



FATIMA COLLEGE

(Autonomous)

Affiliated to Madurai Kamaraj University

Re-Accredited with 'A++' (CGPA 3.61) by NAAC (Cycle - IV)

Mary Land, Madurai - 625018, Tamil Nadu

**1.1.3 Average Percentage of Courses
having focus on
Employability/Entrepreneurship/Skill
Development offered during the
Academic Year 2021-2022**

PACO

2021-2022

VISION OF THE DEPARTMENT

Empowering women by providing value Based Commerce Education Thus
Creating Professionals and Entrepreneurs

MISSION OF THE DEPARTMENT

Secure a firm foundation in varied dimensions of commerce

Inculcate the desire for working effectively in all fields of business

Explore the available avenues to become a business person

Equip the students with practical knowledge to prepare various
accounts, taxation, auditing, finance and management domains

PROGRAMME EDUCATIONAL OBJECTIVES (PEO)

PEO 1	Our graduates will be academic, digital and information literate, creative, inquisitive, innovative and committed researchers who would be desirous for the “more” in all aspects
PEO 2	They will be efficient individual and team performers who would deliver excellent professional service exhibiting progress, flexibility, transparency, accountability and in taking up initiatives in their professional work
PEO 3	The graduates will be effective managers of all sorts of real – life and professional circumstances, making ethical decisions, pursuing excellence within the time framework and demonstrating apt leadership skills

PEO 4	They will engage locally and globally evincing social and environmental stewardship demonstrating civic responsibilities and employing right skills at the right moment.
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GRADUATE ATTRIBUTES (GA)

Fatima College empowers her women graduates holistically. A Fatimite achieves all-round empowerment by acquiring Social, Professional and Ethical competencies. A graduate would sustain and nurture the following attributes:

I. SOCIAL COMPETENCE	
GA 1	Deep disciplinary expertise with a wide range of academic and digital literacy
GA 2	Hone creativity, passion for innovation and aspire excellence
GA 3	Enthusiasm towards emancipation and empowerment of humanity
GA 4	Potentials of being independent
GA 5	Intellectual competence and inquisitiveness with problem solving abilities befitting the field of research
GA 6	Effectiveness in different forms of communications to be employed in personal and professional environments through varied platforms
GA 7	Communicative competence with civic, professional and cyber dignity and decorum

GA 8	Integrity respecting the diversity and pluralism in societies, cultures and religions
GA 9	All – inclusive skill - sets to interpret, analyse and solve social and environmental issues in diverse environments
GA 10	Self-awareness that would enable them to recognise their uniqueness through continuous self-assessment in order to face and make changes building their strengths and improving on their weaknesses
GA 11	Finesse to co-operate exhibiting team-spirit while working in groups to achieve goals
GA 12	Dexterity in self-management to control their selves in attaining the kind of life that they dream for
GA 13	Resilience to rise up instantly from their intimidating setbacks
GA 14	Virtuosity to use their personal and intellectual autonomy in being life-long learners
GA 15	Digital learning and research attributes
GA 16	Cyber security competence reflecting compassion, care and concern towards the marginalised
GA 17	Rectitude to use digital technology reflecting civic and social responsibilities in local, national and global scenario
II. PROFESSIONAL COMPETENCE	
GA 18	Optimism, flexibility and diligence that would make them professionally competent
GA 19	Prowess to be successful entrepreneurs and employees of trans-national societies
GA20	Excellence in Local and Global Job Markets
GA 21	Effectiveness in Time Management

GA22	Efficiency in taking up Initiatives
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GA 23	Eagerness to deliver excellent service
GA 24	Managerial Skills to Identify, Commend and tap Potentials
III. ETHICAL COMPETENCE	
GA 25	Integrity and discipline in bringing stability leading asystematic life promoting good human behaviour to build better society
GA 26	Honesty in words and deeds
GA 27	Transparency revealing one's own character as well as self-esteem to lead a genuine and authentic life
GA 28	Social and Environmental Stewardship
GA 29	Readiness to make ethical decisions consistently from the galore of conflicting choices paying heed to their conscience
GA 30	Right life skills at the right moment

PROGRAMME OUTCOMES (PO)

On completion (after two years) of M.A_____/ M.Com.

Programme, the graduates would be able to

PO 1 Gain in -depth knowledge to understand ,analyse and apply it to develop subject competency

PO 2 Criticise historical, cultural, social, political, economic ,literary concepts and perspectives that shape the world

PO 3 Enhance creative ,critical media entrepreneurial and social skills consequently becoming socially responsible citizens

PO 4	Acquire research skills and pursue higher studies in research
PO 5	Foresee the historical , socio- cultural, economic and literary changes and challenges

PROGRAMME SPECIFIC OUTCOMES (PSO)

On completion (after two years) of M.A_____ /

M.Comprogramme, the graduates would be able to

PSO 1	Enrich the students to gain in depth knowledge in all advanced areas of Commerce
PSO 2	Enlighten the students to sow the passion of knowledge on current scenario
PSO 3	Nourish them with strong conceptual knowledge and help them to become skilfully competent
PSO 4	Equip the students with practical knowledge to prepare various accounts ,taxation ,auditing, financeand management domains
PSO 5	Empower the students to be employable

FATIMA COLLEGE (AUTONOMOUS), MADURAI-18

DEPARTMENT OF COMMERCE

For those who joined in June 2019 onwards

MAJOR CORE – 70 CREDITS

S.No	SEM	COURSE CODE	COURSE TITLE	HR S	CREDIT S	CIA Mk s	ES E Mk s	TOT . MKs
1.	I	19PG1A1	Auditing	6	4	40	60	100
2.		19PG1A2	Management Accounting	6	4	40	60	100
3.		19PG1A3	Advanced Business Statistics	6	4	40	60	100
4.		19PG1A4	E-Commerce & E-Office [Theory & Practical]	4+2	4	40	60	100
5.	II	21PG2A5	Quantitative Techniques	6	4	40	60	100
6.		19PG2A6	Financial Management	6	4	40	60	100
7.		19PG2A7	Research Methodology	6	4	40	60	100

8.		19PG2A8	Software Package for Statistical Analysis	6	4	40	60	100
9.	III	19PG3A9	Advanced Costing	6	4	40	60	100

PROGRAMME CODE: PACO

*MAJOR ELECTIVE / EXTRA DEPARTMENTAL COURSE / INTERNSHIP/PROJECT -
20 CREDITS*

10.		19PG3A10	Direct Tax Law & Practice	6	4	40	60	100
11.		19PG3A11	Executive Skills Development	6	5	40	60	100
12.		19PG3AE1 2	Financial Economics (offered by Research Centre of Economics)	4+2	5	40	60	100
13.	IV	19PG4A13	Corporate Accounting	6	5	40	60	100
14.		19PG4A14	Women Entrepreneurs hip and Management ofSmall Business	6	5	40	60	100
15.		19PG4A15	Assessmentof Income Tax	6	5	40	60	100
16.		19PG4A16	Workforce Management	6	5	40	60	100
Total				96	70			

S. No	SEM.	COURSE CODE	COURSE TITLE	H RS	CRE DITS	CIA Mks	ESE Mks	TOT. Mks
1.	I	19A1ED C	Creative Advertising	3	3	40	60	100
2.	II	19A2ED C	Creative Advertising	3	3	40	60	100
3.	III	19PG3AE1/ E2	Partnership Accounting/Marketing Management	4	4	40	60	100
4.		19PG3S1A1	Summer Internship	-	3	40	60	100
5.	IV	19PG4AE3/ E4	Logistics Management/Special Accounts	4	4	40	60	100
6.		19PG4A17	Project	-	3	40	60	100
			TOTAL	14	20			
	II	21PG2SLA	Retail Marketing		2	40	60	100
	IV	21PG4SLA	Accounting Standards		2	40	60	100
TOTAL				14	20			

COURS E CODE	COURSES	HRS.	CRE DIT S	SEME STER IN WHIC H THE COURS E IS OFFER ED	CIA MK S	ES E MK S	TOT AL MAR KS
19PAD2SS	SOFT SKILLS	40	3	I	40	60	100
19PAD2CA	COMPUTER APPLICATIONS – SPSS Advanced	40	4	II	40	60	100
19PAD4CV	COMPREHENSIVE VIVA (Question bank to be prepared for all the courses)	-	2	IV	-	-	100

OFF-CLASS PROGRAMMES

ADD-ON COURSES

COURSE CODE	COURSES	HRS.	CREDITS	SEMESTER IN WHICH THE COURSE IS OFFERED	CIA MARKS	ES E MARKS	TOTAL MARKS
	by the respective course teachers)						
19PAD4RC 19PAD4R C	READING CULTURE	15	1	I – IV	-	-	-
TOTAL			10				

COURS ECODE	COURSES	HR S.	CRE DITS	SEMEST ER IN WHICH THE COURS EIS OFFERE D	CIA MK S	ES E MK S	TOTA L MAR KS
21PG2SLA	SELF LEARNING COURSES for ADVANCED LEARNERS - Retail Marketing	-	2	I	40	60	100
21PG4SLA	SELF LEARNING COURSES for ADVANCED LEARNERS – Accounting Standards	-	2	II	40	60	100

EXTRA CREDIT COURSES

- Summer Internship:**

- Duration-1 month (2nd Week of May to 2nd week of

June-before college reopens)

- **Project:**

- o Off class

- o Evaluation components-Report writing + VivaVoce
(Internal marks-40) + External marks 60

- **EDC:**

- o Syllabus should be offered for two different batches
of students from other than the parentdepartment
in Sem-I & Sem-II

Fatima College (Autonomous), Madurai – 625 018

The Research Centre of Commerce

I M.Com

SEMESTER –I

For those who joined in 2019 onwards

PROGRAMME CODE	COURSE CODE	COURSE TITLE	HRS/WEEK	CREDITS
PACO	19PG1A1	AUDITING	6	4

COURSE DESCRIPTION

This course outlines an insight into the principles, methods and techniques of auditing of different types of organizations. It also enables the students to know the salient features of Company audit and expose them to the technique of E-auditing

COURSE OBJECTIVES

This course is designed to

1. Grasp the details of fundamentals of auditing, objective, merits and qualities of an auditor
2. Familiarize on the various methods of auditing
3. Acquire knowledge on vouching of cash and trading transactions
4. Know about the audit of companies
5. Point out audit in computerized environment

UNIT I Introduction

(20 Hours)

Basic **Principles of audit** – definition – objects – difference between accountancy, auditing and investigation – advantages of auditing – qualities of an auditor – implications as regards detection of errors and frauds – various types of audits – audits under statute – audit of accounts of sole trader, partnerships, joint- stock companies, co-operative societies and Government accounts.

UNIT II Conduct of Audit

15 Hours)

Conduct of audit –audit note books –audit files-working papers – procedure of audit.

UNIT III Vouching

(20 Hours)

Vouching – meaning – definition – importance –duties of an auditor-cash receipts -Vouching general considerations – vouching payments – general consideration-wages .

UNIT IV Company Audit

(20 Hours)

Company Audit - Auditors- Appointment-**qualification** - disqualification - Removal- Remuneration - position-Rights and powers of auditor- Auditor's report-Duties and liabilities.

UNIT V E-Auditing

(15 Hours)

E-auditing- Introduction-Scope- Advantages and disadvantages- Systems under development - audit practice in relation to computerised system- rules for recording and reproduction of data-computer assisted audit techniques- Audit automation

Unit VI DYNAMISM (for CIA only)

Auditor's report- types of report, content of audit report, manner of writing audit report.

Text Book:

1. **A hand book of practical Auditing** – B.N. Tandon, S. Sudharsanam, S.Sundha, S.Chand & Company ltd, Fourteenth Edition 2009
2. Unit 5 – **Material Provided by the Department Basics of Auditing**, Dinkar Pagare, Sultan chand & sons, 1st edition, 2004

Books for Reference:

1. Auditing: Principles & Practice, Ravinder Kumar & Virender Sharma, Prentice Hall of India, 2011
2. Auditing – Shekhar and Shekhar, vikas publishing house Pvt Ltd, Edition 2019.

UNIT –VI: DYNAMISM (Evaluation Pattern-CIA only)

(HRS.)

COURSE CONTENTS & LECTURE SCHEDULE:

(Bookman Old Style 12)

Module No.	Topic	No. of Lectures	Teaching Pedagogy	Teaching Aids
UNIT -1		TITLE		
1.1	Basic Principles of definition	1	Chalk & Talk	Black Board
1.2	Objects	2	Chalk & Talk	LCD
1.3	Difference between accountancy, auditing and investigation – advantages of auditing	2	Lecture	PPT & White board
1.4	Qualities of an auditor	1	Lecture	Smart Board
1.5	Implications as regards detection of errors and frauds	2	Lecture	Black Board
1.6	Various types of audits – audits under statute –audit of accounts of sole trader, partnerships, joint-stock companies, societies accounts and co-operative Government	7	Discussion	Google classroom

Module No.	Topic	No. of Lectures	Teaching Pedagogy	Teaching Aids
UNIT -2 CONDUCT OF AUDIT				
2.1	Conduct of audit	1	Lecture	Green Board Charts
2.2	Audit note books	2	Chalk & Talk	Green Board
2.3	Audit files	3	Lecture	Green Board Charts
2.4	Working papers	3	Lecture	Green Board Charts
2.5	Procedure of audit.	6	Discussion	Google classroom
UNIT III VOUCHING				
3.1	Vouching – meaning Vouching—	2	Discussion	Google classroom
3.2	Definition – importance	2	Discussion	Google classroom
3.3	Duties of an auditor- receipts - cash	5	Discussion	Google classroom
3.4	General considerations	2	Discussion	Google classroom
3.5	Vouching payments	5	Discussion	Google classroom

Module No.	Topic	No. of Lectures	Teaching Pedagogy	Teaching Aids
3.6	General consideration-wages	1	Discussion	Google classroom
UNIT IV COMPANY AUDIT				
4.1	Company Audit	1	Discussion	Google classroom
4.2	Auditors- Appointment-	1	Discussion	Google classroom
4.3	Qualification -disqualification	3	Discussion	Google classroom
4.4	Removal- Remuneration	3	Discussion	Google classroom
4.5	Position-Rights and powers of auditor	3	Discussion	Google classroom
4.6	Auditor's report	2	Discussion	Google classroom
4.7	Duties and liabilities.	2	Discussion	Google classroom
UNIT V E-AUDITING				
	E-auditing- Introduction-Scope-	1	Discussion	Google classroom
	Advantages and disadvantages-	2	Discussion	Google classroom
	Systems under development audit practice in relation computerized system	6	Discussion	Google classroom
	Rules for recording and reproduction of data-computer assisted audit techniques- Audit Automation	6	Discussion	Google classroom

Levels	C1	C2	C3	C4	Total Scholastic Marks	Non Scholastic Marks C5	CIA Total	% of Assessment
	Seminar 5 Mks.	Better of W1, W2 5Mks.	M1+M2 10Mks	MID - SEM TEST 15 Mks	35 Mks.	5 Mks.	40Mks.	
K2	5	-	-	2 ½	-		-	-
K3	-	5	4	2 ½	5		5	12.5 %
K4	-	-	3	5	12		12	30 %
K5	-	-	3	5	9		9	22.5%
Non Scholastic	-	-	-	-	9		9	22.5 %
Total	5	5	10	15	35	5	40	100 %

CIA	
Scholastic	35
Non Scholastic	5
	40

EVALUATION PATTERN

SCHOLASTIC					NON - SCHOLASTIC	MARKS		
C1	C2	C3	C4	C5	C6	CIA	ESE	Total
10	10	5	5	5	5	40	60	100

• PG CIA Components

				Nos				
C1	-	Test (CIA 1)	1	-	10	Mks		
C2	-	Test (CIA 2)	1	-	10	Mks		
C3	-	Assignment	2 *	-	5	Mks		
C4	-	Open Book Test/PPT	2 *	-	5	Mks		
C5	-	Seminar	1	-	5	Mks		
C6	-	Attendance		-	5	Mks		

****The best out of two will be taken into account***

COURSE OUTCOMES

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

NO.	COURSE OUTCOMES	KNOWLEDGE LEVEL (ACCORDING TO REVISED BLOOM'S TAXONOMY)	PSOs ADDRESSED
CO 1	Explain the integrities of auditing, it's variation from investment and accounting	K2	PSO1& PSO2
CO 2	Highlights the essentialities and the mode of conduct of various institutions/Organizations	K2, K3	PSO3

CO 3	Vouch trading and cash transactions	K2, K4	PSO5
CO 4	Explain at length the provisions regarding audit of companies	K2, K3 & K4	PSO1
CO 5	Describe audit in computerized environment	K3& K5	PSO2

Mapping of COs with PSOs

CO/ PSO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	3	3	3	3	3
CO2	3	3	3	3	3
CO3	3	3	3	3	3
CO4	3	3	3	3	3
CO5	3	3	3	3	3

Mapping of COs with POs

CO/ PSO	PO1	PO2	PO3	PO4	PO5
CO1	3	3	3	3	3
CO2	3	3	3	3	3
CO3	3	3	3	3	3
CO4	3	3	3	3	3
CO5	3	3	3	3	3

Note: ♦ Strongly Correlated – 3 ♦ Moderately Correlated – 2
 ♦ Weakly Correlated – 1

COURSE DESIGNER:

Staff Name:

Dr.V.Suganya

B. Sahayarani

Forwarded By

HOD'S Signature&Name

Dr. B. SAHAYARANI FERNANDOS
HOD & ASSOCIATE PROFESSOR
DEPARTMENT OF COMMERCE
FATIMA COLLEGE
MADURAI - 625 018

Fatima College (Autonomous), Madurai – 625 018

The Research Centre of Commerce

M.Com

Semester II

PROGRAMME CODE	COURSE CODE	COURSE TITLE	HRS / WEEK	CREDIT S
PACO	19PG1A2	Management Accounting	6	4

Course Description

This course enables the students to understand the various tools and techniques used in financial planning, analysis, control and decision making and applying them in solving financial problems of business units.

Course objective:

This course is designed to

1. Explain the basics of Management Accounting.
2. Analyze Financial Statements.
3. Prepare cash flow statements.
4. Analyse variances.
5. Formulate budgets.

UNIT I: Management Accounting

(20 Hours)

Definition – Scope – Objectives – Advantages and Limitations – Management Accounting vs Financial Accounting.

UNIT II: Analysis and Interpretation of Financial Statements (20Hours)

Analysis for Liquidity, Profitability and Solvency – Accounting Ratios – Significance, Utility and Limitations

UNIT III: Fund Flow and Cash Flow Analysis (20 Hours)

Forecasting of fund requirements -Need for Fund Flow Statement – Meaning – Uses of Fund Flow Statement – Preparation of Funds Flow Statement – Meaning of Cash Flow Statement – Preparation of Cash Flow Statement – AS3: [Revised] Cash Flow Statements – Cash Flow and Fund Flow Statements.

UNIT IV: Standard Costing and Variance Analysis (20 Hours)

Essentials for an effective system of standard costing – guidelines for establishing a system of standard costing – advantages of standard costing – Variance Analysis – Classification of variances – Direct Material Variances – Labour Variances – Variable Overhead Variances – Fixed Overhead Variances – Flexible budgets under a system of standard costing – causes and dispositions of variance – inter firm and intra firm comparison

UNIT V: Functional Budgets and Budgetary Control (20 Hours)
(Excluding Capital Budgeting)

Objectives – Advantages and Limitations – Reporting to Management – Responsibility Accounting – Management Information System – **Preparation of Budgets** (except capital budget)

UNIT VI: Dynamism

Emerging Trends and Issues in Management Accounting – Target Costing – Kaizen Costing.

Text book:

Management Accounting, R.K.Sharma Shasi K.Gupta and Anuj Gupta, Kalyani Publishers, 4th edition, 2019.

Books for Reference:

1. **Management Accounting**, B.S. Raman, United Publishers, 2019.
2. **Management Accounting : Text, Problems & Cases**, M.Y. Khan & P.K. Jain, Tata Mcgraw - Hill Publishing Co. Ltd., 4th Edition, 2019.
3. **Practical Problems in Management Accounting & Financial Management**, R.K. Sharma & Shashi K. Gupta, Kalyani Publishers, 2019.

COURSE CONTENTS & LECTURE SCHEDULE

Module No.	Topic	No. of Lectures	Content Delivery Method	Teaching Aids
UNIT I : Management Accounting				
1.1	Meaning, Scope	2	Google Meet	Word Doc
1.2	Advantages and Limitations	2	Google Meet	Word Doc
1.3	Management Accounting and Financial Accounting	5	Google Meet	Word Doc
	Written Test	1		
UNIT II : Analysis and Interpretation of Financial Statements				
2.1	Analysis for Liquidity	6	Google Meet	Word Doc
2.2	Profitability and Solvency	7	Google Meet	Word Doc
2.3	Accounting ratios	7	Google Meet	Word Doc
UNIT III : Profit Planning & Control				
3.1	Meaning of Fund Flow - Procedure	7	Google Meet	Word Doc
3.2	Preparation of Fund Flow Statement	6	Google Meet	Word Doc

3.3	Cash Flow Statement and Preparation	6	Google Meet	Word Doc
	T1	1		
UNIT IV : Standard Costing and Variance Analysis				
4.1	Essentials for an effective system of standard costing	7	Google Meet	Word Doc
4.2	Advantages of standard costing –Variance analysis – classification of variances – Direct Material variances, Labour variances.	7	Google Meet	Word Doc
4.3	Variable overhead variances fixed overhead variances.	6	Google Meet	Word Doc
UNIT V : Functional Budgets and Budgetary Control				
5.1	Budgets and Budgetary Control	6	Google Meet	Word Doc
5.2	Types of Budget	6	Google Meet	Word Doc
5.3	Flexible and Fixed Budget	6	Google Meet	Word Doc
5.4	Cash and Production Budget	2	Google Meet	Word Doc
	T2	1	Written Test	

Levels	C1	C2	C3	C4	Total Scholas	Non Scholas	CIA Total	
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					tic Marks	tic Marks C5		% of Assessm ent
	Sessi on - wise Avera ge	Bett er of W1, W2	M1+ M2	MID - SE M TES T				
	5 Mks.	5 Mks	5+5= 10 Mks.	15 Mks	35 Mks.	5 Mks.	40Mk s.	
K1	5	-	-	2 ½	7.5	-	7.5	18.75 %
K2	-	5	4	2 ½	11.5	-	11.5	28.75 %
K3	-	-	3	5	8	-	8	20 %
K4	-	-	3	5	8	-	8	20 %
Non Scholas tic	-	-	-	-		5	5	12.5 %
Total	5	5	10	15	35	5	40	100 %

CIA	
Scholastic	35
Non Scholastic	5
	40

EVALUATION PATTERN

SCHOLASTIC					NON - SCHOLASTIC	MARKS		
C1	C2	C3	C4	C5	C6	CIA	ESE	Total
10	10	5	5	5	5	40	60	100
UG CIA Components								
					Nos			

C1	-	Test (CIA 1)	1	-	10 Mks
C2	-	Test (CIA 2)	1	-	10 Mks
C3	-	Assignment	1	-	5 Mks
C4	-	Open Book Test/PPT	2 *	-	5 Mks
C5	-	Quiz	2 *	-	5 Mks
C6	-	Attendance		-	5 Mks

Course Outcome:

On completion of the course the student will be able to

CO	Course Outcome	Level
CO1	Synthesize on concept of Management Accounting	K2
CO2	Make expert analysis of Financial Statements	K3, K4
CO3	Forecast fund requirements, and manage current asset	K4, K5
CO4	Interpret computed variances between actual and standards and significantly, effect inter and intra firm comparisons	K4
CO5	Prepare functional budgets, conceptualize responsibility centres and identify functionality of MIS	K3, K4

Mapping of COs with PSOs

CO/ PSO	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
CO1	3	2	3	2	3
CO2	3	3	2	3	1
CO3	3	3	2	3	2
CO4	3	2	2	2	3
CO5	2	3	3	3	3

Mapping of COs with POs

CO/ PSO	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1	3	3	3	2	3	3	3
CO2	3	2	3	3	2	3	3
CO3	3	3	2	3	3	3	2
CO4	3	3	3	3	3	2	3
CO5	3	3	3	3	3	3	3

Note: ♦ Strongly Correlated – 3 ♦ Moderately Correlated – 2
 ♦ Weakly Correlated -1

COURSE DESIGNER:

1. Ms. P.KALAI SELVI

Forwarded By

B. Sahayarani Fernando
HOD'S Signature

& Name

Dr. B. SAHAYARANI FERNANDO
 HOD & ASSOCIATE PROFESSOR
 DEPARTMENT OF COMMERCE
 FATIMA COLLEGE
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The Research Centre of Commerce

I M.COM

SEMESTER – I

For those who joined in 2019 onwards

PROGRAMME CODE	COURSE CODE	COURSE TITLE	HRS/ WEEK	CREDITS
PACO	19PG1A3	Advanced Business Statistics	6	4

COURSE DESCRIPTION

This course helps the students to gain knowledge and skills in the various techniques of statistics, to estimate variables and to test the hypotheses in research by computing and testing significance for qualitative and quantitative variables.

COURSE OBJECTIVES

This course is designed to

1. Introduce statistics, compute correlation co-efficient and regression co efficient and regression equations.
2. Find probability and expected value and formulate theoretical distributions.
3. Use sampling techniques, to compute and test significance for qualitative and quantitative variables, using F-test, Chi- square test and analysis of variance.

UNITS

UNIT – I: Introduction to Business Statistics, Correlation and regression Analysis.

(20 HRS.)

Introduction to Business Statistics - Co-efficient of correlation and Causation – **Types of correlation** – Positive and Negative – Simple, Partial and Multiple – Linear and Non-linear methods – Scatter Diagram – Graphic – Karl Pearson's Co-efficient of Correlation – Rank correlation Co-efficient – Concurrent

Deviation method – Partial and Multiple Correlation – Regression equations – Methods of regression analysis.

UNIT – II: Probability and Expected Value (20 HRS.)

Definition – Theorems of probability – Addition and Multiplication – Conditional Probability – Baye's Theorem – Calculation of Binomial, Poisson and Normal Distributions.

UNIT – III: Sampling Techniques (20 HRS.)

Introduction – Procedure of **testing hypothesis** – Standard error and Sampling Distribution – Estimation – Tests of Significance for Attributes, Large samples and Small samples.

UNIT – IV: Chi – Square Test (15 HRS.)

Introduction – Degree of Freedom – The **Chi square Distribution** – Conditions for Applying Chi-Square Test – Uses of Chi-Square Test - Chi- Square Test for specified value of Population Variance.

UNIT – V: F- Test (15 HRS.)

Applications of F-test – Analysis of Variance – Assumptions in Analysis of Variance – Technique of Analysis – Coding of data – Analysis of variance in Two-way Classification.

UNIT – VI: DYNAMISM (Evaluation Pattern-CIA only)

Business Forecasting - Role of forecasting in business – steps in forecasting – methods off forecasting.

REFERENCES.

TEXT BOOK :

1. Gupta S.P., **Statistical Methods**, Sultan Chand & Sons, New Delhi, 48th Edition, 2019

Books for Reference :

1. Narayanan.E.Nadar, **Statistics**, Prentice Hall of India, 2019
2. Arora. P.N., **Managerial Statistics**, S Chand & Company Ltd, 2019
3. Pillai R.S.N & Bagavathi, **Statistics Theory and Practice**, S.Chand & Company Ltd, 7th revised edition, 2019.

Digital Open Educational Resources (DOER):

1. www.ddegjust.ac.in/studymaterial/mcom/mc-106.pdf
2. <https://www.youtube.com/watch?v=2rEhWFhSqnI>
3. https://www.youtube.com/watch?v=8a_etQN-qso

COURSE CONTENTS & LECTURE SCHEDULE

Module No.	Topic	No. of Lectures	Teaching Pedagogy	Teaching Aids
UNIT - I Introduction to Business Statistics, Correlation and regression Analysis				
1.1	Introduction to Business Statistics- Co-efficient of correlation and Causation–	1	Lecture	Black Board
1.2	Types of correlation – Positive and Negative – Simple, Partial and Multiple – Linear and Non-linear methods – Scatter Diagram – Graphic.	1	Lecture	PPT & Black board
1.3	Karl Pearson's Co-efficient of Correlation	5	Chalk & Talk	Black Board
1.4	Rank Correlation Co-efficient	3	Chalk & Talk	Black Board
1.5	Concurrent Deviation method	1	Chalk & Talk	Black Board
1.6	Partial and Multiple Correlation	2	Chalk & Talk	Black Board

Module No.	Topic	No. of Lectures	Teaching Pedagogy	Teaching Aids
1.7	Regression equations	5	Chalk & Talk	Black Board
1.8	Methods of regression analysis.	2	Chalk & Talk	Black Board
UNIT - 2 Probability and Expected Value				
2.1	Definition – Theorems of probability	1	Lecture	Black Board Charts
2.2	Calculation of Addition Theorem	3	Chalk & Talk	Black Board
2.3	Calculation Multiplication Theorem	3	Chalk & Talk	Black Board
2.4	Conditional Probability – Baye's Theorem.	3	Chalk & Talk	Black Board
2.5	Binomial Distribution.	3	Chalk & Talk	Black Board
2.6	Poisson Distribution.	3	Chalk & Talk	Black Board
2.7	Normal Distribution.	4	Chalk & Talk	Black Board
UNIT – 3 Sampling Techniques				
3.1	Introduction – Procedure of testing hypothesis	2	Lecture	PPT
3.2	Standard error and Sampling Distribution	3	Lecture	Black Board
3.3	Estimation	2	Lecture	PPT
3.4	Tests of Significance for Attributes	2	Chalk & Talk	Black Board
3.5	Tests of Significance for Large samples	6	Chalk & Talk	Black Board

Module No.	Topic	No. of Lectures	Teaching Pedagogy	Teaching Aids
3.6	Tests of Significance for Small samples.	5	Chalk & Talk	Black Board
UNIT - 4 : Chi – Square Test				
4.1	Introduction – Degree of Freedom – The Chi square Distribution	3	Lecture	Black Board
4.2	Conditions for Applying Chi-Square Test	1	Lecture	Black Board
4.3	Computation of Chi-Square	7	Chalk & Talk	Black Board
4.4	Uses of Chi-Square Test	1	Lecture	Black Board
4.5	Chi- Square Test for specified value of Population Variance.	3	Chalk & Talk	Black Board
UNIT - 5 : F- Test				
5.1	Applications of F-test	2	Lecture	Black Board
5.2	Analysis of Variance– Assumptions in Analysis of Variance	2	Chalk & Talk	Black Board
5.3	Technique of Analysis	5	Chalk & Talk	Black Board
5.4	Coding of data	1	Chalk & Talk	Black Board
5.5	Analysis of variance in Two-way Classification.	5	Chalk & Talk	Black Board

Levels	C1	C2	C3	C4	Total Scholastic Marks	Non Scholastic Marks C5	CIA Total	% of Assessment
	Seminar 5 Mks.	Better of W1, W2 5Mks.	M1+M2 10 Mks	MID-SEM TEST 15 Mks				
K2	5	-	-	2 ½	-		-	-
K3	-	5	4	2 ½	5		5	12.5 %
K4	-	-	3	5	12		12	30 %
K5	-	-	3	5	9		9	22.5%
Non Scholastic	-	-	-	-	9		9	22.5 %
Total	5	5	10	15	35	5	40	100 %

CIA	
Scholastic	35
Non Scholastic	5
	40

EVALUATION PATTERN

SCHOLASTIC					NON - SCHOLASTIC	MARKS		
C1	C2	C3	C4	C5	C6	CIA	ESE	Total
10	10	5	5	5	5	40	60	100

• PG CIA Components

				Nos				
C1	-	Test (CIA 1)	1	-	10	Mks		
C2	-	Test (CIA 2)	1	-	10	Mks		
C3	-	Assignment	2 *	-	5	Mks		
C4	-	Open Book Test/PPT	2 *	-	5	Mks		
C5	-	Seminar	1	-	5	Mks		
C6	-	Attendance		-	5	Mks		

**The best out of two will be taken into account*

COURSE OUTCOMES

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

NO.	COURSE OUTCOMES	KNOWLEDGE LEVEL (ACCORDING TO REVISED BLOOM'S TAXONOMY)	PSOs ADDRESSED
CO 1	Have in-depth knowledge of statistics, compute Correlation and Regression co-efficients.	K2, K3	PSO1& PSO2
CO 2	Identify expected outcomes of events, compute theoretical frequencies in case of	K2, K3	PSO3

	double, rare and continuous distribution of variables.		
CO 3	Use sampling techniques and apply tests of significance for large and small samples.	K2, K3	PSO1&PSO5
CO 4	Use chi-square qualitative factors and find goodness of Fit.	K4, K5	PSO3
CO 5	Do ANOVA and F Test for one way and two way distribution series.	K4& K5	PSO3& PSO5

Mapping of COs with PSOs

CO/ PSO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	3	3	3	3	3
CO2	3	3	3	3	3
CO3	3	3	3	3	3
CO4	3	3	3	3	3
CO5	3	3	3	3	3

Mapping of COs with POs


CO/ PSO	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1	3	2	3	3	2	3	2
CO2	3	2	3	3	2	3	2
CO3	3	2	3	3	2	3	2
CO4	3	2	3	3	2	3	2
CO5	3	2	3	3	2	3	2

Note: ♦ Strongly Correlated – 3 ♦ Moderately Correlated – 2
 ♦ Weakly Correlated -1

COURSE DESIGNER:

1. Dr. Auxilia Felicitas .A.I.

Forwarded By


HOD'S Signature
& Name

Dr. B. SAHAYARANI FERNANDO
HOD & ASSOCIATE PROFESSOR
DEPARTMENT OF COMMERCE
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Fatima College (Autonomous), Madurai – 625 018

The Research Centre of Commerce

I M.Com

SEMESTER – I

For those who joined in 2019 onwards

PROGRAMME CODE	COURSE CODE	COURSE TITLE	HRS/ WEEK	CREDITS
PACO	19PG1A4	E-Commerce & E-Office (3 Theory and 3 Practical)	6	4

COURSE DESCRIPTION

This course ensures that the students acquire knowledge about the various dimensions of the E-Commerce and digitalization and they also get hands-on-experience in working with all the programmes of E-office which will enable them to work in a computerized office environment.

COURSE OBJECTIVES

This course is designed to

1. Hover over e-commerce applications in today's context
2. Describe e-commerce in banking and in digitalization [space /Fin Tech Space]
3. Elaborate the role of AI, in services

UNIT – I: INTRODUCTION TO E-COMMERCE

(10 HRS.)

Definition of **E-Commerce** – Forces Fuelling Electronic Commerce – Types of Electronic Commerce – Inter –Organizational Electronic Commerce – Intra Organization Electronic Commerce – Intermediaries and Electronic Commerce.

UNIT –II: ELECTRONIC BANKING

(15 HRS.)

Traditional Banking Vs. **E-Banking** – Facets of E-Banking – intranet Procurement – E-Banking Transactions – Debit Card – Credit Card Smart Card – NEFT – RTGS – RTGS VS NEFT- Models for E-Banking – Complete Centralized Solutions – Features – High Tech Bank within Bank – Advantages of E-Banking – Constraints in E-Banking – Security measures.

UNIT – III: DIGITALIZATION (FINTECH)

(20 HRS.)

Digitalisation – meaning- importance- advantages-digital currency – types - mobile payment – Artificial Intelligence (AI) – Types of artificial Intelligence- Applications of Artificial Intelligence – Artificial Intelligence in banking – AI in Agriculture – Contribution to Agriculture- Artificial Intelligence in health care – Applications.

UNIT – VI: DYNAMISM (EVALUATION PATTERNFOR CIA ONLY)

Introduction to Cyber Crime-Overview, Cyber Crimes against Women –E-mail spoofing and online frauds, Phishing and its forms, Spamming, Cyber-defamation, Password Sniffing.

SECTION B – PRACTICAL

(30 HRS.)

M.S. OFFICE - PRACTICAL

Text Book

1. E Commerce – Dr.Sr. Bindu Antony and V. Suganya

REFERENCES:

1. **Electronic Commerce – A Manager's guide**, Ravi Kalakota and Andrew B. Whinston Pearson Education Pvt Ltd., Sixth Edition 2020.
2. **Banking theory, Law and Practice** by E.Gordon and Dr.K.Natarajan, Himalaya Publishing House Pvt Ltd., Twenty Second Revised Edition, 2020.
3. Nina Godbole and Sunit Belapore; “Cyber Security: Understanding Cyber Crimes, Computer Forensics and Legal Perspectives”, Wiley Publications, 2011.
4. Unit III: Study Materials will be provided

COURSE CONTENTS & LECTURE SCHEDULE:

Module No.	Topic	No. of Lectures	Teaching Pedagogy	Teaching Aids
UNIT – I : INTRODUCTION TO E-COMMERCE				
1.1	Introduction and Definition of E-Commerce	3	Chalk & Talk	Black Board
1.2	Forces Fuelling Electronic Commerce	4	PPT	LCD
1.3	Types of Electronic Commerce: Inter Organizational Electronic Commerce, Intra Organization	6	Lecture & Discussion	Black board
1.4	Electronic Commerce Intermediaries and Electronic Commerce.	3	Discussion	Black Board
UNIT – II : ELECTRONIC BANKING				
2.1	Introduction, Traditional Banking Vs. E-Banking	3	Lecture	Black Board
2.2	Facets of E-Banking- Intranet Procurement	2	Chalk & Talk	Green Board
2.3	E-Banking Transactions – Debit Card – Credit Card Smart Card – NEFT – RTGS – RTGS VS NEFT	6	PPT & Lecture	Google classroom
2.4	Models for E-Banking – Complete Centralized Solutions– Features – High Tech Bank within Bank – Advantages of E-Banking	5	PPT	LCD
2.5	Constraints in E-Banking – Security measures.	4	Discussion & Lecture	Materials

Module No.	Topic	No. of Lectures	Teaching Pedagogy	Teaching Aids
UNIT – 3 : DIGITALIZATION (FINTECH)				
3.1	Digitalisation – meaning - importance	3	PPT & Lecture	LCD
3.2	Advantages - digital currency, types	3	Video	Google classroom
3.3	Mobile payment	2	PPT & Lecture	Google classroom
3.4	Artificial Intelligence (AI), Types of artificial Intelligence - Applications of Artificial Intelligence	4	PPT & Lecture	LCD
3.5	Artificial Intelligence in banking	2	Video & Lecture	Black Board
3.6	AI in Agriculture, Contribution to Agriculture	3	Discussion & Lecture	Materials
3.7	Artificial Intelligence in health care – Applications.	3	Video & Lecture	Google classroom
SECTION B – PRACTICAL (30 HOURS)				
	M.S. OFFICE - PRACTICAL			

Levels	C1	C2	C3	C4	Total Scholastic Marks	Non Scholastic Marks C5	CIA Total	% of Assessment
	Seminar 5 Mks.	Better of W1, W2 5Mks.	M1+M2 10Mks	MID-SEM TEST 15 Mks	35 Mks.	5 Mks.	40Mks.	
K2	5	-	-	2 ½	-		-	-
K3	-	5	4	2 ½	5		5	12.5 %
K4	-	-	3	5	12		12	30 %
K5	-	-	3	5	9		9	22.5%
Non Scholastic	-	-	-	-	9		9	22.5 %
Total	5	5	10	15	35	5	40	100 %

CIA	
Scholastic	35
Non Scholastic	5
	40

EVALUATION PATTERN

SCHOLASTIC					NON - SCHOLASTIC	MARKS		
C1	C2	C3	C4	C5	C6	CIA	ESE	Total
10	10	5	5	5	5	40	60	100

- **PG CIA Components**

		Nos		
C1	- Test (CIA 1)	1	-	10 Mks
C2	- Test (CIA 2)	1	-	10 Mks
C3	- Assignment	2 *	-	5 Mks
C4	- Open Book Test/PPT	2 *	-	5 Mks
C5	- Seminar	1	-	5 Mks
C6	- Attendance		-	5 Mks

****The best out of two will be taken into account***

COURSE OUTCOMES

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

NO.	COURSE OUTCOMES	KNOWLEDGE LEVEL (ACCORDING TO REVISED BLOOM'S TAXONOMY)	PSOs ADDRESSED
CO 1	Introduce the dynamics of world of electronic commerce, at inter and intra organizational level	K2	PSO1& PSO2
CO 2	Extensively, bank upon e-banking services	K2, K3	PSO3
CO 3	Space out for the paradigms of fin tech (digitalization) in businesses	K2, K4	PSO5
CO 4	Capture the role of AI in services of businesses, namely, banking, hospitals and engineering	K2, K3 & K4	PSO6

Mapping of COs with PSOs

CO \ PSO	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
CO 1	3	3	2	2	3
CO 2	3	3	3	2	3
CO 3	3	3	2	2	2
CO 4	3	3	3	2	2

Mapping of COs with POs

CO/ PSO	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1	3	3	2	1	3	2	3
CO2	3	3	3	2	3	3	2
CO3	3	3	2	1	2	3	3
CO4	3	3	3	1	2	2	2

Note: ♦ Strongly Correlated – 3 ♦ Moderately Correlated – 2
 ♦ Weakly Correlated -1

COURSE DESIGNER:

1. Staff Name : Dr. Sr. Bindu Antony

Forwarded By


HOD'S Signature
& Name

Dr. B. SAHAYARANI FERNANDO
HOD & ASSOCIATE PROFESSOR
DEPARTMENT OF COMMERCE
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The Research Centre of Commerce

I MCom

SEMESTER – I

For those who joined in 2019 onwards

PROGRAMME CODE	COURSE CODE	COURSE TITLE	HRS / WEEK	CREDITS
PACO	21PG2A5	Quantitative Techniques	6	4

COURSE DESCRIPTION

This course helps the students to acquire working knowledge in operation research and resource management Techniques. It also helps them to learn applications for cost minimization and profit maximization

COURSE OBJECTIVES

This course is designed to

1. Introduce the components of Operations Research.
2. Use OR techniques namely LPP, transportation, assignment and replacement to business problems.
3. Use control techniques to aid decisions.

UNITS

UNIT – I Operation Research and Linear Programming (25 HRS.)

Operation Research – Origin and Development – Role in decision making – Characteristics – Phases – General approaches -Linear Programming Problem – Applications and limitations- Formulation of LPP– **Graphical Solution** – Simplex Method- Slack and surplus variables- Reduction of feasible solution to a basic feasible solution- Improved basic feasible solution.

UNIT – II: Transportation

(20 HRS.)

Transportation Problem – The initial basic feasible solution- North West corner Rule - Row minima method- Column minima method - matrix minima method - Vogel's approximation method - Moving towards Optimality – Stepping stone method – Determining the net evaluation by Modi's method – Degeneracy in transportation problems - Unbalanced transportation Problem

UNIT – III: Assignment

(15 HRS.)

Assignment Problem - Rules for finding optimum assignment - Routing problems - Travelling salesman problem – Unbalanced assignment problem

UNIT – IV: Replacement Theory

(15 HRS.)

Considerations leading to replacement- replacement policy for equipment/ asset which deteriorates gradually - replacement of items that fail suddenly- replacement problems.

UNIT – V: PERT-CPM

(15 HRS.)

Introduction- activity, dummy activity- **network diagrammatic representation**- Determination of earliest time by forward pass computation- determination of latest time by backward pass computation-Identification of the critical path– Simple PERT calculation.

UNIT – VI: DYNAMISM (Evaluation Pattern-CIA only)

Decision Theory - Ingredients of optimal decisions – Maxim in Principle – Mini max Principle – Bayesian Principle – Pay off Table Decision Tree Analysis-Steps and Advantages (Theory only)

REFERENCES:

Text Book:

1. Kapoor V.K., **Operation Research: Quantitative Techniques for Management**, Sultan Chand & Sons, New Delhi, 8th Edition (2013).

Books for Reference:

1. KantiSwarup, Gupta, P.K & Manmohan, **Operations Research**, Sultan Chand & Sons, New Delhi. (2008).
2. Gupta, P.K.& Manmohan, **Operations Research : Methods & Solutions**, Sultan Chand & Sons, New Delhi. 12th Edition, (2009).
3. Gupta P.K & Hira D, **Introduction to Operation Research**, Sultan Chand Sons, NewDelhi.(1998).
4. Gupta.S.P **Statistical Methods** : Sultan Chand & Sons, New Delhi., 43rd Edition, (2014).

Digital Open Educational Resources (DOER):

1. <https://www.google.com/search?q=operations+research+transportation+and+assignment+problem&client=firefox-b->
2. <https://www.slideshare.net/priyankayadav91/transportation-model-and-assignment-model>

COURSE CONTENTS & LECTURE SCHEDULE

Module No.	Topic	No. of Lectures	Teaching Pedagogy	Teaching Aids
UNIT – I : Operation Research and Linear Programming				
1.1	Operation Research - Origin and Development, Characteristics, General approaches and Phases	2	Lecture	Black Board
1.2	Linear Programming Problem – Applications and limitations	2	Lecture	Black Board
1.3	Formulation of LPP	4	Chalk & Talk	Black Board
1.4	Graphical Solution	4	Chalk & Talk	Black Board

Module No.	Topic	No. of Lectures	Teaching Pedagogy	Teaching Aids
1.5	Simplex Method	4	Chalk & Talk	Black Board
1.6	Slack and surplus variables	5	Chalk & Talk	Black Board
1.7	Basic feasible solution- Improved basic feasible solution	3	Chalk & Talk	Black Board
1.8	Role in decision making	1	Lecture	Black Board
UNIT - II : Transportation				
2.1	Transportation Problem-Initial basic feasible solution	2	Lecture	Black Board
2.2	North West corner Rule	3	Chalk & Talk	Black Board
2.3	Row minima method- Column minima method- matrix minima method-	2	Chalk & Talk	Black Board
2.4	Vogel's approximation method	3	Chalk & Talk	Black Board
2.5	Optimality – Stepping stone method	1	Lecture	Black Board
2.6	Determining net evaluation - Modi's method	4	Chalk & Talk	Black Board
2.7	Degeneracy in transportation problems	2	Lecture	Black Board
2.8	Unbalanced transportation Problem	3	Chalk & Talk	Black Board

Module No.	Topic	No. of Lectures	Teaching Pedagogy	Teaching Aids
UNIT – III : Assignment				
3.1	Assignment Problem	1	Lecture	Black Board
3.2	Rules for finding optimum assignment	5	Chalk & Talk	Black Board
3.3	Routing problems	3	Chalk & Talk	Black Board
3.4	Travelling salesman problem	3	Chalk & Talk	Black Board
3.5	Unbalanced assignment problem	3	Chalk & Talk	Black Board
UNIT – IV : Replacement Theory				
4.1	Considerations leading to replacement	2	Lecture	Black Board
4.2	Replacement policy for equipment/ asset which deteriorates gradually	6	Chalk & Talk	Black Board
4.3	Replacement of items that fail suddenly	4	Chalk & Talk	Black Board
4.4	Replacement problems.	3	Chalk & Talk	Black Board
UNIT - V : PERT-CPM				
5.1	Introduction-activity, dummy activity	1	Lecture	Black Board
5.2	Network Diagrammatic Representation	3	Chalk & Talk	Black Board
5.3	Determination of earliest time-forward pass computation	4	Chalk & Talk	Black Board

Module No.	Topic	No. of Lectures	Teaching Pedagogy	Teaching Aids
5.4	Determination of latest time - backward pass computation	3	Chalk & Talk	Black Board
5.5	Identification of the critical path	2	Chalk & Talk	Black Board
5.6	Simple PERT calculation	2	Chalk &Talk	Black Board

Levels	C1	C2	C3	C4	Total Scholas tic Marks	Non Scholas tic Marks C5	CIA Total	% of Assess ment
	Semin ar 5 Mks.	Bette r of W1, W2 5Mks.	M1+M2 10Mks	MID- SEM TEST 15 Mks	35 Mks.	5 Mks.	40Mk s.	
K2	5	-	-	2 ½	-		-	-
K3	-	5	4	2 ½	5		5	12.5 %
K4	-	-	3	5	12		12	30 %
K5	-	-	3	5	9		9	22.5%
Non Scholast ic	-	-	-	-	9		9	22.5 %
Total	5	5	10	15	35	5	40	100 %

CIA	
Scholastic	35
Non Scholastic	5
	40

EVALUATION PATTERN

SCHOLASTIC					NON - SCHOLASTIC	MARKS		
C1	C2	C3	C4	C5	C6	CIA	ESE	Total
10	10	5	5	5	5	40	60	100

• PG CIA Components

		Nos		
C1	-	Test (CIA 1)	1	- 10 Mks
C2	-	Test (CIA 2)	1	- 10 Mks
C3	-	Assignment	2 *	- 5 Mks
C4	-	Open Book Test/PPT	2 *	- 5 Mks
C5	-	Seminar	1	- 5 Mks
C6	-	Attendance		- 5 Mks

****The best out of two will be taken into account***

COURSE OUTCOMES

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

NO.	COURSE OUTCOMES	KNOWLEDGE LEVEL (ACCORDING TO REVISED BLOOM'S TAXONOMY)	PSOs ADDRESSED
CO 1	Trace the importance of OR, and its application in arriving at business solutions and use LPP, in locating resources for maximising profit.	K3, K4& K5	PSO1& PSO2
CO 2	Apply transportation models, to real-time businesses.	K2,K3&K4	PSO4
CO 3	Arrive at the best route for travelling salesmen.	K2,K3 & K4	PSO3
CO 4	Manage replacements.	K2, K3 & K4	PSO3& PSO5
CO 5	Use control techniques PERT and CPM to optimize time.	K2, K3 & K4	PSO3

Mapping of COs with PSOs

CO/ PSO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	3	3	2	2	2
CO2	2	2	2	3	3
CO3	2	2	3	2	2
CO4	2	2	3	2	3
CO5	2	2	3	2	2

Mapping of COs with POs

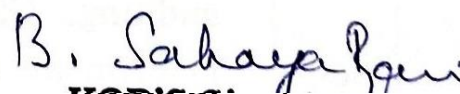
CO/ PSO	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1	3	1	1	3	2	3	2
CO2	3	1	2	3	2	3	2
CO3	3	1	1	3	2	3	2
CO4	3	1	1	3	2	3	2
CO5	3	2	1	3	1	3	1

Note: ♦ Strongly Correlated – 3 ♦ Moderately Correlated – 2
 ♦ Weakly Correlated -1

COURSE DESIGNER:

1. A.I. AUXILIA FELICITAS

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HOD'S Signature

& Name

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Semester II

PROGRAMME CODE	COURSE CODE	COURSE TITLE	HRS / WEEK	CREDITS
PACO	19PG2A6	Financial Management	6	4

COURSE DESCRIPTION

This course enables the students to understand the various tools and techniques used in financial planning, analysis, control and decision making and to apply them in solving financial problems.

COURSE OBJECTIVE:

This course is designed to

1. Make profit planning and make managerial decisions using marginal costing technique
2. Determine cost of capital, value of firms, and design optimum capital structure
3. Decide on capital expenditure decisions based on value of capital expenditure proposals

UNIT-I: Profit Planning & Control

(20Hours)

Tools of Management Accounting – Marginal costing and Break Even

Analysis – Basic characteristics of Marginal Costing – Practical application of Marginal Costing - Marginal Costing and pricing – Profit planning – Problem of key factor-advantages - Limitations, cost-volume - Profit analysis – Meaning of Break even Analysis – Presentations of Break Even Analysis: practical application of profit volume – ratio - Limitations of Break Even Analysis.

UNIT-II: Cost of Capital and Dividend Decision

(20 Hours)

Concept of Cost of Capital–significance of cost of capital, cost of debt capital, cost of preference capital, cost of equity capital, weighted average cost of capital. Factors affecting dividend decision –methods of dividend payment – Bonus shares

UNIT-III: Capital Structure Theories

(15 Hours)

Capital structure, Net income approach, Net operating income approach – Modigliani – Miller approach –Traditional approach –Determinants of capital structure– Operating and Financial leverages.

UNIT-IV: Capital Budgeting

(20 Hours)

Investment decision and financial **evaluation of projects** – various methods of evaluation- IRR, NPV, Pay Back, PI , ARR –risk analysis.

UNIT-V: Measurement of Income

(15 Hours)

Accounting for Price Level Changes, various methods –General purchasing power Accounting or current purchasing power Accounting, Current cost Accounting method and hybridmethod.

UNIT-VI: Emerging Trends in Finance Sector Cyber Security – Data Analytics Technology

Text Book:

1. **Management Accounting**, R.K.Sharma ShashiK. GuptaandAnuj Gupta, Kalyani Publishers, 4thedition, 2012

Books For Reference:

1. **Management Accounting**, B.S. Raman, United Publishers, 2010.
2. **Management Accounting: Text, Problems & Cases**, M.Y. Khan & P.K. Jain, Tata, Mcgraw- Hill Publishing Co. Ltd, 4thEdition, 2007.
3. **Practical Problems In Management Accounting & Financial Management**, R.K. Sharma& Shashi K. Gupta, Kalyani Publishers, 2004.
4. **Management Accounting and Financial Control**, S.N.Maheswari, SultanChand & sons, 2ndedition, 2008.

Module No.	Topic	No. of Lectures	Content Delivery Method	Teaching Aids
UNIT - I : Profit Planning and Control				
1.1	Marginal Costing and Break Even Analysis	7	Google Meet	Word Doc
1.2	Problems of Key Factor	7	Google Meet	Word Doc
1.3	Practical Applications of Marginal Costing	5	Google Meet	Word Doc
	Written Test	1		
UNIT - II : Cost of Capital and Dividend				
2.1	Concept of Cost of Capital, Cost of Equity, Debt, Retained Earnings	6	Google Meet	Word Doc
2.2	Dividend Decision	7	Google Meet	Word Doc
2.3	Bonus Shares	7	Google Meet	Word Doc
UNIT - III : Capital Structure Theories				
3.1	Capital Structure – Net Income Approach	7	Google Meet	Word Doc
3.2	Net Operating Income Approach	6	Google Meet	Word Doc
3.3	MM and Traditional Approach	6	Google Meet	Word Doc
	T1	1		
UNIT - IV : Capital Budgeting				
4.1	Investment Decision	7	Google Meet	Word Doc
4.2	Financial Evaluation	7	Google Meet	Word Doc
4.3	Methods of Capital Budgeting	6	Google Meet	Word Doc
UNIT - V : Measurement of Income				
5.1	Accounting for Price Level Changes	6	Google Meet	Word Doc
5.2	Methods - CPP	6	Google Meet	Word Doc
5.3	General Purchasing Power Accounting – CCA - Hybrid Method	6	Google Meet	Word Doc
	T2	1	Written Test	

Levels	C1	C2	C3	C4	Total Scholastic Marks	Non Scholastic Marks C5	CIA Total	% of Assessment
	Session-wise Average	Best of W1, W2	M1+M2	MID SEM TEST				
	5 Mks.	5 Mks	5+5=10 Mks.	15 Mks	35 Mks.	5 Mks.	40Mks.	
K1	5	-	-	2 ½	7.5	-	7.5	18.75 %
K2	-	5	4	2 ½	11.5	-	11.5	28.75 %
K3	-	-	3	5	8	-	8	20 %
K4	-	-	3	5	8	-	8	20 %
Non Scholastic	-	-	-	-		5	5	12.5 %
Total	5	5	10	15	35	5	40	100 %

CIA	
Scholastic	35
Non Scholastic	5
	40

EVALUATION PATTERN

SCHOLASTIC					NON - SCHOLASTIC	MARKS		
C1	C2	C3	C4	C5	C6	CIA	ESE	Total
10	10	5	5	5	5	40	60	100

UG CIA Components

		Nos		
C1	- Test (CIA 1)	1	-	10 Mks
C2	- Test (CIA 2)	1	-	10 Mks
C3	- Assignment	1	-	5 Mks
C4	- Open Book Test/PPT	2 *	-	5 Mks
C5	- Quiz	2 *	-	5 Mks
C6	- Attendance		-	5 Mks

Course Outcome:

CO	Course Outcome	Level
CO1	Use marginal costing as a tool to arrive at business decisions	K2, K3
CO2	Arrive at minimum rate of return, required to maintain the MP of shares	K2, K3
CO3	Navigate between different debt – equity mix; to maximize wealth	K3
CO4	Make “value simulations ” for capital expenditure proposals	K4
CO5	Infuse time value of money, in evaluating profits and in preparing portion statements	K5

Mapping of COs with PSOs

CO/ PSO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	3	2	3	2	3
CO2	3	3	2	3	1
CO3	3	3	2	3	2
CO4	3	2	2	2	3
CO5	2	3	3	3	3

Mapping of COs with POs

CO/ PSO	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1	3	3	3	2	3	3	3
CO2	3	2	3	3	2	3	3
CO3	3	3	2	3	3	3	2
CO4	3	3	3	3	3	2	3
CO5	3	3	3	3	3	3	3

Note: ♦ Strongly Correlated – 3 ♦ Moderately Correlated – 2
 ♦ Weakly Correlated -1

COURSE DESIGNER:

1. Ms. P.KALAI SELVI

Forwarded By


HOD'S Signature

& Name

Dr. B. SAHAYARANI FERNANDO
HOD & ASSOCIATE PROFESSOR
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MADURAI - 625 018

Fatima College (Autonomous), Madurai – 625 018

The Research Centre of Commerce

I M.Com

SEMESTER –II

For those who joined in 2019 onwards

PROGRAMME CODE	COURSE CODE	COURSE TITLE	HRS/WEEK	CREDITS
PACO	19PG2A7	Research Methodology	6	4

COURSE DESCRIPTION

This course creates awareness among the students about the nature and the design of research. It also aims to give an understanding about collection of data, formulation of hypothesis and preparation of research report.

COURSE OBJECTIVES

This course is designed to

1. Screen research as a potential scientific valuation of finding facts
2. Frame research design
3. Select the method of data collection and sampling technique.
4. Formulate hypothesis and interpret Hypothesis
5. Process data and prepare research report

UNIT – I: Introduction to Research Methodology (20 HRS)

Meaning of Research- **Types of Research** – Research approaches – Significance of Research – Research gap –Scientific Method - Types of research—Methods of research - Research Process – Criteria of Good Research- Problems encountered by Researchers in India - ethics in research.

UNIT - II: Research Problems and Research Design (20 HRS)

Research problem: Identification of the problem-Formulation of the Problem- Criteria of a good Research Problem- Role of Review of literature –Research

Design: Meaning-Characteristics of a good Research Design-Components of a Research Design – Types of Research Design.

UNIT - III: Methods of Data Collections and Sampling (20 HRS)

Types of data-Secondary and Primary data –Secondary data: Sources of Secondary data – Precautions in the use of secondary data - Primary Data – Mailed Questionnaire, Schedules, Interview Method, Observation and case study. Merits and Demerits of Primary sources. **Census and Sample Survey** – Criteria of selecting a sample Procedure - Different types of sampling,

UNIT - IV: Formulation and Testing of Hypothesis (15 HRS)

Definition of Hypothesis - Role of hypothesis – Types of hypothesis- Criteria for useful Hypothesis – Its formulation - Procedure for testing Hypothesis

UNIT - V: Processing of Data and Report (15 HRS)

Data Processing – Scaling techniques – Likert's scale – tabulation- editing – coding- Decoding - analysis and interpretation of data – precautions in interpretation – steps in report writing – format for research report – preliminary, text, reference material – footnote, index and Bibliography.

UNIT - VI : DYNAMISM (Evaluation Pattern- CIA only)

Journals in Commerce, Impact factor of journals, Plagiarism.

TEXT BOOK:

Research Methodology, C.R.Kothari& Gaurav Garg, New Age International Publishers, Latest Edition

Module No.	Topic	No. of Lectures	Teaching Pedagogy	Teaching Aids
UNIT – I: NATURE OF RESEARCH				
1.1	Meaning of Research- Types of Research –	4	Lecture	Smart Board
1.2	Research approaches – Significance of Research –	4	Lecture	Smart Board
1.3	Scientific Method – Research Process	4	Lecture	Smart Board
1.4	Criteria of Good Research-Problems encountered by Researchers in India.	4	Lecture	Smart Board
1.5	Ethics in research and research gap.	4	Lecture	Smart Board
UNIT – II: RESEARCH PROBLEMS AND RESEARCH DESIGN				
2.1	Research problem: Identification of the problem.	2	Lecture	Smart Board
2.2	Formulation of the Problem-Criteria of a good Research Problem.	2	Lecture	PPT
2.3	Review of literature	2	Lecture	PPT
2.4	Research Design: Meaning-Characteristics of a good Research Design	4	Lecture	PPT
2.5	Components of a Research Design	4	Lecture	PPT
2.6	Types of Research Design.	3	Lecture	PPT
UNIT III: METHODS OF DATA COLLECTIONS				
3.1	Types of data Secondary and Primary data –Sources of Secondary data	2	Lecture	Smart Board
3.2	Sources of Primary Data	2	Lecture	Smart Board
3.3	Mailed questionnaire, Schedule, Interview method	2	Lecture	Smart Board
3.4	Observation and case study. Merits and Demerits of Primary Sources.	2	Lecture	Smart Board
3.5	Sample Survey –Criteria of selecting a sample procedure	4	Lecture	PPT

3.6	Different types of sampling.	4	Lecture	PPT
3.7	Secondary data: Sources of Secondary data – precautions in the use of secondary data – merits and demerits.	4	Lecture	PPT
UNIT IV : FORMULATION AND TESTING OF HYPOTHESIS				
4.1	Definition of hypothesis – Role of hypothesis	4	Lecture	Smart Board
4.2	Types of hypothesis.	3	Lecture	Smart Board
4.3	Criteria for useful hypothesis – Its formulation.	4	Lecture	Smart Board
4.4	Procedure for testing hypothesis	4	Lecture	Smart Board
UNIT V: PROCESSING OF DATA AND REPORT				
5.1	Data processing – Scaling techniques	3	Lecture	PPT
5.2	Likert's scale – tabulation – editing – coding – analysis and interpretation of data	3	Lecture	PPT
5.3	Precautions in interpretation – Steps in report writing	3	Lecture	PPT
5.4	Format for research report – preliminary, text, Reference Material	3	Lecture	PPT
5.5	Footnote, Bibliography, index.	3	Lecture	PPT

BOOKS FOR REFERENCE:

- 1. “Research Methods”,** Donald.H.Mc Burney,” Thomson-Wordsworth, Latest Edition
- 2. Research Methodology,** Krishnaswamy. O.R & M.Ranganathan, Himalaya Publications, New Delhi, Latest Edition
- 3. Fundamentals of Statistics,** Gupta. S.C, Sultan Chand & Sons, New Delhi, Latest Edition
- 4. Statistical Methods,** Gupta. S.P, Sultan Chand & sons, New Delhi, Latest Edition

COURSE CONTENTS & LECTURE SCHEDULE:

Levels	C1	C2	C3	C4	Total Scholastic Marks	Non Scholastic Marks C5	CIA Total	% of Assessment
	Session-wise Average 5 Mks.	Better of W1, W2 5 Mks	M1+M2 5+5=10 Mks.	MID-SEM TEST 15 Mks	35 Mks.	5 Mks.	40Mks.	
K1	5	-	-	2 ½	7.5	-	7.5	18.75 %
K2	-	5	4	2 ½	11.5	-	11.5	28.75 %
K3	-	-	3	5	8	-	8	20 %
K4	-	-	3	5	8	-	8	20 %
Non Scholastic	-	-	-	-		5	5	12.5 %
Total	5	5	10	15	35	5	40	100 %

CIA	
Scholastic	35
Non Scholastic	5
	40

EVALUATION PATTERN

SCHOLASTIC					NON - SCHOLASTIC	MARKS		
C1	C2	C3	C4	C5	C6	CIA	ESE	Total
10	10	5	5	5	5	40	60	100

PG CIA Components

				Nos
C1	-	Test (CIA 1)	1	- 10 Mks
C2	-	Test (CIA 2)	1	- 10 Mks
C3	-	Assignment	2*	- 5 Mks
C4	-	Open Book Test/PPT	2 *	- 5 Mks
C5	-	Seminar	1	- 5 Mks
C6	-	Attendance		- 5 Mks

COURSE OUTCOMES

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

NO.	COURSE OUTCOMES	KNOWLEDGE LEVEL (ACCORDING TO REVISED BLOOM'S TAXONOMY)	PSOs ADDRESSED
CO 1	Approach research with a bent of mind, as a scientific method of study, and comprehend on the problems faced by the researchers in India	K2,K3,K4	PSO1&PSO3

CO 2	Understand the role of selection of research problem and formulate research design	K2,K3,K4	PSO3
CO 3	Identify the sources of data collection and sampling methods	K2,K3,K4	PSO1& PSO4
CO 4	Formulate and test hypothesis	K2,K3,K4	PSO2 &PSO4
CO 5	Use data processing techniques and present research work in research report	K3,K4,K5	PSO5

Mapping COs Consistency with PSOs

CO/ PSO	PSO 1	PSO2	PSO3	PSO4	PSO5
CO1	3	3	3	3	3
CO2	3	3	3	3	3
CO3	3	3	3	3	3
CO4	3	3	3	3	3
CO5	3	3	3	3	3

Mapping COs Consistency with POs

CO/ PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1	3	3	3	3	3	3	2
CO2	3	3	3	3	2	2	3
CO3	3	3	3	3	3	2	2
CO4	3	3	3	2	2	3	2
CO5	3	3	3	2	2	2	3

Note: ♦ Strongly Correlated – 3 ♦ Moderately Correlated – 2

♦ Weakly Correlated -1

COURSE DESIGNER:

1. Dr.S.Fatima Rosaline Mary

Forwarded By

HOD'S Signature

Dr. B. SAHAYARANI FERNANDES
HOD & ASSOCIATE PROFESSOR
DEPARTMENT OF COMMERCE
FATIMA COLLEGE
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The Research Centre of Commerce

I M.Com

SEMESTER –II

For those who joined in 2019 onwards

PROGRAMM E CODE	COURSE CODE	COURSE TITLE	HRS/ WEEK	CREDITS
PACO	19PG2A8	SOFTWARE PACKAGE FOR STATISTICAL ANALYSIS	6	4

COURSE DESCRIPTION

This course facilitates the students in solving the statistical problems using computers. It also equips and trains the students to use SPSS packages for their research

COURSE OBJECTIVE/S

The course is designed to

1. Enable the students to get acquainted with SPSS
2. Familiarize with descriptive statistics
3. Enrich with exhaustive knowledge on Diagrams
4. Enhance the proficiency in Non Parametric Tools
5. Enhance the proficiency in correlation and regression analysis

UNIT I SPSS Data File and Descriptive Statistics (20 Hours)

Opening a **Data File in SPSS**- SPSS Data Editor – Variable view- Data view- Entering Data- Saving the Data file- Statistical analysis- Editing and manipulating data-Editing SPSS output- Copying SPSS output- Printing from SPSS- Importing data.

UNIT II Comparing Averages

(15 HOURS)

Descriptive Statistics- Measures of central tendency – measures of dispersion – Descriptive statistics with SPSS – Quantitative data and Qualitative data (Nominal and ordinal data).

Parametric and Non-parametric tests to compare averages- Student's t-test - Z test- F-test. Other tests for comparing averages- Mann-Whitney's Test for independent samples – Wilcoxon Sample test – Kolmogorov Smirnov test.

UNIT III ANALYSIS OF VARIANCE & ASSOCIATION TESTS (20 HOURS)

One-way **ANOVA Test**- Post Hoc Tukey test – Kruskal Wallis test- Chi-square Test of Goodness of Fit- Chi-square Test for Independence of Attributes

UNIT IV CORRELATION AND REGRESSION ANALYSIS (20 HOURS)

Simple correlation with SPSS- Spearman's Rank Correlation – Kendall's Rank Correlation with SPSS- Multiple Correlation with SPSS

Regression Analysis- Simple Regression with SPSS- Multiple Regression with SPSS

R Value – Compound Growth Rate

UNIT V DATA REDUCTION AND SCALE RELIABILITY (15 HOURS)

Factor Analysis - Extraction- Factor Loading - Eigen Value Rotated Component Matrix – Scale Reliability using SPSS

TEXT BOOK:

1. **SPSS for You** , Rajathi & P. Chandran, 2010, MJP Publishers, Chennai

BOOKS FOR REFERENCE:

1. "Statistical Methods for Practice and Research: A Guide to Data Analysis using
2. SPSS", Ajai S. Gaur and Sanjaya S. Gaur, Response Books, A division of SAGE Publications, New Delhi, 2013.
3. "Statistical Analysis Quick Reference Guide Book with SPSS", Alan C. Elliott and Wayne A. Woodward, Sage Publications, 2007.



Module No.	Topic	No.of Lectures	Content Delivery Method	Teaching Aids
UNIT – I: SPSS Data File and Descriptive Statistics with SPSS				
1.1	Opening a data file in SPSS SPSS Data Editor-Variable view- Data view-Entering Data-Saving the Data File	4	DEMO	Screen Sharing
1.2	Statistical Analysis-Editing and Manipulating data	4	DEMO	Screen Sharing
1.3	Editing SPSS Output –Copying SPSS Output-Printing from SPSS – Importing data	4	DEMO	Screen Sharing
1.4	Descriptive Statistics- Quantitative data and Qualitative data	4	DEMO	Screen Sharing
1.5	Measures of Central Tendency- Measures of Dispersion- Descriptive Statistics with SPSS	3	DEMO	Screen Sharing
	Test	1		
UNIT – II : COMPARING AVERAGES				
2.1	One sample t test	3	DEMO	Screen Sharing
2.2	Paired sample t test	2	DEMO	Screen Sharing
2.3	Independent sample t test	2	DEMO	Screen Sharing
2.4	Mann Whitney test, Wilcoxon sample test & Kolmogorov Smirnov test	3	DEMO	Screen Sharing
2.5	Z test	3	DEMO	Screen Sharing
	Test	2		
UNIT – III : ANALYSIS OF VARIANCE AND ASSOCIATION TESTS				
3.1	One Way ANOVA	5	DEMO	Screen Sharing

3.2	Post Hoc Tukey Test	5	DEMO	Screen Sharing
3.3	Kruskal Wallis Test	5	DEMO	Screen Sharing
3.4	Chi Square test	4	DEMO	Screen Sharing
	Test	4		
UNIT – IV : CORRELATION AND REGRESSION ANALYSIS				
4.1	Simple Correlation	4	DEMO	Screen Sharing
4.2	Spearman Rank Correlation	3	DEMO	Screen Sharing
4.3	Kendal Rank Correlation	3	DEMO	Screen Sharing
4.4	Multiple Correlation	2	DEMO	Screen Sharing
4.5	Simple Regression	2	DEMO	Screen Sharing
4.6	Multiple Regression	3	DEMO	Screen Sharing
4.7	CGR	2	DEMO	Screen Sharing
	Test	1		
UNIT – V : DATA REDUCTION AND SCALE RELIABILITY				
5.1	Data Reduction	5	DEMO	Screen Sharing
5.2	Scale Reliability	5	DEMO	Screen Sharing
5.3	KMO	5	DEMO	Screen Sharing
5.4	Rotated Component Matrix	4	DEMO	Screen Sharing
	Test	1		

Levels	C1	C2	C3	C4	Total Scholastic Marks	Non Scholastic Marks C5	CIA Total	% of Assessment
	Seminar 5 Mks.	Better of W1, W2 5Mks.	M1+M2 10Mks	MID-SEM TEST 15 Mks	35 Mks.	5 Mks.	40Mks.	
K2	5	-	-	2 ½	-		-	-
K3	-	5	4	2 ½	5		5	12.5 %
K4	-	-	3	5	12		12	30 %
K5	-	-	3	5	9		9	22.5%
Non Scholastic	-	-	-	-	9		9	22.5 %
Total	5	5	10	15	35	5	40	100 %

CIA	
Scholastic	35
Non Scholastic	5
	40

EVALUATION PATTERN

SCHOLASTIC					NON - SCHOLASTIC	MARKS		
C1	C2	C3	C4	C5	C6	CIA	ESE	Total

10	10	5	5	5	5	40	60	100
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UG CIA Components

		Nos		
C1	- Test (CIA 1)	1	-	10 Mks
C2	- Test (CIA 2)	1	-	10 Mks
C3	- Assignment	1	-	5 Mks
C4	- Open Book Test/PPT	2 *	-	5 Mks
C5	- Quiz	2 *	-	5 Mks
C6	- Attendance		-	5 Mks

COURSE OUTCOMES

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

NO.	COURSE OUTCOMES	KNOWLEDGE LEVEL (ACCORDING TO REVISED BLOOM'S TAXONOMY)	PSOs ADDRESSED
CO1	Compile data base and manipulate data, using SPSS and Apply SPSS in computing basic (statistic)	K4,K5	PSO2
CO2	Deal with Descriptive Statistics	K4,K5	PSO3
CO3	Represent the data in the form of charts and diagrams	K4,K5	PSO5
CO4	Apply parametric and non-parametric tests, to compare and interpret averages	K4,K5	PSO2

CO5	Correlate and Regress variables using SPSS	K4,K5	PSO3
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Mapping COs Consistency with PSOs

CO/PSO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	2	3	3	2	3
CO2	2	2	3	2	3
CO3	2	2	3	2	3
CO4	2	2	3	2	3
CO5	2	2	3	2	3

Mapping COs Consistency with POs

CO/ PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1	3	2	3	2	3	3	3
CO2	3	2	3	2	3	3	3
CO3	3	2	3	2	3	3	3
CO4	3	2	3	2	3	3	3
CO5	3	2	3	2	3	3	3

Note: ♦ Strongly Correlated – 3 ♦ Moderately Correlated – 2

♦ Weakly Correlated -1

COURSE DESIGNER:

Dr.C.Lucia Vanitha

Forwarded By

B. Sahayarani
HOD'S Signature

& Name

Dr. B. SAHAYARANI FERNANDOS
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The Research Centre of Commerce

II MCom

SEMESTER –III

For those who joined in 2019 onwards

PROGRAMME CODE	COURSE CODE	COURSE TITLE	HRS/WEEK	CREDITS
PACO	19PG3A9	Advanced Costing	6	4

COURSE DESCRIPTION

This course helps the students to gain an in- depth knowledge of the costing. Concepts and the applications of the methods and techniques of cost accounting.

COURSE OBJECTIVES

The course is designed to

This course is designed to

1. determine types of cost
2. prepare contract accounts and process cost accounts
3. use operation , operating and uniform costing for public services
4. reconcile cost and financial records

UNIT I: Concepts of Costs and Unit Costing

(20 Hours)

Concept of costs – expenses and losses, controllable and non-controllable costs, out of pocket costs, allocated and imputed cost, opportunity cost, sunk cost, incremental cost and joint cost.

Classification of cost – **Job costing** – Features – Job order cost – accounting procedure of job accounting – **Batch costing.**

Unit costing – Collection of costs – cost sheet – treatment of scrap, stock, wastages –Tenders or quotations – production account.

UNIT II: Contract Costing**(10 Hours)**

Contract costing – Recording of cost of contracts – Recording of value – profit in contracts – valuation of work – in – progress , cost plus contract -escalation clause.

UNIT III: Process Costing**(25 Hours)**

Process costing – Features of process costing – comparison between job and process costing – process losses – inter process losses – inter process profits – equivalent production – meaning, calculation of equivalent production – procedure for evaluation.

Joint products and By-products – Meaning – Objectives – Distinction between By-products, Main products and joint products- account of joint products and by-products.

UNIT IV: Operation, Operating Costing and Uniform Costing (20 Hours)

Operation & Operating costing – what is operating cost – classification of costs – collection of Costs – selection of units – motor transport costing – power house costing – canteen costing – hospital costing – operating cost and management decisions.

Uniform costing – Meaning of uniform costing – scope – need – objectives of uniform costing - requisites for installation of uniform costing – fields covered by uniform costing system – uniform costing manual – advantages and limitations.

UNIT V: Cost Ledger Control Accounts**(15 Hours)**

Cost Ledger control accounts – journal entries – integral accounting – advantages – principles – features of integral accounting – journal entries – Reconciliation of cost accounts with financial accounts.

UNIT VI

Recent Trends in Cost Accounting.

Text Book:

1. **Advanced Cost Accounting**, S.P.Jain & K.L.Narang, Kalyani Publishers, 11th edition, 2019.

Books for Reference:

1. **Advanced cost accounting : Cost management**, S.P.Jain, K.L.Narang & Simmi Agarwal, Kalyanipublishers, Latest edition
2. **Work book on cost & management accounting**, M.Ravikishore, Taxmann, Latest edition
3. **Practical costing** –B.S. Khanna, I.M. Pandey, G.K. Ahuja & M.N. Arora, S Chand & companyLtd, Latest edition

Digital Open Educational Resources (DOER) :

1. <https://icmai.in/upload/Students/Syllabus2016/Inter/Paper-8-New.pdf>
2. <https://bluebackglobal.com/ten-accounting-trends-every-business-should-follow-2020/>

COURSE CONTENTS & LECTURE SCHEDULE

Module No.	Topic	No. of Lectures	Teaching Pedagogy	Teaching Aids
UNIT – I : Concepts of Costs and Unit Costing				
1.1	Concept of costs – expenses and losses, controllable and non-controllable costs, out of pocket costs, allocated and imputed cost, opportunity cost, sunk cost, incremental cost and joint cost.	5	Chalk & Talk	Black Board
1.2	Classification of cost – Job costing – Features – Job order cost – accounting procedure of job accounting – Batch costing.	5	Chalk & Talk	Black Board
1.3	Unit costing – Collection of costs – cost sheet – treatment of scrap, stock, wastages –	5	Chalk & Talk	Black Board
1.4	Tenders or quotations – production account.	5	Chalk & Talk	Black Board
UNIT – II : Contract Costing				
2.1	Contract costing –	1	Lecture	Black Board
2.2	Recording of Cost of contracts – Recording of value	1	Lecture	Black Board
2.3	Profit in contracts – valuation of work – in – progress	5	Chalk & Talk	Black Board

Module No.	Topic	No. of Lectures	Teaching Pedagogy	Teaching Aids
2.4	Cost plus contract- escalation clause.	3	Chalk & Talk	Black Board
UNIT – III : Process Costing				
3.1	Process costing – Features of process costing – comparison between job and process costing	3	Chalk & Talk	Black Board
3.2	Process losses – inter process losses – inter process profits –	5	Chalk & Talk	Black Board
3.3	Equivalent production – meaning, calculation of equivalent production – procedure for evaluation.	6	Chalk & Talk	Black Board
3.4	Joint products and By-products – Meaning – Objectives	3	Chalk & Talk	Black Board
3.5	Distinction between By-products, Main products and joint products	2	Chalk & Talk	Black Board
3.6	Account of joint products and by-products.	6	Chalk & Talk	Black Board
UNIT – IV : Operation, Operating Costing and Uniform Costing				
4.1	Operation & Operating costing – what is operating cost – classification of costs – collection of Costs – selection of units	4	Lecture	Black Board
4.2	Motor transport costing – power house costing – canteen costing – hospital costing	4	Lecture	Black Board
4.3	Operating cost and Management decisions.	3	Lecture	Black Board

Module No.	Topic	No. of Lectures	Teaching Pedagogy	Teaching Aids
4.4	Uniform costing – Meaning of uniform costing – scope – need – objectives of uniform costing --	3	Chalk & Talk	Black Board
4.5	Requisites for installation of uniform costing – fields covered by uniform costing system	3	Chalk & Talk	Black Board
4.6	Uniform costing manual – advantages and limitations.	3	Chalk & Talk	Black Board
UNIT – V : Cost Ledger Control Accounts				
5.1	Cost Ledger control accounts – journal entries —	5	Chalk & Talk	Black Board
5.2	Integral accounting – advantages –	2	Chalk & Talk	Black Board
5.3	Principles – features of integral accounting	3	Chalk & Talk	Black Board
5.4	Journal entries – Reconciliation of cost accounts with financial accounts.	5	Chalk & Talk	Black Board

Levels	C1	C2	C3	C4	Total Scholastic Marks	Non Scholastic Marks C5	CIA Total	% of Assessment
	Session-wise Average 5 Mks.	Better of W1, W2 5 Mks	M1+M2 5+5=10 Mks.	MID-SEM TEST 15 Mks	35 Mks.	5 Mks.	40Mks.	
K1	5	-	-	2 ½	7.5	-	7.5	18.75 %
K2	-	5	4	2 ½	11.5	-	11.5	28.75 %
K3	-	-	3	5	8	-	8	20 %
K4	-	-	3	5	8	-	8	20 %
Non Scholastic	-	-	-	-		5	5	12.5 %
Total	5	5	10	15	35	5	40	100 %

CIA	
Scholastic	35
Non Scholastic	5
	40

EVALUATION PATTERN

SCHOLASTIC					NON - SCHOLASTIC	MARKS		
C1	C2	C3	C4	C5	C6	CIA	ESE	Total
10	10	5	5	5	5	40	60	100

UG CIA Components

		Nos	
C1	- Test (CIA 1)	1	- 10 Mks
C2	- Test (CIA 2)	1	- 10 Mks
C3	- Assignment	1	- 5 Mks
C4	- Open Book Test/PPT	2 *	- 5 Mks
C5	- Quiz	2 *	- 5 Mks
C6	- Attendance		- 5 Mks

COURSE OUTCOMES

CO	Course Outcome	Level
CO1	Distinguish costs create tenders collect costs for units, job, batch and prepare production Account	K2, K3, K4
CO2	Distinguish costs create tenders collect costs for units, job, batch and prepare production Account	K2, K3, K4
CO3	Compute Notional/ real profit, contracts, completed and in progress	K2, K3, K4,
CO4	Ascertain cost of finished product by products and joint products for continuous Production	K2, K3, K4
CO5	Prepare integral and non-integral cost accounts and reconcile between cost and financial Records	K3, K4, K5

Mapping COs Consistency with PSOs

CO/ PSO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	3	3	3	2	3
CO2	3	3	2	3	3
CO3	3	3	3	3	2
CO4	2	3	3	3	3
CO5	3	2	3	3	3

Mapping of COs with POs

CO/ PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1	3	3	2	3	3	3	3
CO2	3	3	2	3	3	2	2
CO3	3	2	3	3	3	2	2
CO4	3	3	3	2	3	3	2
CO5	3	3	2	3	2	3	3

Note: ♦ Strongly Correlated – 3 ♦ Moderately Correlated – 2

♦ Weakly Correlated -1

COURSE DESIGNER:

1. Staff Name : Dr.B.Saharani Fernando

Forwarded By


HOD'S signature

& Name

Dr. B. SAHARANI FERNANDO
HOD & ASSOCIATE PROFESSOR
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Fatima College (Autonomous), Madurai – 625 018

The Research Centre of Commerce

II M.Com.,

SEMESTER – III

For those who joined in 2019 onwards

PROGRAMME CODE	COURSE CODE	COURSE TITLE	HRS/ WEEK	CREDITS
PACO	19PG3A10	Direct Tax Law & Practice	6	4

COURSE DESCRIPTION

This course helps the students to gain the in-depth knowledge of the provision of income tax law and their applications in computation of various heads of income of different assesses.

COURSE OBJECTIVES

This course is designed to

1. Acquire knowledge on basic tax concepts
2. Determine residential status of tax payers
3. Compute income from salary
4. Figure out income from house from property
5. Calculate income from business or profession

UNITS

UNIT – I: Basic Concepts

(15 HRS.)

Basic concepts – assessment year, previous year, person, Assessee, income, Gross total income, total income, Agricultural income, integration of agricultural income with non-agricultural income, casual income, capital assets – Capital receipts Vs. Revenue Receipts – Capital Expenditure Vs. Revenue Expenditure.

UNIT – II: Residential Status

(15 HRS.)

Residential status & Tax incidence – Incomes exempt from tax.

UNIT – III: Income from Salaries

(20 HRS.)

Income under the head Salaries – Basis of charge -Forms of salary - Allowances – Perquisites – Deductions u/s 16 – Retirement Benefits– **Computation of Salary Income**

UNIT – IV: Income from House Property

(15 HRS.)

Income from House Property – Basis of charge -Annual Value – Deductions) u/s 24 – Computation of income from let out Houses and self occupied House.

UNIT – V: Profits and Gains of Business or Profession

(25 HRS.)

Profits and Gains of Business or Profession – Chargeability – Admissible deductions – Inadmissible expenses – **Computation of Business or Profession income**

UNIT – VI: DYNAMISM (Evaluation Pattern-CIA only)

Monetary and Fiscal Policy - Identification of Tax - Federal, state and local taxes - Income inequality: Compare a progressive and a flat tax system - Government spending and taxes.

REFERENCES:

1. Direct Tax Law & Practice Dr. H.C. Mehrotra, Sahitya Bhawan publications, Latest edition
2. Direct Tax Law & Practice, Dr. Vinod K. Singhania, Taxmann Publications Pvt. Ltd., Latest edition.

Digital Open Educational Resources (DOER) :

1. https://www.icsi.edu/media/website/Tax_Law_and_Practice_Final.PDF
2. <https://www.freebookcentre.net/business-books-download/Income-Tax-Law-And-Practice.html>
3. <https://www.srcc.edu/sites/default/files/Income%20Tax%20AY%202020-21%20Sem%20III%20B.ComH%20-%20Naveen%20Mittal.pdf>

COURSE CONTENTS & LECTURE SCHEDULE

Module No.	Topic	No. of Lectures	Teaching Pedagogy	Teaching Aids
UNIT - I BASIC CONCEPTS				
1.1	Basic Concepts, Assessment Year, Previous Year, Person, Assessee, Income, Gross Total Income, Total Income	3	Chalk & Talk	Green Board
1.2	Agricultural and Non-agricultural Income	3	Chalk & Talk	Green Board
1.3	Integration of agricultural income with non-agricultural income	3	Chalk & Talk	Green Board
1.4	Casual Income, Capital Assets	3	Chalk & Talk	Green Board
1.5	Capital receipts Vs. Revenue Receipts and Capital Expenditure Vs. Revenue Expenditure	3	Chalk & Talk	Green Board
UNIT - II RESIDENTIAL STATUS				
2.1	Residential status & Tax incidence	2	Chalk & Talk	Green Board
2.2	Problems	3	Chalk & Talk	Green Board
2.3	Problems	4	Chalk & Talk	Green Board
2.4	Incomes exempt from tax	3	Chalk & Talk	Green Board
2.5	Problems	3	Chalk & Talk	Green Board
UNIT - III INCOME FROM SALARIES				
3.1	Income under the head Salaries	3	Chalk & Talk	Green Board

Module No.	Topic	No. of Lectures	Teaching Pedagogy	Teaching Aids
3.2	Basis of charge -Forms of salary	4	Chalk & Talk	Green Board
3.3	Allowances – Perquisites	3	Chalk & Talk	Green Board
3.4	Deductions u/s 16 – Retirement Benefits	2	Chalk & Talk	Green Board
3.5	Computation of Salary Income	3	Chalk & Talk	Green Board
3.6	Problems	3	Chalk & Talk	Green Board
3.7	Problems	2	Chalk & Talk	Green Board
UNIT - IV INCOME FROM HOUSE PROPERTY				
4.1	Income from House Property – Basis of charge	3	Chalk & Talk	Green Board
4.2	Annual Value – Deductions) u/s 24	3	Chalk & Talk	Green Board
4.3	Computation of income from let out Houses	3	Chalk & Talk	Green Board
4.4	Computation of income from self-occupied houses	3	Chalk & Talk	Green Board
4.5	Problems	3	Chalk & Talk	Green Board
UNIT - V PROFITS AND GAINS OF BUSINESS OR PROFESSION				
5.1	Profits and Gains of Business or Profession	3	Chalk & Talk	Green Board
5.2	Chargeability – Admissible deductions	3	Chalk & Talk	Green Board

Module No.	Topic	No. of Lectures	Teaching Pedagogy	Teaching Aids
5.3	Inadmissible expenses	3	Chalk & Talk	Green Board
5.4	Computation of Business or Profession income	3	Chalk & Talk	Green Board
5.5	Problems	3	Chalk & Talk	Green Board

Levels	C1	C2	C3	C4	Total Scholastic Marks	Non Scholastic Marks C5	CIA Total	% of Assessment
	Seminar 5 Mks.	Better of W1, W2 5Mks.	M1+M2 10Mks	MID-SEM TEST 15 Mks	35 Mks.	5 Mks.	40Mks.	
K2	5	-	-	2 ½	-		-	12.5%
K3	-	5	4	2 ½	5		5	12.5 %
K4	-	-	3	5	12		12	30 %
K5	-	-	3	5	9		9	22.5%
Non Scholastic	-	-	-	-	9		9	22.5 %
Total	5	5	10	15	35	5	40	100 %

CIA	
Scholastic	35
Non Scholastic	5
	40

EVALUATION PATTERN

SCHOLASTIC					NON - SCHOLASTIC	MARKS		
C1	C2	C3	C4	C5	C6	CIA	ESE	Total
10	10	5	5	5	5	40	60	100

• PG CIA Components

		Nos	
C1	- Test (CIA 1)	1	- 10 Mks
C2	- Test (CIA 2)	1	- 10 Mks
C3	- Assignment	2 *	- 5 Mks
C4	- Open Book Test/PPT	2 *	- 5 Mks
C5	- Seminar	1	- 5 Mks
C6	- Attendance		- 5 Mks

****The best out of two will be taken into account***

COURSE OUTCOMES

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

NO.	COURSE OUTCOMES	KNOWLEDGE LEVEL (ACCORDING TO REVISED BLOOM'S TAXONOMY)	PSOs ADDRESSED
CO 1	Have a thorough understanding on the basics of I.T	K4,K2,K3	PSO1, PSO2, PSO3, PSO4 & PSO5
CO 2	Substance incomes exempt from tax and arrive at tax incidence based on residential status of assesses	K2,K3,K4	PSO1, PSO2, PSO3 & PSO4
CO 3	Compute IFS given, varied forms and determination of salary receipt	K2,K3,K4	PSO1, PSO3, PSO4 & PSO5
CO 4	Arrive at IFHP, in different contexts	K2,K3,K4	PSO1, PSO2, PSO3, PSO4 & PSO5
CO 5	Calculate taxable profits, in different business dimensions	K2,K3,K4	PSO1, PSO2, PSO4 & PSO5

Mapping of COs with PSOs

CO/ PSO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	3	3	3	3	3
CO2	3	3	3	3	2
CO3	3	2	3	3	3
CO4	3	3	3	3	3
CO5	3	3	2	3	3

Mapping of COs with POs

CO/ PSO	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1	3	3	3	3	3	3	3
CO2	3	3	3	3	2	3	3
CO3	3	2	3	3	3	3	3
CO4	3	3	3	3	3	3	3
CO5	3	3	2	3	3	3	3

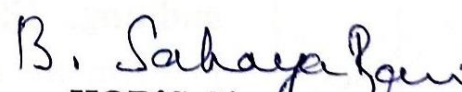
Note: ♦ Strongly Correlated – 3 ♦ Moderately Correlated – 2

♦ Weakly Correlated -1

COURSE DESIGNER:

1. Staff Name : Dr. T. Jeyanthi Vijayarani

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HOD'S Signature

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MADURAI - 625 018

Fatima College (Autonomous), Madurai – 625 018

The Research Centre of Commerce

I M.Com.,

SEMESTER – III

For those who joined in 2019 onwards

PROGRAMME CODE	COURSE CODE	COURSE TITLE	HRS/WEEK	CREDITS
PACO	19PG3A11	Executive Skill Development	6	5

COURSE DESCRIPTION

This Course enables the students to know themselves, to develop their personality and equip them with basic communication skills.

COURSE OBJECTIVES

This course is designed to

1. Realize Self
2. Develop interpersonal skills
3. Cope with stress
4. Impart interview skills
5. Enroot the art of leadership.

UNIT I: Intra personal skills

(15 HRS)

Meaning of **Personality** – Nature- Types – Self Awareness - Self Esteem - Locus of Control – Emotional Intelligence –

UNIT II: **Interpersonal Skills**

(20 HRS)

Interpersonal Skills – Interpersonal Relationship –Understanding Interpersonal Relationship- Developing Interpersonal Relationship — Increasing Interpersonal Relationship – Team Dynamics.

UNIT III: Stress**(15 HRS)**

Stress – Meaning – Causes – Types – Coping with Stress- Counselling – Meaning –Goals - Basic Counselling skills – Goals – Process

UNIT IV: Communication**(20 HRS)**

Communication – Meaning – Features – Kinds – Body Language – Interview Skills – Group Discussion.

UNIT V: Leadership**(20 HRS)**

Leadership – Features of Leadership – Functions of Leadership – Leadership theories – Art of Public Speaking – Time Management.

DYNAMISM (Evaluation Pattern- CIA only)

Automotivation – need –importance – skills – assessing automotivation.

Text Books:

1. **Personality Development**, Mosam Sinha, Vidushi Bhatnagar, 2019, Aavishkar publisher, NewDelhi.
2. **Personality Development, Interpersonal Skills and Career management**, C.S.G.Krishnamacharyalu, Lalitha Ramakrishnan Himalaya Publishing House, 2019.

References:

1. The Portrait of a complete man, Prem Bhalla, (2018), Pusthak Mahal, New Delhi.
2. The Power of failure, Charled C Manz, (2018), B K Publication New Delhi.
3. Understanding emotional IQ, Jyotsna Cadafy, (2019), Pusthak Mahal, New Delhi.
4. Personality Development, Rajiv K Mishra, (2018), Rupa Publication, New Delhi.

COURSE CONTENTS & LECTURE SCHEDULE

Module No.	Topic	No. of Lectures	Teaching Pedagogy	Teaching Aids
UNIT – I Personality				
1.1	Meaning of Personality – Nature-Determinants-	3	Lecture	Smart Board
1.2	Types – Self Discovery – Self Consciousness-	4	Lecture	Smart Board
1.3	Self Improvement- Self Esteem- Self Efficacy-	4	Chalk & Talk	Black Board
1.4	Locus of Control – Emotional Intelligence – Assertiveness.	4	Chalk & Talk	Black Board
UNIT – II Interpersonal Skills				
2.1	Interpersonal Skills- Interpersonal Behaviour	4	Lecture	Smart Board
2.2	Interpersonal Relationship – Developing Interpersonal Relationship	4	Chalk & Talk	Black Board
2.3	Understanding Interpersonal Relationship –	4	Lecture	Smart Board
2.4	Increasing Interpersonal Awareness	4	Lecture	Smart Board
2.5	Team Dynamics	4	Chalk & Talk	Black Board
UNIT – III Stress				
3.1	Stress – Meaning – Causes	3	Chalk & Talk	Black Board
3.2	Types – Coping with Stress	3	Chalk & Talk	Black Board
3.3	Counselling – Meaning – Assumptions	3	Chalk & Talk	Black Board

3.4	Goals – Process – Skills required b the Counsellor	3	Chalk & Talk	Black Board
3.5	Approaches to Counselling.	3	Lecture	PPT
UNIT – IV Communication				
4.1	Communication – Meaning –	4	Chalk & Talk	Black Board
4.2	Features of Communications	4	Chalk & Talk	Black Board
4.3	Kinds of Communications	4	Chalk & Talk	Black Board
4.4	Body Language	4		
4.5	Interview Skills – Group Discussion	4	Chalk & Talk	Black Board
UNIT – V Leadership				
5.1	Leadership – Features of Leadership	4	Chalk & Talk	Black Board
5.2	Functions of Leadership	4	Chalk & Talk	Black Board
5.3	Leadership theories	4	Chalk & Talk	Black Board
5.4	Art of Public Speaking	4	Chalk & Talk	Black Board
5.5	Time Management.	4	Chalk & Talk	Black Board

Levels	C1	C2	C3	C4	Total Scholastic Marks	Non Scholastic Marks C5	CIA Total	% of Assessment
	Session -wise Average 5 Mks.	Better of W1, W2 5 Mks	M1+M2 5+5=10 Mks.	MID-SEM TEST 15 Mks	35 Mks.	5 Mks.	40Mks.	
K1	5	-	-	2 ½	7.5	-	7.5	18.75 %
K2	-	5	4	2 ½	11.5	-	11.5	28.75 %
K3	-	-	3	5	8	-	8	20 %
K4	-	-	3	5	8	-	8	20 %
Non Scholastic	-	-	-	-		5	5	12.5 %
Total	5	5	10	15	35	5	40	100 %

CIA	
Scholastic	35
Non Scholastic	5
	40

EVALUATION PATTERN

SCHOLASTIC					NON - SCHOLASTIC	MARKS		
C1	C2	C3	C4	C5	C6	CIA	ESE	Total
10	10	5	5	5	5	40	60	100

PG CIA Components

		Nos	
C1	- Test (CIA 1)	1	- 10 Mks
C2	- Test (CIA 2)	1	- 10 Mks
C3	- Assignment	2*	- 5 Mks
C4	- Open Book Test/PPT	2*	- 5 Mks
C5	- Seminar	1	- 5 Mks
C6	- Attendance		- 5 Mks

* The best out of two will be taken into account

COURSE OUTCOMES

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

NO.	COURSE OUTCOMES	KNOWLEDGE LEVEL (ACCORDING TO REVISED BLOOM'S TAXONOMY)	PSOs ADDRESSED
CO 1	Portray themselves and discover the secret - the power within.	K2	PSO3
CO 2	Enhance interpersonal skills	K3	PSO2&PSO5
CO 3	Identify the causes of stress and to cope up with stress	K3,K4	PSO1& PSO4
CO 4	Foster Communication skills	K3,K4	PSO3&PSO5
CO 5	Prove themselves to be good leaders with art of time management and public speaking.	K4,K5	PSO4&PSO5

Mapping COs Consistency with PSOs

CO/ PSO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	3	3	3	3	3
CO2	3	3	3	3	3
CO3	3	3	3	3	3
CO4	3	3	3	3	3
CO5	3	3	3	3	3

Mapping COs Consistency with POs

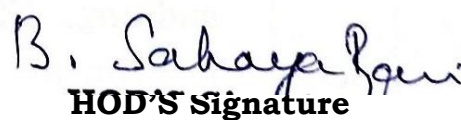
CO/ PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1	3	3	3	3	3	3	2
CO2	3	3	3	3	3	3	2
CO3	3	3	3	3	3	3	2
CO4	3	3	3	3	3	3	2
CO5	3	3	3	3	3	3	2

Note: ♦ Strongly Correlated – 3 ♦ Moderately Correlated – 2
♦ Weakly Correlated -1

COURSE DESIGNER:

1. Dr.S.Fatima Rosaline Mary

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HOD'S Signature

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Fatima College (Autonomous), Madurai – 625 018

The Research Centre of Commerce

(allied course offered by the Research Centre of Economics)

Semester III

II M.Com

(For those who joined in 2019 onwards)

PROGRAMME CODE	COURSE CODE	COURSE TITLE	HRS/WEEK	CREDITS
PAEC	19PG3AE12	FINANCIAL ECONOMICS	6	5

COURSE DESCRIPTION

Finance is the blood of business it supports economic development industrial development and self help group

COURSE OBJECTIVE/S

1. To understand some important and core issues of Finance
2. to improve the knowledge on stock market
3. To enlighten them on self help group.
4. To develop understanding of the key concepts of financial markets and their relevance in the business settings
5. To equip them to face IES, IAS exams and NET exam
6. To equip students to apply their knowledge in stock market security market.
7. To make students aware of financial markets and its functions

UNIT I: INTRODUCTION

[15 HRS]

Nature, Role and Structure of Financial System – Classification of Financial Institutions. Financial Markets – Classification – Financial Instruments and Services. Equilibrium in Financial Markets – Role of Financial System in Economic Development. Indian Financial System in the Post 1990'S – **Indian Financial Sector reforms(Self Study)**

UNIT II: BANKING INSTITUTIONS

[15 HRS]

[a] Commercial Banking – Functions – Investment and Portfolio Management– Special Role of Banks – Other Aspects. **Banking Innovations and Consortium Approach. (Self Study)**

[b] Regulatory Institution: The RBI – Organization and Management – Functions and its role. Recent Policy Developments.

UNIT III: NON-BANKING FINANCIAL INSTITUTIONS [15 HRS]

Small Savings – Types of Instruments. Insurance Companies – LIC – GIC – UTI and Mutual Fund – Organization – Structure – Types. Investment Pattern and Return on Investment – MMMFS – Miscellaneous NBFIs, **Rural Financial Market(Self Study)**

UNIT IV: MICRO FINANCE [15 HRS]

Meaning – origin- features Demand and supply of micro finance – Micro entrepreneurship and Business Development- Micro Finance and rural financial services – **Micro Finance in India. (Self Study)**

UNIT V: FINANCIAL INCLUSION: [15 HRS]

Financial Inclusion - Introduction – definition — objectives –scope –need - components of financial inclusion– role of Lead Banks – basic no –frills bank account – relaxation of KYC norms – general CREDITS card and kisan CREDITS card – micro insurance – use of intermediaries as agents – financial literacy and CREDITS counseling - setting up of RUDSETIs – Establishment of FIF and FITF –indicators of financial inclusion outreach - **Pradhan Mantri Jan Dhan Yojana Scheme. (Self Study)**

UNIT VI - DYNAMISM/CURRENTAFFAIR

Case study of Self employment programmes.

REFERENCE BOOKS:

1. G.S. Batra and P.C. Dangural, “Financial Services – New Innovations”, Deep and Deep Publications Pvt. Ltd, 2005.
2. L.M. Bhole, “Financial Institutions and Markets”, Tata McGraw-Hill, 2005.
3. S.K. Aggarwal, “Stock Markets and Financial Journalism” Shipra Publication,

4. New Delhi, 1998
5. A.K. Sharma and G.S. Batra, "Indian Stock Market, Regulation, Performance & Policy Perspective", Deep and Deep Publications Pvt. Ltd, 2005.
6. Anthony Saunders, "Financial Markets and Institutions", Tata McGraw-Hill.
7. Peter S. Rose, "Money and Capital Markets – Financial Institutional & a. Instruments in a Global Market Place", [International Edition]
8. Johes ,Chris " Financial economics" London ,routledge , 2008.
9. ProforTorry "globalization and finance" Blackwell Publishers London 2005
10. Sushama Sahay., "Women and Empowerment - approaches & strategies", Discovery Publishing House, New Delhi, 1998.
11. C. P Yadav., "Empowerment of Women", Anmol Publications, New Delhi, 2000.
12. N.P Hariharan., "Lights & Shades of Indian Economy", Vishal Publishing Company,
13. Arun .K. Singh., "Empowerment of Women in India", Manak Publications Pvt. Ltd.
14. Karmakar.K.G., "Rural CREDITS and SHG – Micro Finance Need & Concepts in India", Sage Publicatons , New Delhi, 1999.
15. Reema Rasha "Financial inclusion in under developed regions of India. SSDN publishers & Distributors, NewDelhi 2012.
16. SiddarajuU.G.Ramesh "Financial Inclusion in India Issues & Challenges" Centre for The Study of Social Exclusion & Inclusive Policy University of Mysore 978-81212-1182-6-2014.
17. Nirupam Mehrotra and et.al. Financial Inclusion – an overview, occasional paper 48, Department Of Economic Analysis And Research, Nabard, Mumbai , 2009.p

COURSE CONTENTS & LECTURE SCHEDULE

Module No.	Topic	No. of Lectures	Teaching Pedagogy	Teaching Aids
UNIT -1 INTRODUCTION				
1.1	Nature, Role and Structure of Financial System – Classification of Financial Institutions.	2	Chalk & Talk	Black Board
1.1:1	Subtopics: Financial Markets – Classification	3	Chalk & Talk	Black Board
1.3	Financial Instruments and Services	2	Lecture	PPT
1.4	Equilibrium in Financial Markets	2	Video Lecture	online
1.6	Indian Financial System in the Post 1990'S –	2	Chalk & Talk	Black Board
1.7	Indian Financial Sector reforms	2		
UNIT -2 UNIT II: BANKING INSTITUTIONS				
2.1	Commercial Banking Functions	2	Lecture	Black Board
2.2	Investment and Portfolio Management	2	Google	online
2.3	Special Role of Banks	2	Flipped Learning	Online/ E-Content/
2.4	Banking Innovations and Consortium Approach.	2	Blended Learning	Online/ E-Content/ Text Books /Materials / Field Visit/
	Regulatory Institution: The RBI	2	Lecture	Black Board
	Organization and Management	2	Google	online

	Functions and its role. Recent Policy Developments.	3	Flipped Learning	Online/ E-Content/
UNIT III: NON-BANKING FINANCIAL INSTITUTIONS				
3.1	Small Savings	1	Lecture	Black Board
3.2	Types of Instruments	2	Google	online
3.3	Insurance Companies – LIC	3	Flipped Learning	Online/ E-Content/
3.4	GIC – UTI	2	Flipped Learning	Online/ E-Content/
3.5	Mutual Fund – Organization – Structure – Types.	4	Blended Learning	Online/ E-Content/ Text Books /Materials
3.6	Investment Pattern and Return on Investment – MMMFS	2	Lecture	Black Board
3.7	Rural Financial Market	1	Lecture	Black Board
UNIT IV: MICRO FINANCE				
4.1	Meaning – origin- features Demand and supply of micro finance	2	Lecture	Black Board
4.2	Micro entrepreneurship and Business Development	2	Lecture	Black Board
4.3	Micro Finance and rural financial services	2	ppt	Online
4.4	Micro Finance in India.	2	ppt	online
UNIT V: FINANCIAL INCLUSION				
5.1	Financial Inclusion - Introduction – definition — objectives –scope –need	3	Google	online

	- components of financial inclusion-			
5.2	role of Lead Banks –basic no –frills bank account –	2	Flipped Learning	Online/ E-Content/
5.3	relaxation of KYC norms general CREDITS card and kisan CREDITS card	3	Flipped Learning	Online/ E-Content/
5.4	micro insurance use of intermediaries as agents –	2		
5.5	setting up of RUDSETIs	2	Google	online
5.6	Establishment of FIF and FITF – indicators of financial inclusion outreach	2	Google	online
5.7	Pradhan Mantri Jan Dhan Yojana Scheme.	1	Google	online
UNIT VI - DYNAMISM/CURRENTAFFAIR				
6.1	Case study of Self employment programmes			
6.2	Case study of recent schemes.			

Levels	C1	C2	C3	C4	Total Scholastic Marks	Non Scholastic Marks C5	CIA Total	Percentage of Assessment
	Seminar	Better of W1, W2	M1+ M2	MID - SEM TEST				

	5 Mks.	5Mks.	10 Mks	15 Mks	35 Mks.	5 Mks.	40Mks .	
K2	5	-	-	2 ½	-		-	-
K3	-	5	4	2 ½	5		5	12.5
K4	-	-	3	5	12		12	30
K5	-	-	3	5	9		9	22.5
Non Scholastic	-	-	-	-	9		9	22.5
Total	5	5	10	15	35	5	40	100

CIA	
Scholastic	35
Non Scholastic	5
	40

EVALUATION PATTERN

SCHOLASTIC					NON - SCHOLASTIC	MARKS		
C1	C2	C3	C4	C5	C6	CIA	ESE	Total
10	10	5	5	5	5	40	60	100

• PG CIA Components

Nos

C1 - Test (CIA 1) 1 - 10 Mks

C2	- Test (CIA 2)	1	-	10 Mks
C3	- Assignment	2 *	-	5 Mks
C4	- Open Book Test/PPT	2 *	-	5 Mks
C5	- Seminar	1	-	5 Mks
C6	- Attendance		-	5 Mks

****The best out of two will be taken into account***

COURSE OUTCOMES

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

NO.	COURSE OUTCOMES	KNOWLEDGE LEVEL (ACCORDING TO REVISED BLOOM'S TAXONOMY)	PSOs ADDRESSED
CO 1	To make the students to understand the Financial System	K2	PSO1& PSO2
CO 2	To make aware of Money Market and Indian Stock Exchange.	K2, K3	PSO3
CO 3	. To equip them to face IES, IAS exams and NET exam	K2, K4	PSO5
CO 4	To know the latest technology of financial system evaluate the merits and demerits of online trading	K2, K3 & K4	PSO4

CO 5	To know the concept of financial Inclusion.	K3& K5	PSO4
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Mapping COs Consistency with PSOs

CO/ PSO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	3	3	3	3	3
CO2	3	3	3	3	3
CO3	3	3	3	3	3
CO4	3	3	3	3	3
CO5	3	3	3	3	3

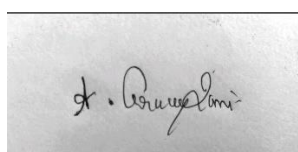
Note: ♦ Strongly Correlated – **3** ♦ Moderately Correlated – **2**
♦ Weakly Correlated -**1**

Mapping COs Consistency with POs

CO/ PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1	3	3	3	3	3	3	3
CO2	3	3	3	2	3	3	2
CO3	3	3	2	3	3	2	3
CO4	3	2	3	3	3	1	3
CO5	3	3	3	1	3	3	3

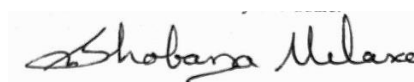
Note: ♦ Strongly Correlated – **3** ♦ Moderately Correlated – **2**
♦ Weakly Correlated -**1**

COURSE DESIGNER:



Staff Name

Mrs. A. Gracy Rani



Forwarded By

Dr. Shobana Nelasco

HOD NAME AND SIGN

Fatima College (Autonomous), Madurai – 625 018

The Research Centre of Commerce

II M.COM.

SEMESTER – IV

For those who joined in 2019 onwards

PROGRAMME CODE	COURSE CODE	COURSE TITLE	HRS/ WEEK	CREDITS
PACO	19PG4A13	CORPORATE ACCOUNTING	6	5

COURSE DESCRIPTION

This course enables the students to know about the principles involved in the maintenance of company law and to provide the students the knowledge to recent developments in corporate accounting.

Course Objective

This course is designed to

1. Prepare account for the procedural process involved in issue of shares, preference shares and forfeiture of shares.
2. Assist in the preparation of company final Accounts
3. Prepare accounts in case of amalgamation in the nature of purchase and merger
4. Train to prepare the Accounts of Holding Company

UNITS

UNIT I: COMPANY ACCOUNTS

[15 HRS.]

Company Accounts – issue of shares and debentures – redemption of preference shares and debentures – profit prior to incorporation – under writing

UNIT II: FINAL ACCOUNTS

[15 HRS.]

Preparation of final accounts of companies (having regard to the provisions of Companies Act 1956 in general and schedule VI to the Companies Act in particular).

UNIT III: AMALGAMATION, ABSORPTION & RECONSTRUCTION [20 HRS.]

Amalgamation, absorption and reconstruction – both internal and external – scheme of reconstruction.

UNIT IV: VALUATION OF GOODWILL & SHARES & LIQUIDATION [25 HRS.]

Valuation of goodwill and shares- Liquidation – Statement of affairs (including deficiency or surplus account) and preparation of liquidator's final statement of account.

UNIT V: HOLDING COMPANIES [15 HRS.]

Holding companies and consolidated accounts – consolidation of profit and loss accounts – consolidation in case of vertical group – Reciprocal stock Holding – Consolidated balance sheet.

UNIT VI: DYNAMISM (for CIA only)

Human Resource Accounting (Theory only)

Text Book:

1. **Advanced Accountancy**, R.L.Gupta and M.Radhaswamy, Sultan Chand & Sons, 13th revised Latest edition

REFERENCES:

1. **Advanced Accountancy**, T.S. Reddy & A. Murthy, Margum Publications, Latest edition.
2. **Advanced Accounting** Vol II, S.N. Maheswari, Vikas Publications Pvt Ltd., Latest edition.
3. **Advanced Accounting**, S.P.Jain and K.L.Narang, Kalyani Publishers, Latest edition.
4. **Corporate Accounting**, B.S. Raman, United Publishers, Latest edition
5. **Advanced Accounting: Corporate Accounting**, Ashok Sehgal & Deepak Sehgal, Taxmann, Latest edition

Digital Open Educational Resources (DOER)

1. <http://www.universityofcalicut.info/>
2. [https://gurukpo.com/Content/B.Com/Corporate_Accounting\(B.Com\)_P-1.pdf](https://gurukpo.com/Content/B.Com/Corporate_Accounting(B.Com)_P-1.pdf)

COURSE CONTENTS & LECTURE SCHEDULE

Module No.	Topic	No. of Lectures	Teaching Pedagogy	Teaching Aids
UNIT - I COMPANY ACCOUNTS				
1.1	Company Accounts – issue of shares and debentures	2	Chalk & Talk	Black Board
1.2	Redemption of Preference Shares and Debentures	3	Chalk & Talk	Black Board
1.3	Profit Prior to Incorporation	3	Chalk & Talk	Black Board
1.4	Under Writing	3	Chalk & Talk	Black Board
UNIT – II FINAL ACCOUNTS				
2.1	Meaning of final accounts	2	Chalk & Talk	Black Board
2.2	Format of final accounts	3	Chalk & Talk	Black Board
2.3	Preparation of final accounts of companies	3	Chalk & Talk	Black Board
2.4	Preparation of final accounts of companies (having regard to the provisions of Companies Act 1956 in general	3	Chalk & Talk	Black Board
2.5	Preparation of final accounts of companies (having regard to the Companies Act in particular).	3	Chalk & Talk	Black Board
UNIT - III AMALGAMATION, ABSORPTION AND RECONSTRUCTION				
3.1	Amalgamation	4	Chalk & Talk	Black Board
3.2	Absorption	2	Chalk & Talk	Black Board

3.3	Reconstruction	2	Chalk & Talk	Black Board
3.4	Internal Reconstruction	2	Chalk & Talk	Black Board
3.5	External Reconstruction	4	Chalk & Talk	Black Board
3.6	Scheme of Reconstruction	2	Chalk & Talk	Black Board
UNIT-IV VALUATION OF GOODWILL AND SHARES AND LIQUIDATION				
4.1	Valuation of goodwill and shares	7	Chalk & Talk	Black Board
4.2	Liquidation – Statement of affairs	4	Chalk & Talk	Black Board
4.3	Liquidation – Statement of affairs (including deficiency or surplus account)	3	Chalk & Talk	Black Board
4.4	Preparation of liquidator's final statement of account.	3	Chalk & Talk	Black Board
UNIT - V HOLDING COMPANIES				
5.1	Holding companies and consolidated accounts	4	Chalk & Talk	Black Board
5.2	consolidation of profit and loss accounts	4	Chalk & Talk	Black Board
5.3	consolidation in case of vertical group	4	Chalk & Talk	Black Board
5.4	Reciprocal stock Holding	4	Chalk & Talk	Black Board
5.5	Consolidated balance sheet	4	Chalk & Talk	Black Board

Levels	C1	C2	C3	C4	Total Scholastic Marks	Non Scholastic Marks C5	CIA Total	% of Assessment
	Seminar 5 Mks.	Better of W1, W2 5Mks.	M1+M2 10Mks	MID-SEM TEST 15 Mks	35 Mks.	5 Mks.	40Mks.	
K2	5	-	-	2 ½	-		-	12.5-
K3	-	5	4	2 ½	5		5	12.5
K4	-	-	3	5	12		12	30
K5	-	-	3	5	9		9	22.5%
Non Scholastic	-	-	-	-	9		9	22.5 %
Total	5	5	10	15	35	5	40	100 %

CIA	
Scholastic	35
Non Scholastic	5
	40

EVALUATION PATTERN

SCHOLASTIC					NON - SCHOLASTIC	MARKS		
C1	C2	C3	C4	C5	C6	CIA	ESE	Total
10	10	5	5	5	5	40	60	100

UG CIA Components

		Nos	
C1	- Test (CIA 1)	1	- 10 Mks
C2	- Test (CIA 2)	1	- 10 Mks
C3	- Assignment	1	- 5 Mks
C4	- Open Book Test/PPT	2 *	- 5 Mks
C5	- Quiz	2 *	- 5 Mks
C6	- Attendance		- 5 Mks

COURSE OUTCOMES

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

NO.	COURSE OUTCOMES	KNOWLEDGE LEVEL (ACCORDING TO REVISED BLOOM'S TAXONOMY)	PSOs ADDRESSED
CO 1	Account for the procedural process involved issue of shares and forfeiture in redemption of preference shares	K2	PSO 3
CO 2	Facilitate corporate, in preparing final accounts	K2, K3	PSO 3 & PSO 4
CO 3	Prepare the merged accounts of pooled companies	K3, K4, K5	PSO4 & PSO 6
CO 4	Value shares of goodwill, based on the typicality of each company	K3, K4	PSO2 , PSO 3
CO 5	Prepare Accounts of Holding Companies	K3, K4 ,K5	PSO 4 & PSO6

Mapping COs Consistency with PSOs

CO/ PSO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	3	3	3	2	3
CO2	3	3	2	3	3
CO3	3	3	3	3	2
CO4	2	3	3	3	3
CO5	3	2	3	3	3

Mapping COs Consistency with POs

CO/ PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1	3	3	3	2	3	2	3
CO2	3	3	2	3	3	3	3
CO3	3	3	3	3	2	3	2
CO4	2	3	3	3	3	3	3
CO5	3	2	3	3	3	3	3

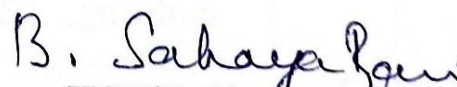
Note: ♦ Strongly Correlated – 3 ♦ Moderately Correlated – 2

♦ Weakly Correlated -1

COURSE DESIGNER:

1. Dr. Mrs.B.Sahayarani Fernando

Forwarded By


HOD'S Signature

& Name

Dr. B. SAHAYARANI FERNANDO
HOD & ASSOCIATE PROFESSOR
DEPARTMENT OF COMMERCE
FATIMA COLLEGE
MADURAI - 625 018

II M.COM
SEMESTER –IV

For those who joined in 2019 onwards

PROGRAM ME CODE	COURSE CODE	COURSE TITLE	CATEGO RY	HRS/W EEK	CREDIT S
PACO	19PG4A14	Women Entrepreneurs hip and Management of Small Business		6	4

COURSE DESCRIPTION

This course provides necessary exposure to the students to the entrepreneurial and business climate of the country and motivates them for taking up entrepreneurial activities as their career option.

COURSE OBJECTIVES

This course is designed to

1. Aim knowledge on entrepreneurship
2. Emerge as women entrepreneur
3. Merge small enterprise
4. Plan and position the product
5. Analyze the financial health

UNITS

UNIT –I ENTREPRENEUR

(20 HRS.)

Entrepreneur –Definition, Characteristics - **Types of entrepreneur** –Functions of Entrepreneur -Entrepreneurship – Definitions – Nature and characteristics– Comparison of Entrepreneur with Entrepreneurship, Enterprise and Manager

UNIT –II: WOMEN ENTREPRENEURSHIP (20HRS.)

The concept of women entrepreneurship – Functions and role of women entrepreneurs – rural women entrepreneurship- Problems faced by women entrepreneurs – Remedies to solve the problems of women entrepreneurs – selection of industry by women entrepreneurs – Role of self help groups and micro credit.

UNIT –III: SMALL ENTERPRISE (20 HRS.)

Meaning of small firm – significance of small business enterprises – Environment of Small Enterprise Management-Small Enterprise management process vs. Large Enterprise management process-Strategy Formulation and Implementation in small Enterprise

UNIT –IV: MANAGEMENT OF PRODUCT (20 HRS.)

Management of Product and Product Life Cycle-Promotional Activities for Small Business-Pricing Policy for a small Business-Distribution Strategy and channels for Small Business-Location & Layout and their influence on operation-Break Even Analysis-Production Planning, Scheduling and Control in Small Business-Quality Control and Cost Consciousness in Small Business

UNIT –V: FINANCIAL HEALTH ANALYSIS (20 HRS.)

Financial Health Analysis-Pattern of Financing and Risk management-Important issues of Working Capital Management in Small Business

UNIT –VI :DYNAMISM (EVALUATION PATTERNFOR CIA ONLY)

Institutional Support introduction - Sources of Finance – Financial Support to small Business - Various incentives and subsidies for small business – Central and State Government Schemes for Small business – Case study of significant Entrepreneurs

TEST BOOK

1. **Entrepreneurship and Small Business** , K.,K.SharmaG.R.Basotia, MangalDeep Publications, 2001
2. **Small Industrial Organization and Management** , Desai, Desai Vasant, HimalayaPublishing House, 2011

REFERENCES:

1. Robert Hisrich, Michael Peters, Dean Shepherd, Entrepreneurship, McGraw-Hill Education
2. S S Khanka, Entrepreneurial Development, S. Chand & Co, Delhi

Note : Latest edition of text books may be used

COURSE CONTENTS & LECTURE SCHEDULE

Module No.	Topic	No. of Lectures	Teaching Pedagogy	Teaching Aids
UNIT -1 ENTREPRENEUR				
1.1	Entrepreneur –Definition, Characteristics	3	Chalk & Talk	Black Board
1.2	Types of entrepreneur – Functions of Entrepreneur	4	PPT	LCD
1.3	Entrepreneurship – Definitions – Nature and characteristics	5	Lecture& Discussion	Black board
1.4	Comparison of Entrepreneur with Entrepreneurship, Enterprise and Manager	3	Discussion	Google classroom
UNIT -2 WOMEN ENTREPRENEURSHIP				
2.1	The concept of women entrepreneurship – Functions and role of women entrepreneurs	3	Lecture	Black Board
2.2	rural women entrepreneurship	2	Lecture	Black Board
2.3	Problems faced by women entrepreneurs	3	Lecture	Black Board
2.4	Remedies to solve the problems of women entrepreneurs	3	Lecture	Black Board
2.5	selection of industry by women entrepreneurs	5	Lecture	Black Board

Module No.	Topic	No. of Lectures	Teaching Pedagogy	Teaching Aids
2.6	Role of self help groups and micro credit	4	Lecture	Black Board
UNIT -3SMALL ENTERPRISE				
3.1	Meaning of small firm – significance of small business enterprises	4	Lecture	Black Board
3.2	Environment of Small Enterprise Management	3	Lecture	Black Board
3.3	Small Enterprise management process vs. Large Enterprise managementprocess	3	Lecture	Black Board
3.4	Strategy Formulation and Implementation in small Enterprise	5	Lecture	Black Board
UNIT -4MANAGEMENT OF PRODUCT				
4.1	Management of Product and Product Life Cycle	3	Lecture	Black Board
4.2	Promotional Activities for Small Business	4	Lecture	Black Board
4.3	Pricing Policy for a small Business	4	Lecture	Black Board

Module No.	Topic	No. of Lectures	Teaching Pedagogy	Teaching Aids
4.4	Distribution Strategy and channels for Small Business	3	Lecture	Black Board
4.5	Location & Layout and their influence on operation	3	Lecture	Black Board
4.6	Break Even Analysis	2	Lecture	Black Board
4.7	Production Planning, Scheduling and Control in Small Business	3	Lecture	Black Board
4.8	Quality Control and Cost Consciousness in Small Business	3	Lecture	Black Board
UNIT - 5 FINANCIAL HEALTH ANALYSIS				
5.1	Financial Health Analysis	4	Lecture	Black Board
5.2	Pattern of Financing and Risk management	5	Lecture	Black Board
5.3	Important issues of Working Capital	4	Lecture	Black Board
5.4	Management in Small Business	2	Lecture	Black

Module No.	Topic	No. of Lectures	Teaching Pedagogy	Teaching Aids
				Board

Levels	C1	C2	C3	C4	Total Scholastic Marks	Non Scholastic Marks C5	CIA Total	% of Assessment
	Seminar	Better of W1, W2	M1+M2	MID-SEM TEST				
	5 Mks.	5Mks.	10Mks	15 Mks	35 Mks.	5 Mks.	40Mks.	
K2	5	-	-	2 ½	-		-	-
K3	-	5	4	2 ½	5		5	12.5 %
K4	-	-	3	5	12		12	30 %
K5	-	-	3	5	9		9	22.5%
Non Scholastic	-	-	-	-	9		9	22.5 %
Total	5	5	10	15	35	5	40	100 %

CIA	
Scholastic	35
Non Scholastic	5
	40

EVALUATION PATTERN

SCHOLASTIC					NON - SCHOLASTIC	MARKS		
C1	C2	C3	C4	C5	C6	CIA	ESE	Total
10	10	5	5	5	5	40	60	100

- PG CIA Components**

				Nos				
C1	-	Test (CIA 1)	1	-	10	Mks		
C2	-	Test (CIA 2)	1	-	10	Mks		
C3	-	Assignment	2 *	-	5	Mks		
C4	-	Open Book Test/PPT	2 *	-	5	Mks		
C5	-	Seminar	1	-	5	Mks		
C6	-	Attendance		-	5	Mks		

****The best out of two will be taken into account***

COURSE OUTCOMES

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

NO.	COURSE OUTCOMES	KNOWLEDGE LEVEL (ACCORDING TO REVISED BLOOM'S TAXONOMY)	PSOs ADDRESSED
CO 1	Familiarize with the types of entrepreneurship	K2	PSO1& PSO2
CO 2	Get acquainted with problems faced by women entrepreneurs	K2, K3	PSO3

CO 3	Understanding of Small Scale Enterprises	K2, K4	PSO5
CO 4	Highlight the process of evolution of product, its life cycle, and the elements of policy development of a product and apply the same in SSI	K2, K3 & K4	PSO5
CO 5	Critically Analyse the Financial Health	K2, K3& K5	PSO6

Mapping of COs with PSOs

CO \ PSO	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5	PSO 6	PSO 7
CO 1	3	3	2	1	3	2	2
CO 2	3	3	3	2	3	2	3
CO 3	3	3	2	1	2	3	2
CO 4	3	3	3	1	2	2	2
CO 5	3	2	2	3	2	3	3

Mapping of COs with POs

CO/ PSO	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1	3	3	2	1	3	2	2
CO2	3	3	3	2	3	2	3
CO3	3	3	2	1	2	3	2
CO4	3	3	3	1	2	2	2
CO5	3	2	2	3	2	3	3

Note: ♦ Strongly Correlated – 3 ♦ Moderately Correlated – 2

♦ Weakly Correlated -1

COURSE DESIGNER:

1. Staff Name Dr. Sr.Bindu Antony

Forwarded By

**HOD'S Signature
& Name**

Fatima College (Autonomous), Madurai – 625 018

The Research Centre of Commerce

II M.COM.

SEMESTER – IV

For those who joined in 2019 onwards

PROGRAMME CODE	COURSE CODE	COURSE TITLE	HRS/ WEEK	CREDITS
PACO	19PG4A15	Assessment of Income Tax	6	5

COURSE DESCRIPTION

This course helps to gain in-depth knowledge about provisions of income tax law and their applications in the assessment of individuals, firms and companies.

COURSE OBJECTIVES

This course is designed to

1. Compute capital gains & income from other sources
2. Set off & carry forward off losses
3. Assess income of individuals
4. Assess income of firms and companies
5. File income tax return

UNITS

UNIT – I: Capital Gains and Income from Other Sources (25 HRS.)

Capital Gains-Income from other sources

UNIT – II: Set Off and Carry Forward of Losses and deductions from Gross total Income [20 HRS.]

Set off and carry forward of losses-Deductions from gross total income.

UNIT – III: Assessment of Individuals [15 HRS.]

Assessment of individuals (excluding computation of salary income, income from house property and profits and gains of business or profession)

UNIT – IV: Assessment of Firms & Companies [20 HRS.]

Assessment of Firms - Assessment of companies.

UNIT – V: Types of Assessment and TDS [10 HRS.]

Types of assessment- TDS – Advance tax –Collection, Recovery and Refund of tax – Filing of returns.

UNIT – VI: DYNAMISM (Evaluation Pattern-CIA only)

Tax Planning and Ethics in Taxation – Transfer Pricing and Other Provisions to Check Avoidance of Tax - Foreign Collaboration - Business Restructuring - Taxation of E-Commerce Transactions - Income Tax Authorities.

REFERENCES:

1. Direct Taxes Law & Practice, Dr. H.C. Mehrotra, Sahitya Bhawan publications, 59th edition, 2018
2. Direct Taxes Law & Practice, Dr. Vinod K. Singhania, Taxmann Publications Pvt ltd, 59th edition, 2018

Digital Open Educational Resources (DOER) :

1. http://www.universityofcalicut.info/SDE/VI_sem_BCom_income_tax_1aw_and_practise.pdf
2. http://www.ngmc.org/wp-content/uploads/2019/06/E-Commerce_INCOME-TAX-LAW-AND-PRACTICE-16UEC515.pdf
3. <https://icmai.in/upload/Students/Syllabus2016/Inter/Paper-7-Aug.pdf>

COURSE CONTENTS & LECTURE SCHEDULE

Module No.	Topic	No. of Lectures	Teaching Pedagogy	Teaching Aids
UNIT – I CAPITAL GAINS AND INCOME FROM OTHER SOURCES				
1.1	Capital Gains	3	Chalk & Talk	Green Board
1.2	Problems	4	Chalk & Talk	Green Board
1.3	Problems	3	Chalk & Talk	Green Board
1.4	Problems	3	Chalk & Talk	Green Board
1.5	Income from other sources	4	Chalk & Talk	Green Board
1.6	Problems	5	Chalk & Talk	Green Board
1.7	Problems	2	Chalk & Talk	Green Board
1.8	Problems	1	Chalk & Talk	Green Board
UNIT – II SET OFF AND CARRY FORWARD OF LOSSES AND DEDUCTIONS FROM GROSS TOTAL INCOME				
2.1	Set off and carry forward of losses	4	Chalk & Talk	Green Board
2.2	Problems	4	Chalk & Talk	Green Board
2.3	Problems	4	Chalk & Talk	Green Board
2.4	Deductions from Gross Total Income	4	Chalk & Talk	Green Board
2.5	Problems	4	Chalk & Talk	Green Board
UNIT – III ASSESSMENT OF INDIVIDUALS				
3.1	Assessment of individuals	3	Chalk & Talk	Green Board
3.2	Problems	3	Chalk & Talk	Green Board
3.3	Problems	3	Chalk & Talk	Green Board
3.4	Problems	3	Chalk & Talk	Green Board
3.5	Problems	3	Chalk & Talk	Green Board
UNIT – IV ASSESSMENT OF FIRMS & COMPANIES				

Module No.	Topic	No. of Lectures	Teaching Pedagogy	Teaching Aids
4.1	Assessment of Firms	4	Chalk & Talk	Green Board
4.2	Problems	4	Chalk & Talk	Green Board
4.3	Assessment of companies	5	Chalk & Talk	Green Board
4.4	Problems	3	Chalk & Talk	Green Board
4.5	Problems	4	Chalk & Talk	Green Board
UNIT – V TYPES OF ASSESSMENT AND TDS				
5.1	Types of assessment- TDS	2	Chalk & Talk	Green Board
5.2	Advance tax	2	Chalk & Talk	Green Board
5.3	Collection,Recovery Refund Tax	2	Chalk & Talk	Green Board
5.4	Filing of Returns	3	Chalk & Talk	Green Board
5.5	Discussions	1	Chalk & Talk	Green Board

Levels	C1	C2	C3	C4	Total Scholas tic Marks	Non Scholas tic Marks C5	CIA Total	% of Assessm ent
	Semin ar	Bette r of W1, W2	M1+M2	MID- SEM TEST				
	5 Mks.	5Mks.	10Mks	15 Mks	35 Mks.	5 Mks.	40Mk s.	
K2	5	-	-	2 ½	-		-	12.5
K3	-	5	4	2 ½	5		5	12.5 %
K4	-	-	3	5	12		12	30 %
K5	-	-	3	5	9		9	22.5%
Non Scholastic	-	-	-	-	9		9	22.5 %
Total	5	5	10	15	35	5	40	100 %

CIA

Scholastic	35
Non Scholastic	5
	40

EVALUATION PATTERN

SCHOLASTIC					NON - SCHOLASTIC	MARKS		
C1	C2	C3	C4	C5	C6	CIA	ESE	Total
10	10	5	5	5	5	40	60	100

• PG CIA Components

				Nos				
C1	-	Test (CIA 1)	1	-	10	Mks		
C2	-	Test (CIA 2)	1	-	10	Mks		
C3	-	Assignment	2 *	-	5	Mks		
C4	-	Open Book Test/PPT	2 *	-	5	Mks		
C5	-	Seminar	1	-	5	Mks		
C6	-	Attendance		-	5	Mks		

****The best out of two will be taken into account***

COURSE OUTCOMES

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

NO.	COURSE OUTCOMES	KNOWLEDGE LEVEL (ACCORDING TO REVISED BLOOM'S TAXONOMY)	PSOs ADDRESSED
CO 1	Figure out the income from capital gains and other sources	K3	PSO1, PSO3, PSO4 & PSO5
CO 2	Computation of deductions from gross total income	K3, K4	PSO1, PSO3, PSO4 & PSO5
CO 3	Estimate the income of individuals	K4	PSO1, PSO3, PSO4 & PSO5
CO 4	Determine the income of firms and companies	K4, K5	PSO1, PSO3, PSO4 & PSO5
CO 5	Familiarize with various types of assessment	K2, K3	PSO1, PSO3, PSO4 & PSO5

Mapping of COs with PSOs

CO/ PSO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	3	2	3	3	3
CO2	3	3	3	3	3
CO3	3	3	3	3	3
CO4	3	3	3	3	3
CO5	3	3	3	3	3

Mapping of COs with POs

CO/ PSO	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1	3	2	3	3	3	3	3
CO2	3	3	3	3	3	3	3
CO3	3	3	3	3	3	3	3
CO4	3	3	3	3	3	3	3
CO5	3	3	3	3	3	3	3

Note: ♦ Strongly Correlated – 3

♦ Moderately Correlated – 2

♦ Weakly Correlated -1

COURSE DESIGNER:

1. Staff Name : Dr. T. Jeyanthi Vijayarani

Forwarded By


HOD'S Signature

& Name

Dr. B. SAHAYARANI FERNANDOS
HOD & ASSOCIATE PROFESSOR
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SEMESTER – I

For those who joined in 2019 onwards

PROGRAMME CODE	COURSE CODE	COURSE TITLE	HRS/WEEK	CREDITS
PACO	19PG4A16	WORK FORCE MANAGEMENT	6	4

COURSE DESCRIPTION

This course enables the students to have an understanding of the various aspects of man power managements, work environment and ways and means of motivating employees and disciplinary measures

COURSE OBJECTIVES

This course is designed to

- Identify the managerial and operative functions
- Plan, recruit and select manpower
- Motivate employees
- Inculcate organizational culture
- Handle grievances

UNIT I: Introduction

(20 Hours)

Work organization – people who manage – people at work – management of men is a challenging job – **importance** of HRM – definition – concept – objectives – characteristics & qualities of a personnel manager – functions of personnel management – classification of functions – managerial functions – functional areas of personnel management – philosophy of personnel management – factors influencing – status of personnel management – roots & components of HRM.

UNIT II: Planning and Recruitment

(15 Hours)

HR planning – manpower planning defined – **need** for HRP – benefits &

process of HRP – manpower plan component – short range analysis – long range analysis – job analysis – job description – job specification, recruitment & selection process - Psychological testing, interviews, Placement & Induction

UNIT III: Motivation

(15 Hours)

Promotions, transfers, separation, absenteeism & turnover – employee training – Motivation – objectives- types of motivation –steps in motivation – management – techniques designed to increase motivation – Maslows, Hertzberg's & McGregor's theories of motivation – rewards & incentives – determinants of incentives – types of rewards– incentive payments – objectives, merits & demerits of wage incentive system– wage incentive schemes in India.

UNIT IV: Organisational Climate & Culture

(20 Hours)

Organizational climate & culture – concept of organizational climate – developing a sound organizational climate – participation & organizational climate – participation in Indian organizations – organizational culture – socio cultural features of India & their impact.

UNIT V: Grievance Handling and Trade Unions

(20 Hours)

Grievance – causes or sources of grievances – need for a grievance procedure – grievance redressal machinery – grievance procedure steps in unionized organizations–basic elements of a grievance procedure.

Management of grievances – meaning & features of discipline – aims & objectives of discipline – forms & types of discipline – act of indiscipline or misconduct– causes of indiscipline & misconduct – principles for maintenance of discipline – basic ingredients or guidelines of a disciplinary action.

Trade unions – definition & characteristics – principles of trade unionism reasons for joining trade union – Objectives & functions of a trade union

- factors affecting growth of trade unions – features & weakness of trade unionism–essentials of a successful trade union
- what a trade union should do?

Unit VI: DYNAMISM (FOR CIA ONLY)

Human Resource Accounting meaning types, human resource audit-process, importance, merits and demerits

Text books:

1. **Personnel Management**, Dr.C.B.Mamoria & V.S.P, Rao, Himalaya Publishing House, 30th edition 2012.
2. **Organizational Behaviour**, L.M.Prasad, Sultan Chand & sons, 3rd edition, 2012.

Books for Reference:

1. **Human Resource Management** , Nirmal Singh, Galgotia Publications Pvt Ltd, New Delhi,2004
2. **Organisational Behaviour-Concepts, Theory & Practices**, Nirmal Singh, Galgotia Publications Pvt Ltd, New Delhi.)

COURSE CONTENTS & LECTURE SCHEDULE

Module No.	Topic	No. of Lectures	Teaching Pedagogy	Teaching Aids
UNIT - I Introduction				
1.1	Work organization people who manage – people at work philosophy of personnel management –	1	Chalk & Talk	Black Board
1.2	Importance of HRM – definition – concept – objectives – characteristics & qualities of a personnel manager	2	Chalk & Talk	LCD
1.3	Functions of personnel management – classification of functions –managerial functions– functional areas of personnel management	2	Lecture	PPT & White board
1.4	factors influencing HRM	1	Lecture	Smart Board

Module No.	Topic	No. of Lectures	Teaching Pedagogy	Teaching Aids
1.5	status of personnel management –	2	Lecture	Black Board
1.6	Roots & components of HRM	7	Discussion	Google classroom
UNIT - II Planning and Recruitment				
2.1	HR planning & Induction	1	Lecture	Green Board Charts
2.2	Manpower planning defined	2	Lecture	Green Board
2.3	Need for HRP – benefits & process of HRP	3	Lecture	Green Board Charts
2.4	Manpower plan component – short range analysis – long range analysis	3	Lecture	Green Board Charts
2.5	Job analysis – Job description – Job specification.	3	Discussion	Google classroom
2.6	Recruitment & selection process - Psychological testing, Interviews, Placement	3	Discussion	Google classroom
UNIT - III Motivation				
3.1	Promotions, transfers, separation rewards & incentives	2	Discussion	Google classroom
3.2	Employee training – Motivation – objectives- types of motivation – steps in motivation	2	Discussion	Google classroom
3.3	Absenteeism & turnover -	5	Discussion	Google classroom

Module No.	Topic	No. of Lectures	Teaching Pedagogy	Teaching Aids
3.4	Maslows, Hertzberg's & McGregor's theories of motivation	2	Discussion	Google classroom
3.5	Determinants of incentives – types of rewards– incentive payments –	5	Discussion	Google classroom
3.6	Objectives, merits & demerits of wage incentive system– wage incentive schemes in India.	1	Discussion	Google classroom
UNIT - IV Organisational Climate & Culture				
4.1	Organizational climate & culture-	1	Discussion	Google classroom
4.2	Concept of organizational climate – developing a sound organizational climate -	1	Discussion	Google classroom
4.3	Participation & organizational climate	3	Discussion	Google classroom
4.4	Organizational culture–	3	Discussion	Google classroom
4.5	Position-Rights and powers of auditor	3	Discussion	Google classroom
4.6	Socio cultural features of India & their impact	2	Discussion	Google classroom
4.7	Participation in Indian organization	2	Discussion	Google classroom
UNIT - V Grievance Handling and Trade Unions				
	Grievance – causes or sources of grievances	1	Discussion	Google classroom
	Grievance redressal machinery	2	Discussion	Google classroom
	Need for a grievance procedure grievance procedure steps in unionized organizations–basic elements of a grievance procedure.	6	Discussion	Google classroom

Module No.	Topic	No. of Lectures	Teaching Pedagogy	Teaching Aids
	Management of grievances – meaning & features of discipline – aims & objectives of discipline – forms & types of discipline – act of indiscipline or misconduct– causes of indiscipline & misconduct – principles for maintenance of discipline – basic ingredients or guidelines of a disciplinary action.			
	Trade unions – definition & characteristics – principles of trade unionism- reasons for joining tradeunion-objectives & function sofatrade unionfactors affecting growth of trade unions – features & weakness of trade unionism – essentials of a successful trade union what a trade union should do?	6	Discussion	Google classroom

Levels	C1	C2	C3	C4	Total Scholastic Marks	Non Scholastic Marks C5	CIA Total	% of Assessment
	Seminar	Better of W1, W2	M1+M2	MID-SEM TEST				
	5 Mks.	5Mks.	10Mks	15 Mks	35 Mks.	5 Mks.	40Mks.	
K2	5	-	-	2 ½	-		-	-
K3	-	5	4	2 ½	5		5	12.5 %
K4	-	-	3	5	12		12	30 %
K5	-	-	3	5	9		9	22.5%
Non Scholastic	-	-	-	-	9		9	22.5 %
Total	5	5	10	15	35	5	40	100 %

CIA	
Scholastic	35
Non Scholastic	5
	40

EVALUATION PATTERN

SCHOLASTIC					NON - SCHOLASTIC	MARKS		
C1	C2	C3	C4	C5	C6	CIA	ESE	Total
10	10	5	5	5	5	40	60	100

• PG CIA Components

		Nos	
C1	- Test (CIA 1)	1	- 10 Mks
C2	- Test (CIA 2)	1	- 10 Mks
C3	- Assignment	2 *	- 5 Mks
C4	- Open Book Test/PPT	2 *	- 5 Mks
C5	- Seminar	1	- 5 Mks
C6	- Attendance		- 5 Mks

****The best out of two will be taken into account***

COURSE OUTCOMES

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

NO.	COURSE OUTCOMES	KNOWLEDGE LEVEL (ACCORDING TO REVISED BLOOM'S TAXONOMY)	PSOs ADDRESSED
CO 1	Understand the basic concepts, functions and processes of human resource management	K2	PSO1& PSO2
CO 2	Contribute to the development, implementation, and evaluation of employee recruitment, selection, and retention plans and processes	K2, K3	PSO3
CO 3	Creating Self-Motivated Employees	K3, K4,	PSO5
CO 4	Design the organization climate and culture	K4, K5	PSO1
CO 5	Facilitate and support effective employee and labor relations	K3, K4	PSO2

Mapping of COs with PSOs

CO/ PSO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	3	3	3	3	3
CO2	3	3	3	3	3
CO3	3	3	3	3	3
CO4	3	3	3	3	3
CO5	3	3	3	3	3

Mapping of COs with POs

CO/ PSO	PO1	PO2	PO3	PO4	PO5
CO1	3	3	3	3	3
CO2	3	3	3	3	3
CO3	3	3	3	3	3
CO4	3	3	3	3	3
CO5	3	3	3	3	3

Note: ♦ Strongly Correlated – 3

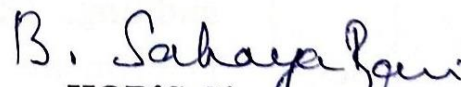
♦ Moderately Correlated – 2

♦ Weakly Correlated -1

COURSE DESIGNER:

1. Staff Name Dr.V. Suganya

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& Name

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SEMESTER – I

For those who joined in 2019 onwards

PROGRAMME CODE	COURSE CODE	COURSE TITLE	HRS/WEEK	CREDITS
PACO	19A1EDC/ 19A2EDC	Creative Advertising	2	2

COURSE DESCRIPTION

This course ensures that the students of other departments are trained in the skills of creating advertisements and enabled to create advertisements on their own.

COURSE OBJECTIVES

This course is designed to

1. Understand importance of advertising in today's environment
2. Elaborate the role and impact of media on advertising
3. Describe and frame advertising copy
4. Critique advertisements
5. Apply Photoshop and flash media in preparing advertisement copy

UNIT I

(9 HOURS)

Introduction to advertising- impact of advertising-ethics in advertising-Awareness on misleading advertisements

UNIT II

(9 HOURS)

Advertising media – kinds- application

UNIT III

(9 HOURS)

Advertising copy – values in advertising copy – types of copy

UNIT IV**(9 HOURS)**

Basic **practical training in photoshop** and flash media.

UNIT V**(9 HOURS)**

Critical appraisal of advertisements and report writing.

UNIT VI Dynamism

Advertising Agency:-Introduction – Role of Agencies - Types and functions of Ad Agencies – Selection and Coordination of Advertising Agency

Text Book:

1. Modern Marketing Principles and Practices, R.S.N. Pillai & Bagavathi, S.Chand & Company Ltd , Ram Nagar, New Delhi, 3rd Edition, 2000
2. Advertising planning and Implementation, Sangeeta Sharma & Raghuvir Singh, Prentice Hall of India Private Limited, New Delhi, 2006

Books for Reference:

1. **Advertising management** –Rajeev Batra , John G.Myers David Aaker, Pearson Education Pvt. ltd. 2004.
2. **Marketing**, Dr N. Rajan Nair & Sanjith R. Nair, Sultan Shand & Sons, 7th edition 2001
3. **Teach Yourself Corel Draw 6**, Dawn Er Dos.
4. **Photoshop 6: In an instant**, Toot & Michael.

COURSE CONTENTS & LECTURE SCHEDULE

Module No.	Topic	No. of Lectures	Teaching Pedagogy	Teaching Aids
UNIT - I Introduction to advertising				
1.1	Introduction to advertising-	3	Chalk & Talk	Black Board
1.2	impact of advertising- <u>ethics in advertising</u>	3	Chalk & Talk	LCD

Module No.	Topic	No. of Lectures	Teaching Pedagogy	Teaching Aids
1.3	Awareness on misleading advertisements	3	Lecture	PPT & White board
UNIT - II Advertising media				
2.1	Advertising media	3	Lecture	Black Board
2.2	Advertising media- kinds-	3	Discussion	Google classroom
2.3	Advertising media - application	3	Discussion	Google classroom
UNIT - III Advertising copy				
3.1	Advertising copy	3	Discussion	Google classroom
3.2	Values in advertising copy	3	Discussion	Google classroom
3.3	Types of Advertisement copy	3	Discussion	Google classroom
UNIT - IV Practical Training				
4.1	Basic practical training in photoshop and flash media	3	Practical	Practical
4.2	Basic practical training in photoshop and flash media	3	Practical	Practical
4.3	Basic practical training in photoshop and flash media	3	Practical	Practical
UNIT - V Critical appraisal				
5.1	Critical appraisal of advertisements	3	Discussion	Google classroom
5.2	Critical appraisal of advertisements	3	Discussion	Google classroom
5.3	Report writing.	3	Discussion	Google classroom

Levels	C1	C2	C3	C4	Total Scholastic Marks	Non Scholastic Marks C5	CIA Total	% of Assessment
	Seminar	Better of W1, W2	M1+M2	MID-SEM TEST				
	5 Mks.	5Mks.	10Mks	15 Mks	35 Mks.	5 Mks.	40Mks.	
K1	5	-	-	2 ½	7.5	-	7.5	18.75%
K2	-	5	4	2 ½	11.5	-	11.5	28.75 %
K3	-	-	3	5	8	-	8	20 %
K4	-	-	3	5	8	-	8	20%
Non Scholastic	-	-	-	-	-	5	5	12.5 %
Total	5	5	10	15	35	5	40	100 %

CIA	
Scholastic	35
Non Scholastic	5
	40

EVALUATION PATTERN

SCHOLASTIC					NON - SCHOLASTIC	MARKS		
C1	C2	C3	C4	C5	C6	CIA	ESE	Total
10	10	5	5	5	5	40	60	100

- **PG CIA Components**

		Nos	
C1	- Test (CIA 1)	1	- 10 Mks
C2	- Test (CIA 2)	1	- 10 Mks
C3	- Assignment	2 *	- 5 Mks
C4	- Open Book Test/PPT	2 *	- 5 Mks
C5	- Quiz	1	- 5 Mks
C6	- Attendance		- 5 Mks

****The best out of two will be taken into account***

COURSE OUTCOMES

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

NO.	COURSE OUTCOMES	KNOWLEDGE LEVEL (ACCORDING TO REVISED BLOOM'S TAXONOMY)	PSOs ADDRESSED
CO 1	Distinguish key factors involved in successful advertising and be able to substantiate the importance of advertising products/ services	K1	PSO1 & PSO2
CO 2	Recall various media involved in advertising products/ services and identify the positioning of the media in hosting advertisements	K1, K2,	PSO3
CO 3	Formulate advertisement copy and categories the components of advertisement copy	K1 & K3	PSO5
CO 4	Use photo shop and flash media in editing images	K1, K2, K3 &	
CO 5	Nurture and apply creativity in advertising and critically examine any advertisement on different media	K2 & K4	

Mapping COs Consistency with PSOs

CO/ PSO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	3	3	3	1	3
CO2	3	3	3	1	3
CO3	3	3	3	2	3
CO4	3	3	3	1	3
CO5	3	3	3	2	3

Mapping of COs with POs

CO/ PSO	PO1	PO2	PO3	PO4	PO5
CO1	3	3	3	3	3
CO2	3	3	3	3	3
CO3	3	3	3	3	3
CO4	3	3	3	3	3
CO5	3	3	3	3	3

Note: ♦ Strongly Correlated – 3

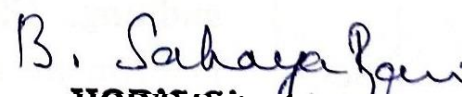
♦ Moderately Correlated – 2

♦ Weakly Correlated -1

COURSE DESIGNER:

1. Staff Name : Ms.F.Gnanadeepam

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Dr. B. SAHAYARANI FERNANDO
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The Research Centre of Commerce

II M.Com.,

SEMESTER – III

For those who joined in 2019 onwards

ELECTIVE PAPER

PROGRAMME CODE	COURSE CODE	COURSE TITLE	HRS/WEEK	CREDITS
PACO	19PG3AE1	Partnership Accounting	4	4

Course Description :

This course enables the students to gain knowledge and skills in the procedure relating to partnership accounting and other specified areas of financial accountings and to have a focus on accounting for all types of transactions that are unique to a partnership.

Course Objectives

This course is designed to

1. Grasp the fundamentals of partnership accounting.
2. Prepare accounts for admission, retirement and death of partner.
3. Prepare accounts in case of dissolution of partnership firm.

UNIT I : Partnership Accounting

(12 Hours)

Introduction – Meaning – Definition – Fixed Capital and Fluctuating Capital – Past Adjustments and Guarantees.

UNIT II : Admission of Partner

(12 Hours)

Admission of Partner – Evaluation – Adjustment of Goodwill and Treatment of Goodwill.

UNIT III : Retirement & Death of Partner**(12 Hours)**

Retirement of Partner – Death of Partner – Executors account

UNIT IV : Dissolution of Partnership firm**(12 Hours)**

Dissolution of Partnership firm – Insolvency of firms – Application of Garner vs. Murray.

UNIT V : Insolvency of Partners**(12 hours)**

All Partners Insolvent - Piecemeal distribution of Cash.

Text Book Followed :

1. Advanced Accountancy, T.S.Reddy & A. Murthy, Margham Publications, revised edition 2019.

Books of Reference :

1. Advanced Accountancy – R.L. Gupta & M. Radhaswamy, Sultan Chand Publication, 13th revised edition, 2019.
2. Advanced accounting vol1/2, S.N. Maheswari, Vikas Publications Pvt Ltd., 2019.
3. Advanced Accounting, S. P. Jain & K.L. Narang, Kalyani Publishers, 2nd edition, 2019.
- 4.

COURSE CONTENTS & LECTURE SCHEDULE

Module No.	Topic	No. of Lectures	Content Delivery Method	Teaching Aids
UNIT I : Partnership Accounting				
1.1	Partnership Accounting – Introduction.	3	Google Meet	Word Doc
1.2	Fixed and Fluctuating Capital	3	Google Meet	Word Doc
1.3	Past Adjustment and Guarantee	3	Google Meet	Word Doc

	Written Test	1		
UNIT II : Admission of Partner				
2.1	New Ratio and Procedures	4	Google Meet	Word Doc
2.2	Goodwill - Methods	4	Google Meet	Word Doc
2.3	Revaluation and Other Adjustment	4	Google Meet	Word Doc
UNIT III : Retirement & Death of Partner				
3.1	Sacrificing Ratio	3	Google Meet	Word Doc
3.2	Accounting Procedures	4	Google Meet	Word Doc
3.3	Goodwill and other Adjustments	4	Google Meet	Word Doc
	T1	1		
UNIT IV : Dissolution of Partnership Firm				
4.1	Normal Dissolution	7	Google Meet	Word Doc
4.2	Insolvency of Partners	7	Google Meet	Word Doc
4.3	Garner Vs. Murray	6	Google Meet	Word Doc
UNIT V : Insolvency of Partners				
5.1	Insolvency of all Partners	2	Google Meet	Word Doc
5.2	Piecemeal Distribution	3	Google Meet	Word Doc
5.3	Proportionate Capital Method	3	Google Meet	Word Doc
5.4	Maximum Loss Method	3	Google Meet	Word Doc
	T2	1	Written Test	

Levels	C1	C2	C3	C4	Total Scholastic Marks	Non Scholastic Marks C5	CIA Total	% of Assessment
	Session - wise Average	Better of W1, W2	M1+M2	MID-SEM TEST				
	5 Mks.	5 Mks	5+5=10 Mks.	15 Mks	35 Mks.	5 Mks.	40Mks.	
K1	5	-	-	2 ½	7.5	-	7.5	18.75 %
K2	-	5	4	2 ½	11.5	-	11.5	28.75 %
K3	-	-	3	5	8	-	8	20 %
K4	-	-	3	5	8	-	8	20 %
Non Scholastic	-	-	-	-		5	5	12.5 %
Total	5	5	10	15	35	5	40	100 %

CIA	
Scholastic	35
Non Scholastic	5
	40

EVALUATION PATTERN

SCHOLASTIC					NON - SCHOLASTIC	MARKS		
C1	C2	C3	C4	C5	C6	CIA	ESE	Total
10	10	5	5	5	5	40	60	100

UG CIA Components

		Nos		
C1	- Test (CIA 1)	1	-	10 Mks
C2	- Test (CIA 2)	1	-	10 Mks
C3	- Assignment	1	-	5 Mks
C4	- Open Book Test/PPT	2 *	-	5 Mks
C5	- Quiz	2 *	-	5 Mks
C6	- Attendance		-	5 Mks

Course Outcomes

On completion of the course the student will be able to

CO	Course Outcome	Level
CO1	Pronounce the basics of partnership Act, regarding maintenance of books of accounts of firm and deal with past guarantees & adjustments	K2
CO2	Record accounting transactions during admission	K3,K4
CO3	Ascertain the profit upto the date of death / retirement of partner	K3,K4
CO4	Account for dissolution of partnership firm for amalgamation of firms and sale of a firm to a company	K4,K5
CO5	Record the insolvency accounts of firms during piecemeal distribution	K4

Mapping of COs with PSOs

CO/ PSO	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
CO1	3	2	3	2	3
CO2	3	3	2	3	1
CO3	3	3	2	3	2
CO4	3	2	2	2	3
CO5	2	3	3	3	3

Mapping of COs with POs

CO/ PSO	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1	3	3	3	2	3	3	3
CO2	3	2	3	3	2	3	3
CO3	3	3	2	3	3	3	2
CO4	3	3	3	3	3	2	3
CO5	3	3	3	3	3	3	3

Note: ♦ Strongly Correlated – 3 ♦ Moderately Correlated – 2
 ♦ Weakly Correlated -1

COURSE DESIGNER :

1. Ms. P. Kalaiselvi

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B. Sahayarani Fernando
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& Name

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II M.COM.

SEMESTER – III

For those who joined in 2019 onwards

PROGRAMME CODE	COURSE CODE	COURSE TITLE	HRS/WEEK	CREDITS
PACO	19PG3AE2	MARKETING MANAGEMENT	4	4

COURSE DESCRIPTION

This course helps the students to understand the framework of marketing management under various contexts. This course enables the students to acquire the knowledge about the various dimensions and aspects of marketing and prepares them to take-up career in marketing.

COURSE OBJECTIVE

This course is designed to

1. Grasp the basis of marketing and its importance as a subject of study in commerce.
2. Sketch the major P's of marketing of goods and their primitive role in consumer oriented society and business to consumer communications
3. Familiarize on the recent trends in marketing.

UNITS

Unit I : Marketing – an Overview

(10 hours)

Definition of Market – Scope of Marketing – Importance of Marketing – Functions of Marketing- E-Commerce- E-marketing – E-Retailing – Mobile Market

Unit II : Product**(15 hours)**

Meaning of Product –Features of a Product and its classification, Product Mix and its Elements – Product Life Cycle

Unit III : Pricing Decisions**(10 hours)**

Introduction of Pricing – Factors Affecting Pricing Decisions – Pricing – Objectives of Pricing – Factors Affecting Pricing Decisions - :Pricing Policies and Strategies – Pricing Methods.

Unit IV : Distribution Strategy**(15 hours)**

Introduction – Meaning –Importance of Distribution Channel-Factors influencing Channel Decisions-Types of Channel – Direct Channel – Indirect Channel – Functions of Channel Members

Unit V : Promotion Mix**(10 hours)**

Introduction – Promotion Mix and its Components - Advertising and Sales Promotions- Personal Selling – Direct Marketing and Publicity

UNIT VI : DYNAMISM (Evaluation Pattern-CIA only)

Recent Trends in Marketing.

Text Books :

1. Marketing Management – R.S.N.Pillai & Bagavathi, Published by S.Chand & Company Pvt Ltd.

Reference Book :

1. Modern Marketing Principles and Practices - R.S.N.Pillai & Bagavathi, Published by S.Chand & Company Pvt Ltd.
2. Principles of Marketing – Philip Kotler & Gary Armstrong

Digital Open Educational Resources (DOER) :

1. <https://www.yourarticlelibrary.com/india-2/recent-trends-in-modern-marketing/48559>.

COURSE CONTENTS & LECTURE SCHEDULE:

Module No.	Topic	No. of Lectures	Teaching Pedagogy	Teaching Aids
UNIT I : MARKETING – AN OVERVIEW				
1.1	Definition of Market – Scope of Marketing	2	Lecture	Google Classroom
1.2	Importance of Marketing	1	Lecture	Google Classroom
1.3	Functions of Marketing	1	Lecture	Google Classroom
1.4	E-Commerce	2	Lecture	Google Classroom
1.5	E-marketing – E-Retailing	2	Lecture	Google Classroom
1.6	Mobile Market	2	Lecture	Google Classroom
UNIT II : PRODUCT				
2.1	Meaning of Product	3	Lecture	Google Classroom
2.2	Features of a Product and its classification	3	Lecture	Google Classroom
2.3	Product Mix and its Elements	5	Lecture	Google Classroom

2.4	Product Life Cycle	4	Lecture	Google Classroom
UNIT III : PRICING DECISIONS				
3.1	Introduction of Pricing – Factors Affecting Pricing Decisions	3	Lecture	Google Classroom
3.2	Pricing – Objectives of Pricing	3	Lecture	Google Classroom
3.3	Factors Affecting Pricing Decisions	2	Lecture	Google Classroom
3.4	Pricing Policies and Strategies – Pricing Methods.	2	Lecture	Google Classroom
UNIT IV : DISTRIBUTION STRATEGY				
4.1	Introduction – Meaning – Importance of Distribution Channel	3	Lecture	Google Classroom
4.2	Factors influencing Channel Decisions-Types of Channel – Direct Channel – Indirect Channel	6	Lecture	Google Classroom
4.3	Functions of Channel Members	6	Lecture	Google Classroom
UNIT V : PROMOTION MIX				
5.1	Introduction – Promotion Mix and its Components	2	Lecture	Google Classroom
5.2	Advertising and Sales Promotions	2	Lecture	Google Classroom

5.3	Personal Selling	2	Lecture	Google Classroom
5.4	Direct Marketing	2	Lecture	Google Classroom
5.5	Publicity	2	Lecture	Google Classroom

Levels	C1	C2	C3	C4	Total Scholastic Marks	Non Scholastic Marks C5	CIA Total	% of Assessment
	Session-wise Average	Better of W1, W2	M1+M2	MID-SEM TEST				
	5 Mks.	5 Mks	5+5=10 Mks.	15 Mks	35 Mks.	5 Mks.	40Mks.	
K1	5	-	-	2 ½	7.5	-	7.5	18.75 %
K2	-	5	4	2 ½	11.5	-	11.5	28.75 %
K3	-	-	3	5	8	-	8	20 %
K4	-	-	3	5	8	-	8	20 %
Non Scholastic	-	-	-	-		5	5	12.5 %
Total	5	5	10	15	35	5	40	100 %

CIA	
Scholastic	35
Non Scholastic	5
	40

EVALUATION PATTERN

SCHOLASTIC					NON - SCHOLASTIC	MARKS		
C1	C2	C3	C4	C5	C6	CIA	ESE	Total
10	10	5	5	5	5	40	60	100

UG CIA Components

				Nos
C1	-	Test (CIA 1)	1	- 10 Mks
C2	-	Test (CIA 2)	1	- 10 Mks
C3	-	Assignment	1	- 5 Mks
C4	-	Open Book Test/PPT	2 *	- 5 Mks
C5	-	Quiz	2 *	- 5 Mks
C6	-	Attendance		- 5 Mks

COURSE OUTCOMES

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

NO.	COURSE OUTCOMES	KNOWLEDGE LEVEL (ACCORDING TO REVISED BLOOM'S TAXONOMY)	PSOs ADDRESSED
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CO 1	Spell out the cognitive of marketing and marketing mix ,and its recent dynamics	K2	PSO1
CO 2	Highlight the process of evolution of product, its life cycle and the elements of policy development of a product and apply the same in business / industry	K2,K3	PSO2
CO 3	Identify and apply different methods of pricing, in different types of businesses	K3,K4,K5	PSO4 & PSO5
CO 4	Explain the kinds of channel members, and the influencers and formation of channels	K3,K4,K5	PSO3
CO 5	Communicate the potents on promotional tools, and their adaptation	K3,K4,K5	PSO4

Mapping COs with PSOs

CO/ PSO	PS O1	PSO 2	PSO 3	PSO 4	PSO 5
CO1	3	3	3	2	3
CO2	3	3	2	3	3
CO3	3	3	3	3	2
CO4	2	3	3	3	3
CO5	3	2	3	3	3

Mapping COs with POs

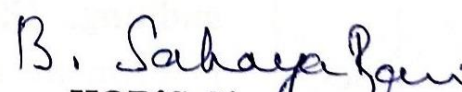
CO/ PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1	3	3	3	2	2	3	2
CO2	3	3	3	2	3	3	2
CO3	3	3	3	2	3	3	2
CO4	3	2	3	2	3	3	2
CO5	3	3	3	2	3	3	2

Note: ♦ Strongly Correlated – 3 ♦ Moderately Correlated – 2
 ♦ Weakly Correlated -1

COURSE DESIGNER:

1. Staff Name : Dr.B.Sahayarani Fernando

Forwarded By


HOD'S Signature

& Name

Dr. B. SAHAYARANI FERNANDO
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SEMESTER – IV

For those who joined in 2019 onwards

PROGRAMME CODE	COURSE CODE	COURSE TITLE	HRS/WEEK	CREDITS
PACO	19PG4AE3	Logistics Management	4	4

COURSE DESCRIPTION

This course enables the students to understand the importance and dynamics of a firm's physical distribution functions and management of its supply chain.

COURSE OBJECTIVES

This course is designed to

1. Synchronize supply chain management.
2. Understand functionality of transports, transport economics and price.
3. Understand the role of logistic and supply chain management.
4. Facilitate knowledge on international insurance.

UNITS

UNIT – I: THE LOGISTICS OF BUSINESS (12 HRS.)

The Logistics of Business – The logistic value Proposition – The work of Logistics – Logistical operating arrangements – flexible structure – supply chain synchronization

UNIT – II: TRANSPORT FUNCTIONALITY (12 HRS.)

Transport Functionality – principles and participants – transportation service – Transportation economics and pricing – Transport administration – documentation

UNIT – III: INTERNATIONAL LOGISTICS AND SUPPLY CHAIN MANAGEMENT (12 HRS.)

International logistics and supply chain Management – meaning and objectives – importance in global economics – characteristics of global supply chain – global supply chain integration – supply chain security – International Sourcing.

UNIT – IV: INTERNATIONAL INSURANCE (12 HRS.)

International Insurance – Cargo Movements – water damage – theft –privacy – pilferage – other risk – perils with air shipments – risk retention – risk transfer – marine cargo insurance.

UNIT – V: INTERNATIONAL AIR TRANSPORTATION (20 HRS.)

International air transportation – types of aircrafts – air cargo regulations –truck and rail transportation – intermodal – pipelines – packaging objectives – tcl, lcc – refrigerator – goods – customs duty – non traffic barriers – customs cleaning process.

UNIT – VI: DYNAMISM (EVALUATION PATTERNFOR CIA ONLY)

Trends in logistics - Introduction – recent developments in logistics Transport and mobility technologies - Green logistics

REFERENCES:

1. Sunil Chopra, Peter Meindl, Supply Chain Management, Pearson Education, India.
2. Martin Christopher, Logistics and Supply Chain Management, FT Publication.

Note: Latest edition of text books may be used

COURSE CONTENTS & LECTURE SCHEDULE:

Module No.	Topic	No. of Lectures	Teaching Pedagogy	Teaching Aids
UNIT – I THE LOGISTICS OF BUSINESS				
1.1	The Logistics of Business	2	Chalk & Talk	Black Board
1.2	The logistic value Proposition	3	PPT	LCD

Module No.	Topic	No. of Lectures	Teaching Pedagogy	Teaching Aids
1.3	The work of Logistics -Logistical operating arrangements - flexible structure	4	Lecture & Discussion	Black board
1.4	Supply chain synchronization	3	Discussion	Google classroom
UNIT – II TRANSPORT FUNCTIONALITY				
2.1	Transport Functionality	2	Lecture	Black Board
2.2	Principles and participants	2	Chalk & Talk	Black Board
2.3	Transportation service	2	Lecture& Discussion	Black board
2.4	Transportation economics and pricing	2	PPT & Lecture	Google classroom
2.5	Transport administration	2	PPT	LCD
2.6	Documentation	2	Discussion & Lecture	Materials
UNIT – III INTERNATIONAL LOGISTICS AND SUPPLY CHAIN MANAGEMENT				
3.1	International logistics and supply chain Management—meaning and objectives——	2	PPT & Lecture	LCD
3.2	Importance in global economics	2	Video	Google classroom
3.3	Characteristics of global supply chain	2	PPT & Lecture	Google classroom
3.4	Global supply chain integration	2	Discussion & Lecture	Materials
3.5	Supply chain security	2	PPT & Lecture	Google classroom

Module No.	Topic	No. of Lectures	Teaching Pedagogy	Teaching Aids
3.6	International Sourcing	2	PPT & Lecture	Google classroom
UNIT – IV INTERNATIONAL INSURANCE				
4.1	International Insurance	2	Lecture	Black Board
4.2	Cargo Movements–water damage– theft–privacy– pilferage– other risk	4	Chalk & Talk	Black Board
4.3	Perils with air shipments	2	Discussion & Lecture	Materials
4.4	Risk retention–risk transfer	2	PPT& Lecture	Google classroom
4.5	Marine cargo insurance	2	PPT	LCD
UNIT – V INTERNATIONAL AIR TRANSPORTATION				
5.1	International air transportation – types of aircrafts	2	PPT & Lecture	LCD
5.2	Air cargo regulations	2	Discussion & PPT	Google classroom
5.3	Truck and rail transportation	1	PPT & Lecture	Google classroom
5.4	Intermodal – pipelines	2	Discussion & Lecture	Materials
5.5	Packaging objectives - tcl, lcc	2	Lecture	Black Board
5.6	Refrigerator – goods –customs duty	1	Chalk & Talk	Black Board
5.7	Non traffic barriers–customs cleaning process.	2	Discussion & Lecture	Materials

Levels	C1	C2	C3	C4	Total Scholastic Marks	Non Scholastic Marks C5	CIA Total	% of Assessment
	Seminar 5 Mks.	Better of W1, W2 5Mks.	M1+M2 10Mks	MID-SEM TEST 15 Mks	35 Mks.	5 Mks.	40Mks.	
K2	5	-	-	2 ½	-		-	-
K3	-	5	4	2 ½	5		5	12.5 %
K4	-	-	3	5	12		12	30 %
K5	-	-	3	5	9		9	22.5%
Non Scholastic	-	-	-	-	9		9	22.5 %
Total	5	5	10	15	35	5	40	100 %

CIA	
Scholastic	35
Non Scholastic	5
	40

EVALUATION PATTERN

SCHOLASTIC					NON - SCHOLASTIC	MARKS		
C1	C2	C3	C4	C5	C6	CIA	ESE	Total
10	10	5	5	5	5	40	60	100

- **PG CIA Components**

		Nos		
C1	- Test (CIA 1)	1	-	10 Mks
C2	- Test (CIA 2)	1	-	10 Mks
C3	- Assignment	2 *	-	5 Mks
C4	- Open Book Test/PPT	2 *	-	5 Mks
C5	- Seminar	1	-	5 Mks
C6	- Attendance		-	5 Mks

****The best out of two will be taken into account***

COURSE OUTCOMES

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

NO.	COURSE OUTCOMES	KNOWLEDGE LEVEL (ACCORDING TO REVISED BLOOM'S TAXONOMY)	PSOs ADDRESSED
CO 1	Value propositions, work and arrangements of Supply Chain Management	K2	PSO1& PSO2
CO 2	Rationale the functionality of transportation	K2, K3	PSO3
CO 3	Bring out the role of logistic and supply chain management in Global Economics	K2, K4	PSO5
CO 4	Communicate International Insurance Policies in Cargo Movements	K2, K3 & K4	PSO5
CO 5	Encompass to pipeline transport of goods in International market segments	K2, K3& K5	PSO1& PSO6

Mapping of COs with PSOs

CO \ PSO	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
CO 1	3	3	3	3	2
CO 2	3	3	2	2	2
CO 3	3	3	3	2	3
CO 4	3	3	3	2	2
CO 5	3	3	3	2	3

Mapping of COs with POs

CO/ PSO	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1	3	3	3	3	2	2	2
CO2	3	3	2	2	2	2	3
CO3	3	3	3	2	3	3	3
CO4	3	3	3	2	2	3	2
CO5	3	3	3	2	3	2	2

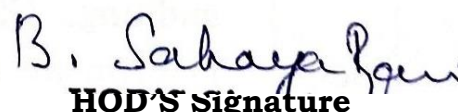
Note: ♦ Strongly Correlated – 3 ♦ Moderately Correlated – 2

♦ Weakly Correlated -1

COURSE DESIGNER:

1. Staff Name Dr. Sr.Bindu Antony

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SEMESTER – III

For those who joined in 2019 onwards

ELECTIVE PAPER

PROGRAMME CODE	COURSE CODE	COURSE TITLE	HRS/ WEEK	CREDITS
PACO	19PG4AE4	SPECIAL ACCOUNTS	4	4

Course Description

This course emphasizes the construction of final Accounts of Banking Insurance Companies and Public Utility Concern

Course Objective:

This course is designed to

1. Develop and understand the preparation of final accounts of banking companies.
2. Record the transactions of life and general insurance companies.
3. Acquire thorough knowledge in preparing the accounts of public utility concern.

UNITS

UNIT I: BANK ACCOUNTS (Profit and Loss account) (12 Hours)

Introduction – Business of banking companies – legal requirements – preparation of profit and loss account – Guidelines of RBI for Profit and Loss account

UNIT II: BANK ACCOUNTS (Balance Sheet) (12 Hours)

Balance Sheet – Guidelines of RBI for Balance sheet – items requiring special attention in preparation of final accounts.

UNIT III: LIFE INSURANCE COMPANY ACCOUNTS (12 Hours)

Introduction – types of Insurance – accounts of life insurance business – statutory books – preparation of final accounts – revenue a/c – Net Revenue Account and Balance Sheet - Valuation Balance Sheet

UNIT IV: GENERAL INSURANCE COMPANY ACCOUNTS (12 Hours)

Accounts of General insurance companies – Reinsurance – Computation of Reserve for unexpired risk – Preparation of final accounts – Fire and Marine Insurance.

UNIT V: DOUBLE ACCOUNTS SYSTEM (12 Hours)

Introduction – difference between double and single account system – difference between double entry and double account system – replacement of assets- computation of capital base – preparation of final accounts of public utility concerns.

Text Book:

1. **Advanced Accountancy**, R.L.Gupta and M.Radhaswamy, Sultan Chand & Sons, Latest edition

Books for Reference:

1. **Advanced Accountancy**, T.S. Reddy & A. Murthy, Margum Publications, Latest edition.
2. **Advanced Accounting** Vol. II, S.N. Maheswari, Vikas Publications Pvt. Ltd., Latest edition
3. **Advanced Accounting**, S.P.Jain and K.L.Narang , Kalyani Publishers, Latest edition.
4. **Corporate Accounting**, B.S .Raman, United Publishers, Latest edition
5. **Advanced Accounting: Corporate Accounting**, Ashok Sehgal & Deepak Sehgal , Taxmann, Latest edition.

COURSE CONTENTS & LECTURE SCHEDULE

Module No.	Topic	No. of Lectures	Content Delivery Method	Teaching Aids
UNIT - I Bank Accounts (Profit and Loss Account)				
1.1	Meaning, Scope	3	Google Meet	Word Doc
1.2	Legal Requirements	4	Google Meet	Word Doc
1.3	Preparation of Profit and Loss Account	3	Google Meet	Word Doc
	Written Test	1		
UNIT - II Bank Accounts (Balance Sheet)				
2.1	Legal Requirements	4	Google Meet	Word Doc
2.2	Preparation of Balance Sheet	4	Google Meet	Word Doc
2.3	Special Items	4	Google Meet	Word Doc
UNIT - III Life Insurance Company Accounts				
3.1	Life Insurance Company Accounts	4	Google Meet	Word Doc
3.2	Revenue Account	4	Google Meet	Word Doc
3.3	Net Revenue Account	3	Google Meet	Word Doc
	T1	1		
UNIT - IV General Insurance Company Accounts				
4.1	General Insurance Company Accounts	4	Google Meet	Word Doc
4.2	Re-insurance	4	Google Meet	Word Doc
4.3	Preparation of Final Accounts	4	Google Meet	Word Doc

Module No.	Topic	No. of Lectures	Content Delivery Method	Teaching Aids
UNIT - V Double Account System				
5.1	Double Account System	3	Google Meet	Word Doc
5.2	Double Account Vs. Single Account	2	Google Meet	Word Doc
5.3	Capital Base	2	Google Meet	Word Doc
5.4	Preparation of Final Accounts	4	Google Meet	Word Doc
	T2	1	Written Test	

Levels	C1	C2	C3	C4	Total Scholastic Marks	Non Scholastic Marks C5	CIA Total	% of Assessment
	Session-wise Average	Better of W1, W2	M1+M2	MID-SEM TEST				
	5 Mks.	5 Mks	5+5=10 Mks.	15 Mks	35 Mks.	5 Mks.	40Mks.	
K1	5	-	-	2 ½	7.5	-	7.5	18.75 %
K2	-	5	4	2 ½	11.5	-	11.5	28.75 %
K3	-	-	3	5	8	-	8	20 %
K4	-	-	3	5	8	-	8	20 %
Non Scholastic	-	-	-	-		5	5	12.5 %
Total	5	5	10	15	35	5	40	100 %

CIA	
Scholastic	35
Non Scholastic	5
	40

EVALUATION PATTERN

SCHOLASTIC					NON - SCHOLASTIC	MARKS		
C1	C2	C3	C4	C5	C6	CIA	ESE	Total
10	10	5	5	5	5	40	60	100

UG CIA Components

				Nos				
C1	-	Test (CIA 1)	1	-	10	Mks		
C2	-	Test (CIA 2)	1	-	10	Mks		
C3	-	Assignment	1	-	5	Mks		
C4	-	Open Book Test/PPT	2 *	-	5	Mks		
C5	-	Quiz	2 *	-	5	Mks		
C6	-	Attendance		-	5	Mks		

COURSE OUTCOMES

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

NO.	COURSE OUTCOMES	KNOWLEDGE LEVEL (ACCORDING TO REVISED BLOOM'S TAXONOMY)	PSOs ADDRESSED
CO 1	Identify legal requirements for Banking Accounts and classify advances by Banks.	K2	
CO 2	Prepare final accounts of Banks and interpret them in real business world.	K3, K4	
CO 3	list out and prepare revenue accounts as per the new Insurance Regulations.	K2, K5	
CO 4	Formulate final accounts for Life and General Insurance companies.	K3, K4	
CO 5	Concerns find out the balance in Capital account and prepare General Balance Sheet of Public Utility	K3, K4	

Mapping of COs with PSOs

CO/ PSO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	3	2	3	2	3
CO2	3	3	2	3	1
CO3	3	3	2	3	2
CO4	3	2	2	2	3
CO5	2	3	3	3	3

Mapping of COs with POs

CO/ PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1	3	3	3	2	3	3	3
CO2	3	2	3	3	2	3	3
CO3	3	3	2	3	3	3	2
CO4	3	3	3	3	3	2	3
CO5	3	3	3	3	3	3	3

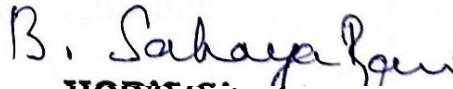
Note: ♦ Strongly Correlated – 3 ♦ Moderately Correlated – 2

♦ Weakly Correlated -1

COURSE DESIGNER:

1. Ms. P. Kalaiselvi

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SEMESTER – II

For those who joined in 2021 onwards

PROGRAM ME CODE	COURSE CODE	COURSE TITLE	CATEGORY	HRS/ WEEK	CREDITS
PACO	21PG2SLA	RETAIL MARKETING	THEORY		2

COURSE DESCRIPTION

This course deals with comprehensive view of retail marketing which includes fundamental concepts of retailing and the various functional areas of retail marketing .

COURSE OBJECTIVES

This course is designed to

1. Provide the learner with an overview of retail industry.
2. Provide insights into the retail marketing operations.
3. Enable the learner to understand the Retail Consumer and the Retail Marketing Mix. .
4. Make right decisions in choosing retail location.

UNIT – I : Introduction to Retail Marketing

Meaning of Retail and Retailing – Types of Retailers – Business Models in Retail.

UNIT – II : Classification

Classification on the basis of ownership – Classification on the basis of Merchandise offered.

UNIT – III : Understanding the Retail Consumer

Understanding the Consumer Behaviour – Need for studying Consumer behaviour.

UNIT – IV : The **Retail Marketing Mix**

Product, Pricing , Place and Promotion.

UNIT – V : **Retail Location**

Types of retail locations-Steps involved in choosing retail location.

UNIT – VI : DYNAMISM (Evaluation Pattern-CIA only)

Online retailing – Features of online retailing.

REFERENCES :

TEXT BOOK :

1. Swapna Pradhan, ***Retailing Management*** - New Age international Pvt. Ltd., 2nd edition, 2010.

Reference Books:

1. Barry Berman and Joel Evans, ***“Retail Management – A Strategic Approach”*** - PHI private limited, New Delhi, 8th edition, 2007.
2. David Gilbert, ***“Retail Marketing Management”*** - Pearson Education Limited, New Delhi, 1st Indian Reprint, 2003.
3. A.J.Lamba , ***“The Art of Retailing ”*** - Tata McGraw Hill, New Delhi, 1st edition 2003.
4. Suja Nair, ***Retail Management*** - Himalaya publishing house, 3rd edition, 2011.
5. L.Natarajan, ***Retail Marketing*** - Margham Publications, 2008.

Levels	C1	C2	C3	C4	Total Scholastic Marks	Non Scholastic Marks C5	CIA Total	% of Assessment
	Seminar 5 Mks.	Better of W1, W2 5Mks.	M1+M2 10Mks	MID-SEM TEST 15 Mks	35 Mks.	5 Mks.	40Mks.	
K2	5	-	-	2 ½	-	-	-	-
K3	-	5	4	2 ½	5	-	5	12.5 %
K4	-	-	3	5	12	-	12	30 %
K5	-	-	3	5	9	-	9	22.5%
Non Scholastic	-	-	-	-	9	-	9	22.5%
Total	5	5	10	15	35	5	40	100 %

CIA	
Scholastic	35
Non Scholastic	5
	40

EVALUATION PATTERN

SCHOLASTIC					NON - SCHOLASTIC	MARKS		
C1	C2	C3	C4	C5	C6	CIA	ESE	Total
10	10	5	5	5	5	40	60	100

- **PG CIA Components**

			Nos		
C1	-	Test (CIA 1)	1	-	10 Mks
C2	-	Test (CIA 2)	1	-	10 Mks
C3	-	Assignment	2 *	-	5 Mks
C4	-	Open Book Test/PPT	2 *	-	5 Mks
C5	-	Seminar	1	-	5 Mks
C6	-	Attendance		-	5 Mks

****The best out of two will be taken into account***

COURSE OUTCOMES

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

NO.	COURSE OUTCOMES	KNOWLEDGE LEVEL (ACCORDING TO REVISED BLOOM'S TAXONOMY)	PSOs ADDRESSED
CO 1	Become familiar with how the retail industry works	K2	PSO1 & PSO2
CO 2	Have an insight into the retail marketing operations.	K2, K3	PSO3
CO 3	Understand the Retail Consumer and the 4p's of Retail MarketingMix.	K2 & K4	PSO5
CO 4	Make right decisions in choosing retail location.	K2, K3 & K4	PSO4 & PSO5
CO 5	Retail Online	K3 & K5	PSO5

Mapping of COs with PSOs

CO/ PSO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	3	3	3	3	3
CO2	3	3	3	3	3
CO3	3	3	3	3	3
CO4	3	3	3	3	3
CO5	3	3	3	3	3

Mapping of COs with POs

CO/ PSO	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1	3	2	3	2	3	3	2
CO2	3	2	3	2	3	3	2
CO3	3	2	3	2	3	3	2
CO4	3	2	3	2	3	3	2
CO5	3	3	3	2	3	3	2

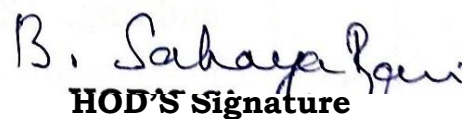
Note: ♦ Strongly Correlated – **3** ♦ Moderately Correlated – **2**

♦ Weakly Correlated -**1**

COURSE DESIGNER :

1. Dr.Auxilia Felicitas .A.I.

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HOD'S Signature

& Name

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SEMESTER – IV

For those who joined in 2021 onwards

PROGRAM ME CODE	COURSE CODE	COURSE TITLE	HRS/WEEK	CREDIT
PACO	21PG4SLA	ACCOUNTING STANDARDS	SELF STUDY	2

COURSE DESCRIPTION

This course helps the students to familiarize themselves through self learning, on the basic concepts of Indian Accounting Standards including Ind AS and their convergence with International Accounting Standards.

COURSE OBJECTIVE/S

The course is designed to

1. Enable the students to understand the concept of accounting standards.
2. Be familiarize with the role of International Accounting standard Committee.
3. Give basic understanding about the Indian Accounting Standard.
4. Throw light on the specific Accounting Standards.

UNITS

UNIT I : Introduction to Accounting Standards

Accounting Standards _ Meaning – Objectives – need - significance

UNIT II : International Accounting Standards

International Accounting Standard Committee – Constitution – Objectives – International Accounting Standards - International Accounting Standards Board (IASB) - International Financial Reporting Standards (IFRS)

UNIT III : Accounting Standards in India

Accounting Standard Board – Formation – Scope and functions of the Board – Scope of Accounting Standards – Procedure for formulation and issuing Accounting Standards – Compliance – Indian Accounting Standards – Meaning and applicability of Ind AS

UNIT IV : Indian Accounting Standards AS1 and AS2

AS1 – Disclosure of Accounting Policies – Meaning – List of areas where policies to be adopted – disclosure norms – AS 2 – Valuation of Inventories – Meaning - measurement of inventories – cost formula – Disclosure norms

UNIT V : Indian Accounting Standards AS3 and AS6

AS 3 – Cash flow statement – Meaning - Reporting of Cash flows – disclosure norms – AS 6 – Depreciation Accounting – Meaning – Main features – disclosure norms.

Text book

Corporate Accounting, T.S.Reddy & A.Murthy, Margham Publications, II edition, 2018(reprint).

Book for Reference

1. Advanced Accounting Vol - II , S.N.Maheswari, Vikas publications pvt ltd, 2017.
2. Advanced Accountancy Vol- II , S.P. Jain & K.L. Narang, Kalyani Publishers, 2nd edition, 2018.

Levels	C1	C2	C3	C4	Total Scholastic Marks	Non Scholastic Marks C5	CIA Total	% of Assessment
	Seminar 5 Mks.	Better of W1, W2 5Mks.	M1+M2 10Mks	MID-SEM TEST 15 Mks	35 Mks.	5 Mks.	40Mks.	
K1	5	-	-	2 ½	7.5	-	7.5	18.75 %
K2	-	5	4	2 ½	11.5	-	11.5	28.75 %
K3	-	-	3	5	8	-	8	20 %
K4	-	-	3	5	8	-	8	20%
Non Scholastic	-	-	-	-		5	5	12.5 %
Total	5	5	10	15	35	5	40	100 %

CIA	
Scholastic	35
Non Scholastic	5
	40

EVALUATION PATTERN

SCHOLASTIC					NON - SCHOLASTIC	MARKS		
C1	C2	C3	C4	C5	C6	CIA	ESE	Total
10	10	5	5	5	5	40	60	100

- **PG CIA Components**

			Nos		
C1	-	Test (CIA 1)	1	-	10 Mks
C2	-	Test (CIA 2)	1	-	10 Mks
C3	-	Assignment	2 *	-	5 Mks
C4	-	Open Book Test/PPT	2 *	-	5 Mks
C5	-	Seminar	1	-	5 Mks
C6	-	Attendance		-	5 Mks

****The best out of two will be taken into account***

COURSE OUTCOMES

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

NO.	COURSE OUTCOMES	KNOWLEDGE LEVEL (ACCORDING TO REVISED BLOOM'S TAXONOMY)	PSOs ADDRESSED
CO 1	Acquire basic knowledge about the meaning, objectives and the need for Accounting standards	K1, K2	PSO3
CO 2	Gain an insight into the concept of International Accounting Standards	K1, K2	PSO2
CO 3	Explain the functions of Accounting Standard Board and the procedure for formulation of Accounting Standards in India	K1 & K2	PSO1& PSO4
CO 4	Gain knowledge on the Accounting Standards followed in the Disclosure of Accounting Policies (AS1) and Valuation of Inventories (AS2)	K2 & K3	PSO4
CO 5	Familiarize with basic knowledge on the Accounting standards followed in the preparation of Cash flow statement (AS3) and	K2 & K3	PSO5

Mapping COs Consistency with PSOs

CO/ PSO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	3	3	3	3	3
CO2	3	2	3	2	3
CO3	3	3	3	2	3
CO4	3	3	2	3	3
CO5	3	3	3	2	3

Mapping COs Consistency with POs

CO/ PSO	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1	3	2	3	2	3	3	2
CO2	3	3	3	3	2	3	3
CO3	3	2	3	2	2	2	3
CO4	3	3	3	2	3	3	3
CO5	3	3	3	3	3	3	2

Note: ♦ Strongly Correlated – **3** ♦ Moderately Correlated – **2**

♦ Weakly Correlated -**1**

COURSE DESIGNER :

Mrs. Dr.S.Fatima Rosline Mary

Forwarded By


HOD'S Signature

& Name

Dr. B. SAHAYARANI FERNANDO
HOD & ASSOCIATE PROFESSOR
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