

Estd: 1966

SARASWATHI NARAYANAN COLLEGE
(An Autonomous Institution Affiliated to Madurai
Kamaraj University)
(Reaccredited with Grade 'B' by NAAC)
Perungudi,
MADURAI – 625 022.

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DEPARTMENT OF COMMERCE
Choice Based Credit System (CBCS)
Learning Outcomes-based Curriculum
Framework (LOCF)

M.Com. Programme
(For those who join in June 2022)

PRINCIPAL

Dr. M. Kannan , M.A., M.Phil., PGDTE.,Ph.D.

DEPARTMENT OF COMMERCE

1. **Dr. K.Jeyakodi, M.Com., M.B.A., M.I.M., M.A.(L.M.), M.Ed., P.G.D.C.A., P.G.D.P.V.E., M.Com.,(Co-op), M.Phil., PGDSYMHH., Ph.D.**
- Associate Professor and Head
2. **Dr. Mr. G. Santhakumar, M.Com., M.B.A., M.F.C., B.Ed.,**
- Assistant Professor
3. **Dr. J.T. Sharmila M.Com., M.Phil., P.G.D.C.A., Ph.D..**
- Assistant Professor
4. **Dr. P.Ramachentrayar, M.Com., M.L.M. M.Phil., Ph.D.**
- Assistant Professor
5. **Dr. A.S.Lakshmi Rani, M.Com., M.Phil, P.G.D.C.A Ph.D.**
- Assistant Professor
6. **Lt. Dr. A.N. Karthikeyan, M.Com., M.Phil., D.C.M., Ph.D.**
- Assistant Professor
7. **Dr. M. Sindhuja, M.com., M.B.A. Ph.D.**
- Assistant Professor
8. **Dr. N. Venkatasubramanian, M.Com, M.Phil., Ph.D.**
- Assistant Professor
9. **Dr. A Arumugam, M.Com., M.Phil., M.B.A., PGDCA., D.G.T., Ph.D.**
- Assistant Professor
10. **Dr. I. Irulappan, M.Com., M.Phil., M.B.A., B.Ed., Ph.D.**
- Assistant Professor

PROFILE OF THE COLLEGE

Thiru. L. Narayanan Chettiar, a renowned philanthropist founded Saraswathi Narayanan College at Perungudi near Madurai Airport in the year 1966. The college is a prestigious academic powerhouse catering to the educational needs of students hailing from economically weaker and socially oppressed section of our society. It imparts education of the highest quality to students irrespective of caste, creed and religion. The guiding principles of our college are duty, devotion and distinction. The institution has proved an innovative leader and a catalyst in the best educational, cultural and economic interests of students. It is committed to make the students morally upright, intellectually resourceful, socially advantaged and globally competent. It is devoted to teaching, research and extension activities with equal importance.

The college set off its academic journey with Pre-University Courses in the year 1966 – 67. The Institution started offering UG programmes from the academic year 1968 – 69. It was upgraded as Post-Graduate Institution in 1979 – 80 and as Research Institution in 1984 – 85. The co-educational system was introduced for M.Phil. programmes in the academic year 2001 – 02 and for PG programmes in the year 2002 – 03 with the noble objective of promoting higher education among girls in rural areas. Girls have been enrolled in UG programmes also since the academic year 2010 – 11.

The green campus of 66 acres has a built-up area of 1,70,059 sq.ft. A new library housed at Silver Jubilee building was built at the cost of Rs.25,00,000/- and it was inaugurated by His Excellency Dr. M. Chenna Reddy, then the Governor of Tamilnadu on 04.04.1994. The library was dedicated to the memory of Achi. The major donor of this building was Tmt. Saraswathi Narayanan, the better half of the Founder President Thiru. L. Narayanan Chettiar. Sri Vidhya Ganapathi Temple was built and consecrated on 27.08.2015.

The Departments of Botany, Mathematics, Commerce, English, Economics and Chemistry have been upgraded as university recognized research centres to carryout M.Phil and Ph.D research programmes in the college. NAAC accredited the college with grade B+ in the year 2005. UGC accorded the status of Autonomy to our institution in the year 2007. NAAC re-accredited the college with grade B (CGPA of 2.78) in the year 2016. UGC extended the Status of Autonomy to the institution for another period of five years from the academic year 2016 – 17.

SARASWATHI NARAYANAN COLLEGE
(An Autonomous Institution – Affiliated to Madurai
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Madurai – 625 022
CBCS Course Structure for M.Com.Programme
(For those who join in June 2022)

Semester-I

Part	Course Code		Title of the Paper	Hours	Credit	Exam Hours	Int.	Ext.	Total (100)
P- III	CC-1	LPCOCT11	Marketing Management	6	4	3	25	75	100
	CC-2	LPCOCT12	Organisational Behaviour	6	4	3	25	75	100
	CC-3	LPCOCT13	Advanced Accounting – I	6	5	3	25	75	100
	CC-4	LPCOCT14	Financial Markets and Services	6	5	3	25	75	100
	DSE-1	LPCODS11	Advanced Business Statistics	6	4	3	25	75	100
	LPCODS12	Management of Cooperative Enterprises							
			MOOC	-	-	2	25	75	100
Total				30	22	-	-	-	-
Semester-II									
P- III	CC-5	LPCOCT21	Advanced Accounting – II	6	5	3	25	75	100
	CC-6	LPCOCT22	Accounting for Managerial Decisions	6	4	3	25	75	100
	CC-7	LPCOCT23	International Business	6	4	3	25	75	100
	CC-8	LPCOCT24	Retail Management	5	4	3	25	75	100
	DSE-2	LPCODS21	Operations Research	5	3	3	25	75	100
	LPCODS22	Modern Management Practices							
	AEC-1	LPCOAE21	Business Ethics	2	2	-	25	75	100
		LPCOAE22							
P- IV	SLC – 1	LPCOSC21	Customer Relationship Management		-				100
		LPCOSC22	Business						

			Environment						
Total				30	22				
Semester-III									
P- III	CC-9	LPCOCT31	Direct Taxes	6	5	3	25	75	100
	CC-10	LPCOCT32	Advanced Corporate Accounting	6	4	3	25	75	100
	CC-11	LPCOCT33	Research Methodology	6	4	3	25	75	100
	CC-12	LPCOCT34	Human Resource Management	5	4	3	25	75	100
	GEC-1	LPCONM31	NME Entrepreneurship Development	5	4	3	25	75	100
	AEC-2	LPCOAE31	Teaching and Research Aptitude	2	2	2	25	75	100
LPCOAE32									
P- IV	SLC-2	LPCOSC31	Soft Skill		-				100
		LPCOSC32	International Banking						
Total				30	23				
Semester-IV									
P- III	CC-13	LPCOCT41	Security Analysis and Portfolio Management	6	5	3	25	75	100
	CC-14	LPCOCT42	Advanced Financial Management	6	5	3	25	75	100
	CC-15	LPCOCT43	Goods and Services Tax and Customs Act	6	4	3	25	75	100
	CC-16	LPCOPJ41	Project	5	4	-	50	50	100
	DSE-2	LPCODS41	Insurance and Risk Management	5	3	3	25	75	100
		LPCODS42	Applications of "C" in Business						
P- IV	SEC-1	LPCOSE41	Company Law	2	2	2	25	75	100
		LPCOSE42	E-Commerce						
Total				30	23				

DEPARTMENT OF COMMERCE – PG – CBCS - LOCF

(For those who join in June 2022)

Title of the Course: Marketing Management	Semester: I
Course Code: LUPOCT11	Contact Hours: 6hrs/w
	Credits: 4

Course Learning Outcomes:

- On completion of the course, the students are able to
- well versed with marketing concept and marketing mix.
 - able to develop a new product and to apply the pricing strategies.
 - able to apply the promotional strategies in marketing.
 - determine the appropriate channels of distribution for marketing products.
 - able to execute the modern marketing techniques.

Pre-required Knowledge

- ✓ Evolution of marketing mix
- ✓ Promotional methods
- ✓ Retention of customers

Unit I: Marketing

Introduction - Meaning - Definition – Nature – Scope - Importance – Concept – Evolution – Functions – Approaches – Marketing mix – Elements of marketing mix – Marketing Vs Selling – Recent innovation in modern marketing

Unit II: Product and Pricing

Product: Meaning – Definition – Classification – Product Planning and development – New product development of new product – features and defects – Product mix – Product Life Cycle – Product line and Mix strategies.

Pricing: Meaning – Definition – Objectives – Factors affecting pricing – Kinds of pricing – Pricing policies – Price discrimination.

Unit III: Promotion and Advertising

Promotion: Meaning – Definition – Importance – Elements of promotional measures – Advantages – Disadvantages.

Advertising: Meaning – Definition – Kinds – Significance – Advertising media – Personal selling – Publicity – Sales Promotion – Public relation – Personal selling Vs. Sales promotion – Personal selling Vs Advertising.

Unit IV: Physical distribution

Meaning – Definition – Functions - Importance – Types of channels – Manufacturers - Wholesalers – Retailer – Middleman – Merchant agent – Merits – Demerits – Factors affecting the selection of a suitable channel – Suitability.

Unit V: Recent Trends in Marketing

E-marketing – Online Marketing – MLM – Retail Marketing – Telemarketing – Green Marketing.

Suggested topics / Practical Exercises

The learners are required to

- ✓ narrate the evolution of marketing.
- ✓ illustrate how a product be priced.
- ✓ show an advertisement copy of anyone business.
- ✓ critically appraise the role of middleman.
- ✓ discuss the essential of CRM.

Suggested Readings:

i) Text Book:

Rajan N. Nair. (2018). Marketing Management. New Delhi: Sultan Chand & Sons.

ii) Reference Books:

1. Memoria C. and Joshi. (2017). Marketing Management. New Delhi:
2. Pillai R.S.N &Bhagavathi. (2018).MarketingMarketing. New Delhi: S.Chand& Co. Pvt. Ltd.
3. Dr.L.Natarajan. (2018). Marketing. Chennai: Margham Publications.

iii) Web-Sources:

1. <https://books.google.mw/books?id=b0dLAqAAQBAJ&printsec=frontcover#v=onepage&q&f=false>

2. https://www.google.co.in/books/edition/_/6APhDwAAQBAJ?hl=en&gbpv=1&pg=PP1
3. <http://kamarajcollege.ac.in/Department/BBA/III%20Year/002%20Core%2014%20-%20Marketing%20Management%20-%20V%20Sem.pdf>

Title of the Course: Organisational Behaviour	Semester: I
Course Code: LPCOCT12	Contact Hours: 6hrs/w
	Credits: 4

Course Learning Outcomes:

- On completion of the course, the students are able to
- be knowledgeable on the organizational behaviour in current scenario.
 - explain the concepts of Personality, Attitude and Job satisfaction.
 - know the importance of Motivation.
 - be good at managing stress and formation of team.
 - be familiar with organizational design and manage conflict.

Pre-required Knowledge:

- ✓ Behavioral science
- ✓ Reward systems
- ✓ Causes of disagreement of views among personnel

Unit I:Organizational Behaviour

Meaning – Definition – Importance –Historical Background – Fundamentals – 21st Century corporates – Models: Autocratic, Custodial, Supportive, Collegial and SOBC.

Unit II:Personality and Learning

Personality: Meaning –Definition –Development of personality – Nature and dimensions.

Learning: Process - Principles - Organizational Reward Systems - Behavioural Management.

Unit III: Motivation

Meaning–Definition – Characteristics –Primary Motives – Secondary motives. Theories of Motivation– Factors affecting Motivation. Morale: Definition – relationship with productivity – Morale Indicators

Unit IV Stress Management, Group Dynamics and Teams

Stress: Concept – Sources – Effects on humans – Management of Stress.

Group Dynamics and Teams: Theories of Group Formation – Formal – Informal Groups and their interaction.

Team: Importance – Formation– Team Work.

Unit V: Organizational Design and Conflict Management

Organizational Design: Organizational structures - their effects on human behaviour –Organizational Climate - Organizational Culture - Organizational Effectiveness.

Conflict Management: Traditional vis-a-vis Modern view of conflict - Constructive and Destructive conflict - Conflict Process - Strategies for encouraging constructive conflict - Strategies for resolving destructive conflict.

Suggested Topics / Practical Exercises:

Learners are required to

- ✓ visit an organisation and report the reward system followed by it.
- ✓ submit your observation about the personality development of employees of the organisation nearby you.
- ✓ analyse the relationship of morale with productivity.
- ✓ give your suggestions to overcome the stress among employees of an organisation.
- ✓ narrate the strategies for resolving conflicts.

Suggested Readings:

i) Text Books:

1. Prasad L.M. (2018). Organizational Behaviour. New Delhi: Sulthan Chand & Sons.

2. Aswathappa, K. (2018). Organizational Behaviour. Mumbai: Himalaya Publishing House.

ii) Reference Books:

1. Stephen Robbins. (2018). Organizational Behaviour. Chennai: Pearson Publication.
2. Uma Sekaran. (2013). Organizational Behaviour. Noida: Tata McGraw Hill.
3. Ghanekar & Anjali, (2016). Organizational Behaviour. Pune: Everest Publishing House.
4. Pardeshi P.C. (2016). Organizational Behaviour. Pune: Everest Publishing House.
5. Mishra M.N. (2018). Organisational Behaviour. Delhi: Vikas Publishing House Pvt.Ltd.

iii) Web-Sources:

1. <https://www.iedunote.com/organizational-behavior>
2. https://link.springer.com/10.1007/978-1-4419-1428-6_735
3. https://www.managementstudyguide.com/what_is_motivation.htm
4. <https://deloitte.wsj.com/articles/how-stress-affects-team-dynamics-1484802136>
5. <https://courses.lumenlearning.com/suny-orgbehavior/chapter/10-4-conflict-management/>

Course Title: Advanced Accounting –I

Semester: I

Course Code: LPCOCT13 Contact Hours: 6hrs/w

Credits: 5

Course Learning Outcomes

On Completion of this Course, the students able to

- construct a balance sheet of not for profit organisation
- be trained in preparing branch accounts.
- gain knowledge on hire purchases accounts.
- prepare the accounts for consignment businesses.
- calculate fire insurance claims.

Pre-required Knowledge:

- ✓ Golden Rules of Accounting
- ✓ Types of business
- ✓ Principles of Accounting

Unit -I: Accounts of Sole-trading and Not-for-Profit Organisation:

Introduction – Definition – Accounting Principles – Rectification of Errors – Final accounts of sole trading concerns.

Not-for-Profit Organisation: Receipt and Payment Account – Income and Expenditure Account and Balance sheet.

Unit- II: Branch Accounts and Departmental Accounts:

Types of Branches – Accounting treatment – Debtors System – Invoice Price Method – Departmental Accounting – Inter-Departmental Transfers (including foreign branches).

Unit -III: Hire Purchase and Instalments Accounts:

Accounting treatment in the Books of Hire-Purchaser – Hire-Purchase Trading Account (Debtors Method only) – Default and Repossession – Instalment Purchase System – Accounts from incomplete records.

Unit- IV: Consignment Accounts and Joint Venture:

Consignment: Important terms – Valuation of stock lying with the Consignee – Loss of Stock – Normal Loss – Abnormal Loss .

Joint Venture – Definition – Features – Methods – Separate Books Methods – Individual Books Methods.

Unit V: Fire Insurance Claims and Royalty Accounts:

Meaning – Average Clause – Loss of Stock Policy – Loss of Profit Policy.

Royalty Accounts (including Sub-lease) – Voyage – Packages and Containers Accounts.

Suggested Topics/ Practical Exercises

The learners are required to

- ✓ discuss the principles and concepts of Accounting
- ✓ illustrate inter departmental transfers

- ✓ illustrate default and repossession
- ✓ contrast abnormal loss from normal loss
- ✓ interpret the concept of sub-lease

SUGGESTED READINGS:

i) Text Book

Jain, S.P. & Narang, K.L. (2018). Advanced Accounting. New Delhi: Kalyani Publishers. Volume – I

ii) Reference Books

1. Reddy, T.S. & Murthy, A (2018). - Financial Accounting. Chennai: Margam Publications.
2. Gupta, R.L. & Radhasamy (2018). - Advanced accounting. New Delhi: S.Chand & Company Ltd,
3. Arulanandam, M.A. & K.S. Raman, K.S. (2015). Advanced Accountancy. New Delhi: Himalaya Publications.
4. Shukla, M.C. T.S. Grewal & Gupta, S.C. (2013). Advanced Accounts. New Delhi: Sultan & chand Publications.
5. Nagarajan, P.L. Vinayagam, N.& Mani, P.L. (2013). Principles of Accountancy. New Delhi: S. Chand & Company Ltd.
6. Grewal, T.S. (2014). Introduction to Accountancy. New Delhi: S. Chand & Company Ltd.

iii) Web-Sources:

1. <https://www.freebookcentre.net/business-books-download/Financial-Accounting-I.html>
2. <https://openstax.org/details/books/principles-financial-accounting?Student%20resources>
3. <https://corporatefinanceinstitute.com/resources/ebooks/principles-accounting-book-pdf/>
4. https://icmai.in/upload/Students/Syllabus-2012/Study_Material_New/Inter-Paper5-Revised.pdf
5. <https://www.wallstreetmojo.com/consignment-accounting/>

Title of the Course: Financial Markets and Services	Semester: I
Course Code: LPCOCT14 Contact Hours: 6hrs/w	Credits: 5

Course Learning Outcomes:

On completion of the course, the students are able to

- understand the basic concepts of financial markets.
- gain knowledge on the working of commercial paper market, including bill market.
- describe the evolution of capital market
- understand the functioning of various financial institutions such as NABARD, EXIM bank etc.
- know the working of various credit rating agencies such as CRISIL etc.

Pre-required Knowledge:

- ✓ Genesis of Indian financial system
- ✓ Sources of finance to business
- ✓ Avenues of investment

Unit -I: The Financial System in India

Functions of the Financial System – Financial Assets – Financial intermediaries –Financial markets – Capital market – Money market – Financial instrument Development of financial system in India.

Unit -II: Market for Securities

The New Issues Market – Functions of New Issue Market – Players in the New Issue Market – Methods of primary issue of shares – The Secondary Market –Organization of Stock Exchanges in India – SEBI – Functions and powers of SEBI.

Unit- III: Merchant Banking

Definition – Origin – Merchant Banking in India – Services rendered by merchant banks – Qualities required of Merchant Bankers – General obligations and responsibilities.

Venture Capital: Origin - Meaning – Features – Scope of a Venture capital – Venture capital guidelines – Method of venture financing – Indian scenario.

Unit- IV: Mutual Funds

Meaning – Fund unit versus shares – Types and Classification of funds – Importance of Mutual Funds – Organisation of the Fund – Operation of the fund – Facilities available to investors – Private Mutual Funds – Commercial Banks and Mutual Fund – Mutual Funds in India.

Unit- V: Discounting, Factoring and Credit Rating

Discounting: Meaning- Modus operandi – Terms and conditions – Functions.

Factoring: Types of Factoring – Factoring versus Discounting – Benefits of Factoring– Factoring in India.

Credit Rating: Meaning– Definition – Functions of credit rating – Origin of Credit rating in India – Benefits of credit rating – Credit Rating Agencies in India: CRISIL – ICRA – CARE.

Suggested Topics / Practical Exercises:

The learners are required to

- ✓ discuss in a group with data in hands.
- ✓ discuss the usage of Standard Deviation and Group discussion.
- ✓ evaluate the Correlation is Presentation.
- ✓ describe the Consumer Price Index in the modern trends.
- ✓ discuss the discounting, factoring and credit rating.

Suggested Readings:

i) Text Books:

1. Gordon.E and Natarajan.K (2019). Financial Markets And Services, Revised Edition, Mumbai: Himalaya Publication.
2. Clifford Gomez, (2020) Financial Markets, Institutions and Services, NewDELhi: Prentice Hall of India.

ii) Reference Books:

1. Khan M.Y. (2019) Financial Services, Revised Edition, New Delhi:Tata MC Graw Hill.

2. Machiraju.H.R. (2019) Indian Financial System, Revised Edition, New Delhi: Vikas Publishing House, Pvt. Ltd.,
3. Natarajan.Dr.L (2020) Indian Financial System, Chennai Margam Publication.
4. Vastarshney.P.N. and Mittal.D.K (2019) Indian System.

iii) Web-Sources:

1. [https://www.pdfdrive.com/financial-markets-institutions-easyonlinebooks e17896565.html](https://www.pdfdrive.com/financial-markets-institutions-easyonlinebooks-e17896565.html)
2. [https://www.pdfdrive.com/financial-derivatives-pricing-applications-and-mathematics e157701132.html](https://www.pdfdrive.com/financial-derivatives-pricing-applications-and-mathematics-e157701132.html)
3. <https://youtu.be/-185loYPxzk>
4. https://onlinecourses.swyam2.ac.in/arp20_ap24/unit?unit=92&lesson=41
5. https://www.youtube.com/watch?v=tDHWUh8fbsQ&list=PLesgViD0jhW_JJGDJFWFbZ2MKbpu9uvjg
6. https://www.youtube.com/watch?v=yCS_po6eQpl
7. <https://www.youtube.com/watch?v=G9SD96dXyoo>
8. https://onlinecourses.swyam2.ac.in/arp20_ap24/unit?unit=94&lesson=45
9. https://onlinecourses.swyam2.ac.in/arp20_ap24/unit?unit=20&lesson=71
10. https://www.youtube.com/watch?v=p1KDY1e2Hg&list=PLDfJoyVy2hk71YkWCfjK60cvUZ_e_hyXQW

Title of the Paper: Advanced Business Statistics	Semester: 1
Course Code: LPCODS11 Contact Hours: 6hrs/w	Credit: 4

Course Learning Outcomes:

On completion of the course, the students are able to

- use Correlation and Regression as statistical tools in decision making process
- solve to determine the long term trend.
- apply probability distributions to draw conclusion.

- apply the various test of hypothesis relating to large samples and small samples, Z test, T test.
- apply the various hypothesis test (parametric and non parametric test) namely F test, ANOVA and Chi-Square test.

Pre-required Knowledge:

- ✓ Bivariate Analysis
- ✓ Hypothesis
- ✓ Parametric and Non-Parametric

Unit -I: Correlation and Regression Analysis

Simple Correlation - Partial Correlation - Multiple Correlation - Regression Analysis - Simple - Multiple.

Unit-II: Analysis Time Series

Definition - Components - Methods of determining Trend - Graphical Method - Semi Average Method - Moving Average Method - Least Square Method.

Unit -III: Probability Analysis

Definition - Permutation and Combination - Rules of Probability - Bayes Theorem - Mathematical Expectation - Probability Distribution- Binomial- Poisson - Normal.

Unit-IV: Hypotheses

Meaning - General procedures for hypotheses testing - One Tailed Test - Two Tailed Test - Errors in Hypotheses Testing (Type I and Type II Error) -Testing of hypothesis regarding Population Proportion - Large Samples - Small Samples.

Unit -V: F test and ANOVA

One Way and Two Way classification - Chi-Square Test- Definition - Chi-Square Distribution - Properties - Conditions - Chi-Square Test Statistic - Applications of X^2 Test - Yates Correction.

Suggested Topics/Practical Exercises:

- The learners are required to
- ✓ make regression analysis for a given data.

- ✓ calculate moving average of sales, exports and imports of a business organization.
- ✓ apply rules of probability for a given data.
- ✓ frame and test the hypotheses for a simple research work.
- ✓ ask to make Chi-Square Test for any two hypotheses.

Suggested Readings:

(i) Text Books:

1. Venkatachalapathy. S.G. and Premraj. H. (2019). Statistical Methods. Chennai: Margham Publications.
2. Dr. Manoharan. M. (2019). Statistical Methods. Palani: Palani Paramount Publications.

(ii) Reference Books:

1. Sharma J.K. (201). Business Statistics. New Delhi: Pearson Education.
2. Gupta. S.P. (2021). Statistical Methods. New Delhi: Sultan Chand & Sons.
3. Sanchetti. D.C. and Kapoor. V.K. (2014). Statistics. New Delhi: Sultan Chand & Sons.

(iii) Web-Sources:

1. www.icaai.in
2. www.icwai.in
3. www.spss.com

Note: The questions should be asked in the ratio of **70%** for problems and **30%** for theory.

Title of the Paper: Management of Co-operative Enterprises	Semester: I
Course Code: LPCODS12	Contact Hours: 6hrs/w
	Credits: 4

Course Learning Outcomes:

On completion of the course, the students are able to

- familiar on the concept of co-operative management;
- explain administrative system for cooperatives;
- prepare cooperative accounting system;

- compile audit report and schedule of defects; and
- discuss issues in cooperative management.

Pre-required Knowledge:

- ✓ Functions of Management
- ✓ Methods of accounting
- ✓ Auditing s

Unit -I: Cooperative Management

Concept – Goals – Governance Structure – Board – Executive Relationship Participative Democratic Control – Comparison of Managements of Profit Businesses and Cooperative (non -profit) Businesses.

Unit- II: Administrative System for Cooperatives

At Central, State levels – secretary to government for Cooperatives – Registrars of Cooperative societies – Functional Registrars- Their powers and duties – Administrative set up under the control of RCS.

Unit -III: Cooperative Accounting System

Salient features – Differences of Cooperative Accounting from Double and Single entry – Day Book – Ledger – Statement of Receipts and Payments – Final Accounts and Balance sheet.

Unit- IV: System of Cooperative Audit

Need and Importance – Audit Programme – Financial Audit – Administrative Audit – Verification and Valuation – Audit of Final Accounts and Balance sheet- Compilation of Audit Report and Schedule of Defects.

Unit- V: Issues in Cooperative Management

Professional Management, De-Officialisation – Operational Efficiency – Cooperative Democracy Vs Efficiency – Key Result Areas – Strategies for sustainable Development of Cooperatives in India.

Suggested Topics / Practical Exercise:

- The Learners are required to
- ✓ compare management of profit business and corporative co-operative businesses.

- ✓ draw Administrative set up under the control of RCS.
- ✓ prepare a Statement of Receipts and Payments of Cooperative bank.
- ✓ draw an audit programme of your imaginary business.
- ✓ submit strategies for sustainable development of cooperatives in India.

SUGGESTED READINGS:

i) Text Books

1. Kulandaiswamy V. (2002). Text Book of Cooperative Managements, Coimbatore: Aruda academy.
2. Shah, A.K. (1987). Professional Management for Cooperatives, New Delhi: Himalaya Publishing House.

ii) Reference Books

1. Government of Tamilnadu. (1993). Chennai: The Tamil Nadu Cooperative Audit Manual.
2. Government of Tamilnadu. (1993). The Tamilnadu Cooperative Societies Act of 1983.
3. Government of Tamilnadu, The Tamilnadu Cooperative Societies Rules of 1988.
4. Kamat, G.S. (1987). New Dimensions of Cooperative Management, New Delhi: Himalaya Publishing House.
5. Kapoor, D.R. (1998). Hand book of Cooperative Audit, Delhi: Anmol Publications Pvt. Ltd.
6. Krishnaswami, O.R. (1990). Cooperative Account Keeping, New Delhi: Oxford IBH Co.
7. Krishnaswami, O.R. (1992). Principles of Cooperative Audit, New Delhi: Oxford IBH Co.
8. Krishnaswamy, O.R. (1979). Democracy in Action, New Delhi: Somaiya Publishing House.

iii) Web-Resources:

1. <https://www.journals.elsevier.com>
2. <https://www.sciencedirect.com>
3. <https://www.scimagojr.com>

Course Learning Outcomes:

On completion of this course, the students able to

- construct a balance sheet for firms.
- be trained with the procedure to admit a new partner.
- gain knowledge on dissolution of firms.
- be familiar over the procedures of amalgamation of firms.
- gain knowledge on accounting standards.

Pre-required Knowledge:

- ✓ Types of business
- ✓ Principles of Accounting
- ✓ Uniformity in Accounting

Unit- I - Partnership Accounts:

Partnership – Definition – Provisions relating to partnership Accounting – Partners capital & Current accounts – Fixed and Fluctuating – Appropriation of profits – Past Adjustments –Final accounts of Firms.

Unit -II –Admission, Retirement and Death of partners:

Admission of partner: Calculation of new ratio and sacrificing ratio – Revaluation of assets and liabilities– Treatment of Goodwill – Revaluation of Assets & Liabilities – Accumulated Profit, Losses and Reserves – Capital adjustment.

Retirement of Partner: Calculation of new ratio and gaining ratio – Revaluation of assets and liabilities – Treatment of goodwill – Purchase of retiring partners share – Transfer of balances due to retired partner – Adjustment of goodwill through capital A/c – Settlements of accounts – Admission cum Retirement

Death of a Partner: Joint life Policy - Settlement of amount due to Legal representatives.

Unit -III - Dissolution of Firms:

Accounting treatment for unrecorded asset and liability – Continuance of firm by partners– Insolvency of partners –

Garner Vs. Murray – Insolvency of all partners – Deficiency accounts – Piecemeal distribution – Proportionate capital method – Maximum Loss Method.

Unit- IV – Amalgamation and Sale to a Company:

Sale to a Company: Journal entries – Realisation Account – Capital Account.

Amalgamation – journal entries – Capital Account – Current Account – Balance sheet new form.

Unit -V - Accounting Standards:

Need – Indian and International Standards – Applicability and legality – Disclosure of accounting policies – Valuation of Inventories – Net profit or loss for the period – Depreciation accounting – Accounting for Fixed Assets.

Suggested Topics / Practical Exercises

The learners are required to

- ✓ discuss the provisions relating to partnership accounting.
- ✓ revalue the assets of a firm of your imagination.
- ✓ illustrate the dissolution of a firm.
- ✓ differentiate amalgamation from sale to company.
- ✓ interpret the various accounting standards.

SUGGESTED READINGS:

i) Text Book

Jain, S.P. & Narang, K.L., (2018). Advanced Accounting. (Volume – I) New Delhi: Kalyani Publishers.

ii) Reference Books

1. Reddy, T.S. & Murthy.A (2018). Financial Accounting. Chennai: Margam Publications.
2. Gupta, R.L. & Radhasamy (2019)-Advanced accounting. New Delhi: S.Chand & Company Ltd.
3. Arulanandam, M.A. & K.S. Raman, K.S. (2016). Advanced Accountancy. New Delhi: Himalaya Publications.
4. Shukla, M.C. T.S. Grewal & Gupta, S.C. (2018). Advanced Accounts. New Delhi: Sultan & Chand Publications.

iii) Web-Sources

1. https://icmai.in/upload/Students/Syllabus-2012/Study_Material_New/Inter-Paper5-Revised.pdf
2. <https://www.accaglobal.com/in/en/student/exam-support-resources/foundation-level-study-resources/fa2/fa2-technical-articles/accounting-for-partnerships.html>
3. <https://corporatefinanceinstitute.com/resources/knowledge/finance/what-is-business-amalgamation/>

Title of the Course: Accounting for Managerial Decisions	Semester: II
Subject Code: LPCOCT22	Contact Hours: 6hrs/w
	Credit: 4

Course Learning Outcomes

On Completion of this Course, the students able to

- prepare Job and process costing.
- make decision making using marginal costing technique.
- apply standard costing techniques.
- be able to prepare budgets.
- prepare cash flow and fund flow statement.

Pre-required Knowledge:

- ✓ Elements of Costing
- ✓ Basics of Budgets
- ✓ Meaning of Fund flow and Cash flow

Unit – I: Methods of Costing

Features – Objective – Pre-requisites – Merits and Limitations – Contract Costing – Features – Job Costing Vs Contract Costing – Recording of Cost, Value and Profit on Contracts – Profit or Loss on Completed and Incomplete Contracts – Process Costing – Features - Types of Industries using Process Costing – Advantages and Disadvantages – Process Losses – Work-in-Progress and Equivalent Production.

Unit – II: Marginal Costing

Objectives – Methods of Costing – Marginal Costing – CVP Analysis – Application of Marginal Costing in Managerial Decision Making.

Unit – III: Standard Costing

Setting Standards – Variance Analysis – Material, Labour, Overhead – Sales and Profit Variance – Reporting.

Unit – IV: Budgetary Control

Meaning and Definition – Objectives- Advantages and limitations – Essentials of Successful Budgetary Control System – Preparation of Budgets – Sales Budget – Production Budget – Cash Budget – Master Budget – Flexible Budget – Zero-Base Budgeting.

Unit – V: Financial Analysis and Interpretation

Common size, Comparative & Trend Analysis – Ratio analysis and Cash flow statement under AS-3 - Difference between Funds Flow and Cash Flow Analysis – Cash from Operations – Sources and applications of Cash.

Suggested Topics / Practical Exercises

The learners are required to

- ✓ contrast job costing from contract costing.
- ✓ illustrate the managerial application of Marginal costing.
- ✓ highlight variances in sales and profit.
- ✓ prepare a master budget for a business.
- ✓ calculate funds from operations.

SUGGESTED READINGS:

i) Text Book

S.N.Maheswari S.N., (2018). Cost and Management Accounting. Delhi: Sultan Accounting Chand & Sons.

ii) Reference Books

1. S.P.Jain S.P & Narang K.L. (2018). Advanced Cost Accounting. New Delhi: Kalyani Publishers.
2. Iyenger. S.P. (2016). Cost Accounting. Delhi: Sultan Chand & Sons.
3. Pillai. R.S.N. & Bagavathi. (2018). Cost and Management Accounting. Delhi: S.Chand & Sons.
4. Reddy. T.S. & Hari Prasad Reddy. Y.(2018). Cost and Management Accounting. Chennai: Margham Publication.

iii) Web-Sources:

1. <https://learn.financestrategists.com/explanation/cost-accounting/costing/>
2. <https://learn.financestrategists.com/explanation/variance-analysis/standard-costing/>
3. <https://www.accountingtools.com/articles/2017/5/14/job-costing>
4. <https://www.investopedia.com/ask/answers/012015/what-difference-between-cash-flow-and-fund-flow.asp>

Course Title: International Business	Semester: II
Course Code: LPCOCT23	Contact Hours: 6hrs/w
	Credit: 4

Course Learning Outcomes:

On completion of the course, the students are able to

- be knowledgeable on the basics of international business.
- be familiar over international trading environment.
- evaluate the impact of multinational enterprises.
- be good at export and import procedures and documentations.
- update the recent developments in international business.

Pre-required knowledge:

- ✓ Genesis of International Business Environment.
- ✓ Emergence of Multinational Corporations.
- ✓ Recent developments in International Business.

Unit- I: Introduction to International Business

International business: meaning – features – factors - International Operations Management - International Business Environment - Means of engaging in International Business – External Influences of International Business – The Human and Cultural Environments facing Business – Political influence on International Business.

Unit- II: International Trading Environment

International Trading Environment – WTO – TRIM – TRIP – IPR - Country Evaluation and Selection – Scanning for

Alternative Influential Variable – Return on Investment on Country.

Unit- III: Multinational Enterprises

Multinational enterprises: meaning – features - Impact of the Multinational Enterprise: Evaluating the Impact of the MNE – Economic Impact of the MNE – Operational and Political Impact of International Business – International Goods, Services and Financial Flows and Balance of Payments

Unit- IV: India's Trade Policies

India's recent Foreign Trade Policy - Export-Import Procedures and Documentation – International Economic Institutions – UNCTAD – International marketing institutions in India – STC – MMTC – ECGC – Export Finance – EXIM Bank.

Unit- V: Recent developments in International Business

Recent developments in International Business – E-business Strategy – International Business Intelligence – International Product Decisions - Global Supply Chain Management: International Logistics and Distribution – Designing Organisations for International Environment.

Suggested Topics / Practical Exercise:

The Learners are required to

- ✓ identify entry modes of various companies into international business and carry out SWOT analysis for each company.
- ✓ analysis various regional economic integrations and their impact on Indian business environment.
- ✓ collect data to assess trends in foreign direct investment flows in India.
- ✓ collect data and draw Export-Import Procedures and Documentation
- ✓ analysis various recent developments in International Business

Suggested Readings:

i) Text Books:

1. Francis Cherunilam. (2018). International Business Text and Cases. New Delhi: Eastern Economy Edition.
2. Varshney R.L, & B. Bhattacharya. (2018). International Marketing Management. New Delhi: Sultan Chand.
3. Anant K, Sundaram .J. (2018). The International Business Environment. New Delhi: Steward Black, Prentice - Text and Case Hall of India Private Limited.

ii) Reference Books:

1. Kripalani, VH. (2017). International Marketing. New Delhi: Prentice Hall.
2. Apte, P.G. (2016). International Financial Management .New Delhi: Tata McGraw Hill.
3. L. Natarajan. (2019). International marketing. Chennai: Margham Publications.
4. S.E. Jain. (2017). International marketing. Mumbai: Jaico books.

iii) Web-Sources:

1. <https://thebookee.net/in/international-trade-and-export-management-by-francis-cherunilam-pdf>
2. <http://www.himpub.com/documents/Chapter 519.pdf>
3. <https://www.fdic.gov/regulations/safety/manual /section11-1.pdf>

Title of the Course: Retail Management	Semester: II
Course Code:LPCOCT24	Contact Hours: 5hrs/w
	Credits: 4

Course Learning Outcomes:

- On completion of the course, the students are able to
- apply basic principles of Retail Management to enhance retail sales.
 - assess consumer behavior and buying process.
 - formulate the right kind of pricing strategies to increase demand.

- identify scientific store location, layout and positioning of retail store.
- handle and maintain good customer relationship.

Pre-required Knowledge:

- ✓ Basic concept about Management
- ✓ Four P's of Marketing
- ✓ Supply chain and Customer Database

Unit- I: Introduction to Retail Management

Introduction of Retail Management– Meaning of Retail and Retailing – Importance and Growth of retailing – Characteristics of retailing – Benefits of Retailing – Types of Retailers– Factors influencing the development and Growth of Retailing Industry – Changes occurring in Scenario – Retailing in India.

Unit -II: Merchandise Management

Planning and Merchandise Management for Retail outlets – Meaning of Merchandise Management – Phases in Merchandise – Categorizing the Buying Process– Setting Objectives for Merchandising Plan – Sales forecasting for Retailing – Determining assortment planning process – Understanding Consumer Behavior– Stages in Buying Process – Factors influencing Consumers buying decisions.

Unit- III: Retail Pricing and Promotion

Retail Pricing – Concept – Factors affecting Retail pricing – Elements of retail pricing – Pricing strategy – Importance of Promotion in Retailing – Forms of Retail Promotion and communicating with customers.

Unit- IV: Retail Location Selection and Human Resource Management

Factors affecting retailer's choice of location – Retail Location Strategies – Factors affecting the Location of Retail Outlet – Retail Location Research and Techniques – Importance of Human Resource Management in Retailing – Retail Organization Design and structures – Developing Skills, Commitment and Motivating.

Unit -V: Customer Service and Relationship Management

Meaning of Customer Service – Characteristics of Retail Firms offering good service quality – Customer Relationship Management – Meaning – Importance of CRM process – Steps in CRM Process – Relationship based buying – Brand Management – Brand equity and Brand Loyalty – Factors contributing to brand loyalty – Mall Management – Factors affecting success of Malls.

Practical Exercises / Suggested Topics:

The learners are required to:

- ✓ visit any Franchise shop and understand the concept and give a report.
- ✓ identify any product in small Retail Shop.
- ✓ collect data from Retail Shops regarding pricing strategies used.
- ✓ identify good locations for retail outlet and give a report.
- ✓ visit Mall and understand the concept of management and give a report.

Suggested Readings:

i) Text Books:

1. Nair. (2015). Retail Management. Mumbai: Himalaya Publishing House.
2. Dr.Natrajan, L. (2017). Retail Management. Chennai: Margham Publications.

ii) Reference Books:

1. Banumathy, S., & Jayalakshmi, M. (2018). Mumbai: Himalaya Publishing House.
2. Jain, J.N., & Singh, P.P. (2012) Modern Retail Management: Principles and Techniques. New Delhi: Regal Publications.
3. Dr. Tiwari, R.S. (2015). Retail Management, Concepts and Practices. Mumbai: Himalaya Publishing House.
4. Gibbson, G., and Vedamani. (2017). Retail Management. New Delhi: Pearson Education Publications.

5. Dr. Harjit Singh. (2016) Retail Management - A Global Perspective, Text and Cases, New Delhi: S. Chand Publications.

iii) Web sources:

1. <http://www.indoreindira.com/UG/images/BBA/BBA%20VI%20Sem/Retail%20Management.pdf>
2. https://ebooks.lpude.in/management/mba/term_3/DMGT550_RETAIL_MANAGEMENT.pdf
3. <http://sim.edu.in/wp-content/uploads/2018/02/RETAIL-MANAGEMENT-Notes.pdf>
4. <http://www.imit.ac.in/note/18MBA401Arm.pdf>
5. <http://www.himpub.com/documents/Chapter2053.pdf>

Title of the Course: Operations Research	Semester: II	
Course Code:LPCODS21	Contact Hours: 5hrs/w	Credit: 3

Course Learning Outcomes:

On completion of the course, the students are able to

- explain the applications and methodology employed in Operations Research and prepares solution to linear programming problems.
- prepare Initial feasible solution through various methods.
- illustrate Maximization objective in Assignment and Network Scheduling by PERT/CPM.
- apply the concept of Inventory Control system under various models.
- apply Queuing theory to solve business related problems.

Pre-required knowledge

- ✓ Quantitative techniques
- ✓ Transportation cost
- ✓ Network diagram

Unit -I: Introduction of Operations Research

Operations Research – Meaning – Nature – Characteristics
- Scope – Modeling –Limitations. Linear Programming –
formulation – Graphical method – Simplex method.

Unit -II: Transportation and Assignment Problem

Transportation and Assignment: Meaning – Balanced and Unbalanced – Degeneracy – Transportation vs. Assignment – Minimisation and Maximisation Cases.

Unit -III: Game Theory

Game Theory – Meaning – Characteristics – Pure Strategy Saddle Point – Value of the Game – Mixed Strategy – Rules for Dominance – Graphical Solutions Of 2 X M and N X 2 Game (Excluding LPP) – Limitations.

Unit- IV: Queuing Theory and Simulation

Queuing Theory - Meaning – Elements – single channel model - M/M1 – FCFS/infinite Model only. Simulation – Meaning – Applications – Monte Carlo Method – limitations.

Unit -V: Network Analysis

Network analysis – PERT / CPM – objectives – advantages - limitations – similarities and dissimilarities (excluding crash cost method).

Note: The questions should be asked in the ratio of 80% problems and 20% theory.

Suggested topics / Practical Exercises:

The learners are required to

- ✓ prepare solution to linear programming problems.
- ✓ illustrate minimize the cost and maximization of profit in TP.
- ✓ find value of the game.
- ✓ make use of Queuing theory to solve business related problems.
- ✓ illustrate Network Scheduling by PERT/CPM.

Suggested Readings:

i) Text Books:

1. Gupta P.K and Manmohan. (2010). Operations Research. Delhi: Sultan Chand & Sons.
2. Vittal P.R and Malini V. (2018). Operations Research. Chennai: Margham Publication.

ii) Reference Books:

1. Kalavathy S. (2015). Operations Research. New Delhi: Vikas publishing House.
2. Sharma J.K. (2010). Operations Research. New Delhi: Macmillan Books.
3. Kapoor V.K., (2018). Operations Research. New Delhi: Sultan Chand & Sons.
4. P.K. Gupta and.Hira D.S. (2018). Operations Research. New Delhi: S. Chand & Company Ltd.

iii) Web-Sources:

1. <https://www.ebooknetworking.net/ebooks/operations-research-by-pr-vittal.html>
2. https://www.google.co.in/books/edition/Operations_Research_4th_Edition/6khDDAAQBAJ?hl=en&gbpv=1
3. <https://www.bbau.ac.in/dept/UIET/EMER-601%20Operation%20Research%20Queuing%20theory.pdf>

Title of the Paper: Modern Management Practices	Semester: II
Course Code:LPCODS22	Contact Hours: 5hrs/w
	Credits: 3

Course Learning Outcomes:

On completion of the course, the students are able to

- know the management concepts in the global environment.
- acquire the skill of implementing Business Process Re-engineering.
- understand the process of introducing TQM in business organisations.
- apply the concept of sharing Inter-Firm Processes under Business Processes Outsourcing.
- measure the Customer Relationship Management.

Pre-Required Knowledge:

- ✓ Primary function of Management
- ✓ Importance of setting standards
- ✓ Taping external and expert resources

Unit -I: Management

An Overview of Management - Evolution of Management - Contingency and Situational Approach in Management - Global Environment - Corporate Governance and Bench Marking.

Unit- II: Business Process Re-Engineering

Meaning of Business Process Re-Engineering - Need, Responsibility and Implementation of BPR, Limitations, BPR in Indian Industry.

Unit- III: TQM and Quality Standards

Meaning and Definition of TQM - Concepts - Strategic Quality Management - Leadership for TQM - ISO 9000 - Quality Management.

Unit -IV: Business Processes Outsourcing

Meaning of Business Processes Outsourcing - Planning - Outsourcing - Defining Scope of Transaction - Sharing Inter - Firm Processes.

Unit -V: Customer Relationship Management

Meaning of Customer Relationship Management - Measurement – Qualitative Measurement - Methods - Calculating Relationship Indices.

Suggested Topics / Practical Exercise:

The Learners are required to

- ✓ illustrate the concept of bench mark in Indian context.
- ✓ discuss the hindrances of BPR in India.
- ✓ illustrate how to set standards for implementing TQM in India.
- ✓ evaluate the outcome of Indian businesses following Business Processes Outsourcing.
- ✓ calculate relationship index.

SUGGESTED READINGS:

(i) Text Books

1. Dr. Pankaj Madan &Dr. Ashutosh Priya. (2015). Principles and practices of Modern Management. New Delhi: Global Vision Publishing House.

2. Dr. Manjula & A. Soudatti. (2020). Modern Management Techniques. Chhattisgarh: Sankalp Publication.

(ii) Reference Books

1. Halvey, John K., Melby, Barbara Murphy. (2007). Business Process Outsourcing: Process, Strategies, and Contracts. New Jersey, U.S.: John Wiley & Sons.
2. Mohanry, R.P. & Lakhe R.R. (2005). Handbook of Total Quality Management. Jaico Publishing House.
3. Chandan J.S. 2nd Reprint 2009 (1997). Management Concepts and Strategies. Chennai: Vikas Publishing House Pvt. Ltd.
4. Joe Peppard & Philip Rowland. (1995). The Essence of Business Process Re-engineering. Financial Times/Prentice Hall

iii) Web-Resources:

1. <https://www.sarpublisher.com/Principles of management>.
2. <https://www.invetopedia.com/terms/totalquality management>.
3. <https://asq.org/quality-resources/total quality management>.

Title of the Paper: Business Ethics	Semester: II
Course Code: LPCOAE21	Contact Hours: 2hrs/w
	Credits:2

Course Learning Outcomes:

On completion of the course, the students are able to

- identify the ethical practices of business.
- understand the ethical violations and their consequences on business practices.
- take decision with ethics in conflict situations.
- analyse the problem, opportunities and methods of formation of ethical and moral behavior of personnel.
- know the ethics related to vendors and government.

Pre-required Knowledge:

- ✓ Moral principles of a business
- ✓ Controllable and Uncontrollable Ethics
- ✓ Social Responsibility of Business

Unit -I: Introduction to Business Ethics

Business Ethics: Meaning - Definition - Importance - Role - Impact on Business Policy and Business Strategy

Business value: Meaning, Definition, Significance – Relationship of values and Ethics – Forming Ethical Business culture

Unit -II: Ethical issues

Types of Ethical issues - Partiality (Bribes) - Coercion - Deception - Unfair Discrimination – Theft

Unit- III: Internal Ethics

Internal Ethics: Meaning - Definition - Employees - Job Description – Wages - Discipline - Promotions - Exploitation of employees - Consumers Fair Prices - False Claim Advertisements

Unit- IV: External Ethics

External Ethics: Meaning - Definition - Protection of Environment: Natural - Physical - Social - Indian Ethos - Impact on the Performance

Unit- V: Social Audit

Vendors – Government – Social Audit

Suggested Topics / Practical Exercises:**The Learners are required to**

- ✓ narrate the ethical role play of business executive
- ✓ list the probable relationship values in your proposed business
- ✓ discuss the types of ethical issues
- ✓ state the sources of exploiting employees
- ✓ discuss how far ethics protect the environment

Suggested Readings:

i) Text Books:

1. Murthy, C.S.V. (2006). Business Ethics. Mumbai: Himalaya Publishing House.
2. Dr. Gupta, C.B. (2009). Value and Ethics in Business. New Delhi: Sultan Chand & Sons.
3. Rinku Sanjeev and Parul Khanna, (2008). Ethics and Values in Business Management. New Delhi: Ane Books India.

ii) Reference Book:

Tayal, B.B. and Gupta, C.B. (2009). Politics, Ethics and Social Responsibility of Business. New Delhi: Sultan Chand & Sons.

iii) Web-Sources:

1. <https://www.ethicssage.com/ethics-resources.html>
2. https://s21.q4cdn.com/143330715/files/doc_downloads/governance_documents/TNETBusiness-Ethics-and-Code-of-Conduct-Policy.pdf
3. <https://sprigghr.com/blog/hr-professionals/6-ethical-issues-in-business-and-what-to-do-about-them/>
4. <https://www.wikiaccounting.com/4-code-ethic-internal-auditors/>
5. <https://www.toppr.com/guides/business-studies/social-responsibilities-of-business/business-ethics-and-environment-protection/>

Course Title: Customer Relationship Management	Semester: II
Course Code: LPCOSC21	Contact Hours: - Nil
	Credit: 2

Course Learning Outcomes:

On completion of the course, the students are able to

- analyse customer behaviour.
- understand transition from product focus to customer focus.
- identify the strategies in acquiring customers and retaining them.

- understand the conceptual aspects of service quality.
- implement various technological tools for data mining and also successful implementation of CRM in the Organizations.

Pre-required Knowledge:

- ✓ Types of Customers
- ✓ Basic needs of Customer
- ✓ Overview about customer base

Unit- I: Understanding Customers

Customer information Database – Customer Profile Analysis – Customer perception- Expectation’s analysis – Customer Behaviour in relationship perspectives, individual and group customers – Customer life time value – Selection of Profitable customer segments.

Unit-II: CRM Process

Elements of CRM – CRM Process – Strategies for Customer acquisition – Retention and Prevention of defection – Models of CRM – CRM road map for business applications.

Unit-III: CRM Planning and Implementation

Strategic CRM planning process –Implementation issues – CRM Tools- Analytical CRM – Operational CRM – Call centre management – Role of CRM Managers – CRM Implementation Road Map- Developing a Relationship Orientation – Customer-centric Marketing Processes – Customer retention plans.

Unit- IV: Service Quality

Concept of Quality – Meaning and Definition of Service Quality – Factors influencing customer expectations and perceptions – Types of Service Quality –Service Quality Dimensions – Service Quality Gaps – Measuring Service Quality – Service Quality measurement Scales.

Unit- V: Technology in CRM

CRM Solutions – Data Warehousing – Data mining for CRM –CRM software packages – The Technological

Revolution: Relationship Management –Changing Corporate Cultures.

Practical Exercises / Suggested Topics:

The learners are required to

- ✓ visit any shop and report profitable customer segments.
- ✓ identify some of the strategies used by Brands for customer retention.
- ✓ visit call center observe and give a report on its management practices.
- ✓ observe customer service quality at any shop and give report.
- ✓ explore software available for Data warehousing.

Suggested Readings:

i) Text Books:

1. Dr.Govinda Bhat. (2018). Customer RelationshipsManagement.Mumbai: Himalaya Publishing House.
2. Falguni Mathews, Ms., and Dr. Rinkesh Chheda. (2019). Customer Relationship Management. Mumbai: Himalaya Publishing House.
3. Peeru H Mohamed., and Sagadeva, A. (2017). Customer Relationship Management. New Delhi: Vikas Publishing.

ii) Reference Books:

1. Dr. Shraddha MayureshBhome., Dr.Suyash Adv., Pradhan V., Rajiv., Mishra S., Dr. Sadhana., and Singh, D. (2018). Customer Relationship Management. Mumbai: Himalaya Publishing House.
2. Malika Srivastava. (2016). Consumer Relationship Management. New Delhi: Vikas Publishing.
3. Dr. Sheela Rani, S. (2016). Customer Relationship Management. Chennai: Margham Publications.

iii) Web-sources:

1. https://knowledgestreams.files.wordpress.com/2013/07/francis_buttler_customer_relationship_management_second_edition-butterworth-heinemann2008_2.pdf.
2. https://ebooks.lpude.in/management/bba/term_6/DMGT308_CUSTOMER_RELATIONSHIP_MANAGEMENT.pdf.
3. https://knowledgestreams.files.wordpress.com/2013/07/francis_buttler_customer_relationship_management_second_edition-butterworth-heinemann2008_2.pdf.
4. <https://rccmindore.com/wp-content/uploads/2015/06/Customer-Relationship-Management-All-Unit.pdf>.

Course Title: Business Environment	Semester: II
Course Code: LPCOSC22 Contact Hours: Nil	Credit: Nil

Course Learning Outcomes:

On completion of the course, the students are able to

- understand about business and business organisations.
- analyse and appreciate the importance of key environmental factors.
- identify the impact of environmental factors on the business policies and decisions.
- understand common business terminologies.
- know functioning of Regulatory bodies.

Pre-required Knowledge:

- ✓ Business Formation.
- ✓ Government Business Policies.
- ✓ Overview about Acts controlling Business.

Unit- I: Introduction to Business

Nature of Business – Human Activities – Economic Activities – Non-Economic Activities – Business, Profession

and Employment – Objectives of Business – Forms of Business Organisations.

Unit -II: Factors Influencing Business Environment

Micro and Macro Environment – Elements of Micro Environment – Suppliers, Customers, Competitors, Marketing Intermediaries and Public – Elements of Macro Environment – Economic, Political, Government / Legal, Market, Technological, Social and Cultural Factors and Geographic Factors.

Unit- III: Government Policies for Business Growth

Introduction – Policy Framework in India –Policy in the Contemporary Global Economics – Meaning of Policies – Public Policy –Nature of Public Policy – Post-Independence Public Policy – The Economic Change Process –Need for Reforms – Policy, Decision and Goal – Privatization – Foreign Direct Investment in India – Foreign Institutional Investors.

Unit- IV: Leading Indian Companies and Terminologies

Overview of Leading Indian Companies–Common Business Terminologies: Finance Terminologies – Marketing Terminologies –Stock &– Commodity Markets Terminologies – Banking Terminologies.

Unit -V: Organisations Facilitating Business

Indian Regulatory Bodies - Organisation and Functioning of SEBI, RBI, IRDAI and CCI.

Practical Exercises / Suggested Topics:

The learners are required to

- ✓ identify the latest changing dimensions of business.
- ✓ find out changing environment and its impact on business.
- ✓ list out some of government policies and its impact on business.
- ✓ write a report on leading companies and its strategies.
- ✓ write a report about any business regulatory bodies.

Suggested Readings:

i) Text Books:

1. Gupta, C.B. (2018). Essentials of Business Environment. First Edition. New Delhi: Sultan & Chand Publications.
2. Dhanabhakiam, M.& Kavitha, M. (2014), Business Environment. Chennai: Vijay Nicole Imprints Private Ltd.
3. Sankaran. (2013) Business Environment. Chennai: Margham Publications.

ii) Reference Books:

1. Francis Cherunilam. (2018). Business Environment. Text and Cases. 26th Edition. New Delhi: Himalaya Publishing House.
2. Aswathappa, K. (2021). Business Environment For Strategic Management. New Delhi: Himalaya Publishing House.
3. Fernando, A. C. (2011). Business Environment. New Delhi, Pearson Education.

iii) Web Sources:

1. <http://dspace.vnbrims.org:13000/jspui/bitstream/123456789/4950/1/business%20environment.pdf>
2. https://ebooks.lpude.in/commerce/mcom /term_1/DCOM105_DCOM402_DMGT105_DM3.GT401_BUSINESS_ENVIRONMENT.pdf
3. https://iimm.org/wp-content/uploads/2019/04/IIMM_BE_Book.pdf
4. <http://planningcommission.gov.in /aboutus/history/ index.php?about=aboutbdy.html>

Title of the Paper: Direct Taxes

Semester: III

Course Code: LPCOCT31 Contact Hours: 6hrs/w

Credits: 5

Course Learning Outcomes:

On completion of the course, the students are able to

- familiar with the history of Income Tax Act, residential status, exempted incomes;

- compute the taxable income from salary and income from house property;
- calculate the taxable income from business or profession and capital gains;
- ascertain the taxable income from other sources, clubbing of income and set off and carry forward;
- compute the assessment of individuals, HUF, firm, AOP, Joint stock company and filing of income tax return.

Pre-required Knowledge:

- ✓ Evolution of Income Tax
- ✓ Residential status, sources of income
- ✓ Calculation of taxable income

Unit -I: Evolution of Income Tax Act

Brief History of Income Tax Act in India – Income Tax Act 1961 – Basis of charge – Total Income Definitions – Previous Year, Assessment Year, Person, Income – Residential Status – Incidence of Taxation – Exempted Incomes – Capital and Revenue Expenditures – Capital and Revenue Receipts – Agricultural Income – Wealth Tax : Meaning, Computation of wealth tax

Unit -II: Income from Salary and House Property

Computation of Taxable Income from salary: Salaries meaning, allowance, perquisites, deductions from salary income.

Computation of Taxable Income from House Property; Basis of Charge, Computation of annual value, Deductions from house property

Unit- III: Income from Business and Capital Gains

Computation of Taxable Income from Profits and gains of Business or Profession – Depreciation – Computation of Taxable Income from Capital Gains

Unit -IV: Income from Other Sources

Computation of Taxable Income from Other Sources; Types of securities – Deductions – Clubbing of Income – Set off and Carry forward of losses – Deductions from gross total income.

Unit -V: Assessment of income under various heads

Assessment of individual, Hindu Undivided Family, Partnership Firm, Association of Persons (AOP) - Company – Assessment – Types and procedure – Filing of income tax return.

Note: The question should be asked in the ratio of 75% problems and 25% theory.

Suggested Topics / Practical Exercises:

The Learners are required to

- ✓ visit an Auditor's office and calculate the taxable income for different residents.
- ✓ ascertain taxable income from salary and house property.
- ✓ calculate the income from business or profession and income from capital gains and other sources.
- ✓ ascertain the income from other sources, clubbing of income and set off and carry forward of losses
- ✓ calculate the assessment of individuals, HUF, partnership firm, AOP and Company and Filing of income tax return.

Suggested Readings

i) Text Books : (Latest Editions Relevant to the Current Assessment Year)

1. Reddy, T.S. & Hari Prasad Reddy Y. (2021). Income Tax Theory Law & Practice, Chennai: Margham Publications.
2. Guar, V.P. Narang, Puja Gaur, D.B. & Rajev Puri (2021). Direct Taxes Law and Practice, Chennai: Kalyani Publishers.

ii) Reference Books:

1. Vinod, K. Singhania. (2021). Students Guide to Income Tax. Delhi: Taxmann Publishing House pvt Ltd.
2. Mehrotra, H.C. (2021). Income Tax Law & Practice. Agra: Sahithya Bhavan Publications.
3. Lal, B.B. & Vashist. (2021). Direct Taxes Law and Practice. Delhi: Pearson Publications.
4. Dr.Preeti Rani Mittal. Dr.Anshika Bansal. (2021). Income Tax Law and Practice. New Delhi: Sultan Chand & Sons.

iii) Web Sources:

1. <https://cleartax.in/s/residential-status>
2. <https://cleartax.in/Salary/Index/0>
3. <https://cleartax.in/s/house-property>
4. <https://www.dynamictutorialsandservices.org/2019/04/income-from-house-property-solved.html>
5. <https://gfgc.kar.nic.in/magadi/GenericDocHandler/32-54944147-e7f3-472a-a565-4310f10b87ef.pdf>
6. http://oms.bdu.ac.in/ec/admin/contents/171_16CCCCM14-16CCCAC14-16CCCBM14-16CCCA14_2020051806140863.pdf
7. <https://taxguru.in/income-tax/clubbing-of-income-under-the-income-tax-act-1961.html>
8. https://static.careers360.mobi/media/uploads/froala_editor/files/Aggregation-of-Income-Set-off-and-Carry-Forward-of-Losses.pdf
9. <https://vakilsearch.com/blog/7-types-of-income-tax-assessments-you-need-to-know/>
10. <https://egyankosh.ac.in/bitstream/123456789/66991/1/Unit-16.pdf>
11. <https://www.shahucollegelatur.org.in/Department/StudyMaterial/comm/mcom1yr/2.%20assessment%20of%20partnership%20firm.pdf>

Course Title: Advanced Corporate Accounting

Semester: III

Course code: LPCOCT32

Contact Hours: 6hrs/w

Credits: 4

Course Learning Outcomes:

On the completion of the course, the students able to

- knowledgeable about financial report of a Company.
- prepare Company final accounts.
- do the accounts of Banking Companies.
- understand capital account and general balance sheet.
- prepare the accounts of holding companies.

Pre-required Knowledge:

- ✓ Final accounts of business
- ✓ Latest trends in Banking operations
- ✓ Consolidated Balance sheet

Unit -I: Final accounts of a Company

Preparation of Final Accounts of Companies –Corporate Reporting – Objectives – disclosure requirements and evaluation of disclosure practice.es in financial reporting.

Unit- II: Banking Company accounts

Introduction–Business of Banking Companies – Legal requirements - Rebate on bills discounted – Non - performing assets – Preparation of Profit and loss account – Guidelines of RBI for Balance sheet as per proper schedules – Items requiring preparation of Final accounts of banking companies.

Unit- III: Insurance Company accounts

Final Accounts and Schedules – Life Insurance - Accounts of Life Insurance Companies – Statutory and Subsidiary books – Determination of Net Liability – Ascertainment of profit or loss – General Insurance Companies – Accounts of General insurance companies – Accounting treatment.

Unit- IV: Double Accounts

Nature – Features of Double Account System – Receipts and Expenditure on Capital Accounts – General Balance sheet – Revenue Account – Net Revenue Account – Difference between single account system and double account system – Accounts of Electricity Companies and Railway Companies.

Unit -V: Accounts of Holding Companies &Inflation Accounting

Legal Provisions – Preparation of Consolidated Profit & Loss Account and Balance sheet. Accounting for Price Level Changes with special reference to General Purchasing Power and Current Cost Accounting. (Simple problems only).

Suggested Topics / Practical Exercise:

The learners are required to:

- ✓ prepare a corporate report
- ✓ show the structure of financial accounts of banking companies
- ✓ submit the models of final accounts of insurance companies as per IRDA.
- ✓ differentiate capital account from General Balance sheet.
- ✓ prepare the accounts of holding company .

Suggested Readings:

i) Text Books:

1. Gupta R.L., & Radhaswamy (2019), Advanced Accountancy, Delhi: Sultan Chand & Sons.
2. Reddy, T.S. & Murthy, A. (2020). Corporate Accounting, Chennai: Margham Publication.

ii) Reference Books:

1. Arulanandam, M.A. & Raman K.S.(2019). Advanced Accountancy, Mumbai: Himalaya Publishing House.
2. Jain ,S. P. & Narang, K.L. (2011). Advanced Accounts, Chennai: Kalyani Publishers.
3. Shuckla, M.C. & Agarwal, T.S. Advanced Accounts (2017). Delhi: S. Chand & Company Ltd.

Note: The question should be asked in the ratio of 75% for problems and 25% for theory.

iii) Web-Sources:

1. <https://www.gackarur.ac.in/econtents/contents/pg/mcom/Advanced%20Corporate%20Accounting.pdf>
2. http://aryacollegeludhiana.in/E_BOOK/commerce/Corporate_accounting.pdf<http://handbook.mq.edu.au/2017/Units/PGUnit/ACCG871>
3. <https://www.pdfdrive.com/advance-accounting-books.html>
4. <https://www.pdfdrive.com/advance-accounting-books.html><https://www.chegg.com/homework-help/advanced-accounting-11th-edition-solutions->

Title of the Paper: Research Methodology	Semester: III
Course Code: LPCOCT33	Contact Hours: 6hrs/w
	Credits: 4

Course Learning Outcomes:

On completion of the course, the students are able to

- classify the different types of research.
- formulate research problem and frame hypotheses.
- collect data using appropriate devices
- analyze the interpret data bases on statistical tools.
- prepare reports with appropriate citations and references.

Pre-Required Knowledge:

- ✓ Survey
- ✓ Measurement
- ✓ Data types

Unit- I: Introduction of Research Methodology

Meaning and Objectives of Research, Types of Research: Descriptive vs. Analytical Research, Applied vs. Fundamental Research, Quantitative vs. Qualitative Research, Conceptual vs. Empirical Research.

Unit- II: Research Process

Basic Overview, Literature Review, Formulating the Research Problem, Hypothesis, Research Questions, Research Methodology.

Unit- III: Data Collection

Primary and Secondary Data, Sampling Method, Observation Method, Interview Method, Questionnaires, Case Study Method, Historical Method, Processing and Analysis of Data, Interpretation of Data/Results, Conclusions/Findings

Unit -IV: Data Analysis

Tabulation and Processing of Data, Basic Aspects of Statistical Inference Theory and Hypothesis Testing, Type I and Type II Errors, Applications of T-Test, Z-Test, F-Test, Chi-square Test and ANOVA, Introduction to Computerized Statistical Packages.

Unit -V: Report writing

Significance - Report writing:- Steps in report writing - Layout of report - Types of reports - mechanics of writing research report - Precautions for writing report - Norms for using Tables, charts and diagrams - Appendix:- norms for using Index and Bibliography. Plagiarism, Citation Style and Methods: MLA, APA, Text Note, End Note, Footnotes, Bibliography, References.

Suggested Topics / Practical Exercises:

The learners are required to

- ✓ classify types of research with examples.
- ✓ formulate research problem and frame hypotheses for their proposed research
- ✓ collect primary data in a given situation and analyze the same..
- ✓ test hypothesis for a research work.
- ✓ prepare layout of a research outcome.

Suggested Readings:

i) Text Books

1. Kothari, C.R. & Gaurav Garg. (2020). Research Methodology: Methods and Techniques, Chennai: New Age International (P) Limited, Publishers.
2. Panneerselvam, R. (2014). Research Methodology, PHI Learning,

ii) Reference Books

1. Ranjit Kumar. (2014). Research Methodology: A Step-by-Step Guide for Beginners, New Delhi: SAGE Publications Pvt. Ltd.
2. John W. Creswell & J. David Creswell (2018) Research Design: Qualitative, Quantitative, and Mixed Methods Approaches. SAGE Publications.

iii) Web-Resources:

1. [https://www.cusb.ac.in/images/cusb-files/research methodology Kothari.pdf](https://www.cusb.ac.in/images/cusb-files/research%20methodology%20Kothari.pdf).
2. <https://researchmethodology.net/>.
3. <http://www.pitt.edu/~super7/43011-44001/43911.ppt>

Title of the Paper: Human Resource Management	Semester: III
Course Code: LPCOCT34 Contact Hours: 5hrs/w	Credits: 4

Course Learning Outcomes:

On completion of the course, the students are able to

- understand the concept of Human Resource Management and its essential role in contemporary organizations.
- good at analysis the job for placing the suitable person at the suitable place.
- recent developments of wage and salary administration.
- discuss awarding and rewarding to the employees based on the performance appraisal.
- be expert grievances handling and redressal committee for the employees.

Pre-required knowledge:

- ✓ Basics of Management Concept.
- ✓ Principles of Management.
- ✓ Man power management.

Unit- I: Introduction to Human Resource Management

Meaning– Definition – Concept – Objectives – Evolution and growth of HRM in India – Differences between Personnel Management and Human Resource Management – Job analysis – Job description – Job specification – Manpower planning process.

Unit- II: Recruitment and selection

Recruitment: Meaning – Definition – Sources. Selection: Meaning – Definition – Selection process – Test – Interview – Training and development – Performance appraisal.

Unit- III: Wages and Salary Administration

Meaning – Definition – Wage policy – Methods of wage system – Incentive and Compensation – Workers' Participation in Management – Profit Sharing.

Unit- IV: Leadership and Motivation

Leadership: Meaning – Definition – Qualities – Types.
Motivation: Meaning – Types – Maslow's Hierarchical Theory – X, Y and Z theories. Morale.

Unit -V: Grievances and Redressal

Meaning – employee discipline – code of conduct – grievances cell – redressal cell – Trade union –characteristics – function. Arbitration – Collective bargaining.

Suggested Topics / Practical Exercise:

The Learners are required to

- ✓ draft an HR policy to combat work life issues assuming themselves as an HR manager.
- ✓ develop a human resource plan for a select organisations.
- ✓ design an induction programme of your proposed business.
- ✓ draft incentive schemes for different job roles in select organisations.
- ✓ draft a policy on grievance redressal to be implemented in a select organisations.

Suggested Readings:

i) Text Books:

1. C.B. Gupta. (2018). Human Resource Management. New Delhi: Sultan Chand & Sons.
2. L.M. Prasad. (2017). Human Resource Management. New Delhi: Sultan Chand & Sons.
3. Dr. N. G. Nair & Lalitha Nair. (2015). Personal Management and Industrial Relations. New Delhi: S.Chand& Company Ltd.

ii) Reference Books:

1. K.Aswhathappa, (2018). Human Resource & Personnel Management. New Delhi: McGraw Hill Publications.
2. Dr. C.D. Balaji. (2019). Human Resource Management. Chennai: Margham Publications.
3. Dr. J. Jayasankar. (2019). Human Resource Management.Chennai: Margham Publications.

4. S.S. Khanka. (2016). Human Resource Management. New Delhi: S. Chand & Company Ltd.

iii) Web-Sources:

1. <https://brauss.in/hrm-basic-notes.pdf>
2. http://www.opentaxbooks.org.hk/system/files/export/32/32088/pdf/Human_Resource_Management_32088.pdf
3. BA7204 HUMAN_RESOURCE_MANAGEMENT.pdf

Title of the Paper: Teaching and Research Aptitude	Semester: III
Course Code: LPCOAE31	Contact Hours: 2hrs/w
	Credit:2

Course Learning Outcomes:

On completion of the course, the students are able to

- familiarize the teaching and research ability
- list the various barriers to communication
- differentiate the verbal reasoning from non-verbal reasoning
- classify the data into qualitative and quantitative
- aware the environment and higher education system in India

Pre-required knowledge:

- ✓ Teaching and Research Ability
- ✓ Deductive and Inductive Reasoning
- ✓ Higher Education and people & environment

Unit –I Teaching and Research Aptitude

Teaching: Nature , Objectives, Characteristics and basic requirements – Learner's Characteristics, Factors affecting teaching, Methods of teaching, Teaching aids, Evaluation systems.

Research- Meaning – Characteristics and types, Steps of research, Method of Research – Research Ethics, Paper, article, workshop, seminar, conference and symposium – Thesis writing- Characteristics and format.

Unit – II Reading Comprehension and Communication

A passage to be set with questions to be answered
Communication - Nature, Characteristics, types, Barriers and effective classroom communication

Unit –III Reasoning and Logical Reasoning

Number series, letter series, codes – Relationship, classification - Understanding the structure of arguments – Evaluating and distinguishing deductive and inductive reasoning – Verbal analogies word analogy- applied analogy – Verbal classification, Reasoning Logical Diagrams - simple diagrammatic relationship, multi- diagrammatic relationship, Venn diagram – Analytical Reasoning.

Unit- IV Data Interpretation and Information Communication Technology

Sources, acquisition and interpretation of data, Quantitative and qualitative data – Graphical representation and mapping of data

ICT- Meaning, advantages, disadvantages and uses- General abbreviations and terminology- Basics of internet and e-mailing.

Unit – V: People and Environment and Higher Education System.

People and environment interaction – Sources of Pollution- pollutants and their impact on human life, exploitation of natural and energy resources – Natural hazards and mitigation

Structure of the institutions for higher learning and research in India- formal and distance education- professional/technical and general education- value education governance, polity and administration, concept, institutions and their interactions.

Suggested Topics/Practical Exercises:

The students are required to

- ✓ identify the factors effecting teaching attitude
- ✓ develop the ability to comprehend the passage

- ✓ differentiate the mathematical reasoning from logical reasoning
- ✓ give examples qualitative and quantitative data
- ✓ show the structure of the institutions for higher learning.

Suggested Readings:

(i) Text books:

Dr.Koli. L.N. and PremKoli. (2022). Upkar's UGC/NET/JRF/SET General Paper 1. Agra: UpkarPrakashan.

(ii) Reference:

Dr.Kautilya .A. (2021). Upkar's UGC/NET/JRF/SET Teaching and Research Aptitude - General Paper1.Agra: UpkarPrakashan.

(iii) Web-Sources:

1. ugcnet.nta.nic.in
2. <https://ugcnet.nta.nic.in/>
3. <https://nta.ac.in/>

(iv) Study Material:

Dr.Chinniah .V. (2010). Co-ordinator UGC Scheme for Coaching NET/NET Exam for SC/ST/Minorities. Madurai: Madurai Kamaraj University (UGC).

Title of the Paper: Soft Skills

Semester: III

Course Code: LPCOSC31 Contact Hours: -

Credits: 2

Course Learning Outcomes:

On completion of the course, the students are able to

- be familiar with SWOT analysis
- be well versed in body language
- gain knowledge of group discussion
- know the importance of team building and team work
- prepare resume / CV

Pre-required knowledge:

- ✓ Distinction between Hard and soft skills

- ✓ Personal traits
- ✓ Employability skills

Unit- I: Self Discovery

Introduction – Importance of knowing thyself – Process of knowing thyself – SWOT analysis

Unit- II: Body language

Introduction – Parts of Body Language – Standing posture – Sitting posture – Walking posture

Unit -III: Group Discussion

Meaning of Group Discussion – Characters tested in a GD – Types of Group Discussion – Essential elements of Group Discussion.

Unit- IV: Team building and Team Work

Meaning – Team Vs Group – Characteristics of effective team – Role of a team leader – Role of team members

Unit -V: Preparation of CV/Resume

Preparation of CV/ Resume preparation - the dos and don'ts – Design of a CV

Suggested topics / Practical Exercises:

The Learners are required to

- ✓ analyse your SWOT
- ✓ prepare for a mock interview
- ✓ form group among themselves and conduct a group discussion about a current topic
- ✓ play a role of member of a team
- ✓ prepare a CV for the post of Manager

Suggested Readings:

i) Text Books:

1. Dr. Alex, K. (2016). Soft skills. New Delhi: S. Chand & Co., Pvt Ltd.
2. Hema Srinivasan, Alamelu Ramakrishna, Valli Arunachalam. (2016). Communication Skills – A practical approach. Delhi: Frank Bros & Co.

3. Dr. Pandya, S. R., Dr. Pratima Dave Shastri., (2004). Personality Development and Communicative English, Mumbai: Himalaya Publishing House.

ii) Reference Books:

1. Hariharan, S. Sundarajan, N. and Shanmugapriya, S.P. (2010). Soft skills. Chennai: MJP Publishers.
2. Dhanavel, S.P. (2010). English and Soft skills, Hyderabad: Orient Blackswan Pvt Ltd.
3. Sandy Mc Millan., (2005). How to be a Communicator. New Delhi: Kogan Page India Private Limited.

iii) Web-Sources:

1. <https://www.coursera.org/courses?query=soft%20skills>
2. https://onlinecourses.nptel.ac.in/noc19_hs33/preview
3. <https://www.slideshare.net/bezonkarter/the-importance-of-soft-skill-in-it-industry>

Course Title: International Banking

Semester: III

Course Code: LPCOSC32 Contact Hours: Nil

Credits: Nil

Course Learning Outcomes:

On the completion of the course, the students are able to

- discuss the banking technology and its uses.
- identify the financial resources of banking.
- analyse the various products of banking business.
- Be knowledgeable on International Banking System and its operations.
- know the banking regulation system in internationally.

Pre-required Knowledge:

- ✓ Nature of international banking business
- ✓ Retail banking process
- ✓ Off shores Financial Centers

Unit- I: Introduction to International Banking:

International Banking: Meaning of International Banking –
History – Reasons for growth of International Banking –

Forms of International Banking – Size of International Banking Market.

Unit- II: International Financial Institutions:

International Financial Institutions: World Bank – Functions and Scope – International Development Association- International Finance Corporation –Multilateral Investment Guarantee Agency – Asian Development Bank – International Monetary Fund – Bank for International settlement

Unit- III: International Wholesale Banking Product Category:

International Wholesale Banking Product Category: International Retail Banking Product Category – International Inter-Bank business – Meaning –Participants – Functions – Operations – International Private Banking Services

Unit- IV: Offshore Financial Centres:

Offshore Financial Centres: Meaning- Characteristics and Types of offshore financial centers – Benefits- Reasons for growth- Important Centres- London- Switzerland- Singapore- Hong Kong-International Banking Facilities of the US.

Unit- V:Regulation of International Banking:

Regulation of International Banking: Need for regulation- Basel committee on Banking supervision- Legal issues in international banking. International Banking Operations: Raising of resources- Capital markets- Foreign currency accounts- Forex market- Structure and management.

Suggested topics / Practical Exercise:

The learners are required to:

- ✓ evaluate the forms of international banking.
- ✓ discuss the various international financial corporations.
- ✓ list out the services of international private banking business.
- ✓ prepare latest offshore financial centers.
- ✓ Submit the models of structure international banking business.

Suggested Readings:

i) Text Book:

Rama,A, & Arunadevi,A., (2012). Introduction to Banking Technology, New Century Book House Ltd,Chennai.

ii) Reference Books:

1. Uppal R.K.,Agrim Uppal.,(2017). Banking Services and Information Technology, Crescent Publishing House. New Delhi.
2. Khanna P.K.,(2019) , Technology in Banking, Himalaya Publishing House, Chennai.
3. Rao, C.S., Arunajatesan, S, (2017). Technology in Banking, Margham Publications, Chennai.

iii) Web Sources:

1. www.forbes.com
2. www.businessinsider.com
3. www.atmmarketplace.com
4. www.banktech.com

DEPARTMENT OF ENGLISH - PG-CBCS -LOCF

Title of the Course: English For Career Development (Nme)	Semester: III
Course code: LPENNM31	Contact hours: 5hrs/w
	Credits: 4

Course Learning Outcomes:

On completion of the course, the students are able to

- have the comprehensive understanding of the language ability required in the competitive examination
- effectively use the vocabulary for the fluent and accurate communication
- exercise their grammatical competence in their communications
- confidently meet the job interview requirements
- practise the proficient language skills in all Professional and social interactions

Pre-required knowledge:

- Use of Basic Grammar for Job
- Communicative English for Career
- Writing Skills for Job Purposes

Unit I

Situational Grammar, Tenses, Voices, Prepositions, Articles

Unit II

Sentence Completion
One word Substitution
Homonyms
Phrasal Verbs

Unit III

Reading Comprehension
Analogy
Jumbled Sentence
Errors and How to avoid them

Unit IV

Job Application and Preparing a CV
Expansion of Idea
Report Writing
Essay Writing

Unit V

Interview
Group Discussion
Tips for taking Exam

Suggested Topics for presentation:

- Application process for various jobs
- Providing strategies for identifying the jobs
- Preparing resume for professional jobs
- Writing a clear and concise formal letter
- Developing interview skills

Suggested Readings:

i) Text Book:

Bhatnagar, R. P. *English for Competitive Examinations*, Madras: Laxmi Publication, 2009.

ii) Reference Books:

1. Sharma, Manish. *ITI Employability Skills*. Neelkand publishers, 2016.
2. Dixit, Shilpi. *Employability Skills*. BFC Publications, 2021.
3. Dhanavel, S.P. *English and Soft Skills*. Orient Blackswan, 2011.

iii) Web Source:

1. <https://www.coursera.org/learn/career-development>
2. <https://www.my.mooc.com/en/mooc/english-for-career-development>
3. <https://www.naukri.com/learning/english-for-careerdevelopmentcourse-couri202>

DEPARTMENT OF HISTORY – PG - CBCS – LOCF

Course Title : Indian History for Competitive Exams(NME)	Semester: III	
Course code: LPHSNM31	Contact Hours: 5	Credits: 4

Course Learning Outcomes:

On completion of this course, the students are able to

- understand the Indus Valley Civilisation.
- explain the administration of Mughals.
- analyse the causes and result of 1857 Mutiny.
- describe the salient features of Constitution of India.
- assess the current events in India and abroad.

Pre- required knowledge:

- Topics of competitive exams.
- Need of General Knowledge.
- Importance of Competitive exams.

Unit I : Ancient Indian History

Sources, - Indus Valley Civilization- Vedic Period - Mauryan Dynasty Buddhism and Jainism- Guptas.

Unit II: Medieval Indian History

Advent of Islam- Establishment of Delhi Sultanate – Mughals and Marathas- Advent of Europeans-Expansion and consolidation of British Rule- Social Reforms-Religious Movements.

Unit III: Indian National Movement

1857 Revolt - Indian National Congress -- Gandhian Era – Role of Tamil Nadu in Freedom Struggle.

Unit IV: Indian Polity

Constitution of India-Preamble- Salient Features - Fundamental Rights and Duties - Panchayat Raj - Center and State Relation- Emergency Provisions- Election Commission- Amendments.

Unit V: Current Events

Profile of States - Defense - National Security and Terrorism, NGO - Eminent Persons and Places- Sports - Books and Authors-Cultural Panorama – Historical Events in India – Covid 19 .

Suggested topics for group discussion and presentation:

- Mauriyan Administration.
- Establishment of Delhi Sultanate.
- Indian National Movement.
- Emergency Provisions.
- Covid 19

Suggested Readings:

Text Books:

1. Ishwari Prasad, History of Medieval India, The Indian Press Ltd., Calcutta, 2006.
2. BipinCandra, History of Modern India, Orient Blackswan Publication, Hyderabad, 2009.

Reference Books:

1. NilakandaSastri, K. A. History of South India, Oxford Publication, Calcutta, 1982.
2. Basham, A.L. Wonder that was India, Rupa and Co Publisher, Delhi, 1967.
3. Bipan Chandra, Modern India, NCERT, New Delhi, 2005.
4. India and the contemporary World- I and II, NCERT, New Delhi.2000
5. Indian History, Part I,II, and III, NCERT, New Delhi,2007.

Web Sources:

- www.clearIAS.com
- www.jagranJosh.com
- www.UPSC.gov.in

DEPARTMENT OF ECONOMICS – PG – LOCF

Title of the Course: Economics for Competitive Examinations (NME)	Semester: III
Course Code: LPECNM31 Contact Hours: 5hrs/w	Credits:4

Course Learning Outcomes

On completion of the course, the students are able to

- Grasp the measures of Economic development and role of NITI Aayog
- Acquire the Skill of analysing the Government policies on poverty and population growth.
- Evaluate India's trade policy and gain knowledge on IMF, IBRD and ADB.
- Analyse the working of Indian Money Market.
- Understand the issues in the Indian Federal system and competently appear for Competitive examinations.

Pre- required Knowledge

- Economic growth, Economic development and Economic Planning.

- Absolute Poverty Vs Relative Poverty.
- Internal trade Vs International trade.
- Indian Financial Market: Meaning and Structure.
- Direct tax, Indirect tax and Non-tax Revenue.

Unit I: Economic Development and Planning

National Income – Various Committees on National Income estimation – Measures of Economic Development(PQLI, HDI, HPI and GDI) – National Income as a measure of welfare – Green Revolution and agriculture development- History of Economic Planning in India – Planning Commission Vs NITI Aayog – India's role in BRICS.

Unit II: Population and Poverty

Population growth in India – Demographic features of India - India's Population Policy – Report of Lakdawala, Tendulkar and Rangarajan Committees on Poverty (Salient Points only) – Poverty Eradication Programme (IRDP, PMGAY, MGNREGA).

Unit III: International Trade Policy and Institutions

India's Trade Policy – Special Economic Zones – Foreign Investment Policy – Foreign Exchange Rate Policy – FEMA – Globalisation and WTO – International Financial Institutions: IMF, IBRD and ADB.

Unit IV: Indian Money Market

Money Market: Features and instruments – Banking Sector Reforms – Primary Market Reforms – Inflation and controlling measures in India

Unit V: Federal Financial System in India

Federal Structure – Consolidated and Contingency Funds of India – Public Account – Centre – State Financial Relation – Finance Commission – GST and GST Council - Fiscal Sector reforms in India – State Finances – Fiscal Responsibility and Budget Management (FRBM) Act - Local Finances.

Suggested topics for group discussion/ Presentation

- NITI Aayog differs from Planning Commission in terms of composition and powers.
- Poverty estimation suffers from various methodological issues.
- International Monetary Fund (IMF) provides international liquidity.
- Indian Banking Sector reform measures are based on Basel- III norms.
- State governments are suspicious of the motives of the government of India in raising and sharing of tax revenues with them.

Suggested Readings

Text Books

1. Ramesh Singh(2019), Indian Economy for Civil services, Universities and other Examinations, McGraw Hill Education, New Delhi.
2. Misra and Puri, (2019), Sectoral Problems Of Indian, Economy, Himalayas Publishing House.
3. Rudder Datt and Sundaram, (2018), Indian Economy, S. Chand, New Delhi.

Reference Books

1. Francis Cherunilam, (2019) International Trade and Export Management, Himalaya Publishing House.
2. Uma kapila (Ed.) (2018), Indian Economy since independence, Academic Foundation, New Delhi, 29 th edition.
3. Gupta. K. R and Manoranjansharma (2018) , Indian Economic Policies and Data McGraw Hill Publications.
4. Abhijit, V. Banerjee et al. (2017), poverty and income distribution I India, juggernaut, New Delhi.

5. Prakash B.A (2009) , The Indian Economy since 1991, Edited Book, Pearson Education New Delhi.
6. Iswar C. Dhinkara, (2009) , The Indian Economy: Environment and Policy, Sultan Chand and Co.
7. Manmohan Agarwal and Amit shovon Toy, (2007) ,Globalisation and the Millinnium Development Goals, Orient Black Swan, Hyderabad.
8. Brahmananda, P. R, and V. R. Panchmuki (Eds) (2001), Development Experience in the Indian Economy: Inter-state Respective, Bookwell, Delhi.
9. Ahluwalia, I. J and I. M. D. Little (Eds) , (1999), India's Economic Reforms and Development, oxford Universities Press, New Delhi.
10. Agarwal, A.N, (1981), Indian Economy, Vishwa prakashan, New Delhi.

Web Sources

1. <https://www.vedantu.com/commerce/national-income>
2. https://en.m.wikipedia.org/wiki/Demographics_of_India
3. <https://en.m.wikipedia.org/wiki/Federation>

DEPARTMENT OF MATHEMATICS – PG – CBCS - LOCF

Title of the Course: Mathematics for Competitive Examinations (NME)	Semester: III
Course Code: LPMSNM31 Contact Hours : 5hrs/w	Credits: 4

Course Learning Outcomes:

- On completion of the course, the students are able to
- formulate the problem quantitatively
 - recall appropriate arithmetical methods to solve the problem
 - demonstrate various principles involved in solving mathematical problems.

- evaluate various real life situations by resorting to analysis of key issues and factors
- develop various mathematical skills to solve the problems

Pre-required Knowledge:

- ✓ Addition and subtraction
- ✓ multiplication and division
- ✓ product tables

Unit I: Quantitative Aptitude - I

HCF and LCM of numbers-Decimal Fractions – Simplification - Average-Problems on numbers-Problems on ages.

Unit II: Quantitative Aptitude – II

Percentage-Profit and loss-Ratio and proportion-Partnership-Simple interest-Compound interest.

Unit III: Quantitative Aptitude - III

Time and work-Time and distance-Problems on trains-Alligator or mixture.

Unit IV: Quantitative Aptitude and logic

Calendar – Clocks – Stock and shares - Odd man out and series.

Unit V: Reasoning

Verbal and non-verbal reasoning- verbal Reasoning – Analogy - Mathematical operations – Inserting the character. Non-Verbal Reasoning – Analytical Reasoning

Suggested Topics for Group Discussion/ Presentations:

1. Simplification
2. Simple and compound interest
3. Problems on trains
4. Stock and shares
5. Non-verbal reasoning

Suggested Readings:

(i) Text Books:

1. R.S. Agarwal, Quantitative Aptitude for Competitive Examinations Revised and Enlarged edition, S.Chand Publications, New Delhi, Reprint 2007.

2. R.S. Agarwal, Verbal and Non-Verbal reasoning S.Chand Publications, New Delhi, Reprint 2009.
Unit I: Book 1: Section 2,3,4,6,7 & 8.
Unit II: Section 10,11,12,13,21 & 22.
Unit III: Section 15,17,18 & 20.
Unit IV: Section 27,28,29 & 35.
Unit V: Book 2: Part I – Section I- 2,13 & 16. Part II – Section – 4

(ii) Reference books:

1. R.Gupta, Quantitative Aptitude, Unique Publishers Pvt. Ltd, 2013.
2. Arora. P.N. and Arora. S., Quantitative Aptitude Mathematics, Volume-1 S Chand & Company Ltd., New Delhi, 2009.
3. Kothari. C.R., Quantitative Techniques, Vikas Publishing House Pvt. Ltd., New Delhi, 1989.
4. Srinivasan. T.M., Perumalswamy. S. and Gopala Krishnan. M.D., Elements of Quantitative Techniques, Emerald Publishers, Chennai, 1985.

(iii) Web Resources:

1. <https://mathematician0.weebly.com/>
2. <https://youtu.be/rHzggZDd4>
3. <https://youtu.be/ZADjT-wsQJw>
4. <https://youtu.be/ETiRE7N7pEI>
5. <https://www.youtube.com/watch?v=tnc9ojITRg4&list=PLpyc33gOcbVA4qXMoQ5vmhEfTruk5t9lt>

DEPARTMENT OF CHEMISTRY – PG – CBCS-LOCF

Title of the paper: CHEMISTRY FOR ALL (NME)	Semester: III
Course Code: LPCHNM31	Contact Hours: 5hrs/w
	Credits: 4

Course Learning Outcomes:

On completion of the course, the students are able to

- ✓ know the basic chemistry involving types of elements

- and chemical reactions.
- ✓ study different concepts of acids and bases and various chemical processes
- ✓ gain awareness on Pollution and types of pollution
- ✓ know the details of plastics, glass, cement, types of fuels
- ✓ gain knowledge in vitamins, food adulterants and Classification and biological functions of antibiotics

Pre-Required Knowledge

- ✓ Properties of Metals and non-metals
- ✓ Isotopes, Isobar and isotones
- ✓ Stability of Colloidal solution
- ✓ Thermosetting and thermoplastics
- ✓ Green house effect and global warning

❖ Unit I: BASIC CHEMISTRY- I

Elements – atoms and molecules – Metals and non metal – metalloids, alloy, ore and minerals - Chemical formulae and symbols – Important basic terms such as pressure, volume, atomic mass, molecular mass, temperature, atomic number – Types of chemical reactions (exothermic and endothermic, Physical and chemical changes, oxidation and reduction) – ideal and real gas - Important laws of Chemistry (Boyle's law, Charles's law, Hess's law, Graham's law of diffusion, Beer's law, Henry's law, Faraday's law, Law of conservation of matter or energy).

Unit II: BASIC CHEMISTRY- II:

(Only elementary idea can be given)

Different concepts of Acids and Bases (Arrhenius, Bronsted and Lewis) – pH concept (no calculation) – Water – Hard and soft water - Chemical nature of metals- Steel and iron (no manufacture) – heat treatment of steel – Solutions and their types (True, Colloidal and suspension) – uses of colloidal solution – Buffer solution – Nuclear Chemistry – isotopes and radioactivity Definitions of some important chemical processes (Haber's, Contact's, Ostwald's, Processes)

Unit III: ENVIRONMENTAL CHEMISTRY

Pollution and types of pollution – Composition of atmosphere – Major regions of atmosphere and their

characteristics – Elementary idea of Green house effects and Acid rain – Air pollution – Control of air pollution and their harmful effects – CFC, Global warming, substitute for CFC (Just name only)-Water pollution – Dissolved oxygen – BOD, COD and TDS (elementary idea only)

**Unit IV: CHEMISTRY IN SERVICE OF MAN –I:
(Only elementary idea can be given)**

Plastics – Classification with examples – Polymer (natural and synthetic) – Soaps and Glass – Annealing of glass – Cement – Constituents and setting and hardening of cement – Rubber – Types with examples and vulcanization of rubber- Corrosion of metal – prevention – Lubricants (definition and classification) – Fuel – Classification with suitable examples - calorific value – LPG and Rocket fuel.

**Unit V: Chemistry in service of man –II:
(Only elementary idea can be given)**

Food adulterants – common food adulterants and their harmful effects and tests to identify them– Classification and biological functions of Vitamins A, B6, B12, C, D, E and K (structural elucidation not required) – Classification and biological functions of antibiotics – penicillin, chloroamphenicol, streptomycin and tetracycline.

**SUGGESTED TOPICS FOR GROUP DISCUSSION/
PRESENTATIONS**

- ✓ Metals and nonmetal
- ✓ Steel and iron
- ✓ Green house effects
- ✓ vulcanization of rubber
- ✓ organic and Inorganic pesticides

Suggested Readings

Text Books:

1. A Text book of Environmental Chemistry, O.D.Tyagi, M. Mehra, Anmol Publication, 1990.
2. Puri, Sharma and Pathania, Principles of Physical Chemistry, Vishal Publishing Co., 2004

3. Puri, Sharma and Pathania, Principles of Inorganic Chemistry, Vishal Publishing Co., 2004

Reference Books:

1. Applied Chemistry, K. BagawathiSundari, MJP Publishers, Chennai – 2006.
2. General Studies Manual, The TMH Publishers, 2008
3. Basic concepts of chemistry (HB) by Pegasus sold by Amazon Asia-Pacific Holdings Private Limited, 2018.

Websites and e-Learning Sources:

1. <https://youtu.be/eJXL0IrbtqE>
2. <https://2012books.lardbucket.org/pdfs/beginning-chemistry.pdf>
3. <https://youtu.be/J0v3stz7izA>
4. <https://youtu.be/EyBkPwsRY2E>
5. https://youtu.be/yU3GwJu_yNA
6. <https://youtu.be/uMBeXHnWhsE>
7. https://youtu.be/IUg7r7fu_eo
8. <https://youtu.be/eJXL0IrbtqE>

DEPARTMENT OF BOTANY - PG - CBCS - LOCF

Title of the Course: Plants and Human Welfare (NME)	Semester: III
Course Code: LPBYNM31	Contact hours: 5hrs/w
	Credit:4

Course Learning Outcomes:

On completion of the course, the students are able to

- acquire knowledge on Plants as food
- understand the cultivation of mushrooms.
- recognize the need of plant drugs.
- familiarize with the wood and its types.
- come to know about the Organic farming.

Pre-required knowledge:

- Plant groups
- Raw drugs

- Farming techniques

Unit I: Plants as food

Importance of plant genetic resources and utilization. Present status of resources in India. Agricultural, vegetable, horticultural and medicinal plants. Higher plants as food - Cereals- Rice, Pulses- Pigeon pea.

Unit II: Cultivation of mushrooms – *Pleurotus*

General characters of mushroom – present status of the mushroom industry in India common edible and non-edible mushrooms. Nutritive and Energy value of edible mushrooms.

Unit III: Biological Drugs

Brief history and scope of raw drugs of plant origins. Definition, herbals, classification and description. Classification of vegetable drugs. Biological sources of drugs.

Unit IV: Timbers

Structure of wood, sap wood – heart wood transition, properties of wood (Physical, chemical & mechanical). Dendrochronology and its significance. Commercial uses of woods of South India - Teak (*Tectona grandis*), Neem (*Azadirachta indica*).

Unit V: Organic farming

Organic farming, vermin-composting. Leguminous plants in green manuring. Biofertilizer -*Rhizobium* and Blue green algae (*Nostoc*); Biopesticides: *Bacillus thuringiensis*.

Suggested Topics for Seminar/Presentation/Group Discussion:

- Plants as food
- Recent methods for mushroom cultivation
- Biological sources of drugs
- Dendrochronology and its significance
- Techniques of vermicomposting and Methods of organic farming

Suggested Readings:

Text Books:

1. Albert F. Hill. (1952). Economic Botany. Tata McGraw-Hill Publishing Company Ltd., New Delhi.
2. PradeepSachdeva. (2014). A Naturalists Guide to the Trees & Shrubs of India. *Prakash books Publishers*, Chennai. ISBN: 978817599408.
3. Board Eiri (2008) Hand Book of Tree Farming. *Engineers India Research Institute Publishers*. New Delhi.
4. Suman, B.C. & Sharma, V.P. (2007). Mushroom cultivation in India. *DayaPublishingHouse*, Delhi.

Reference Books

1. Dorian Q. Fuller, Eleni Asouti.(2008)Trees and Woodlands of South India. *Munshiram Manoharlal Publishers*. New Delhi. ISBN: 9788121512145.
2. Sanjay Tiwari, and Nikhil Devasar. (2019). 100 Indian Trees: The Big Little Nature Book. *DK India publishers*, New Delhi.
3. NeginhalS.G. (2020). Forest Trees of South India. *Notion Press publishers*, Chennai.
4. Diego Cunha Zied, Arturo Pardo-GimAcnez. (2017). Edible and Medicinal Mushrooms: Technology and Applications. *John Wiley & Sons*.
5. Kochhar, S.L. (1981). Economic Botany in the Tropics. *McMillan India Ltd.*, Madras.
6. Mukharjee, S.K. (1969). Survey of Plants of India. Bull. *Botanical Survey India*, 11(3): 217-223.
7. Sambamurthy, A.V.S.S. and N.S. Subramaniam. (1989). A Textbook of Economic Botany. *Wily Eastern Ltd.*, New Delhi.
8. Albert E Hill and O P Sharma (1996). Economic Botany. *Tata McGraw Hill Co. Ltd.*, New Delhi.
9. Anonymous. (1948-1976). The Wealth of India - A Dictionary of Indian Raw Materials and Industrial

Products. Vol. I to X. *Publication and Information Directorate, CSIR, New Delhi.*

Web Sources:

1. <https://byjus.com/biology/food-sources-animal-plant-products/>
2. <https://foodplantsinternational.com/>
3. https://namyco.org/mushroom_cultivation_resources.php
4. <https://www.fs.fed.us/wildflowers/ethnobotany/medicinal/index.shtml>

DEPARTMENT OF PHYSICS – PG – CBCS - LOCF

Title of the Course: Physics for Competitive Examinations (NME)	Semester: III
Course Code: LPPHM31	Contact Hours: 5hrs/w
	Credit: 4

Course Learning Outcomes:

On completion of the course, the students are able to

- understand various systems of units and newton’s laws of motion
- acquire the basic knowledge on gravitation
- understand the various aspects in electrostatics and electricity
- have knowledge on various properties of light
- understand the electronic devices, circuits and various number systems

Pre-Required Knowledge:

- ✓ Gravitational force, acceleration due to gravity mass and other physical quantities
- ✓ Heat, energy, temperature, basic mathematics, basic ideas on charge and current
- ✓ Elementary idea on planetary systems and space

Unit I: Systems of Units and Newton’s Laws

System of units S.I.- Fundamental units- derived units – Dimension of physical quantity – uses of dimensional

equations – limitation of dimensional analysis. Force and inertia, Newton's first law of motion – momentum – second law of motion – conservation of linear momentum – Newton's Third law of motion – friction – laws of limiting friction – static and dynamic friction.

Unit II: Gravitation

Gravitation-Kepler's law of planetary motion – universal law of gravitation – acceleration due to gravity – variation of 'g' at poles – equator – Altitude – depth – rotation of earth – difference between mass and weight – Inertial mass and gravitational mass –Satellite – Orbital velocity – escape velocity – Rocket.

Unit III: Electrostatics and Electricity

Charge and fields – Coulomb's law – electric field due to a point charge – Gauss law – Application of Gauss law – Electric field due to parallel sheet of charge – Electric potential –Potential due to a point charge – Capacitor – Principle of a capacitor – Capacitance of a parallel plate capacitor –Effect of dielectric on capacitance – current and resistance – Electric current –Current density – Expression for current density – Ohm's law and electrical conductivity – Kirchoff's law – Application of Kirchoff's law to Wheatstone network and measurement of resistance.

Unit IV: Optics and Sound

Light – Reflection of light – Laws of reflection – Refraction of light – Laws of reflection – Dispersion visible range dual nature – Total internal reflection – Laser – Interaction of light with matter – Population inversion - Applications of laser. Simple Harmonic motion – Progressive wave properties – stationary waves – properties – ultrasonic – Properties and applications.

Unit V: Electronics

Difference between conductor, insulator and semiconductor using band theory – Intrinsic and extrinsic semiconductor – semiconductor diode –diode as a rectifier – Photo diode – LED – Zener diode as a voltage regulator – Number system – Binary, octal, Hexadecimal – Inter

conversion – Cray code – exes 3 code , ASCII code – Basic gates – De-Morgan’s theorem – Universal gates – Binary addition – Binary subtraction – 2’s complement method - 1’s complement method – binary multiplication – binary division.

Suggested Topics for Group Discussion/Presentation:

- ✓ Newton’s laws of motion, concept of friction and its associated quantities
- ✓ Newton’s law of Gravitation-Kepler’s law of planetary motion,
- ✓ Electrostatics force, Electric field, electric potential, capacitors. Ohm’s law Kirchoff’s law
- ✓ Various properties of light, laser fundamentals and applications, Ultrasonics and applications.
- ✓ Various types of semiconductor devices, binary number systems

Suggested Readings:

(i) Text Books:

1. Murugesan, R. Mechanics, Properties of matter and sound. For Bsc ancillary physics, Reprint (2016).
2. Murugesan, R. Optics, Spectroscopy and Modern Physics, For Bsc ancillary physics, 1st edition (2017).
3. Murugesan, R. Electricity and electronics, for B.Sc Ancillary Physics, 1st edition, (2014).

(ii) Reference Book:

Halliday, D. Resnick, R and Walker, J. Principle of Physics, International Student version, Wiley India Private Ltd., 9th edition, reprint (2012).

(iii) Web Sources:

1. <https://www.khanacademy.org/science/physics>
2. https://ocw.uci.edu/courses/physics_3a_basic_physics.html
3. <https://www.concepts-of-physics.com/dr-hc-verma/videos.php#hc-verma-videos-on-mechanics>

Title of the Course: Security Analysis and Portfolio Management	Semester: IV
Course Code: LPCOCT41 Contact Hours: 6hrs/w	Credit: 5

Course Learning Outcomes:

On completion of the course, the students are able to

- be knowledgeable about Securities Exchange Board of India.
- make Analysis Securities.
- explain the Derivatives Market, Valuation of options and futures.
- be good at Portfolio Management.
- make Portfolio Evaluation.

Pre-required Knowledge:

- ✓ Basic concepts of investments
- ✓ Security exchange markets
- ✓ Evaluations of portfolio Choice

Unit- I: Introduction to Investment Management

Nature and Scope of Investment Management – Organisation and structure of the Security Market in India – Role of Securities and Exchange Board of India – Protection of investors in the Primary and Secondary Market.

Unit- II: Security Analysis

Security Analysis – Fundamental Analysis – Technical Analysis – Efficient Market Theory – Return & Risk Analysis – Valuation Models of Equity and Bonds.

Unit- III: Derivatives Market

Derivatives Market– Options and Futures – Valuation of Options and Futures.

Unit- IV: Portfolio Management

Portfolio Management – Portfolio Risk and Return – Portfolio Construction Models – Markowitz Model – The Sharpe Index Model – Capital Asset Pricing Theory – Arbitrage Pricing Theory.

Unit -V: Portfolio Evaluation

Portfolio Evaluation – need and the process of evaluation – Portfolio Revision – The Formula Plans – Rupee Cost

Averaging – Constant Rupee Plan – Constant Ratio Plan – Variable Ratio Plan.

Suggested Topics/ Practical Exercises:

The learners are required to

- ✓ narrate the role of SEBI.
- ✓ distinguish between fundamental and technical analysis.
- ✓ explain the features of options and futures.
- ✓ illustrate any of the portfolio construction model.
- ✓ evaluate the portfolio of any one business.

Suggested Readings:

i)Text Books.

1. Dr.Natarajan.L. (2019). Investment Management,Chennai: Margham Publication.
2. Dr.Punithavathy Pandian, (2020). Security Analysis and Portfolio Management Delhi: Vikas Publishing House (P) Ltd.,
3. Preethi Singh, (2020). Investment Management, Mumbai: Himalaya Publishing House.

ii) Reference Books.

1. Dr.Rustagi.R.P. (2020). Security Analysis and Portfolio Management.Chennai: Sultan Chand & Sons.
2. Dr.Bhalla V.K. (2019). Investment Management,Chennai: S.Chand Company.
3. Gorden.E. and Dr.Natarajan,K. (2020). Financial Market and Services Mumbai: Himalaya Publishing House.
4. Shashi. K Gupta and Rosy Joshi (2020). Security Analysis and Portfolio Management, Ludhiana: Kalyani Publishers.
5. Dr..Kevin.S. (2019). Security Analysis and Portfolio Management,New Delhi: Prentice Hall of India.

iii) Web-Sources:

1. <http://www.himpub.com/documents/Chapter1893.pdf>
2. <https://backup.pondiuni.edu.in/sites/default/files/investment%26portfolio-260214.pdf>

3. https://ebooks.lpude.in/commerce/mcom/term_3/DCOM504_DMGT511SECURITY_ANALYSIS_AND_PORTFOLIO_MANAGEMENT.pdf
4. <https://nptel.ac.in/courses/110/105/110105121/>
5. <https://nptel.ac.in/courses/110/105/110105035/>

Title of the Paper: Advanced Financial Management	Semester: IV
Course Code: LPCOCT42	Contact Hours: 6hrs/w
	Credit: 5

Course Learning Outcomes:

- On completion of the course, the students are able to
- analyse the various sources of finance.
 - compute the cost of capital and Capital Structure of a business.
 - compute and forecast the various capital budgeting methods.
 - workout working capital requirements of a business concern.
 - identify the International sources of Finance and analyse the risk associated with them.

Pre-required knowledge:

1. Sources of Finance
2. NPV, ARR and IRR
3. Working capital requirements

Unit -I: Financial Management

Introduction - Nature - Scope - Objectives — Profit Maximisation Vs. Wealth Maximisation - Sources of Finance - Finance Functions – Role and Responsibilities of a Finance Manager.

Unit -II: Financing Decisions

Cost of Capital: Meaning, Classification of Cost - Methods - **Capitalisation**– Over Capitalisation and Under Capitalisation. - Capital Structure-Determinants of Capital Structure - Optimum Capital Structure - EBIT and EPS Analysis - Indifference Point – **Leverages** – Meaning – types – Significance.

Unit- III: Investment Decisions

Planning and Control of Capital Expenditure - **Capital Budgeting** - Appraisal Methods - Traditional -Pay- Back Period - Average Rate of Return - Discounted Methods - Net Present Value -Internal Rate of Return -Profitability Index - Risk Analysis - Capital Rationing.

Unit- IV: Working Capital Management

Meaning -Types -Concept - Need and Influencing Factors -Estimation of Working Capital Requirements - Cash Management - Receivables Management - Inventory Management – Committee’s Recommendation.

Unit -V: Dividend Decision

Dividend - Definition - Forms of Dividend - Determinants of Dividend Policy - Stability of Dividend - Dividend Theories – Relevance and Irrelevance Theories - Walter’s Approach – Gordon’s Approach - Modigliani And Miller’s Approach – Residual Approach.

Suggested Topics/Practical Exercises:

The Students are required to

- ✓ discuss the role and responsibility of financial manager.
- ✓ calculate operating and financial leverages.
- ✓ identify the merits and demerits of ARR, IRR and NPV methods.
- ✓ present the components of cash management and inventory management.
- ✓ analyse the determinants of dividend policy.

Suggested Readings:

(i) Text Books

1. Dr. Murthy. A. (2020). Financial Management. Chennai: Margham Publications.
2. Dr. Maheshwari. S.N. (2020), Financial Management. New Delhi: Sultan Chand & Sons.

(ii) Reference Books

1. Khan. M.Y. & Jain. P.K. (2020). Financial Management. New Delhi: Mcgraw Hill Publishers.

2. Pandey. I.M. (2020). Financial Management. New Delhi: Vikas Publishing House (P) Ltd.
3. CA. Ramagopal. C. (2016). Financial Management. New Delhi: New Age Publishers (P) Ltd.
4. Prasanna Chandra (2020) Financial Management. New Delhi: Mcgraw Hill Publishers.

(iii) Web-Sources:

1. www.icaai.ac.in
2. www.icwai.ac.in
3. www.moneycontrol.com

Note: The Questions should be asked in the ratio of **60%** for problems and 40% for theory

Title of the Paper: Goods & Services Tax and Customs Act Semester: IV
Course Code: LPCOCT43 Contact Hours: 6hrs/w Credits: 4

Course Learning Outcomes:

- On completion of the course, the students are able to
- visualize the evolution of indirect taxes and its practice in India.
 - familiar on the basic aspects of GST.
 - calculate input tax credit.
 - capable of assessing and filing GST returns.
 - determine the duty under the Customs act, 1962.

Pre-required Knowledge:

- ✓ Genesis of Indian Tax System
- ✓ Limitations of Previous Indirect tax system
- ✓ Import and Export tax

Unit -I: Introduction to Indirect Taxes

Introduction to Indirect Taxes: Tax System in India – Canons of Taxation – Definition of Indirect tax – Distinctions between direct tax and indirect tax — Constitutional Amendments – Special features of Indirect Taxes – Advantages and Disadvantages of Indirect Taxes.

Unit -II: Concepts of GST

Introduction to GST: Meaning of GST – Definition – Objectives of GST – meaning of goods and services – Features of GST – Scope of GST – Advantages of GST – Subsuming of Taxes –Meaning of Capital goods – GST Registration – GST Council.

Unit- III: Categories of Taxes

GST Act, 2017: Salient features of CGST Act – SGST Act – UGST Act – IGST Act – Meaning and Definition of Aggregate Turnover, Adjudicating Authority, Agent, Input Tax and Input Tax Credit.

Unit- IV: Assessment and Returns

Assessment and Returns – Assessment – Definition – Types of Assessment – outward supplies and Inward supplies – Furnishing of Returns – Annual Return – Final Return and filing – Claim of Input Tax Credit – Simple problems of GST calculations.

Unit -V: Customs Duty

The Customs Act, 1962: Definitions – Objectives and Scope – Export and Import Procedures – Shipment – Warehousing – Levy and Collection of Customs Duty – Classification of Goods – Assessment of Duty – Prohibition of Importation and Exportation of goods – Valuation of goods – Determination of Customs Duty –Exemptions from Customs Duty. (Simple problems only)

Note: The question be asked in the ratio of 20% problems and 80% theory.

Suggested Topics / Practical Exercises:

The learners are required to

- ✓ highlight the special features of Indirect Taxes with examples;
- ✓ illustrate the subsuming of taxes through GST;
- ✓ work out the Input Tax Credit for your proposed business;
- ✓ list the documents to be furnished in GST Returns; and
- ✓ determine the Customs Duty for a business.

SUGGESTED READINGS:

(i) Text Books

1. Balachandran, V. (2021). GST & Customs Law. New Delhi: Sultan & Sons Educational Publishers.
2. GhousiaKhaton, Naveen Kumar, C.M. & Venkatesh S.N. (2017). Goods and Service Tax. Mumbai: Himalaya Publishing House.

(ii) Reference Books

1. Vinay Kumar Srivastava and Yashwant Sinha. (2020). Indirect Tax Reform in India: 1947 to GST and Beyond. New Delhi: SAGE Publications Pvt. Ltd.
2. Reddy, T.S. & Y. Hariprasad Reddy, Y. (2018). Indirect Taxes Law and Practice, Chennai: Margham Publications.
3. Viswanathan, B. (2016). Goods & Services Tax (GST) in India, Chennai: New Century Publications.

(iii) Web-Resources:

1. https://icmai.in/upload/Students/Syllabus2016/Workbook/March2019/New_Edition/Work_Book_Paper18.pdf
2. <https://www.cbic.gov.in/resources//htdocs-cbec/gst/GST-Concept%20and%20Status01072019n.pdf>
3. https://dor.gov.in/sites/default/files/GST_FAQ.pdf

Title of the Paper: Project

Semester: IV

Course Code: LPCOPJ41

Contact Hours: 5hrs/w

Credits: 4

1) Project Objective

- To develop practical ability in practice.
- To widened theoretical knowledge with the help of practical knowledge.
- To utilize practical knowledge at workplaces.

2) Project Formulation Method

Student can choose one option method from the given below

1. With the help of Project guide student can choose the project name from the given list of subjects by Project guide. (or)

2. With the own consideration, thinking and ideas can propose the name of project Project guide.

3) **Proposal Formulation-Synopsis**

The Synopsis of the Project should be prepared in consultation with the 'Project Guide'.

It should be of 800-1000 words.

Points to be covered in Project Synopsis

A. Project Title:-

- 1) Rationale of the study
- 2) Objectives of the Study
- 3) Research Methodology
 - a. Hypothesis Statement
 - b. Data Collection (Primary or Secondary Data Sources, or both)
 - c. Sampling(No. Of Samples)(If applicable)
 - d. Research Instrument
 - e. Sampling Type
 - f. Area of study
 - g. Period of study
 - h. In case of Primary data, its Statistical Analysis or Data Analysis has to be done with the help of following formula. (Graphical representation of this is required)
- 4) Expected Contribution of the Study
- 5) Limitation of Study

4) **Project Work is of total 100 marks**

- Project Work- 60 Marks
- Viva-Voce- 40 Marks

5) **Details of the Project Work**

1. The project work must be compulsorily in typed form.
2. The Researcher must submit 2 Blue Color Spiral Bindings Copies of Final Project.
3. Project work Pages-35-40pages (8,000– 10,000words)
4. A4 Executive Bond Paper
5. Font Name- Times New Roman
6. Font Size-12 size

6) Final Project Report must be presented in the following order.

1. Title Page
2. Head of the Department Certificate
3. Declaration
4. Acknowledgement
5. Synopsis
6. Index
7. Introduction, Company and Industry Profile
8. Research Methodology
 - a. Type of Research
 - b. Research Objectives
 - c. Hypothesis Statement
 - d. Sources of Data (Primary and Secondary)
 - e. Research Instrument
 - f. Sample Design (Sampling Technique, Sample Size, Area of Study, Period of Study)
 - g. Data Presentation, Findings and Interpretations
9. SWOT analysis
10. Conclusions and Recommendations
11. Contributions and Limitations of the Study
12. Annexure:- Questionnaire (if applicable)
13. Bibliography
14. Glossary
7. **Submission**

Project should be submitted before the last working day of every academic year.

After the last date, project will not be accepted for the current academic year.

At any given time, a supervisor may give guidance to a maximum of 10 students.

8. The student should submit the original work of Project. It should not be copied for many source.

Title of the Course: Insurance and Risk Management	Semester: IV
Course Code: LPCODS41 Contact Hours: 5hrs/w	Credits: 3

Course Learning Outcomes:

- On completion of the course, the students are able to
- be familiar with the procedure for effecting life insurance.
 - be able to analyse the various types of policies.
 - gain knowledge about various losses and settlement of claims in marine insurance.
 - be able to handle motor, burglary and cattle insurances.
 - be conversant with fire insurance.

Pre-required Knowledge:

- ✓ Knowledge of the concept of insurance
- ✓ Evolution of insurance
- ✓ Risks and their management

Unit -I: Introduction to Insurance

Principles – Introduction – Nature of Insurance – Evolution– Functions – Importance– Principles– Types– Privatization of Insurance Sector – IRDA Act – Future of Insurance – Risk – Meaning – Kinds– Risk management – Control of Risk– Avoidance – Prevention – Reduction – Retention – Transfer.

Unit -II: Life Insurance

Introduction – History – Essentials of Life Insurance Contract – Factors affecting risk – Procedure for effecting Life Insurance – Life Insurance contract – Measurement of Risk – Computation of Premium - Life Insurance policy – Types – Conditions of Policy – Surrender Value.

Unit -III: Marine Insurance

Procedure for taking Marine Insurance policy – Procedure of taking out a Lloyd's Policy – Clauses– Policy Conditions– Losses in Marine Insurance – Marine Losses: Total Losses – Actual Losses – Constructive Losses – Partial Losses – General Average Losses – Particular Losses – Settlement of Claims.

Unit -IV: Fire Insurance

Procedure for effecting fire insurance – Elements of Fire Insurance contract – Kinds of policies – Conditions of policy – Settlement of claim – Re-Insurance – Rate fixation– Difference between Fire and Marine insurance.

Unit- V: Miscellaneous Insurances

Motor Insurance – Third Party Insurance – Burglary Insurance and Loss of baggage – Health Insurance–Mediclinam Insurance – Personal Accident – Crop Insurance – Cattle insurance –Double insurance and Re- insurance.

Suggested Topics / Practical Exercises:

The students are required to

- ✓ analyse the different kinds of risks and the ways and means of controlling and avoiding them.
- ✓ compute the insurance premium for life policy for Rs.5,00,000 for the period of twenty years for an individual aged twenty-five years.
- ✓ visit an insurance company and the know the procedure for taking Marine Insurance Policy.
- ✓ visit an insurance company and the know the procedure for taking Motor Insurance Policy.
- ✓ collect the details of various insurance products offered by different insurance companies.

Suggested Readings:

i) Text Books:

1. Periasamy, P. (2017). Principles and Practice of Insurance. Himalaya Publishing House.
2. Mishra, M.N. & Mishra, S.B. (2016). Insurance Principles and Practice. New Delhi: S. Chand & Company.
3. Krishnaswamy, G. (2012). Principles and Practice of Life Insurance. New Delhi: A Textbook on Excel Books.

ii) Reference Books:

1. Alka Mittal and Gupta, S.L.(2013).Principles of Insurance and Risk Management. New Delhi: Sultan Chand & Sons.
2. Harrington Niehaus. (2013). Risk Management and Insurance. New Delhi: Tata McGraw Hill.

3. Srinivasan, M. N. (2017). Principles of Insurance Law. New Delhi: Wadhwa & Co.,
4. K.C. Mishra and G.E. Thomas,(2009).General Insurance Principles and Practice
5. New Delhi: Cengage Learning.

iii) Web-Sources:

1. <https://en.wikipedia.org/wiki/Insurance>
2. <https://www.sbilife.co.in/>
3. <https://www.dripcapital.com/resources/blog/marine-insurance-meaning-types-benefits>
4. <https://www.policybazaar.com/commercial-insurance/fire-insurance/>
5. <https://www.iffcotokio.co.in/motor-insurance/what-is-third-party-insurance-cover-and-how-it-works>

Title of the Paper: Application of 'C' in Business	Semester: IV
Subject Code: LPCODS42 Contact Hours: 5hrs/w	Credits: 3

Course Learning Outcomes:

After the completion of the course, the learners will be able to

- understand the structure of C program
- identify the input and output of data
- make the students aware of operations and expression.
- acquaint the students with data input and output.
- make the students know about arrays and strings.

Pre-required Knowledge:

- ✓ Procedure of syntax
- ✓ Arithmetic operators
- ✓ Logical building skills

Unit- I:Introduction to C

Structure of a C program – C Character set – Identifiers and key words – Data types – Constants – Variables – Declaration – Expressions – Statement – Comments.

Unit -II:Operators and Expressions

Arithmetic operators – Unary operators – Relational and Logical operators – Assignment operators – Conditional operators – Library functions and User Defined functions.

Unit- III: Input and Output

Data Input and Output and Control Statements in C – The getchar, putchar, scanf and printf functions – Conversion characters for data input and output – Branching – if-else statement – Looping – While statement, do-while statement, for statement.

Unit- IV: Arrays and Strings

Definition and processing of arrays – multi dimensional arrays – Strings – String Library Functions – Strlen(), strcmp() and strcpy()

Unit -V: Programs

Simple C programs – Program to Calculate Simple and Compound interest – Program to ascertain EOQ, BEP, P/V ratio, Standard Deviation, Present Value Tax Liability for given income – Pay Roll Program – Electricity Bill Program.

Suggested Topics / Practical Exercise:

The Learners are required to:

- ✓ use the variables and expressions with examples.
- ✓ show operations and expressions practically
- ✓ give examples for if-else statements.
- ✓ Show the usage of arrays and string
- ✓ Write a simple program for P/V ratio and BEP.

Suggested Readings:

i) Text Books:

1. Byron Gottfried ,Programming with C (2016). Delhi. Mc Graw Hill.
2. J. Jayasri, The 'C' language Trainer with C Graphics and C++, New Delhi. New Age International (p) Ltd, Publishers.
3. R. Radhaganeshan, Programming in C (2018). Madurai: Second Edition Scitech Publications (India) Pvt Ltd.

ii) Reference Books:

1. Prof. V. Balagurusamy, Programming with C (2021). Delhi: Mc Graw Hill Higher Education. 21st Revised Edition Edition.

2. Byron Gottfried ,Programming with C (2016). Delhi: Mc Graw Hill.
3. J. Jayasri, The 'C' language Trainer with C Graphics and C++, New Delhi. New Age International (p) Ltd, Publishers.
4. R. Radhaganeshan, Programming in C (2018) .Madurai: Second Edition Scitech Publications (India) Pvt Ltd.

iii) Web sources:

1. <http://codeforwin.org/>.
2. <https://learn-c.org/>.
3. <http://www.cprogramming.com>.

Title of the Paper: Company Law	Semester: IV
Course Code:LPCOSE41	Contact Hours: 2hrs/w
	Credit: 2

Course Learning Outcomes:

On completion of the course, the students are able to

- explain the features of Companies Act 2013
- know the steps taken by promoters in incorporating a public limited company
- list the contents of articles of association
- state the contents of prospectus
- prepare minutes of a meeting

Pre-required Knowledge

- ✓ Companies Act, 1956
- ✓ Prospectus
- ✓ Meeting

Unit- I: Introduction to Companies Act, 2013

Salient features of the Companies Act, 2013, - important definitions and concepts – Companies Act, 2013 vs. Companies Act, 1956- corporate identify number (CIN) – features of a company – kinds of companies (including one person company, small company, producer company and dormant company)- company vs. partnership – public company vs. private company.

Unit -II: Incorporation of a company

Promoters- functions – duties and remuneration of promoters – stages in the formation of a private and a public limited company- promotion – documents to be submitted for registration – incorporation – capital formation

Unit -III: Commencement of Business

Memorandum of Association – contents – Articles of Association – contents – distinction between memorandum and articles of association.

Unit- IV: Prospectus

Prospectus – contents – statements in lieu of prospectus – shelf prospectus – Red herring prospectus - private placement.

Unit- V: Companies Meetings

General meetings- statutory meetings- statutory report – meaning of annual general meeting- extraordinary general meeting – conduct of extraordinary general meeting – Board meeting- frequency notice and agenda of Board meeting - methods of voting – proxies – quorum – motions – types of motions – resolutions – types of resolutions – minutes.

Suggested topics/practical exercises:

The students are required to

- ✓ explain the features of Companies Act, 2013.
- ✓ distinguish between private and public company.
- ✓ Show the contents of articles of association.
- ✓ explain the purpose of statement in lieu of prospectus.
- ✓ classify the types of resolutions.

Suggested Readings:

(i) Text Books:

1. Kapoor N.D. 2019. Elements of Company Law, 29th Revised Edition, New Delhi: Sultan Chand & Sons,
2. Ashok. K Bagrial. (2020) Company Law. New Delhi: S.Chand& Company Ltd.

(ii) Reference Books

1. Ashok.KBagrial. 2018. Elements of company Law. New Delhi: Vikas international publishing house Pvt.Ltd.
2. Kuchhal . MC. 2018. Secretarial Practice. 18th Revised Edition, Noida: Vikas Publishing House Pvt.Ltd.
3. Sulphey and Basheer M.M., 2013. -Law For Business, 2nd Edition. NewDelhi: PHT Learning Pvt. Ltd.

(iii) Web-Sources:

1. www.mocs.com
2. www.conpaniesact2013
3. www.sebi.com

Title of the Course: E-Commerce

Semester: IV

Course Code:LPCOSE42

Contact Hours: 2hrs/w

Credit: 2

Course Learning Outcomes:

On completion of the course the students are able to

- use the knowledge of Internet.
- apply the knowledge on electronic commerce.
- demonstrate the electronic payment system.
- proficient in electronic cash payment made
- illustrate the electronic valets

Pre-required knowledge:

- ✓ Origin and Development of internet
- ✓ Stages of internet usage
- ✓ Payment mode over a period of time

Unit- I: Introduction to internet

Introduction to Internet: Origin – Uses – Hardware – Software – Requirement for internet – WWW – Benefits of WWW.

Unit- II: Electronic commerce

Electronic Commerce: Meaning – Definition - Origin - Benefits – Limitations – Difference between Traditional commerce and E-commerce.

Unit -III: Electronic data interchange

Electronic Data Interchange: meaning – Definition – EDI applications to business – Legal – Security – Privacy issues.

Unit- IV: Electronic payment system

Electronic Payment System: Online payment basics – Payment cards (Credit, Debit and Charge Cards).

Unit -V: Recent growth in e-commerce

Electronic Cash – Electronic valets – Stored value cards.

Suggested topics / Practical Exercises:

The learners are required to

- ✓ list the practical applications of internet.
- ✓ distinguish between Traditional commerce and electronic commerce.
- ✓ apply EDI in business.
- ✓ show the electronic payment made.
- ✓ share the experience of using other cash payments.

Suggested Readings:

i) Text Book:

Abirami Devi K. Alagammai M. (2012). E-Commerce. Chennai: Margham Publications.

ii) Reference Books:

1. Bharath Basker. (2011). Electronic Commerce. Framework Technologies and applications. New Delhi: Tata Mc Graw Hill Publishing Company Ltd.
2. Joseph P.T. (2012). E-commerce. New Delhi: PHI learning Pvt. Mantabhusry. (2014). E-commerce. New Delhi: Firewall Media.

iii) Web-Sources:

- i) <https://irp-cdn.multiscreensite.com/1c74f035/files/uploaded/introduction-to-e-commerce.pdf>
- ii) https://www.google.co.in/books/edition/Introduction_to_E_commerce/cheOQeh8rk4C?hl=en&gbpv=1&printsec=frontcover
- iii) <https://www.gasckovilpatti.com/studymaterial/commerce/II%20MCOM%20E%20COMMERCE%20pKCM33.pdf>

RULES AND REGULATIONS FOR THE PROJECT / DISSERTATION WORK (UG, PG AND M.PHIL)

- Research supervisors will be allotted to the students / scholars by the respective Department.
- Research topic shall be chosen by the student / scholar in consultation with his/ her research supervisor.
- Every department has to maintain the year-wise list of project works carried out by the students. Research works done by the students / scholars of the previous batches should not be repeated by the students / scholars of the current academic year.
- The general structure of the project report is given below.
 - Title page with college emblem
 - Research supervisor's certificate
 - Student's declaration counter signed by Research Supervisor and the HOD
 - Student's Acknowledgement
 - Contents
 - List of Tables if any
 - Introduction
 - Review of Literature
 - Materials and Methods
 - Results and Discussion
 - Summary of Findings and Conclusion
 - Bibliography
 - Annexure
- Four copies of the project report should be submitted, typed in A4 Paper in Times New Roman with the font size of 12 and 1.5 line spacing.

SARASWATHI NARAYANAN COLLEGE

(Autonomous Institution – Affiliated to Madurai Kamaraj University)

(Reaccredited with B^(2.78) Grade by NAAC in the second cycle)

MADURAI -22

EVALUATION METHOD UNDER CBCS- LOCF CONTINUOUS INTERNAL ASSESSMENT (CIA)

Internal assessment is based on the continuous evaluation of performance of the students in each semester. Internal mark is awarded to each course in accordance with the following guidelines.

UNDER GRADUATE, POST GRADUATE AND M.PHIL:

1. Internal test will be conducted for the maximum of 60 marks and converted to 15 marks.
2. Two internal tests will be conducted and the average of marks secured in the two tests will be taken as the Final Internal Test mark.
3. The distribution of Internal Assessment marks is given below.

THEORY		PRACTICAL	
Test	- 15	Record Note	-10
Seminar	- 5	CIA	- 15
Quiz	- 5	Model Exam	- 15
-----		-----	
Internal Maximum	- 25	Internal Maximum	- 40

4. There is no Cumulative Internal Assessment (CIA) for Self Learning. Courses, Add on Certificate / Diploma Programmes and Part-1, subjects other than Tamil.
5. Internal marks for those UG, PG and M.Phil. students who have to Repeat the Semester (RS) for want of attendance should be marked "AA" in the foil card.
6. There is no minimum mark for Internal assessments marks for all the UG, PG and M.Phil. Programmes.

7. Internal test for improvement of marks is not allowed under any circumstances
8. Special Internal Assessment tests for the absentees may be conducted on genuine reasons with the prior approval of HOD, Dean and Principal. Such tests may be conducted before the commencement of the Summative Examinations.

SUMMATIVE EXAMINATIONS (SE)

1. Summative Examinations for all the UG, PG and M.Phil. Programmes are conducted in November and April for the Odd and the Even semesters respectively.
2. Question paper setting along with the scheme of valuation is purely external for all the UG, PG and M.Phil. Programmes.
3. The office of the CEO is conferred with the right of choosing the Question Paper Setters and the External Examiners from the Panels suggested by the Boards of Studies of Programmes offered by the respective Department and approved by the Academic Council of the College. The question papers set for the Summative Examinations will be finalised by the Scrutiny Committee constituted by the office of the COE.
4. Practical Examinations will be conducted by the External Examiner and the course teacher, who will act as the Internal Examiner. In the absence of course teacher / External Examiner, HOD will act as the Internal Examiner / External Examiner.
5. The marks scored by the students in the External Examinations in Self Learning Courses and Add – on Courses will be converted to 100 for each course.
6. The theses submitted by the M.Phil. scholars after the conduct of Awards Committee meeting can be valued and the Viva-Voce Examinations can be conducted. The Principal is empowered to declare the results and it can be ratified in the next Awards Committee meeting.

**Knowledge levels for assessment of Outcomes
based on Blooms Taxonomy**

S. No	Level	Parameter Description	Description
1	K1	Remembering	Remembering It is the ability to remember the previously learned
2	K2	Understanding	The learner explains ideas or Concepts
3	K3	Applying	The learner uses information in anew way
4	K4	Analysing	The learner distinguishes among different parts
5	K5	Evaluating	The learner justifies a stand or decision
6	K6	Creating	The learner creates a new product or point of view

WEIGHTAGE OF K-LEVELS IN QUESTION PAPER

	K-LEVELS (Cognitive Level)					Total
	K1	K2	K3	K4	K5/ K6	
SUMMATIVE EXAMINATIONS– 75 Marks Pattern	21	30	18	18	13	100
SUMMATIVE EXAMINATIONS–50 Marks Pattern	24.5	24.5	17	17	17	100
CONTINUOUS INTERNAL ASSESSMENT(CIA)	24	26	14	25	11	100

QUESTION PATTERN FOR SUMMATIVE EXAMINATIONS For those who join in June 2022 UG and PG (Language Courses, Core Courses, Discipline Specific Electives, Generic Elective Courses, Non-Major Electives(PG))	
SECTION–A(Answer all questions) I. Choose the correct answer (FIVE questions –ONE question from each unit) (Q.No.1-5)-All questions are at K2 level (5x1=5) (Q.No.6-10)-All questions are at K1 level	10
SECTION-B Answer all questions not exceeding 50 words each. ONE set of questions from each unit Q. No. : 11 to 15 K2 level – 2 Questions K3 level – 1 Question K4 level –1 Question K5/K6 level – 1 Question	10
SECTION-C-Either/or type Answer all questions not exceeding 200 words each. ONE set of questions from each unit. Q. No. : 16 to 20 (5 x5=25) K1 level – 1 Question K2 level – 2 Questions K3 level – 1 Question K4 level – 1 Question	25
SECTION-D-Answer any THREE questions not exceeding 400 words each. ONE question from each unit. Q. No. : 21 to 25 K1 level – 1 Question K2 level – 1 Question K3 level – 1 Question K4 level – 1 Question K5/K6 level – 1 Question	30
Total	75

QUESTION PATTERN FOR SUMMATIVE EXAMINATIONS For those who join in June 2022 UG and PG (Skill Enhancement Courses, Self Learning Courses, Non Major Electives (UG)and Part V Courses (except NCC))	
TOTAL MARKS 50	
<p style="text-align: center;">SECTION–A(Answer all questions)</p> <p>I. Choose the correct answer (FIVE questions –ONE question from each unit) (Q.No.1-5)-All questions are at K2 level</p> <p>II. Fill in the blanks (FIVE questions – ONE question from each unit) (5x1=5) (Q.No.6-10)-All questions are at K1 level</p>	10
<p style="text-align: center;">SECTION-B</p> <p>Answer all questions not exceeding 50 words each. ONE set of question from each unit</p> <p>Q. No. : 11 to 15</p> <p>K1 level – 1 Question K2 level – 1 Question K3 level – 1 Question K4 level – 1 Question K5/K6 level – 1 Question</p>	10
<p style="text-align: center;">SECTION-C</p> <p>Answer any THREE questions not exceeding 400 words each. ONE question from each unit</p> <p>Q. No. : 16 to 20 (3x10=30)</p> <p>K1 level – 1 Question K2 level – 1 Question K3 level – 1 Question K4 level – 1 Question K5/K6 level – 1 Question</p>	30
Total	50

QUESTION PATTERN FOR INTERNAL ASSESSMENT (CIA)	
For those who join in June 2022 UG and PG	
TOTAL	MARKS 60
SECTION–A (Answer all questions)	
I. Choose the correct answer (5 x 1 = 5) (Q.No.1-5)-All questions are at K2 level II. Fill in the blanks (Q.No.6-10)-All questions are at K1 level	10
SECTION-B	
Answer all questions not exceeding 50 words each. ONE set of question from each unit (4 x 2 = 8) Q.No. 11 – K2 level Q.No. 12 – K3 level Q.No. 13 – K3 level Q.No. 14 – K5/ K6 level	8
SECTION-C-Either/or type	
(Answer all questions not exceeding 200 words each. (3 x 6 = 18) Q.No. 15 – K3 level Q.No. 16 – K4 level Q.No. 17 – K5/K6 level	18
SECTION-D	
Answer any TWO questions not exceeding 400 words each. Q.No. 18 – K1 level Q.No. 19 – K2 level Q.No. 20 – K4 level	24
Total	60

QUESTION PATTERN FOR SUMMATIVE EXAMINATIONS For those who join in June 2022 UG and PG (Language Courses, Core Courses, Discipline Specific Electives, Generic Elective Courses, Non-Major Electives(PG))						
DURATION:3HRS				MAXMARKS:75		
K-LEVELS						
SECTIONS	K1	K2	K3	K4	K5 /K6	TOTAL MARKS
SECTION A (Answer all questions, each question carries One Mark)	5	5				10
SECTION B (Answer all questions, each question carries TWO Marks, ONE question from Each unit)		4	2	2	2	10
SECTION C (Answer all questions- Either/or type-ONE Question from each unit)	5	10	5	5		25
SECTION D (Answer any THREE questions, ONE question from each unit, each question carries TEN Marks)	10	10	10	10	10	30
TOTAL	20	29	17	17	12	75

QUESTION PATTERN FOR SUMMATIVE EXAMINATIONS For those who join in June 2022 UG and PG (Skill Enhancement Courses, Self Learning Courses, Non Major Electives (UG)and Part V Courses (except NCC))						
DURATION:2HRS				MAX MARKS:50		
K-LEVELS					K5 /K6	TOTAL MARKS
SECTIONS	K1	K2	K3	K4		
SECTION A (Answer all questions, each question carries One Mark)	5	5				10
SECTION B (Answer all questions, each question carries TWO Marks, ONE question from Each unit)	2	2	2	2	2	10
SECTION C (Answer any THREE questions, ONE question from each unit, each question carries TEN Marks)	10	10	10	10	10	30
TOTAL	17	17	12	12	12	50

BLUE PRINT OF QUESTION PAPER FOR INTERNAL ASSESSMENT (CIA)						
DURATION:2HRS			MAX MARKS:60			
K-LEVELS						
SECTIONS	K1	K2	K3	K4	K5/ K6	TOTAL MARKS
SECTION A (Answer all question. Each question Carries ONE Mark)	5	5				10
SECTION B (Answer all questions. Each question carries TWO Marks)		2	4		2	8
SECTION C (Answer all questions-Either/or type -Each question carries SIX Marks)			6	6	6	18
SECTION D (Answer any TWO questions. Each question carries TWELVE Marks)	12	12		12		24
TOTAL	17	19	10	18	8	60

VALUATION

1. Central valuation system is adopted.
2. Single Valuation system is followed for UG, PG and M.Phil. theory examinations. The valuation is done by the external examiners only.
3. UG and PG Practical Examinations are valued by both Internal and External Examiners.
4. Any discrepancy in the question paper should be brought to the notice of the Controller of Examinations by the respective Course Teacher through the Head of the Department within five days from the date of examination.

DECLARATION OF RESULTS

1. The total credit should not exceed 140 for UG Programmes and 90 for PG Programmes, excluding the credits earned for additional credit courses. This is applicable to the students migrating from other colleges also.
2. The students migrating from other colleges have to appear for the Summative Examinations conducted by the college for non-equivalent theory and practical courses. Mark scored by such a student in the Summative Examinations conducted by the previous college shall be converted to 100 if it is less than 100 for any equivalent course.
3. The students who repeat the semester have to appear not only for Summative Examinations but also for internal tests. The Internal marks scored by such students in their previous attempts shall stand invalid.
4. Results will be published within 20 days from the date of completion of all the Examinations.
5. Results will be declared as per the norms given in the following table in consultation with the Awards Committee.

Maximum and Passing Minimum Marks

Course	External Exam (SE)		Aggregate Marks (CIA + SE)	
	Passing Minimum	Maximum Mark	Passing Minimum	Maximum Mark
UG (Theory)	27	75	40	100
UG – NME / SEC / Part V (except NCC)	18	50 (converted to 75 marks)	40	100
UG – SLC	20	50	40	100
UG (Practicals)	21	60	40	100
UG Project	18	50	40	100
PG (Theory)	34	75	50	100
PG (Practicals)	27	60	50	100
PG (Project)	23	50	50	100
M.Phil. (Theory)	34	75	50	100
M.Phil. Project				
1. Dissertation	50	100 (Internal 50 + External 50)	-	-
2. Viva – Voce	50	100 (Internal 50 + External 50)	-	-

REVALUATION AND SUPPLEMENTARY EXAMINATIONS

1. Students can apply for Revaluation within 10 days from the date of the publication of the results.
2. Final year students of UG and PG Programmes can appear for Supplementary Examinations for the arrear papers of only the V and VI Semesters of UG Programmes and III and IV Semesters of PG

Programmes. Students having the maximum of three arrear papers alone are eligible for Supplementary Examinations.

3. Absentees in the Summative Examinations are not eligible to apply for the Supplementary Examinations.
4. Supplementary Examinations will be conducted every year in the month of July.

ATTENDANCE

1. Students with the minimum of 75% of attendance (68 days out of 90 days) in a semester are permitted to appear for the summative examinations.
2. Students who do not have the minimum attendance should go for condonation.
3. Students who do not have the minimum attendance of 20 hrs for Certificate Programme and the minimum attendance of 20 hrs for each course in Diploma Programme will not be permitted to appear for the summative examinations.

The following are the regulations for grant of condonation.

Attendance	Condonation Fee	Authority to Consider	Nature of Penalty
65% - 74% (59-67 days)	Rs.500/-	Head of the Department	As decided by the HOD
50% - 64% (58-45 days)	Rs.1000/-	Principal and the Examination Committee	Application for exemption to be made on prescribed form with the specified remarks of the Principal
< 50% (Below 45 days)	To repeat the whole semester	-----	-----

EXAMINATION RULES AND REGULATIONS

1. Students without hall ticket and identity card are not permitted to appear for the examinations.
2. Possession of materials in any form for copying is strictly prohibited in the examination hall.
3. Students indulging in any form of malpractices in the examination are liable for severe punishment.
4. Students are not allowed into the examination hall after 30 minutes of the commencement of the examination.
5. Students should not write their names or any other identification marking except their register number in the answer scripts.
6. Students who have discontinued the Degree Programme are not permitted to write the summative examinations.

7. Students who have not completed the theory and practical courses during the Programme of their study are allowed to appear for the Summative Examinations in the same syllabi up to a period of three years from the year of the completion of Programme. However, after the completion of three years, they have to appear for the summative examinations for the equivalent course in the current syllabi only. The equivalence of a course is to be decided by the respective HOD, Dean, the Controller of Examinations and the Principal. This is also applicable to those students who repeat the semester.

**PENAL ACTIONS FOR VARIOUS FORMS OF
MALPRACTICES IN THE SUMMATIVE EXAMINATIONS**

Sl. No.	Malpractice	Penal Action
1	In Possession of Materials relevant to the examination concerned	Cancellation of that particular paper.
2	Copied from materials in his/her possession	Cancellation of all papers of that semester
3	Copied from neighbours	Cancellation of all papers including arrear papers of that semester Cancellation of that particular paper of the candidate who helped for copying
4	Copied by exchanging answer script between neighbours	Cancellation of all papers of the candidates who exchanged their answer scripts

5	Misbehaviour in the examination hall	Cancellation of that particular paper
6	Copying and Misbehaviour in the examination hall	Cancellation of all papers of that semester and debarring the candidate from appearing for the next semester examination.
7	Insertion of answer sheets which were previously stolen and written	Cancellation of all papers of that semester and debarring the candidate from appearing for the next semester examination.
8	Impersonation in the examination	Cancellation of all papers of that semester and recommending dismissal from the college.