

Holy Cross College (Autonomous), Nagercoil-629004
Kanyakumari District, Tamil Nadu.
Nationally Re-Accredited with A⁺ by NAAC IV cycle – (CGPA 3.35)

Affiliated to
Manonmaniam Sundaranar University, Tirunelveli



DEPARTMENT OF COMMERCE
SYLLABUS FOR POSTGRADUATE PROGRAMME
Issued from the Deans Office
(With effect from the Academic year 2020– 2021)

DEPARTMENT OF COMMERCE



Vision

To enhance holistic development in students, by giving training in intellectual, psychological, spiritual and social concerns to make them successful women leaders in the society.

Mission

The department stands for identifying and enhancing the potentials and skills of students by providing in depth knowledge on the subject and to create self-awareness and social consciousness.

Programme Educational Objectives (PEOs)

PEOs	Upon Completion of M.Com degree programme, the graduates will be able to:
PEO -1	use scientific and computational technology to solve social issues and pursue research
PEO -2	will continue to learn and advance their careers in industry both in public and private sectors, government and academia.
PEO -3	exercise professional skills, values, team spirit and high leadership and accept the challenges in the industry, academics and in the field of business management to contribute to nation building.

Programme Outcomes (POs)

Pos	Upon Completion of M.Com degree programme, the graduates will be able to:
PO-1	apply high level of knowledge and skills in various fields.
PO-2	offer opportunities to develop the graduates in research, writing, communication and publication skills.
PO-3	identify and analyse functional management issues at various levels for career advancement
PO-4	develop competency and skills to pursue higher level programmes in commerce and industry
PO-5	function effectively as a member or leader in teams by demonstrating soft skills, coping skills and human values
PO-6	sensitizing professional ethics and societal needs which lead them for holistic development

Programme Specific Outcomes (PSOs)

PSOs	Upon Completion of M.Com degree programme, the graduates will be able to:
PSO-1	generate and initiate innovative business and marketing ideas.
PSO-2	develop professional, communication and research skills which lead them for holistic development.

PSO-3	develop competency and skills in students to pursue higher level programmes in commerce, management and industry.
PSO-4	instill in them leadership and soft skills to promote sustainable development.
PSO-5	practice business and professional ethics which lead them for holistic development

Eligibility Norms for Admission

A pass in the B.Com or equivalent examination with commerce as major, with the minimum of 50% in major and major related papers. For SC/ST candidates, a pass in B.Com or equivalent examination with commerce as major is sufficient.

Duration of the Programme: 2 years
Medium of Instruction :
English Passing minimum:

A minimum of 50% in the external examination and an aggregate of 50% is required. There is no minimum pass mark for the continuous internal assessment.

Components of M. Com. Programme

	Components	Maximum Marks/ Course	Total Marks
Major	Core - Theory Papers	15 x 100	1500
	Elective - Theory Papers	4 x 100	400
	Project	1 x 100	100
Total Marks			2000

Course structure

Distribution of Hours and Credits

Course	Sem. I	Sem. II	Sem. III	Sem. IV	Total	
					Hours	Credits
Major Core - Theory	6 (4) + 6 (5) + 6 (5) + 6 (4)	6 (4) + 6 (5) + 6 (5) + 6 (4)	6 (5) + 6 (5) + 6 (5) + 6 (4)	6 (5) + 6 (5) + 6 (5) + 6 (4)	90	69
Major Elective	6 (4)	6 (4)	6 (4)	6 (4)	24	16
Major Project	-	-	6 (5)	-	6	5
Total	30 (22)	30 (22)	30 (23)	30 (23)	120	90
Non-academic courses						
Life Skill Training-I		(1)				1
Life Skill Training-II			-	(1)	-	1
Service Learning Programme (SLP) – Community Engagement Course	-	(1)	(1)		-	2
Summer Training Programme				(1)	-	1

- **Non-academic courses are mandatory and conducted outside the regular working hours.**

Courses Offered

Semester	Course Code	Title of the Course	Hours/Week	Credits
I	PA2011	Core I: Business Environment	6	4
	PA2012	Core II: Applied Operations Research	6	5
	PA2013	Core III: Corporate Accounting	6	5
	PA2014	Core IV: Research Methodology	6	4
	PA2015 PA2016	Elective I:(a) Business Ethics and Corporate Governance (b) Strategic Management	6	4
	LST201	Life Skill Training (LST) – I	-	-
II	PA2021	Core V: International Business	6	4
	PA2022	Core VI: Accounting for Management	6	5
	PA2023	Core VII: Strategic Financial Management	6	5
	PA2024	Core VIII: Financial Services	6	4
	PA2025 PA2026	Elective II: (a) Services Marketing (b) International Marketing	6	4
	LST201	Life Skill Training (LST) – I	-	1
	SLP201	Service Learning Programme (SLP): Community Engagement Course	-	1
III	PA2031	Core IX: Financial Markets and Institutions	6	5
	PA2032	Core X: Quantitative Techniques	6	5
	PA2033	Core XI: Advanced Cost Accounting	6	4
	PA2034 PA2035	Elective III: (a) Modern Management Practices (b) Consumer Behaviour	6	4
	PA20PR	Project	6	5
	LST202	Life Skill Training (LST) – II	-	-
	SLP201	Service Learning Programme (SLP): Community Engagement Course	-	1
IV	PA2041	Core XII: Security Analysis and Portfolio Management	6	5
	PA2042	Core XIII: Indirect Taxation	6	5
	PA2043	Core XIV: Enterprise Resource Planning	6	5
	PA2044	Core XV: Strategic Marketing Management	6	4
	PA2045 PA2046	Elective IV: (a) Human Resource Development (b) Entrepreneurial Development	6	4
	LST202	Life Skill Training (LST) – II	-	1
	STP201	Summer Training Programme (STP)	-	1
		TOTAL	120	95

Self-learning – Extra Credit Course

Semester	Course Code	Title of the Course	Hours/Week	Credits
III	PA20S1	Commerce for Lectureship Exams	-	2
IV	PA20S2	Business Communication	-	2

Summer Training Programme:

30 hours programme with one credit is included in the curriculum. It is mandatory for all I PG students during II semester.

Instruction for Course

Transaction Theory (Major Core /

Elective) Paper Hours

Components	Sem. I	Sem. II	Sem. III	Sem. IV
Lecture hours	75	75	75	75
Continuous Internal Assessment(2)	5	5	5	5
Quiz(2)	1	1	1	1
Class Test(2)	2	2	2	2
Group Discussion / Tutorial/ Problem solving/ Guest Lecture/ Online Assignment/ Field Visit	2	2	2	2
Seminar	5	5	5	5
Total hours /semester	90	90	90	90

Examination Pattern

Ratio of Internal and External 40: 60

Internal components and Distribution of marks

Internal Components	Marks
Continuous Internal Assessment (2)	20
Quiz(2)	4
Class Test(2)	4
Online Home Assignment	4
Group Discussion/ Problem Solving/ Open book test	4
Seminar	4
Total	40

Question Pattern

Internal Exam	Marks	External Exam	Marks
Part A-4 x 1 (No Choice)	4	Part A-10 x 1 (No Choice)	10
Part B- 3 x 4 (Internal Choice)	12	Part B- 5 x 3 (Internal Choice)	15
Part C -3 x 8 (Internal Choice)	24	Part C -5 x 7 (Internal Choice)	35
Total	40	Total	60

Life Skill Training

Ratio of Internal and External 60 : 40

Internal Component

Components		Marks
Life Skill Training- I	Album (20 pages)	40
	Group Song, Mime, Skit(Group of 5 students)	20
	Total	60
Life Skill Training- II	Case Study (30 page)	60
	Total	60

External Component

Written Test	Five out of Seven (5 x 8)	40
	Total	40

SLP -Community Engagement Course (CEC)

(Field Work – 15 hrs; Class Hours – 15 hrs)

Ratio of Internal and External

50 : 50

Internal Component

Component	Marks
Assignment	10
Group Discussion	10
Attendance (Field Work)	30
Total	50

External Component

Component	Marks
Group Project Report / Case Study(10-15 pages in print)	50
Total	50

Semester – I
Core I: Business Environment

Course Code: PA2011

No. of Hours per Week	Credits	Total No. of Hours	Marks
6	4	90	100

Objectives:

1. To develop the ability to understand about business environment.
2. To impart knowledge on the dynamic nature of environment.

CO	Upon completion of this course the students will be able to:	PSO addressed	PO addressed	CL
CO - 1	analyse the process and techniques of business environment	PSO - 1	PO – 4	An
CO - 2	discuss various economic policies and its impact on Indian economy	PSO - 1	PO – 1	U
CO - 3	gain knowledge on the provisions regarding indian constitution	PSO - 1	PO – 3	U
CO - 4	explain the social responsibilities of business	PSO - 1	PO – 6	U
CO - 5	understand the functions of international economic institutions and their role in developing indian business	PSO - 1	PO - 4	U

Unit I: Business Environment

Concept- Significance – Nature - Elements - Internal and External- Current business environment in India. Environment Scanning and Analysis: Process of Environmental Scanning- Approaches to the Environmental Scanning and Monitoring Process- Techniques of Environmental Analysis- Importance- need- Limitation.

Unit II: Economic Environment

Significance- Factors of Economic Systems – Free Market Economy Centrally- Planned Economy- Mixed Economy. Economic reforms in India: Liberalisation- Privatization- Trusteeship Economy System. Economic Policies: Industrial Policy- Fiscal Policy- Monetary Policy- EXIM Policy- Economic Planning in India.

Unit III: Political and Legal Environment

Political System: Government and Business Relationship in India- Provisions of Indian Constitution pertaining on Business. Legal Environment: FEMA- Licensing Policy- Competition Act- Indian Patents Act.

Unit IV: Socio - Cultural Environment

Elements: Social Institutions and System- Social Values and Attitudes. Cultural Environment: Features- Elements- Impact of Foreign Culture over Indian Business. Social Responsibility of Business: Concept- Changing Trends – Dimensions- The Modern view of Social Responsibility.

Unit V: Global and Technological Environment

Rationale for Globalisation. Role of WTO and GATT –Trading blocks in Globalisation – Impact of Globalisation in India .Technological Environment : Factors influencing Technology- Technological Development- Foreign Technology VS Foreign Capital- Factors to be Consider for Appropriate Technology- India’s Technological Process.

Semester I
Core II: Applied Operations Research
Course Code: PA2012

No. of Hours per Week	Credits	Total No. of Hours	Marks
6	5	90	100

Objectives:

1. To equip students with the tools and techniques of Operations Research.
2. To provide skills in improving business practices

CO	Upon completion of this course the students will be able to :	PSO addressed	PO addressed	CL
CO-1	understand the application of operations research in business	PSO-1	PO-1	U
CO-2	apply the techniques of decision making to select the best among the alternatives	PSO-3	PO-4	Ap
CO-3	application of transportation models to minimize the transportation cost	PSO-3	PO-4	Ap
CO-4	apply the game theory and mixed strategies to overcome the competitors	PSO-1	PO-1	Ap
CO-5	understand various models of inventory costs	PSO-3	PO-3	U

Unit I: Basics of Operations Research

Concept – Features – Scope - Techniques – Applications of Operations Research – Computer Application – Limitations.

Unit II: Decision Making Techniques

Decision Making Under Certainty: Linear Programming (Graphical Method Only), Decision Making Under Uncertainty: Maximax Criterion, Maximini Criterion, Minimax Regret Criterion, Hurwicz Criterion, Laplace Criterion, – Decision Making Under Risk: Expected Monetary Value, Expected Opportunity Loss, Expected Value of Perfect Information – Decision Tree Technique (Simple Problems).

Unit III: Transportation and Assignment Problems

Transportation – Formulation and Solution of Transportation Models – Optimality Analysis in Transportation. Assignment Models: Definition – Formulation and Solution of Assignment Models.

Unit IV: Game Theory

Useful Terminology – Rules for Games Theory – Pure Strategy – Mixed Strategies (2x2) Games – Mixed Strategies (2 x n games, m x 2 games) – Dominance Rule – Graphical Method – Application and Limitations of Game Theory.

Unit V: Inventory Models

Inventory costs – Costs of average inventory – Optimum Number Inventory models – Economic Order Quantity (EOQ) models – Economic Batch Quantity (EBQ) models with and without shortage.

Semester I

Core III: Corporate Accounting

Course Code: PA2013

No. of Hours per Week	Credits	Total No. of Hours	Marks
6	5	90	100

Objectives:

1. To provide an in-depth knowledge on accounts for different types of organisation.
2. To train the students in exercising sound moral judgment in all accounting activities.

CO	Upon completion of this course the students will be able to :	PSO addressed	PO addressed	CL
CO-1	understand the accounting procedure of banking companies and various schedule used in final accounts	PSO-3	PO- 4	U
CO-2	gain knowledge on accounts of insurance companies	PSO-3	PO- 4	U
CO-3	develop the skills in preparing consolidated balance sheet	PSO- 3	PO – 4	Ap
CO-4	identify the major technique of preparing double account system	PSO- 3	PO – 4	An
CO-5	develop knowledge on hotel accounting and value added concepts	PSO-3	PO - 4	U

Unit I : Accounts of Banking Companies

Final Accounts- Profit & Loss Account and Balance sheet. Rebate on bills discounted – Assets classification and provisions – preparation of various schedules and final accounts (Simple problems).

Unit II : Accounts of Insurance companies

Types - Life Insurance and General Insurance – Preparation of financial Statements - Revenue Account - Balance sheet. Determination of profit in Marine -Fire and life insurance business (Simple problems).

Unit III : Holding Companies

Accounts for Holding and Subsidiary Companies – Minority Interest – Cost of Control – Unrealised Profit – Treatment of Contingent Liabilities - Inter-Company Owings - Preparation of Consolidated Balance sheet (Simple Problems).

Unit IV: Double Account System including Accounts of Electricity Companies

Double account system: Concept – features - accounts of electricity supply companies - clear profit-reasonable return-capital base-disposal of surplus- replacement of an asset.

Unit V: Hotel Accounting and Value Added Concept

Hotel Accounting: Important terms – Types of customers – front office and back of the house – general book keeping – final accounts. Value Added Concept: advantages – classification – methods of calculating the amount of value added – Value added statement.

Semester I
Core IV: Research Methodology
Course Code: PA2014

No. of Hours per Week	Credits	Total No. of Hours	Marks
6	4	90	100

Objectives:

1. To familiarize the students with the Methodology of Research.
2. To help the students to collect the data as well as to prepare research report.

CO	Upon completion of this course the students will be able to :	PSO addressed	PO addressed	CL
CO- 1	identify research problem and determine the research objectives	PSO-2	PO - 2	U
CO- 2	understand the needs and features of good research design	PSO-2	PO - 2	U
CO- 3	select the apt method of collecting data	PSO-2	PO - 1	An
CO -4	choose the required sample design for analysis	PSO-2	PO - 2	A
CO-5	prepare a systematic research report	PSO-2	PO - 3	C

Unit I: Introduction to Research

Objectives - Motivations in Research - Types and Methods – Scope of Business Research - Research Process – Research Gap - Criteria of Good Research.

Unit II: Research Problem and Design

Selecting the problem - Defining the problem - Sources - Criteria for Good Research Problem. Research Design: Need for Research Design - Features of a Good Design - Different Research Design.

Unit III: Data Collection and Sample Design

Primary data: Observation method – Interview method – Questionnaire – Interview Schedule - Differences between Questionnaire and Schedules - Other methods. Secondary Data: Characteristics – Methods - Case Study. Sample Design: Steps – Characteristics - Types of Sampling.

Unit IV: Processing and Analysis of Data

Processing - Editing - Coding – Tabulation - Analysis of Data: Average – Correlation -Regression - Chi-square Test - Garrets Ranking – Testing of Hypothesis; Null Hypothesis-Alternative Hypothesis - Procedure for Hypothesis Testing.

Unit V: Report Writing

Significance - Steps - Oral Presentation - Layout of Research Report - Types of Report – Footnotes – Appendix - Norms for Using Index and Bibliography. Introduction to SPSS – Creation of Variables – Data Window – Variable Window.

Semester I

Elective I: (a) Business Ethics and Corporate Governance Course Code: PA2015

No. of Hours per Week	Credits	Total No. of Hours	Marks
6	4	90	100

Objectives:

1. To help the students to adopt with Business ethical standards and values in business..
2. To prepare the students for the long term success in the work place.

CO	Upon completion of this course the students will be able to :	PSO addressed	PO addressed	CL
CO-1	understand the importance of ethics in business	PSO-5	PO-6	U
CO-2	evaluate the ethical problems faced by managers	PSO-5	PO-6	An
CO-3	identify the social responsibility of business	PSO-5	PO-6	U
CO-4	recongise the factors influencing business ethics	PSO-5	PO-6	R
CO-5	enhance awareness about corporate governance	PSO-5	PO-6	U

Unit I: Business Ethics

Nature - Religion and Ethics – Moral and Ethics - Ethics and Management - Relationships Between ethics and Business Management - Ethics in Business – Nature of Business Ethics and Values - Importance of Ethics in Business.

Unit II: Values for Managers

Need for Business Ethics – Universal Criteria – Business Competition and Ethics - Ethical Problems Faced by Managers - Ethical performance encouraged - Managerial Performance - Goodness Courage and Self Discipline - Value Driven Stake Holder Management - Management thought As per Indian Ethics. Management in Indian Companies - Industry Environment - Corporate Culture – Individual Characteristics.

Unit III: Managing Ethics

Building a Value System: Codes of Ethics - Spiritual Qualities - Walk to the Talk- Setting Standards From Top - Social Responsibility of Business - Encouraging Ethical Behaviour a Value System: Codes of Ethics - Spiritual Qualities - Walk to the Talk- Setting Standards From Top - Social Responsibility of Business - Encouraging Ethical Behaviour in an Organistaion. Role of Laws and Enforcement: Right and Stakeholders - Goal Setting -Rules and enforcement - Legal Compliance Strategy – Ethics Committees. Training Programmes in Ethics: Training on Job and Surveys - Regular Meetings Ethics Audit and Bench Marking – Ethics Suggestions Schemes.

Unit IV: Ethical values and Decision Making Process

Factors Influencing Business Ethics - Universal Criteria - Decision Process in Competitive Pressures - Ethical Decision Making - Obedience to Authority - Ethical Decision Dilemmas - Technology Revolution and Ethics - Conflict Resolution.

Unit V: Corporate Governance

Nature - Code of corporate Governance – Code for Corporate Governance – Social responsibility of corporate – Corporate Governance in India – Total Quality Management and Corporate Governance – Corporate Governance – 4 P's -Brief of Corporate Governance System.

Semester I

Elective I:(b) Strategic Management

Course Code: PA2016

No. of Hours per Week	Credits	Total No. of Hours	Marks
6	4	90	100

Objectives:

1. To enhance decision making abilities of students in situations of uncertainty.
2. To help the students to analyze and evaluate critically real life company situations.

CO	Upon completion of this course the students will be able to :	PSO addressed	PO addressed	CL
CO-1	understand the concept and significance of strategies	PSO-4	PO-3	U
CO-2	discuss the need of strategic management and role of strategists	PSO-4	PO-3	U
CO-3	analyse the strategy scanning technique and management model	PSO- 3	PO- 4	An
CO-4	evaluate the reasons for strategy failure and methods to overcome	PSO-5	PO-5	E
CO-5	discriminate strategic control and differentiate between strategic control and operational control	PSO-3	PO-4	U

Unit I: Introduction to Strategies

Fundamentals - Conceptual Evolution - Scope and Importance - Purpose of Business - Difference between Goals and Objectives of Business - Strategic Intent through Vision and Mission Statements - Core Competencies of Business.

Unit II: Strategic Management

need – scope - key features and importance - role of Strategists in decision making - strategists at various management levels - types – limitations.

Unit III: Strategy Analysis

Importance - Environmental Appraisal - Scanning Techniques - Organisational Position - Strategic Advantage Profile -Strategic Management Model.

Unit IV: Strategy Formulation and Implementation

Strategy Formulation: Process. Strategy Implementation: Stages - Reasons for Strategy Failure - Methods to Overcome. Strategy Leadership - Strategic Business Units (SBUs).

Unit V: Strategic Control and Evaluation

Strategy Evaluation - Strategic Control - Difference Between Strategic Control and Operational Control - Concept of Synergy - Key Stakeholder's Expectations.

Semester II

Core V: International Business Course Code: PA2021

No. of Hours per Week	Credits	Total No. of Hours	Marks
6	4	90	100

Objectives:

1. To enable the students gain knowledge about the different aspects of international trade.
2. To enhance the students gain awareness towards global environment.

CO	Upon completion of this course the students will be able to:	PSO addressed	PO addressed	CL
CO - 1	understand the concepts, need and types of international business	PSO - 1	PO - 4	U
CO - 2	explain the foreign exchange market	PSO - 1	PO - 4	R
CO - 3	understand the components of balance of payments and various Indian monetary systems	PSO - 1	PO - 4	U
CO - 4	provide knowledge on regional economic integration and export procedure	PSO - 1	PO - 4	U
CO - 5	understand the functions of multinational corporation and euro dollar market	PSO - 1	PO - 4	U

Unit I: Frame Work of International Business

Nature – Importance – Need for International Business – Drivers and Restrainers of Globalisation – Types – Trade Strategies – Arguments for Free Trade – protection – Arguments - Methods of Protection.

Unit II: Foreign Exchange Market

Functions – methods - Dealings: Spot and forward exchanges - Forward exchange rate –Futures – Options – Swap – Arbitrage - Exchange Control: Features – objectives – Methods -Merits and Demerits - Exchange Rate System: Fixed Exchange Rate - Flexible Exchange Rate –Causes - Exchange Rate Classification – Devaluation - Convertibility of Rupee - Currency Exchange Risk - Types: Economic Exposure - Accounting Exposure.

Unit III: Balance of Payment & Indian Monetary System

Balance of payments – Components - BOP Disequilibrium - Correction of Disequilibrium – Causes – remedies – Suggestion - International monetary system - Bretton Wood System -Break down - Present IMS - International Liquidity: Problems – Measures - Special Drawing Rights:-Features – Uses - Critical Appraisal - Creation of SDRs - SDR and International liquidity European Monetary system (EMS) - European Currency unit (ECU) - EURO: Impact -Implication for India.

Unit IV: Regional Economic Integration& Export Procedure

Rationale - types of integration – European Union – Indo–EU trade - other regional grouping – Advantages of regional grouping – Economic integration of developing countries – South – South Cooperation: Rational – functional areas of cooperation – South Asian Association for Regional Cooperation (SAARC): Objectives - principles – organization –achievements – SAARC Preferential Trading Arrangements (SAPTA) – Features - South Asian Free Trade Area (SAFTA) - North American Free Trade Area (NAFTA) - Association of South East Asian Nation (ASEAN).Preliminaries - Export Documents: Documents related to Goods - Certificate related to Shipment - Document related to Payment and Inspection

Unit V: Multinational Corporation and Euro Dollar Market

Features – classification - role of MNC in Developing Countries – merits – demerits – importance - Dominance of MNC and Global economy: benefits – problems – perspective - code of conduct - MNC in India - Euro Dollar - Euro Dollar market: origin – growth – features – benefits - role of International Financial System - Shortcomings of the Euro Dollar Market.

Semester II

Core VI: Accounting for Management

Course Code: PA2022

No. of Hours per Week	Credits	Total No. of Hours	Marks
6	5	90	100

Objectives:

1. To help the students to understand the accounting concepts of managerial decisions.
2. To provide students to prepare budget as well as financial statements.

CO	Upon completion of this course the students will be able to :	PSO addressed	PO addressed	CL
CO-1	understand the scope, objectives, tools and techniques of management accounting	PSO-3	PSO-4	U
CO-2	application of various costs in abc analysis	PSO-3	PSO-4	Ap
CO-3	analyse the financial reports and financial information to improve business practices	PSO-3	PSO-4	An
CO-4	evaluate the price level changes in the inflation accounting	PSO-3	PSO-4	E
CO-5	understand the process and analysis of managerial decision making	PSO-3	PSO-4	U

Unit I: Management Accounting

scope – objectives – advantages – limitations – tools and techniques of management accounting – management accounting vs financial accounting and cost accounting – role and responsibilities of management accountants.

Unit II: Activity Based Costing (ABC)

Nature – Traditional Manufacturing Costing system. Cost Allocation: Tracing costs to activities – tracing costs from activities to products. ABM: Cost of resource capacity – ABC for Marketing, Selling and Distribution expenses – ABC for Service Companies.

Unit III: Budget and Budgetary Control

Essentials of successful budgetary control – Classification of Budgets – Sales budget, Production budget, Material budget, labour budget, overhead budget, Research and Development budget, Capital Expenditure budget, Cash budget, Flexible budget, Master budget, Performance budgeting and Zero base budget.

Unit IV: Accounting for Price Level Changes (Inflation Accounting)

Approaches of Price Level Accounting: Current Purchasing Power Accounting (CPPA), Current Cost Accounting (CCA) - advantages and limitations of CCA - advantages and disadvantages of accounting for the price level changes.

Unit V: Managerial Decision Making

Process – Differential analysis. Types of Managerial Decisions – Make or Buy – Drop or Add Product – Sell or Process further – Operate or Shut down – Replace or Retain – Buy or Lease.

Semester II

Core VII: Strategic Financial Management Course Code: PA2023

No. of Hours per Week	Credits	Total no. of Hours	Marks
6	5	90	100

Objectives:

1. To enable the students to learn the principles of financial management.
2. To provide a theoretical framework and to analyze the problems of financial management.

CO	Upon completion of this course the students will be able to :	PSO addressed	PO addressed	CL
CO-1	understand financial and dividend decisions	PSO-3	PO-3	U
CO-2	develop knowledge on the concept of investment decisions	PSO-3	PO-3	An
CO-3	evaluate the significance of cost of capital in financial decisions	PSO-3	PO-4	E
CO-4	understand the effects of operating and financial leverage on profit and dividend decisions	PSO-3	PO-4	U
CO-5	identify the concept and components of working capital management	PSO-3	PO-4	U

Unit I: Financial Management

Nature and scope of finance – finance functions – financial goal – profit Vs wealth maximization – Objections; Organisation of the Finance functions: Finance decisions – Investment – financing and dividend decisions – Role of financial Manager.

Unit II: Investment Decision

Investment in fixed assets: capital budgeting - Nature of investment decisions. Investment evaluation criteria – Net present value (NPV) - Internal Rate of Return (IRR) - Average Rate of Return- Profitability index- and payback period – Net Present Value and Internal Rate of Return comparison – Capital rationing – Risk analysis in capital budgeting.

Unit III: Cost of Capital

Significance – components – cost of debt - cost of preference capital - cost of equity - cost of retained capital - Composite Cost of Capital.

Unit IV: Leverages and Dividend Decisions

Effects of operating and financial leverage on profit - Analysing alternate financial plan – Combined financial and operating leverage - Earning before Interest and Tax & Earning Per Share analysis. Theories of Dividend: MM approach - Walter's Model and Gordon's Model-Factors affecting dividend policy (Theory only).

Unit V: Management of Working Capital

Types - Calculating operating cycle period - estimation of components of working capital method- Computation of working capital required-Sources of working capital.

Semester II

Core VIII: Financial Services

Course Code: PA2024

No. of Hours per Week	Credits	Total No. of Hours	Marks
6	4	90	100

Objectives: 1. To enable the students to gain in-depth knowledge about the financial services.
2. To enhance the students to gain skills that must be transferable to the work place.

CO	Upon completion of this course the students will be able to :	PSO addressed	PO addressed	CL
CO- 1	understand the concept, scope, causes and innovations of financial services	PSO-1	PO - 1	U
CO- 2	understand the origin, process, progress, commission and problems of merchant bankers	PSO-3	PO- 3	U
CO- 3	analyse hire purchase agreement and installment sale	PSO-1	PO - 1	An
CO -4	apply various provisions regarding leasing	PSO-4	PO - 4	Ap
CO- 5	identify the features, origin and growth of venture capital	PSO-4	PO - 4	U

Unit I: Financial Services

Nature - Scope and Innovations - Meaning-Features-Importance-Classification of Financial Service Industry-Scope of Financial Services-Causes for Financial Innovation-Financial Services and Promotion of Industries-New Financial Products and Services-Innovative Financial Instruments-Classification of Equity Shares-Challenges facing the Financial Service Sector-Present Scenario.

Unit II: Merchant Banking

Origin-Merchant Banking in India-Merchant Banks and Commercial Banks-Services of Merchant Banks-Merchant Bankers as Lead Managers-Qualities required for Merchant Bankers-Guidelines for Merchant Bankers-Merchant Bankers Commission-Merchant Bankers in the Market Making Process-Progress of Merchant Banking in India-Problems of Merchant Bankers-Scope for Merchant Banking in India.

Unit III: Hire Purchase

Features of Hire Purchase Agreement-Legal Position-Hire Purchase Agreement-Hire Purchase and Credit Sale-Hire Purchase and Installment Sale-Hire Purchase and Leasing-Origin and Development-Banks and Hire Purchase Business-Bank Credit for Hire Purchase Business.

Unit IV: Leasing

Concepts -Steps Involved in Leasing Transaction-Types of Lease-Installment Buying, Hire Purchase and Leasing-Advantages of Lease-Disadvantages of Leasing-History and Development of Leasing-Legal Aspects of Leasing-Contents of a Lease Agreement-Income Tax provisions relating to Leasing-Sales Tax provisions pertaining to Leasing-Accounting treatment of Lease-Method of ascertaining Lease Rentals-Other Factors influencing Buy/Borrow or Lease Decision-Structure of Leasing Industry-Problems of Leasing-Prospects.

Unit V: Venture Capital

Concept -Features of Venture Capital-Scope of Venture Capital-Importance of Venture Capital-Origin-Initiative in India-Guidelines-The Indian Scenario-Present Position-Suggestions for the Growth of Venture Capital Funds-Nitin Desai Committee's Recommendations.

Semester II

Elective II: (a) Services Marketing Course Code: PA2025

No. of Hours per Week	Credits	Total No. of Hours	Marks
6	4	90	100

Objectives:

1. To impart an in-depth knowledge of Service Marketing.
2. To help the students to develop effective service marketing strategies.

CO	Upon completion of this course the students will be able to :	PSO addressed	PO addressed	CL
CO-1	understand the features, concept and marketing mix in service marketing	PSO-1,2	PO-2	U
CO-2	analyse the service of insurance and the impact of technology on the insurance sector	PSO-1,2,	PO-2	An
CO-3	understand the existing mutual fund services	PSO-1,2	PO-2	U
CO-4	describe the portfolio management service	PSO-1,2	PO-2	U
CO-5	develop the knowledge about emerging trends in mass communication	PSO-1,2	PO-2	U

Unit I: Introduction to Service Marketing

Services: concept – Goods and services: A comparative analysis - Myths-features - Reason why marketing of services - Service marketing Mix – Significance of service marketing - The behavioural profile of user – Marketing Information System – Emerging key services.

Unit II: Insurance Marketing

Concept – Users of Insurance Services – The behavioural profile of users – Market segmentation in insurance organization - Significance – Impact of Technology on the Insurance sector - E-Insurance – MIS for Insurance organizations - Insurance Product – Formulation of Marketing Mix for Insurance organizations - Product mix – Promotion mix – Place mix - Price mix – Extended Marketing mix in Insurance

Unit III: Mutual Funds Marketing

Concept - Mutual funds services - Types of Mutual Funds - Mutual Funds Marketing - Users of MF Services and their behavioural profile - Market segments for Mutual Funds – Managing Information for Mutual Funds services – Marketing Mix for Mutual Funds services - product mix - promotional mix – price mix – place mix - Portfolio services marketing in Indian perspective

Unit IV: Portfolio Services Marketing

Concept – Portfolio Management Services: The Portfolio Managers - Market segmentation - Information for Portfolio – Decisions - Marketing Mix - product mix - promotional mix – pricing/ fee – place mix - Portfolio services marketing in Indian perspective

Unit V: Mass Communication Marketing

Emerging Trends in Mass Communication – Product mix – Information media – Entertainment Media – Promotion mix – Promoting Information Media – Promoting Entertainment Media – Price mix – Pricing Decisions for Information Media – Pricing Decisions for Entertainment Media – Place mix – Place mix for Information and Entertainment Media – Mass Communication Marketing in Indian Perspective.

Elective II: (b) International Marketing
Course Code: PA2026

No. of Hours per Week	Credits	Total No. of Hours	Marks
6	4	90	100

Objectives:

1. To acquaint students with the conceptual framework of international marketing.
2. To enable the students to be employable in other countries.

CO	Upon completion of this course the students will be able to :	PSO addressed	PO addressed	CL
CO- 1	understand the scope, problems and future of international marketing	PSO-1	PO-3	U
CO- 2	evaluate the types of environment	PSO-1	PO-3	R
CO- 3	apply strategies for products	PSO-3	PO-4	Ap
CO -4	analyse the approaches of pricing decisions	PSO-3	PO-4	An
CO- 5	identify the types of distribution channels	PSO-1	PO-3	U

Unit I: Introduction to International Marketing

Concept - Special problems - Reasons for motives of International marketing - International orientations
 - Internationalization stages - International marketing decisions - Scope of marketing Indian products abroad - Participants in International marketing - Future of International marketing.

Unit II: International Marketing Environment

Economic environment - Social environment - Demographic environment - Political and Government environment - Technological environment - International trading environment -Trade barriers: Tariff - Non-tariff barriers - State trading - Trading Blocs & growing Intra -regional trade - International legal environment.

Unit III: International Product Decisions

Product - Product mix - Product life cycle - New product development – Branding - Packaging & Labelling – Functions – Importance - Factors influencing packaging decision – Product strategies - Communication strategies – Globalisation vs. Localisation - Special considerations in international marketing.

Unit IV: International Pricing Decisions

Pricing – objectives - Factors affecting pricing decisions - Methods/approaches - Transfer pricing – Dumping - Steps in pricing - Export price quotations and Incoterms - Information required for export pricing.

Unit V: Distribution Channels

Types of channels - International channel system - Direct exports - Indirect exports - Types of foreign intermediaries - Distribution policy - Distribution issues - Channel conflict -Channel decisions - Control of international distribution channel members - Physical distribution management - Distribution strategies - Factors influencing selection of channel.

Semester III
Core IX: Financial Markets and Institutions

Course Code: PA2031

Hours /Week	Credits	Total Hours	Marks
6	5	90	100

Objectives:

1. To help the students to understand the structure of financial markets in India.
2. To enable the students to utilize the services of various financial institutions.

Course Outcome

COs	Upon completion of this course the students will be able to:	PSO Addressed	CL
CO- 1	understand the functions of financial markets.	1	U
CO- 2	understand the functions of financial institutions.	1	U
CO- 3	remember various financial corporations.	1	R
CO -4	evaluate the performance of mutual funds.	1	E
CO- 5	understand various kinds of financial derivatives.	1	U

Unit I Financial Markets:

Financial markets - Financial rates of return - Financial instruments - Financial system and economic development - Money market – Features – Importance - Features of a developed money market - Deficiencies of Indian money market - - Money market Vs. Capital market- Recent developments.

Unit II Commercial Banks:

Commercial Banks - Management of reserves - Creation of credit - Special role of banks - Liabilities of banks - Types of deposits - Factors affecting composition of bank deposits - Other liabilities - Banking assets – Investments - Bank credit - Recent policy developments regarding bank credit - Factorial and occupational distribution of bank credit.

Unit III Development Banks:

Industrial Financial Corporation of India (IFCI) - Industrial Credit and Investment Corporation of India (ICICI) - Industrial Development Bank of India (IDBI) - Industrial Reconstruction Bank of India (IRBI) - Small Industries Development Bank of India (SIDBI) – National Bank for Agriculture and Rural Development (NABARD) –National Co-operative Development Corporation (NCDC) – Infrastructure Development Finance Company (IDFC) - Export. Import Bank of India (EXIM Bank) - State Financial Corporation"s (SFCs).

Unit IV Mutual Funds:

Concept – Scope – Importance – Organization - Operation of the fund – Types or Classification of funds - Performance evaluation of mutual funds - Risk involved in mutual funds - Mutual funds in India - Mutual funds abroad - Reasons for slow growth of mutual funds.

Unit V Derivatives:

Kinds of Financial Derivatives – Forwards – Futures – Options – Swaps - Importance of Derivatives - Inhibiting factors - Recent developments – Eligibility conditions - Investors protection - Currency derivatives - Indian scenario.

Skill Development

1. Analyse the deficiencies of Indian money market.
2. Draft the factors affecting the composition of bank deposits.
3. Discuss the performance of mutual funds.
4. Prepare a chart on the kinds of derivatives.

Reference Books

1. Gordon, E, Natarajan, K. (2014). *Financial Markets and Services*. (9thed). Mumbai: Himalaya Publishing House.
2. Bhole, L.M. (2006). *Financial Institutions and Markets*. (6thed). Delhi: Tata McGraw Hill.
3. SawaliaBihariVerma. (2010). *Indian Financial System*. (1sted). New Delhi: Sultan Chand & Sons.
4. Khan, M.Y. (2006). *Financial Services*. (3rded). New Delhi: Tata McGraw Hill.
5. Maria Inigo. R. (2012). *Financial Markets and Services*. (1sted). Delhi: Tata McGraw Hill

Semester III
Core X: Quantitative Techniques
Course Code: PA2032

Hours /Week	Credits	Total Hours	Marks
6	5	90	100

Objectives:

1. To make the students to understand the various concepts in Quantitative techniques,
2. To enable the students the various techniques of statistics used in business for taking decisions.

Course Outcome

COs	Upon Completion of this course the students will be able to:	PSO Addressed	CL
CO-1	understand the role of QT & methods of sampling	2	U
CO-2	analyse the probability and components of time series	2	An
CO- 3	apply the significance tests in samples	2	Ap
CO-4	apply the tools to identify the Variance	2	Ap
CO-5	evaluate the methods of Interpolation and Extrapolation	2	E

Unit I

Quantitative Techniques:

Introduction: Meaning – Role – Advantages and Limitations; Sampling-Census and Sample method- Methods of Sampling- Non-Probability Sampling Methods-Probability Sampling methods.

Unit II

Probability and Time Series:

Probability – Definition-Theorems of Probability: Addition Theorem-Multiplication Theorem– Analysis of Time series-Components of Time series - Measurement of Trend-Graphical Method- Method of Semi-Average-Method of Moving averages.

Unit III

Tests of Significance for Small Samples:

Concept – The Assumption of Normality-Student’s t-Distribution- Properties of t-Distribution- Application.

Unit IV

F-Test and Non-Parametric Tests:

Meaning of F-Test. Non -Parametric Tests-Non- parametric Tests – The Sign Test- A Rank Sum Test –Wallis or H – Test – ANOVA - Chi-Square Test.

Unit V

Interpolation and Extrapolation:

Interpolation and Extrapolation: Interpolation and Extrapolation – Methods of Interpolation – Binomial Expansion Method – Newton's Method – Lagrange's Method – Parabolic Curve Method – Extrapolation – Association of Attributes.

Skill Development

1. Employ appropriate mathematical and statistical tools to solve problems.
2. Identify the source of a quantifiable problem, recognise the issues involved and produce an appropriate action plan.
3. Calculate and interpret numerous statistical values and report the findings to the business manager.
4. Prepare an Assignment on Interpolation and Extrapolation.

Reference Books

1. Gupta, S. P. (2014). *Statistical Methods*. (43rd ed). New Delhi: Sultan Chand & Sons.
2. Gurusamy, S. (2018). *Operations Research*. Chennai: Vijay Nicole Imprints Pvt. Ltd.
3. Vittal, P.R. (2013). *Quantitative Techniques*. (1st ed). Chennai: Margham Publications.
4. Wilson, M. (2017). *Business Statistics*. (3rd ed). Mumbai: Himalaya Publishing House Pvt Ltd.
5. Agarwal, D.R. (2010). *Business Statistics*. (1st ed). Delhi: Vrinda Publications Pvt. Ltd.

Semester III
Core XI: Advanced Cost Accounting
Course Code: PA2033

Hours /Week	Credits	Total Hours	Marks
6	4	90	100

Objectives:

1. To understand the concept and role of cost accounting in business organization
2. To plan, design and execute practical activities using the techniques and procedures of appropriate cost accounting.

Course Outcome

COs	Upon completion of this course the students will be able to :	PSO Addressed	CL
CO-1	understand the nature of cost and financial accounting	5	U
CO-2	understand the procedure for preparing batch and job costing	5	U
CO-3	identify the accounting procedure for contract costing	5	An
CO-4	analyse the procedure for preparing process costing	5	An
CO-5	compute the fixed, flexible and cash budget	5	Ap
CO-6	analyse material, labour and overhead variances	5	An

Unit I

Cost Accounting:

Meaning – Advantages, Limitations, Cost accountancy, Essentials of good costing system, Installation, practical difficulties, Cost control – Cost Reduction- Cost control Vs Cost reduction, Cost audit- Cost Manual – Cost accountant – Classification of cost

Unit II

Job, Batch and Contract Costing:

Job costing – Features – Advantages- Limitations – Procedure, Batch costing – Elements of cost relating to batch costing – EBQ – Contract costing – Features – Procedures – Escalation clause – Cost plus contract

Unit III

Output costing, Operating and Operation Costing:

Objects – Cost accumulation under output costing – Presentation of cost – Production account, operation and operation Costing – Framework – Cost unit in operating costing - Procedure

Unit IV

Joint Products and By Products:

Joint products _ Accounting for Joint Products – Methods used in Apportioning Joint Costs – By products – Accounting for By products – Cost Methods.

Unit V

Marginal Costing and Breakeven Analysis:

Concept – Characteristics – Cost Volume Profit analysis – Concepts and terms in CVP analysis – Break Even analysis and Breakeven point - Applications of Marginal Costing: pricing decision – Make or buy decision – Problems of key factor – Selection of suitable product? Sales mix – Level of activity Planning – Discontinuance of a product

Skill Development

1. State the different methods of costing and explain their practical application
2. Write up how the job, batch and contract costing techniques are useful in the business organization.
3. Describe the cost accumulation procedures in output costing
4. Prepare a statement showing the methods of apportioning joint costs

Reference Books

1. Murthy, A. and Gurusamy, S. (2009). *Cost Accounting*. (2nd ed). New Delhi: Tata McGraw- Hill Publishing Company Ltd.
2. R.S.N.Pillai and Bagavathy. (2013). *Cost Accounting*. (6th ed). New Delhi: S.Chand.
3. Jain, S.P. and Narang, K.L. (2003). *Cost Accounting*. (8th ed) New Delhi: Kalyani Publishers.
4. Wilson, M. (2015). *Cost Accounting*. (5th ed). New Delhi: Himalaya Publishing House.
5. Reddy, T.S. and Hari Prasad Reddy, Y. (2012). *Cost Accounting*. (4th ed). Chennai: Margham Publishers.

Semester III
Elective III :(a) Modern Management Practices
Course Code: PA2034

Hours /Week	Credits	Total Hours	Marks
6	4	90	100

Objectives:

1. To give an Indian and Western touch to management practices in modern organization.
2. To help learn the latest technologies like 6 sigma, Total Quality Management and Customer Relationship Management.

Course Outcome

COs	Upon completion of this course the students will be able to:	PSO Addressed	CL
CO- 1	understand the managerial process and strategies of environment management	1	U
CO- 2	analyse on different strategies	1	An
CO- 3	apply latest techniques in management	3	Ap
CO -4	create a good customer relationship	3	C
CO- 5	develop high performance team to shape the future	1	U

Unit I

Management – A Framework:

Characteristics of Well managed companies – Managerial Process – managerial skills and roles – Managing the internal and external environment – Strategies of the environment management – Managing for competitive advantage – Cost – Quality – speed – Innovations – globalization – Challenges of a manager in the 21st Century.

Unit II

Strategic Management:

Strategic Management – SWOC Analysis – BCG matrix – classification of strategies – managerial decision making – group decision making – Corporate Social Responsibility – Strategies - Indian experiences in CSR.

Unit III

Organizational Structures:

Kinds of Organizational Structures – Hybrid and Matrix structures – Span of control – Delegation of Authority – Centralized and Decentralized Structures – Organizing for optimal size – Strategies of responsive organization– Total Quality Management – 6 Sigma.

Unit IV

Customer Relationship Management:

Customer Relationship Management – Concept – Features – Importance - Advantages - Planning and Implementation – Tools – Role of CRM Manager – Electronic Customer Relationship Management (E-CRM) – Trends in CRM.

Unit V

Managing Teams:

Managing high performance teams – Team development – Cohesiveness – Managing conflicts in team – Managing technology and innovations in competitive environment – Managing change – Shaping the future – Negotiation and Conflict Management.

Skill Development

1. Prepare an assignment on the kinds of organizational structures.
2. Outline the challenges of a manager in 21st century.
3. Prepare a report on SWOT analysis.
4. Develop feasible ideas in Customer Relationship Management.

Reference Books

1. Drucker, P.F. (2006). *The Practice of Management*. (2nd ed). New York: Harper & Brothers.
2. Bateman Thomas, S. and Snell Scott, A. (2008). *Competing in the New Era*. (8th ed). Tata McGraw Hill Publishing Company Ltd.
3. Certo Samuel, C and Certo S. Travis. (2010). *Modern Management: Concepts and Skill*. (11th ed). PHI Pvt. Ltd.
4. Pyzdek Thomas. (2009). *Six Sigma Project Planner*. Tata McGraw Hill Education Pvt. Ltd..
5. Sheela Rani, S. (2015). *Customer Relationship Management*. (2nd ed). Chennai: Magham Publications.

Semester III
Elective III: (b) Consumer Behaviour
Course Code: PA2035

Hours /Week	Credits	Total Hours	Marks
6	4	90	100

Objectives:

1. To gain knowledge towards the influencing factors that affect the consumer decision making.
2. To enable the students to gain in-depth knowledge about consumers' behavior in India.

Course Outcome

COs	Upon completion of this course the students will be able to :	PSO Addressed	CL
CO-1	understand the concept of consumer behaviour in Indian perspective	1	U
CO-2	remember the implications in decision making process	5	R
CO-3	understand the influences towards the consumer attitudes	1	U
CO-4	understand the buying behaviour of industries and business	5	U
CO-5	gain knowledge on the facets of E-commerce	5	U

Unit I

Basics of Consumer Behaviour:

Meaning - Definition - Factors Influencing Consumer Behaviour – Scope. Application of Consumer Behaviour: Profit Making – Not for Profit Making – Strategic Marketing. Consumer Needs and Motivation: Concept of Motivation – Needs, Goals and Motives – Maslow's Hierarchy of Human Needs – Motivational Research.

Unit II

Influences on Consumer Behaviour:

Consumer Attitudes: Nature – Functions – Models. Social & Economic Classes: Meaning – Definition – Different Social Classes in India: Weaker Section - Low Income Group - Middle Income group - High Income Group – Family Influence: Definition – Role - Function – Socialisation of family Members – Life Style of Family. Social Media: Meaning – Role – Influencing factors.

Unit III

Cultural Aspects of Indian Consumer Markets:

Definition – characteristics of Different Indian Cultures- Indian core values Vis - A Vis Core Values of Other Markets- Age and Culture, Sex and Culture – Interaction between Different Sub-Cultures.

Unit IV

Consumer Involvement and Decision Making Process:

Consumer Involvement: Definition – Antecedents – Decision Making: Meaning – Information Searching and Processing - Definition of Need Recognition – Factors on Which Need Recognition Depends – Meaning and Definition of Search- Factors Influencing Search – meaning definition of Information Search Processing – Stages of Information Processing. Alternate Evaluation: Meaning and Definition - for Evaluating – Determinants of Evaluation Criteria. Purchase and its Results: Methods of Purchase and Result – Process of Purchase.

Unit V

Market Segmentation and E- Commerce:

Market Segmentation: Meaning and Definition – Basic Criteria for Segmentation – Bases – Implementing Marketing Strategies – Marketing Segmentation Work Best in Marketing Strategy. E-commerce: Meaning – Operations – Methods of sales in E-commerce System – Advertising Methods in E-Commerce Sales – Other Aspects.

Skill Development

1. Create a list of factors influencing you before making the buying decision process.
2. Make a chart representing the Bases for Segmentation under Socio-Economic Factor.
3. Prepare a flow chart on the various Models of Buying Behaviour.
4. Conduct a case study and produce a report on the technical methods of sales in E-commerce system.

Reference Books

1. Jain, P. C. and Monika Bhatt. (2013). *Consumer Behaviour in Indian Context*. (2nd ed). S. Chand & Co Pvt Ltd.
2. Gupta, S.L. and Pal Sumitra. (2011). *Consumer Behaviour: An Indian Perspective Text and Cases*. (2nd ed). Sultan Chand.
3. Peter Paul, J. and Olson Jerry, C. (2009). *Consumer Behavior and Marketing Strategy*. Irwin/McGraw Hill Higher Education.
4. Solomon, M.R. (2001). *Consumer Behavior: Buying, Having, and Being*. (9th ed). PHI Learning.
5. Schiffman, Leon, G. Kanuk Leslie Lazar and Kumar Ramesh, S. (2012). *Consumer Behaviour*. (10th ed). Pearson Education.

Semester III
Life Skill Training (LST) – II
Sub. Code: LST202

No. of hours per week	Credit	Total no. of hours	Marks
1	1	30	100

Objectives:

1. To aid students in making right choices and decisions
2. To create awareness on practical methods that lead to personal and societal development

Course Outcomes (COs)

CO No.	<i>Upon completion of this course, the students will be able to:</i>	Cognitive Level
CO-1	Identify the root cause of social evils and its consequences	An
CO-2	Understand the importance of personal and emotional well being	Un
CO-3	Empathise with the needy and disabled	Ap

Unit I

Corruption - causes and types. Seeds and remedies of corruption.

Casteism - causes and consequences.

Communalism - characteristics - causes and remedial measures.

Regionalism - characteristics - causes and remedial measures.

Unit II

Abortion - reason and methods. Birth control

Alcoholism - alcoholism and causes of drinking. Harmful effects of liquor.

Drug addiction - causes - effects and control of drug addiction.

Unit III

Depression - signs - causes and treatments.

Suicide - signs and treatments. Child labour.

Unit IV

Divorce - causes and effects. Steps to avoid divorce.

Dowry system in India - Legislations to inhibit dowry system. Cases and problems.

Unit V

Care and concern for the aged and disabled - need to take care of elders. Caring of someone with physical disability.

HIV and aids - basic facts - causes - prevention and treatment.

Text Book:

(Compilation will be provided to the students)

Reference Books:

CN. Shankar Rao, India Social Problems - A Sociological Perspective. S. Chand and Company Limited. New Delhi. 2015.

CN. Shankar Rao, Sociology of Indian Society. S. Chand and company limited. New Delhi. 2004

Gawain, Shakti and Laurel King. Living in the Light. - A Guide to Personal Transformation. Natraj Publishing. Canada. 1998.

Semester III
Self-learning Course
Commerce for Lectureship Exams
Course Code: PA20S1

No. of Hours per Week	Credits	Total No. of Hours	Marks
-	2	-	100

Objectives:

1. To enable the students to familiarize with national eligibility.
2. To enable the students to gain an indepth knowledge towards commerce.

Unit I: Business Environment

Meaning and elements of Business Environment. Economic environment. Economic policies. Economic planning. Legal environment of business in India. Competition policy. consumer protection. environment protection. Policy environment: Liberalization. Privatization and globalization. second generation reforms. industrial policy and implementation. Industrial growth and structural changes.

Unit II: Financial and Management Accounting

Basic accounting concepts. capital and revenue. financial statements Partnership accounts: Admission. Retirement. death. dissolution and cash distribution . Advanced Company accounts: Issue. forfeiture. Purchase of Business. Liquidation. Valuation of shares. Amalgamation. absorption and reconstruction. Holding Company accounts. Cost and Management Accounting: Ratio Analysis. Fund Flow Analysis. Cash Flow Analysis. Marginal costing and Break – even analysis. Standard costing. Budgetary control. costing for decision. making Responsibility accounting.

Unit III: Business Management

Principles of management. Planning. Objectives. strategies. Planning process. Decision. making. Organizing. Organizational structure. Formal and informal organization. organizational culture. Staffing. Leading: Motivation. Leadership. committees. communication. controlling. Corporate governance and Business ethics.

Unit IV: Marketing Management

The evolution of marketing. concepts of marketing. marketing mix. marketing environment. consumer behaviour. market segmentation. Product decisions. Pricing decisions. Distribution decisions. promotion decisions. Marketing planning. Organizing and control.

Unit V: Financial Management

Capital structure. Financial and operating leverage. Cost of capital. capital budgeting. Working capital management. Dividend Policy.

Question Pattern: Objective type questions only

Reference Books

1. Dr. Koli.L.N., & MadanSingh. (2009). *UGC NET/JRF/SET Commerce*. (1st ed). Agra: Upkar Prakashan Publishers.
2. Dr. Koli.L.N., (2015). *UGC NET/JRF/SET Commerce*. (1sted). Agra: Upkar Prakashan Publishers.
3. Dr. Vineet Kaushik. (2015). *UGC NET/JRF/SET Commerce*. (1st ed). Jaipur: Arihant Publishers.
4. Dr. Parveen Kataira. Anusha Kataria. & Shivani. (2009). *UGC NET/JRF/SET Commerce*. (1st ed). NewDelhi: Trueman publicationbook.
5. Gupta. R. (2015). *UGC NET/JRF/SET Commerce*. (1st ed). New Delhi: Ramesh Publishing House Books.

Semester IV
Core XII: Security Analysis and Portfolio Management
Course Code: PA2041

Hours /Week	Credits	Total Hours	Marks
6	5	90	100

Objectives:

1. To explore the different avenues of investment.
2. To equip the students with the knowledge of security analysis and portfolio management.

Course Outcome

COs	Upon completion of this course the students will be able to :	PSO Addressed	CL
CO- 1	understand the different avenues of investment	3	U
CO- 2	analyze the Fundamental Security Analysis	3	An
CO- 3	analyze the technical analysis	3	An
CO -4	discuss the principles and policies of portfolio management	3	U
CO- 5	evaluate the portfolio management theory	3	E

Unit I

Introduction to Investment:

Meaning And Definition - Classification–Speculation– Distinction Between Investment and Speculation– Gambling– Factors Favouring Investment– Essential Features of Investment Programme -- Process of Investment-- Investment Avenues – Securities Market – Relationship Between New Issue Market And Stock Exchange Market.

Unit II

Fundamental Security Analysis:

Approaches to Security Analysis – Fundamental Analysis -- Economic Analysis – Factors Affecting the Investment --Industry Analysis – Factors Influencing the Growth of Industry -- Company Analysis -- Marketing – Accounting Policies – Profitability – Dividend Policy – Capital Structure --Operating Efficiency – Management – Analysis of Financial Statement.

Unit III

Technical Analysis:

Basic Assumptions of Technical Analysis – Differences Between Technical Analysis and Fundamental Analysis – Theories, Techniques, Methods of Movements of Stock Prices -- Types of Charts.

Unit IV

Portfolio Management:

Meaning of Portfolio Management – Definition -- Portfolio Management Process – Factors Contributing to Portfolio Management – Principles of Portfolio Management – Policies of Portfolio Management – Problems in Portfolio Management.

Unit V

Portfolio Management Theory:

Introduction – Markowitz Model -- Assumptions– Features– Sharpe's Portfolio Model – Assumptions– Risk Return in Sharpe Model – Capital Asset Pricing Model -- Assumptions– Determinants of Expected Returns – Limitations of Capital Asset Pricing Model – Arbitrage Pricing Theory – Factor Model in Arbitrage Pricing Theory Model – Capital Asset Pricing Model Vs Arbitrage Pricing Theory – Empirical Testing of Arbitrage Pricing Theory Model.

Skill Development

1. Prepare an assignment on different investment avenues
2. Present a diagram showing different types of charts in technical analysis.
3. Give necessary suggestions to overcome the problems in portfolio management.
4. List out the investment alternatives in India.

Reference Books

1. Natarajan, L. (2008). *Investment Management*. (2nd ed). Chennai: Margham Publications.
2. Punithavathy Pandian. (2001). *Security Analysis and Portfolio Management*. (2nd ed). New Delhi: Vikas Publications Pvt. Ltd.
3. Bhalla, V.K. (2010). *Investment Management Security Analysis and Portfolio Management*. (7th ed). New Delhi: Sultan Chand.
4. Reilly, Brown. (2013). *Analysis of Investment and Management of Portfolios*. (10th ed). New Delhi: Cengage Learning.
5. Prasanna Chandra. (2008). *Investment Analysis and Portfolio Management*. (4th ed). New Delhi: Tata Mcgraw Hill.

Semester IV
Core XIII: Indirect Taxation
Course Code: PA2042

Hours /Week	Credits	Total Hours	Marks
6	5	90	100

Objectives:

1. To enable the students to understand the basic indirect taxation system prevailing in India.
2. To provide the students about the knowledge on the principles and provisions of a GST and Customs Law.

Course Outcome

COs	Upon completion of this course the students will be able to :	PSO Addressed	CL
CO-1	understand the basic concepts of indirect tax	2	U
CO-2	understand the features and types of goods and service tax	2	U
CO-3	explain the GST registration procedure	2	U
CO-4	discuss the SWOC Analysis of GST	2	U
CO-5	get an insight about the basic concepts of customs law	2	R
CO-6	explain the types, inclusions and exclusions under customs law	2	R

Unit I

Introduction to Indirect Taxes:

Indirect Taxes - Meaning - Special features – Types: Goods and Services Tax - Sales Tax - Service Tax - Value Added Tax - Custom Duty and Octroi Tax - Excise Duty - Merits - Demerits - Major reforms in indirect taxation in India – Direct Tax vs. Indirect Tax.

Unit II

Goods and Services Tax –I:

Goods and Services Tax Act 2016 (GST) – Introduction – Meaning – Definition – Objectives of GST - Major features of GST – Dimensions of GST - Application of GST – Benefits – Administration of GST – VAT and Indirect Taxes vs. GST – Advantages and Disadvantages of GST – Difference between present tax structure and GST.

Unit III

Goods and Services Tax –II:

Strengths, Weaknesses, Opportunities and Challenges (SWOC) Analysis in India – Types of GST – Central GST – State GST – Integrated GST – Union Territory GST –Impact of GST on Central and State Government – Effects of GST on Indian Economic Growth – Industry wise Impact of GST in India.

Unit IV

Goods and Services Tax Registration Procedure:

GST Registration procedure – Tax invoice – GST rates for Goods and Services – Payment of Tax – Input Tax Credit (ITC) – Returns – types – Due date – Penalty – GST on e-commerce – Simple problems on Goods and Services.

Unit V

Customs Act 1962:

Customs Act 1962 – Nature of customs duty – Taxable event – Territorial waters of India – Indian Customs waters – Types of Customs Duty - Customs value – Inclusions and Exclusions – Simple problems on computation of customs value and duty.

Skill Development

1. Draw an outline on the types of indirect tax.
2. Prepare a list of items with various GST rates prevailing in India at present.
3. Draw a mind map for inclusions and exclusions of items in Customs Act 1962.
4. Write up on offences and penalties in GST registration in tabular format.
5. Prepare a SWOC analysis for GST implementation.

Problems & Theory – 20 : 50

Reference Books

1. T. S. Reddy and Y. Hari Prasad Reddy. (2019). *Business Taxation*. (1st ed). Chennai: Margham Publications.
2. R. G. Saha, S. Murugasen, Arockiya Mary Gettha Rufus and R. Elavarasan. (2020). *Indirect Taxation*. (2nd ed). Mumbai: Himalaya Publishing House.
3. K. Rajavelu. (2006). *Textbook on Indirect Taxes*. (1st ed). Vellore: SriVenkateswara Educational Publications.
4. Mehrotra, H.C. and Agarwal, V.P. (2016). *Goods and Services Tax*. (58th ed). Agra: SahityaBhawan Publications.
5. Prasad, L.V.R. and Kiran Kumar, G.J. (2017). *GST - A Brief Introduction*. (1st ed). Belgium: PK Publishers.

Semester IV

Core XIV: Enterprise Resource Planning Course Code: PA2043

Hours /Week	Credits	Total Hours	Marks
6	5	90	100

Objectives:

1. To facilitate the students to understand about ERP and its related technologies
2. To enable the students to gather knowledge about Business modules

Course Outcome

COs	Upon completion of this course the students will be able to:	PSO Addressed	CL
CO-1	understand the role of ERP in business transactions through various business processes.	1	U
CO-2	understand the risks and benefits of ERP.	2	U
CO-3	evaluate related technologies of ERP.	2	E
CO-4	analyze the integration of ERP modules.	5	An
CO-5	analyze the ERP implementation life cycle.	5	An

Unit I

Framework of ERP:

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

Unit II

Risks of ERP:

People Issues – Process Risks - Technological Risks - Implementation Issues-Operation and Maintenance Issues - Unique Risks of ERP Projects - Managing Risks on ERP Projects. Benefits of ERP: Information Integration - Reduction of Lead Time - On-Time Shipment - Reduction in Cycle Time - Improved Resource Utilization - Better Customer Satisfaction - Improved Supplier Performance - Increased Flexibility - Reduced Quality Costs - Better Analysis and Planning Capabilities - Improved Information Accuracy and Decision Making Capability - Use of Latest Technology.

Unit III

ERP and Related Technologies:

Business Process Reengineering (BPR) - Business Intelligence (BI) - Business Analytics (BA) - Data Warehousing- Data Mining - On - Line Analytical Processing (OLAP) - Product Life Cycle Management (PLM) - Supply Chain Management (SCM) - Customer Relationship Management (CRM) - Geographic Information Systems (GIS) - Intranets and Extranets. Advanced Technology and ERP Security; Technological Advancements - Computer Crimes - ERP and Security - Computer Security - Crime and Security.

Unit IV

ERP Market Place:

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

Unit V

ERP Implementation:

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

Skill Development

1. Prepare an assignment on the trend of ERP.
2. Present a report on Risk of ERP.
3. Outline Business Modules of an ERP Package.
4. Build competence in understanding ERP and related technologies.

Reference Books

1. Alexis Leon. (2019). *Enterprise Resource Planning*. (4th ed). Chennai: Tata McGraw Hill Publishing Company Limited.
2. Rahul V Altekar. (2011). *Enterprise Wide Resource Planning- Theory and Practice*. (7th ed). New Delhi: Prentice Hall Pvt Ltd.
3. Vinod Kumar Garg and N.K.Ventitakrishnan. (2011). *Enterprise Resource Planning- Concepts and Practice*. (2nd ed). New Delhi: Prentice Hall PvtLtd.
4. Ellen F.Monk and Bret J. Wagner. (2009). *Concepts in Enterprise Resource Planning*.(3rd ed). USA: Course Technology Cenage Learning Publication.
5. Daniel E.OLeary. (2000). *Enterprise Resource Planning*. (1st ed). NewYork: Cambridge University Press.

Semester IV
Core XV: Strategic Marketing Management
Course Code: PA2044

Hours /Week	Credits	Total Hours	Marks
6	4	90	100

Objectives:

1. To familiarize students with the process and issues of strategic marketing
2. To enable students to be able to analyze Product Life Cycle Management Strategies

Course Outcome

COs	Upon completion of this course the students will be able to:	PSO Addressed	CL
CO-1	understand the role of Strategy Marketing management.	1	U
CO-2	understand the Strategic Marketing Factors	3	U
CO-3	evaluate strategic relevance of Marketing Segmentation	3	E
CO-4	analyze the Strategies for Market Leaders and challengers.	4	An
CO-5	analyze the Strategic Service Management.	3	An

Unit I

Strategic Marketing Management:

Introduction – Meaning – Characteristics - The Strategic Marketing Plan- Scope - Information Technology and Strategic Marketing Management-Marketing Strategy Formulation - Environmental Scanning-Marketing Strategy - The Process of Marketing Strategy Implementation.

Unit II

Strategic Marketing Factors for Growth:

Strategic Marketing Factors - Strategic Marketing Planning - Marketing Communications (MARCOMs) - Market Positioning – Product Pricing – Brand Management – Winning Competitors – Strategic Marketing Research – Product Life Cycle Management – Sales force Management.

Unit III

Modern Market Segmentation and Pricing:

Market Segmentation – Needs- Approaches – Common Bases – Features of Segments – The Segmentation Process – Competitive forces and Segmentation – Firm positioning for Mass Marketing Firms – The Ten Commandments for Perfect Positioning – Strategic Marketing Pricing- Process.

Unit IV

New Product Strategies:

New Product Strategies – Decision to Develop a New Product – Idea Generation – Product Development – Exit Strategies – The Whole Product – Different New Product Strategies – Strategies for Market Leaders - Strategies for Market Challengers – Niche Marketing Strategy.

Unit V

Strategic Service Management:

Strategic Service Management – Meaning – Elements – Service Knowledge Management – Service Parts Management – Service Price Management - Service Personnel Management – Customer Relationship Management Today – Needs – Customer relationship in Effective Marketing – Customer Relationship Strategies

Skill Development

1. Draft role of information technology in strategic marketing.
2. Analyse the process of New Product Strategies.
3. Develop feasible solutions and decisions to solve problems related to marketing and strategy.
4. Prepare an assignment on Customer Relationship Management at present.

Reference Books

1. Soundaian, S. (2012). *Strategic marketing Management*. (1st ed). Chennai: MJP Publishers.
2. Alexander Chernev. (2018). *Strategic Marketing Management*. (9th ed) New Delhi: Cerebellum Press
3. Nirmalya Kumar . (2004). *Marketing as Strategy*. (1st ed). Harvard Business School Publishing.
4. Richard, M.S. Wilson and Colin Gillian. (1999). *Strategic Marketing Management, Planning Implementation and Control*. (1st ed). New Delhi: Viva Books Private Limited.
5. Ferrell, O.C and Michael D.Hartline. (2014). *Marketing Strategy*. (6th ed). New Delhi: South-Western Cengage Learning Publication.

Semester IV
Elective IV: (a) Human Resource Development
Course Code: PA2045

Hours /Week	Credits	Total Hours	Marks
6	4	90	100

Objectives:

1. To understand the conceptual frame work of Human Resource Development.
2. To help the students to analyze and evaluate the system of human resource Development system

Course Outcome

COs	Upon completion of this course the students will be able to :	PSO Addressed	CL
CO-1	understand the concept and significance of human resource management	3	U
CO-2	discuss the executive development and organizational development	3	U
CO-3	describe the Competency based human resource management	3	An
CO-4	understand the work life of employees and talent management	3	U
CO-5	analyse the human resource information system	3	U

Unit I

Evolution and Development of HRD:

Human Resource management – Meaning and Definition – Difference between Personnel management and human resource management – Evolution and Development of HRM – HRM in India: An Overview – Recent trends in HRM Practices

Unit II

Executive Development and Organisational Development:

Importance of Executive development – Process– Methods – Reasons for failure of Executive Development, Organisational development – Definition and Characteristics – Methods of Organisation Development- Models of Organisation Development – Factors influencing choice of an Organisation Development Intervention

Unit III

Competency based Human Resource Management:

Introduction – Competency – Difference between competence and competency – Competence Frame work – Competence models – Competency mapping – Competency based Human Resource Processes

Unit IV

Work – Life Balance Management and Talent Management:

Work -Life balance – Factors causing work life balance – Consequences of work life balance – Benefits of work life balances, Talent Management: Objectives, Drivers, Importance, Benefits Talent management process – Talent management tips in HR Professionals – Problems of talent Management in India – Time Management.

Unit V

Human Resource Information System:

Human Resource Information System: Definition and meaning – Need, Objectives, Advantages and Disadvantages -Users of Human Resource Information System – Designing Human Resource Information System – Computerized Human Resource Information System – Personnel inventory

Skill Development

1. Highlight the recent trends in HR practices with special reference to India.
2. State the importance of executive development in Indian context.
3. Elaborate the procedure involved in competency-based training.
4. Reflect on the evils of work life imbalance on employees and employers. High light the major evils women professional I India experience from work life balance.
5. Describe the steps involved in an HEIRS process using appropriate examples.

Reference Books

1. Khanka, S. S. (2012). *Human Resource Management* . (2nd ed). New Delhi: Chand& Co. Ltd.
2. Aswathappa, K. (2008). *Human Resource Management*. (1st ed).New Delhi: TataMc Graw Hills Publishing Co. Ltd.
3. Memoria, C. B. (1985). *Personal Management*. (7th ed). New Delhi:Himalaya Publishing House.
4. Rao, V. S. P. (2010). *Human Resource Management -Test and Cases*(1st ed).. New Delhi: Excel Books.
5. Kothari C.R (2008). *Human Resource Management*. (1st ed).New Delhi: Viswa Prakashan.

Semester IV
Elective IV: (b) Entrepreneurial Development
Course Code: PA2046

Hours /Week	Credits	Total Hours	Marks
6	4	90	100

Objectives:

1. To impart basic entrepreneurial skills in promoting industries.
2. To explore new vistas of entrepreneurship and to generate innovative business ideas.

Course Outcome

Cos	Upon completion of this course the students will be able to :	PSO Addressed	CL
CO-1	understand the concepts of entrepreneurship and the growth, role towards economic development	5	U
CO-2	discuss the problems faced by rural women entrepreneurs and rural entrepreneurship	5	U
CO-3	identify the qualities of a successful entrepreneur and the entrepreneurial competencies	5	R
CO-4	describe the key elements of good business plan and business opportunities	5	U
CO-5	identify the institutions and schemes supporting entrepreneurship	5	R
CO-6	analyse the opportunities available to the entrepreneurs in various sectors	5	An

Unit I

Evolution of Entrepreneurship:

Meaning – Need – Characteristics – Functions – Importance - Types of entrepreneur – Motivational factors: Internal and external – Factors influencing the growth of entrepreneurship – Barriers to entrepreneurship - Growth of entrepreneurship in India – Role of entrepreneurship in economic development.

Unit II

Entrepreneurial Competencies:

Meaning – Types of entrepreneurial competencies – Major entrepreneurial competencies – Developing entrepreneurial competencies - Qualities of a successful entrepreneur – Achievement motivation

Unit III

Women and Rural Entrepreneurs:

Women entrepreneurs – Concept – Growth – Reasons for the slow growth of women entrepreneurship - Functions – Problems – Schemes supporting women entrepreneurs- Rural entrepreneurship – Growth – Problems- Self Help Group - Role – Emerging Schemes - Government as entrepreneur.

Unit IV

Opportunity Identification and selection of Business:

Need – Environmental dynamics and change – Business opportunities in various sectors – Identification of business opportunity – Idea generation – Product identification – Opportunity

selection – Steps in setting up of a small business enterprise – Business plan – Formulation of business plan – Contents –Significance – Measures taken by the government for the promotion of MSMEs.

Unit V

Financial Institutions and Schemes:

Small industries development organization (SIDO) – National Institute for Entrepreneurship and Small Business Development (NIESBUD) – Entrepreneurship Development Institute of India (EDII) – Technological consultancy Organizations (TCOs) – Khadi and Village Industries Commission (KVIC) – National Science and Technology Entrepreneurship Development Board (NSTEDB): Objectives and functions – Integrated Infrastructural Development Scheme (IIDS) – Marketing Development Assistance Scheme (MDAS) – Preferential Government purchases.

Skill Development

1. Prepare a flow chart on the types of entrepreneurs.
2. Write an essay on the role of entrepreneurship in the economic growth of India.
3. Draw a business proposal/plan in the industry you are interested in.
4. Prepare a report on the woman entrepreneur who attracts you the most.
5. Write up on the schemes which provide finance to new entrepreneurs.

Reference Books

1. Khanka, S.S. (2014). *Entrepreneurial Development*. (2nd ed). New Delhi: S.Chand.
2. Vasantha Desai. (2006). *Dynamics of Entrepreneurial Development and management*. (1st ed). Mumbai: Himalaya publishing House.
3. Gupta, C.B & Sreenivasan, N.P. (2006). *Entrepreneurial Development*. (1st ed). New Delhi: Sultan Chand.
4. Badi, R.V & Badi. N.V. (2006). *Entrepreneurship*. (1st ed). New Delhi: Vrinda Publications.
5. Jayashree Suresh. (2013). *Entrepreneurial Development*. (5th ed). Chennai: Margham Publication.

Semester IV
Life Skill Training (LST) – II
Sub. Code: LST202

No. of hours per week	Credit	Total no. of hours	Marks
1	1	30	100

Objectives:

1. To improve the integral growth of human being towards sustainable development.
2. To create awareness about human rights, values and their significance and their role.

Course Outcomes (COs)

CO No.	<i>Upon completion of this course, the students will be able to:</i>	Cognitive Level
CO-1	Understand the pros and cons of organ donation and transplant.	U
CO-2	To recognise their rights and address the issues pertaining to human rights violation.	A
CO-3	To acquire the skills required for a successful personal and professional life.	C

Unit I

Generation gap - causes. Bridging the generation gap.

Donate life - pros and cons of organ donation - organ donation and transplant.

Unit II

Impact of mass media on society - functions and social impacts of media.

Responsible freedom - freedom and responsibility.

Unit III

Violation of human rights - the right to live free. Freedom to move - freedom of thought and freedom of expression. Right to democracy - types of violations and safeguarding of human rights.

Unit IV

Impact of materialism on youth.

Terrorism - causes - solutions to rid the world of terrorism and remedy.

Unit V

Marriage preparation - Fidelity and permanence. Values to practice for a successful marriage. Tips for a successful marriage.

Professional ethics and human values - work ethics - ethics and character. Civic virtues and respect for others. Types of value and its nature. Professional value and duty ethics - how to face challenges in the work place.

Text Book:

(Compilation will be provided to the students)

Reference Books:

Baghel, Dr. Sanjay Singh. *Social Media and Indian Youth*. Apple Books. New Delhi.2015.

Bhagwan , Dada. *Generation Gap* . mahavideh Foundation. Ahmedabad. 2000.

M. Govindarajan, S. Natarajan and V.S. Senthil Kumar. *Professional Ethics and Human Values*. PHI Learning Private Limited. New Delhi .2013.

Don Miguel Riuz and Heather Ash Amara. *The Seven Secrets to Healthy , Happy Relationships*. Hierophant Publishing . 2018.

Semester IV
Self-learning Course Business Communication
Course Code: PA20S2

No. of Hours per Week	Credits	Total No. of Hours	Marks
-	2	-	100

Objectives:

1. To study the effective communication in the day to day lives.
2. To enhance the students to develop their communication skills.

Unit I: Nature and Scope of Communication

Communication – Definition – Objectives – Principles – Media – Types – Barriers.

Unit II: Effective Listening and Speeches

Introduction – Poor listening habits – Types of listening – Effective & ineffective listening skills – Strategies for effective listening – Barriers to effective listening

Speeches: Introduction – characteristics of a good speech – profile of a good speaker – planning to speak.

Unit III: Committees. Conferences & Meetings

Committees – Different types – advantages – disadvantages. Conferences planning – web conference Meetings – planning – meeting process – effective meeting Vs. Video conferences.

Unit IV: Interviews and Group Discussions

Interview: Principles. Techniques – Types – Effective interviewer – Success of an interview. Group discussion: Guidelines – role and functions – improving group performance.

Unit V: Information Technology of the Future

Introduction. Word processor – Telex – Facsimile (Fax) – E.Mail – voice mail. Internet – Multimedia – Tele conferencing – telephone answering machine.

Reference Books

1. Pillai, R.S.N., & Bagavathi. (1973). *Modern Commercial Correspondence*. (1st ed). New Delhi: Sultan Chand & co.
2. Meenakshi Raman & Prakashsingh. (2006). *Business Communication*. (1st ed). New Delhi: Oxford Publication.
3. Raghunathan, N.S., & Santhanam, B. (2006). *Business Communication*. (3rd ed). Chennai: Margham Publications.
4. Sundar, K., Kumara Raj, A. (2012). *Business Communication*. (1st ed). Chennai: Vijay Nicole Imprints Pvt. ltd.
5. Randolph, H., Hudson & Bernard, J., Selzler. (2012). *Business Communication*. (5th ed). Mumbai: Jaico Publishing House.