

POST GRADUATE PROGRAM - M.COM
PG SCHEME OF EXAMINATION CBCS PATTERN
(FOR THE CANDIDATES ADMITTED FROM 2023-2024 ONWARDS)

SEM	COURSE CODE	TITLE OF THE COURSE	NATURE OF COURSE	IH	CP	EXAM HOURS	MARKS		TOTAL
							CIA	ESE	
I	23PCO1C01	CORE: MANAGERIAL ECONOMICS	CC	6	3	3	25	75	100
	23PCO1C02	CORE: APPLIED COST ACCOUNTING (<i>Skill Development</i>)	CC	6	4	3	25	75	100
	23PCO1C03	CORE: BUSINESS ENVIRONMENT	CC	6	4	3	25	75	100
	23PCO1CP1	CORE PRACTICAL I: BUSINESS APPLICATION SOFTWARE - OFFICE AUTOMATION (<i>Employability</i>)	CC	6	4	3	25	75	100
	23PCO1E01/ 23PCO1E02	ELECTIVE: MARKETING MANAGEMENT / CUSTOMER RELATIONSHIP MANAGEMENT	DSE	6	4	3	25	75	100
II	23PCO2C04	CORE: RESEARCH METHODOLOGY (<i>Skill Development</i>)	CC	5	5	3	25	75	100
	23PCO2C05	CORE: CORPORATE ACCOUNTS & ACCOUNTING STANDARDS (<i>Skill Development</i>)	CC	5	4	3	25	75	100
	23PCO2C06	CORE: BANKING AND FINANCIAL INSTITUTIONS	CC	5	4	3	25	75	100
	23PCO2C07	CORE: SUPPLY CHAIN AND LOGISTICS MANAGEMENT (<i>Employability</i>)	CC	5	4	3	25	75	100

	23PCO2CP2	CORE PRACTICAL II: BUSINESS APPLICATION SOFTWARE <i>(Employability)</i>	CC	5	4	3	25	75	100
	23PCO2E01/ 23PCO2E02	ELECTIVE: HUMAN RESOURCES MANAGEMENT/ORGANISATIONAL THEORY AND BEHAVIOUR	DSE	5	4	3	25	75	100
III	23PCO3C08	CORE: DIRECT TAXES <i>(Employability)</i>	CC	6	5	3	25	75	100
	23PCO3C09	CORE: FINANCIAL MANAGEMENT	CC	6	4	3	25	75	100
	23PCO3C10	CORE: STATISTICS FOR BUSINESS RESEARCH(<i>Skill Development</i>)	CC	6	5	3	25	75	100
	23PCO3CP3	CORE PRACTICAL III: STATISTICAL PACKAGE FOR RESEARCH (<i>Skill Development</i>)	CC	6	4	3	25	75	100
	23PCO3E01/ 23PCO3E02	ELECTIVE: SECURITY ANALYSIS AND PORTFOLIO MANAGEMENT/ INVESTMENT MANAGEMENT	DSE	6	4	3	25	75	100
IV	23PCO4C11	CORE: MANAGEMENT ACCOUNTING (<i>Skill Development</i>)	CC	5	5	3	25	75	100
	23PCO4C12	CORE: INTERNATIONAL BUSINESS	CC	5	4	3	25	75	100
	23PCO4C13	CORE: BUSINESS MANAGEMENT AND ETHICS	CC	5	4	3	25	75	100
	23PCO4C14	CORE: ENTERPRISE RESOURCE PLANNING	CC	5	4	3	25	75	100
	23PCO4E01/ 23PCO4E02	ELECTIVE: INTERNET AND E-COMMERCE / MANAGEMENT INFORMATION SYSTEM	DSE	5	4	3	25	75	100

	23PCO4PVV	CORE: PROJECT AND VIVA – VOCE	CC	3	3	-	25	75	100
	20PDIS404	DIGITAL SECURITY		2	2	-	-	50	50
		MOOC COURSES / SWAYAM		-	2	-	-	-	-
		TOTAL		120+2	90+2+2				2200+50

IH– Instructional Hours, CP– Credit Points, CIA– Continuous Internal Assessment, ESE– End Semester Examination.

COURSE	TOTAL MARKS	TOTAL CREDIT POINTS
CORE: THEORY AND PRACTICAL	1800	78
ELECTIVE	400	12
DIGITAL SECURITY	50	2
MOOC COURSES / SWAYAM	-	2
TOTAL	2200+50	90+2+2

SEMESTER: I

COURSE CODE: 23PCO1C01

TITLE OF THE COURSE : CORE : MANAGERIAL ECONOMICS

COURSE OBJECTIVES :

- To impart a general understanding of the economic system as well as in business.
- Analyze operations of markets under varying competitive conditions.

COURSE OUTCOMES :

At the completion of the course the student will have the ability to

CO 1	Apply basic concepts of economics in decision making process	K3
CO 2	Gain knowledge related to demand and consumers equilibrium	K2
CO 3	Analyse the theories of production	K4
CO 4	Classify various cost and understand the behaviour of cost from the business perspective	K2
CO 5	Assess the equilibrium in various markets forms	K4

SYLLABUS

Total Credit: 3

Instructional Hours: 90

UNIT I - Managerial Economics

(18 Hours)

Managerial Economics – Definition – Nature and Scope of Managerial Economics – Economic Concepts in Managerial Economics – Managerial Economist - Role and

Responsibilities of Managerial Economist – Decision Making – Process of Decision Making in Business - Objectives of Business Firms

(Beyond the Curriculum: Business Analytics)

UNIT II - Demand Analysis (18 Hours)

Demand – Law of Demand – Determinants of Demand – Demand Distinctions – Elasticity of Demand – Types of Elasticity of Demand – Measurement of Elasticity of Demand – Demand Forecasting – Determinants of Demand Forecasting - Methods of Demand Forecasting - Indifference Curve Analysis – Properties - Consumer's Equilibrium – Price Effect – Income Effect – Substitution Effect

(Self Study: Types of Elasticity of Demand)

UNIT III - Production Analysis (18 Hours)

Production – Production Function – Law of Returns - Law of Variable Proportions – Returns to Scale - Isoquant – Properties - Producers' Equilibrium - Economies of Scale – Diseconomies of Scale

UNIT IV - Cost and Revenue Analysis (18 Hours)

Cost Concepts – Cost Curves – Total, Average and Marginal Cost Curves - Short Run Cost Curves – Long Run Cost Curves – Relationship between Average Cost Curve and Marginal Cost Curve – Revenue Concepts – Revenue Curves – Total, Average and Marginal Revenue Curves – Relationship between AR and MR Curves – Break Even Analysis

(Self Study: Cost Concepts)

UNIT V - Market Structure (18 Hours)

Market Structure – Price-Output determination under different markets: Perfect Competition – Monopoly – Price Discrimination - Monopolistic Competition – Oligopoly – Price Leadership – Price Rigidity - Pricing Strategies

Note: Distribution of Mark 100% Theory.

TEXT BOOKS:

1. Sankaran S, (2019) Business Economics (4th Edition), Margham Publication, Chennai.
2. Varshney R.L and Maheswari K.L (2018) Managerial Economics, (4th Edition), Sultan Chand & Sons, Mumbai.

REFERENCE BOOKS :

- Lila J Truett and Dale B Truett, (2013) Managerial Economics: Analysis, Problems, Cases. (8th Edition), Willey and Sons, Delhi.
- Deepashree (2015) Managerial Economics (1st Editon) Ane Books Private Limited, New Delhi
- Jhingan.ML and Stephen.JK, (2015) Managerial Economics (2nd Edition), Vrindha Publications, Mumbai.
- Ahuja H L (2017) Managerial Economics (9th Edition) S.Chand & Sons, New Delhi
- Diwedi D N (2011) Managerial Economics (1st Edition) Vikas Publishing House, Nodia

BLENDED LEARNING

UNIT V - Market Structure

Unit	Topics	Links
UNIT V - Market Structure	Study of Market Forms	https://www.youtube.com/watch?v=wQuxx64W6f8
	Perfect Competition	https://www.youtube.com/watch?v=lxIYI24VcpU
	Monopoly	https://www.youtube.com/watch?v=DzpAAjr1Sag
	Price Discrimination	https://www.youtube.com/watch?v=bNygPR4ch70
	Monopolistic Competition	https://www.youtube.com/watch?v=RUVsEovktGU
	Oligopoly	https://www.youtube.com/watch?v=Ec19ljjvICI
	Pricing Strategies	https://www.youtube.com/watch?v=vpRFgi2HqQ0

MAPPING OF COs WITH PO'S AND PSO'S

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO 10	PO 11	PO 12	PSO1	PSO2
CO1	-	1	1	-	-	-	3	2	1	-	2	2	-	-
CO2	1	2	1	-	2	-	1	2	2	-	2	2	-	-
CO3	-	1	2	2	-	-	-	2	1	-	2	2	-	-
CO4	-	2	2	2	-	-	1	2	1	2	2	2	-	-
CO5	2	3	1	-	-	-	-	1	2	-	1	2	-	-

(Correlation: 3 – High; 2 – Medium; 1 – Low)

ASSESSMENT TOOLS

S.No.	Assessment methods	Frequency of Assessment
1.	End Semester Examinations	Once in a Semester
2.	CIA I	Once in a Semester
3.	CIA II	Once in a Semester
4.	Model Examinations	Once in a Semester
5.	Assignment (Units I & II)	Twice in a Semester
6.	Seminar (Units III & IV)	Twice in a Semester
7.	Case Study (Unit V)	Once in a Semester

Course Designed by : Ms.NISHA EDWINA	Verified by HOD : Dr.K.JAYANTHI
Checked by CDC : Dr.LYDIA H SWAMY	Approved by (Principal)

Dr. N.Sumathy

Dr. R.Gopi

Dr. R.Dhanalakshmi

Dr. S. Kowsalya

Mr.Selvaraj

Ms. Shekina.D

SEMESTER: I

COURSE CODE: 23PCO1C02

TITLE OF THE COURSE : CORE : APPLIED COST ACCOUNTING

(Skill Development)

COURSE OBJECTIVES :

- To provide adequate knowledge on cost accounting practice.
- To provide the elements of various costing method to enable efficient ascertainment of cost and cost control.

COURSE OUTCOMES :

At the completion of the course the student will have the ability to

CO1	Describe the various methods of Cost Accounting for ascertainment and control of cost.	K2
CO2	Compute Cost Ledger and Integral Accounting	K3
CO3	Prepare accounts for job, batch and contract costing	K3
CO4	Comprehend Service Costing	K3
CO5	Construct Standard Costing	K3

SYLLABUS

Total Credits: 4

Instructional Hours: 90

UNIT I - Cost Concepts, Analysis And Behaviour (K2)**Hours: 18**

Concept of cost – Analysis and classification of cost – Installation of costing system –
Cost Sheet - Cost Behaviour

(Self Study:Installation of costing system)

UNIT II - Cost Ledger and Integral Accounting (K3)**Hours: 18**

Cost Ledger - Advantages of Cost Ledger - Control Accounts – Principles of Integral
Accounting – Features – Essentials features of Integral accounting

(Self Study:Advantages of Cost Ledger)

UNIT III - Job, Batch and Contract Costing (K3)**Hours: 18**

Job costing – Meaning, Feature, objectives of Job costing – Advantages of and
Disadvantages of job costing – Procedure of job order- Cost system – Batch costing –
Contract costing.

UNIT IV- Service Costing (K3)**Hours: 18**

Transport Costing – Canteen costing - Boiler House costing – Hospital Costing –
Hotel costing – Multiple Operation Costing Service costing

UNIT V- Standard Costing (K3)**Hours: 18**

Standard cost and Standard costing - Standard cost and an Estimated Cost - standard
cost and an Estimated cost - Standard cost Control - Standard Cost Sheet - Life Cycle
Costing - Target Costing - Kaizen Costing and JIT

*(Beyond the Curriculum: Lean Costing-Objectives-Advantage - Application of Lean
Costing)*

Note: Distribution of Mark 40% Theory, 60% Problems.

TEXT BOOK :

Jain.S.P and Narang.K.L, (2016).Cost Accounting.(Eighth Edition), Kalyani
Publishers, Ludhiana.

REFERENCE BOOKS :

- Dr. Wilson.M, (2015). Cost Accounting. (Sixth Edition), Himalaya Publishing House, New Delhi.
- Murthy.A and Gurusamy.S, (2014). Cost Accounting. (Second Edition), Vijay Nicole Imprints Private Limited, Chennai.
- Alex.K, (2012). Cost Accounting. (First Edition), Dorling Kindersley (India) Pvt. Ltd, Licensees of Pearson Education in South Asia.
- Pillai.R.S.N and Gagavathi.V, (2008). Cost Accounting. (First Edition), S. Chand & Company Ltd, New Delhi.

BLENDED LEARNING

UNIT	TOPIC	LINKS
UNIT IV: Service Costing	Service Costing	https://www.youtube.com/watch?v=UYL-ZQGzkHgh https://www.youtube.com/watch?v=Cm5QL5C9ZyE https://epgp.inflibnet.ac.in/Home/ViewSubject?catid=6
UNIT V: Standard Costing	Standard Costing	https://www.youtube.com/watch?v=UlhntwMmLhY

MAPPING OF COs WITH PO'S AND PSO'S

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PSO1	PSO2
CO1	3	2	2	2	1	2	2	2	2	2	2	2	2	1
CO2	3	2	1	1	2	2	2	2	2	1	1	2	2	3
CO3	3	2	2	2	1	2	3	2	2	2	2	2	2	3
CO4	3	3	1	1	3	3	2	2	2	2	2	2	2	2
CO5	3	2	2	2	3	2	2	2	2	2	1	2	2	2

(Correlation: 3 – High; 2 – Medium; 1 – Low)

ASSESSMENT TOOLS

S.No	Assessment Methods	Frequency of Assessment
1.	End semester Examination	Once in a semester
2.	CIA I	Once in a semester
3.	CIA II	Once in a semester
4.	Model	Once in a Semester
5.	Assignment (Unit I & II)	Twice in a Semester
6	Seminar (Unit III & IV)	Twice in a Semester
7	Visit to any Organization and prepare a Report of cost accounting maintenance (Unit V)	Once in a Semester

Course Designed by: Dr.S.JACULIN AROCKIA SELVI	Verified by HOD: Dr.S.JACULIN AROCKIA SELVI
Checked by CDC : Dr.LYDIA H SWAMY	Approved by : (Principal)

Dr. N.Sumathy

Dr. R.Gopi

Dr. R.Dhanalakshmi

Dr. S. Kowsalya

Mr.Selvaraj

Ms. Shekina.D

SEMESTER: I

COURSE CODE: 23PCO1C03

TITLE OF THE COURSE : CORE : BUSINESS ENVIRONMENT

COURSE OBJECTIVES :

- To impart the knowledge of the environment in which business operate, the economic operational and financial framework with particular application to the transaction of business.
- To help in understanding existing business environment and facilitating strategic decision making in organization.

COURSE OUTCOMES :

At the completion of the course the student will have the ability to

CO 1	Define the basic concepts and types of business environment.	K1
CO 2	Extend the knowledge about Corporate Social Responsibilities, Corporate Governance and Consumer Rights.	K2
CO 3	Construct the new industrial policies and procedures.	K3

CO 4	Outline the monetary and fiscal policy.	K3
CO 5	Evaluate the global environment in business.	K4

SYLLABUS

Total Credits: 4

Instructional hours: 90

UNIT I - Sources and Types of Environment (K1)

Hours: 18

Sources of Environment – Nature and Structure of Business Environment – Types of Environment – Economic Environment – Political Environment – Natural and Technological Environment – Demographic Environment – Social Environment – SWOT Analysis – Risk in Business Environment.

UNIT II - Corporate Social Responsibility (K2)

Hours: 18

Corporate Social Responsibilities – Consumer Rights and Protection – Consumerism and Business – Corporate Governance.

(Beyond the Curriculum: FDI - Multinational Corporation – MNC in India – GATT – objectives – Uruguay round – GATS – TRIPS– TRIMS – WTO – functions)

UNIT III - Industrial Policies and Regulations (K3)

Hours: 18

New Industrial Policy – IDRA – PSU's and Privatization – Village and Small Industries – Industrial Sickness – Causes and Remedies – Price and Distribution Control.

(Self-Study: IDRA)

UNIT IV- Financial System (K3)

Hours: 18

Monetary and Fiscal Policies – Industrial Finance – Industrial Financial Institutions – Planning in India – Service Sectors in India– Competition Policy.

(Self-Study: Service Sectors in India)

UNIT V- Global Environment (K4)

Hours: 18

Global Trade Liberalization – International Investment – MNC – LPG Current Issues – Development and Regulation of Foreign Trade – FEMA –Trading Environment.

Note: Distribution of Mark 100% Theory.

TEXT BOOK :

Awasthappa .K, (2016). Business Environment.(Thirteen Edition), Himalaya Publishing House, New Delhi

Francis Cherunilam, (2013). Business Environment.(Twenty Second Edition), Himalaya Publishing House, New Delhi.

REFERENCE BOOKS :

- Dr. Ravindranath, Badi.V, (2015). Business Environment. (Second Edition), Himalaya Publishing House, New Delhi.

- Dr. Aswathappa.K, (2014). Essentials of Business Environment. (Twelfth Edition), Himalaya Publishing House, Mumbai.
- Dr.NamithaGopal, (2009). Business Environment. (Second Edition), Tata McGraw-Hill Publishing Company Limited, New Delhi.
- Dr. Premavathy.N, (2008). Business Environment. (Third Edition), Sri Vishnu Publications, Chennai.

BLENDED LEARNING

UNIT	TOPIC	LINKS
UNIT V- Global Environment	Global Environment	http://ugcmoocs.inflibnet.ac.in/ugcmoocs/view_module_pg.php/389

MAPPING OF COs WITH PO'S AND PSO'S

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PSO1	PSO2
CO1	3	2	2	2	1	2	2	2	2	2	2	2	2	1
CO2	3	2	2	1	1	2	2	2	2	1	2	2	2	3
CO3	3	1	1	1	1	2	2	2	2	2	1	1	2	3
CO4	2	1	1	2	3	1	1	2	2	2	2	1	2	2
CO5	3	1	2	1	3	1	2	2	2	2	2	1	2	2

(Correlation: 3 – High; 2 – Medium; 1 – Low)

ASSESSMENT TOOLS

S.No	Assessment Methods	Frequency of Assessment
1.	End semester Examination	Once in a semester
2.	CIA I	Once in a semester
3.	CIA II	Once in a semester
4.	Model	Once in a semester
5.	Assignment (Unit I & II)	Twice in a Semester
6	Seminar (Unit III & IV)	Twice in a Semester
7	Quiz (Unit V)	Once in a Semester

Course Designed by: Mrs.P.JONA JENIFER	Verified by HOD : Dr.S.JACULIN AROCKIA SELVI
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SEMESTER: I
COURSE CODE: 23PCO2CP1
TITLE OF THE COURSE : CORE PRACTICAL I: BUSINESS APPLICATION
SOFTWARE - OFFICE AUTOMATION
(Employability)

COURSE OBJECTIVES :

- To enable the students to learn business application software.
- To enlighten the students on the MS-Word, MS-Excel, MS-Power Point, and Advanced Excel

COURSE OUTCOMES :

At the completion of the course the student will have the ability to

CO 1	Gain thorough knowledge of Ms-Word and Ms-Excel	K3
CO 2	Apply and practice Advanced Excel and Power Point	K3
CO 3	Practically apply Ms Word ,Ms-Excel , Advanced Excel and Power Point by preparing the record	K3

SYLLABUS

Total Credits: 4

Instructional hours: 90

MS WORD

1. Prepare Resume.
2. Prepare a questionnaire for a product.
3. Prepare an invitation for a seminar using image.
4. Prepare a business letter with letterhead.
5. Prepare an interview call letter for various addresses using mail merge.

MS EXCEL

1. Prepare a break-even chart.
2. Draw demand and supply curve.
3. Prepare a Balance Sheet.
4. Prepare a Student's Mark Sheet.

ADVANCED EXCEL

1. Prepare Pivot table using Data Analysis and Visualization.
2. Prepare Data sheet with Lookup Function.
3. Prepare Data sheet with Macros.
4. Prepare Power Pivot using sales data.
5. Prepare What if analysis using data sheet.

MS POWER POINT

1. Slide Show Presentation – 5 Slides.

MAPPING OF COs WITH PO'S AND PSO'S

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CO1	2	1	1	2	2	2	3	1	1	3	3	3	3	3
CO2	2	1	2	2	2	1	1	1	2	1	3	3	1	3
CO3	2	3	1	3	2	1	1	2	1	3	3	3	3	3

(Correlation: 3 – High; 2 – Medium; 1 – Low)

ASSESSMENT TOOLS

S.No	Assessment Methods	Frequency of Assessment
1.	End semester Examination	Once in a semester
2.	Test	Twice in a semester

5.	Record	Every Exercise
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SEMESTER: II

COURSE CODE: 23PCO2C04

TITLE OF THE COURSE : CORE : RESEARCH METHODOLOGY

(Skill Development)

COURSE OBJECTIVES :

- To understand some basic concepts of research and its methodologies.
- To emphasize the importance of Interpretation of Analysis and Report Writing.

COURSE OUTCOMES :

At the completion of the course the student will have the ability to

CO 1	Understand basic concepts of research and to define a research problem.	K2
CO 2	Identify appropriate research design and to test hypothesis.	K3
CO 3	Differentiate the sampling design and examine by using scaling techniques.	K4
CO 4	Analyze and process the data and to apply statistical tools.	K4
CO 5	Interpret the analyzed data and prepare a research report.	K4

SYLLABUS

Total Credits: 5

Instructional hours: 75

UNIT I - Overview of Research (K2)

Hours: 15

Research–Meaning – Objectives – Types – Significance – Research Method Vs Methodology – Research Process – Criteria of Good Research – Problems Encountered by Researchers in India. Defining the Research Problem –Research Problem – Factors for Selecting the Problem – Significance of Defining the Problem – Techniques of Selecting the Problem.

(Self Study: Criteria of Good Research)

UNIT II - Research Design and Hypothesis Testing (K3)

Hours: 15

Research Design –Meaning – Need – Features of Good Design – Important Concept relating to Research Design – Different Research Design – Basic Principles of Experimental Design. Hypothesis –Meaning – Basic Concepts concerning Testing of Hypothesis – Procedure for Hypothesis Testing – Flow Diagram for Hypothesis Testing – Test of Hypothesis – Limitation of the Test of Hypothesis.

UNIT III - Sample Design and Measurement of Scaling Techniques (K4)

Hours: 15

Sampling Design – Census and Sample Survey – Implications of Sample Design – Steps in Sample Design – Criteria of Selecting a Sampling Procedure – Characteristics of a Good Sample Design – Different Types of Sample Designs – Sampling Technique – Sample size.

Measurement and Scaling Techniques –Measurement in Research Scale – Sources of Error in Measurement – Test of Sound Measurement – Scaling – Meaning of Scaling – Scales Classification – Bases – Important Scaling Techniques – Implementation of Scaling Techniques.

(Self Study: Characteristics of a Good Sample Design)

UNIT IV - Methods of Data Collection and Analysis of Data (K4)

Hours: 15

Methods of Data Collection – Collection of Primary Data – Observation Method – Interview Method – Experimental Survey Method – Questionnaires Vs Schedule – Collection of Secondary Data – Selection of Appropriate Method for Data Collection. Processing and Analysis of Data –Processing Operations – Problems in Processing – Elements – Types of Analysis – Importance of Statistics in Research.

(Beyond the Curriculum: Nonparametric Methods: Sign Tests, Mann Whitney U Test, Run Test, Kruskal Wallies Test, and Spearman's Rank Correlation.)

UNIT V- Interpretation and Report writing (K4)

Hours: 15

Interpretation and Report writing –Meaning of Interpretation – Need – Technique – Precautions – Research Report – Significance – Types – Steps in Writing Report – Layout of Research Report – Precautions for Writing Research Reports.

Note: Distribution of Marks 100% Theory.

TEXT BOOK :

Kothari C.R, Gauravgrb ,(2019). Research Methodology Methods & Techniques.(Fourth Multi color Edition), New Age International Pvt, New Delhi, London, Nairobi.

REFERENCE BOOKS :

- Rao.K.V, (2012). Research Methodology in Commerce and Management. (First Edition), Sterling Publishers Pvt.Ltd , New Delhi.
- Sharma.D.K and Gupts.A.K, (2009). Business Research Methods. (First Edition), Vaya Education of India, Delhi.
- Paneerselvam.R, (2008). Research Methodology. (Sixth Edition), Pretice Hall of India, New Delhi.
- Krishnaswami.O.R and Ranganatham.M, (2005). Methodology of Research in Social Science. Himalaya Publishing House, New Delhi.

BLENDED LEARNING

UNIT	TOPIC	LINKS
UNIT IV - Methods of Data Collection and Analysis of Data	Methods of Data Collection and Analysis of Data	http://ugcmoocs.inflibnet.ac.in/ugcmoocs/view_module_ug.php/330
	Interpretation and Report Writing	http://ugcmoocs.inflibnet.ac.in/ugcmoocs/view_module_ug.php/330

MAPPING OF COs WITH PO'S AND PSO'S

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PSO1	PSO2
CO1	-	2	2	2	2	2	2	2	2	2	2	2	2	1
CO2	-	2	1	1	1	2	2	2	2	2	2	2	2	3
CO3	1	1	1	1	2	2	2	2	2	2	2	2	2	3
CO4	3	1	1	1	3	2	2	2	2	3	2	2	2	2
CO5	2	1	1	1	3	2	2	2	2	3	2	2	2	2

(Correlation: 3 – High; 2 – Medium; 1 – Low)

ASSESSMENT TOOLS

S.No	Assessment Methods	Frequency of Assessment
1.	End semester Examination	Once in a semester
2.	CIA I	Once in a semester
3.	CIA II	Once in a semester
4.	Model	Once in a semester
5.	Assignment (Unit I & II)	Twice in a Semester
6.	Seminar (Unit III & IV)	Twice in a Semester
7.	Presentation of Papers in Conferences (Unit V)	Once in a Semester

Course Designed by: Ms.N.SUBHALAKSHMI	Verified by HOD: Dr.S.JACULIN AROCKIA SELVI
Checked by CDC: Dr.LYDIA H SWAMY	Approved by : (Principal)

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SEMESTER: II

COURSE CODE: 23PCO2C05

TITLE OF THE COURSE : CORE : CORPORATE ACCOUNTS & ACCOUNTING STANDARDS

(Skill Development)

COURSE OBJECTIVES :

- To expose the students to the accounting standards and to help them to prepare corporate accounts on certain happenings as per the standard prescribed.
- To enable the students an understanding of accounting treatments on various corporate firms in the modern day context and do the accounting based on the standards.

COURSE OUTCOMES :

At the completion of the course the student will have the ability to

CO 1	Gain knowledge about accounting standard in India.	K2
CO 2	Understand the concept of financial statements and identify the new format of balance sheet as per revised schedule.	K3

CO 3	Preparation and accounting treatment of amalgamation, merger, and inter-company owing and holdings.	K3
CO 4	Examine the legal requirements for preparation of statement of account for holding and subsidiary Companies.	K3
CO 5	Examine the company's financial accounts to national income of an economy and its relevant contribution.	K3

SYLLABUS

Total Credits: 4

Instructional hours: 75

UNIT I - Accounting Standards (K2)

Hours: 15

Introduction to Accounting Standards – The importance of Accounting Standards - Auditors duties in relation to Accounting Standards - Accounting Standards issued by the Accounting Standard board of ICAI – AS – 1, 4, 5, 9, 10, 20, 28, 29

(Self Study: Importance of Accounting Standards)

UNIT II - Preparation of Financial Statements of Limited Companies (K3) Hours: 15

Requirements of the Companies Act for presentation of profit and loss account and balance sheet of a company - Treatment of special items relating to company final accounts, profit and loss appropriation account, Amendments in the companies bill (Companies Act 2016).

UNIT III - Accounting aspects of Merger and Acquisition (K3)

Hours: 15

The meaning and nature of Amalgamation - methods of accounting for amalgamation, journalizing the transactions in the books of the transferor and the transferee - preparation of financial statements after merger/ amalgamation - special adjustment entries for inter- company owing and holdings.

(Beyond the Curriculum: Inter holding company - Consolidated of financial statements including chain holdings - preparation of Consolidated balance sheet)

UNIT IV- Consolidated Accounts of Holding and Subsidiary Companies (K3)

Hours: 15

Holding and Subsidiary Companies – definition and legal requirements for preparation of accounts - consolidation of financial statements including Chain holdings.

UNIT V- Current Development in Corporate Accounting (K3)

Hours: 15

Concept of value added–Computation of value added–Value added ratios – Concept of Economic value added – Concept of Market value added – Brand Valuation and Accounting.

(Self Study: Concept of Economic Value Added)

Note: Distribution of Marks 20% Theory and 80% Problem.

TEXT BOOK :

Reddy.T.S and Murthi.A, (2017).Corporate Accounting.(Sixth Edition), Margham Publications, TamilNadu.

Shukla.M.C and Grewal.T.S, (2003).Advanced Accounting.(Fifteenth Edition), Sultan Chand & Sons, New Delhi.

REFERENCE BOOKS :

- Bhushan Kumar Goyal, (2017). Basic Corporate Accounting. (Third Edition), Taxmann's Publications, New Delhi.
- Rajasekaran.V and Lalitha.R, (2010). Corporate Accounting. (First Edition), Pearson Educations, New Delhi.
- Gupta.R.L and Radhaswamy, (2002). Advanced Accounting. (Tenth Edition), Sultan Chand & Sons, New Delhi.
- ICFAI, Financial Accountancy, ICFAI Publication, Hyderabad.

BLENDED LEARNING

UNIT	TOPIC	LINKS
UNIT I - Accounting Standards	Accounting Standards	<a href="http://ugcmoocs.inflibnet.ac.in/ugcmoocs/vi
ew_module_ug.php/198">http://ugcmoocs.inflibnet.ac.in/ugcmoocs/vi ew_module_ug.php/198 inflibnet.ac.in/Home/ViewSubject?catid=6
UNIT II - Preparation of Financial Statements of Limited Companies	Preparation of Financial statements of Limited Companies	https://youtu.be/wQ0hrdmoVu4

MAPPING OF COs WITH PO'S AND PSO'S

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PSO1	PSO2
CO1	3	2	2	2	1	2	3	2	1	2	2	1	2	1
CO2	3	2	2	1	1	2	2	2	2	3	1	2	2	3
CO3	2	3	3	2	1	3	2	2	2	2	2	1	2	3
CO4	2	3	2	2	3	1	2	2	1	2	3	2	2	1
CO5	2	3	2	1	3	3	2	2	2	2	1	3	2	2

(Correlation: 3 – High; 2 – Medium; 1 – Low)

ASSESSMENT TOOLS

S.No	Assessment Methods	Frequency of Assessment
1.	End semester Examination	Once in a semester
2.	CIA I	Once in a semester
3.	CIA II	Once in a semester
4.	Model	Once in a semester
5.	Assignment (Unit I & II)	Twice in a Semester
6.	Seminar (Unit III & IV)	Twice in a Semseter

7.	Quiz (Unit V)	Once in a Semester
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Course Designed by: Mrs.K.PRINCY HEBSHIBHA	Verified by HOD: Dr.S.JACULIN AROCKIA SELVI
Checked by CDC: Dr.LYDIA H SWAMY	Approved by : (Principal)

Dr. N.Sumathy

Dr. R.Gopi

Dr. R.Dhanalakshmi

Dr. S. Kowsalya

Mr.Selvaraj

Ms. Shekina.D

SEMESTER: II

COURSE CODE: 23PCO2C06

TITLE OF THE COURSE : CORE : BANKING AND FINANCIAL INSTITUTIONS

COURSE OBJECTIVES :

- To enlighten the knowledge on Banking and Financial Institutions in India.
- To understand the relevance of banking and Financial Institutions in the present scenario.

COURSE OUTCOMES :

At the completion of the course the student will have the ability to

CO 1	Understand the concept of banking structure and financial institutions.	K2
CO 2	Understand the mechanism of credit control in RBI.	K2
CO 3	Knowledge of the role of commercial banks and co-operative banks.	K2

CO 4	Idea of banking operations including merchants and factor banking.	K3
CO 5	Update the banking system in current scenario.	K3

SYLLABUS

Total Credits: 4

Instructional hours: 75

UNIT I - Banking and Financial Institutions (K2)

Hours: 15

Introduction – Banking System – Classification of Banks – Financial Institutions – Rural Infrastructure Development Fund (RIDF) – Industrial Finance Co-operation of India (IFCI) – Industrial Development Bank of India (IDBI) – Small Industries Development Bank of India (SIDBI) – Industrial Credit and Investment Corporation of India (ICICI).

(Self Study: Classification of Banks)

UNIT II - Reserve Bank of India (K2)

Hours: 15

RBI – Functions – Credit Creation and Credit Control – Control and Regulation – RBI and NBFC – RBI Agricultural and Industrial Finance.

(Beyond the Curriculum: Bank rate, CRR, SLR, Repo rate, Reverse repo rate - Open Market Operation (OMO), Liquidity Adjustment Facility (LAF), Market Stabilization Scheme (MSS), Margin Standing Facility(MSF)).

UNIT III - Commercial Banks, and Venture Capital (K2)

Hours: 15

Commercial Banks – Functions – Rural Financing – Co-operative Banks – Indian Money Market – Role of Financing – Venture Capital.

UNIT IV- Banking Operations (K3)

Hours: 15

Banking Operations – Capital Adequacy Norms – Non-Performing Asset – Banking Sector Reforms in India – Merchant Banking – Factor Banking.

UNIT V- Customer Service, Banking and Technology (K3)

Hours: 15

Customer Service and Ombudsman Scheme – Recent Trends in Indian Banking – Digital Banking-Mobile Banking - Unified Payment Interfaces (UPI)- Banking and Technology.

(Self Study: Mobile Banking)

Note: Distribution of Mark 100% Theory.

TEXT BOOK :

Natrajan.S and Dr.Parameswaran.R, (2007).Indian Banking. (First Edition), Sultan Chand and Company Limited, Delhi.

REFERENCE BOOKS :

- Shekhar.K.C and Lekshmy Shekhar (CA), (2013). Banking Theory and Practice. (Twenty First Edition), Vikas Publishing House Private Limited, New Delhi.
- Benton E.Gup, (2011). Banking and Financial Institutions: A Guide for Directors, Investors, and Borrowers. (First Edition), John Wiley & Sons, Bengaluru.
- Rajesh Kothari, (2010). Financial Services in India – Concepts and Applications. (First Edition), SAGE Publications India Private Limited, New Delhi.
- Bhole.L.M, (2004). Financial Institutions and Markets. (Second Edition), Tata McGraw-Hill Publishing Company Limited, New Delhi.

BLENDED LEARNING

UNIT	TOPIC	LINKS
UNIT II - Reserve Bank of India	Reserve bank of India	http://ugcmoocs.inflibnet.ac.in/ugcmoocs/view_module_ug.php/235
UNIT V- Customer Service, Banking and Technology	Customer Service, Banking and Technology	http://ugcmoocs.inflibnet.ac.in/ugcmoocs/view_module_ug.php/235

MAPPING OF COs WITH PO'S AND PSO'S

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PSO1	PSO2
CO1	3	2	2	2	1	2	2	2	2	2	2	2	2	1
CO2	3	2	1	1	1	2	2	2	1	2	1	2	2	3
CO3	3	1	1	2	1	2	2	2	2	2	1	1	2	3
CO4	2	1	2	1	3	2	2	2	1	1	1	2	1	2
CO5	3	1	2	1	3	1	2	2	2	2	1	2	2	2

(Correlation: 3 – High; 2 – Medium; 1 – Low)

ASSESSMENT TOOLS

S.No.	Assessment Methods	Frequency of Assessment
1.	End semester Examination	Once in a Semester
2.	CIA I	Once in a Semester
3.	CIA II	Once in a Semester

4.	Model	Once in a Semester
5.	Assignment (Unit I & II)	Twice in a Semester
6.	Seminar (Unit III & IV)	Twice in a Semester
7.	Case Study (Unit V)	Once in a Semester

Course Designed by: Mrs.P.JONA JENIFER	Verified by HOD: Dr.S.JACULIN AROCKIA SELVI
Checked by CDC: Dr.LYDIA H SWAMY	Approved by : (Principal)

Dr. N.Sumathy

Dr. R.Gopi

Dr. R.Dhanalakshmi

Dr. S. Kowsalya

Mr.Selvaraj

Ms. Shekina.D

SEMESTER: II

COURSE CODE: 23PCO2C07

**TITLE OF THE COURSE : CORE : SUPPLY CHAIN AND LOGISTICS
MANAGEMENT
(Employability)**

COURSE OBJECTIVES :

- To provide students an understanding of the framework of supply chain network and functions.
- To familiarizes students with documentation relating to logistics.
- To provide knowledge to the students on the role of logistics in market oriented society.

COURSE OUTCOMES :

At the completion of the course the student will have the ability to

CO 1	Analyze the issues in logistics management.	K2
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CO 2	Understand the concept of customer service application of logistics information.	K2
CO 3	Gain expertise on the concepts of Inventory Management.	K3
CO 4	Evaluate the role of E- business in supply chain.	K3
CO 5	Analyze the International Logistics and Supply Chain Management.	K3

SYLLABUS

Total Credits: 4

Instructional hours: 75

UNIT I - Introduction to Logistics (K2)

Hours: 15

Role of Logistics and Supply Chain Management – Scope and Importance -Evolution of Supply Chain- Decision Phases in Supply Chain - Drivers of Supply - Chain Performance and Obstacles.

(Self Study: Importance of Supply Chain Management)

UNIT II - Supply Chain Network (K2)

Hours: 15

Role of Distribution in Supply Chain- Factors influencing Distribution Network - Source Evaluation- Collaborative Perspective - Supplier and Buyer Relationship - Inventory Management in Supply Chain–Concept, Cost associated with Inventory - Methods and Techniques of Inventory Control.

(Beyond the Curriculum: Lean Six Sigma - Elements of Lean - Integrating Lean and Six Sigma - Implementing Six Sigma)

UNIT III - Logistics in Supply Chain (K3)

Hours: 15

Role of Transportation in Supply Chain- Factors affecting Transportation - Decision-Design options for Transportation Network –Routing - Scheduling and Transportation- Indian Transportation System - Transportation Document- CFS (Container Freight Station) - ICDS (Inland Container Depot).

UNIT IV - Sourcing and Co-ordination in Supply Chain (K3)

Hours: 15

Role of sourcing in Supply Chain: Supply selection Assessment and Contracts - Source planning and analysis- Bull Whip Effect.

Supply Chain Co-ordination- Effect of lack of co-ordination - Obstacles - Building Strategic Partnership and Trust within a Supply Chain.

UNIT V: International Logistics and Supply Chain Management (K3)

Hours: 15

Global Supply Chain Integration- Role of Government in controlling International trade - Role of IT in Supply Chain- Internal Supply Chain Management - Supplier Relationship Management - Future of IT in Supply Chain -E- Business in Supply Chain.

(Self Study: Role of IT in Supply Chain)

Note: Distribution of Mark 100% Theory.

TEXT BOOKS :

1. Sunil Chopra, Peter Meindl, (2010), Supply Chain Management Strategy, Planning and Operation.(Sixth Edition), Pearson Education, New Delhi.
2. D.K.Agarwal (2018), Logistics and Supply Chain Management.(First Edition), Macmillan/Laxmi Publications (P) Ltd, New Delhi.

REFERENCE BOOKS :

- Joel D. Wisner G. Keong Keah Chaontan, (2019). Principles of Supply Chain Management: A Balanced Approach. (Fifth Edition), Cengage India, New Delhi.
- Russel and Taylor, (2015). Operations and Supply Chain Management. (Eighth Edition), **Wiley India Pvt. Ltd, Noida.**
- Martin Christopher, (2011), Logistics and Supply Chain Management, (Fourth Edition), Prentice Hall of India, New Delhi.
- Srinivasan G. S., (2010). Quantitative Models in Operations and Supply Chain Management.(Second Edition), Prentice Hall of India, New Delhi.

BLENDED LEARNING

UNIT	TOPIC	LINKS
UNIT I - Introduction to Logistics	Introduction to Logistics	https://youtu.be/Z1zi7fMLmV4
UNIT II - Supply Chain Network	Supply Chain Network	http://ugcmoocs.inflibnet.ac.in/ugcmoocs/view_module_ug.php/198 http://epgp.inflibnet.ac.in/Home/ViewSubject?catid=6

MAPPING OF COs WITH PO'S AND PSO'S

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PSO1	PSO2
CO1	3	2	2	2	1	2	2	1	2	2	2	3	2	1
CO2	3	2	2	2	2	2	1	2	2	3	3	2	2	3
CO3	3	2	3	3	1	1	2	2	2	2	3	2	2	3
CO4	2	2	3	2	3	1	2	2	2	2	3	1	2	2
CO5	3	2	2	2	3	2	2	2	1	2	2	3	2	2

(Correlation: 3 – High; 2 – Medium; 1 – Low)

ASSESSMENT TOOLS

S.No	Assessment Methods	Frequency of Assessment
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1.	End semester Examination	Once in a semester
2.	CIA I	Once in a semester
3.	CIA II	Once in a semester
4.	Model	Once in a semester
5.	Assignment (Unit I & II)	Twice in a Semester
6.	Seminar (Unit III & IV)	Twice in a Semester
7.	Group Discussion (Unit V)	Once in a Semester

Course Designed by : Dr.P.JONA JENIFER	Verified by HOD: Dr.S.JACULIN AROCKIA SELVI
Checked by CDC: Dr.LYDIA H SWAMY	Approved by : (Principal)

Dr. N.Sumathy

Dr. R.Gopi

Dr. R.Dhanalakshmi

Dr. S. Kowsalya

Mr.Selvaraj

Ms. Shekina.D

SEMESTER: II

COURSE CODE: 23PCO2CP2

TITLE OF THE COURSE : CORE PRACTICAL II: BUSINESS APPLICATION

(Employability)

COURSE OBJECTIVES :

- To enable the students to learn Tally software
- To enlighten the students on the accounting concepts using Tally

COURSE OUTCOMES :

At the completion of the course the student will have the ability to

CO 1	Gain a thorough knowledge of the fundamental concept on Accountancy and Tally by creation of company, creation of ledgers, preparation of trading profit and loss a/c, Inventory valuation and	K2
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	maintaining bill wise details	
CO 2	Understand the importance of consolidation of accounts, foreign gain or loss, memo vouchers, cheque printing and ratio analysis	K2
CO 3	Practically apply ally preparing the record	K3

SYLLABUS

Total Credits: 4

Instructional hours: 75

1. Creation of a Company, Select and displaying company
2. Create the ledgers
3. Displaying Trading A/C, Profit And Loss A/C and Balance Sheet
4. Inventory valuation
- 5 Maintain bill wise details
6. Consolidation of accounts
7. Calculation of foreign gain/ loss
8. Memo voucher
9. Cheque printing
10. Ratio analysis

MAPPING OF COs WITH PO'S AND PSO'S

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PSO1	PSO2
CO1	2	1	1	2	1	2	3	1	1	3	3	3	3	3
CO2	2	-	2	2	2	1	1	1	2	1	3	3	1	3
CO3	3	3	1	3	1	1	1	2	1	3	3	3	3	3

(Correlation: 3 – High; 2 – Medium; 1 – Low)

ASSESSMENT TOOLS

S.No	Assessment Methods	Frequency of Assessment
1.	End semester Examination	Once in a semester
2.	Test	Twice in a semester
3.	Record	Every Exercise

Course Designed by: Dr.R.DEVI PRASANNA	Verified by HOD: Dr.S.JACULIN AROCKIA SELVI
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Checked by CDC: Dr.LYDIA H SWAMY	Approved by : (Principal)
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Dr. N.Sumathy

Dr. R.Gopi

Dr. R.Dhanalakshmi

Dr. S. Kowsalya

Mr.Selvaraj

Ms. Shekina.D

SEMESTER: III

COURSE CODE: 23PCO3C08

TITLE OF THE COURSE: CORE: DIRECT TAXES

(Employability)

COURSE OBJECTIVES:

- To help them to apply the provisions and complete incomes under various heads.
- To give them the necessary expertise to file return of income tax.

COURSE OUTCOMES:

At the completion of the course the student will have the ability to

CO 1	Basic knowledge and equip students with application of principles and provisions of income tax act and the relevant rules.	K2
CO 2	Build an idea about income from house property and business or profession.	K3
CO 3	Enabling the students to have a fare idea on capital gain and income from other sources.	K3

CO 4	State the use of various deductions to reduce the taxable income.	K3
CO 5	Acquire the ability to apply the knowledge of provisions of direct tax laws to the various situations in actual practice.	K3

SYLLABUS

Total Credits: 5

Instructional hours: 90

UNIT I - Concepts of Income Tax and Income from Salary (K2) Hours: 18

Introduction – Meaning – Basic Concepts – Exempted Incomes – Income from Salaries.

(Self Study: Exempted Incomes)

UNIT II - House Property and Business or Profession (K3) Hours: 18

Income from House Property – Profits and Gains of Business or Profession

UNIT III - Capital Gains and Income from Other Sources (K3) Hours: 18

Capital Gains – Income from Other Sources.

UNIT IV- Deductions U/S 80 and Set Off and Carry Forward Of Losses (K3)Hours: 18

Computation of Total Income – Set Off and Carry Forward of Losses – Deductions u/s 80.

(Self Study: Deduction related to incomes u/s 80)

UNIT V- Advance Payment of Tax and Online Filing (K3) Hours: 18

Advance Payment of Tax – Tax Deducted at Source – Tax Planning for Individuals – Filing of Returns – On-line Filing. (Only Theory).

(Beyond the Curriculum: Income Tax Authorities – Administration – Powers and Duties of Central Board of Direct Taxes)

Note: Distribution of Marks 40% Theory and 60% Problems.

TEXT BOOK :

Gaur.V.P, Narang.D.B, Puja Gaur and Rajeev Puri, (2018). Income Tax Law and Practice.(Forty Sixth Edition), Kalyani Publishers, New Delhi.

REFERENCE BOOKS :

- Dr.Mehorotra.H.Cand Dr.Goyal.S.P, (2018). Income Tax Law and Accounts Including Tax Planning. (Fifty Eight Edition), Sahitya Bhawan Publication, Agra.
- Dr.Vinod K.Singhania and Dr. Kapil Singhania, (2018). Direct Taxes Law and Practices. (Forty Fifth Edition), Taxmann Publications, Delhi.

- Bagavathi Prasad, (2018). Income Tax. (Forty Forth Edition), Wishwa Prakashan Publication, New Delhi.
- Lal.B.B and Vashist.N, (2018). Direct Taxes. (Thirty Eighth Edition), I K International Publishing, Delhi.

BLENDED LEARNING

Unit	TOPIC	LINKS
UNIT IV- Deductions U/S 80 and Set Off and Carry Forward of Losses	Deductions U/S 80 and Set Off and Carry Forward of Losses	http://ugcmoocs.inflibnet.ac.in/ugcmoocs/view_module_ug.php/293
	Advance Payment of Tax and Online Filing	http://ugcmoocs.inflibnet.ac.in/ugcmoocs/view_module_ug.php/293

MAPPING OF COs WITH PO'S AND PSO'S

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PSO1	PSO2
CO1	3	2	2	2	1	2	1	1	1	2	2	3	2	1
CO2	3	2	1	1	1	2	2	2	2	2	1	2	2	3
CO3	3	1	2	1	1	1	1	2	2	2	1	3	2	3
CO4	2	1	1	1	3	1	1	2	2	2	1	3	2	2
CO5	3	1	3	1	3	1	1	2	2	2	1	3	2	2

(Correlation: 3 – High; 2 – Medium; 1 – Low)




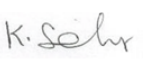

ASSESSMENT TOOLS

S.No	Assessment Methods	Frequency of Assessment
1.	End semester Examination	Once in a semester
2.	CIA I	Once in a semester
3.	CIA II	Once in a semester
4.	Model	Once in a semester

5.	Assignment (Unit I & II)	Twice in a Semester
6.	Seminar (Unit III & IV)	Twice in a Semester
7.	Online filing (Unit V)	Once in a Semester

Course Designed by : Dr.R.DEVI PRASANNA	Verified by HOD : Dr.S. JACULIN AROCKIA SELVI
Checked by CDC : Dr.LYDIA H SWAMY	Approved by : PRINCIPAL

MEMBERS OF BOARD OF STUDIES

Sign with Date					
Name	Dr.N. Sumathy	Dr.R. Dhanalakshmi	Dr.R. Gopi	Mr.K. Selvaraj	Dr.S. Kowsalya
Designation	Professor & Head	Assistant Professor	Assistant Professor	Senior Manager	Assistant Professor
Institution	Kumaraguru College of Liberal Arts and Science, Saravana patty, Coimbatore	Government Arts College Coimbatore	Government Arts College Udumalpet	Accounts and Finance Arya Vaidya Pharmacy Coimbatore	Dr. NGP Arts and Science College Coimbatore

SEMESTER: III

COURSE CODE: 23PCO3C09

TITLE OF THE COURSE: CORE: FINANCIAL MANAGEMENT

COURSE OBJECTIVES :

- To help them to apply the concepts of Financial Management in managerial decision making.
- To provide the learner with an in-depth understanding of the link between company decision making and the operation of the capital market.

COURSE OUTCOMES:

At the completion of the course the student will have the ability to

CO 1	Identify the concepts of the financial management.	K2
CO 2	Understand capital structure, cost of capital for strategic financial decision making.	K2
CO 3	Apply and practice the Theories of financial planning.	K3
CO 4	Select and apply the techniques in managing the working capital.	K3
CO 5	Demonstrate the importance of working capital management and the tools to manage it.	K3

SYLLABUS

Total Credits: 4

Instructional hours: 90

UNIT I - Overview of Financial Management (K2)

Hours: 18

Nature and Scope of Financial Management – Objectives – Functions – Financial Decisions – Role and Functions of Financial Manager – Relationship between Risk and Return.

(Self Study: Role and Functions of Financial Manager)

UNIT II - Cost of Capital and Capital Budgeting (K2)

Hours: 18

Cost of Capital – Meaning and Importance – Cost of Debt – Preference – Equity and Retained Earnings – Weighted Average Cost of Capital.

Capital Budgeting – Significance – Process – Techniques – Pay-Back Period – Average Rate of Return – Net Present Value – Internal Rate of Return – Profitability Index.

UNIT III - Capital Structure (K3)

Hours: 18

Financial Leverage – Measures – EBIT – EPS Analysis – Operating Leverage – Financial, Business and Operating Risks – Theories of Capital Structure – Net Income Approach – Net Operating Income Approach – MM Hypothesis – Determinants of Capital Structure.

(Self-Study: Determinants of Capital Structure)

UNIT IV- Dividend Theories and Leasing (K3)

Hours: 18

Dividend Theories – Walter’s Model – Gordon and MM’s Model – Dividend Policy – Forms of dividend – Determinants of Dividend Policy – Leasing – Nature and Types of Leasing – Advantages and Disadvantages of Leasing – Financial Evaluation of Leasing.

UNIT V - Working Capital Management (K3)

Hours: 18

Management of Working Capital – Concepts – Importance – Sources – Determinants – Computation of Working Capital – Working Capital Forecasting – Cash Management – Receivables Management.

(Beyond the Curriculum: Risk and Return - Conceptual Framework - Type of Risks- Risk and Return of a Single Asset - Risk and Return of Portfolio (only two asset portfolio) - Portfolio Selection - Capital Asset Pricing Model (CAPM).)

Note: Distribution of Marks 40% Theory and 60% Problems.

TEXT BOOK :

Shashi K. Gupta Sharma.R.K, (2014). Financial Management. (Eighth Edition), Kalyani Publications, New Delhi.

REFERENCES :

- Dr. Maheswari.S.N, (2009). Financial and Management Accounting. (Thirteenth Edition), Sultan Chand & Sons, Delhi.
- Prasanna Chandra, (2008). Financial Management Theory and Practice. (Seventh Edition), Tata McGraw -Hill Publication, New Delhi.
- Pandey.I.M, (2005). Financial Management. (Ninth Edition),Vikas Publishing House, New Delhi.
- Khan.M.YandJain.P.K, (2003). Management Accounting and Financial Analysis. (First Edition), Tata McGraw-Hill Publication, New Delhi.

BLENDED LEARNING

Unit	TOPIC	LINKS
UNIT III - Capital Structure	Capital Structure	https://www.mooc-list.com/course/long-term-financial-management-edx

MAPPING OF COs WITH PO'S AND PSO'S

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PSO1	PSO2
CO1	3	2	2	2	1	2	2	2	3	2	2	2	2	1
CO2	3	2	3	1	2	2	2	2	2	2	2	2	2	3
CO3	2	3	2	2	1	2	1	2	2	2	3	2	2	3
CO4	2	3	2	2	3	2	1	2	2	1	2	2	2	2
CO5	3	3	2	3	3	2	2	2	2	2	1	3	2	2

(Correlation: 3 – High; 2 – Medium; 1 – Low)




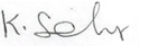

ASSESSMENT TOOLS

S.No	Assessment Methods	Frequency of Assessment
1.	End semester Examination	Once in a semester
2.	CIA I	Once in a semester
3.	CIA II	Once in a semester
4.	Model	Once in a semester
5.	Assignment (Unit I & II)	Twice in a Semester
6.	Seminar (Unit III & IV)	Twice in a Semester
7.	Visit to any Company and Prepare a Report on Working Capital (Unit V)	Once in a Semester

Course Designed by:	Verified by HOD:
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MRS. K.PRINCY HEBSHIBHA	Dr.S. JACULIN AROCKIA SELVI
Checked by CDC: Dr.LYDIA H SWAMY	Approved by: PRINCIPAL

MEMBERS OF BOARD OF STUDIES

Sign with Date					
Name	Dr.N. Sumathy	Dr.R. Dhanalakshmi	Dr.R.Gopi	Mr.K.Selvaraj	Dr.S.Kowsalya
Designation	Professor & Head	Assistant Professor	Assistant Professor	Senior Manager	Assistant Professor
Institution	Kumaraguru College of Liberal Arts and Science, Saravana patty, Coimbatore	Government Arts College Coimbatore	Government Arts College Udumalpet	Accounts and Finance Arya Vaidya Pharmacy Coimbatore	Dr.NGP Arts and Science College Coimbatore

SEMESTER - III
COURSE CODE: 23PCO3C10

TITLE OF THE COURSE : CORE : STATISTIC FOR BUSINESS RESEARCH
(Skill Development)

COURSE OBJECTIVES :

- To develop knowledge and skills in theoretical, computational and application-oriented statistics.
- To acquire new skills on the application of statistical tools and techniques in Business Research.

COURSE OUTCOMES :

At the completion of the course the student will have the ability to

CO1	Understand the concept of a frequency distribution for sample data, and be able to summarize the distribution by diagrams and statistics.	K2
CO2	Determine correlation and regression, and be able to make predictions and understand their limitations.	K3
CO3	Analyze the logic and application of hypothesis testing.	K4
CO4	Interpret the results of an inferential test and understand the limitations of each procedure.	K4
CO5	Compute descriptive and inferential statistics using a SPSS Software.	K4

SYLLABUS

Total credits: 4

Instructional hours: 90

UNIT I - Introduction to Business Statistics (K2)

Hours: 18

Business Statistics – Meaning and Definition – Statistics: Science or Art - Scope and Functions – Advantages and Limitations – Measures of Central Tendency - Mean, Median, Mode, Geometric Mean, Harmonic Mean and Weighted Average - Standard Deviation.

(Self Study: Advantages of Statistics)

UNIT II - Correlation (K3)

Hours: 18

Correlation – Types – Uses - Karl Pearson Correlation – Rank Correlation – Simple Correlation – Multiple Correlations – Partial Correlation.

(Beyond the Curriculum: Test of Skewness – Dispersion and Skewness – Measures and Objectives of Skewness – Karl Pearson’s Co-efficient of Skewness.)

UNIT III - Regression (K3)**Hours: 18**

Regression Analysis - Regression Equations – Multiple Regression – SEM Model.

UNIT IV- Testing of Hypothesis Parametric Tests (K4)**Hours: 18**

Testing of Hypothesis – Parametric test: Z test – t test - Chi-square test – F test - Anova.

UNIT V- Testing of Hypothesis Non-Parametric Tests (K4)**Hours: 18**

Testing of Hypothesis - Non-Parametric Test: The sign Test – Run Test – Mann Whitney’s U Test – Kruskal Wally’s Test – Time Series Analysis - Factor Analysis.

*(Self Study: Types of Time Series Analysis)***Note: Distribution of Mark 80% Problem and 20% Theory.****TEXT BOOK :**

Dr. Gupta S.P, (2013). Statistical Methods.(Forty Third Edition), Sultan Chand & Sons
Publications, New Delhi.

REFERENCE BOOKS :

- Pillai R.S.N and Baghwathi.V, (2009). Statistics. (Seventh Reprint Edition), S.Chand & Company Limited, New Delhi.
- Soni.R.S, (2009). Essential Business Mathematics and Business Statistics. (First Edition), Ane Books Private Limited, New Delhi.
- Dr.SanchetiD.C and Kapoor V.K, (2004). Statistics. (Seventh Edition), Sultan Chand & Sons, New Delhi.
- Amir D. Aczel, JagavelSunderpandian, (2009). Complete Business Statistics. (Sixth Edition), Tata McGraw-Hill Publising Company Limited, New Delhi.

BLENDED LEARNING

Unit	TOPIC	LINKS
UNIT IV- Testing of Hypothesis Parametric Tests	Testing of Hypothesis Parametric tests	https://epgp.inflibnet.ac.in/Home/ViewSubject?catid=34

UNIT V- Testing of Hypothesis-Non Parametric Tests	Testing of Hypothesis Non Parametric tests	https://epgp.inflibnet.ac.in/Home/ViewSubject?catid=34
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MAPPING OF CO'S WITH PO'S/PEO'S

	PO1	PO2	PO 3	PO 4	PO 5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PSO1	PSO2
CO1	3	2	2	2	1	2	2	2	1	2	2	2	2	1
CO2	3	2	2	1	1	2	2	2	2	2	1	2	2	3
CO3	3	2	2	2	1	1	2	2	1	2	2	2	2	2
CO4	2	2	2	1	3	1	2	2	1	2	1	1	2	2
CO5	3	2	2	2	3	1	2	2	2	2	1	2	2	2

(Correlation: 3 – High; 2 – Medium; 1 – Low)




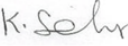
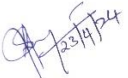
ASSESSMENT TOOLS

S.No	Assessment Methods	Frequency of Assessment
1.	End semester Examination	Once in a semester
2.	CIA I	Once in a semester
3.	CIA II	Once in a semester
4.	Model	Once in a semester
5.	Assignment (Unit I & II)	Twice in a Semester
6.	Seminar (Unit III & IV)	Twice in a Semester
7.	Presentation of Papers in Conferences (Unit V)	Once in a Semester

Course Designed by:	Verified by HOD:
----------------------------	-------------------------

Dr.P.KEERTHIKA	Dr.S. JACULIN AROCKIA SELVI
Checked by CDC : Dr.LYDIA H SWAMY	Approved by : PRINCIPAL

MEMBERS OF BOARD OF STUDIES

Sign with Date					
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SEMESTER: III

COURSE CODE: 23PCO3CP3

TITLE OF THE COURSE : CORE PRACTICAL III: STATISTICAL PACKAGE FOR RESEARCH

(Skill Development)

COURSE OBJECTIVES :

- To enable the students to learn SPSS.
- To enlighten the students on the part of data analysis for their project work.

COURSE OUTCOMES :

At the completion of the course the student will have the ability to

CO 1	Gain a thorough Knowledge of Frequency Distribution and Gross Tabulation, Graphical Representation of Data charts and Graphs, Computation of Measures of Central Tendency, Computation of Measures of Dispersion, Simple Regression Analysis, Multiple Regression Analysis	K3
CO 2	Understand the Importance of Computation of Test of Significance and Variance, Chi-Square Test, Non-Parametric Test	K3
CO 3	Practically apply SPSS by preparing the record	K3

SYLLABUS

Total Credits: 4

Instructional hours: 90

- I. Frequency distribution and gross tabulation
- II. Graphical representation of data charts and graphs
- III. Computation of measures of central tendency
- IV. Computation of measures of dispersion
- V. Simple regression analysis
- VI. Multiple regression analysis
- VII. Computation of test of significance and variance:
- VIII. Chi-square test
- IX. Non-parametric test

MAPPING OF COs WITH PO'S AND PSO'S

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PSO1	PSO2
CO1	2	2	1	2	1	2	3	1	1	3	2	2	3	2
CO2	1	2	2	1	2	1	1	1	2	1	2	2	2	3
CO3	3	2	1	3	1	1	1	3	1	3	3	3	2	3




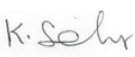
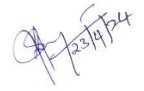
(Correlation: 3 – High; 2 – Medium; 1 – Low)

ASSESSMENT TOOLS

S.No	Assessment Methods	Frequency of Assessment
1.	End semester Examination	Once in a semester
2.	Test	Twice in a semester
3.	Record	Every Exercise

Designed by: Dr.A ANGELCHRISTINA	Verified by HOD: Dr.S. JACULIN AROCKIA SELVI
Checked by CDC: Dr. LYDIA H SWAMY	Approved by: PRINCIPAL

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SEMESTER: III

COURSE CODE: 23PCO3E01

**TITLE OF THE COURSE: ELECTIVE: SECURITY ANALYSIS AND PORTFOLIO
MANAGEMENT**

OBJECTIVES

- This course aims at developing an understanding of the changing domestic and global investment scenario in general and Indian capital market in particular with reference to availability of various financial products and operations of stock exchanges.
- It aims at providing important theories, techniques, regulations and certain advancements in theory of investment will be covered with an aim of helping the participants make sound investment decisions in the context of portfolio investment.

COURSE OUTCOME

At the completion of the course the student will have the ability to

CO 1	Understand the various alternatives available for investment.	K2
CO 2	Learn to measure risk and return.	K2
CO 3	Find the relationship between risk and return.	K2
CO 4	Value the equities and bonds.	K3
CO 5	Gain knowledge of the various strategies followed by investment practitioners.	K4

SYLLABUS

Total Credits: 4

Instructional hours:

90

UNIT I: Overview of Investment (K2)

Hours: 18

Introduction to Investment – Investment Alternatives – Capital Market – Structure of Capital Market – New Issue Market – Stock Exchange in India – Objectives and Functions – Listing of securities – Mechanics of Trading – BSE, NSE, ISE, OTCEI, NASDAQ and NSDL.

(Self-Study: New Issue Market)

UNIT II: Securities and Exchange Board of India and International Indices (K2)

Hours:18

Role and Functions of The Securities and Exchange Board of India – Powers – Duties – International Indices – Demat – GDR – ADR.

(Self Study: Role and Functions of SEBI)

UNIT III: Risk and Return (K2)

Hours:

18

Risk and Return in Investing Securities – Fundamental Analysis – Economy Analysis –

Industry and Company Analysis – Technical Analysis – Dow Theory – Charts – Elliott Wave

Theory – Difference between Fundamental Analysis and Technical Analysis.

UNIT IV: Efficient Market Theory and Financial Derivatives (K3)

Hours:

18

Efficient Market Theory – Random-Walk Theory – Forms of Efficient Market Hypothesis – Financial Derivatives – Options and Futures – Portfolio Analysis – Capital Asset Pricing Theory – Arbitrage Pricing Theory.

http://ugcmoocs.inflibnet.ac.in/ugcmoocs/view_module_pg.php/398

UNIT V: Portfolio Construction (K4)

Hours:

18

Portfolio Construction – Objectives – Steps in Selection of Portfolio – Portfolio Markowitz Model – The Sharpe Index Model – Portfolio Evaluation – Technique – Portfolio Revision – Types.

http://ugcmoocs.inflibnet.ac.in/ugcmoocs/view_module_pg.php/398

Note: Distribution of Mark 100% Theory.

MAPPING OF COs WITH POs/PSOs

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PSO1	PSO2
CO1	3	2	2	2	1	2	1	3	1	2	2	2	2	1
CO2	3	2	3	1	3	2	2	2	2	2	3	2	2	3
CO3	3	1	2	3	1	1	3	2	3	2	2	1	2	1
CO4	2	3	2	2	3	3	2	2	1	2	2	3	2	2
CO5	3	1	L	3	3	1	1	2	2	2	1	2	2	2

Correlation: L-Low, M-Medium, H-High

ASSESSMENT TOOLS

S.No	Assessment Methods	Frequency of Assessment
1.	End semester Examination	Once in a semester
2.	CIA I	Once in a semester
3.	CIA II	Once in a semester
4.	Assignment	Once in a semester
5.	Online Quiz	Once in a semester

TEXT BOOK

Punithavathy Pandian, (2012). Security Analysis and Portfolio Management. (Second Edition), VikasPublishing House, New Delhi.




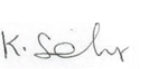
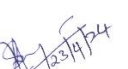
BOOKS FOR REFERENCES

- Falguni.H.Pandya, (2013). Security Analysis and Portfolio Management. (First Edition), JaicoPublishing House, Mumbai.
- Donald.E.Fischer and Ronald.J.Jordon, (2009). Security Analysis and Portfolio Management. (Sixth Edition), Prentice - Hall India, Delhi.

- Kevin.S, (2007). Security Analysis and Portfolio Management. (Second Edition), Prentice - Hall India, Delhi.
- Ranganathan.M and Madhumothi.R, (2005). Investment Analysis and Portfolio Management. (First Edition), Pearson Education, Delhi.

Designed by: Dr.A ANGELCHRISTINA	Verified by HOD: Dr.S. JACULIN AROCKIA SELVI
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SEMESTER: III

COURSE CODE: 23PCO3E02

TITLE OF THE COURSE: ELECTIVE: INVESTMENT MANAGEMENT

OBJECTIVES

- To enable the students enrich their knowledge about Investment avenues.
- To help the students to understand and manage various types of Investments.

COURSE OUTCOME

- At the completion of the course the student will have the ability to

CO 1	Explain the basic concepts of Investments	K1
CO 2	Summarize numerous investment alternatives and their benefits	K2
CO 3	Understand the role of investing in Mutual funds	K2
CO 4	Interpret between selection and management of portfolios.	K2
CO 5	Memorize the selected portfolios, capital assets pricing models and theories	K3

SYLLABUS

Total Credits : 4

Instructional hours : 90

UNIT -I INVESTMENT (K1)

Hours: 18

Introduction - Investment - Meaning - increasing popularity of investments - features and objectives of investment- investment decision process - approaches to investment decision making - qualities for successful investing - direct and indirect investing - speculation - difference between investment and speculation - gambling- features of gambling-difference between investment and gambling - emerging investment environment- risk - Systematic and unsystematic risks- types of risks attached to investments.

UNIT –II INVESTMENT ALTERNATIVES (K2)

Hours:

18

Non- market financial assets - bank deposits - post office savings account - post office time deposits - monthly income schemes of post offices - national savings certificates - company deposits - employee provident fund scheme - money market instruments - bonds or debentures- preference shares - equity shares - rights of equity shareholders - classification of equity shares- life insurance - types of life insurance policies - considerations in choosing life insurance policies - investment in gold - real estate art - antiques.

UNIT –III MUTUAL FUNDS (K2)

Hours: 18

Meaning and definition of mutual fund - features and characteristics of mutual fund - mechanism of mutual fund operations - benefits of mutual funds - structure of mutual fund - mutual fund schemes - costs and loads in mutual fund investments - return from mutual fund - performance of mutual fund - mutual funds in capital market - regulation of mutual funds - taxation of mutual fund investment - emerging trends in mutual funds in India.

UNIT-IV PORTFOLIO SELECTION AND MANAGEMENT (K2)

Hours: 18

Diversification - portfolio management - return and risk in the context of portfolio - portfolio selection - portfolio theory - Harry Markowitz model - finding the efficient frontier - corner portfolio - risk free lending and borrowing-capital market theory - single index model - security characteristics line - construction of optimum portfolio - Sharpe optimization model - selection of securities.

UNIT - V CAPITAL ASSETS PRICING MODEL, ARBITRAGE THEORY AND PORTFOLIO EVALUATION (K3)

Hours: 18

Interpretation of beta value - capital asset pricing model - assumptions of CAPM - security market line-Capital market line - CAPM and valuation of investments-reward to risk ratio - beta of a portfolio - alpha factor - limitations of CAPM- Arbitrage pricing theory - security valuation and arbitrage - portfolio evaluation - measures of portfolio performance

Source: e-PGPathshala (<https://epgp.inflibnet.ac.in/Home/ViewSubject?catid=6>)

Note: Distribution of Mark 100% Theory.

TEXTBOOKS:

- Dr..RUSTAGI, R.P.(2012) Investment Analysis and Portfolio Management- Sultan Chand&Sons , New Delhi.
- V.K.BHALLA, V.K (2011),Investment Management, S.CHAND, NewDelhi-

REFERENCE BOOKS:

- Prasannachandra, (2017). Investment Analysis and Portfolio management. (Fifth edition), Mc Graw Hill Education,New Delhi.
- M.R.Agarwal M.R,(2014). Investment management.(First edition), Garima Publication, New Delhi.
- Ranganathan M, (2011). Security Analysis and Portfolio Management.
- Kevin, S. (2015). Security Analysis and Portfolio Management. (Second edition), PHI Publication, New Delhi.

MAPPING OF COs WITH POs/PSOs

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CO 1	2	3	3	3	2	2	2	2	1	1	3	1	2	3
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CO 3	2	1	1	1	2	3	3	3	2	2	1	2	3	3
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CO 5	2	3	1	3	3	3	1	2	2	1	3	3	3	3



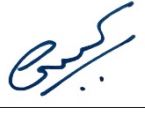
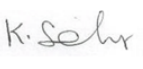

Correlation: L-Low, M-Medium, H-High

ASSESSMENT TOOLS

S.No	Assessment methods	Frequency of Assessment
1.	End semester Examination	Once in a semester
2.	CIA I	Once in a semester
3.	CIA II	Once in a semester
4.	Assignment	Once in a semester
5.	Online Quiz	Once in a semester

Designed by: Dr.A ANGELCHRISTINA	Verified by HOD: Dr.S. JACULIN AROCKIA SELVI
Checked by CDC: Dr. LYDIA H SWAMY	Approved by: PRINCIPAL

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SEMESTER: IV

COURSE CODE: 23PCO4C11

TITLE OF THE COURSE: CORE: MANAGEMENT ACCOUNTING

(Skill Development)

COURSE OBJECTIVES:

- To explain how Management Accounting serves the decision-making needs of the management, investors and other stakeholders.
- To know the tools and techniques of financial analysis.

COURSE OUTCOMES:

At the completion of the course the student will have the ability to

CO1	Analyze marginal costing decision-making by comparing incremental costs and revenues to optimize choices.	K2
CO2	Equip the students to analyze the variance to compare, assess, and investigate differences between actual and expected performance.	K3
CO3	Examine budgeting and budgetary control.	K3

CO4	Evaluate Price Level Accounting and Value chain Analysis	K3
CO5	Explore about Responsibility Accounting, Transfer Pricing and Material Requirement Planning	K3

SYLLABUS

Total Credits: 5

Instructional hours: 75

UNIT I - Marginal Costing (K3)

Hours: 15

Marginal costing for decision making relating to the following areas – Make or Buy – Key factor/Limiting factor – Pricing – Shut down of Plant – Optimal Production Mix – Adding or discontinuing a product – plant mergers – Incremental revenue and differential cost.

UNIT II - Variance Analysis (K3)

Hours: 15

Variance analysis – Material – Labour - Overheads – Sales (Value and Margin Variances)

UNIT III - Budgeting and Budgetary Control (K3)

Hours: 15

Budgeting and Budgetary Control – Meaning – Characteristics of Good Budgeting – Budgetary Control – Types of Budgets – Direct Labour Budget, Manufacturing Overhead cost budget – Selling and Distribution budget – Capital expenditure Budget – Master Budget – Performance budgeting – Programme budgeting. (*Beyond the Curriculum: Rolling Budget – Factors affecting a Rolling Budget – Rolling Budget Vs Traditional budget – Advantages - Disadvantages of Rolling Budget.*)

UNIT IV- Price Level Accounting and Value chain Analysis (K3)

Hours:15

Methods and Techniques of price level Accounting-Current Purchasing Power Technique – Replacement Cost Accounting Technique - Current Value Accounting Technique – Current Cost Accounting Technique –The Value chain-primary activities-Support activities-steps in value chain Analysis-Value chain analysis for assessing Competitive advantage-Role of management accountant-Problems of value chain Analysis-Difference between traditional management accounting and value Chain Analysis.

(Self Study: Problems of Value Chain Analysis)

UNIT V - Responsibility Accounting, Transfer Pricing and Material Requirement Planning (K3)

Hours: 15

Meaning of Responsibility Accounting – Feature – Steps involved in Responsibility Accounting – Responsibility centres – Types of Responsibility centres – Transfer Prices – Methods- Selection – Advantages of Responsibility Accounting –Objectives of Material Requirement Planning -MRP System inputs- MRP System outputs - Benefits of MRP-Limitations of MRP.

(Self Study: Limitations of MRP)

Note: Distribution of Marks 40% Theory and 60% Problem

TEXT BOOK :

Sharma R.K and Shashi K. Gupta, (2016). Management Accounting. (Thirteenth Edition), Kalyani Publications.

REFERENCE BOOKS :

- Dr. Srinivasan N.P, (2018). Principles and Practice of Management Accounting. (First Edition), New Age International Publishers, New Delhi.
- Maheswari S.N Suneel Maheswari and Sharad K.Maheswari, (2018). A Text Book of Accounting for Management. (Fourth Edition), Sultan Chan and Company Ltd, Delhi.
- Khan and Jain, (2016). Management Accounting. (Second Edition), Tata McGraw Hill, New Delhi.
- Pandey I.M, (2010). Management Accounting. (Third Edition), Vikas Publishing House Pvt Ltd, New Delhi.

BLENDED LEARNING

Unit	TOPIC	LINKS
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UNIT II - Variance Analysis	Variance Analysis	http://ugcmooes.inflibnet.ac.in/ugcmooes/view_module_ug.php/198 https://epgp.inflibnet.ac.in/Home/ViewSubject?catid=6
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MAPPING OF COs WITH PO'S AND PSO'S

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CO1	3	2	2	2	2	2	2	2	1	1	2	2	2	2
CO2	2	2	2	2	2	2	1	1	2	2	2	2	2	2
CO3	2	2	1	1	2	1	1	1	2	1	3	2	2	1
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CO5	1	3	2	2	1	2	2	1	2	2	2	2	3	2

(Correlation: 3 – High; 2 – Medium; 1 – Low)




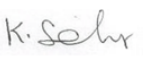

ASSESSMENT TOOLS

S.No	Assessment Methods	Frequency of Assessment
1.	End semester Examination	Once in a semester
2.	CIA I	Once in a semester
3.	CIA II	Once in a semester
4.	Model	Once in a semester
5.	Assignment (Unit I & II)	Twice in a Semester
6.	Seminar (Unit III & IV)	Twice in a Semester
7.	Case Study -Human Resource Accounting (Unit V)	Once in a Semester

Course Designed by:	Verified by HOD:
----------------------------	-------------------------

Dr.S. JACULIN AROCKIA SELVI	Dr.S.JACULIN AROCKIA SELVI
Checked by CDC : Dr.LYDIA H SWAMY	Approved by: PRINCIPAL

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SEMESTER- IV

COURSE CODE: 23PCO4C12

TITLE OF THE COURSE: CORE: INTERNATIONAL BUSINESS

COURSE OBJECTIVES :

- To have an advancement in the field of international business.
- To understand about the balance of trade, export and foreign exchange.

COURSE OUTCOMES :

At the completion of the course the student will have the ability to

CO1	To understand the basic structure of international business.	K2
CO2	To evaluate the balance of payments and trade.	K3
CO3	To synthesize export marketing.	K2
CO4	To comprehend the theories of foreign exchange.	K2
CO5	To apply the trends in foreign exchange.	K3

SYLLABUS

Total credits: 4

Instructional hours: 75

UNIT I - International Business and International Economic Institutions (K2)

Hours: 15

International Business – Meaning Features and Scope – Theory of International Trade – Comparative Cost Theory – Hecksher Factor Price Equalization Theorem – Other Theories.

International Economic Institutions – IMF – World Bank – IFC – IDA – ADB – International Liquidity.

(Self Study: Features of International Business)

UNIT II - Balance of Payments (K3)

Hours: 15

Balance of Trade - Balance of Payments – Current Account Position and Capital Account Position – Correction of Adverse BOP – Principles of BOP – Terms of Trade – Free Trade Vs. Protectionism.

(Self Study: Balance of Trade)

UNIT III - Export Marketing (K2)

Hours:15

Export Marketing – Meaning – Difference between Export Marketing and Domestic Marketing – Features and Functions of Export Marketing – Trade Barriers – Tariffs and Non-Tariffs – Export Market Analysis – Feasibility of Market Entry – Sources of Market Information.

UNIT IV - Foreign Exchange (K2)

Hours:15

Foreign Exchange – Theories of Foreign Exchange – Administration of Foreign Exchange – Rate Determination – Factors Influencing Fluctuations in Foreign Exchange.

(Beyond the Curriculum: Foreign Exchange Market – Functions – Methods of affecting International Payments – Organization within India – Organisation outside India)

UNIT V - India's Imports and Exports and Regional Economic Integration (K3)

Hours:15

Composition and Direction of India's Imports and Exports – Past Trends – Present Position and Prospects – Project Consultancy and Service Exports – Trends – Prospects and Problems – Exchange Control in India – Euro Currency Market – Regional Economic Integration – SAARC – ASEAN – EC – NAFTA

Note: Distribution of Mark 100% Theory.

TEXT BOOK :

1. Subbarao, (2003). International Business. (Second Edition), Himalaya Publishing, New Delhi.

- Subbarao.P (2014). International Business.(Forth Revised Edition), Himalaya Publishing, New Delhi.

REFERENCE BOOKS :

- Seth M.H, (2017). International Business: Money, Banking & International Trade, (First Edition), Lakshmi Narian Agarwal, New Delhi.
- Francis Cherunilam, (2011). International Business. (Fifth Edition). Prentice Hall of India.
- Sundaram.K.P.M, (2009). Money, Banking &International Trade. (Thirty-ninth Edition), Sultan Chand & Company Ltd, New Delhi,
- Mithan D.M, (2001). Money, Banking & International Trade. (Eleventh Edition) Himalaya Publishing, New Delhi,

BLENDED LEARNING

Unit	TOPIC	LINKS
UNIT IV - Foreign Exchange	Foreign Exchange	http://ugcmoocs.inflibnet.ac.in/ugcmoocs/view_module_pg.php/395
UNIT V - India's Imports and Exports and Regional Economic Integration	India's Imports and Exports and Regional Economic Integration	http://ugcmoocs.inflibnet.ac.in/ugcmoocs/view_modulepg.php/395

MAPPING OF CO'S WITH PO'S/PSO'S

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO 10	PO 11	PO 12	PSO1	PSO2
CO1	2	2	1	1	2	1	2	2	2	2	2	1	1	1
CO2	2	2	2	2	1	2	2	2	2	2	1	2	1	1
CO3	1	2	2	1	1	1	2	2	2	2	2	1	1	2
CO4	2	2	1	2	1	1	2	2	2	2	1	2	1	1
CO5	2	2	2	1	1	1	2	2	2	2	2	2	2	1





(Correlation: 3 – High; 2 – Medium; 1 – Low)

ASSESSMENT TOOLS

S.No	Assessment Methods	Frequency of Assessment
1.	End semester Examination	Once in a Semester
2.	CIA I	Once in a Semester
3.	CIA II	Once in a Semester
4.	Model	Once in a Semester
5.	Assignment (Unit I & II)	Twice in a Semester
6.	Seminar (Unit III & IV)	Twice in a Semester
7.	Conference Participation (Unit V)	Once in a Semester

Course Designed by: Dr. P.KEERTHIKA	Verified by HOD: Dr.S. JACULIN AROCKIA SELVI
Checked by CDC: Dr.LYDIA H SWAMY	Approved By PRINCIPAL

MEMBERS OF THE BOARD OF STUDIES

Sign with Date				K. Selva	
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Name	Dr.N. Sumathy	Dr.R. Dhanalakshmi	Dr.R.Gopi	Mr.K.Selvaraj	Dr.S.Kowsalya
Designation	Professor & Head	Assistant Professor	Assistant Professor	Senior Manager	Assistant Professor
Institution	Kumaraguru College of Liberal Arts and Science, Saravana patty, Coimbatore	Government Arts College Coimbatore	Government Arts College Udumalpet	Accounts and Finance Arya Vaidya Pharmacy Coimbatore	Dr.NGP Arts and Science College Coimbatore

SEMESTER: IV

COURSE CODE: 23PCO4C13

TITLE OF THE COURSE: CORE: BUSINESS MANAGEMENT AND ETHICS

COURSE OBJECTIVES:

- To acquaint with the basic principles of management, ethics, communication techniques.
- To better understanding of ethical dilemmas at work.

COURSE OUTCOMES:

At the completion of the course the student will have the ability to

CO 1	Demonstrate an understanding of traditional business functional areas and how these functions are leveraged in organizations.	K2
CO 2	Apply management concepts and approaches including planning for, organizing, and controlling organizational resources, preparing for and managing organizational change, and managing and leading people.	K3
CO 3	Demonstrate the ability to evaluate, analyze and interpret financial information, and use financial data for business decision-making.	K3
CO 4	Identify the theories involved in business management.	K2
CO 5	Acquire a clear understanding of business ethics.	K2

SYLLABUS

Total Credits: 4

Instructional hours: 75

UNIT I - Introduction to Management (K2)

Hours: 15

Definition of Management – Nature & Scope of Management – Functions of Management – Objectives of Managements – Importance of Management and Principles – Styles of Managers – Historical Developments of Managerial Thoughts – Contribution of F.W.Taylor – Henry Fayol – Mary Parker Follet – McGregor & Peter F Drucker – Max Weber – Hebert A Simon.

(Self Study: Styles of Managers)

UNIT II -Planning (K3)

Hours: 15

Planning – Meaning – Nature – Importance & Limitations of Planning – Planning Process – Types of Planning – Types of Plans – Objectives – Policies and Procedures – Decision Making – Characteristics – Types of Decision – Steps in Decision Making – Outsourcing.

(Self Study: Types of Planning)

UNIT III - Organization (K3)

Hours: 15

Organization – Meaning– Nature and Importance – Process of Organization – Principles of Sound Organization – Organization Structure – Span of Control – Organization Chart – Formal and Informal Organization – Delegation and Decentralization – Authority Relationships – Line – Functional and Staffing.

UNIT IV - Communication (K2)

Hours: 15

Communication – Channels of Communication – Process – Advantages – Types of Communication – Barriers.

Leadership – Meaning – Definition – Quality – Types of Leaders – Functions. Motivation – Need – Determinants of Behavior – Maslow’s Theory of Motivation – Motivational Theories in Management – X, Y & Z Theories – Herzberg Theory.

Controlling – Objectives – Importance – Management Control Techniques – Characteristics of Effective Control System – Supervision.

(Beyond the Curriculum: Concept of motivation- features of motivation- factor affecting motivation- Theories of motivation- Leadership - characteristics of leader- leadership theories)

UNIT V- Ethics and Morality (K2)

Hours : 15

Business Ethics – Meaning and Definition – Essentials – Values – Basic Assumption – Principles – Scope – Morality– Virtues and Social Ethics – Business Ethics and Law – Ethics and Ethos – Ethical Perspectives – Values System for Managers.

Note: Distribution of Mark 100% Theory.

TEXT BOOK :

Ruchi Gupta.CS, (2016).Business Management, Ethics and Communication.(Third Edition), Bharat Law House Pvt. Ltd, New Delhi.

REFERENCE BOOKS :

- Prasad.L.M, (2016). Principles & Practices of Management. (Ninth Edition), Sultan Chand and Company Limited, Delhi.
- Gupta.C.B, (2012). Business Management. (Ninth Edition), Sultan Chand and Company Limited, Delhi.
- Andrew Crane and Dirk Matten, (2010). Business Ethics. (Third Edition), Oxford University Press, Noida.
- Manuel.G.Velasquez, (2009). Business Ethics Concepts & Cases. (Sixth Edition), Prentice Hall of India, New Delhi.

BLENDED LEARNING

UNIT	TOPIC	LINKS
UNIT V- Ethics and Morality	Ethics and Morality	https://www.mooc-list.com/tags/business-ethics

MAPPING OF COs WITH PO'S AND PSO'S

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CO1	1	2	2	2	1	2	2	2	3	2	2	2	2	1
CO2	2	2	2	2	1	2	2	2	2	3	2	2	3	1
CO3	1	2	2	2	1	2	2	2	1	2	2	2	2	2
CO4	2	2	2	2	3	2	1	2	2	3	2	2	2	2
CO5	1	2	2	2	2	2	1	3	2	2	2	1	2	2

(Correlation: 3 – High; 2 – Medium; 1 – Low)






ASSESSMENT TOOLS

S.No	Assessment Methods	Frequency of Assessment
1.	End semester Examination	Once in a semester
2.	CIA I	Once in a semester
3.	CIA II	Once in a semester

4.	Model	Once in a semester
5.	Assignment(Unit I & II)	Twice in a Semester
6.	Seminar (Unit III & IV)	Twice in a Semester
7.	Case Study (Unit V)	Once in a Semester

Course Designed by : Dr.R.DEVI PRASANNA	Verified by HOD: Dr.S.JACULIN AROCKIA SELVI
Checked by CDC : Dr.LYDIA H SWAMY	Approved By PRINCIPAL

MEMBERS OF BOARD OF STUDIES

Sign with Date					
Name	Dr.N. Sumathy	Dr.R. Dhanalakshmi	Dr.R.Gopi	Mr.K.Selvaraj	Dr.S.Kowsalya
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SEMESTER: IV

COURSE CODE: 23PCO4C14

TITLE OF THE COURSE: CORE: ENTERPRISE RESOURCE PLANNING

(Industry 4.0)

COURSE OBJECTIVES:

- It aims to understand the theory behind the designs of enterprise resource planning
- It gives a clear understanding and development of an integrated software system for an enterprise.

COURSE OUTCOMES:

At the completion of the course the student will have the ability to

CO 1	Understand the concepts of Enterprise Resource Planning.	K2
CO 2	Analyze the risks and benefits of ERP.	K3
CO 3	Analyze the concepts of ERP and its related technologies.	K3
CO 4	Analyze the integration of ERP modules and its sub modules.	K3
CO 5	Analyze the benefits of ERP implementation and package.	K3

SYLLABUS

Total Credits: 4

Instructional Hours: 75

UNIT I - Enterprise an Overview (K2)

Hours: 15

Business Functions – Integrated Management Information - Business Modeling - Integrated Data Model - Major Business Processes - Introduction to ERP - Common ERP Myths - Reasons for the Growth of ERP Market.

(Self-Study: Advantages of ERP)

UNIT II - Risks and Issues of ERP (K3)

Hours: 15

People Issues - Process Risks - Technological Risks - Implementation Issues -Operation and Maintenance Issues - Unique Risks of ERP Projects - Managing Risks on ERP Projects.

(Self-Study: Unique Risks of ERP Projects)

UNIT III - ERP and Related Technologies (K3)

Hours: 15

Business Intelligence (BI) - Business Analytics (BA) - Data Warehousing - Data Mining - On – Line Analytical Processing (OLAP) - Product Life Cycle Management (PLM) - Geographic Information Systems (GIS) - Advanced Technology and ERP Security.

UNIT IV - ERP Market and Modules (K3)**Hours: 15**

Market Overview - ERP Market Tiers - Business Modules of an ERP Package - Functional Modules of ERP Software - Financial Module – Manufacturing Module - HR Module - Material Management Module - Production Planning Module – Plant Maintenance Module - Purchasing Module - Marketing Module - Sales and Distribution Module.

UNIT V - ERP Implementation and Packages (K3)**Hours: 15**

Implementation Challenges - ERP Implementation Life Cycle - Objectives of ERP Implementation – Different Phases of ERP Implementation- Reasons for ERP Implementation Failure - ERP Package Evaluation and Selection - The Selection Process - ERP Packages: Make or Buy.

(Beyond the Curriculum: Extended ERP System - add ons – CRM- SCM, Future trends in ERP system- web enabled- Wireless Technologies)

Note: Distribution of Mark 100% Theory.

TEXT BOOK :

Alexis Leon, (2015). Enterprise Resource Planning.(Third Edition), Tata Mcgraw Hill Publishing Company Limited, Noida, UP.

REFERENCE BOOKS :

- Bansal, (2013). Enterprise Resource Planning: A Managerial Perspective. (First Edition), Pearson Education, New Delhi.
- Ellen F. Monk and Bret J. Wagner, (2013). Concepts in Enterprise Resource Planning. (Fourth Edition), Cengage Learning, USA.
- Vinod Kumar Garg and N,K,Ventitakrishnan, (2011). Enterprise Wide Resource. (Second Edition), PrenticeHall Pvt Ltd, New Delhi.
- Rahul V Altekar, (2004). Enterprise Wide Resource Planning- Theory and Practice. (Seventh Edition),Prentice Hall Pvt Ltd, New Delhi.

BLENDED LEARNING

UNIT	TOPIC	LINKS
UNIT I - Enterprise an Overview	Enterprise an Overview	https://youtu.be/NzyhYxUCjlg
UNIT V - ERP Implementation and Packages	ERP Implementation and Packages	https://youtu.be/NzyhYxUCjlg

MAPPING OF COs WITH PO'S AND PSO'S

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CO3	1	2	3	2	2	2	2	2	2	2	2	1	2	2
CO4	2	2	2	2	3	1	2	2	2	3	2	2	1	3
CO5	1	2	2	3	2	2	1	2	2	2	3	2	2	2

(Correlation: 3 – High; 2 – Medium; 1 – Low)

ASSESSMENT TOOLS

S.No	Assessment Methods	Frequency of Assessment
1.	End semester Examination	Once in a semester
2.	CIA I	Once in a semester
3.	CIA II	Once in a semester
4.	Model	Once in a semester
5.	Assignment(Unit I & II)	Twice in a Semester
6.	Seminar (Unit III & IV)	Twice in a Semester
7.	Field Work (Unit V)	Once in a Semester

Course Designed by :




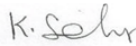

Dr.A ANGELCHRISTINA

Verified by HOD:

Dr.S.JACULIN AROCKIA SELVI

Checked by CDC : Dr.LYDIA H SWAMY	Approved By PRINCIPAL

MEMBERS OF BOARD OF STUDIES

Sign with Date					
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SEMESTER: IV

COURSE CODE: 23PCO4E01

TITLE OF THE COURSE: ELECTIVE: INTERNET AND E-COMMERCE

OBJECTIVES

- To Identify and describe the unique features of e-commerce technology and discuss their business significance.
- To give a clear understanding of the strategic impacts of use of electronic tools and their effects on the way business and business activities are conducted today.

COURSE OUTCOME

At the completion of the course the student will have the ability to

CO 1	Discuss the origins and growth of e-commerce.	K2
CO 2	Components and roles of the e-commerce.	K2
CO 3	Understand the legal and ethical issues relating to e-commerce.	K2
CO 4	Analyze the problems involved in designing and building e-commerce systems.	K3
CO 5	Overview of future trends in e-commerce.	K3

SYLLABUS

Total Credits: 4

Instructional hours: 75

UNIT I: Information Technology in Business(K2)

Hours: 15

Role of Information Technology in Business – Information Technology Act – Electronic Commerce – Evolution of Internet – Intranet – Extranet – Internet Business Strategy – Business Process Re-engineering.

UNIT II: Technical Issues of E-Commerce (K2)

Hours: 15

Technology of Internet Commerce – Design Principles – Internet – EDI – Cost and Benefits – Components of EDI Systems – Cryptography – Electronic Payment Systems – Transaction Processing.

(Self Study: Electronic Payment Systems)

http://ugcmoocs.inflibnet.ac.in/ugcmoocs/view_module_ug.php/33

UNIT III: Legal Issues of E-Commerce (K2)

Hours: 15

Security Issues – Basic Computer Security – Internet Security – Legal Issues of E-Commerce – Cyber Laws – Accounting – Auditing – Taxation and Foreign Exchange.

http://ugcmoocs.inflibnet.ac.in/ugcmoocs/view_module_ug.php/33

UNIT IV: Issues Relating to E-commerce(K3)

Hours: 15

Issues Relating to E-commerce – Building Block for Internet Commerce – Risk – Technology – SCM – Advertising & Marketing on the Internet – Mobile Communication and Commerce.

(Self Study: Mobile Communication and Commerce)

UNITV:Future Trends in Internet Commerce (K3)

Hours: 15

Future of Internet Commerce – Trends – Hardware Technology Trends – Software Technology Trends – Information Trends – Application Trends.

Note: Distribution of Mark 100% Theory.

TEXT BOOK

Joseph.P.T, (2015). E-Commerce: An Indian Perspective. (Fifth Edition), PHI Learning Private Limited, New Delhi.

BOOKS FOR REFERENCES

- Kamalesh K Bajaj, Debjani Nag, (2005). E-Commerce the Cutting Edge of Business. (Second Edition), Tata McGraw-Hill Publishing Company Limited, New Delhi.
- Dr.RaviKalakota, Andrew B.Whinston, (2004). Frontiers of Electronic Commerce. (Twelfth Edition), Pearson Education, New Delhi.
- Dr. Ravi Kalakota, Marcia Robinson, (2004). E-Business Road Map for Success. (Second Edition), Pearson Education, New Delhi.
- Winfield Treese.G and Lawrence C. Stewart, (2002). Designing Systems for Internet Commerce. (Second Edition), Pearson Education, New Delhi.

MAPPING OF COs WITH POs/PSOs

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CO1	3	2	2	2	1	2	3	2	2	2	2	3	2	1
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CO3	2	1	3	3	1	2	1	2	1	2	3	3	2	3
CO4	2	2	1	2	3	2	1	2	1	3	2	2	2	2
CO5	3	2	1	2	3	3	3	2	2	2	3	3	2	2




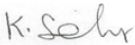

Correlation: L-Low, M-Medium, H-High

ASSESSMENT TOOLS

S.No	Assessment Methods	Frequency of Assessment
1.	End semester Examination	Once in a semester
2.	CIA I	Once in a semester
3.	CIA II	Once in a semester
4.	Assignment	Once in a semester
5.	Online Quiz	Once in a semester

Course Designed By : DR.P.JONA JENIFER	Verified by HOD: Dr.S.JACULIN AROCKIA SELVI
Checked by CDC : Dr.LYDIA H SWAMY	Approved By PRINCIPAL

MEMBERS OF BOARD OF STUDIES

Sign with Date					
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SEMESTER: IV

COURSE CODE: 23PCO4E02

TITLE OF THE COURSE: ELECTIVE: MANAGEMENT INFORMATION SYSTEM

OBJECTIVES

- To understand the Management Information Systems and its application in organizations.
- To aware of various Information System solutions like ERP, AI, Data warehouses and the issues in successful implementation of these technology solutions in any organization.

COURSE OUTCOME

At the completion of the course the student will have the ability to

CO 1	Describe the role and types of management information system.	K1
CO 2	Communicate the hardware and software trends in management information system.	K2
CO 3	Reproduce a working knowledge in Transaction Processing System	K2
CO 4	Identify the role of Communication and Office Automation.	K2
CO 5	Analyze the management information technology and impacts of a firm.	K3

SYLLABUS

Total Credits: 4

Instructional Hours:

75

Unit I:Introduction to System and MIS (K1)

Hours : 15

System Concepts – Types of Systems – System Approach – Data Vs Information.

MIS – Meaning – Role and Importance – Information Resource Management – Planning – Implementing & controlling.

(Self-Study: Data Vs Information)

UNIT II: Computer Hardware (K2)

Hours : 15

Computer Hardware & Trends in Computer Hardware and Computer Peripherals – Computer Software – System Software – OS – DBMS – OOPS – Application Software – Spreadsheet – Graphic Packages.

UNIT III: Types of Transaction Processing System (K2)

Hours : 15

Transaction Processing System – Information Reporting and Executive Information System – DSS – AI and Expert System – Concept of ERP.

UNIT IV: Communication and Office Automation (K2)

Hours : 15

Role of Communication and Office Automation – Trends in Role of Communication – Telecommunication Alternatives – DTP – Image Processing – Electronic Communication System – Electronic Meeting System.

(Self-Study: Role of Office Automation)

UNIT V: Technology of Information System (K2)

Hours : 15

Technology of Information System – Database Management System – Object Oriented Technology (OOT) – Conceptual Presentation – Client Server Architecture – Networks – Business Process RE-engineering (BPR).

<https://epgp.inflibnet.ac.in/Home/ViewSubject?catid=7> –SOURCE PG MOOCs

Note: Distribution of Mark 100% Theory.

TEXT BOOK

Aman Jindal, (2014), Management Information System, (First Edition), Kalyani Publishers, New Delhi.

REFERENCE BOOKS

- P.Mohan, (2017). Management Information System, (Twelfth Edition), Himalaya Publishing House, Mumbai.
- Mohamed Azam, (2015). Management Information System, (First Edition), Vijay Nicole Imprints Private Limited, Chennai.

- S.J.Moses and M.Karthikeyan, (2013). Management Information System, (First Edition), Thakur Publishers, Chennai.
- James A. O'Brien, (2007). Management Information System, (Tenth Edition), McGraw-Hill, New Delhi.

MAPPING OF COs WITH POs/PSOs

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CO 3	2	2	3	2	2	2	2	2	3	2	1	1	1	3
CO 4	2	1	1	3	2	1	1	2	3	2	2	2	3	2
CO 5	1	1	2	3	3	3	3	2	2	2	2	2	2	2

Correlation: L-Low, M-Medium, H-High






ASSESSMENT TOOLS

S.No.	Assessment Methods	Frequency of Assessment
1.	End semester Examination	Once in a semester
2.	CIA I	Once in a semester
3.	CIA II	Once in a semester
4.	Assignment	Once in a semester
5.	Online Quiz	Once in a semester

Course Designed by : Dr P. JONA JENIFER	Verified by HOD: Dr.S. JACULIN AROCKIA SELVI
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<p>Checked by CDC :</p> <p>Dr.LYDIA H SWAMY</p>	<p>Approved By</p> <p style="text-align: center;">PRINCIPAL</p>
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