DEPARTMENT OF COMMERCE



Vision

To enhance holistic development in students, by giving training inintellectual, 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.

PG Programme Educational Objectives (PEOs)-COMMERCE

POs	UponcompletionofM.Com Degree Programme, the graduates will be
	able to:
PEO - 1	Utilize computational technology to solve social and financial issues and to pursue research.
PEO - 2	exercise professionalskills, values, teamspiritandleadershiptoface challenges and to contribute building the nation.
PEO - 3	continuetolearnandadvancetheircareerinindustrybothpublicandprivate sectors ,government and academia.

PG Programme Outcomes(POs)-COMMERCE

PO	Uponcompletion of M.Com Degree Programme ,the graduates will be able to:
PO1	Apply high level knowledge and skills in various fields of commerce
PO2	Obtain opportunities inresearch ,writing, communication ,and Publication skills.
PO3	Identify and analyse functional management issues atvarious levels of career advancement
PO4	Develop competency and skills to pursue higher level programmes in commerce and industry
PO5	Function effectively as a member or leader in teams by demonstrating softs kills ,coping skills, and human values
PO6	sensitizeprofessionalethicsandsocietalneedswhichleadthemforholisticdevelopment
PO7	learnindependentlyforlifelongtoexecuteprofessional,social,andethicalresponsibilitiespromoting sustainabledevelopment

PGP rogramme Specific Outcomes (PSOs) - COMMERCE

PO	UponcompletionofM.ComDegreeProgramme,thegraduateswill beableto:	Mapping withPOs
PSO1	Design and implement accounting, marketing, finance, and HR systems and practices grounded in research that comply with mercantile laws, leading the organization towards growth and development.	PO1,PO2
PSO2	Exhibit entrepreneurial ability by enhancing critical thinking, problem-solving, decision-making, and leadership skills that will facilitate startups and high potential organizations.	PO4,PO5
PSO3	Practice different techniques of communication and research and apply them	PO2
	in business and progression.	
PSO4	Facilitate the production of employable, ethical, and innovative professionals to sustain in the dynamic business world.	PO1,PO3
PSO5	Practice business and professional ethics to embrace moral and ethical values in business and personal life.	PO6,PO7

EligibilityNormsforAdmission

 $A candidate who is a graduate of this college or any other recognized University \\ in the main subject/subject spass in B. Com./Bank Management/Computer Applications/Financial Management/B. Com.(Applied)/CA-Operation/B.B.A. and other related Programmes equivale entto$

B. Com or who has passed an examination accepted as equivalent thereto by the Syndicate of Manonmaniam Sundaranar University, Tirunelveli, is eligible for admission.

DurationoftheProgramme:2years

Medium of Instruction: English

Course Structure Academic Cure Distribution of Hours and Credits

Course	SE	EMESTER	Total			
	I	II	III	IV	Hours	Credits
Core-Theory	7(5) +	6(5)+	6(5) +	6(5) +		
	7(5) +	6(5)+	6(5) +	6 (5)		
	6(4)	6(4)	6(5) +		74	57
	6(4)	6(4)	6 (4)			
Elective	5 (3) +	4 (3) +	3 (3)	4	25	18
	5 (3)	4 (3)	-	(3)		
Project		-		10 (7)	10	7
Skill Enhancement		4 (2)	3 (2)	4 (2)	11	6
Course					11	6
Internship/Industrial			(2)			2
Activity			(2)		-	2
ExtensionActivity				(1)	-	1
Total	30 (20)	30 (22)	30 (26)	30 (23)	120	91

TotalNumberofHours=120

M.COM-GENERAL-CREDITDISTRIBUTION

Semester	Course Code	Title of the Course	Credi ts	H o ur s
		First Year		
		First Semester		
	AP231CC1	Core Course I: Business Finance	5	7
I	AP231CC2	Core Course II: Digital Marketing	5	7
-	AP231CC3	Core Course III: Banking and Insurance	4	6
	AP231EC1	Elective Course I: a) Security Analysis and Portfolio Management	3	5
	AP231EC2	Elective Course I: b) Operations Research		
	AP231EC3	Elective Course I: c) International Financial Management		
	AP231EC4	Elective Course II: a) Labour Law	3	5
	AP231EC5			
		Elective Course II: b) Strategic Human Resource Management		
		Total	20	30

		Second Semester		
	AP232CC1	Core Course IV - Strategic Cost Management	5	6
	AP232CC2	Core Course V - Corporate Accounting	5	6
	AP232CC3	Core Course VI - Setting up of Business Entities	4	6
	AP232EC	Elective Course III: a) Business Ethics and Corporate Sustainability	3	5
I	AP232EC 2	Elective Course III: b)Audit and Due Diligence		
1	AP232EC 3	Elective Course III: c) Managerial Economics		
	AP232EC4	Elective Course IV: a) Rural and Agricultural Marketing	3	5
	AP232EC5	Elective Course IV: b) Logistics and Supply Chain Management		
	AP232EC6	Elective Course IV: c) Total Quality Management		
	AP232SE1	Skill Enhancement: Professional Communication and Development	22	30
		Second Year		
		Third Semester		
	AP233C C1	CoreVII-Taxation	5	6

	AP233C C2	CoreVIII-Research Methodology	5	6
	AP233C C3	CoreIX -Computer Applications in Business	5	6
	AP233E	Elective Course V	3	3
	C1	a)Strategic Management		
	AP233EC2	Elective Course V		
		b) Management Information Systems		
III				
	AP233E	Elective Course V		
	C3	c) Managerial Behavior and Effectiveness		
	AP233SE1	Skill Enhancement Course - Advanced Excel	2	3
	AP233SI1/	Internship/Industrial Activity	2	-
	AP233IA1			
	AP233E	Elective Course V		
	C1	a) Strategic Management		
		Total	26	30

		SemesterIV		
	AP234CC1	Core X -Corporate and Economic Laws	5	(
	AP234CC2	CoreXI -Human Resource Analytics	5	(
	AP234PW1	Core Project	7	10
IV	AP234EC1	Elective Course VI a)Quantitative Techniques for Business Decisions		
	AP234EC2	Elective Course VI b)Organisational Behaviour	3	4
	AP234EC3	Elective Course VI c)International Marketing		
	AP234SE1	Skill Enhancement Course – Modern Office Management	2	4
	AP234EA1	Extension Activity	1	-
		Total	23	3
		GRAND TOTAL	91	12

SEMESTER I

CORE COURSE-I BUSINESS FINANCE

Course Code	L	Т	D	C	Credita	Inst. Hours	Total	Marks		
Course Code	L	1	Г	3	Credits	mst. nours	Hours	CIA	External	Total
AP231CC1	7	-	-	-	5	7	105	25	75	100

Pre – requisite:

Students should know the capital and credit funds invested in the business

Learning Objectives:

- 1. To outline the fundamental concepts in business finance
- 2. To evaluate leasing as a source of finance and determine the sources of start-up financing

Course Outcomes

On the	successful completion of the course, the students will be able to:	
1	remember the basic finance concepts	K1 &K2
2	understand the risk and determine its impact on return	K2 & K4
3	apply leasing methods and other sources of finance for startups	K3 &K5
4	apply cash receivable and inventory management techniques	K3 &K5
5	evaluate techniques of long-term investment decision incorporating risk factor	K5 &K6
6	understand the difference criteria used to evaluate proposed investment (ex. NPV, profitability Index, Payback Period	K2 & K4

K1 -Remember, K2 – Understand, K3 – Apply, K4- Analyse, K5 – Evaluate, K6 - Create

Units	Contents	No.of
		Hours
I	Introduction to Business Finance and Time vale of money	18
	Business Finance: Meaning, Objectives, Scope -Time Value of money:	
	Meaning, Causes – Compounding – Discounting – Sinking Fund	
	Deposit Factor - Capital Recovery Factor - Multiple Compounding -	
	Effective rate of interest - Doubling period (Rule of 69 and Rule of	
	72) – Practical problems.	

Risk Management	18
Risk and Uncertainty: Meaning - Sources of Risk - Measures of Risk	
- Measurement of Return - General pattern of Risk and Return -	
Criteria for evaluating proposals to minimise Risk (Single Asset and	
Portfolio) – Methods of Risk Management – Hedging currency risk.	
Startup Financing and Leasing	18
Start-up Financing: Meaning, Sources, Modes (Bootstrapping, Angel	
investors, Venture capital fund) - Leasing: Meaning - Types of Lease	
Agreements - Advantages and Disadvantages of Leasing - Financial	
evaluation from the perspective of Lessor and Lessee.	
Cash, Receivable and Inventory Management	18
Cash Management: Meaning, Objectives and Importance – Cash Cycle	
- Minimum Operating Cash - Safety level of cash - Optimum cash	
balance - Receivable Management: Meaning - Credit policy -	
Controlling receivables: Debt collection period, Ageing schedule,	
Factoring - Evaluating investment in accounts receivable - Inventory	
Management: Meaning and Objectives - EOQ with price breaks -	
ABC Analysis.	
Multi National Capital Budgeting	18
Multi National Capital Budgeting: Meaning, Steps involved,	
Complexities, Factors to be considered - International sources of	
finance - Techniques to evaluate multi-national capital expenditure	
proposals: Discounted Pay Back Period, NPV, Profitability Index, Net	
Profitability Index and Internal Rate of Return - Capital rationing -	
Techniques of Risk analysis in Capital Budgeting.	
	Risk and Uncertainty: Meaning – Sources of Risk – Measures of Risk – Measurement of Return – General pattern of Risk and Return – Criteria for evaluating proposals to minimise Risk (Single Asset and Portfolio) – Methods of Risk Management – Hedging currency risk. Startup Financing and Leasing Start-up Financing: Meaning, Sources, Modes (Bootstrapping, Angel investors, Venture capital fund) - Leasing: Meaning – Types of Lease Agreements – Advantages and Disadvantages of Leasing – Financial evaluation from the perspective of Lessor and Lessee. Cash, Receivable and Inventory Management Cash Management: Meaning, Objectives and Importance – Cash Cycle – Minimum Operating Cash – Safety level of cash – Optimum cash balance - Receivable Management: Meaning – Credit policy – Controlling receivables: Debt collection period, Ageing schedule, Factoring – Evaluating investment in accounts receivable - Inventory Management: Meaning and Objectives – EOQ with price breaks – ABC Analysis. Multi National Capital Budgeting Multi National Capital Budgeting: Meaning, Steps involved, Complexities, Factors to be considered – International sources of finance – Techniques to evaluate multi-national capital expenditure proposals: Discounted Pay Back Period, NPV, Profitability Index, Net Profitability Index and Internal Rate of Return – Capital rationing -

SEMESTER I CORE COURSE II: DigitalMarketing

CourseCode	т	т	D	C	Cradita	Inst. Hours	Total	Marks		
CourseCode	L	1	r	3	Credits	mst. nours	Hours	CIA	External	Total
AP231CC2	7	-	-	-	5	7	105	25	75	100

Pre-requisite:

Students should know the concepts and functions of marketing.

Learning Objectives:

- 1. Toassess and appraise the dimensions of digital marketing and its marketing mix
- 2. To infer thetechniquesofdigitalmarketing and to interpret datafromsocialmedia

On the successfu	l completion of the course, student will be able to:	
1.	Explainthedynamicsofdigitalmarketing	K1 & K2
2.	recognize onlinemarketing mix	K1 & K3
3.	illustrate digitalmedia channels	K3
4.	criticize online consumer behavior	K4
5.	measure socialmediadata	K5

K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6- Create

Units	Contents	No. of Hours
I	Introduction to Digital Marketing: Digital Marketing – Transition from traditional to digital marketing – Rise of internet –Growth of e-concepts – Growth of e-business to advanced e-commerce – Emergence ofdigital marketing as a tool – Digital marketing channels – Digital marketing applications ,benefits and Challenges –Factors for success of digital marketing– Emerging trends and concepts, Big Data and IOT, Segments based digital marketing, Hyperlocal marketing - Opportunities for digital marketing professionals.	18
II	Online marketing mix: Online marketing mix – E-product – E-promotion – E-price – E-place – Consumer segmentation – Targeting – Positioning– Consumers and online shopping issues website characteristics affecting online purchase decisions– Distribution and Implication on online marketing mix decisions-	18

III	Dig eP ma	gitization and implication on online marketing mix decisions. gital media channels: Digitalmediachannels—Searchenginemarketing— R—Affiliatemarketing— Interactive display advertising — Opt-in-email arketing and mobile text essaging,Invasivemarketing—Campaignmanagementusing—	18
		Facebook, Twitter, Corporate Blogs— Advantages and disadvantages of digitalmedia channels— Metaverse marketing	
Г	V	Online consumer behavior- Online consumer behavior- Cultural implications of key website characteristics—Dynamics of onlineconsumer visit — Models of website visits — Web and consumer decision making process—Database marketing— Electronic consumer relationship Management—Goals—Process—Benefits— Role—Next generation CRM.	18
		Analytics and Gamification: Digital Analytics –Concept– Measurement framework – Demystifying web data -Owned social metrics – Measurement metrics for Facebook, Twitter, YouTube, SlideShare, Pinterest, Instagram, Snapchat and LinkedIn – Earned social media metrics -Digital brand analysis – Meaning – Benefits – Components – Brand share dimensions –Brand	18

mediaand opinion leaders - Peer review - Word of mouth - Influence

andgamebasedmarketing-Benefits-Consumer

motivationforplayingonlinegames.

analytics

Miningconsumergeneratedmedia—Gamification

SEMESTER I CORE COURSE– III - BANKING AND INSURANCE

Co	ourse	L	T	P	S	C	red	its	Ins	st.	Tota	l	Marks			
	Cod	le								Ho	ours	Hours	CIA	External	Tota	al
	AP2310	CC3	3	6	-	-	-		4		6	90	25	75	100)

Pre-requisite:

Students should know the fundamental concepts in banking and Insurance.

Learning Objectives:

- 1. To understand the mechanism of banking and insurance.
- 2. To analyse risk and its impact in banking and insurance industry.

On the su	ccessful completion of the course, student will be able to:								
1.	1. relate the transformation in banking from traditional to new era ofbanking								
2.	apply modern techniques of digital banking in business and day to day life	K2 & K3							
3.	evaluate the role of insurance sector	K2 & K5							
4.	examine the regulatory mechanism of customer service in insurance and the relevant regulations	K1 & K4							
5.	assess risk mitigation strategies and its impact in banking and insurance industry	K2 & K5							

K1 - Remember; K2 - Understand; K3 – Apply; K4 - Analyze; K5 - Evaluate

Unit s	Cont ents	No. of Hours
I	Introduction to Banking Banking: Brief History of Banking - Rapid Transformation in Banking: Customer Shift - Fintech Overview - Fintech Outlook - The Financial Disruptors - Digital Financial Revolution - New Era of Banking. Digital Banking - Electronic Payment Systems-Electronic Fund Transfer System - Electronic Credit and Debit Clearing - NEFT - RTGS -VSAT-SFMS- SWIFT.	1 8

	Contemporary Developments in Banking								
	Distributed Ledger Technology – Blockchain: Meaning - Structure of								
	BlockChain - Types of Block Chain - Differences between DLT and								
	Blockchain - Benefits of Blockchain and DLT - Unlocking the potential of								
II	Blockchain - Crypto currencies, Central Bank Digital Currency (CBDC) -	1							
	Role of DLT in financial services - AI in Banking: Future of AI in Banking								
	- Applications of AI in Banking - Importance of AI in banking -								
	Banking								
	reimagined with AI. Cloud banking - Meaning - Benefits in switching to								
	Cloud Banking.								
III	Indian Insurance Market	1							
		8							

	History of Insurance in India –Definition and Functions of Insurance–Insurance Contract – Indian Insurance Market – Reformsin Insurance Sector – Insurance Organisation – Insurance organization structure. Insurance Intermediarie s:Insurance Broker – Insurance Agent-Surveyors and Loss Assessors-Third Party Administrators (Health Services) – Procedures-Code of Conduct.	
IV	Customer Services in Insurance Customer Service in Insurance — Quality of Service-Role of Insurance Agents in Customer Service-Agent's Communication and Customer Service — Ethical Behaviour in Insurance — Grievance Redressal System in Insurance Sector — Integrated Grievance Management System-Insurance Ombudsman - Insurance Regulatory and Development Authority of India Act (IRDA) — Regulations and Guidelines.	1 8
V	Risk Management Risk Management and Control in banking and insurance industries – Methodsof Risk Management – Risk Management by Individuals and Corporations – Tools for Controlling Risk.	1 8

SEMESTER I Elective – I A

SECURITY ANALYSIS AND PORTFOLIO MANAGEMENT

Course Code	т	т	D	C	Credita	Inst Houns	Total	Marks		
Course Code	L	1	r	3	Credits	Inst. Hours	Hours	CIA	CIA External To	
AP231EC1	5				3	5	60	25	75	100

Pre-requisite:

Should know the theories and practices of modern portfolio choice and investment decision.

Learning Objectives:

- 1. To become familiar with various Investment avenues and Portfolio Construction
- **2.** To analyse Portfolio theories and Portfolio performance methods.

On the si	accessful completion of the course, student will be able to:	
1	understand the investment options and structure of a portfolio	K2
2	assess the value of Equity Shares, Preference Shares and Bonds	K5
3	analyse stock performance through fundamental and technical analysis	K4
4	evaluate the portfolio performance.	K5
5	recall the various Portfolio Theories.	K1

K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6– Create

Unit s	Con tent	No. of Hours
I	Investment and Portfolio Management Investment – Meaning – Nature and scope of Investment – Investment vs Speculation – Type of Investors – Investment Avenues – Factors influencing the investment choice – Portfolio Management: Meaning and significance, Active vs. Passive portfolio management - Strategic vs. Tactical asset allocation - Factors Affecting Investment Decisions	12
II	in Portfolio Management. Valuation of Securities Bond: Introduction – Reasons for issuing Bonds –Features of Bond – Types of Bonds – Determinants of bond safety – Bond Prices, Yields and Interest Rates – Measuring Price Volatility of Bonds–Macaulay Duration and Modified Duration - Preference Shares: Introduction – Features of Preference Shares – Preference Shares Yield – Holding Period Return – Yield to Call –Concept of Present Value – Equity Share Valuation Models.	12

	Fundamental Analysis and Technical Analysis	
III	Fundamental Analysis: Objectives — Economic Analysis, Industry Analysis, Company Analysis —Technical Analysis: Meaning — Assumptions — Pros andcons of technical analysis—Differences between fundamental analysis and technical analysis — Dow Theory — Types of Charts — Chart Patterns — Trend Analysis — Support Line and Resistance Line — Volume Analysis — Indicators and Oscillators — Simple Moving Average — Exponential Moving Average — Relative Strength Index — Bollinger Band — Elliott Wave Theory.	14
IV	Efficient Market Hypothesis Efficient Market Hypothesis – Markowitz Model, Arbitrage Pricing Theory	10
	 Sharpe's Single index portfolio selection method – Capital Asset Pricing Model (CAPM). 	
V	Portfolio Performance Evaluation Portfolio Performance Evaluation – Meaning - Need for Evaluation - Methods of calculating Portfolio return - Sharpe's Ratio - Treynor's Ratio - Jensen's Differential Returns - Portfolio Revision - Need for Portfolio Revision - Formula Plans.	12

SEMESTER I

Elective - IB: Operations Research

CourseCode	т	т	D	C	Cradita	Inst Houns	Total	Marks		
CourseCode	L	1	r	3	Credits	mst. Hours	Hours	CIA	External	Total
AP231EC2	5	-	-	-	3	5	60	25	75	100

Pre-requisite:

Students should have basic knowledge on Mathematics and Statistics.

Learning Objectives:

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

On the su	On the successful completion of the course, student will be able to:								
1	understand the application of operations research in business	K1 & K2							
2	application of transportation models to minimize the transportation cost	К3							
3	apply the game theory and analyze mixed strategies to overcome the competitors	K3 & K4							
4	prioritize thenetworkanalysistoenhanceeffectiveness	K5							
5	construct the decision tree to select the best among the alternatives	K5 & K6							

K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6- Create

Units	Contents	No. of Hours
I	Introduction and Linear Programming Problem Introduction to Operations Research — Uses and Limitations — Linear Programming Problem: Formulation, Solving LPP: Graphical method, Simplex method, the Big-M Method.	12
II	Transportation and Assignment Problems Transportation problem: Introduction – Assumptions – Formulation of Transportation models – Basic feasible solution (North-West Corner Method, Least Cost Method, Vogel's Approximation Method) – Optimal solution (Stepping-Stone Method, Modified Distribution Method) – Degeneracy in Transportation problem. Assignment Problem: Introduction – Comparison with the Transportation problem – Formulation of assignment problems - The Hungarian method of solution.	12

		-	nencing and Game Theory	
11	II	jobs mac	through one machine – Processing n jobs through two hines – Processing of n jobs through three machines. Game ory: Introduction – Rules for Games theory – Two person zero	12
			sum game without saddle point – Mixed strategies (2xn games, mx2 games) – Graphical method (2xn, mx2 games).	
			Replacement and Network Analysis	
	ľ	V	Replacement: Introduction – Individual replacement problems –	12
			Group replacement problems. Network Analysis: PERT and CPM. Decision Tree Analysis and Owning Theory.	
	,	J	Decision Tree Analysis and Queuing Theory Decision Tree analysis – Queuing: Introduction – Applications of queuing models, Waiting time and idle time costs – Single channel	12

Poisson arrivals with Exponential Service, Infinite population

model.

ELECTIVE COURSE I: c) INTERNATIONAL FINANCIAL MANAGEMENT

Course Code	т	т	ъ	C	Cradita	Inst House	Total	Marks		
Course Code	L	I	r	3	Credits	mst. nours	Hours	CIA	External	Total
AP231EC3	5	-	-	1	3	5	75	25	75	100

Pre-requisite

Students should have basic knowledge on foreign exchange market.

Learning Objectives

- 1. To analyse the techniques of international investment decisions for building a better portfolio
- 2. To become familiar with various international instruments

On the	On the successful completion of the course, student will be able to:									
1	explain the importance and nature of international flow of funds	K2								
2	analyse the fluctuations in exchange rate and impact on exchange markets	K4								
3	analyse the techniques of international investment decisions for building a better portfolio	K4								
4	explain the flow of funds in the international banks	K2								
5	examine various international financial market instruments	K4								

K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze

Units	Contents	No. of Hours
I	International Financial Management International Financial Management: An overview – Importance – Nature and Scope – International flow of Funds – Balance of Payments – International Monetary System.	15
II	Foreign Exchange Market Foreign Exchange Market: Features – Spot and Forward Market – Exchange Rate Mechanism – Exchange Rate determination in the Spot and Forward Markets – Factors Influencing Exchange Rate – Salient Features of FEMA – Market for Currency Futures and Currency Options – Hedging with Currency Future and Options.	15
III	International Investment Decision Foreign Direct Investment – International Capital Budgeting – International Portfolio Investment: Meaning – Benefit of International Portfolio Investment – Problem of International Investment.	15
IV	International Financial Decisions Overview of the International Financial Market – Channels for International Flow of Funds – Role and Functions of Multilateral Development Banks – International Banking: Functions – Credit Creation – Control of International Banks.	15
V	International Financial Market Instruments Short-term and Medium-term Instruments – Management of Short-term Funds – Management of Receivables and Inventory – Factors behind the Debt Crisis.	15

Text Books

- 1. Vyuptakesh Sharan, (2010), "International Financial Management" 6th Edition, Prentice Hall India Learning Pvt. Ltd, Delhi
- 2. Seth A K and Malhotra S K, (2000), "International Financial Management" 2ndEdition, Galgotia Publishing Company, Delhi
- 3. Agarwal O P, (2021), "International Financial Management" 3rd Edition, Himalaya Publishing House Pvt Ltd, Mumbai
- 4. Apte P G, (2006), "International Financial Management" 4th Edition, MCGraw Hill (India) Pvt. Ltd., Noida, Uttar Pradesh
- 5. Varshney R L and Bhashyam S (2016), "International Financial Management An Indian Perspective", Sultan Chand & Sons, New Delhi

Reference Books

- 1. Jeevanandam C, (2020), "Foreign Exchange Practice Concepts and Control", 17th Edition, Sultan Chand & Sons, New Delhi
- 2. Kevin S, (2022), "Fundamentals of International Financial Management" 2nd Edition, Prentice Hall India Learning Pvt. Ltd, Delhi
- 3. Amuthan R, (2021), "International Financial Management" 3rd Edition, Himalaya Publishing House Pvt Ltd, Mumbai
- 4. Bhalla V K (2014), "International Financial Management (Text and Cases)", Sultan Chand & Sons, New Delhi

Web Resources

- 1. https://iare.ac.in/sites/default/files/LECTURE%20NOTES-IFM.pdf
- 2. https://www.bauer.uh.edu/rsusmel/4386/ifm%20-%20lecture%20notes.pdf
- 3. https://ebooks.lpude.in/management/mba/term_4/DMGT549_INTER

NATIONAL FINANCIAL MANAGEMENT.pdf

MAPPING WITH PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC OUTCOMES

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	2	2	3	3	2	3	3	3	2	2	3	2
CO2	2	2	3	3	3	3	3	3	2	2	2	3
CO3	2	2	3	2	2	3	3	3	2	2	2	2
CO4	2	3	3	3	2	3	3	3	3	2	3	2
CO5	2	2	3	3	2	3	3	3	2	2	3	2
TOTAL	10	11	15	14	11	15	15	15	11	10	13	11
AVERAGE	2	2.2	3	2.8	2.2	3	3	3	2.2	2	2.6	2.2

SEMESTER I Elective –IIA: LABOUR LAWS

Course Code	т	Т	ъ	C	Cuadita	In at House	Total		Marks	
Course Code	L	1	P	3	Creans	inst. Hours	Hours	CIA	External	Total
AP231EC4	5	-	-	-	3	5	60	25	75	100

Pre-requisite:

Students should be familiar with various laws.

Learning Objectives:

- 1. To gain knowledge on various measures and provisions relating to employees as per the Factories Act and Equal Remuneration Act
- 2. To magnify employee welfare measures with respect to provident fund, gratuity and bonus

Course Outcomes

On the suc	ccessful completion of the course, student will be able to:	
CO 1	recall the basic labour legislations pertaining to Trade Unions	K1
CO 2	discuss on various provisions of the Factory's Act and Equal Remuneration Act	K2 & K4
CO 3	assess provisions relating to the workmen's compensations and state insurance.	K4
CO 4	examine provisions relating to payment of wages and minimum wages.	K5
CO 5	identify the provisions of provident fund, gratuity and bonus schemes.	K4

Units	Contents	No. of Hours
I	Introduction and The Trade Unions Act, 1926 Labour legislations: Origin – Nature – Scope – Need – Objectives – Principles – Labour policy and its special features – Constitution as the basis for labour legislation – The Trade Unions Act, 1926: Definition – Objectives – Deficiencies – Registration of trade union – Cancellation of registration and appeal – Duties and obligations – Rights and privileges – Dissolution.	12
п	The Factories Act, 1948 and Equal Remuneration Act, 1976 The Factories Act, 1948: Objects – Definition – Licensing and Registration of factories – Inspecting staff – Health, safety and welfare measures – Provisions relating to hazardous processes – Working hours – Holidays – Annual leave - Employment of women	12

and young persons.	
Equal Remuneration Act – Payment of remuneration at equal rates to men and women workers – Advisory committee – Offences and penalties.	
	12
The Workmen's Compensation Act, 1923 and The Employees' State Insurance Act, 1948	
The Workmen's Compensation Act, 1923: Definitions – Objectives – Disablement – Employer's liability for compensation – Amount of compensation – Disbursement of compensation – Notice and claims – Penalties – The Employees' State Insurance Act 1948: Objects – Definitions – Administration of ESI Scheme – ESI Fund – ESI Corporation - Medical benefit council – Benefits under the Act – ESI court.	
The Payment of Wages Act, 1936 and The Minimum Wages Act, 1948	12
The Payment of Wages Act, 1936: Object and Scope – Definition –	
Procedure regarding payment of wages – Deduction from wages –	
Mode of payment of wages.	
The Minimum Wages Act, 1948: Objects - Scope - Definition - Items to be included in the minimum wages - Fixation and revision of minimum wages - Norms to be followed in the payments of minimum wages.	
The Provident Fund and Miscellaneous Provision Act, 1952, The	12
Payment of Gratuity Act, 1972 and The Payment of Bonus Act, 1965	
Provident Fund and Miscellaneous Provision Act, 1952: Definitions – Scope – Nature – Objects – Various schemes – The Payment of Gratuity Act, 1972: Definitions – Scope – Conditions and circumstances of payment - Wages for computing gratuity – Maximum gratuity – Nomination – Penalties – The Payment of Bonus Act: Applicability of the Act – Eligibility and rate of Bonus –	
	Equal Remuneration Act – Payment of remuneration at equal rates to men and women workers – Advisory committee – Offences and penalties. The Workmen's Compensation Act, 1923 and The Employees' State Insurance Act, 1948 The Workmen's Compensation Act, 1923: Definitions – Objectives – Disablement – Employer's liability for compensation – Amount of compensation – Disbursement of compensation – Notice and claims – Penalties – The Employees' State Insurance Act 1948: Objects – Definitions – Administration of ESI Scheme – ESI Fund – ESI Corporation - Medical benefit council – Benefits under the Act – ESI court. The Payment of Wages Act, 1936 and The Minimum Wages Act, 1948 The Payment of Wages Act, 1936: Object and Scope – Definition – Procedure regarding payment of wages – Deduction from wages – Mode of payment of wages. The Minimum Wages Act, 1948: Objects - Scope – Definition – Items to be included in the minimum wages – Fixation and revision of minimum wages – Norms to be followed in the payments of minimum wages. The Provident Fund and Miscellaneous Provision Act, 1952; The Payment of Gratuity Act, 1972 and The Payment of Bonus Act, 1965 Provident Fund and Miscellaneous Provision Act, 1952: Definitions – Scope – Nature – Objects – Various schemes – The Payment of Gratuity Act, 1972: Definitions – Scope – Conditions and circumstances of payment - Wages for computing gratuity – Maximum gratuity – Nomination – Penalties – The Payment of

SEMESTER I

Elective II B: STRATEGICHUMANRESOURCEMANAGEMENT

Course Code	т	т	Ъ	C	Cradita	Inst Houng	Total		Marks	
Course Code	L	1	r	3	Credits	mst. nours	Hours	CIA	External	Total
AP231EC5	5	-	-	-	3	5	60	25	75	100

Pre – requisite:

Students should have studied foundations of human resource management.

Learning Objectives:

- 1. To understand the implication of HRM on Government regulations and corporate Decisions.
- 2. To apply the principles and techniques of HRM to major personnel issues.

Course Outcomes

On the su	On the successful completion of the course, student will be able to:						
1	understand the fundamental strategic human resource management	K1					
2	recognize the models of strategic human resource management	K1					
3	Integrate and apply the knowledge of various strategies inhuman resource Management in the corporate arena	К3					
4	Assess drafting of HR policies	K5					
5	Explore the latest trend in the strategic human resource management.	K6					

Units	Contents	No. of Hours
I	Introduction to SHRM SHRM- Meaning, Features, Evolution, Objectives, Advantages, Barriers to SHRM, SHRM v/s Traditional HRM, Steps in SHRM, Roles in SHRM: Top Management, Front-line Management, HR - Changing Role of HR Professionals.	12
II	Models of SHRM Models of SHRM – High Performance Working Model, High Commitment Management Model, High Involvement Management Model - HR Environment – Environmental trends and HR Challenges -Linking SHRM and Business Performance	12
Ш	Strategic Planning and Compensation Resourcing Strategy: Meaning and Objectives - Strategic HR Planning: Meaning, Advantages, Interaction between Strategic	12

	Planning and HRP, Managing HR Surplus and Shortages, Strategic	
	Recruitment and Selection: Meaning and Need - Strategic Human	
	Resource Development: Meaning, Advantages and Process -	
	Strategic Compensation as a Competitive Advantage - Rewards	
	Strategies: Meaning, Importance - Employee Relations Strategy,	
	Retention Strategies, Strategies for Enhancing Employee Work	
	Performance.	
IV	Human Resource Policies Human Resource Policies — Meaning, Features, Purpose of HR Policies, Process of Developing HR Policies, Factors affecting HR Policies, Areas of HR Policies in Organisation, Requisites of Sound HR Policies — Recruitment, Selection, Training and Development, Performance Appraisal, Compensation, Promotion, Outsourcing, Retrenchment, Barriers to Effective Implementation of HR Policies and Ways to Overcome these Barriers.	12
V	Latest trends in Strategic HRM Mentoring - Employee Engagement – Meaning, Factors Influencing Employee Engagement, Strategies for Enhancing Employee Engagement - Competency based HRM: Meaning, Types of Competencies and Benefits of Competencies for Effective Execution of HRM Functions -Human Capital Management: Meaning and Role - New Approaches to Recruitment – Employer Branding.	12

SEMESTER II Core Course IV: STRATEGIC COST MANAGEMENT

Course Code	т	Т	ъ	0	Cuadita	Inst House	Total		Marks	
Course Code	L	1	P	3	Creans	inst. Hours	Hours	CIA	External	Total
AP232CC1	6				5	6	90	25	75	100

Pre-requisite:

Students should have studied Cost and Management Accounting.

Learning Objectives:

- 1. To understand the aspects of strategic and quality control management
- 2. To apply cost management techniques in various sectors

Course Outcomes

On the si	On the successful completion of the course, student will be able to:							
1.	understand and apply strategic cost management and techniques	K1 & K3						
2.	apply the strategies for product Life Cycle and Budgeting	К3						
3.	Analy reactivity based costing in practice	K4						
4.	apply transfer pricing methods and its relevance in decision making	K3 & K4						
5.	evaluate cost structure for Agriculture and IT sector	K4 & K5						

Units	Contents	No. of Hours
I	Introduction to Strategic Cost Management Introduction to Strategic Cost Management (SCM) — Need for SCM — Differences between SCM and Traditional Cost Management - Value Chain Analysis: Meaning and steps - Quality Cost Management: Meaning of Quality and Quality Management — Cost of Quality — Indian Cost Accounting Standard 21 on Quality Control - Introduction to Lean System — Benefits of Lean System — Just in Time (JIT) — Kaizen Costing	18
II	Cost Control and Reduction Cost Management Techniques: Cost Control: Meaning and Prerequisites - Cost Reduction: Meaning and Scope – Differences between Cost control and cost reduction - Pareto Analysis: Meaning, importance and applications - Target Costing: Meaning, steps and Principles – Life Cycle Costing: Meaning, Strategies for each stage of product life cycle, Benefits – Learning Curve: Meaning, Learning curve ratio and applications	18

III	Activity Based Cost Management Activity Based Cost Management: Concept, Purpose, Stages, Benefits, Relevance in Decision making and its Application in Budgeting – Practical problems	18
IV	Transfer Pricing Transfer Pricing: Meaning, Benefits, Methods: Pricing based on cost, Market price on transfer price, Negotiated pricing and Pricing based on opportunity costs – Practical Problems.	18
V	Cost Management in Agriculture and IT sector Agriculture Sector: Features, Cost Structure, Cost Management, Tools to measure the performance, Minimum Support Price and International Perspective – Information Technology Sector: Features, Cost Structure, Cost Management and International Perspective.	18
Self study	Transfer Pricing: Meaning, Benefits, Methods	

Semester II

Core – V CORPORATE ACCOUNTING

Course Code	т	Т	ъ	C	Cuadita	In at House	Total		Marks		
Course Code	L	1	r	3	Credits	mst. nours	Hours	CIA	External	Total	
AP232CC2	6				5	6	90	25	75	100	

Pre-requisite:

Students should have the knowledge of Financial Accounting.

Learning Objectives:

- 1. To understand the accounting treatment for various companies.
- 2. To improve the skills of CSR reporting

Course Outcomes

On the successful completion of the course, student will be able to:								
CO 1	Prepare financial statements of companies asper schedule III of CompaniesAct,2013	K2&K4						
CO 2	apply the provisions of IRDA Regulations, 2002 in the preparation of final accounts of life insurance and general insurance companies.							
CO 3	Prepare consolidated financial statements of holding companies in accordancewith AS21.							
CO 4	assess contemporary accounting methods							
CO 5	Examine financial reporting based on appropriate accounting standards and provisions of Companies Act2013withrespecttocorporatesocial responsibility	K4& K5						

Units	Contents	No. of Hours
I	Issue of Shares and Final Accounts of Companies Issue of Shares: ESOPs - ESPS - Sweat Equity Shares - Book Building-Buy-back of Shares - Conversion of debentures into shares - Final accounts of Companies as per Schedule III of the Companies Act, 2013 – Managerial remuneration.	18
II	Insurance Company Accounts	18

	Insurance Company Accounts: Types of Insurance - Final accounts of life assurance Companies- Ascertainment of profit- Valuation Balance Sheet-Final accounts of Fire, Marine and miscellaneous Insurance Companies.	
III	Consolidated financial statements Consolidated financial statements as per AS 21: Consolidated Profit and Loss Account— Minority interest — Cost of control — Capital reserve— Inter-company holdings—Preparation of consolidated Balance Sheet.	18
IV	Contemporary Accounting Methods Accounting for price level changes – Social responsibility accounting – Human resource accounting - Forensic Accounting.	18
V	Financial reporting Financial reporting: Meaning, Objectives, Characteristics – Indian Accounting Standards (AS 5, AS 10, AS 19, AS 20) – Corporate Social Responsibility: Meaning, Key provisions of Companies Act, 2013, Accounting for CSR expenditure, Reporting of CSR, Presentation and disclosure in the financial statements.	18

SEMESTER II

Core Course VI: SETTINGUPOFBUSINESSENTITIES

Course Code	т	т	Ъ	C	Cuadita	Inst Houng	Total		Marks	
Course Code	L T P S Credits Inst. Hours		mst. nours	Hours	CIA	External	Total			
AP232CC3	6	-	-	-	4	6	90	25	75	100

Pre-requisite:

Students should have knowledge on Company and Business Laws.

Learning Objectives:

- 1. To understand and analysetheformationandregistration of Section 8 company
- 2. To determine the procedure for obtaining registration and license and to createawarenessaboutthelegalcompliancesgoverningbusinessentities

Course Outcomes

On the su	accessful completion of the course, student will be able to:	
1	recognize and determine the startups in india	K1 & K2
2	describe and identify legalrequirementsforsection8 company	K2 & K3
3	Examine the proceedings for LLP and joint venture	K4
4	determine the registration and licensing procedure	K5
5	examine and evaluate the compliance of regulatory framework	K4 & K5

Units	Contents	No. of Hours
I	Startups in India: Types of business organisations— Factors governing selection of anorganisation-Startups — Evolution — Definition of a Startup — Startup lands capein India— Startup India policy — Funding support and incentives — Indian states with Startup policies — Exemptions for startups — Life cycle of a Startup — Important points for Startups — Financing options	18

	available for Startups – Equity financing – Debt financing –	
	Venture capital financing—IPO—Crowdfunding—Incubators—Mudrabanks—Successful Startups in India.	
II	Not-for-Profit Organisations: Formation and registration of NGOs – Section 8 Company – Definition – Features –Exemptions – Requirements of Section 8 Company – Application for incorporation –Trust: Objectives of a trust – Persons who can create a trust – Differences between a public and private trust – Exemptions available to trusts – Formation of a trust - Trustdeed–Society–Advantages– Disadvantages–Formation of asociety–Tax exemption to NGOs.	18
III	Limited Liability Partnership and Joint Venture Limited Liability Partnership: Definition — Nature and characteristics — Advantages and disadvantages — Procedure forincorporation — LLP agreement — Annual compliances of LLP-Business collaboration: Definition —Types—Joint venture: Advantages and disadvantages—Types—Joint venture agreement—Successful joint ventures in India—Special Purpose Vehicle—Meaning—Benefits—Formation.	18
IV	Registration and Licenses: Introduction — Business entity registration — Mandatory registration — PAN — Significance — Application and registration of PAN — Linking of PAN with Aadhar —TAN — Persons liable to apply for TAN — Relevance of TAN — Procedure to apply for TAN —GST: Procedure for registration — Registration under Shops and Establishment Act — MSME registration — Clearance from Pollution Control Board — FSSAI registration and license — Trade mark, Patent and Design registration.	18
V	Environmental Legislations in India Geographical Indication of Goods (Registration and Protection) Act, 1999: Objectives, Salient Features - The Environmental Protection Act, 1986: Prevention, control and abatement of environmental pollution - The Water (Prevention And Control of Pollution) Act, 1974: The Central and State Boards for Prevention and Control of Water Pollution - Powers and	18

Functions of Boards - Prevention and Control of Water Pollution
- Penalties and Procedure- The Air (Prevention and Control of
Pollution) Act, 1981: Central and State Boards for The
Prevention and Control of Air Pollution - Powers And Functions
- Prevention and Control of Air Pollution - Penalties and
Procedure. PowersAndFunctions-
PreventionandControlofAir Pollution-PenaltiesandProcedure.

Semester II
Elective – III A BUSINESS ETHICS AND CORPORATE SUSTAINABILITY

Course Code	т	т	D	C	Cuadita	Ingt Houng	Total		Marks	
Course Code	L	1	r	3	Credits	mst. nours	Hours	CIA	External	Total
AP232EC1	4				3	4	60	25	75	100
	_				3	-		23	75	100

Pre requisite:

Students should be familiar with ethics in business and personal life.

Learning Objectives:

- 1. To gain knowledge on moral issues relating to business, marketing, advertising, finance, HR and environmental protection
- 2. To analyse sustainability information and prepare reports

Course Outcomes

On th	On the successful completion of the course, the students will be able to:						
1	understand the concepts of business ethics in practice	K2 & K4					
2	demonstrate and recommend ethical decision making by applying various theories	K4 & K5					
3	evaluate moral issues relating to business, marketing, advertising, finance, HR and environmental protection	K5 &K6					
4	remember the concepts of corporate sustainability	K1 &K2					
5	construct reports disclosing sustainability information	K5&K6					
6	evaluate the need for ethics in business and identify the issues involved in business ethics.	K5 &K6					

K1 -Remember, K2 – Understand, K3 – Apply, K4- Analyse, K5 – Evaluate, K6 – Create

Units	Contents	No.of hours
1	Introduction to Business Ethics	12
	Business Ethics – n Meaning and Definition of Ethics – Nature	
	of Business Ethics – Role and importance of Business Ethics and	
	values in Business – Causes of unethical behaviour – Ethical	
	issues.	
II	Ethical Theories	12
	Ethical Decision Making – Decision Making (Normal Dilemmas	
	and problems) – Application of Ethical Theories in Business –	
	Traditional Ethical Theories – Utilitarianism, - Ethical Egoism –	
	Ethics of Duties – Normative Theories of Business Ethics –	
	Stakeholder Theory – Stockholder Theory – Lawrence	
	Kohlberg's Theory Model Development.	
	<u> </u>	

III	Moral Issues in Business	12
	Moral Issues in Business – Importance of moral issues and reasoning – Whistle Blowing – Kinds of Whistle Blowing – Ethical issues in functional areas of business. Marketing and Advertising – Truth in Advertising – Manipulation	
	- Coercion - Trade Secrets - Corporate disclosure - Insider trading.	
	Finance –Fairness' and efficiency in Financial Market – Greenmail – Golden Parachute. HR: Workers Rights and Duties – Work place Safety – Sexual	
	Harassment-Equal Employment Opportunity- Preferential hiring. Environmental Protection — Safety and acceptable risk- Environmental Harm, Pollution and its Control— Product Safety and Corporate Liability.	
IV	Corporate Sustainability	12
	Corporate Sustainability – Concepts of sustainability – Social, Environmental and Economic dimensions - Sustainability in a business context.	
	Principles of Sustainable Development: History and emergence of the concept of Sustainable Development – Definitions, Environmental issues and crisis, Resourcedegradation, Greenhouse gases, Desertification, Social insecurity, Industrialization, Globalization and Environment.	
	Moral Issues in Business	
	Sustainability Reporting – Investors, customers, government, and	
	media- Disclosing sustainability information – report and website	
	 Transparency and Accountability – One Report movement – 	
	Financial and non-financial together – Triple bottom line concept	
	for Sustainable Business - Sustainability Reporting: Flavour of	
	GRI, BRR, BRSR.	
<u> </u>		

SEMESTER II Elective – III B: AUDIT AND DUE DILIGENCE

Course Code	т	т	D	C	Cradita	Inst Houns	Total		Marks	
Course Code	L	1	Г	3	Credits	mst. Hours	Hours	CIA	External	Total
AP232EC2	4				3	4	60	25	75	100

Pre-requisite:

Students should have the basic knowledge on auditing principles and practices

Learning Objectives:

- 1. To understand the basics of due diligence
- 2. To analyse different types of due diligence

Course Outcomes

On the su	On the successful completion of the course, student will be able to:						
1	understand the types and process of secretarial audit	K1 & K4					
2	evaluate the provisions relating to secretarial audit	K3 & K5					
3	analyse the basics and techniques of due diligence	K1 & K4					
4	applicability of secretarial audit under the companies act 2013	K4 & K5					
6.	apply the diligence for take overs and to prepare report	K2 & K3					

Units	nits Contents					
I	Introduction to Audit Audit: Meaning – Types of Audit: Corporate Governance Audit: Meaning and scope; Corporate Social Responsibility Audit: Meaning and objectives;	12				
	Insider Trading Audit: An introduction – Labour Law audit: Meaning, process and benefits – Environment Audit: Meaning and Need – Social Audit: Meaning and implications – Introduction to Takeover Audit.					
II	Secretarial Audit Secretarial Audit: Meaning – Need – Applicability of Secretarial Audit under Companies Act, 2013 and SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 – The process of Secretarial Audit – Scope and Benefits of Secretarial Audit.	4.4				
III	Introduction to Due Diligence Due diligence: Meaning, Need, Objectives and Scope – Factors to be considered while conducting due diligence – Process of due diligence – Techniques of due diligence					
IV	Types of Due Diligence	12				
V	Due Diligence for Take overs and Due Diligence Report Due diligence for Mergers and Amalgamation: Introduction and Process, Preparation of scheme of amalgamation - Due diligence for take overs - Guidance on diligence reporting — Format of diligence report.	1 14				

ELECTIVE COURSE III: c) MANAGERIAL ECONOMICS

Course Code	L	T	Т	D	C	Cradita	Inst. Hours	Total		Marks	
Course Code		ı	r	3	Credits	mst. nours	Hours	CIA	External	Total	
AP232EC3	4	-	-	-	3	4	60	25	75	100	

Pre-requisite

Students should have the basic knowledge on managerial economics

Learning Objectives

- 1. To offer expertise and knowledge on the application of economic theories
- 2.To understand the concepts of business decisions

On the s	On the successful completion of the course, students will be able to:								
1.	understand the scope and methods of managerial economics	K1 & K4							
2.	evaluate the demand forecasting for goods	K3 & K5							
3.	analyse the concept in resource allocation	K1 & K4							
4.	applicability of market structure in different time periods	K4 & K5							
5.	apply the different pricing methodologies of products	K2 & K3							

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

Units	Contents							
I	The Scope and Methods of Managerial Economics Risk -uncertainty and probability analysis - Approach to managerial decision making and the theory of firm	12						

	Demand analysis						
II	Basic concepts and tools of analysis for demand forecasting, use of business indicators; demand forecasting for consumer goods, Consumer durable and capital goods						
	Concepts in resource allocation						
III	cost analysis; breakeven analysis, short run and long run cost functions; production function: cost -price -output relations -Capital investment analysis - Economics of size and capacity utilization input -output -analysis	12					
IV	Market structure Pricing and output; general equilibrium. Product policy, rates, promotion, and market strategy -Advertising rates model-Advertisement budgeting	12					
	Pricing objectives						
V	Pricing methods and approaches -Product line pricing -Differential pricing - Monopoly policy restrictive agreements -Price discrimination - Measurement of economic concentration -Policy against monopoly and restrictive trade practices	12					

SEMESTER II Elective – IV A

RURAL AND AGRICULTURAL MARKETING

Course Code	. т	Т	D	C	Credita	Inst Houns	Total		Marks	
Course Cou		1	Г	3	Credits	mst. nours	Hours	CIA	External	Total
AP232EC4	4				3	4	60	25	75	100

Pre-requisite:

Students should know the principles and practices of marketing

Learning Objectives:

- 1. To gain knowledge on strategies relating to rural marketing.
- **2.** To analyse the functioning of food processing industry including distribution and promotion in the rural market.

Course Outcomes

On the successful completion of the course, student will be able to:							
1.	understand the concepts of rural marketing, buyer behavior and product strategy.	K2					
2.	analyse the factors affecting product innovation strategies.	K2 & K4					
3.	apply the strategies relating to rural product, branding and packaging.	K3 & K5					
4.	evaluate the distribution and promotional mix relating to food processing industry.	K1 & K5					
5.	analyse the principles and functioning of co-operative marketing.	K4 & K5					

Units	Contents	No. of Hours
I	Introduction to Rural marketing Rural marketing – Meaning – Definition – Concept and nature of rural marketing Taxonomy of rural markets – Urban vs Rural marketing – Rural marketing environment – Becoming a successful rural marketer.	12
II	Rural buyer behaviour Rural buyer behaviour — Aspects of rural buyer behaviour — Rural consumer decision making process — Environmental factors affecting rural consumers — Buyer characteristics and innovation adoption — Rural STP approach — Guidelines for effective segmentation and emerging rural market segments.	12
Ш	Rural product strategy – Rural product classification and decisions – Product innovation strategies – Customer value strategies – Rural branding and packaging strategies – Role of Agricultural Price Commission in India (APC) – Introduction to APC - Basic objectives of the Commission - Determination of Minimum Support Price (MSP) - Non price measures - Minimum support price of selected commodities - Benefit to the farmers - Rationale of support pricing - Limitations of MSP.	12
IV	Food processing industry infrastructure in India - Meaning of processing - Advantages of food processing - Processing of agricultural commodities (Wheat, Paddy, Pulses and Oilseeds) - Importance of cold chains - Rural distribution strategy - Rural distribution and logistics - Direct vs Indirect marketing - Organised rural retailing - Types of retail outlets - Rural malls - etailing and training for rural retailers - Rural supply chain management - ITC echoupal - Rural promotion mix - Marketing communication challenge in rural markets.	12
v	Cooperative marketing: Meaning - Role of cooperatives - Structure of cooperative marketing societies - Types of Co-operative marketing societies - Membership - Functioning - Agri export zones - Small Farmers Agri Business Consortium - eNAM - Tamil Nadu State Agricultural Marketing Board.	12

Semester II
Elective – IV B - LOGISTICS AND SUPPLY CHAIN MANAGEMENT

Course Code	T	Т	р	C	Cuadita	Inst Houng	Total				
Course Code	L	1	Г	3	Credits	mst. Hours	Hours	CIA	External	Total	
AP232EC5	4				3	4	60	25	75	100	

Pre-requisite:

Students should have studied the Principles of Management

Learning Objectives:

- 1. To understand the individual processes of supply chain management and their interrelationships within individual companies and across the supply chain.
- 2. To create awareness on the professional opportunities in the supply chain management sector..

Course Outcome

On the s	successful completion of the course, student will be able to:	
1	recall the concepts and features of SCM	K1
2	assess global and Indian perspectives of SCM	K2 & K3
3	examine changing logistics environment pertaining to materials management, warehousing and distribution	K 4
4	assess strategic warehousing for SCM including global level	K5
5	assess the role of internet in SCM	K5

Units	Contents	No. of Hours
I	Supply Chain Management	12
п	Supply Chain Management: Concept, Features, Evolution, Importance, Process and Barriers of Supply Chain Management – Principles, Supply Chain Strategies – Organizations, Coordination, Innovation and Forecasting - Supply chain intermediaries – Concept and Types, Channels of Distribution for Industrial Goods and Consumer Goods, Channels of Distribution at Services Level, Factors for selection of suitable channels.	12
II	Global perspectives	12
	Global perspectives: Measuring and analyzing the value and efficiency of Global Supply Chain Networks, Global market forces, Types of global supply chain -Indian Perspectives: Measuring and Analyzing the value and efficiency of Domestic Supply Chain Networks, Economic effects of supply chains - Customer Perspectives: Customer values, Role of customers and Ways of improving customer services in SCM.	
III	Framework of Logistics	12
	Logistics: Introduction – Positioning of Information in Logistics and Supply Chain Management – Logistics Information System (LIS) - Logistics Management: Concept and Process, Competitive Advantages and Three C's, Changing Logistics Environment, Reverse Logistics, Importance of Inventory Control - Elements of inventory management – Inbound and out bound logistics, Bull- whip effect – distribution and warehousing management – Transport Functions and Participants in Transportation Decisions - Transport Infrastructure- Packaging and Materials Management: Consumer and Industrial Goods Packaging - Factors influencing Materials Planning, Preservation Safety and Measures of Materials Handling.	
IV	SCM-Warehousing	12
	Introduction— Concepts of Warehousing— Types of Warehouse—Functions of Warehousing— Strategic Warehousing, Warehouse Operations, Ownership Arrangements, Warehouse Decisions, Warehouse Management Systems, Packaging Perspectives, Packaging for Material Handling Efficiency, Materials Handling, Supply Chain Logistics Design: Global Strategic Positioning; Global SC Integration, SC Security, International Sourcing, Distribution control and evaluation.	
V	SCM-Plan	12
	SCM Plan: Demand Planning, Source of Procurement, Production or Assembly Steps, Sales return of defective or excess goods-Use of Internet in SCM: Role of computer/ IT in supply chain management — E- market places, E-procurement, E-logistics, E-fulfillment - Operative Systems in SCM: Enterprise Resource Planning (ERP), Performance Modeling of supply chains using Markov chains, Inventory Control- Importance, Pareto's Law -Emerging Technologies in Logistics and Supply Chain Management: CRM Vs SCM, Benchmarking concept, Features and implementation, Outsourcing: Basic concepts, Value addition in SCM — Concept of demand chain management - Growth of Logistics and Supply Chain Management in national and international scenarios	

SEMESTER - II ELECTIVE COURSE IV: c) TOTAL QUALITY MANAGEMENT

Course Code	т	т	D	C	Credita	In at II arras	Total	Marks			
Course Code	L	1	P	S	Credits	Inst. Hours	Hours	CIA	External	Total	
AP232EC6	4	-	-	-	3	4	60	25	75	100	

Pre-requisite

Students should have studied the total quality management

Learning Objectives

- 1.To provide expert knowledge in the emerging Total Management techniques.
- 2.To build conceptual clarity and skill of concept applications

Course Outcome

On the successful completion of the course, students will be able to:						
1.	1. understand the concept of quality control applications					
2.	assess quality control techniques in TQM	K2 & K3				
3.	examine sampling inspection and diagnosis	K4				
4.	assess different techniques of TQM	K5				
5.	evaluate the ISO model and implementation	K5 &K6				

K1 -Remember, K2 – Understand, K3 – Apply, K4- Analyse, K5 – Evaluate, K6 – Create

Units	Contents	
I	Introduction to Quality Control Quality and Cost Considerations - Statistics and its Applications in Quality Control	12
П	Sampling Inspection in Engineering Manufacture Statistical Quality Control by the Use of Control Charts- Methods of Inspection and Quality Appraisal - Reliability Engineering - Value Engineering and Value Analysis	12
III	Theory of Sampling Inspection Standard Tolerancing - ABC Analysis - Defect Diagnosis and Prevention	12
IV	Quality Improvement Recent Technique for Quality Improvement - Zero Defect - Quality Motivation Techniques - Quality Management System and Total Quality Control	12
V	Selection of ISO Model ad Implementation of ISO 9000 Human Resource Development and Quality Circles - Environmental Management System and Total Quality Control	12

SEMESTER II Skill Enhancement: Professional Communication and Development

CourseCode	L	Т	P	S	Credits	Inst. Hours	Total	Marks		
							Hours	CIA	External	Total
AP232SE1	4				2	4	60	25	75	100

Pre-requisite:

Students should have basic knowledge in communication.

Learning Objectives:

- 1. To introduce students the effective ways of improving communication skills
- 2. To recognize the importance of improving one 's self image.

Course Outcomes

n the successful completion of the course, student will be able to:			
1	understand the impact of communication.	K1 & K3	
2	remember the tips to handle the fear of public speaking.	K2 & K4	
3	apply the ways to make first impression.	K3 & K4	
4	evaluate the ways to manage emotional intelligence	K4& K5	
5	Apply the neuromarketing for success in life.	K3 & K4	

 $sK1 - \hbox{Remember}; \ K2 - \hbox{Understand}; \ K3 - \hbox{Apply}; \ K4 - \hbox{Analyze}; \ K5 - \hbox{Evaluate}; \ K6 - \hbox{Create}$

Units	Contents	No. of Hours			
S I	Communication Skills Communication- Importance- Avoiding Miscommunication- Learning High Impact Communication-7 C's of Communication- Do's and Dont's of Communication				
II	Public Speaking Concept-Dealing with lack of confidence- Tips to tackle fear of public speaking. Becoming a confident public speaker-Perseverance-Pleasure-Personality-Projection-Passion-Progress.Perfecting: Delivery- Eye Contact-Enthusiasm- Energetic-Wow factor-Humour-Effective- Persuasive- Brief.	12			
III	Self-Image Management	12			
	Parts-Types-Effects-Self-image and First impression- Factors that				

	affect one's self-image-Ways to make the best first impression.	
IV	Emotional Intelligence	12
	Essentials- Components- Applying Emotional intelligence at home and work-Ways to improve emotional intelligence.	
	Neuromarketing: The art of promoting yourself:	
\mathbf{V}	Concept- Steps to use neuromarketing for life success-Ways to recognize and capitalize on opportunities before others.	12