submission /	
Non submission	
2.5 Permanent Account Number	
2.6 Pre Assessment Enquiries	
	<ul> <li>2.1. Introduction</li> <li>22 Return of Income Under Sec 139</li> <li>2.3 Filling of Return based on Economic Indicator Criteria 2.4</li> <li>Forms of Return Interest for Delayed Submission /</li> <li>Non submission</li> <li>2.5 Permanent Account Number</li> </ul>

5	4
-	

	2.7 Tax Audit 2.8 Modes of Assessment	
UNIT- III	Self Assessment 3.1 Meaning 3.2 Regular Assessment 3.3Assessment of Escaped Incomes 3.4 Time Limit for Completion of Assessment and Re- assessment 3.5 Rectification of Mistakes 3.6 Special Procedure for Assessment Search Cases.	18

UNIT-	Collection, Recovery and Refund of Tax	
IV	4.1Modes of Tax Collection	18
	4.2 Deduction of Tax at Sources	
	4. 3 Salaries	
	4.4 Interest on Security	
	4. 5 Dividends	
	4.6 Winning from Lotteries	
	4.7Crossword Puzzles etc	
	4.8 Payment of Contractors	
	4.8.1 Insurance Commission	
	4.8.2Payment to Non - Indian Citizens	
	4.8.3 Non Indian Residence	
	4.8.4 Sports Man or Sports	
	4.8.5Association Payment in Respect of Deposits 4.8.6National	
	Savings Schemes	
	4.8.7 Payment on Account Repurchase of Units by Mutual Fund or Unit	
	Trust of India	
	4.8.8 Payment of Compensation on Acquisition of Capital Assets	
	4.9 Commission of Sales of Lottery Tickets	
	4.10 Rent	
	4.11 Fees for Professional Technical Service	
	4.12 Deemed Profits from Trading Alcoholic Liquor. 4.13	
	Timber	
	4.14 Forest Procedure	
	4.15 Direct Recovery from Assesses	
	4.15.1 Advance Payment of Tax	
	4.15.2 Other Mode of Recovery	
	4.15.2 Other Mode of Recovery 4.16 Stock Clearance Certificate	
	4.17 Bar on Registration	
	4.18 Refunds	
	4.18.1Case for Refund	
	4.18.2Who May Claim Refund	
	4.18.3Procedure for Refund	
	4.18.4Power to Withhold Refund	
	4.18.5 Interest on Refund	
	4.19 Right to Set Off	
	5.1Appeals and Revision	

UNIT-	5.1.1 Authorities Component to Hear Appeals	18
$\mathbf{V}$	5.1.2 Commissioner (Appeals)	
	5.1.3 Deputy Commissioner (Appeals)	
	5.1.4 Appellate Tribunal	
	5.1.5Reference to High Court	
	5.1.6 Direct Appeal to High Court ,Supreme Court 5.2 Division by	
	Commissioner	
	5.3 Avoidance of Repetitive Appeals	
	5.4 Advanced Rulings in the Case of Non- Residents and Residents	
	5.5 Penalties and Prosecutions	
	5.5.1 Penalties for Various Defaults	
	5.5.2 Procedure for Imposing Penalty	
	5.5.3 Power to Reduce or waive Penalty in Certain Cases / or Limitations	
	5.6 Prosecutions for Various Offences	

### **TEXT BOOK:**

**1.** Income tax law and practice-T.S.Reddy and Y.Hari Prasad Reddy-Margham Publication -2017 Chennai.

## **REFERENCE BOOKS:**

1.Direct tax law and practice –Dr.Vinod K.Sinhania.Dr.Kapil Sinhania. Dr. Kapil Sinhania-Taxmans Publications ltd 2017-New Delhi. 2.Direct Taxes – Dr.Mannan Vasan – Lexis Nexis A division of Red Elsevier India pvt ltd. 3.Law and Practice of Income – Kanga and Palkhiwala – Taxmans Publications ltd.2017 – New delhi.

Course Outcomes	Prog	Programme Outcomes (POs)				Programme Specific Outcomes (PSOs)				
(COs)	<b>PO</b> 1	PO 2	PO 3	PO 4	РО	5 PS0 PSO 2 PSO 3 1				
CO1	$\checkmark$						$\checkmark$			
CO2										
CO3			$\checkmark$				$\checkmark$			
CO4			$\checkmark$							
CO5							$\checkmark$			
Number of Matches:35 Relationship: High										

Mapping	1-20	21-40	41-60	61-80	81-100
Matches	1-10	11-20	21-30	31-40	41-50
Relationship	Very poor	Poor	Moderate	High	Very High

section	MARKS	UNIT I	UNIT II	UNIT III	UNIT IV	UNIT V
Sec.A	10x2=20marks Short answer questions	2 questions	2 questions	2questions	2questions	2 questions
SecB	5x5=25 marks Either or Type	2 questions	2 questions	2questions	2 questions	2questions
Sec C	3x10=30 marks. Open choice(3 out of 5)	1 question	1 question	1 question	1 question	1 question

## STRATEGIC MANAGEMNT INSTRUCTION HOURS: 5 per week (Total 90 days) SUB.CODE:22PCO13 CREDIT: 5 SEMESTER: IV CC-XIII COURSE OBJECTIVES: 1.To enable the students to know about the concept of strategic management. 2.To study the SWOT analysis 3.To acquaint them about strategy formulation 4.To gain knowledge in strategy implementation

5.To study the strategic control and evaluation

COURSE OUTCOME At the end of the Semester ,the Students will be able to	Unit	Hrs P/S
CO1: Know about the concept of strategic management	K1	15
CO2: Understand the concept of SWOT analysis	K2	15
CO3: Acquaint them about strategy formulation	К3	15
CO4: Knowledge in strategy implementation	K4	15
CO5: At the outset they study the strategic control and evaluation in strategy	К5	15

## K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 – Create

UNITS	ΤΟΡΙΟ	HOURS
UNIT-I	Introduction to Strategic Management 1.1 Introduction 1.1.1Definition ,and . scope, 1.1.2Benefits 1.1.4Approaches 1.1.5Models 1.2 Risks 1.3strategic change 1.4Strategic leadership and decision making	15

UNIT-II	Situation Analysis	15
	2.1 SWOT Analysis	
	2.2 Environmental Scanning	
	2. 3 Internal Scanning	
	2.4 Industry Analysis	
	2.5 Forecasting	
	2.6 Mission	
	2.7 Objectives	
	2.8 Stake Holder Theory	
	2.9 Cyert March's Behavioral Theory	
	2.10 Objectives of Non-Profit Organizations	
	2.11 Social Responsibility and Business Ethics.	

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<b>_</b>	x

UNIT- III	Strategy Formulation 3.1 Business Strategy 3.2 Corporate Strategy 3.3 Deviational Strategy 3.4 Strategic Choice 3.5 Portfolio Analysis 3.6 BCG Growth / Share Matrix 3.7 Development of Policies 3.8 Strategic Alliances	15
UNIT- IV	Strategic Implementation 4.1 Organization for action 4.2 Staffing 4.3 Leading 4.4 MBO 4.5 Total Quality Management 4.6 Functional Strategies 4.7 Growth Strategies 4.8 Acquisition 4.9 Joint Venture	15
UNIT- V	Strategic Control & Evaluation 5.1 Barriers 5. 2 Role 5.3 Participants 5.4 Role of Organizational Systems in Evaluations 5.5 Stages of Control 5.2.1 Evaluation & Control Criteria 5.2.2 MBE 5.2.3 Premise Control 5.2.4 Implementation Control 5.2.5 Strategic Surveillance 5.2.6 Special Alert control 5.2.7 Evaluation Techniques 5.6 Financial & Social Performance	15

## **TEXT BOOKS:**

1.Business policy & Strategic Management – L.M. Prasad –Sultan Chand & Sons 2012 – New Delhi.

**REFERENCE BOOKS:** 

1.Strategic management – Strategy formulation and strategy implementation – John A. Pearce II Eichard B. Robinson Jr.- A.I.T.B.S. publishers 2011 – New Delhi.

2.Strategic management - awareness and changes - john lThompson.2010 -

Chennai -35. 3.Strategic management – Dr.Jeyarathnam –Himalaya

Publication 2009 – Mumbai.

Course Outcome s	Prog	Programme Outcomes (POs)					Programme Specific Outcomes (PSOs)				
(COs)	<b>PO</b> 1	PO 2	PO 3	PO 4	РО	5 PS0 1		PSO 2 PSO 3			
C01	$\checkmark$				$\checkmark$	$\checkmark$				$\checkmark$	
CO2	$\checkmark$										
CO3	$\checkmark$								$\checkmark$	$\checkmark$	
CO4	$\checkmark$							$\checkmark$		$\checkmark$	
CO5	$\checkmark$									$\checkmark$	

## Number of Matches:47 Relationship: Very High

Mapping	1-20	21-40	41-60	61-80	81-100
Matches	1-10	11-20	21-30	31-40	41-50
Relationship	Very poor	Poor	Moderate	High	Very High

#### **QUESTION PATTERN**

section	MARKS	UNIT I	UNIT II	UNIT III	UNIT IV	UNIT V
Sec.A	10x2=20marks Short answer questions	2 questions	2 questions	2questions	2questions	2 questions
SecB	5x5=25 marks Either or Type	2 questions	2 questions	2questions	2 questions	2questions
Sec C	3x10=30 marks. Open choice(3 out of 5)	1 question	1 question	1 question	1 question	1 question

60

### **INDIRECT TAXES**

## INSTRUCTION HOURS:5 per week (Total 90 days) SUB.CODE:22PCO14 CREDIT:5 SEMESTER:IV CC-XIV COURSE OBJECTIVES:

- **1.** To familiarize the student with special features of indirect taxes.
- 2. To study the goods and service tax.
- 3. To gain knowledge in TNST/CST
- 4. To familiarize integrated goods and services tax act.
- 5. To study the custom laws in India.

COURSE OUTCOME At the end of the Semester ,the Students will be able to	Unit	Hrs P/S
CO1: Learn the special features of indirect taxes	K1	18
CO2: Gain knowledge in the goods and services tax	K2	18
CO3: Gain knowledge in TNST/CST	K2	18
CO4: Learn integrated goods and services tax act	K2	18

CO5 :On successful completion of this course the student should be	K4	18	I
well versed in the prevailing Indirect tax laws			

# K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 – Create

Create	-	
UNITS	ΤΟΡΙϹ	HOURS
UNIT-I	Introduction To Indirect Taxes 1.1Meaning 1.2 Nature 1.3 Special features of Indirect Taxes 1.4 Contribution to Government Revenues 1.5 Taxation under the Constitution 1.6 Advantages and Disadvantages of Indirect Taxes	18
UNIT- II	Goods and Services Tax 2.1 Introduction 2.2 Meaning 2.3 Definition 2.4 Need for GST 2.5 Advantages of GST 2.5 Structure of GST in India 2.6 Dual Concepts 2.7 SGST 2.7 SGST 2.7.1 CGST 2.7.2 UTGST 2.8 Types of Rates Under GST 2.9 Taxes Subsumed under State Goods and Services Tax Act 2017 2.9.1 Taxes Subsumed Under Central Goods and Services Tax Act 2017	18

UNIT-	Levy and Collection	
III	3.1 Levy and Collection under TNGST	18
111	3.2 CGST Acts	10
	3.3 Meaning of Important Terms 3.4 Goods	
	3.5 Services	
	3.6 Supplier	
	3.7 Business Manufacture Casual Taxable Persons Aggregate Turnover	
	3.8 Input tax	
	3.9 Output tax	
	3.10 Concept of Supply	
	3.11 Composite and Mixed Supplies	
	3.12 Composition Levy	
	3.13 Time of Supply of Goods and Services	
	3.14 Value of Taxable Supply	
	3.15 Input Tax Credit	
	3.16 Eligibility and Conditions for Taking Input Credit 3.17	
	Reserves Charge	
	3.18 GST Registration Procedure under ST	
	3.19 Filling of Returns.	
UNIT-	Goods and Services Tax Act 2017	18
IV	4.1 Meaning of Levy and Collection	
	4.2 Integrated Goods and Services Tax Act 2017	
	4.3 Meaning of Important Terms	
	4.4 Integrated tax	
	4.5 Intermediary Locations	
	4.6 Recipient and Supplier of Services	
	4.7 Output Tax	
	4.8 Levy and Collections of Tax	
	4.9 Determination of Nature of Supply	
	4.9.1 Interstate Supply and Intra State Supply	
	4.9.2 Place of supply of goods or services	
	4.9.3 Zero Rated Supply	
	T. J. J. L. C. Kattu Supply	

Concept of Custom Laws in India:	18
5.1 Introduction to Custom Laws in India	
5.2 Meaning	
5.3 The Customs Act 1962	
5.4 The Customs Tariff act 1975	
5.5 Levy and Exemption from Custom Duty	
5.6 Taxable Event	
5.7 Charge of Custom Duty	
5.8 Exemption from Duty	
5.9 Classification of goods	
5.10 Methods of Valuation	
5.11 Imported goods	
5.12 Abatement of duty in Damaged or Deteriorated Goods 5.13	
Remission on Duty on Lost	
5.14 Destroyed or Abandoned Goods	
5.15 Customs Duty Draw Back	
	<ul> <li>5.1 Introduction to Custom Laws in India</li> <li>5.2 Meaning</li> <li>5.3 The Customs Act 1962</li> <li>5.4 The Customs Tariff act 1975</li> <li>5.5 Levy and Exemption from Custom Duty</li> <li>5.6 Taxable Event</li> <li>5.7 Charge of Custom Duty</li> <li>5.8 Exemption from Duty</li> <li>5.9 Classification of goods</li> <li>5.10 Methods of Valuation</li> <li>5.11 Imported goods</li> <li>5.12 Abatement of duty in Damaged or Deteriorated Goods 5.13 Remission on Duty on Lost</li> <li>5.14 Destroyed or Abandoned Goods</li> </ul>

TEXT BOOK: Indirect taxes \_ Dr.H.C. Mehrotra – Sathys Bavan Publication – New Delhi.

### **REFERENCE BOOKS:**

Indirect taxes – V.S.Datey Taxmann Publications ltd 2017 – New Delhi Indirect taxation – V Balachandran – Sultan Chand sons 2017 – New Delhi. Indirect taxes: GST and Customs Laws – R. Parameswaran and P. Viswanathan.

Course Outcomes	Prog	ramme	Outcon	nes (P	Os)	Program Outcon	e Specific (PSOs)					
(COs)	PO 1	PO 2	PO 3	PO 4	РО	5 PS0 1	PSO 2 PSO 3					
CO1				$\checkmark$								
CO2						$\checkmark$	$\checkmark$					
CO3			$\checkmark$	$\checkmark$		$\checkmark$						
CO4						$\checkmark$						
CO5				$\checkmark$		$\checkmark$	 					

## Number of Matches:39 Relationship: High

Mapping	1-20	21-40	41-60	61-80	81-100
Matches	1-10	11-20	21-30	31-40	41-50
Relationship	Very poor	Poor	Moderate	High	Very High

#### **QUESTION PATTERN**

UNITS	MARKS	UNIT I	UNIT II	UNIT III	UNIT IV	UNIT V
Sec.A	10x2=20marks Short answer questions	2 questions	2 questions	2questions	2questions	2 questions
SecB	5x5=25 marks Either or Type	2 questions	2 questions	2questions	2 questions	2questions
Sec C	3x10=30 marks. Open choice(3 out of 5)	1 question	1 question	1 question	1 question	1 question

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#### **CORPORATE LAWS**

INSTRUCTION HOURS:5 per week (Total 90 days) SUB:CODE:22PCOE4 CREDIT :4 SEMESTER:IV ELC-IV COURSE OBJECTIVES:

1.To Give knowledge about various Corporate laws

2.To provide knowledge in directors Remuneration

3.To enable the students to know about Foreign Exchange

Management 4.To Study the Consumer protection Act

5.To study the water pollution and Air pollution acts

COURSE OUTCOME At the end of the Semester ,the Students will be able to	Unit	Hrs P/S
CO1: Gain knowledge about various Corporate laws	K1	18
CO2:Understandknowledge in directors Remuneration	K2	18
CO3: Know about Foreign Exchange Management	K2	18
CO4: Study the laws	K1	18

CO5: Gain knowledge in all the acts and power	K1	18
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# K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 – Create

UNITS	TOPIC	HOURS
UNIT- I	Provisions of Companies 1.1 Provision of Companies Act 1956 Relating to Company Administration 1.2 Board of Directors 1.3 Manager and Managing Director 1.4 Provisions Relating to Various Types of Meetings	18
UNIT- II	Managerial Remuneration 2.1 Managerial Remuneration 2.2 Directors Remuneration 2.3 Meeting of Directors 2.4 Duties of Directors 2.5Disqualification of Directors 2.6 Communication Pertaining to Business Meetings 2.7 Preparation of Notices, Agenda, Proxies and Motions, 2.8 Resolution and Minutes with Special Reference to Companies Act 1956 2.9 Winding up of the Companies	18

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UNIT- III	<ul> <li>Foreign Exchange Management</li> <li>3.1 Meaning and Definition</li> <li>3.2 Foreign exchange Management Act 1999 3.3 Regulations and Management of foreign Exchange 3.4 Authorized Person</li> <li>3.5Contravention and Penalties</li> <li>3.6 Adjudication and Penalties</li> <li>3.7 Directorate of Enforcement</li> </ul>	18
	3.7 Directorate of Enforcement	

UNIT- IV	Consumer Protection Act 1986 4.1 Meaning and Definition 4.2 Nature 4.3 Consumer Protection Council 4.4 Consumer Disputes Redressal Agencies 4.5 District Forum 4.6 State Commission 4.7 National Commission 4.8 Right to Information Act	18
UNIT- V	Water (Prevention and Control of Pollution) Act 1974 5.1 Definition 5.2 Functions and Powers of Various Boards compliance regarding discharges causing pollution 5.3 Penalties and Offences 5.4 Air(Prevention and Control of pollution act 1981 5.5 Functions and Powers of Various Boards 5.6 Duties of Occupier of Specified Industries to Ensure Adherence to Standard Offences by Companies	18

1.Corporate laws and Secretarial Practice – N.D. Kapoor – Premier book company 2010 – New Delhi.

#### **REFERECE BOOKS:**

1.Corporate laws and Secretarial Practice – N.K. Kapoor- Premier book company 2010- New Delhi.

2.Economic legislations – laws & practice – U.K.Chandhary – Sultan chand & Sons 2008 – New Delhi.

3.Economic and other legislations – S.S.Gulshan and N.D. Kapoor – Sultan Chand & Sons 2015- New Delhi.

	CO	
Course	Programme Outcomes (POs)	Programme Specific Outcomes (PSOs)

Outcome s (COs)	PO 1	PO 2	PO 3	<b>PO</b> 4	РО	5 PS0 1		PSO 2 PSO 3	
C01									
CO2					$\checkmark$	$\checkmark$			 
СОЗ						$\checkmark$			 
CO4									 
CO5									
Number of Matches:40 Relationship: High									

Mapping	1-20	21-40	41-60	61-80	81-100
Matches	1-10	11-20	21-30	31-40	41-50
Relationship	Very poor	Poor	Moderate	High	Very High

section	MARKS	UNIT I	UNIT II	UNIT III	UNIT IV	UNIT V
Sec.A	10x2=20marks Short answer questions	2 questions	2 questions	2questions	2questions	2 questions
SecB	5x5=25 marks Either or Type	2 questions	2 questions	2questions	2 questions	2questions
Sec C	3x10=30 marks. Open choice(3 out of 5)	1 question	1 question	1 question	1 question	1 question

66 HUMAN RESOUCE MANAGEMNT

## **INSTRUCTION HOURS:5 per week (Total 90 days)** SUB:CODE:22PCOE5 CREDIT:4 SEMESTER:IV ELC-V **COURSE OBJECTIVES:**

1. To enable the students to understand the concepts and practices followed in managing people at work

2.To enable the students to know about the Career development

3.To provide them knowledge in Recruitment and selection procedure

4.To provide the students different types of training

5.To study the management development programme

# COUDSE OUTCOME

COURSE OUTCOME At the end of the Semester ,the Students will be able to	Unit	Hrs P/S
CO1: Explain the concepts and practices followed in managing people at work	K1	15
CO2 : Create awareness in the Career development	K2	15
CO3: After studying the third unit students able to discuss and classify the Recruitment and selection procedure	К3	15
CO4: Distinguish different types of training	K4	15
CO5 : Evaluate the management development programme	K5	15

## K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 -Create

UNIT	ΤΟΡΙϹ	HOURS
UNIT-I	Introduction to Human Resource Management 1.1Introduction to HRM 1.2 Meaning 1.3 Significance 1.4 Functions 1.5 Objectives 1.6 Evaluation and Development 1.7 Human Resource Planning 1.8 Different Levels 1.9 Process of HRM	15

UNIT-II	Recruitment and Selection 2.1 Introduction to Sources of Recruitment 2.2 Types of Recruitment 2.3 Selection Procedure 2.4,Principles of Selection 2.5 Types of Tests 2.6 Introduction to Interviews, types 2.7 Placement and Induction	15

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UNIT-III	Training 3.1 Meaning 3.2 Definition 3.3 On the job and Off the job methods 3.4 Training Procedure. 3.5 Job Evaluation Methods 3.6 Technique 3.7 Advantages of Job Evaluation 3.8 Problems of Job Evaluation	15
UNIT-IV	<ul> <li>Human Resource Development</li> <li>4.1 Introduction</li> <li>4.2 Meaning</li> <li>4.3 Definition</li> <li>4.4 Significant of HRD</li> <li>4.5 Management Development programmes</li> <li>4.6 Techniques of Management Development</li> <li>4.7 Performance Analysis and Development</li> </ul>	15
UNIT-V	Career Planning 5.1 Meaning 5.2 Definition 5.3 Career planning 5.4 Succession planning 5.5 Career development 5.6 Counseling during COVID 19 period 5.7 Absenteeism due to COVID 19 5.8 Reasons for Absenteeism 5.9 Managing Changes 5.10 Resistance to Change during COVID 19 Period 5.11 Approaches to Organizational Changes 5.12 Organizational Development 5.13 OD Process	15

Essentials of Human Resource management Industrial Relations – Subba Ram-Himalaya Publishing house 2012 – Mumbai.

## **REFERENCE BOOKS:**

 Personnel Management and Human resource – C.S. Venkata Raman and B.K.Srivastava – Tata Mc.Graw hill Co. 2011 – New Delhi.
 Personnel Manaement and Industrial Relations – P.C. Tripathi – Sultan Chand & Sons 2009- New Delhi.
 Human Resource Management \_ B.S. Bhatia and G.S.Batra – Deep and Deep Publishing -2008- New Delhi.

Course Outcomes	Prog	ramme	Outco	mes (P	68 Os)	Programme Specific Outcomes (PSOs)			
(COs)	PO 1	PO 2	PO 3	PO 4	РО	5 PS0 1	PSO 2 PSO 3		
CO1									
CO2			$\checkmark$				$\checkmark$		
CO3									 
CO4									 
CO5			$\checkmark$						 
Number of Ma	atches:41	Relation	onship:	Very ]	High	I			<u> </u>

Mapping 1-20	21-40	41-60	61-80	81-100
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Matches	1-10	11-20	21-30	31-40	41-50
Relationship	Very poor	Poor	Moderate	High	Very High

section	MARKS	UNIT I	UNIT II	UNIT III	UNIT IV	UNIT V
Sec.A	10x2=20marks Short answer questions	2 questions	2 questions	2questions	2questions	2 questions
SecB	5x5=25 marks Either or Type	2 questions	2 questions	2questions	2 questions	2questions
Sec C	3x10=30 marks. Open choice(3 out of 5)	1 question	1 question	1 question	1 question	1 question

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## PERSONALITY DEVELOPMENT

# INSTRUCTION HOURS: SUB.COD 22PCO CREDIT:

## SEMESTER: COURSE OBJECTIVES:

1. To know the students to understand their potentialities and personalities and

to serve for their country

2. To make the students gain expert knowledge of self confidence, self

knowledge and self respect

3. To make the students in a right attitude

4. To provide knowledge in attitude in life

5. To Provide knowledge in how to serve your country

COURSE OUTCOME A t the end of the Semester ,the Students will be able to	Unit	Hrs P/S
CO1:Understand their potentialities and personalities	K1	
CO2: Gain expert knowledge towards self confidence, self knowledge and self respect	К2	
CO3: Cultivating right attitude to enrich their life	К3	
CO4: Nurture the quality of understanding herself and others	K4	
CO5: Learn how to be patriotic towards their country	K5	

UNIT	ΤΟΡΙϹ	HOURS
UNIT- I	How to Nurture Your Potentialities 1.1 Development of Human Resource and Potentialities 1.2	SS
	Our Heritage to Treasure	
	1.3 Value to Cherish	
	1.3.1Truthfulness	
	1.3.2 Honesty	
	1.3.3 Sense of Right and Wrong,	
	1.3.4 Integrity	
	1.3.5 Sincerity 1.3.6 Simplicity	
	1.3.7 Selflessness	
	1.3.8 Dutifulness	
UNIT-	How to Develop Your Personality	
II	2.1 Importance of Personality	
	2.2 Individual difference	
	2.3 Inherent Tendencies	
	2.4 Intelligence, Inferiority Complex Sublimation	

K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 – Create

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	<ul> <li>2.5 Physical and Mental Fitness</li> <li>2.6 Sunshine and Fresh Air</li> <li>2.7 Nourishing Food, Exercise</li> <li>2.8 Sleep and Rest</li> <li>2.9 Stress and Tension</li> </ul>	
UNIT- III	How to Foster Right Attitude 3.1 Attitude to Self 3.2 Self Knowledge 3.3 Self Respect 3.4 Self Discipline 3.5 Self Confidence 3.6 Self Sufficiency 3.7 Self Consent 3.8 Self Assessment 3.9 Self Development	

UNIT-IV	Attitude to Life 4.1 Idealism 4.2 Optimism 4.3 Enthusiasm 4.4 Calmness 4.5 Imagination 4.6 Humors Attitude to Others 4.6.1 Generosity 4.6.2 Goodwill 4.6.3 Sympathy 4.6.4 Politeness 4.6.5 Friendly 4.6.6 Impartiality 4.6.7Appreciation 4.7 Attitude to Work 4.7.1 Industry 4.7.2 Concentration 4.7.3 Perseverance 4.7.4 Promptitude 4.7.5 Efficiency 4.7.6 Level Headedness 4.7.7 Resourcefulness
UNIT- V	How You Can Serve Your Country 5.1Spirit of Patriotism 5.2 Service to the Nation 5.3 Social Awareness 5.4 Pride in Achievement 5.5 Progressive Outlook 5.6 Promotion of National Integrity 5.7 How to Attain Success 5.7.1 How to Make the Most of Opportunities? 5.7.2 How to Earn Confidence of Others? 5.7.3 How to Influence Others? 5.7.4 How to Make Most of Your Assets? 5.7.5 How to be Happy in Your Job? 5.7.6 How to Live More Fully? 5.7.7 Self Evaluation Questionnaire

71

Personality Development and Soft Skills\_ Dr.K.Alex – Sultan Chand & sons -2013 – New Delhi.

## **REFERENCE BOOKS:**

1.How to develop your personality and Potentialities – Dr.S. Mitter.S.C Agarwal – Sultan Chand & sons -2010 –New Delhi.

2.Personality development –Elizabeth B. Hurlock – Tata McGraw Hill Publications -2014 – New Delhi.

Course Outcomes	Prog	ramme	Outco	mes (P	Os)	Programme Specific Outcomes (PSOs)				
(COs)	PO 1	PO 2	PO 3	PO 4	РО	5 PS0 PSO 2 PSO 3 1				
C01										
CO2	$\checkmark$									
CO3	$\checkmark$									
CO4	$\checkmark$	$\checkmark$								
CO5										
Number of Ma	tches:34	Relation	onship:	High	1	1	<u> </u>		I	<u> </u>

<b>3.</b> personality Development and soft skills- Barun Mitra – oxford publication -
2014 – New Delhi.

Mapping	1-20	21-40	41-60	61-80	81-100
Matches	1-10	11-20	21-30	31-40	41-50
Relationship	Very poor	Poor	Moderate	High	Very High

section	MARKS	UNIT I	UNIT II	UNIT III	UNIT IV	UNIT V
Sec.A	10x2=20marks Short answer questions	2 questions	2 questions	2questions	2questions	2 questions
SecB	5x5=25 marks Either or Type	2 questions	2 questions	2questions	2 questions	2questions
Sec C	3x10=30 marks. Open choice(3 out of 5)	1 question	1 question	1 question	1 question	1 question

## KNOWLEDGE MANAGEMENT

## INSTRUCTION HOURS:SELF STUDY SEMESTER: CREDIT SUB.CODE: 22PCO COURSE OBJECTIVES:

1. To enable the students to know about knowledge management

- 2. To enable the students to know about change management
- 3. To know what is Knowledge Management system
- 4. To provide motivation tools. For Knowledge management
- 5. To study the future benefits of knowledge management

COURSE OUTCOME At the end of the Semester, the Students will be able t o	Unit	Hrs P/S
CO1: Know about knowledge management	K1	
CO2: Learn about change management	K2	
CO3: Learn from the third unit what Knowledge Management system	K3	
CO4:Understand the motivation tools and learn about change management	K4	
CO5:Gain knowledge management techniques, tools, change and future management	К5	

# K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 – Create

UNIT	ΤΟΡΙϹ	HOURS
UNIT- I	Introduction to Knowledge Management 1.1 Meaning and Definitions 1.2 Nature 1.3Forces Driving Knowledge Management System 1.4Knowledge Management Solutions 1.5 Organization Impact 1.6 Factors Influencing Knowledge Management in the Organization	SS
UNIT- II	Technologies of Knowledge Management 1.1 Introduction to Technologies of knowledge management 1.2 Artificial Intelligence 1.3 Search Base System 1.4 Knowledge based System 1.4.1 Features of Knowledge based System 1.4.2 Advantages- Disadvantages of KBS	

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UNIT- III	Knowledge Management System 3.1 Meaning and Definitions 3.2 Knowledge Discovery System 3.3 Knowledge Capture System 3.4 Knowledge Sharing System 3.5 Knowledge Application System	
UNIT- IV	Motivation for Knowledge Management 4.1 Introduction 4.2 Motivation and Change towards Knowledge Management 4.3 Barriers of Change and Change management	

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	<ul> <li>4.4 Knowledge Management Tools</li> <li>4.1.1 List of Tools</li> <li>4.1.2 Choosing the Right Tool</li> <li>4.5 Intellectual Capital</li> <li>4.5.1 Measuring Intellectual Capital</li> <li>4.5.2 Financial Indicator – Non Financial Indicator</li> </ul>	1
UNIT-V	Future of Knowledge Management 5.1 Introduction 5.2 Producing intellectual Property 5.3 A New Paradigm for Decision Making	

## **TEXT BOOK AND REFERENCE BOOKS:**

1. Knowledge management –Joseph Davis – Springer publishing – 2016 – New Delhi.

2. Knowledge Management Concepts and Best Practice – Springer Publishing 2017 New Delhi.

3. Knowledge Management Challenges – Solutions, Technologies – Irma Becerra – Fernandez -2017 – New Delhi.

Course Outcomes	Progr	amme	amme Outcomes (POs) Programme Specific Outcomes (PSOs)					
(COs)	PO 1	<b>PO</b> 2	PO 3	РО 4	РО	5 PS0 1	PSO 2 PSO 3	
C01				$\checkmark$		$\checkmark$		 

CO2										
СОЗ									$\checkmark$	
CO4									$\checkmark$	
CO5										
Number of Matches:31 Relationship: High										

			74		
Mapping	1-20	21-40	41-60	61-80	81-100
Matches	1-10	11-20	21-30	31-40	41-50
Relationship	Very poor	Poor	Moderate	High	Very High

SECTION	MARKS	UNIT I	UNIT II	UNIT III	UNIT IV	UNIT V
Sec.A	10x2=20marks Short answer questions	2 questions	2 questions	2questions	2questions	2 questions
SecB	5x5=25 marks Either or Type	2 questions	2 questions	2questions	2 questions	2questions
Sec C	3x10=30 marks. Open choice(3 out of 5)	1 question	1 question	1 question	1 question	1 question

75 WASTESTE MANAGEMENT

### **INSTRUCTION HOURS:SELF STUDY SEMESTER: CREDIT SUB.CODE: 22PCO OBJECTIVES:**

**1.** To provide the students different sources of solid wastes

- 2. To apply different techniques in the disposal of solid wastes
- **3.** To study the Bio-medical and Chemical wastes
- 4. How to manage municipal solid waste management

5. To Study the sources of hazardous wastes

COURSE OUTCOME At the end of the Semester the Students will be able to	Unit	Hrs P/S
CO1: Gain knowledge in different sources of solid wastes.	K1	
CO2:Apply different techniques in the disposal of solid wastes.	K2	
CO3: Gain knowledge in the Bio-medical and Chemical wastes.	K3	
CO4: Gain knowledge in Managing Municipal Solid Waste Management.	K4	
CO5: At the outset students know through knowledge in various sources of hazardous wastes	К5	

K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 – Create

UNITS	TOPIC	HOURS
UNIT-I	Municipal Solid Waste 1.1 Definition & Meaning 1.2 Sources and Types of Solid Waste 1.3 Composition and its Determinants of Solid Waste 1.4 Factors Influencing Generation 1.5 Quantity Assessment of Solid Waste 1.6 Collection and Transfer of Solid Waste 1.6.1 Factors Affecting Collection 1.6.2 Analysis of Collection System 1.6.3 Collection routes 1.7 Preparation of Master Schedules 1.8 Transfer and Transport of Wastes Methods	SS
UNIT- II	Sources of Hazardous Wastes 2.1 Effects on Community 2.2 Terminology and Classification 2.3 Storage and Collection of Hazardous Wastes 2.4 Problems in Developing Countries	

<b></b>	/6
	2.5 Production of Public Health and the Environment
UNIT- III	<ul> <li>Bio – Medical and Chemical Wastes</li> <li>3.1 Meaning and Definitions</li> <li>3.2 Types 3.3Management and Handling 3.4 Control of Bio Medical Wastes</li> <li>3.4.1 Chemical Wastes 3.4.2 Sources 3.4.3 Domestic and Industrial</li> <li>3.5 Inorganic Pollutants</li> <li>3.5.1 Environmental Effects</li> <li>3.5.2 Need for Control</li> <li>3.5.3 Treatment and Disposal Techniques. 3.5.4 Physical, Chemical and Biological Processes</li> <li>3.5.5 Health and Environmental Effects</li> </ul>
UNIT- IV	Sustainable Techniques for Municipal Solid Waste Management 4.1 Introduction 4.2Sorting-Composting 4.2.1 Vermin Composing 4.2.2 Home Composting 4.3 Recycling and Reuse 4.3.1 Incineration Method 4.3.2 Scientific Land Filing 4.4 Energy Development Composting 4.4.1 Pala Code Model 4.4.2 Namakkal Model 4.4.3 Thudiyalur Model 4.4.4 Anthiyur Model 4.5 CEE methods in Bangalore 4.5.1 Coimbatore Corporation Model in Bangalore 4.5.2Coimbatore corporation Model in Vellore 4.5.3 Bio Medical System in Coimbatore

UNIT- V	Disposal of Solid Wastes 5.1 Refuse Disposal- 5.2 Various Methods 5.3 Incinerations 5.3.1 Principles features of an incinerator 5.3.2 Site Selection and Plant Layout 5.3.3 Sanitary Landfill 5.3.4 Methods of Operation 5.3.5 Advantages- Disadvantages of Sanitary Land Fill 5.4 Site Selection 5.5 Reaction Accruing in Completed Landfills 5.6 Gas and Leach ate Movement and Control 5.7 Equipments Necessary
	5.5 Reaction Accruing in Completed Landfills 5.6 Gas and Leach ate Movement and Control 5.7 Equipments Necessary

			77		
Mapping	1-20	21-40	41-60	61-80	81-100
Matches	1-10	11-20	21-30	31-40	41-50
Relationship	Very poor	Poor	Moderate	High	Very High

A.D. BHIDE AND B.B.Sundaresan – Solid Waste Management – Collection, Processing and Disposal – Mudrashilpa offset printers 2001 – Nagpur. REFERENCE BOOKS:

1. Soild waste Engineering Principles and Management Techobanoglous Thiesen Ellasen – McGraw – Hill Publication -2016 New Delhi. 2. Bio Medical Wastes Rules 1998.

Course Outcomes (COs)	Programme Outcomes (POs)					Programme Specific Outcomes (PSOs)				
	PO 1	PO 2	PO 3	PO 4	PO 5	PS0 1	S0 1 PSO 3 PSO4			PSO 5
CO1						$\checkmark$		$\checkmark$		
CO2						$\checkmark$				
CO3						$\checkmark$				
CO4						$\checkmark$				

CO5										
Number of Matches:42 Relationship: Very High										

UNITS	MARKS	UNIT I	UNIT II	UNIT III	UNIT IV	UNIT V
Sec.A	10x2=20marks Short answer questions	2 questions	2 questions	2questions	2questions	2 questions
SecB	5x5=25 marks Either or Type	2 questions	2 questions	2questions	2 questions	2questions
Sec C	3x10=30 marks. Open choice(3 out of 5)	1 question	1 question	1 question	1 question	1 question

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