

Department of Commerce (Aided)

VISION

Our dream is to make the College an institution of Excellence at the national level by imparting quality education of global standards to make students academically superior, socially committed, ethically strong and culturally rich citizens to contribute to the holistic development of the self and society.

MISSION

Training students to become role models in academic arena by strengthening infrastructure, upgrading extension through an enlightened management and committed faculty who ensure knowledge transfer, instill research aptitude and infuse ethical and cultural values to transform students into disciplined citizens in order to improve quality of life.

POST GRADUATE AND RESEARCH DEPARTMENT OF COMMERCE

VISION

- ❖ A passion for academic excellence
- ❖ Uncompromising human values
- ❖ A desire to make the students of this institutions worthy citizens of our glorious mother land

MISSION

- ❖ Maintenance of a progressive outlook towards development
- ❖ Updating the curriculum periodically to meet the dynamic global demands
- ❖ Training in Soft Skills to complement Hard Skills
- ❖ Identifying the learner needs and preparing them for a rewarding career
- ❖ Helping the youth realize their spirit of adventurism

Program Educational Objectives:

PEO1	Adapt to a rapidly changing environment with learned and applied new skills
PEO2	Graduates with a fair of self employment will be able to initiate and build upon entrepreneurial ventures
PEO3	Enable the graduates to appear for competitive exams like Banking, Post Office, Civil Service, Government Exams etc.,
PEO4	Able to pursue advance degrees like B.Ed, PhD with specialization
PEO5	Able to clear JRF NET/SLET which places them in the teaching job

Program Outcomes:

PO1	To nurture standards of Professional Excellence, Integrity, Honesty and Fairness.
PO2	To facilitate the students to learn to seek application of knowledge and be able to challenge the knowledge so acquired in practice
PO3	To develop and equip students with the knowledge and understanding of emerging commercial, business practices and professions
PO4	To expose students for employment in functional areas like Accounting, Taxation and Banking
PO5	Ability to work in teams with enhanced communication and inter-personal skills.
PO6	To qualify as an informed, aware and active citizen
PO7	Enhance the graduates to became a good researcher
PO8	Able to identify assess and shape entrepreneurial opportunities and to evaluate their potential for business success

Program Specific Outcomes:

PSO - 01	Comprehend the concepts and applications of business in the areas related to Finance, Marketing, HR, Logistics and Supply chain etc.,
PSO - 02	Graduates would be able to consolidate the acquired knowledge into practical skill

M.Com SCHEME OF EXAMINATION

Subject Code	Subjects	Hours per Week	Examinations				Credits
			Dur. Hrs	CIA	ESE	Total	
SEMESTER I							
22PCO101	Core I : Advanced Corporate Accounting	6	3	50	50	100	4
22PCO102	Core II: Business Environment	6	3	50	50	100	4
22PCO103	Core III: Marketing Research	6	3	50	50	100	4
22PCO104	Core IV: Internet, HTML and Cyber Security	4	3	50	50	100	4
22PCO105	Core V: Programming Laboratory-HTML	2	3	50	50	100	4
Total		24	-	250	250	500	20
SEMESTER II							
22PCO206	Core VI : Operations Research	6	3	50	50	100	5
22PCO2E1/ 22PCO2E2	Core Elective I : Strategic Management/ Core Elective II : Consumer Affairs	6	3	50	50	100	5
22PCO207	Core VII : Business Research Methods	6	3	50	50	100	4
22PCO208	Core VIII : Managerial Economics	6	3	50	50	100	4
22PCO2N1/ 22PCO2N2	NME : Investment Management/ Fundamentals of Marketing	1	3	50	50	100	2
Total		25	-	250	250	500	20
SEMESTER III							
22PCO309	Core IX: Applied Cost Accounting	6	3	50	50	100	4
22PCO310	Core X : Direct Taxes	6	3	50	50	100	4
22PCO311	Core XI: Financial Modelling	6	3	50	50	100	4
22PCO3E3/ 22PCO3E4	Core Elective III: Human Resource Development/ Core Elective IV: International Marketing	6	3	50	50	100	5
22PCO312	Core XII: Business Case Analysis	6	3	50	50	100	4
22PCO3P1	Core XIII: In Service Training	-	-	50	50	100	3
Total		30	-	300	300	600	24

SEMESTER IV							
22PCO413	Core XIV: Accounting For Managerial Decision-Making	6	3	50	50	100	5
22PCO414	Core XV: Security Analysis and Portfolio Management	6	3	50	50	100	4
22PCO415	Core XVI: Retail Management	6	3	50	50	100	4
22PCO4E5/ 22PCO4E6	Core Elective V: Logistics Management/ Core Elective VI: Advertisement and Salesmanship	6	3	50	50	100	5
22PCO4P2	Core XVII: Project Work and Viva-Voce	6	-	100	100	200	8
Total		30	-	300	300	600	26
Grand Total		109	-	1100	1100	2200	90
CO-SCHOLASTIC COURSES							
ONLINE COURSE * Offered by SWAYAM/NPTEL/MOOC		-	-	-	-	-	2
VALUE ADDED COURSE							
Communicative Skills				25	25	50	2
ADVANCED LEARNER COURSE (Optional)							
Intellectual Property Rights		-					4*
The scholastic courses are only counted for the grading and ranking. However, for the award of the degree, the completion of one online course and value added course is compulsory. * Extra Credit							

Question Paper Pattern (Based on Bloom's Taxonomy)

K1-Remember; K2- Understanding; K3- Apply; K4-Analyze; K5- Evaluate

1. Theory Examinations: 50 Marks (Part I, II, & III)

(i) Test- I & II, ESE:

Knowledge Level	Section	Marks	Description	Total
K1 & K2 (Q 1 -10)	A (Q 1 – 5 MCQ) (Q 6–10 Define/Short Answer)	10 x 1 = 10	MCQ Define	50
K3 (Q 11-15)	B (Either or pattern)	5 x 3 = 15	Short Answers	
K4 & K5 (Q 16 – 20)	C (Either or pattern)	5 x 5 = 25	Descriptive/ Detailed	

2. Theory Examinations: 50 Marks (Part IV : NME)

Knowledge Level	Section	Marks	Description	Total
K1 & K2 (Q 1 -10)	A (Q 1 – 5 MCQ) (Q 6–10 Define / Short Answer)	10 x 1 = 10	MCQ Define	50
K3, K4 & K5 (Q 11-15)	B (Either or pattern)	5 x 8 = 40	Short Answers	

3. Practical Examinations: 100/50 Marks

Knowledge Level	Criterion	External/Internal Marks	Total
K3	Record work & Practical	50/50	100
K4			
K5		25/25	50

Components of Continuous Assessment

THEORY

Maximum Marks: 100; CIA Mark: 50

Components		Calculation	CIA Total
Test 1	(50 / 3.33) = 15	15+15+10+05+05	50
Test 2 / Model	(50 / 3.33) = 15		
Assignment / Digital Assignment	10		
Seminar / Socratic Seminar	05		
Group Task : GD, Role Play, APS	05		

Maximum Marks: 50; CIA Mark: 25

Components		Calculation	CIA Total
Test / Model	10	10+5+5+5	25
Assignment / Digital Assignment	5		
Seminar / Socratic Seminar	5		
Group Task : GD, Role Play, APS	5		

PRACTICAL

Maximum Marks: 50; CIA Mark: 25

Components		Calculation	CIA Total
Test / Model	15	15+5+5	25
Observation Note	5		
Record	5		

Maximum Marks: 100; CIA Mark: 50

Components		Calculation	CIA Total
Test / Model	30	30+5+15	50
Observation Note	5		
Record	15		

Maximum Marks: 200; CIA Mark: 100

Components		Calculation	CIA Total
Test / Model	60	60+10+30	100
Observation Note	10		
Record	30		

PROJECT

Maximum Marks: 100; CIA Mark: 50

Components		Calculation	CIA Total
Review I	10	10+10+10+20	50
Review II	10		
Review III	10		
Report Submission	20		

Maximum Marks: 200; CIA Mark: 100

Components		Calculation	CIA Total
Review I	20	20+20+20+40	100
Review II	20		
Review III	20		
Report Submission	40		

STUDENT SEMINAR EVALUATION RUBRIC

Grading Scale:

A	B	C	D
5	4	2 - 3	0 - 1

CRITERIA	A - Excellent	B - Good	C - Average	D - Inadequate
Organization of presentation	Information presented as interesting story in logical, easy to follow sequence	Information presented in logical sequence; easy to follow	Most of information presented in sequence	Hard to follow; sequence of information jumpy
Knowledge of subject & References	Demonstrated full knowledge; answered all questions with elaboration & Material sufficient for clear understanding AND exceptionally presented	At ease; answered all questions but failed to elaborate & Material sufficient for clear understanding AND effectively presented	At ease with information; answered most questions & Material sufficient for clear understanding but not clearly presented	Does not have grasp of information; answered only rudimentary Questions & Material not clearly related to topic OR background dominated seminar
Presentation Skills using ICT Tools	Uses graphics that explain and reinforce text and presentation	Uses graphics that explain text and presentation	Uses graphics that relate to text and presentation	Uses graphics that rarely support text and presentation
Eye Contact	Refers to slides to make points; engaged with audience	Refers to slides to make points; eye contact majority of time	Refers to slides to make points; occasional eye contact	Reads most slides; no or just occasional eye contact
Elocution – (Ability to speak English language)	Correct, precise pronunciation of all terms Voice is clear and steady; audience can hear well at all times	Incorrectly pronounces few terms Voice is clear with few fluctuations; audience can hear well most of the time	Incorrectly pronounces some terms Voice fluctuates from low to clear; difficult to hear at times	Mumbles and/or Incorrectly pronounces some terms Voice is low; difficult to hear

WRITTEN ASSIGNMENT RUBRIC

Grading Scale:

A	B	C	D	F
09 - 10	07- 08	05 - 06	03 - 04	01 - 02

CRITERION	A - Excellent	B - Good	C - Average	D - Below Average	F - Inadequate
Content & Focus	Hits on almost all content exceptionally clear	Hits on most key points and writing is interesting	Hits in basic content and writing is understandable	Hits on a portion of content and/or digressions and errors	Completely off track or did not submit
Sentence Structure & Style	Word choice is rich and varies Writing style is consistently strong Students own formal language	Word choice is clear and reasonably precise Writing language is appropriate to topic Words convey intended message	Word choice is basic Most writing language is appropriate to topic Informal language	Word choice is vague Writing language is not appropriate to topic Message is unclear	Not adequate
Sources	Sources are cited and are used critically	Sources are cited and some are used critically	Some sources are missing	Sources are not cited	Sources are not at all cited
Neatness	Typed; Clean; Neatly bound in a report cover; illustrations provided	Legible writing, well-formed characters; Clean and neatly bound in a report cover	Legible writing, some ill-formed letters, print too small or too large; papers stapled together	Illegible writing; loose pages	Same as below standard
Timeliness	Report on time	Report one class period late	Report two class periods late	Report more than one week late	Report more than 10 days late

CONTINUOUS INTERNAL ASSESSMENT FOR PROJECT / INTERNSHIP

For Commerce, Management & Social Work Programme

The Final year Commerce, Management & Social Work students should undergo a project work during (V/VI) semester

- ❖ The period of study is for 4 weeks.
- ❖ Project / Internship work has to be done in an industrial organization (or) work on any industrial problem outside the organization is allowed.
- ❖ Students are divided into groups and each group is guided by a Mentor.
- ❖ The group should not exceed four students, also interested student can undergo individually.
- ❖ A problem is chosen, objectives are framed, and data is collected, analyzed and documented in the form of a report / Project.
- ❖ Viva – Voce is conducted at the end of this semester, by an External Examiner and concerned Mentor (Internal Examiner).
- ❖ Project work constitutes 100 marks, out of which 50 is Internal and 50 is External Marks.

Mark Split UP

Internal	External	Total
50	50	100

S. No	Internal Components	Marks
1	Review - I	10
2	Review - II	10
3	Review - III	10
4	Rough Draft Submission	20
Total		50

S. No	External Components	Marks
1	Originality of Idea	05
2	Relevance to Current Trend	05
3	Candidate Involvement	05
4	Thesis Style / Language	05
5	Presentation of Report	10
6	Viva-Voce	20
Total		50

Programme Code:	M.Com		Programme Title:	Master of Commerce	
Course Code:	22PCO101		Title	Batch:	2022-2024
Lecture Hrs./Week	6	*Tutorial Hrs./Sem. (Applicable Only) (Maximum of 10% of Contact Hrs).	-	Advanced Corporate Accounting	Semester: I
					Credits: 4

Course Objective

To make the students understand Accounting treatment of various transactions of Joint Stock Companies and to develop problem solving skills.

Course Outcomes

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

CO Number	CO Statement	Knowledge Level
CO1	To understand the accounting procedures of amalgamation and absorption of companies	*K1
CO2	To prepare financial statement of special type of business such as Banking companies, Insurance companies.	*K2
CO3	To apply skills for preparing accounting for reconstruction of companies	*K3
CO4	To analyse the steps involved in preparation of consolidated balance sheet of holding and subsidiary company	*K4
CO5	To evaluate the concept of accounting standards	*K5

Mapping

PO / PSO CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2
CO1	H	H	M	H	H	H	H	H	M	H
CO2	H	H	H	M	H	H	H	M	H	H
CO3	H	M	H	H	H	H	M	H	H	M
CO4	H	H	H	H	M	M	H	H	H	H
CO5	H	M	M	H	H	H	H	H	H	H

H-High; M-Medium; L-Low;

Units	Content	Hrs
Unit I	Amalgamation, Absorption and Reconstruction Advanced problems in Amalgamation (AS14) of companies, Absorption and Reconstruction of Companies including adjustment regarding elimination of Unrealized Profit, Inter- Company Owings and Inter- Company Holdings.	19
Unit II	Financial statements Preparation of financial statement of company– Treatment and Provision for Income Tax – Divisible Profit –Bonus Shares – Calculation of Managerial Remuneration.	19
Unit III	Holding Company Accounts Holding Company Accounts - Capital Profit - Revenue Profit – Cost of Control – Minority interest- Preparation of Consolidated Balance Sheet.	18
Unit IV	Banking Company Accounts and HRA Banking Company Accounts – Rebate on Bills Discounted – Classification of Advances and Investment – Preparation of Profit and Loss Account and Balance Sheet – <i>Human Resource Accounting</i> (Theory Only)	17
Unit V	Insurance Company Accounts and AS Indian Accounting Standards (Theory only) - General Insurance – Revenue accounts- Net Revenue Account- preparation of Profit & Loss account and Balance sheet. Life Insurance – Valuation Balance Sheet – Revenue Account –Net Revenue account - preparation of Profit & Loss account and Balance sheet.	17
Note	80% Problems and 20% Theory	
	Total Contact Hrs	90

**Italicized texts are for self study*

Pedagogy

Direct Instruction, Digital Presentation, Flipped Class

Assessment Methods:

Test, Seminar, Quiz, Assignments,

Text Book

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Jain S.P. and K.L Narang	Advanced Corporate Accounting	Ludhiyana, Kalyani Publishers, 22 nd Edition	2019

Reference Books

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Gupta.R.L, Radhaswamy.M	Company Accounts	New Delhi, Sultan Chand and Co,	2016
2	Mukherjee A, Hanif M	Corporate Accounting	McGrawHill Education (India) Private Limited, 2 nd Edition	2017
3	Dr.M.A. Arulanandam, Dr.K.S.Raman	Advanced Accounts – Part I	NewDelhi, Himalaya Publications,7 th Edition	2018
4	Gupta R.L and Radhaswamy M	Advanced Accounts	Dorling Kindersley (India) Pvt. Ltd	2016

Course Designed by	Head of the Department	Curriculum Development Cell	Controller of the Examination
Name and Signature	Name and Signature	Name and Signature	Name and Signature
Name: Dr.R.Manikandan Ms.P.Anitha	Name: Dr.P.Bruntha	Name: Prof.K.Srinivasan	Name: Dr.R.Manicka Chezian
Signature	Signature:	Signature:	Signature:

Programme Code:	M.Com			Programme Title:	Master of Commerce	
Course Code:	22PCO102			Title	Batch:	2022-2024
Lecture Hrs./Week	6	*Tutorial Hrs./Sem. (Applicable Only) (Maximum of 10% of Contact Hrs).	-	Business Environment	Semester:	I
					Credits:	4

Course Objective

To promote basic understanding on the concept of business environment and that enable them to realize the impact of environment on business

Course Outcomes

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

CO Number	CO Statement	Knowledge Level
CO1	To keep in mind the knowledge on the environment in which businesses operate.	*K1
CO2	To understand the internal and external environment pertaining to business.	*K2
CO3	To apply an ethical understanding and perspective of handling business situations.	*K3
CO4	To analyse how political, legal and social factors have their impact on business.	*K4
CO5	To evaluate the industry policy and regulations	*K5

Mapping

PO/PSO CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2
CO1	H	H	H	H	M	H	H	H	H	H
CO2	H	H	H	H	H	H	M	H	H	H
CO3	H	M	H	H	H	M	H	H	H	H
CO4	H	H	H	M	H	H	H	H	H	H
CO5	H	H	H	H	H	L	H	H	H	M

H-High; M-Medium; L-Low;

Units	Content	Hrs
Unit I	Introduction to Business Environment: Business Environment –Meaning- Definition-Types – Micro Environment – Macro Environment – State Intervention in Business – <i>Competition Act 2002</i> – MSME - Role &Significance of MSME in Economic Development	19
Unit II	International Business: LPG- Modes of Entry into international Business – Theories of International Trade – Government intervention – tariff and non tariff – Indian foreign trade policy – FEMA	19
Unit III	Business Ethics: Business Ethics - Importance – objectives– Corporate Social Responsibilities – Balance of Payment (BOP) - Importance and Components of BOP	18
Unit IV	Foreign Direct Investment: Foreign direct investment (FDI) - Foreign portfolio investment (FPI) -Types of FDI - Costs and benefits of FDI to home and host countries - Trends in FDI - India’s FDI policy	17
Unit V	International Economic Institutions: IMF - World Bank – UNCTAD - World Trade Organization (WTO): Functions and objectives of WTO - Agriculture Agreement – GATS – TRIPS - TRIMS	17
	Total Contact Hrs	90

**Italicized texts are for self study*

Pedagogy

Direct Instruction, Digital Presentation, Flipped Class

Assessment Methods:

Test, Seminar, Quiz, Assignments, Group Task.(GD/ Roll Play /APS)

Text Book

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Francis Cherunilum	Global Economy and Business Environment	Himalaya publishing House, 3 rd Latest Edition	2020

Reference Books

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Ruddar Dutt & K.P.M. Sundaram	Indian Economy	New Delhi, S. Chand Co. Ltd., 73 th Revised Edition	2020
2	Ashwathappa K.	Essentials of Business Environment	Himalaya publishing House, 15 th Revised Edition Mumbai,	2020
3	Justin Paul	Business Environment	New Delhi, The McGraw Hill, 4 th Revised Edition,	2018

Course Designed by	Head of the Department	Curriculum Development Cell	Controller of the Examination
Name and Signature	Name and Signature	Name and Signature	Name and Signature
Name: Dr.G.Gnanaselvi Ms.P.Karthika Signature	Name: Dr.P.Bruntha Signature:	Name: Prof.K.Srinivasan Signature:	Name: Dr.R.Manicka Chezian Signature:

Programme Code:	M.Com		Programme Title:	Master of Commerce	
Course Code:	22PCO103		Title	Batch:	2022-2024
Lecture Hrs./Week	6	*Tutorial Hrs./Sem. (Applicable Only) (Maximum of 10% of Contact Hrs)..	-	Semester:	I
			Marketing Research	Credits:	4

Course Objective

To impart knowledge relating to various aspects of marketing research

Course Outcomes

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

CO Number	CO Statement	Knowledge Level
CO1	To understand the basics of marketing research	*K1
CO2	To develop the students knowledge on motivation research	*K2
CO3	To familiarise the concepts of product research and sales control research	*K3
CO4	To learn and apply the knowledge in advertising research	*K4
CO5	To evaluate research in business activities	*K5

Mapping

PO/PSO CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2
CO1	H	H	H	M	M	H	H	M	H	H
CO2	M	M	H	H	H	H	M	H	H	M
CO3	H	H	M	H	H	M	H	H	H	M
CO4	H	M	H	H	M	H	M	M	H	H
CO5	H	H	M	H	H	M	H	H	H	M

H-High; M-Medium; L-Low;

Units	Content	Hrs
Unit I	Introduction to Marketing Research Marketing Research: Introduction – Definition and Meaning – Scope of Marketing Research – Objectives – Process – Benefits – Distinction between Market Research and Marketing Research - Approaches to Marketing Research.	19
Unit II	Motivation Research Definition – Scope of Motivation Research – Need - Rational and Emotional Motives – Dynamics of Motivation – Motivational Research – Relevance of Motivational Research in Production and Marketing - Limitations of Motivational Research – <i>Motivation Research Skills</i> – Case Study.	19
Unit III	Product Research Definition – Scope of Product Research - Importance – Types of Product Research - New Product Development and Research – Steps to Conduct a New Product Market Research Survey - <i>Skills of Product Research</i> - Case Study.	18
Unit IV	Sales Control Research Definition – Scope of Sales Control Research – Significance and Benefits of Sales Control Research – Difficulties in Sales Control Research – Types of Sales Control Research – Sales Audits – Conduct of Sales Audit – Sales Analysis – Sales Control Research Skills. Marketing Cost – Techniques of Marketing Cost Analysis - Case Study.	17
Unit V	Advertising Research Advertising Research - Definition – Scope – Importance – Purpose of Conducting Advertising Research – Methods of Advertising Research – Process of Advertising Research – Role of Advertising Research in Marketing – Advertising Research Skills - Case Study.	17
	Total Contact Hrs	90

**Italicized* texts are for self study

Pedagogy

Direct Instruction, Digital Presentation, Flipped Class

Assessment Methods:

Test, Seminar, Quiz, Assignments, Group Task.(GD/ Roll Play /APS)
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Text Book

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Ravilochanan P	Marketing Research	Margham Publications	2017

Reference Books

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Naresh K. Malhotra	Marketing Research: An Applied Orientation	Pearson Education, 7 th Revised Edition	2019
2	Rajagopal	Marketing Research – Fundamentals, Process and Implications	Nova Science Publishers	2018
3	Alan R. Andreasen	Marketing Research	Jossey Bass	2012

Course Designed by	Head of the Department	Curriculum Development Cell	Controller of the Examination
Name and Signature	Name and Signature	Name and Signature	Name and Signature
Name: Dr.M.Chithirai Selvan	Name: Dr.P.Bruntha	Name: Prof.K.Srinivasan	Name: Dr.R.Manicka Chezian
Signature	Signature:	Signature:	Signature:

Programme Code:	M.Com			Programme Title:	Master of Commerce	
Course Code:	22PCO104			Title	Batch:	2022-2024
				Internet, HTML And Cyber Security	Semester:	I
Lecture Hrs./Week	4	*Tutorial Hrs./Sem. (Applicable Only) (Maximum of 10% of Contact Hrs).	-		Credits:	4

Course Objective

To enable the students to acquire knowledge on Internet Browsing and Web site

Course Outcomes

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

CO Number	CO Statement	Knowledge Level
CO1	To remember the modern protocols and systems used in Internet, HTML and cyber security	*K1
CO2	To understand the functions of clients and servers on the Web	*K2
CO3	To implement an interactive web site(s) with regard to issues of usability, accessibility and internationalization	*K3
CO4	To analyse internet application concepts, relevant alternatives and decision recommendations, including design considerations for internet security	*K4
CO5	To gain knowledge on XML & XHTML and to design a webpage.	*K5

Mapping

PO / PSO CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2
CO1	H	H	M	H	H	H	H	M	H	H
CO2	M	H	H	M	H	M	H	H	M	H
CO3	H	H	H	H	M	H	H	L	H	M
CO4	H	M	M	H	H	H	M	M	H	H
CO5	M	L	H	M	H	M	H	H	H	H

H-High; M-Medium; L-Low;

Units	Content	Hrs
Unit I	Introduction to Internet Introduction to internet- history of internet- Arpanet - Resources of internet- hardware and software requirements- Dial-up-connection - IP address- IPV4 & IPV6 - URL- overview of cyber security- confidentiality, integrity and availability- greats- malicious software- memory exploits- cryptography- encryption, 128 bit encryption- authentication.	13
Unit II	<i>Network Security</i> Network security- network intrusion, detection and prevention systems- firewalls - software security- vulnerability auditing, penetration testing's and boxing- control flow integrity- web security: user authentication- Hyper text transfer protocol (HTTP) & HTTPS (secured HTTP) - cyber crime - intellectual property rights, offices order information technology act (2000).	12
Unit III	Introduction to HTML and CSS Introduction to HTML5 & CSS 3 - makeup languages - history of HTML - HTML 5- basic algorithms for a web page - commonly used syntax (tags) - paragraph- marquee , line break, text formatting, superscript, subscription & font alteration, ordered & unordered list, definition list, text wrapping- image formatting. Introduction to CSS - CSS version- style inclusion methods- basic.	13
Unit IV	Links Links- hyperlinks - e- mail links- change link colors- link to FTP sites - creation & alteration of tables- history of browsers - mosaic.	11
Unit V	Sounds and videos Link to sound & videos- internal video - introduction to forms- types of buttons and boxes - submitting forces - organizing force elements,- introduction of frames. Introduction to XML & XHTML - webpage markup XML style.	11
	Total Contact Hrs	60

**Italicized texts are for self study*

Pedagogy

Direct Instruction, Digital Presentation, Flipped Class

Assessment Methods:

Test, Seminar, Quiz, Assignments

Text Book

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Alexis Leon and Mathews Leon	Internet for Everyone	Vikas Publishing House , 15 th Anniversary Revised Edition	2016

Reference Books

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Lan S.Graham	HTML 4.0 – source book	Tata McGraw Hill Publications , 4 th Revised Edition	2016
2	Thomas A.Powell	The complete reference HTML & CSS	Hill Edition, 5 th Edition	2017
3	Ernesh C Ackermann	Learning to use the Internet	Prentice Hall of India	1995

Course Designed by	Head of the Department	Curriculum Development Cell	Controller of the Examination
Name and Signature	Name and Signature	Name and Signature	Name and Signature
Name: Dr.S.Shanmugapriya	Name: Dr.P.Bruntha	Name: Prof.K.Srinivasan	Name: Dr.R.Manicka Chezian
Signature	Signature:	Signature:	Signature:

Programme Code:	M.Com			Programme Title:	Master of Commerce	
Course Code:	22PCO105			Title	Batch:	2022-2024
				Programming	Semester:	I
Practical Hrs./Week	2	*Tutorial Hrs./Sem. (Applicable Only) (Maximum of 10% of Contact Hrs).	-	Laboratory –HTML	Credits:	4

Course Objective

To enable the students to acquire knowledge on Internet Browsing and Web site

Course Outcomes

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

CO Number	CO Statement	Knowledge Level
CO1	To remember functions of clients and servers on the Web	*K1
CO2	To get a idea how to create a link within a web page	*K2
CO3	To apply how to combine basic HTML elements to create web pages.	*K3
CO4	To analyse how to use forms within web page	*K4
CO5	To evaluate how to create a new web page	*K5

Mapping

PO / PSO CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2
CO1	H	H	M	H	H	H	M	H	H	H
CO2	H	M	H	H	H	M	H	H	H	M
CO3	H	H	H	H	M	H	H	H	H	H
CO4	M	H	H	M	H	H	M	H	H	H
CO5	H	H	M	H	H	M	H	H	H	M

H-High; M-Medium; L-Low;

CONTENT

1. Create a HTML document using various tags
2. Create a HTML document to show a web page about the Post Graduate and Research department of Commerce
3. Create a HTML document to show the Computer advertisement details
4. Create a Web page using the Ordered List
5. Create a HTML document using Unordered List
6. Create a HTML document using Definition List
7. Create a HTML document to show the subject covered in the M.com., I year
8. Create a HTML Web page to list out the syllabus of Internet and Web page
9. Create a HTML document to show the Time Table
10. Create a HTML document to link the text within a Web page
11. Create a HTML document to link External File
12. Create a HTML document using Forms
13. Create a HTML document to create Frames within a Webpage

Course Designed by	Head of the Department	Curriculum Development Cell	Controller of the Examination
Name and Signature	Name and Signature	Name and Signature	Name and Signature
Name: Dr.S.Shanmugapriya	Name: Dr.P.Bruntha	Name: Prof.K.Srinivasan	Name: Dr.R.Manicka Chezian
Signature	Signature:	Signature:	Signature:

Programme Code:	M.Com			Programme Title:	Master of Commerce	
Course Code:	22PCO206			Title	Batch:	2022-2024
				Operations Research	Semester:	II
Lecture Hrs./Week	6	*Tutorial Hrs./Sem. (Applicable Only) (Maximum of 10% of Contact Hrs)..	-		Credits:	5

Course Objective

To create an awareness in the application of Mathematical and Statistical tools in Business and Research

Course Outcomes

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

CO Number	CO Statement	Knowledge Level
CO1	To familiarize students with the basic concepts, models and statements of the operations research.	*K1
CO2	To Understand the mathematical tools that are needed to solve optimization problems.	*K2
CO3	To apply mathematical software to solve the proposed models.	*K3
CO4	To analyze a project with deterministic as well as probabilistic activity times.	*K4
CO5	Effectively communicate ideas, explain procedures and interpret results and solutions in written and electronic forms.	*K5

Mapping

PO /PSO CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2
CO1	H	M	H	H	M	H	H	H	M	H
CO2	H	H	H	M	H	M	H	H	H	H
CO3	H	H	H	M	H	H	H	H	H	M
CO4	L	H	M	H	H	H	M	M	H	H
CO5	M	L	H	H	H	H	H	H	H	M

H-High; M-Medium; L-Low;

Units	Content	Hrs
Unit I	Linear Programming Problems Introduction – Definition – Mathematical formulation – Graphical solution – Simplex Method – Computational procedure– <i>Applications of LPP in Business Problems.</i>	19
Unit II	Transportation Problems Introduction – Mathematical formulation – Determination of Initial basic feasible solution – Northwest corner rule – Vogel’s approximation method – Optimal solution – UV- method – Assignment problems – Mathematical formulation – Assignment algorithm.	19
Unit III	Game Theory Introduction – Definition – Pay-off – types of Games – The maximum – Minimax principle – Mixed Strategies – 2x2 Games without saddle point – Dominance property – Application of game theory in Business Problems.	18
Unit IV	Network scheduling by PERT/CPM Introduction – Definition - Network basic Terms – Time calculations in network – Critical Path Method (CPM) – PERT calculations – Simple problems – Application of PERT/CPM in management.	17
Unit V	Simulation Meaning – <i>Advantages - Disadvantages</i> – Random Number Generation – Monte-Carlo Simulation – Replacement theory – Replacement of items deteriorate gradually- replacement of items that fails suddenly – Individual vs Group replacement.	17
	Total Contact Hrs	90

**Italicized texts are for self study*

NOTE: 1. Mathematical derivations may be omitted for all units.

2. 80% Problems and 20% Theory

Pedagogy

Direct Instruction, Digital Presentation, Flipped Class

Assessment Methods:

Test, Seminar, Quiz, Assignments

Text Book

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Vittal P.R & P. Malaini	Operations Research	Margham Publications, Latest Edition	2017

Reference Books

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Kanti Swarup, P.K. Gupta, ManMohan	Operations Research	.Sultan Chand and Sons	2019
2	Kalavathi. S	Operations Research	Vikas Publication House Pvt. Ltd, 4 th Revised Edition	2017

Course Designed by	Head of the Department	Curriculum Development Cell	Controller of the Examination
Name and Signature	Name and Signature	Name and Signature	Name and Signature
Name: Dr.G.Gnanaselvi Ms.P.Anitha Signature	Name: Dr.P.Bruntha Signature:	Name: Prof.K.Srinivasan Signature:	Name: Dr.R.Manicka Chezian Signature:

Programme Code:	M.Com			Programme Title:	Master of Commerce	
Course Code:	22PCO2E1			Title	Batch:	2022-2024
Lecture Hrs./Week or Practical Hrs./Week	6	*Tutorial Hrs./Sem. (Applicable Only) (Maximum of 10% of Contact Hrs).	-	Strategic Management	Semester:	II
					Credits:	5

Course Objective

To enable the student to learn the different aspects of the strategic management

Course Outcomes

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

CO Number	CO Statement	Knowledge Level
CO1	To identify and define the concepts in the field of strategic management.	*K1
CO2	To understand the principles of strategic management that relate to external and internal environment of business.	*K2
CO3	To develop a sketch for implementation of plans to execute strategies.	*K3
CO4	To categorize the strategic management process and improve the organizational performance.	*K4
CO5	To evaluate the practical situation in the company to develop and reframe a creative solutions by a perfect strategic management.	*K5

Mapping

PO / PSO CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2
CO1	H	H	H	M	H	H	H	H	H	M
CO2	M	H	H	H	H	M	H	H	H	H
CO3	H	M	H	H	H	M	H	H	H	H
CO4	H	H	M	H	M	H	H	H	H	H
CO5	H	H	H	H	H	H	L	M	H	H

H-High; M-Medium; L-Low;

Units	Content	Hrs
Unit I	Introduction to Strategic Management: Conceptual Evolution of Strategy – Importance of Strategies – Types of Strategies – Role of Strategies in Decision making - Purpose of Business – Difference between Goal and Objectives of Business – Vision and Mission statement – Strategic Management – Need – Scope – Key features of Strategic Management – Limitations of Strategy Management	19
Unit II	Environment Analysis: Internal Environment – Organisational Capability Profile – Portfolio Analysis: Business Portfolio Analysis – BCG Matrix – GE9 Cell Model. External Environment – Environment Threats and Opportunity Profile (ETOP) – Industry Analysis – Porter’s Five Forms Model of Competition – Entry and Exit Barriers.	19
Unit III	Strategies Implementation and Evaluation: Components of Strategic Plan – Strategic Formulation and analysis - Barriers to Implementation of Strategies – Deliberate and Emergent Strategies – Designing Organisational Structure for strategy Implementation - Strategy Evaluation – Operations and Strategic Control – Symptoms of Mal Functioning of Strategy – Use of Balanced Score Card for Strategy Evaluation – Strategic Information System (SIS) – Case Studies.	18
Unit IV	Strategic Modules: Strategic Thinking – Managing Technology and Innovations – Strategic Issues for Small and Medium Enterprise – Non Profit Organisation - New Business Models for Internet Economy – E- Commerce Business Models and Strategies – Internet Strategies for Traditional Business – Virtual Value Chain – Case Studies.	17
Unit V	Strategies for MNC’s and Alliance: MNC’s – Benefits – Limitations – Business Strategies of MNC’s – Techniques Employed by MNC’s to manage Markets – TNC – Global Companies – Strategic Alliance – Types – Business Decisions – Problems involved in Strategic Alliance – Case Studies.	17
	Total Contact Hrs	90

**Italicized texts are for self study*

Pedagogy

Direct Instruction, Digital Presentation, Flipped Class

Assessment Methods:

Test, Seminar, Quiz, Assignments, Group Task.(GD/ Roll Play /APS)

Text Book

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Charles W L Hill	Strategic Management: An Integrated Approach	2 th Edition, Wiley.	2017
2	Frank T Rothaermel	Strategic Management	3 rd Edition, Graw Hill Education, New Delhi	2018

Reference Books

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Srinivasan R	Strategic Management: The Indian Context	5 th Edition, PHI Learning Pvt.Ltd.,	2014
2	John A Pearce, Richard B Robinson, Amita Mita	Strategic Management: Formulation, Implementation and Control	12 th Edition, McGraw Hill Education, New Delhi	2017

Course Designed by	Head of the Department	Curriculum Development Cell	Controller of the Examination
Name and Signature	Name and Signature	Name and Signature	Name and Signature
Name: Dr.S.Shanmugapriya Dr.P.V.Nandhini	Name: Dr.P.Bruntha	Name: Prof.K.Srinivasan	Name: Dr.R.Manicka Chezian
Signature	Signature:	Signature:	Signature:

Programme Code:	M.Com			Programme Title:	Master of Commerce	
Course Code:	22PCO2E2			Title	Batch:	2022-2024
Lecture Hrs./Week	6	*Tutorial Hrs./Sem. (Applicable Only) (Maximum of 10% of Contact Hrs)..	-	Consumer Affairs	Semester:	II
					Credits:	5

Course Objective

To make the student understand the concept of Consumer Affairs

Course Outcomes

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

CO Number	CO Statement	Knowledge Level
CO1	To recollect the knowledge of concepts and practices underlying sustainable Consumer Affairs	*K1
CO2	Students will have a comprehensive understanding about the existing law on consumer protection in India.	*K2
CO3	To execute the knowledge and understanding of relevant concept in relation to Consumer Affairs	*K3
CO4	Students will be aware of the basic procedures for handling consumer dispute.	*K4
CO5	Students will be able to appreciate the emerging questions and policy issues in Consumer law for future research.	*K5

Mapping

PO /PSO CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2
CO1	H	M	H	H	H	H	M	H	H	H
CO2	M	H	H	H	M	M	H	H	H	M
CO3	H	H	M	H	H	H	H	M	H	H
CO4	H	H	H	H	H	H	H	H	H	H
CO5	H	H	M	H	H	H	H	M	H	H

H-High; M-Medium; L-Low

Units	Content	Hrs
Unit I	Concept of consumer: Nature of Markets: Liberalization and Globalization of Markets with special reference to Indian Consumer Markets, Consumer buying process, Consumer satisfaction/dissatisfaction – grievances – Complaint, alternative available to dissatisfied Consumer; Complaint handling process : <i>ISO 10000 suite</i> .	19
Unit II	Consumer rights and UN guidelines on consumer protection: Consumer goods, Defect in goods, unfair trade practice. Advisory Bodies: consumer protection councils at the Central, State and District levels; Adjudicatory Bodies: District Forums, State Commissions, National Commission; Their Composition, power and Jurisdiction.	19
Unit III	Way of File a Complaint: Grounds of filing a complaint; Limitation Period; Procedure for filing and hearing of a complaint; Disposal of Cases, Relief/ Remedy available; Temporary injunction, Enforcement of order, Appeal, Frivolous and vexatious complaints; Offences and Penalties.	18
Unit IV	Role of Industry regulators in Consumer Protection: Food Product FSSAI, Banking: RBI and Banking Ombudsman and Insurance: IRDA and Insurance Ombudsman.	17
Unit V	Quality and Standardization: Voluntary and Mandatory standards, Role of BIS, Indian Standards Mark (ISI). <i>Ag-mark. Hallmarking, Licensing and Surveillance</i> ; Role of International Standards: ISO an Overview.	17
	Total Contact Hrs	90

* Italics denotes self study topics

Pedagogy

Direct Instruction, Digital Presentation, Flipped Class

Assessment Methods:

Test, Seminar, Quiz, Assignments,

Text Book

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Khanna,Sri Ram, Savita Hanspal, Sheetal Kapoor and H.K.Awasthi	Consumer Affairs	Universities press	2017

Reference Books

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	G.Ganesana and M.Sumathy	Globalization and Consumerism: Issues and Challenges	Regal Publications	2017
2	SC Tripathi	Consumer Protection act	Central Law Publications	2017
3	Dr.T. Padma & K.P.C. Rao	The Principles Of Consumer Protection Law	Alt Publications	2018

Course Designed by	Head of the Department	Curriculum Development Cell	Controller of the Examination
Name and Signature	Name and Signature	Name and Signature	Name and Signature
Name: Dr.M.Chithirai Selvan	Name: Dr.P.Bruntha	Name: Prof.K.Srinivasan	Name: Dr.R.Manicka Chezian
Signature	Signature:	Signature:	Signature:

Programme Code:	M.Com		Programme Title:	Master of Commerce	
Course Code:	22PCO207		Title	Batch:	2022-2024
			Business Research	Semester:	II
Lecture Hrs./Week	6	*Tutorial Hrs./Sem. (Applicable Only) (Maximum of 10% of Contact Hrs)..	-	Methods	Credits: 4

Course Objective

To enlighten the students on the methodological aspects of research

Course Outcomes

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

CO Number	CO Statement	Knowledge Level
CO1	To remember the basic concepts of research	*K1
CO2	Students should keep in mind the overall process of designing the research study from its inception to its report.	*K2
CO3	Students should be able to get the idea to design a good quantitative purpose statement and good quantitative research questions and hypotheses.	*K3
CO4	Students should know to apply the criteria that can be used to select an appropriate statistical test to answer a research question or hypothesis.	*K4
CO5	To figure out a project proposal and conduct research in a more appropriate manner.	*K5

Mapping

PO /PSO CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2
CO1	M	H	H	H	H	H	H	M	H	H
CO2	H	H	M	H	H	H	M	H	H	H
CO3	H	M	H	H	H	H	H	H	H	M
CO4	H	H	H	H	M	M	H	H	H	H
CO5	M	L	H	H	H	H	H	M	H	H

H-High; M-Medium; L-Low;

Units	Content	Hrs
Unit I	Introduction to Research Meaning – Characteristics – Types of Research – Steps in Research- Research Design- Research Problems – <i>Identification and Selection of Research Problem.</i>	19
Unit II	Sampling Sampling – Features of Good Sample – Population – Source List – Sample Error – Statistical Error – Sample size –Types of Sample.	19
Unit III	Data Collection Methods Sources of Data – Primary and Secondary – Questionnaire – Open Ended – Close Ended Questions – Merits and Demerits. Interview – Qualities of a Good Interview – Merits and Demerits – Interview Schedule – <i>Observation</i> – Pre-testing – Pilot study.	18
Unit IV	Report Writing Editing - Purpose – Interpretation of Data – Writing Research Report – Contents of Research Reports.	17
Unit V	Hypothesis Testing Hypothesis – Formulation and Testing. Testing of Significance – Large Sample Tests with respect to Mean, Proportion – Small Sample Test with respect to Mean ('t' test)- Chi-Square Test (to study the association between attributes).	17
	Total Contact Hrs	90

**Italicized texts are for self study*

NOTE: 1. 20% Problems and 80% Theory

Pedagogy

Direct Instruction, Digital Presentation, Flipped Class

Assessment Methods:

Test, Seminar, Quiz, Assignments

Text Book

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Kothari. C. R	Research Methodology	Age International Publishers, Multi Colour Edition	2017

Reference Books

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Wilkinosn T.S and P.L Bhandarkar	Methodologies and Techniques of Social Research	Himalaya Publishing House, 24 th Edition	2018
2	Donald R. Cooper	Business Research Methods	12 th Edition	2016
3	Gupta S.P.	Statistical Methods	Sultan Chand and Co, 2 nd Edition	2017

Course Designed by	Head of the Department	Curriculum Development Cell	Controller of the Examination
Name and Signature	Name and Signature	Name and Signature	Name and Signature
Name: Dr.P.Bruntha Dr.M.Chithirai Selvan Signature	Name: Dr.P.Bruntha Signature:	Name: Prof.K.Srinivasan Signature:	Name: Dr.R.Manicka Chezian Signature:

Programme Code:	M.Com			Programme Title:	Master of Commerce	
Course Code:	22PCO2N1			Title	Batch:	2022-2024
Lecture Hrs./Week	1	*Tutorial Hrs./Sem. (Applicable Only) (Maximum of 10% of Contact Hrs).	-	Investment Management	Semester:	II
					Credits:	2

Course Objective

To introduce students to the basis of portfolio investment management

Course Outcomes

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

CO Number	CO Statement	Knowledge Level
CO1	To recollect the purpose, importance and needs of investments in day to day life.	*K1
CO2	To understand the avenues available for investment.	*K2
CO3	To implement correct investment decision.	*K3
CO4	To analyze the profitable venture for investment	*K4
CO5	To evaluate investment decisions.	*K5

Mapping

PO/PSO CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2
CO1	H	M	H	H	M	H	M	H	H	M
CO2	H	H	M	H	M	H	M	H	H	H
CO3	M	H	H	H	H	H	M	H	M	H
CO4	H	M	H	H	H	M	H	M	H	H
CO5	H	H	H	M	H	M	H	H	H	H

H-High; M-Medium; L-Low;

Units	Content	Hrs
Unit I	Investment – Meaning – <i>Importance of investment</i> – Investment Media- Risk-Types	3
Unit II	Share Market – Primary market – Secondary Market –New issues – Methods of floating New Issues	3
Unit III	Shares – Preference Shares and Equity Shares – Bonds- Types – Public Sector Bond – Zero Coupon Bonds and Right Shares.	3
Unit IV	Debentures – Non-convertible – Partly Convertible – Fully Convertible Debenture- Mutual Funds – Types.	3
Unit V	Alternative Forms of Investment- Private Equity, Private Debt, Hedge Funds, Real Estate, Commodities, Collectibles, Structured Products.	3
	Total Contact Hrs	15

**Italicized texts are for self study*

Pedagogy

Direct Instruction, Digital Presentation, Flipped Class

Assessment Methods:

Test, Seminar, Quiz, Assignments, Group Task.(GD/ Roll Play /APS)

Text Book

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Preeti Singh	Investment Management	Himalaya Publishing House, 15 th edition	2015

Reference Books

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Dr.B.Hiriyappa	Investment management	New age International Pvt. Ltd	2019
2	M.R.Agrawal	Investment Management	Garima Publication , 2019	2019

Course Designed by	Head of the Department	Curriculum Development Cell	Controller of the Examination
Name and Signature	Name and Signature	Name and Signature	Name and Signature
Name: Ms.P.Karthika Signature	Name: Dr.P.Bruntha Signature:	Name: Prof.K.Srinivasan Signature:	Name: Dr.R.Manicka Chezian Signature:

Programme Code:	M.Com		Programme Title:	Master of Commerce	
Course Code:	22PCO2N2		Title	Batch:	2022-2024
Lecture Hrs./Week	1	*Tutorial Hrs./Sem. (Applicable Only) (Maximum of 10% of Contact Hrs).	-	Semester:	II
				Credits:	2
			FundamentalsOf Marketing		

Course Objective

To introduce the students to the rudiments of Investment.

Course Outcomes

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

CO Number	CO Statement	Knowledge Level
CO1	Remember the key concept and elements of marketing management.	*K1
CO2	Discuss an idea, how to implement marketing in Real life situation.	*K2
CO3	Deploy the role of marketing in a business context.	*K3
CO4	Analyze the global marketing environment and opportunities.	*K4
CO5	Evaluate product promotion and product life cycle.	*K5

Mapping

PO /PSO CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2
CO1	M	M	M	H	H	M	H	M	M	M
CO2	M	M	H	M	M	M	M	M	H	H
CO3	M	M	H	H	M	H	H	H	H	M
CO4	M	H	H	M	M	H	H	H	H	M
CO5	M	L	L	M	M	M	M	M	M	M

H-High; M-Medium; L-Low;

Units	Content	Hrs
Unit I	Introduction – Evolution – Definition – Objectives – Importance –Functions-Types	3
Unit II	Market Segmentation – Need- Methods of segmenting markets – Marketing Mix –Meaning and Definition Elements.	3
Unit III	Digital Marketing –Definition – Objectives- Advantages and Disadvantages-DigitalMarket vs Traditional Market	3
Unit IV	Modern Marketing Concepts – Green marketing – Social marketing – Rural marketing – Service marketing– Commodity marketing – Niche marketing – Viral marketing – Ambush marketing –Guerrilla marketing	3
Unit V	Product Promotion – Product Life Cycle – Advertisement–Types	3
	Total Contact Hrs	15

**Italicized texts are for self study*

Pedagogy

Direct Instruction, Digital Presentation, Flipped Class

Assessment Methods:

Test, Seminar, Quiz, Assignments, Group Task.(GD/ Roll Play /APS)

Text Book

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Pillai. R.S.N and Bagavathi	Modern Marketing Principles and Practices,	S. Chand & Co Pvt. Ltd, NewDelhi.	2019

Reference Books

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Philip Kotler (2020),	Principles of Marketing	Prentice Hall of India, New Delhi.	2019
2	Pingali Venugopal(2019),	Marketing Management	SAGE Publication, New Delhi.	2018

Course Designed by	Head of the Department	Curriculum Development Cell	Controller of the Examination
Name and Signature	Name and Signature	Name and Signature	Name and Signature
Name: Ms.P.Karthika	Name: Dr.P.Bruntha	Name: Prof.K.Srinivasan	Name: Dr.R.Manicka Chezian
Signature	Signature:	Signature:	Signature:

Programme Code:	M.Com		Programme Title:	Master of Commerce	
Course Code:	22PCO309		Title	Batch:	2022-2024
Lecture Hrs./Week	6	*Tutorial Hrs./Sem. (Applicable Only) (Maximum of 10% of Contact Hrs).	-	Applied Cost Accounting	Semester: III
					Credits: 4

Course Objective

To enlighten the student's on the importance of cost ascertainment, reduction and control.

Course Outcomes

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

CO Number	CO Statement	Knowledge Level
CO1	To remember the basic concepts of Cost Accounting.	*K1
CO2	To understand the costing system, cost management system and the concept of labour and overhead cost.	*K2
CO3	To apply skills in preparing cost sheet, material and labour control	*K3
CO4	To analyze the elements of cost involved in various processes.	*K4
CO5	To evaluate problems in the allocations and apportionment of overheads.	*K5

Mapping

PO /PSO CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2
CO1	H	M	H	H	M	M	H	H	H	M
CO2	M	H	H	H	H	H	M	H	M	H
CO3	H	H	H	M	H	M	M	M	H	M
CO4	H	H	M	H	H	M	H	H	M	H
CO5	M	H	H	M	H	H	M	H	H	H

H-High; M-Medium; L-Low

Units	Content	Hrs
Unit I	Cost Concepts Cost Accounting – Meaning and objectives – Importance – Limitations - Limitations of Financial Accounting – <i>Differences between Cost Accounting and Financial Accounting</i> , <i>Cost Accounting and Management Accounting</i> – Methods of Costing – Elements of Cost – Preparation of Cost Sheet – Tender – Quotations – Reconciliation of Cost and Financial Accounting.	19
Unit II	Material control Material Control – Objectives – Levels of Inventory – EOQ – Methods of Inventory Control – Methods of Valuing Material Issues – Control over Wastage – Scrap and Spoilage.	19
Unit III	Labour and Overheads Labour: Labour Cost Control –Importance – Systems of Wage Payment – Incentives – Idle Time – Control over Idle Time – Labour Turnover. Overheads – Classification of Overheads – Allocation, Apportionment and Absorption of Overheads – Methods of Absorption of Factory Overheads.	18
Unit IV	Process Costing Process Costing – Features – General Principles – Comparison between Job Costing and Process Costing – Process Losses – Normal Loss – Abnormal Loss – Abnormal Gain – Inter Process Profit – Equivalent Production – Procedure for Evaluation – Joint Products and by Products.	17
Unit V	Standard costing and variance analysis Standard Costing and Variance Analysis – Meaning – Advantages and Limitations Standard Costing – Variance Analysis - Classification of Variance – Material, Labour Variances and Sales Variances.	17
	Total Contact Hrs/Semester	90

NOTE: 80% Problems and 20% Theory

**Italicized texts are for self study*

Pedagogy

Direct Instruction, Digital Presentation, Flipped Class

Assessment Methods:

Test, Seminar, Quiz, Assignments,

Text Book

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Jain S.P. and K.L. Narang	Cost Accounting Principles and Practices	Kalyani Publishers, 23 rd edition	2019

Reference Books

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Shukla M.C., T.S. Grewal, Dr. M.P.Gupta	Cost Accounting Text and Problems	S.Chand Publishers	2007
2	Pillai R.S.N. and Bhagavathi	Cost Accounting	Sultan Chand and Sons, 12 th Edition	2010
3	Romain L.Weil, Michael.W.Maher	Handbook Of Cost Management	Wiley India Pvt. Ltd. , 2 nd edition	2005

Course Designed by	Head of the Department	Curriculum Development Cell	Controller of the Examination
Name and Signature	Name and Signature	Name and Signature	Name and Signature
Name: Dr.G.Gnanaselvi	Name: Dr.P.Bruntha	Name: Prof.K.Srinivasan	Name: Dr.R.Manicka Chezian
Signature	Signature:	Signature:	Signature:

Programme Code:	M.Com			Programme Title:	Master of Commerce	
Course Code:	22PCO310			Title	Batch:	2022-2024
Lecture Hrs./Week	6	*Tutorial Hrs./Sem. (Applicable Only) (Maximum of 10% of Contact Hrs).	-	Direct Taxes	Semester:	III
					Credits:	4

Course Objective

To make the students understand and gain adequate knowledge in Direct Taxes

Course Outcomes

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

CO Number	CO Statement	Knowledge Level
CO1	To understand the fundamental of tax administration and practices	*K1
CO2	To prepare statement of income from salaries and house property	*K2
CO3	To apply skills for preparing profits and gains of business or profession	*K3
CO4	To evaluate and calculate income from various sources	*K4
CO5	To apply the procedure for assessment and e-filing	*K5

Mapping

PO / PSO CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2
CO1	H	H	H	H	H	H	H	H	H	H
CO2	M	H	M	H	H	M	H	M	H	M
CO3	H	H	H	M	H	H	M	H	M	H
CO4	M	H	L	M	H	M	H	M	H	M
CO5	H	H	H	H	H	H	M	H	M	H

H-High; M-Medium; L-Low

Units	Content	Hrs
Unit I	Introduction Income Tax Act – Definition – Agricultural Income - Person – Assessee – Income – <i>Types of Income</i> – Assessment Year – Previous Year – Exception to General Rule – Residential Status – Scope of Total Income.	16
Unit II	Computation of Income from Salaries Computation of Income from Salary – Allowances – Perquisites - Profit in Lieu of Salary – Gratuity – Pension - Leave encashment - Retrenchment compensation - Deductions out of Gross Salary. Computation of Income from House Property Annual Value Computation - Let out House and Self-Occupied House- Income from Capital Gains- Short-term and long-term Capital Gains – <i>Exempted Capital Gains</i> .	20
Unit III	Computation of Profits and Gains of Business or Profession <i>Business Vs Profession</i> - Computation of Profits and Gains of Business and Computation of Professional Income – Doctors, Chartered Accountant and Lawyer. Computation of Capital gain.	18
Unit IV	Computation of Income from Other Sources General Income-Specific Income – Set Off, Carry Forward and Set off of Losses. <i>Exempted Incomes</i> - Deductions from Gross Total Income - 80C to 80GG, 80QQB and 80U (Theory only). Calculation of Tax Liability of Individual	20
Unit V	Income Tax Authorities Income Tax Authorities – Procedure for Assessment – Collection of Tax – Procedure of e-filing.	18
Note	80% Theory 20% problem	
	Total Contact Hrs	90

*Italic Denotes Self Study

Pedagogy

Direct Instruction, Digital Presentation, Flipped Class

Assessment Methods:

Test, Seminar, Quiz, Assignments, Group Task.(GD/ Roll Play /APS)

Text Book

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Mehrotra, H.C.	Income-tax Law and Account	Sahithya Bhavan Publisher, New Delhi	2021

Reference Books

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Gaur and Narang	Income Tax Law and Practice	Kalyani publishers, New Delhi	2021
2	Bhagawathi Prasad	Law & Practice of Income Tax in India	Navman Prakashan Aligarh, New Delhi	2021

Course Designed by	Head of the Department	Curriculum Development Cell	Controller of the Examination
Name and Signature	Name and Signature	Name and Signature	Name and Signature
Name: Dr.R.Manikandan Dr.M.Chithirai Selvan	Name: Dr.P.Bruntha	Name: Prof.K.Srinivasan	Name: Dr.R.Manicka Chezian
Signature	Signature:	Signature:	Signature:

Programme Code:	M.Com		Programme Title:	Master of Commerce	
Course Code:	22PCO311		Title	Batch:	2022-2024
Lecture Hrs./Week	6	*Tutorial Hrs./Sem. (Applicable Only) (Maximum of 10% of Contact Hrs).	-	Semester:	III
			Financial Modelling	Credits:	4

Course Objective

To disseminate the knowledge and application of financial functions of modern business

Course Outcomes

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

CO Number	CO Statement	Knowledge Level
CO1	To understand the basics of excel functions for financial modelling	*K1
CO2	To develop the skill of analyzing financial statement	*K2
CO3	To apply the knowledge in preparing financial report analysis of an industry	*K3
CO4	To analyse the project financing and its evaluation	*K4
CO5	To evaluate the casting of equity research	*K5

Mapping

PO /PSO CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2
CO1	H	H	H	H	H	H	H	H	H	H
CO2	M	H	M	H	H	M	H	M	H	M
CO3	H	H	H	L	H	H	M	H	M	H
CO4	M	H	H	M	H	M	H	M	H	M
CO5	H	H	H	H	H	H	M	H	M	H

H-High; M-Medium; L-Low

Units	Content	Hrs
Unit I	Basic Excel for Financial Modeling Formatting of Excel Sheets - Use of Excel Formula Function - Advanced Modeling Techniques - <i>Data Filter and Sort</i> - Charts and Graphs - Table formula and Scenario building - Lookups: Vlookup Match and Offset - Pivot tables.	16
Unit II	Financial Statement Analysis Introduction to Financial Statement Analysis - Financial Reporting Mechanics - Understanding Income Statement - Balance Sheet. Cash Flow Statement - Financial Analysis Techniques - Inventories, Long Lived Assets – Non-Current Liabilities - Financial Statement Application.	16
Unit III	Financial Ratios Ratio analysis of industries - Du point Analysis - Peer to peer analysis Preparation of Financial Analysis report of industry. Financial Management and Corporate Finance: Time value of money Long term financing - <i>Cost of capital</i> - Measure of Leverage.	18
Unit IV	Project Finance Project evaluation - <i>Stage of project</i> - Construction and development phase - Funding during investment phase - Costs during investment phase - Life of project - Decision making - Cash flow waterfall and resolve circular reference problem in interest during construction.	20
Unit V	Equity Research Modeling Prepare an Income Statement - Balance sheet - Cash Flow Statement Geographic Revenue Sheet - Segment Revenue Sheet - CostStatement - Debt Sheet - Analyze Revenue Drivers. Forecast Geographic and Segment Revenues - Cost Statement – Debt Income Statement - Balance Sheet and Cash Flow Statement. Performa Adjustments - Income Statement - Compute Margins - Balance Sheet - Compute Ratios Cash Flow Statement Projection – Valuation - Discounted Cash Flow Method (DCF) - Valuation – Relative Valuation Valuation – Assumptions for Valuation Model - Prepare Valuation Model - Prepare Presentation Sheet - Prepare Company Overview - Sector Overview	20
	Total Contact Hrs/Semester	90

**Italicized texts are for self study*

Pedagogy

Direct Instruction, Digital Presentation, Flipped Class

Assessment Methods:

Test, Seminar, Quiz, Assignments, Group Task.(GD/ Roll Play /APS)

Text Book

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Michael Rees	Principles of Financial Modelling	Wiley FinanceSeries	2018

Reference Books

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Danielle Stein Fairhurst	Financial Modeling in Excel	Dummies, USA	2017
2	Michael Rees	Financial Modelling in Practice – A Concise Guide for Intermediate and Advanced Level	Wiley Finance Series	2018
3	Srivastava, R.M. and Divya Niggam	Management of Indian Financial Institution	Himalaya Publishing House, Mumbai	2013

Course Designed by	Head of the Department	Curriculum Development Cell	Controller of the Examination
Name and Signature	Name and Signature	Name and Signature	Name and Signature
Name: Dr.R.Manikandan Dr.M.Chithirai Selvan Signature	Name: Dr.P.Bruntha Signature:	Name: Prof.K.Srinivasan Signature:	Name: Dr.R.Manicka Chezian Signature:

Programme Code:	M.Com		Programme Title:	Master of Commerce	
Course Code:	22PCO3E3		Title	Batch:	2022-2024
Lecture Hrs./Week	6	*Tutorial Hrs./Sem. (Applicable Only) (Maximum of 10% of Contact Hrs).	-	Semester:	III
			Human Resource Development	Credits:	5

Course Objective

To give a thorough exposure to the students on the Human Resource Development practices

Course Outcomes

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

CO Number	CO Statement	Knowledge Level
CO1	To recollect human resource development skills and knowledge in a realistic environment.	*K1
CO2	To point out human resource systems for employment and labour related activities.	*K2
CO3	To execute own professional development and provide leadership to others in the achievement of ongoing competence in HR professional practices.	*K3
CO4	To sort of business issues considering economic, psychological and legal perspective.	*K4
CO5	To evaluate the recent concepts in human resource development and its effectiveness.	*K5

Mapping

PO /PSO CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2
CO1	H	H	H	H	H	H	H	M	H	H
CO2	H	H	H	H	H	H	M	H	H	H
CO3	H	M	H	H	H	M	H	H	H	H
CO4	H	H	H	M	H	H	H	H	H	H
CO5	H	H	H	L	H	H	H	H	H	M

H-High; M-Medium; L-Low

Units	Content	Hrs
Unit I	Introduction to Human Resource Development Meaning – Definition –Features – Need – Methods – <i>Difference between Personnel Management and Human Resource Management and Human Resource Development</i> – Outcomes of Human Resource Development.	19
Unit II	Executive Management Development Meaning –Need – Importance – Objectives – Essentials of Management Development – Techniques – Problems in Management Development – Executive Remuneration – Components – Features.	19
Unit III	Organizational Development Meaning – Importance – Objectives –Features – Organizational Development Process and Interventions. Change Management – Meaning –Resistance to change – Approaches – Planning and Implementing Change – Requisites to Successful Change.	18
Unit IV	Career Planning Meaning – Need –Process – Step involved in Career Development Planning – Requisites for successful Career planning – Merits and Demerits	17
Unit V	HR Applications and Trends: Emerging Concepts Kaizen – Bench marking – Total Quality Management – Learning Organization – Just in Time / Lean Production – Supply Chain Management – Smart Sizing – De layering – Down Sizing – Outsourcing – Business Process re-engineering (BPR) – Strategic Planning- Cross Culture training – HRD Audit.	17
	Total Contact Hrs	90

**Italicized texts are for self study*

Pedagogy

Direct Instruction, Digital Presentation, Flipped Class

Assessment Methods:

Test, Seminar, Quiz, Assignments, Group Task.(GD/ Roll Play /APS)

Text Book

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Aswathappa K.	Human Resource and Personnel Management Text and Cases	Tata McGraw Publishing Company Limited, 8 th Edition	2020

Reference Books

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Subba Rao P.	Personal and Human Resource Management	, Mumbai, Himalaya Publishing House, 5 th Edition	2020
2	Tripathi P.C.	Human Resource and Development	New Delhi, Sultan Chand & Sons, 7 th Edition	2013

Course Designed by	Head of the Department	Curriculum Development Cell	Controller of the Examination
Name and Signature	Name and Signature	Name and Signature	Name and Signature
Name: Ms.P.Karthika	Name: Dr.P.Bruntha	Name: Prof.K.Srinivasan	Name: Dr.R.Manicka Chezian
Signature	Signature:	Signature:	Signature:

Programme Code:	M.Com			Programme Title:	Master of Commerce	
Course Code:	22PCO3E4			Title	Batch:	2022-2024
				International Marketing	Semester:	III
Lecture Hrs./Week	6	*Tutorial Hrs./Sem. (Applicable Only) (Maximum of 10% of Contact Hrs).	-		Credits:	5

Course Objective

To make the student understand the concept of International Marketing

Course Outcomes

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

CO Number	CO Statement	Knowledge Level
CO1	To remember the marketing concepts and consumer behaviour in global market.	*K1
CO2	To understand how to make marketing decisions in international market	*K2
CO3	To apply the new product development and pricing in global market.	*K3
CO4	To recognize the promotional strategies and channels of distribution in international market.	*K4
CO5	To evaluate new market entry and expansion strategy through global marketing research.	*K5

Mapping

PO /PSO CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2
CO1	H	H	H	H	M	H	M	H	H	H
CO2	H	H	H	H	H	M	H	H	H	M
CO3	H	H	L	H	H	H	H	M	H	H
CO4	H	M	H	H	H	H	H	H	H	H
CO5	M	H	M	H	H	H	H	M	H	H

H-High; M-Medium; L-Low

Units	Content	Hrs
Unit I	International Marketing: Principles of International Marketing - International Marketing Approaches: Ethno - Poly- Regio – and Geo-centric approaches - Benefits of global marketing - Global marketing environment, Political Environment, legal and Regulatory Environment, Socio-cultural Environment, Economic Environment, Technological Environment - Challenges in Global Marketing.	19
Unit II	International Marketing Mix Decisions: International Marketing Mix - Meaning – Concept - Product Mix: concept and features – Product strategies - New Product Planning and Development Process - Product Life Cycle concept in Global Marketing context - Product Standardization Vs. Product adaptation - National Vs. International Product - Brand Decisions - Role of Packaging in marketing	19
Unit III	Product Planning and Pricing Policy: International product planning - International market segmentation, targeting and positioning - International product marketing - Marketing of services - Price and non-price factors - Methods of pricing - International pricing strategies - Dumping and anti-dumping measures in international marketing - Payment procedures and methods in global trades	18
Unit IV	International Advertising: Concept and Types - Impact of Webcast and Net-based Advertisements - Creativity in global Advertisements - Advertisement Ethics - International Publicity - International logistics planning – International Logistics for Movement - International Marketing Information System and Research - International Packaging.	17
Unit V	Global Marketing Research and Market Entry Strategies: Concept of marketing research - Need for marketing research - Approach to marketing research- Global marketing research process - Market surveys - Marketing information system- global market selection - Different market entry modes and market entry strategies.	17
	Total Contact Hrs	90

* Italics denotes self study topic

Pedagogy

Direct Instruction, Digital Presentation, Flipped Class

Assessment Methods:

Test, Seminar, Quiz, Assignments,

Text Book

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Baack,D.W Czarnecka B	International marketing	SAGE Publications	2018

Reference Books

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Schlegelmilch, B. B.	Global marketing strategy: an executive digest (management for professionals)	Springer	2016
2	Solberg, C. A.	International Marketing: Strategy Development and Implementation	Routledge	2017
3	. Keegan,W. J.	Global Marketing Management	Pearson Education India	2013

Course Designed by	Head of the Department	Curriculum Development Cell	Controller of the Examination
Name and Signature	Name and Signature	Name and Signature	Name and Signature
Name: Dr.G.Gnanaselvi	Name: Dr.P.Bruntha	Name: Prof.K.Srinivasan	Name: Dr.R.Manicka Chezian
Signature	Signature:	Signature:	Signature:

Programme Code:	M.Com		Programme Title:	Master of Commerce	
Course Code:	22PCO312		Title	Batch:	2022-2024
			Business Case Analysis	Semester:	III
Lecture Hrs./Week or Practical Hrs./Week	6	*Tutorial Hrs./Sem. (Applicable Only) (Maximum of 10% of Contact Hrs).		-	Credits:

Course Objective

To enable the students to develop their analytical skills, problem solving abilities and decision making strategies.

Course Outcomes

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

CO Number	CO Statement	Knowledge Level
CO1	To remember the objectives for solving cases.	*K1
CO2	To understand issues and difficulties in modeling case studies.	*K2
CO3	To picture out alternative course of action and to develop creative solution by group discussion.	*K3
CO4	To review in-depth knowledge about the study subject condition.	*K4
CO5	To evaluate the application of effective solution in problem solving techniques.	*K5

Mapping

PO /PSO CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2
CO1	H	M	H	H	H	M	H	H	H	M
CO2	M	H	M	H	M	H	M	H	M	H
CO3	H	H	H	H	H	M	H	H	M	H
CO4	H	H	H	M	H	M	H	M	H	H
CO5	H	H	M	M	H	H	M	H	H	H

H-High; M-Medium; L-Low

Units	Content	Hrs
Unit I	Introduction to Case Study Meaning – Objectives - Preparation Of Cases - Classification of Cases - Advantages of Case Analysis	19
Unit II	Case Studies in Marketing <i>Advertising - case studies in service marketing - New Product Development - Pricing Strategy - Sales Management.</i>	19
Unit III	Case studies in Human Resources Management Training And Development - Performance Appraisal – Leadership – Motivation - Industrial Relations.	18
Unit IV	Case Studies in Financial Management Working Capital-Dividend decisions - Capital Structure - Budgeting.	17
Unit V	Case studies in Costing Production and Material Management related - Production Techniques – <i>Material Management – Cost Management.</i>	17
	Total contact hrs/semester	90

**Italicized texts are for self study*

Pedagogy

Direct Instruction, Digital Presentation, Flipped Class

Assessment Methods:

Test, Seminar, Quiz, Assignments, Group Task.(GD/ Roll Play /APS)

Text Book

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Sherlakar	Case studies in Marketing	Himalaya Publishing House	2013

Reference Books

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Nair and Latha Nair	Personnel Management and Industrial Relations	S.Chand & Company Pvt.ltd	2010
2	Dr.Ramesh, R.Kulkarani, Dr.Srinivas	Management Case studies	Notion Press, 1 st edition	2018

Course Designed by	Head of the Department	Curriculum Development Cell	Controller of the Examination
Name and Signature	Name and Signature	Name and Signature	Name and Signature
Name: Dr.P.Bruntha Signature	Name: Dr.P.Bruntha Signature:	Name: Prof.K.Srinivasan Signature:	Name: Dr.R.Manicka Chezian Signature:

Programme Code:	M.Com		Programme Title:	Master of Commerce	
Course Code:	22PCO413		Title	Batch:	2022-2024
			Accounting for	Semester:	IV
Lecture Hrs./Week	6	*Tutorial Hrs./Sem. (Applicable Only) (Maximum of 10% of Contact Hrs).	-	Managerial Decision-Making	Credits: 5

Course Objective

To expose the students about the various concepts and practices in Management Accounting

Course Outcomes

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

CO Number	CO Statement	Knowledge Level
CO1	To remember the concepts and importance of management accounting in decision making.	*K1
CO2	To understand and analyze financial statement to help managerial decision making.	*K2
CO3	To prepare statements like cash flow, funds flow, budgets so as to assist the management to take meaningful and correct decision.	*K3
CO4	To learn the various tools and techniques in cost control like variance analysis and budgetary control.	*K4
CO5	To evaluate procedure mix and sales mix through marginal techniques.	*K5

Mapping

PO / PSO CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2
CO1	H	M	H	H	H	H	H	M	H	H
CO2	H	H	H	H	M	M	H	H	H	H
CO3	H	H	M	H	H	H	H	H	H	H
CO4	H	M	H	H	H	H	H	M	H	H
CO5	M	H	H	M	H	H	H	H	H	M

H-High; M-Medium; L-Low;

Units	Content	Hrs
Unit I	Basis of Management Accounting Management Accounting – Meaning –Definition – <i>Objectives and Scope</i> – Utility – Functions – Advantages and limitations – Tools – <i>Relationship between Management Accounting and Financial Accounting</i> – Management Accounting and Cost Accounting.	19
Unit II	Financial statement analysis Ratio analysis – Meaning – Uses – Limitations – Classification of Ratios – Computation of Ratios from Financial Statements—Preparation of balance sheet from Ratios. Tools for analysis of financial statement - Comparative statements and common size statement	19
Unit III	Cash Flow Analysis Cash Flow Analysis - Meaning – Importance - Preparation of cash flow statement – cash flows from operating activities - cash flows from investing activities - cash flows from financing activities	18
Unit IV	Budgetary control Budgetary Control – Flexible Budget – Sales Budget – Cash Budget – Production Budget – Purchase Budget – Master budget – Zero based budgeting.	17
Unit V	Marginal costing techniques Marginal Costing – Break Even Analysis – applications of Marginal Costing Techniques – Determination of Sales Mix – Key Factor – Make or Buy Decision.	17
	Total Contact Hrs	90

Note: 80% Problems and Theory 20%

**Italicized* texts are for self study

Pedagogy

Direct Instruction, Digital Presentation, Flipped Class

Assessment Methods:

Test, Seminar, Quiz, Assignments

Text Book

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Maheswari S.N.	Management Accounting	Kalyani Publishers, 11 th Edition	2017
2	Sharma Shashi. K. Gupta	Management Accounting	Kalyani Publishers, 13 th Edition	2017

Reference Books

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Khan P.K. and Jain	Management Accounting	Tata McGraw Hill, 7 th Edition	2018

Course Designed by	Head of the Department	Curriculum Development Cell	Controller of the Examination
Name and Signature	Name and Signature	Name and Signature	Name and Signature
Name: Dr.R.Manikandan	Name: Dr.P.Bruntha	Name: Prof.K.Srinivasan	Name: Dr.R.Manicka Chezian
Signature	Signature:	Signature:	Signature:

Programme Code:	M.Com			Programme Title:	Master of Commerce	
Course Code:	22PCO414			Title	Batch:	2022-2024
Lecture Hrs./Week	6	*Tutorial Hrs./Sem. (Applicable Only) (Maximum of 10% of Contact Hrs).	-	Security Analysis and Portfolio Management	Semester:	IV
					Credits:	4

Course Objective

To make the students to understand the fundamentals of Investment Avenues.

Course Outcomes

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

CO Number	CO Statement	Knowledge Level
CO1	To keep in mind different strategies available before choosing perfect investment choices	*K1
CO2	To understand the all the aspects with respect to investments	*K2
CO3	To apply correct investment decision in day-to-day life	*K3
CO4	To analyse critically investment advice from brokers and the financial press	*K4
CO5	To create and develop a portfolio for an investor based on few theories.	*K5

Mapping

PO /PSO CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2
CO1	H	H	H	H	M	H	H	M	H	H
CO2	H	H	H	H	H	H	M	H	H	H
CO3	H	M	H	H	H	M	H	H	H	H
CO4	H	H	H	H	M	H	H	H	H	H
CO5	H	H	H	H	H	H	H	L	H	H

Units	Content	Hrs
Unit I	Introduction to Investment Management Nature and Scope of Investment – Investment media – Speculation Vs Investment – Gambling Vs Investment – <i>Features of an Ideal Investment Programme</i> - Investment Process – Risks of Investment –Types of Risks.	19
Unit II	Security analysis Economic Analysis- Economic Indicators- Industry Analysis- Life Cycle of Industry- Company Analysis- Methods.	19
Unit III	Technical Analysis Basic Technical Assumptions – Dow Theory – Elliot Wave Principles – <i>Chart as a Technical Tool</i> – Technical Indicators – Forms of Efficient Market Hypothesis.	18
Unit IV	Investment Models Markowitz Model – Sharp Single Index Model – Capital Asset Pricing Model – Factor Models.	17
Unit V	Portfolio Management Meaning and Objectives – Elements – Scope – Principles of Portfolio Decision – Portfolio Construction - Investment Diversification – Forms of Diversification of Investments – Portfolio Constraints.	17
	Total Contact Hrs	90

**Italicized texts are for self study*

Pedagogy

Direct Instruction, Digital Presentation, Flipped Class

Assessment Methods:

Test, Seminar, Quiz, Assignments, Group Task.(GD/ Roll Play /APS)

Text Book

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Preeti Singh	Investment Management Security Analysis and Portfolio Management”,	Himalaya Publishing House, 20 th Edition	2020

Reference Books

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Charles P.Jones	Investment Analysis and Management	New Delhi, Wiley India Pvt. Ltd, 17 th Edition	2020
2	Bhalla V.	Investment Management (Security Analysis and Portfolio Management)	New Delhi, S.Chand and Sons, 19 th Edition	2020
3	Fisher and Jordan	Security Analysis and Portfolio Management	New Delhi, Tata McGraw Hill Publishing Company, 8 th Edition	2019

Course Designed by	Head of the Department	Curriculum Development Cell	Controller of the Examination
Name and Signature	Name and Signature	Name and Signature	Name and Signature
Name: Dr.P.V.Nandhini Ms.P.Karthika Signature	Name: Dr.P.Bruntha Signature:	Name: Prof.K.Srinivasan Signature:	Name: Dr.R.Manicka Chezian Signature:

Programme Code:	M.Com		Programme Title:	Master of Commerce	
Course Code:	22PCO415		Title	Batch:	2022-2024
Lecture Hrs./Week	6	*Tutorial Hrs./Sem. (Applicable Only) (Maximum of 10% of Contact Hrs).	-	Retail Management	Semester: Credits:
					IV 4

Course Objective

The objective is to enable the students to gain in-depth knowledge in retail management.

Course Outcomes (CO)

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

CO Number	CO Statement	KnowledgeLevel
CO1	Recollect the concepts of effective retailing.	*K1
CO2	Understand the strategic decisions involved in location, evaluation and selection.	*K2
CO3	Recognize the tactics of pricing, store management and visual merchandising for extracting profit from retail offering.	*K3
CO4	Examine the possible opportunities that can arise from strategic planning.	*K4
CO5	Appraise the numerous career positions available in the retail field.	*K5

Mapping

PO / PSO CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2
CO1	H	H	H	H	H	H	H	H	H	H
CO2	M	H	M	H	H	M	H	M	H	M
CO3	H	H	H	M	H	H	M	H	M	H
CO4	M	H	M	M	H	M	H	M	H	M
CO5	H	H	H	L	H	H	M	H	M	H

H-High; M-Medium; L-Low

Units	Content	Hrs
Unit I	Introduction to Retail Management Definition- Evolution of retailing in India- Functions of Retailing – Characteristics- Traditional and Non- Traditional Retailing – Retail Business in India – Influencing factors of Retail Business – Classification of Retailers – Store Based and Non-Store Based – Emerging Trends in Retailing – FDI – Rural Retailing – Present Indian Retail Scenario.	16
Unit II	Retail Strategy Definition – Nature of Strategic Planning – Retail Strategic Planning Process – Store Location – Importance – Influencing factors of Store Location – Trade Area Analysis – Site Evaluation and Selection– Retail Organization – Designing – Principles – Specialization and Departmentalization – Forms of Retail Organization – Retail Organization Types –Legal Forms of Retail.	18
Unit III	Managing Retail Store Store Management – Role of Store Managers – Store Layout – Store Interiors – Merchandise Management–Objectives –Organizational Structure of Merchandise Management – Merchandise Pricing – Pricing Strategies – Visual Merchandising – Store Security – Customer Service – Types – Customer Service Strategies.	20
Unit IV	Emerging Trends in Retailing Retail Management Information System – Non- Store Retailing (e- tailing) – Impact of Information Technology in Retailing – Integrated System and Networking – Bar Coding – Electronic Article Surveillance – Electronic Shelf Labels – Customer Database Management System – Legal, Social and Ethical issues in Retailing.	20
Unit V	Careers in Retailing Retail Industry – Traits of Retailers – Employment Opportunities – Careers in Retailing: Sales Executive, Store Managers, Sales and Merchandise Representative (SMR) – Future Retailing – Integrated Multichannel Retailing	16
	Total Contact Hrs/Semester	90

**Italicized texts are for self study*

Pedagogy

Direct Instruction, Digital Presentation, Flipped Class

Assessment Methods:

Test, Seminar, Quiz, Assignments, Group Task.(GD)

Text Book

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	J K Nayak, Prakash C.Dash	Retail Management	Ceneage	2017

Reference Books

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Suja R. Nair	Retail Management	Himalayas Publishing House, Mumbai	2016
2	Chetan Bajaj, Rajnish Tow and Nidhi V. Srivatsava	Retail Management	Oxford University	2018
3	Dr.Harjit Singh	Retail Management A Global Perspective	S.Chand Publishing house, 3 rd Edition	2017

Course Designed by	Head of the Department	Curriculum Development Cell	Controller of the Examination
Name and Signature	Name and Signature	Name and Signature	Name and Signature
Name: Dr.G.Gnanaselvi Ms.P.Anitha Signature	Name: Dr.P.Bruntha Signature:	Name: Prof.K.Srinivasan Signature:	Name: Dr.R.Manicka Chezian Signature:

Programme Code:	M.Com		Programme Title:	Master of Commerce	
Course Code:	22PCO4E5		Title	Batch:	2022-2024
Lecture Hrs./Week or Practical Hrs./Week	6	*Tutorial Hrs./Sem. (Applicable Only) (Maximum of 10% of Contact Hrs).	-	Logistics Management	Semester: Credits:
					IV 5

Course Objective

To provide the students the key activities performed by the logistics function including inventory control, distribution, transportation and global logistics.

Course Outcomes

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

CO Number	CO Statement	Knowledge Level
CO1	To remember the fundamental supply chain and logistics management.	*K1
CO2	To understand the role and importance of logistics as it relates to transportation and inventory management.	*K2
CO3	To apply suitable logistic management for the business.	*K3
CO4	To examine the use of information technology in logistics management.	*K4
CO5	To evaluate the importance of storage, packing and transportation of goods on right time in logistic management.	*K5

Mapping

PO /PSO CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2
CO1	H	H	H	H	M	H	H	H	H	H
CO2	M	H	M	H	H	M	H	M	H	M
CO3	H	M	H	M	H	H	H	H	M	H
CO4	H	H	H	H	M	H	M	M	H	M
CO5	H	H	M	M	H	M	H	H	H	H

H-High; M-Medium; L-Low

Units	Content	Hrs
Unit I	Introduction to Logistics Management: Definition – Evolution of Logistics - Concept of Logistics – Types – Role of Logistics in Economy – Logistics and Competitive Advantage – Logistics in Organized Retail in India.	19
Unit II	Supply Chain Management: Definition – Objectives – Concept of Supply Chain Management – Supply Chain Effectiveness and Indian Infra structure – Functions and Contribution of SCM – Creating Value – Supply Chain Relationship – Supplier Relationship Management.	19
Unit III	Inventory Management: Inventory Management – Importance – Types of Inventory – Material Handling in Logistics – Material Storage System – Warehousing – Types – Warehousing Management System (WMS).	18
Unit IV	Logistical Package and Transportation: Concept of Logistical Packaging – Types of Packaging Material – Packaging Cost – Transportation – Objectives – Modes – Freight Management – Transportation Network – Containerization – <i>Logistics Outsourcing</i> .	17
Unit V	Logistics Information System and E-Commerce: Concept of LIS – Importance – Principles of Designing LIS – E-Commerce – Objectives – Requirements of Logistics in E-Commerce – Reverse Logistics – Global Logistics – Strategic Logistics – <i>Green Logistics</i> .	17
	Total Contact Hrs/Semester	90

**Italicized texts are for self study*

Pedagogy

Direct Instruction, Digital Presentation, Flipped Class

Assessment Methods:

Test, Seminar, Quiz, Assignments, Group Task.(GD)

Text Book

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Agarwal D.K	Logistics and Supply Chain Management	Trinity Press	2016

Reference Books

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Bowersox Donald J.	Logistics Management – The Integrated Supply Chain Process	McGraw Hill, 4 th Edition	2018
2	Raguram G , Rangaraj	Logistics and Supply Chain Management	Sultan Chand and Sons	2015

Course Designed by	Head of the Department	Curriculum Development Cell	Controller of the Examination
Name and Signature	Name and Signature	Name and Signature	Name and Signature
Name: Dr.G.Gnanaselvi	Name: Dr.P.Bruntha	Name: Prof.K.Srinivasan	Name: Dr.R.Manicka Chezian
Signature	Signature:	Signature:	Signature:

Programme Code:	M.Com			Programme Title:	Master of Commerce	
Course Code:	22PCO4E6			Title	Batch:	2022-2024
Lecture Hrs./Week	6	*Tutorial Hrs./Sem. (Applicable Only) (Maximum of 10% of Contact Hrs).	-	Advertisement and Salesmanship	Semester:	I
					Credits:	5

Course Objective

To make the students understand ideas on feasible advertising and media mix.

Course Outcomes

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

CO Number	CO Statement	Knowledge Level
CO1	To make students memorize the basic nature and purpose of advertising	*K1
CO2	To identify and predict the proper advertising media and budgeting	*K2
CO3	To recognize the role of salesmanship and the importance	*K3
CO4	To deduct the difficulties faced by salesmanship and structure the solution to solve it	*K4
CO5	To assess the difference between salesmanship and selling and the rewards for salesman	*K5

Mapping

PO / PSO CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2
CO1	H	H	H	M	H	H	H	H	H	H
CO2	M	H	H	H	H	M	H	H	H	H
CO3	H	M	H	H	H	H	H	H	H	H
CO4	H	H	M	H	H	H	H	H	H	H
CO5	H	H	H	H	H	H	H	H	H	H

H-High; M-Medium; L-Low

Units	Content	Hrs
Unit I	Introduction to Advertising and Copyright Advertising-Definition-Objectives-Features-Essentials-Advantages-Disadvantages-Types of advertising-Evaluation of effectiveness of advertisement-ethics in advertisement-Copyright of advertisement-use of symbols, slogans , caption and catch phrase for advertisement	19
Unit II	Advertising Agency and Clients Agency-need for agency-types and functions of ad agencies-benefits and cost to advertisers-relation with clients-departments, creation of advertising materials media and checking	19
Unit III	Salesmanship Salesmanship-definition-Nature-Importance-different types of salesman-steps in selling-methods of sales-selling through own organization or agents-	18
Unit IV	Salesperson Salesperson-Define-Types of salesperson-importance of sales force-functions of sales manager-recruitment and selection-training and development-motivation-compensation-appraisal of performance	17
Unit V	Planning in Sales Organizing and control of sales department-Market Analysis- Sales Forecasting-Sales territory and Quota- Sales and cost Analysis	17
	Total Contact Hrs	90

* Italics denotes self study topic

Pedagogy

Direct Instruction, Digital Presentation, Flipped Class

Assessment Methods:

Test, Seminar, Quiz, Assignments, Group Task.(GD/ Roll Play /APS)
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Text Book

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	S.A. Chunawalla	Advertising Sales and Promotion Management	Himalaya Publishing House Pvt Ltd., Sixth Edition	2020

Reference Books

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Ritu Narang	Advertising, Selling & Promotion	Pearson, First Edition	2020
2	Dr.B.S.Rathor	Advertising Management	Himalaya Publishing House Pvt Ltd., Second Edition	2016
3	Prof.M.N.Mishra and Dr.P.N.Harikumar	Advertising and Sales Promotion	Himalaya Publishing House Pvt Ltd., First Edition	2015
4	S.H.H.Kazmi and Satish Batra	Advertising and Sales Promotion	Excel Books	2008

Course Designed by	Head of the Department	Curriculum Development Cell	Controller of the Examination
Name and Signature	Name and Signature	Name and Signature	Name and Signature
Name: Dr.P.V.Nandhini	Name: Dr.P.Bruntha	Name: Prof.K.Srinivasan	Name: Dr.R.Manicka Chezian
Signature	Signature:	Signature:	Signature:

VALUE ADDED COURSE

Programme code:	M.Com.	Programme Title:	Master of Commerce	
Course Code:	22PCO3VA	Title	Batch:	2022-2024
		Value Added Course: Communicative Skills	Semester	-
Hours / Week:	1		Credits:	2

Course Objective

To develop and practice communicative skills of Students and prepare them for better career

Course Outcomes (CO)

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

CO Numbe	CO Statement	Knowledge Level
CO1	To understand the importance of listening and speaking skills	*K1
CO2	To develop the skills of reading and writing ability	*K2
CO3	To enhance and apply the knowledge of preparing Resume / CV	*K3
CO4	To assess the career planning process in order to have a better career	*K4
CO5	To analysis the interview skills needed to be a successful interviewee	*K5

Mapping

PO / PSO CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2
CO1	H	H	H	H	H	H	H	H	H	H
CO2	M	H	M	H	H	M	H	M	H	M
CO3	H	H	H	H	H	H	M	H	M	H
CO4	M	H	H	M	H	M	H	M	H	M
CO5	H	H	H	M	H	H	M	H	M	H

H-High; M-Medium; L-Low

SYLLABUS

Units	Content	Hours
Unit I	<p>Listening: Introduction –Benefits of active listening- Kinds of listening- Factors that hamper listening- Listening etiquette - <i>Advantages of active Listening – Listening tips</i>. Classroom exercises for effective Listening.</p> <p>Speaking: Introduction –Art of Public Speaking - Importance of Public speaking- Benefits of Public speaking- Public speaking tips – Overcoming fear of public speaking. Classroom Exercises for effective speaking.</p>	6
Unit II	<p>Reading: Introduction –Benefits of reading - Different types of reading- Tips for effective reading- The SQ3R technique - Different stages of reading– <i>Problems with reading</i>. Classroom exercises for effective Reading</p> <p>Writing: Introduction –Importance of Writing- Creative Writing – Writing tips – Merits and Drawbacks of Written Communications.</p>	6
Unit III	<p>Preparation of CV/Resume: Meaning – <i>Difference between Bio-Data, CV and Resume</i> - Purpose of CV writing- Contents of CV - Types of resumes/CV – CV writing tips- Dos and Don'ts in CV preparation- Design of CV – Contents of the resume – References- Key skills – Cover letter and tips. Classroom Exercises for CV/Resume preparation.</p>	6
Unit IV	<p>Career Planning: Definition –Objectives of career planning - Benefits of career planning-Career Planning process - Guidelines for choosing a career- Tips for successful career planning- <i>Developing career goals</i>.</p>	6
Unit V	<p>Interview Skills: Meaning- Purpose of interview- Types of interviews- Interview Panel- Types of questions- Reasons for selecting and rejecting a candidate- <i>Do's before and during interview</i>– Attending Job Fair -Common mistakes.</p> <p>Post interview etiquette – Dress code at interview- Interview mistakes- Attending Job interview-Basic tips- Effective search for good job. Classroom Exercises for Model Interview.</p>	6
	Total Contact Hours	30

* Italics denotes self-study topics

Pedagogy

* Direct Instruction, Digital Presentation and Flipped class

Assessment Methods:

* Test, Seminar, Quiz and Assignment

Text Book:

S. No.	Author(s)	Title of the Book	Publishers / Edition	Year of Publication
1.	Dr. K. Alex	Soft Skills	S. Chand and Sons	2019
2.	Steven Garnesby	Career Planning and Development	Amazon.in	2019
3.	Charles W. Hanson	Resume Writing 2021	Amazon.in	2019
4.	Oliver Martin	Job Interview Preparation	Bookauthority.org	2019

Course Designed by	Head of the Department	Curriculum Development Cell	Controller of the Examination
Name and Signature	Name and Signature	Name and Signature	Name and Signature
Name: Dr.R.Manikandan Dr.M.Chithirai Selvan Signature	Name: Dr.P.Bruntha Signature:	Name: Prof.K.Srinivasan Signature:	Name: Dr.R.Manicka Chezian Signature:

ADVANCE LEARNER COURSE (OPTIONAL)

Programme Code:	M.Com		Programme Title:	Master of Commerce	
Course Code:	22PCO4AL		Title	Batch:	2022-2024
Lecture Hrs./Week	SS*	*Tutorial Hrs./Sem. (Applicable Only) (Maximum of 10% of Contact Hrs).	-	Semester:	-
			Intellectual Property Rights	Credits:	4*

Course Objective

To introduce fundamental aspects of Intellectual property Rights to students who are going to play a major role in development and management of innovative projects in industries.

Course Outcomes

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

CO Number	CO Statement	Knowledge Level
CO1	To know what is meant by intellectual property and its need	*K1
CO2	To understand patents, trademarks, copyrights and geographical indications, protection of plant varieties and farmers' rights	*K2
CO3	To apply intellectual property law principles (including copyright, patents, designs and trademarks) to real problems	*K3
CO4	To provide further way for developing their idea or innovations	*K4
CO5	To pave the way for the students to catch up Intellectual Property(IP) as an career option	*K5

Mapping

PO /PSO CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2
CO1	H	H	H	H	H	H	H	H	H	H
CO2	H	H	H	M	H	H	H	H	H	H
CO3	H	M	H	H	H	M	H	H	H	H
CO4	H	H	H	H	H	H	H	M	H	H
CO5	M	H	H	H	H	H	H	H	H	H

H-High; M-Medium; L-Low

Units	Content
Unit I	Overview of Intellectual Property Rights(IPR) Introduction - Need for Intellectual Property Right (IPR) - Basic types of Property (i) Movable Property (ii) Immovable Property and (iii) Intellectual Property – Types of IPR – Patents – Copyrights and related rights – Trade Marks – Industrial Designs – Geographical Indications – Traditional Knowledge - Plant variety and Layout designs
Unit II	Patents Introduction to Patents – Patentability criteria - The Patent Act, 1970 – Inventions not patentable – Patent Specifications: Provisional and complete - Types of patent applications – compulsory licensing – Patent application Forms and fees – Types of Patent search – Prior-art search – Freedom to operate search – Patent validity/Invalidity search – state of art search - International Patent Classifications (IPC) – European patent classification (ECLA) – Cooperative patent classification (CPC) – Patent claim analysis – IP landscaping.
Unit III	Copyright, Neighbouring Rights and Industrial Designs Nature of Copyright - The Copyright Act, 1957 with its amendments- Copyright works -Ownership, transfer and duration of Copyright -Renewal and Termination of Copyright -Neighbouring Rights -Infringement of copyrights and remedies - Industrial Designs - The Designs Act, 2000 - Procedure for obtaining Design Protection - Revocation, Infringement and Remedies
Unit IV	Trademarks Introduction to Trademarks - Need for Protection of Trademarks - Kinds of Trademarks - International Legal Instruments on Trademarks - Indian Trademarks Law - The Trade and Merchandise Marks Act, 1958 - Trademarks Act, 1999 - Procedural Requirements of Protection of Trademarks - Content of the Rights, Exhaustion of Rights - Assignment under Licensing - Infringement, Right of Goodwill, Passing Off
Unit V	Geographical Indications, Protection of Plant Varieties and Farmers' Rights The Geographical Indications of Goods (Registration and Protection) Act, 2000- Procedure for Registration, Duration of Protection and Renewal - Infringement, Penalties and Remedies. The Protection of Plant Varieties and Farmer's Rights Act, 2001 - Protection of Plant Varieties and Farmers' Rights, Authority and Registry - Registration of Plant Varieties and Essentially derived variety - Duration, Effect of Registration and Benefit Sharing - Surrender and revocation of Certificate - Farmers' Rights - Plant Varieties Protection Appellate Tribunal - Infringement, Offences, Penalties and Procedure

*** SS- Self Study**

Text Book

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	SIA	Intellectual Property Rights	SIA Publishers & Distributors Pvt. Ltd, Edition: 1st	2021

Reference Books

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Nithyananda K V	Intellectual Property Rights : Protection and Management	Cengage India	2019
2	Ruchi Tiwari, Gaurav Tiwari	Intellectual Property Rights	Nirali Prakashan, Edition: Third	2020
3	Asha Vijay DurafeDhanashree K. Toradmalle	Intellectual Property Rights	Dreamtech Press, Edition 2020	2020

Useful Websites:

1. Cell for IPR Promotion and Management (<http://cipam.gov.in/>)
2. World Intellectual Property Organisation (<https://www.wipo.int/about-ip/en/>)
3. Office of the Controller General of Patents, Designs & Trademarks (<http://www.ipindia.nic.in/>)

Course Designed by	Head of the Department	Curriculum Development Cell	Controller of the Examination
Name and Signature	Name and Signature	Name and Signature	Name and Signature
Name: Dr.G.Gnanaselvi	Name: Dr.P.Bruntha	Name: Prof.K.Srinivasan	Name: Dr.R.Manicka Chezian
Signature	Signature:	Signature:	Signature: