

# **SYLLABUS ACADEMIC YEAR 2020-2021**



**ST. JOSEPH'S COLLEGE OF ARTS & SCIENCE  
(AUTONOMOUS), CUDDALORE-1**

**PG & RESEARCH DEPARTMENT OF  
COMMERCE**

**PG & RESEARCH DEPARTMENT OF COMMERCE**  
**M.COM - CURRICULAM TEMPLATE**  
**COURSE STRUCTURE UNDER CHOICE BASED CREDIT SYSTEM (PG)**

Year/ Semester	Subject	Title of the paper	Sub Code	Hours	Credit	Page No
I Year I Semester	Core-I	Quantitative Techniques	PCM701A	6	5	
	Core-II	Consumer Behaviour	PCM702Q	6	4	
	Core-III	Insurance and Risk Management	PCM703T	6	4	
	Core-IV	Strategic Management	PCM704S	6	4	
	Elective - I	(a) Managerial Economics (Or)	EPCM705S	6	4	
		(b) Mathematical Economics	EPCM705A			
I Year II Semester	Core-V	Financial Management	PCM806T	6	5	
	Core-VI	Legal Environment of Business	PCM807T	6	4	
	Core-VII	Micro, Small and Medium Enterprise Management	19PCM808	6	4	
	Core-VIII	Advanced Accounting	PCM809A	6	5	
	Elective - II	(a) Business Environment and Policy (Or)	EPCM810Q	6	4	
		(b) Security Analysis and Portfolio Management	EPCM810A			
II Year III Semester	Core-IX	Human Resource Development	PCM911T	6	4	
	Core-X	Research Methodology	PCM912Q	6	5	
	Core-XI	Income Tax Law	PCM914T	5	5	
	Core-XII	International Marketing	PCM915Q	5	4	
	Elective - III	(a) Computerized Accounting (Practical) (or)	EPCMP913	6	4	
		(b) Advanced Cost & Management Accounting	EPCM913A			
	Compulsory	Human Rights	ECHR901S	2	1	
II Year IV Semester	Core-XIII	E-Commerce	PCM1017Q	6	4	
	Core-XIV	NGO Management	PCM1016T	6	4	
	Elective - IV	(a) Import and Export Management (Or)	EPCM1018	6	4	
		(b) International Business	EPCM1018A			
		Internship Training	JPC1019			
		Project Work And Viva - Voce	JPCM1020		6	
					<b>90</b>	

I - M.COM	<b>CONSUMER BEHAVIOUR</b> (For the students admitted from the year 2016 onwards)	PCM702Q
SEMESTER - I		HRS/WK - 6
CORE-II		CREDIT-4

### Course Outcomes

At the end of the Course the students should be able to exhibit

**CO1: Understanding about Consumer Behaviour and Consumer Modeling.**

**CO2: Critical thinking pertaining to Consumer Perception.**

**CO3: Reflective thinking about Consumer Personality, Attitude and Motivation.**

**CO4: Comprehension about the Influence of Reference Groups, Culture and Sub culture.**

**CO5: Knowledge relating to Consumer Satisfaction and Consumerism.**

SEMESTER - I	COURSE CODE: PCM702Q					TITLE OF THE PAPER: CONSUMER BEHAVIOUR					HOURS:6	CREDITS:4
COURSE OUTCOMES	PROGRAMME OUTCOMES(PO)					PROGRAMME SPECIFIC OUTCOMES(PSO)					MEAN SCORE OF CO'S	
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5		
CO1	5	5	3	5	4	4	3	3	3	3	3.8	
CO2	5	5	3	5	4	4	3	4	4	3	4.0	
CO3	5	5	3	5	4	4	3	4	4	4	4.1	
CO4	5	5	3	5	4	4	3	4	3	4	4.0	
CO5	5	5	3	5	4	4	3	4	4	4	4.1	
Mean Overall Score											4.0	

This Course is having **VERY HIGH** association with Programme Outcome and Programme Specific Outcome.

### UNIT I: Introduction to Consumer Behaviour and Consumer Modeling [15Hrs]

Meaning, definition and relevance of consumer behavior study – growth of consumer research – trends in consumer behavior – models of consumer behavior: Howard Sheth model – Nicosia model – Webster and Wind model of organizational buying behavior.

### UNIT II: Consumer Perception [15Hrs]

Meaning, definition of consumer perception – perceptual process: perceptual selection – perceptual organization – perceptual interpretation – consumer imagery and marketing implications – Sherif's social judgment theory – perceived risk

### UNIT III: Consumer Personality, Attitude and Motivation [15Hrs]

Meaning and properties of personality, theories of personality: Trait theory – Freudian theory – Neo Freudian theory – Jung's personality types – self concept – Definition and characteristics of attitude – components of attitude – dynamic characteristics of motivation – motivational research.

**UNIT IV: The Influence of Reference Groups, Culture and Sub culture [20Hrs]**

Reference Group characteristics influencing consumer behavior – types of reference groups – groups relevant to consumer behavior – benefits of reference group appeal – definition and meaning of culture – characteristics of culture – traditional and changing Indian values – sub culture – women and consumer protection rights.

**UNIT V: Consumer Satisfaction and Consumerism: [20Hrs]**

Meaning and definition of customerisation – relationship between consumer expectations and satisfaction – factors affecting consumer satisfaction – tackling consumer dissatisfaction – handling of customer complaints- meaning of consumerism – reasons behind rise of consumerism – benefits of consumerism –features of Government measures regarding consumer protection.

**TEXT BOOKS:**

1. Suja R. Nair. 2<sup>nd</sup> edition, Consumer Behaviour in Indian Perspective (text and cases), Himalaya Publishing House, Mumbai.
2. Leon G. Schiffman, Leslie Lazar Kanuk, 9<sup>th</sup> edition, Consumer Behaviour, Pearson Education, Delhi

**REFERENCE BOOKS:**

1. Michael R. Solomon, Consumer Behaviour Buying, Having and Being, 8<sup>th</sup> edition, Asoke K. Ghosh, PHI Learning Pvt. Ltd. New Delhi, 2009.
2. S. Gokilavani, R. Nageswari, Women’s consumer rights and their awareness (text and case study), Regal Publications, New Delhi, 2007.
3. S. Ramesh Kumar, Consumer Behaviour and Branding, Concepts, readings and cases, the Indian Context, Dorling Kindersley (India) Pvt. Ltd., Noida., 2009
4. M S Raju, Dominique Xardel, Consumer Behaviour, Concepts, applications and cases, Vikas Publishing house pvt. Ltd., Noida, 2000.

**QUESTION PAPER PATTERN**

**Time: 3 Hours**

**Marks: 75**

1. Part - A = 5x6 = 30 Marks – Five Questions with Internal Choice.
2. Part – B = 3x15 = 45 Marks – Three Out of Five – Open Choice.
- 3.

**Note:** Questions should be asked from all the units with equal weightage.

<b>I - M.COM</b>	<b>INSURANCE AND RISK MANAGEMENT</b>	<b>PCM703T</b>
<b>SEMESTER - I</b>	<i>(For the students admitted from the year 2016 onwards)</i>	<b>HRS/WK - 6</b>
<b>CORE-III</b>		<b>CREDIT-4</b>

**Course Outcomes:**

At the end of the Course the students should be able to exhibit

**CO1: Define Insurance and principles and benefits**

**CO2: Development of insurance in India and create frame work of insurance**

**CO3: Understand risk analysis and measurements of insurance risk**

**CO4: Identify risk aversion and demand for insurance**

**CO5: Evaluate analytical tools in risk management**

SEMESTER - I	COURSE CODE: PCM703T					TITLE OF THE PAPER.INSURANCE AND RISK MANAGEMENT.					HOURS:6	CREDITS:4
COURSE OUTCOMES	PROGRAMME OUTCOMES(PO)					PROGRAMME SPECIFIC OUTCOMES(PSO)					MEAN SCORE OF CO'S	
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5		
CO1	5	5	5	5	4	4	5	3	4	3	4.2	
CO2	5	5	5	5	4	4	5	3	3	2	4.1	
CO3	5	5	5	5	4	4	5	3	3	2	4.1	
CO4	5	5	5	5	4	4	5	4	4	3	4.4	
CO5	5	5	5	5	4	4	5	4	3	2	4.2	
Mean Overall Score											4.3	

This Course is having **VERY HIGH** association with Programme Outcome and Programme Specific Outcome.

**UNIT - I Introduction to Insurance****[16Hrs]**

Definition of Insurance – Insurable risk – Principles of insurance – Kinds of insurance – Costs and benefits of insurance – Pooling in insurance – Factors that limit the insurability of risk – Reinsurance.

**UNIT - II Insurance Business****[18Hrs.]**

Insurance business in India – Framework of insurance business – privatization of insurance business – Insurance Regulatory and Development Authority (IRDA) – Govt. Policy on insurance sector.

**UNIT III Introduction to Risk****[18Hrs]**

Understanding Risk: Types of risk – Risk management - Objectives - Risk identification and measurement - Pooling arrangements and diversification of risk.

**UNIT -IV Risk Aversion****[18Hrs]**

Risk aversion and demand for insurance – By individuals- By corporations- Insurability of risk- contractual provisions- Legal doctrine- - Loss control –Risk retention and reduction decisions.

**UNIT – V Analytical tools in Risk Management**

**[20Hrs]**

Analytical tools used in corporate risk management –products liability – Environmental liability – Directors and Officers liability-Issues in liability risk and management.

**TEXT BOOKS:**

1. P.K. Gupta: Insurance & Risk Management, Himalaya Publishing House: Mumbai.
2. Harrington. Niehaus: Risk Management & Insurance, McGraw Hill: New York.

**REFERENCE BOOKS:**

1. George E. Rejda: Principles of Risk Management & Insurance, Pearson: New Delhi.
2. M. N. Mishra, Insurance Principles And Practice,S. Chand & Co, New Delhi
3. P.S .Palandi, Insurance in India, Response Books – Sagar Publications,New Delhi.

**QUESTION PAPER PATTERN**

**Time: 3 Hours**

**Marks: 75**

1. Part - A = 5 x 6 = 30 Marks – Five Questions with Internal Choice.
2. Part – B = 3 x 15 = 45 Marks – Three Out of Five – Open Choice.

**Note:** Questions should be asked from all the units with equal weightage.

<b>I - M.COM</b>	<b>STRATEGIC MANAGEMENT</b> <i>(For the students admitted from the year 2016 onwards)</i>	<b>PCM704S</b>
<b>SEMESTER - I</b>		<b>HRS/WK - 6</b>
<b>CORE-IV</b>		<b>CREDIT- 4</b>

**Course Outcomes:**

**At the end of the Course the students should be able to exhibit**

**CO1: Learn the basic concepts of strategic management process and vision and mission of organizations**

**CO2: Inherit the skills required to analyse the industry and company**

**CO3: Learn how firms formulate corporate strategy**

**CO4: Acquire how implementation strategy is adopted by business**

**CO5: Inculcate the effect of change in organization and learn the methods to changes.**

SEMESTER I	PCM704S					TITLE OF THE PAPER:STRATEGIC MANAGEMENT					HOURS:6	CREDITS:4
COURSE OUTCOMES	PROGRAMME OUTCOMES(PO)					PROGRAMME SPECIFIC OUTCOMES(PSO)					MEAN SCORE OF CO'S	
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5		
CO1	3	4	4	4	3	4	4	4	4	5	3.9	
CO2	3	3	3	4	3	4	4	4	5	4	3.7	
CO3	3	5	3	3	4	4	4	5	5	5	4.1	
CO4	3	4	4	4	4	4	5	5	5	4	4.2	
CO5	3	4	5	5	4	4	4	4	4	5	4.2	
<b>Mean Overall Score</b>											4.02	

This Course is having **HIGH** association with Programme Outcome and Programme Specific Outcome.

**UNIT – I Strategic Management:****(15Hrs)**

Definition – Scope – Benefits – Risks – Approaches - Process and Roles- Corporate Vision, Mission & Philosophy- Strategic Management in different contexts -Ethics and Social Responsibility- Strategic Leadership and Decision making

**UNIT –II Situation Analysis:****(15Hrs)**

SWOT Analysis - Environmental Scanning and Industry analysis – Forecasting – Internal Scanning - Mission – objectives – Stakeholder Theory – Cyert and March's Behavioral Theory -Porter's Five Forces Model

**UNIT – III Strategy Formulation:****(20Hrs)**

Business Strategy – Corporate Strategy – Divertional Strategy –Portfolio Analysis – BCG Growth /Share matrix – Strategic choice – Development of policies – Strategic Alliances.

**UNIT – IV Strategy Implementation:**

**(20Hrs)**

Organization for action – Staffing – Leading – MBO – Total Quality Management – Functional Strategies – Growth Strategies – Diversification, Acquisition and Joint Venture – Recovery – Recession and Divestment Strategies – Management Buyout.

**UNIT – V Strategic Control and Evaluation:**

**(20 Hrs)**

Establishing Strategic control – premise control – Implementation control – Strategic Surveillance – Special Alert Control – Evaluation Techniques – Managing change – Strategic issues in Managing Technology and Innovation – Strategic Effectiveness.

**TEXT BOOKS**

1. Strategic Management – Strategy Formulation and Implementation – John A.Pearce II, Richard B.Robinson Jr.(A.I.T.B.S. Publishers – J-5,6, Krishnan Nagar, Delhi – 110 051).
2. Strategic Management, LM Prasad, Sultan Chand.

**REFERENCE BOOKS**

- 1 Strategic Management: The Indian Context, R Srinivassan PHI.
- 2 Strategic Management- N Chandrasekaran& PS Anthanaraynan, Oxford University press,
- 3 Strategic Management – Awareness and change – John L.Thompson (Cheapman& Hall 32 Second Main Road CIT East, Chennai – 35).
- 4 Strategic Management-J.David Hunger and Thomas L.Wheelen (Addision – Wesley Longman) (Available at Higginbotham’s Ltd., Chennai).
- 5 Strategic Planning for Corporate Success – V.S.Ramaswamy and S.Nanakumari.Fred David: Strategic Management Prentice Hall, New Delhi.

**QUESTION PAPER PATTERN**

**Time: 3 Hours**

**Marks: 75**

1. Part - A = 5 x 6 = 30 Marks – Five Questions with Internal Choice.
2. Part – B = 3 x 15 = 45 Marks – Three Out of Five – Open Choice.

**Note:** Questions should be asked from all the units with equal weightage.



<b>I – M.COM</b>	<b>FINANCIAL MANAGEMENT</b> (For the students admitted from the year 2016 onwards)	<b>PCM806T</b>
<b>SEMESTER – II</b>		<b>HRS/WK – 6</b>
<b>CORE-V</b>		<b>CREDIT-5</b>

**Course Outcome:****C01: Understanding the basic terms and concepts of Financial Management****C02: Determining the financial planning and capital budgeting.****C03: Ascertaining the various concepts of Capital Structure****C04: Establishing the term working capital and cash management****C05: Founding the Cost of Capital, Leverages and Dividend Policies of financial management**

SEMESTER II	COURSE CODE: PCM806T					TITLE OF THE PAPER: FINANCIAL MANAGEMENT					HOURS:6	CREDITS:5
COURSE OUTCOMES	PROGRAMME OUTCOMES(PO)					PROGRAMME SPECIFIC OUTCOMES(PSO)					MEAN SCORE OF CO'S	
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5		
C01	5	4	4	5	4	5	4	5	5	3	4.4	
C02	4	5	3	4	5	4	4	5	4	5	4.1	
C03	5	4	4	3	4	5	5	4	5	4	4.3	
C04	4	5	5	4	3	4	4	5	4	5	4.3	
C05	5	4	5	5	4	4	4	3	5	5	4.4	
	Mean Overall Score										4.3	

This Course is having **VERY HIGH** association with Programme Outcome and Programme Specific Outcome.

**Unit -I: Financial Management (15 Hrs)**

Introduction – Meaning – Definition – Scope – Objectives –Significance-Methods and Tools of Financial Management-Role of Finance Manager-Time value of money-Introduction-Meaning-Definition-Methods of analysis.

**Unit -II: Financial Planning and Capital Budgeting (15 Hrs)**

Meaning – Factors affecting financial planning-Importance-Limitations of financial planning –capital budgeting – meaning and techniques.

**Unit - III: Capital Structure (15 Hrs)**

Capital Structure – Introduction – Meaning – Definition – Features-Factors Determining Capital structure-Theories of capital structure.

**Unit - IV: Working Capital and Cash Management (20Hrs)**

Working Capital – Introduction – Meaning – Definition – Types – Importance-Determination of working capital requirements-Forecasting of working capital requirements-Cash Management – Introduction – Meaning-Objectives.

**Unit - V: Cost of Capital ,Leverage and Dividend Policy (25 Hrs)**

Cost of Capital-Introduction – Meaning – Definition-Importance-Components-Factors  
Determining cost of capital-Types of cost of capital-Computation of cost of capital-  
Leverage-Introduction-Meaning-Definition-Types of Leverage. Dividend Policy-  
Introduction – Meaning – Definition – Nature – Objectives-Factors determining-Dividend  
theories-Types of dividend.

**TEXTBOOKS**

- 1) Financial Management (TEXT, PROBLEMS AND CASES) **M.Y.KHAN and P.K.JAIN-**  
Published by TataMcGraw-Hill Education Private Limited-New Delhi.
- 2) Financial Management-**I.M.Pandey**-Published by Vikas Publishing house Pvt. Ltd.-  
Noida.

**REFERENCE BOOKS**

- 1) Financial Management **P.Periasamy**-Published by Tata McGraw-Hill Education  
Private Limited-New Delhi.
- 2) Financial Management (Text and Cases)-**Eugene F. Brigham and Michael C.  
Ehrhardt**-Published by Cengage Learning India Pvt. Ltd..
- 3) Fundamentals of Financial Management-**Bhabatosh Banerjee**- Published by PHI  
Learning Private Ltd.- New Delhi.
- 4) Financial Management **Jonathan Berk, Peter DeMarzo and Ashok Thampy**- Dorling  
Kindersley (India) Pvt. Ltd.,-Noida.

**QUESTION PAPER PATTERN**

**Problem oriented paper**

**Theory :30% Problem: 70%**

**Time: 3 Hours**

**Marks: 75**

1. Part - A = 5 x 6 = 30 Marks – Five Questions with Internal Choice.
2. Part – B = 3 x 15 = 45 Marks – Three Out of Five – Open Choice.

**Note:** Questions should be asked from all the units with equal weightage.

I – M.COM	<b>LEGAL ENVIRONMENT OF BUSINESS</b>	PCM807T
SEMESTER – II	(For the students admitted from the year 2016 onwards)	HRS/WK – 6
CORE-VI		CREDIT-4

**Course Outcomes:**

At the end of the Course the students should be able to exhibit

**CO1: Understand partnership act position of minor partner and income tax implication**

**CO2: To learn and understand about factories act 1948.**

**CO3: Gain exposure in handling the industrial dispute act**

**CO4: To know about procedure of workman compensation act. 1923.**

**CO5: To know the E S I act 1948 and Application benefits of E S I**

SEMESTER – II	COURSE CODE: PCM807T					TITLE OF THE PAPER: LEGAL ENVIRONMENT OF BUSINESS					HOURS:6	CREDITS:4
COURSE OUTCOMES	PROGRAMME OUTCOMES(PO)					PROGRAMME SPECIFIC OUTCOMES(PSO)					MEAN SCORE OF CO'S	
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5		
CO1	5	5	5	5	4	4	5	4	3	3	4.3	
CO2	5	5	5	5	4	4	5	3	3	3	4.2	
CO3	5	5	5	5	4	4	5	4	3	3	4.1	
CO4	5	5	5	5	4	4	5	4	3	3	4.2	
CO5	5	5	5	5	4	4	5	4	3	3	4.2	
Mean Overall Score											4.2	

This Course is having **VERY HIGH** association with Programme Outcome and Programme Specific Outcome.

**UNIT -I Partnership Act (15 Hrs)**

Essential of the partnership-Kinds of partners-Position of minor partner-Rights and duties of partners-Rules governing mutual retirements-Limited liabilities of Partners-Income tax implication of firms-Permanent Account Number (PAN) of firms.

**UNIT -II Factories Act 1948 (15 Hrs)**

Factories Act 1948-Definition-Health-Safety-Welfare-Working Hours of adults-Employment of women-Employment of young persons.

**UNIT -III Industrial Dispute Act (20 Hrs)**

Industrial Dispute Act-Definition-Strikes and lockouts-Layoff and retrenchment – Authorities under the Act and their duties-Procedure and powers of Authorities.

**UNIT - IV Workmen Compensation Act 1923 (20 Hrs)**

Workmen compensation Act-Definition-Objectives and scope of the Act-Employer's liability for compensation-Occupational diseases –Defense available for employer-compensation-Notice and claim-medical examination.

**UNIT – V Employees State Insurance Act 1948**

**(20 Hrs)**

Employees State Insurance Act 1948-Definition- Application of the Act-E.S.I Corporation-E.S.I Fund-Contribution-Benefits.

**TEXT BOOKS**

1. Industrial Law- N.D Kapoor, Sultan Chand & Sons New Delhi.
2. Industrial Law – P.C.Tripathi S.chand publication New Delhi

**REFERENCE BOOKS**

1. Industrial Law – Dr.M.R.Sreenivasan ,Margam publications.
2. Industrial Relations in India – Ratnasen, Macmillan India, 2011.
3. Mercantile law N.D.Kapoor Sultan Chand & Sons New Delhi.

**QUESTION PAPER PATTERN**

**Time: 3 Hours**

**Marks: 75**

1. Part - A = 5 x 6 = 30 Marks – Five Questions with Internal Choice.
2. Part – B = 3 x 15 = 45 Marks – Three Out of Five – Open Choice.

**Note:** Questions should be asked from all the units with equal weightage.

I – M.COM	<b>MICRO, SMALL AND MEDIUM ENTERPRISE MANAGEMENT</b> <i>(For the students admitted from the year 2019 onwards)</i>	19PCM808
SEMESTER – II		HRS/WK - 6
CORE-VII		CREDIT-4

**Course Outcomes:**

At the end of the Course the students should be able to exhibit

**CO1: Understand the basic concepts of MSME's**

**CO2: Be aware of the Financing options and Modes of MSME's**

**CO3: Know about Taxation Benefits to Small-Scale Enterprises**

**CO4: Gain knowledge on Supporting Institutions and Subsidies**

**CO5: Understand the concepts of MSME Rehabilitation**

SEMESTER – II	COURSE CODE:19PCM808					TITLE OF THE PAPER: <b>MICRO, SMALL AND MEDIUM ENTERPRISE MANAGEMENT</b>					HOURS:6	CREDITS:4
COURSE OUTCOMES	PROGRAMME OUTCOMES(PO)					PROGRAMME SPECIFIC OUTCOMES(PSO)					MEAN SCORE OF CO'S	
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5		
CO1	5	5	5	5	4	4	5	4	3	3	4.3	
CO2	5	5	5	5	4	4	5	3	3	3	4.2	
CO3	5	5	5	5	4	4	5	4	3	3	4.1	
CO4	5	5	5	5	4	4	5	4	3	3	4.2	
CO5	5	5	5	5	4	4	5	4	3	3	4.2	
Mean Overall Score											4.2	

This Course is having **VERY HIGH** association with Programme Outcome and Programme Specific Outcome.

**Unit-1: Introduction to MSME's (15 Hrs)**

Meaning and Definitions- Historical perspectives of MSME's and categories of development in MSME's-Characteristics-needs of MSME's-advantages and limitations-forms of small enterprises-Performance of small enterprises-Problems of Small Enterprises-Starting an Enterprise-Entrepreneurship Memorandum- Registration-Role of MSME's in economic development.

**Unit-2: Financing options and Modes (15 Hrs)**

Financing MSME's –Reasons for lending to MSME's –Sources of Financing MSME's- Loan Products and their Nature-Credit process-The Credit assessment and MUDRA Scheme.

**Unit-3: Taxation Benefits to Small-Scale Enterprises (15 Hrs)**

Rationale Behind tax benefits- Tax Holiday-Depreciation-Rehabilitation Allowance-Investment Allowance- Expenditure on Scientific research-Amortization of

Certain Preliminary Expenses-Tax Concession to Small-Scale Industries in Rural Areas & Backward areas.Expenditure on Acquisition of Patents and Copyrights- Incentives and Concession for Small-Scale and Tiny Industries.

**Unit-4: Supporting Institutions and Subsidies**

**(15 Hrs)**

Need for institutional support-NSIC-SIDO-SSIB-SISI-DIC-Industrial Estate-EDII-NIESBUD- Organizations under the control of State Government-Incentives and Subsidies available for MSME's in India.

**Unit-5: MSME Rehabilitation**

**(15 Hrs)**

Sick Units: Meaning and Definition - Causes of Sickness -Symptoms of Sickness-Classification of Sick Units- Preventive Measures-Guidelines for Rehabilitation of MSME's - MSME debt Restructuring Mechanism-Willful defaulters.

**TEXT BOOKS:**

1. Micro, Small and Medium Enterprises in India ,Indian Institute of Banking and Finance, Taxmann Publications-2017.
2. Micro, Small and Medium Enterprises in the Indian Economy: Business Development Strategies, Pooja, New Century Publications-2009.

**REFERENCES:**

1. Entrepreneurial Development, Dr .S.S. Khanka, S. Chand Publications-2018.

**QUESTION PAPER PATTERN**

**Time: 3 Hours**

**Marks: 75**

1. Part - A = 5 x 6 = 30 Marks – Five Questions with Internal Choice.
2. Part – B = 3 x 15 = 45 Marks – Three Out of Five – Open Choice.

**Note:** Questions should be asked from all the units with equal weightage.

<b>I - M.COM</b>	<b>ADVANCED ACCOUNTING</b> (For the students admitted from the year 2016 onwards)	<b>PCM809A</b>
<b>SEMESTER - II</b>		<b>HRS/WK - 6</b>
<b>CORE-VIII</b>		<b>CREDIT-5</b>

**Course Outcomes:**

At the end of the Course the students should be able to exhibit

**CO1: Learn the basic concepts of Indian and international accounting standards and its applicability**

**CO2: Understand the various aspects of amalgamation, absorption and external reconstruction and apply the same in real life situation**

**CO3: Prepare Consolidated Balance sheet as per AS21**

**CO4: Prepare the profit and loss account and balance sheet of banking companies as per Schedule III**

**CO5: Draft profit and loss a/c and balance sheet of Insurance Companies**

SEMESTER II	PCM809A					TITLE OF THE PAPER: ADVANCED ACCOUNTING					HOURS:6	CREDITS:5
COURSE OUTCOMES	PROGRAMME OUTCOMES(PO)					PROGRAMME SPECIFIC OUTCOMES(PSO)					MEAN SCORE OF CO'S	
	PO 1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5		
CO1	3	4	3	2	3	4	4	4	3	2	3.2	
CO2	4	4	3	3	3	3	4	4	4	3	3.5	
CO3	4	3	2	3	4	3	4	5	3	3	3.4	
CO4	4	3	3	4	4	5	3	5	3	4	3.8	
CO5	4	4	3	3	4	5	5	4	3	3	3.8	
Mean Overall Score											3.54	

This Course is having **HIGH** association with Programme Outcome and Programme Specific Outcome.

**UNIT -I: ACCOUNTING STANDARD****(15 Hrs)**

Introduction – Meaning – Definition – Objectives – Need – Significance-International Accounting Standards-Accounting Standards in India-Scope of Accounting Standards-Procedure for formulation and Issuing Accounting Standards-Applicability.

**UNIT -II: AMALGAMATION, ABSORPTION AND EXTERNAL RECONSTRUCTION(15 Hrs)**

Amalgamation – Introduction-Meaning (Accounting Standard 14)-Types of amalgamation-Amalgamation in the nature of Merger-In the nature of Purchase-Computation of Purchase Consideration-Lump sum method-Net payment method-Net asset method-Intrinsic value method – Absorption – Meaning-Methods- Net payment method-Net asset method-Intrinsic value method-External Reconstruction – Introduction – Meaning – Methods-Lump sum method-Net payment method-Intercompany holding excluded.

**UNIT - III: HOLDING COMPANIES****(15 Hrs)**

Holding Company – Introduction – Meaning – Definition-Subsidiary Company –Meaning-Capital Profit-Revenue profit-Minority Interest – Goodwill/Capital reserve-Unrealized profit-Computation of consolidated balance sheet (As per Revised Schedule VI).

**UNIT-IV: BANK ACCOUNTS****(10 Hrs)**

Introduction – Meaning-Business of banking companies-Legal requirements-Preparation of profit and loss accounts (Form 'B' of Schedule III) and Balance Sheet (Form 'A' of Schedule III).

**UNIT -V: INSURANCE COMPANY ACCOUNTS****(20 Hrs)**

Introduction – Meaning-Types of Insurance-Preparation of final accounts of insurance company-Life Insurance Business-Revenue Account (Form A-RA)-Profit and Loss account (Form A-PL)-Balance sheet (Form A-BS) –Accounts of general insurance company-Revenue account (Form B-RA)-Profit and Loss account (Form B-PL)-Balance Sheet (Form B-BS).

**TEXTBOOKS**

1. Advanced Accountancy (Volume II) R.L.Gupta and M.Radhaswamy-Sultan Chand & Sons-New Delhi-26<sup>th</sup> Revised Edition.
2. Advanced Accounts (Volume II) M.C.Shukla, T.S.Grewal and S.C.Gupta-S.Chand and Company Ltd.,-New Delhi-10<sup>th</sup> Revised Edition.

**REFERENCE BOOKS**

1. Corporate Accounting (Volume II) S.P.Jain and K.L.Narang-Kalyani Publishers-Ludhiana-19<sup>th</sup> Revised Edition.
2. Advanced Accountancy (Volume II) S.P.Iyengar- Sultan Chand & Sons-New Delhi-26<sup>th</sup> Revised Edition.
3. Corporate Accounting V.RajasekaranandR.Lalitha-Dorling Kindersley (India) Pvt. Ltd.,-Noida-5<sup>th</sup> Revised Edition.
4. Corporate Accounting Dr.R.RangarajanandDr.V.Chandrasekaran-S.Viswanathan (Printers and Publishers) Pvt. Ltd.,-Chennai-8<sup>th</sup> Revised Edition.
5. Corporate Accounting (Volume II) T.S.ReddyandA.Murthy-Margham Publications-Chennai-6<sup>th</sup> Revised Edition.

**QUESTION PAPER PATTERN:****Problem oriented paper****Theory 30% Problem 70%****Time: 3 Hours****Marks: 75**

1. Part - A = 5 x 6 = 30 Marks – Five Questions with Internal Choice.
2. Part – B = 3 x 15 = 45 Marks – Three Out of Five – Open Choice.

**Note:** Questions should be asked from all the units with equal weightage.



<b>I- M.COM</b>	<b>BUSINESS ENVIRONMENT AND POLICY</b> (For the students admitted from the year 2017 onwards)	<b>EPCM810Q</b>
<b>SEMESTER -II</b>		<b>HRS/WK - 6</b>
<b>ELECTIVE - II (A)</b>		<b>CREDIT - 4</b>

**Course Outcomes**

After completing this course, the student will be able to:

**CO1: Understand the basic concepts of Business environment and factors influencing business environment.**

**CO2: Know the economic environment and industrial policies.**

**CO3: Understand the Political and legal environment of business.**

**CO4: Identify the Socio Cultural Environment of business.**

**CO5: Understand the Global Environment of business.**

SEMESTER II	COURSE CODE: EPCM810Q PROGRAMME OUTCOMES(PO)					TITLE OF THE PAPER: BUSINESS ENVIRONMENT AND POLICY PROGRAMME SPECIFIC OUTCOMES(PSO)					HOURS: 6	CREDITS:4
COURSE OUTCOMES	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5	MEAN SCORE OF CO'S	
	CO1	5	5	5	5	5	5	5	5	5	5	5
CO2	5	5	4	5	4	5	5	5	4	5	4.7	
CO3	4	4	4	4	4	4	4	4	4	3	3.9	
CO4	4	4	3	4	4	4	4	4	4	5	4.1	
CO5	4	3	4	3	4	4	4	4	3	4	3.7	
	Mean Overall Score										4.28	

This Course is having **VERY HIGH** association with Programme Outcome and Programme Specific Outcome.

**Unit - I Business Environment: (15 Hrs)**

Business Environment: Concept - Nature and scope- types- internal environment and external environment- Factors influencing business environment- Economic - Social-Cultural - Political environment and technical environment; Environmental analysis - Environment scanning - Monitoring - Changing dimensions in business environment.

**Unit - II Economic Environment: (15 Hrs)**

Economic Environment: Concept - Nature and scope - Structures of the economy - Economic policies and conditions- Economic planning - Industrial policy - 6 foreign investments - Foreign technology agreements - Merits and demerits of the policy - FEMA - Monetary and fiscal policies - New economic policy.

**Unit - III Political and legal Environment: (20 Hrs)**

Political and legal Environment: Concept- Political institutions - Rationale and extent of state intervention - Reasons for state intervention - Types of intervention - Extent of

interventions - Government Business interface – Legal environment – Competition Act 2002 - Consumer Protection act and Consumerism.

**Unit – IV Socio Cultural Environment: (20 Hrs)**

Socio Cultural Environment: Concept - Nature - Impact -Business participation in cultural affairs - Social responsibility of business – Business and society - Business ethics-Business codes of conduct – Role of trade Association in Business ethics.

**Unit – V Global Environment: (20 Hrs)**

Global Environment: Concept - Nature and scope - Rationale for global environment – Benefits and problems of MNCs - Strategies for going global - India, WTO and the trading blocks.

**TEXT BOOKS**

1. Francis Cherunilam, Business environment – Text and cases, Himalaya Publishing House.
2. K. Aswathappa, Essentials of Business environment, Himalaya Publishing House.

**REFERENCE BOOKS**

1. Pandey G.N. Environmental Management, Vikas publishing house.
2. Raj Agarwal, Business Environment, Excel publications.
3. Sundaram& Black. International Business Environment Text and cases, PHI.
4. Chari, S.N. International Business, Wiley India

**QUESTION PAPER PATTERN**

**Time: 3 Hours**

**Marks: 75**

1. Part - A = 5 x 6 = 30 Marks – Five Questions with Internal Choice.
2. Part – B = 3 x 15 = 45 Marks – Three Out of Five – Open Choice.

**Note:** Questions should be asked from all the units with equal weightage.

I- M.COM	<b>SECURITY ANALYSIS AND PORTFOLIO MANAGEMENT</b> <i>(For the students admitted from the year 2016 onwards)</i>	EPCM810A
SEMESTER -II		HRS/WK - 6
ELECTIVE - II (B)		CREDIT - 4

**Course Outcome**

**CO1: Understand the basic concepts of Security analysis and portfolio Management.**

**CO2: Establishing the Security Market and Portfolio Theory**

**CO3: Ascertaining the bond prices and Yields**

**CO4: Understanding the investment policies and strategies of portfolio Management**

**CO5: Discovering the basic implementation of portfolio management**

SEMESTER II	COURSE CODE: EPCM810A					TITLE OF THE PAPER: SECURITY ANALYSIS AND PORTFOLIO MANAGEMENT					HOURS:6	CREDITS:4
COURSE OUTCOMES	PROGRAMME OUTCOMES(PO)					PROGRAMME SPECIFIC OUTCOMES(PSO)					MEAN SCORE OF CO'S	
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5		
CO1	5	4	4	5	4	4	4	5	4	3	4.2	
CO2	4	5	3	4	3	4	4	4	5	4	4.0	
CO3	3	4	3	5	4	3	3	5	4	5	3.9	
CO4	5	3	4	4	5	4	5	3	4	4	4.1	
CO5	4	5	4	5	4	4	5	5	4	3	4.3	
Mean Overall Score											4.1	

This Course is having **VERY HIGH** association with Programme Outcome and Programme Specific Outcomes.

**Unit-I:Introduction (15 Hrs)**

Investment-meaning-investment vs. speculation, investment alternative, evaluation, investment management process, Approaches to investment decision making, Qualities for successful investing, Trends in the investment environment.

**Unit-II:Security Market and Portfolio Theory (20 Hrs)**

Security market- meaning, participants in the security market, procedures for buying and selling shares. Risk and return-meaning-types, measuring historical return, measuring historical risk, expected return and risk. Portfolio theory-meaning diversities and portfolio risk-CAPM (capital asset and pricing model) and Arbitrage pricing theory, fundamental and technical analysis.

**Unit-III Bond Prices and Yields (15 Hrs)**

Introduction, characteristics, bond price and yield risk, rating of bonds, Determinants of interest rates, technical and functional analysis. Options-meaning, option operation,

option and their pay off, option strategies, factors determining options values. Futures-trading mechanism

**Unit-IV:Portfolio Management Investment Policy and Strategies (20 Hrs)**

Portfolio-management-meaning-objectives, constraints-qualification of capital market expectations, asset allocation several version of asset allocation-evolving market conditions. Equity portfolio management strategies, Bond portfolio management strategies

**Unit-VPortfolio Management Implementation and Review (15 Hrs)**

Introduction-selection of securities, portfolio execution, portfolio revision, Performance evaluation, problems with performance measurement. Portfolio management services guideline for investment decisions- periodical review and revise the portfolio

**TEXT BOOKS:**

1. Prasana Chandra, Investment Analysis and Portfolio management Tata Mcgraw hill education private ltd, New
2. Security Analysis and Portfolio Management by Donald E. Fischer Ronald J. Jordan, Publisher: Prentice-Hall of India.

**REFERENCE BOOKS**

1. Security Analysis And Portfolio Management by V. Gangadhar, Publisher: Anmol Publications.
2. Natarajan L, (2009), Investment Management Security Analysis andPortfolio Management, Margham Publication, Chennai.
3. Avadhani VA, (2008), Investment and Securities Market in India,Himalaya Publishing House, Mumbai.
4. Bhalla VK, (2009), Investment Management, Security Analysis andPortfolio Management, S.Chand and Company Ltd, New Delhi.
5. Graham and Dodd, (2010), Investment, Tata McGraw – Hill PublishingCompany Limited, New Delhi.

**QUESTION PAPER PATTERN:**

**Time: 3 Hours**

**Marks: 75**

1. Part - A = 5 x 6 = 30 Marks – Five Questions with Internal Choice.
2. Part - B = 3 x 15 = 45 Marks – Three Out of Five – Open Choice.

**Note:** Questions should be asked from all the units with equal weightage.

II – M.COM	<b>HUMAN RESOURCE DEVELOPMENT</b> <i>(For the students admitted from the year 2016 onwards)</i>	PCM911T
SEMESTER – III		HRS/WK - 6
CORE-IX		CREDIT-4

**Course Outcomes:**

At the end of the Course the students should be able to exhibit

**CO1: Understand the concepts of Human Resource Development.**

**CO2: Learn and acquire the Skills of Employee Training.**

**CO3: Develop the fields of Executive and Organisational Development.**

**CO4: Understand the importance of Group Dynamics.**

**CO5: Learn and Experience the concept of Career Planning and Development.**

SEMESTER III	COURSE CODE:PCM911T PROGRAMME OUTCOMES(PO)					TITLE OF THE PAPER: HUMAN RESOURCE DEVELOPMENT					HOURS:5	CREDITS:4
COURSE OUTCOMES						PROGRAMME SPECIFIC OUTCOMES(PSO)					MEAN SCORE OF CO'S	
	PO 1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5		
CO1	5	5	4	5	5	4	5	1	5	4	4.3	
CO2	5	5	4	5	5	5	5	5	5	4	4.9	
CO3	5	5	5	5	5	4	5	4	5	5	4.8	
CO4	5	5	5	5	5	4	5	4	5	4	4.7	
CO5	5	5	5	5	5	5	5	5	5	5	5	
Mean Overall Score											4.7	

This Course is having **VERY HIGH** association with Programme Outcome and Programme Specific Outcome

**UNIT-I HUMAN RESOURCE DEVELOPMENT****(20 Hrs)**

Human Resource Development- Meaning, Features, Needs, Scope, Objectives, Functions, Process and Techniques of HRD- Functions and Attributes of HRD Management. Competency Mapping- Developing competencies- Personal Competency maturity model.

**UNIT-II EMPLOYEE TRAINING****(20 Hrs)**

Employee Training: Introduction , Meaning, Purpose, Importance, Principles and Responsibility for training ,Steps in Training Programme, Training methods – On the job training-Off the job training- Training evaluation –Principles of evaluation – Why training fails- Improving effectiveness of training.

**UNIT-III EXECUTIVE AND ORGANIZATION DEVELOPMENT****(20 Hrs)**

Introduction- Concepts and Objectives- Importance- Needs for executive development- Process of executive developments- Methods- Evaluation – Reasons for failure of executive development programme- How to make executive development programme successfully?

Organization development – meaning- characteristics- objectives- models- organization development interventions- individual focused- organization and group focused- factors influencing the choice of an organization development intervention - salient issues in organization development.

**UNIT-IV GROUP DYNAMICS AND BEHAVIOUR (15 Hrs)**

Introduction to group Dynamics - Group-Meaning, types, why people join Group?- Group Norms-Group cohesiveness- Group behavior models of Homans- Techniques for studying group behavior- Bales Laboratory technique and Sociometric analysis- Principles of group dynamics.

**UNIT-V CAREER PLANNING AND DEVELOPMENT (15 Hrs)**

Career planning – meaning and need for Career planning – process of career planning and development - succession planning - Career development – steps – career development actions – career development initiatives and challenges - advantages of Career planning and development – recent trends.

**TEXT BOOKS**

1. P.SubbaRao-Personnel &HRM(Text &cases). . Himalaya Publishing House Pvt. Ltd., Mumbai-400 004.
2. P.C. Tripathi, Human Resource Development, Sultan Chand

**REFERENCE BOOKS**

1. Aswathappa Human Resource & Personnel management, ,TataMcGraw, Hills Publication ltd .
2. C.B.Mamoria and V.S.P.Rao-Personnel management (text &cases)- Ed.2014. Himalaya Publishing House Pvt. Ltd., Mumbai-400 004.
3. Dr.S.S.Khanka- Human Resource Management (text &cases)–S.Chand& Company pvt Ltd., NEW Delhi.
4. Rao V.A.P and Rao P.Subha HRM; Text & Cases and games. Konar publication ltd .

**QUESTION PAPER PATTERN**

**Time: 3 Hours**

**Marks: 75**

1. Part - A = 5 x 6 = 30 Marks – Five Questions with Internal Choice.
2. Part – B = 3 x 15 = 45 Marks – Three Out of Five – Open Choice.

**Note:** Questions should be asked from all the units with equal weightage.

<b>II – M.COM</b>	<b>RESEARCH METHODOLOGY</b> <i>(For the students admitted from the year 2016 onwards)</i>	<b>PCM912Q</b>
<b>SEMESTER - III</b>		<b>HRS/WK - 6</b>
<b>CORE-X</b>		<b>CREDIT-5</b>

**Course Outcomes:**

At the end of the Course the students should be able to exhibit

**CO1: Understand the basic of research and types of research**

**CO2: Knowledge of the suitable research design and formulate hypothesis**

**CO3: Decide the suitable sampling method and sampling size for the research**

**CO4: Data collection and apply different statistical tools.**

**CO5: Interpret result of the research and write the research report**

SEMESTER – III	COURSE CODE:PCM912Q					TITLE OF THE PAPER: RESEARCH METHODOLOGY					HOURS:6	CREDITS:5
COURSE OUTCOMES	PROGRAMME OUTCOMES(PO)					PROGRAMME SPECIFIC OUTCOMES(PSO)					MEAN SCORE OF CO'S	
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5		
CO1	5	5	5	5	4	4	5	3	3	3	4.2	
CO2	5	5	5	5	4	4	5	3	3	2	4.1	
CO3	5	5	5	5	4	4	5	3	3	2	4.1	
CO4	5	5	5	4	5	4	5	4	4	2	4.3	
CO5	5	5	5	4	5	4	5	4	4	2	4.3	
Mean Overall Score											4.2	

This Course is having **VERY HIGH** association with Programme Outcome and Programme Specific Outcome.

**Unit – I Introduction to Research and Methods (20 Hrs)**

Research –Meaning and Definition- Types of Research – Research Methods – Problems faced by Researcher – Research Process \_ Various Steps in Research Process. Review of literature – Identification Research Gap – social relevance of research - Research Problem – Sources, Identification and Developing Research Problem – Construction of Research Questions – Framing Objectives and hypotheses.

**Unit –II Research Design (20 Hrs)**

Concepts – Meaning, Definition and types - Variables – Meaning & Definition – Types of Variables. Research Design - Meaning, Definition - types of Research Design – Experimental and non-Experimental Research Design – Characteristic of good Research Design – Relationship between Research Problem and Research Design.

**Unit –III Sampling Design and Data Collection (15 Hrs)**

Sample – meaning and definition- sample size- sampling design – meaning and definition- essentials of good sampling design- methods of sampling- random and non- random

sampling- sampling and non- sampling error- reduction of sampling errors. Data- types of data- primary data- different methods of collecting primary data- measurement of scale and scaling techniques- construction of questionnaire- secondary data- various sources of secondary data

**Unit –IV Data analysis (20 Hrs)**

Steps in processing the data – editing- coding- classification- content analysis- tabulation- methods of tabulation. Application of statistics in data analysis- descriptive statistics- mean, median, mode, standard deviation- correlation and regression- inferential statistics- chi-square test- ANNOVA, T- test-,F-Test- tools for testing hypothesis. Application of computer in modern research.

**Unit –V Report writing (15 Hrs)**

Research report- meaning-, types of research report- essential of good research report- stages in preparing research report- structure of research report- preliminary pages, main body of the report and reference material- guidelines and mechanics for preparing research report.

**TEXT BOOKS**

1. Kothari.C.R. – “Research Methodology – methods and technology” New age international publisher, New Delhi.
2. P.Saravanavel. Research Methodology. Margam Publication , Chennai.

**REFERENCE BOOKS**

1. Paneerselvam.R. - “Research Methodology” Prentice Hall of India, New Delhi, 2004.
2. Krishnaswami .O.R. – “Methodology of Research in Social sciences” Himalaya Publishing House, Mumbai.
3. Dr.D. Amarchand, (2000) Research Methods in Commerce, Emerald Publications, Chennai.

**QUESTION PAPER PATTERN:**

**Theory 70% Problem 30%**

**Time: 3 Hours**

**Marks: 75**

1. Part - A = 5 x 6 = 30 Marks – Five Questions with Internal Choice.
2. Part – B = 3 x 15 = 45 Marks – Three Out of Five – Open Choice.

**Note:** Questions should be asked from all the units with equal weightage.



<b>II – M.COM</b>	<b>INCOME TAX LAW</b> <i>(For the students admitted from the year 2016 onwards)</i>	<b>PCM914T</b>
<b>SEMESTER - III</b>		<b>HRS/WK - 5</b>
<b>CORE-XII</b>		<b>CREDIT-5</b>

**Course Outcome****CO1: Understanding the basic concepts of Income Tax.****CO2: Determining the filing Procedures involved in Income tax****CO3: Ascertaining the various Produces for assessment.****CO4: Establishing the appellate authorities of Income Tax****CO5: Discovering the Appealing procedures, Penalties and TDS involved in Income Tax.**

SEMESTER III	COURSE CODE: PCM914T					TITLE OF THE PAPER: INCOME TAX LAW					HOURS:5	CREDITS:5
COURSE OUTCOMES	PROGRAMME OUTCOMES(PO)					PROGRAMME SPECIFIC OUTCOMES(PSO)					MEAN SCORE OF CO'S	
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5		
CO1	4	5	4	4	5	4	3	5	5	4	4.3	
CO2	3	4	3	5	4	5	4	4	4	3	3.9	
CO3	4	3	5	4	3	4	3	5	4	5	4.0	
CO4	5	4	4	3	4	5	4	4	5	4	4.2	
CO5	4	4	3	4	5	4	5	4	5	3	4.1	
Mean Overall Score											4.1	

This Course is having **VERY HIGH** association with Programme Outcome and Programme Specific Outcome

**UNIT-I Introduction****(8 Hrs)**

**Basic concepts** -Assessee – Assessment year – Previous year- Income – Person- Gross Total Income – Total Income - Residential status – Exempted incomes.

**UNIT-II****(18 Hrs)****Filing Procedure**

Filing of returns – Due dates of filing of return- Compulsory filing of return- E-filing- - Types - Process of filing of return – Online – Off line. Return of loss – Belated return --PAN (Permanent Account Number) – Meaning – Notified Transactions where quoting of PAN is necessary.

**UNIT-III****(19 Hrs)****Procedure for Assessment**

Types of Assessments—Self assessment –Provisional assessment – Regular assessment – Best judgment Assessment – Reassessment - Time limit for completion of assessment and reassessment –calculation of period of time limit- Assessment in case of search or requisition for search conducted. –Provisions relating to Rectification of Mistakes -- Notice of demand

**UNIT-IV**

**(10 Hrs)**

**Appellate Authorities**

Authorities of the Income-Tax Appellate Tribunal -- Jurisdiction - Territorial Jurisdiction of the Benches- Location of the Benches- Powers of the Authorities

**UNIT -V**

**(20 Hrs)**

**Appealing Procedure, Penalty and TDS**

Introduction-Procedure for filing Appeals – Appeal before Commissioner (Appeal) – Appeal before Income Tax Appellate Tribunal- Appeal before High Court – Appeal Before Supreme Court --- Deduction of tax deducted at source – Salaries, Interest on securities ,dividends ,other interest-casual incomes –Payment to contractors - Payment to Partners- Payment to Non-Residents - Penalties and Prosecution

**TEXT BOOKS**

1. Gaur &Narang—Income Tax Law & Practice, Kalyani Publications New-Delhi
2. Hariharan, Income tax Law and Practice, TataMcgraw- Hills publication company New Delhi.

**REFERENCE BOOKS**

1. Dr. Vinod K Singhania—Monica Singhania- Students Guide To Income Tax, Taxmann Publications, New Delhi.
2. T S Reddy—Hari Prasad Reddy-Business Taxation 2<sup>nd</sup> Magma Publication
3. Dr. H C Mehrotra- Income Tax Law & Practice Sri Venkateswara Publication

**QUESTION PAPER PATTERN**

**Theory oriented paper**

**Theory 100%**

**Time: 3 Hours**

**Marks: 75**

1. Part - A = 5 x 6 = 30 Marks – Five Questions with Internal Choice.
2. Part - B = 3 x 15 = 45 Marks – Three Out of Five – Open Choice.

**Note:** Questions should be asked from all the units with equal weightage.

II – M.COM	<b>INTERNATIONAL MARKETING</b> (For the students admitted from the year 2016 onwards)	PCM915Q
SEMESTER - III		HRS/WK - 5
CORE-XII		CREDIT-4

**Course Outcomes:**

After completing the course the student will be able to:

**CO1: Understand the basic concepts of International trade environment.**

**CO2: Understanding global consumes and international marketing system.**

**CO3: Know International product policy – brands, trademarks, packing and labelling.**

**CO4: Evolve and understand International promotional policy.**

**CO5: Gain overseas marketing channel policy.**

SEMESTER III	EPCM915Q					TITLE OF THE PAPER:INTERNATIONAL MARKETING					HOURS:5	CREDITS:4
COURSE OUTCOMES	PROGRAMME OUTCOMES(PO)					PROGRAMME SPECIFIC OUTCOMES(PSO)					MEAN SCORE OF CO'S	
	PO 1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5		
CO1	4	4	4	4	3	4	4	4	4	5	4.0	
CO2	4	3	4	4	4	4	4	4	5	4	4.0	
CO3	4	5	4	4	4	4	4	5	5	5	4.4	
CO4	5	4	4	4	4	4	5	5	5	4	4.4	
CO5	4	4	5	5	4	4	4	4	4	5	4.3	
Mean Overall Score											4.2	

This Course is having **VERY HIGH** association with Programme Outcome and Programme Specific Outcome.

**Unit - I****(18 Hrs)**

International Marketing: Nature, definition, and scope of international marketing; Domestic marketing vs. international Marketing, - stages of international marketing - International marketing environment – external and internal - Identifying and Selecting Foreign Market: Foreign market entry mode decisions - Challenge of international marketing.

**Unit - II****(18 Hrs)**

Developing Global Marketing strategies - Global marketing management - Planning and Organization - International Marketing Information System – Market Research – Marketing Research – Methodology for Marketing Research –International Research Strategy – Desk Research and Field Research – Market Oriented Information – International Marketing Intelligence – Competitive Intelligence - Understanding Global Consumers - Cultural Dynamics in assessing Global markets.

**Unit - III (18 Hrs)**

International product policy - Product positioning in foreign market - Product standardization and Adoption - Brands, Trademarks, Packaging and Labeling - International marketing of services - International product pricing policy - Export pricing - Pricing for international markets.

**Unit - IV (18 Hrs)**

International promotional policy - International advertising - Developing International advertising strategy - International sales force and their management - Other forms of promotion for global markets.

**Unit - V (18 Hrs)**

Overseas marketing channel policy - Managing international distribution channels - Multinational retailers and Wholesalers - Global Logistics - Contemporary issues in International marketing - Future prospects in International marketing.

**TEXT BOOKS**

1. Francis Cherunilam, International Marketing (text and cases) -Revised Ed: 2010, Himalaya Publishing House, Mumbai -400 004.
2. Dr.S.Ganeson, S.R.Kalavathi - "Management Accounting" Thirumalai Publication, Nagarkovil

**REFERENCEBOOKS**

1. Varshney and Bhattacharya, International Marketing Management – An Indian Perspective, Sultan Chand & Sons, New Delhi.
2. Geetanjali, International Marketing - Oxford Book Company, Jaipur, New Delhi.
3. Keegan, Global Marketing Management, Prentice Hall of India, New Delhi.
4. Philip Cateora and John Graham, International Marketing, Tata McGraw Hill, New Delhi.
5. D.C.Kapoor, Export Management, Vikes Publishing House, New Delhi.
6. Para Ram, Export: What, Where, How, Anupam Publishers, Delhi.

**QUESTION PAPER PATTERN**

**Time: 3 Hours**

**Marks: 75**

1. Part - A = 5 x 6 = 30 Marks – Five Questions with Internal Choice.
2. Part – B = 3 x 15 = 45 Marks – Three Out of Five – Open Choice.

**Note:** Questions should be asked from all the units with equal weightage.

<b>II – M.COM</b>	<b>COMPUTERIZED ACCOUNTING(PRACTICAL)</b> <i>(For the students admitted from the year 2017 onwards)</i>	<b>EPCMP913</b>
<b>SEMESTER – III</b>		<b>HRS/WK - 6</b>
<b>ELECTIVE – III (A)</b>		<b>CREDIT-4</b>

**Course Outcomes**

After completing this course, the student will be able to:

**CO1: Know the basic aspects of Tally Accounting.**

**CO2: Prepare the Tally Vouchers and BRS.**

**CO3: Prepare the Tally Inventory Accounting and Interest Calculation.**

**CO4: Know the GST, TDS analysis and Consolidate of Accounts.**

**CO5: Analysis the Security Control and Tally Audit.**

SEMESTER III	COURSE CODE: EPCM913 PROGRAMME OUTCOMES(PO)					TITLE OF THE PAPER: COMPUTERIZED ACCOUNTING ( PRACTICAL ) PROGRAMME SPECIFIC OUTCOMES(PSO)					HOURS: 6	CREDITS:4
COURSE OUTCOMES	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5	MEAN SCORE OF CO'S	
CO1	5	4	3	5	5	5	4	5	5	4	4.5	
CO2	5	5	5	5	5	5	5	5	5	5	5	
CO3	5	4	5	3	5	5	4	5	4	4	4.5	
CO4	5	4	3	5	4	4	4	3	4	5	4.1	
CO5	5	4	3	3	3	3	3	3	3	4	3.4	
	Mean Overall Score										4.36	

This Course is having **VERY HIGH** association with Programme Outcome and Programme Specific Outcome

**Unit – I****(18 Hrs)**

1. Introduction to Tally.
2. Tally Accounting.
3. Prepare Trading and Profit and Loss Account and Balance sheet of a company.

**Unit – II****(18 Hrs)**

4. Tally Vouchers.
5. Cost category and cost centre.
6. Bank Reconciliation Statement.

**Unit – III****(18 Hrs)**

7. Inventory and Stock.
8. Invoicing.
9. Interest Calculation.

**Unit – IV****(18 Hrs)**

10. GST Features.
11. TDS Analysis.

12. Consolidation of Accounts.

**Unit - V**

**(18 Hrs)**

13. Security control.

14. Display and Reporting.

15. Scenario Management and Miscellaneous reports.

16. Tally Audit.

**REFERENCE BOOKS**

1. Self Learning Guide and Work Book – Tally Solutions Pvt Ltd.

2. Genesis Tally Bible 9.0 – V.Sundaramoorthy, GENESIS – VBSE PVT LTD., First Edition, Chennai – 34.

**QUESTION PAPER PATTERN**

**Time: 3 Hours**

**Internal 40% & External 60%**

<b>II – M.COM</b>	<b>ADVANCED COST AND MANAGEMENT ACCOUNTING</b> <i>(For the students admitted from the year 2016 onwards)</i>	<b>EPCM913A</b>
<b>SEMESTER - III</b>		<b>HRS/WK - 6</b>
<b>ELECTIVE –III (B)</b>		<b>CREDIT-4</b>

**Course Outcomes:**

**At the end of the Course the students should be able to exhibit**

**CO1: Basic concept of cost accounting and prepare the cost sheet**

**CO2: Calculate accounting troops and classification of ratios**

**CO3: Prepare the funds flow statement and cash flow statement as per as 3**

**CO4: How to prepare marginal costing. And apply capital budgeting and methods.**

**CO5: Learn the nuances of standard costing and various analysis.**

SEMESTER - III	COURSE CODE: EPCM913A					TITLE OF THE PAPER: ADVANCED COST AND MANAGEMENT ACCOUNTING					HOURS:6	CREDITS:4
COURSE OUTCOMES	PROGRAMME OUTCOMES(PO)					PROGRAMME SPECIFIC OUTCOMES(PSO)					MEAN SCORE OF CO'S	
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5		
CO1	5	5	5	5	4	4	5	4	4	2	4.2	
CO2	5	5	5	5	4	4	5	3	3	2	4.1	
CO3	5	5	5	5	4	4	5	4	4	3	4.3	
CO4	5	5	5	5	4	4	5	4	3	2	4.2	
CO5	5	5	5	5	4	4	5	4	3	2	4.2	
Mean Overall Score											4.1	

This Course is having **VERY HIGH** association with Programme Outcome and Programme Specific Outcome

**Unit -I****(20 Hrs)**

**Introduction:** Management Accounting- Meaning, objectives, nature and scope of cost accounting and management accounting - role and responsibilities of management Accountant Cost sheet, Meaning – Preparation of Cost Sheet. Material Control – Stock Level –Material Pricing.

**Unit -II****(20 Hrs)**

**Financial Statement Analysis:** Meaning – Financial Statement – Types. Ratio analysis - Meaning – Objectives - Classification of ratios - profitability ratios-turnover ratios or activity ratios-solvency ratios-computation of ratios.

**Unit -III****(20 Hrs)**

**Fund flow and cash flow statement:** Meaning - importance or uses of funds flow statement - limitations of fund flow statement - distinction between funds flow statement and balance sheet - preparation of fund flow statement - Cash flow statement - meaning

and importance - difference between fund flow analysis and cash flow analysis - advantages of cash flow statement - limitations - preparations of cash flow statement as per AS – 3.

**Unit -IV****(15 Hrs)**

**Marginal costing and Budgetary control:** Definition of marginal cost- marginal costing- Marginal costing and absorption costing-difference between marginal costing and absorption costing-cost volume profit analysis - break even analysis and break even point - applications of marginal costing - Budgeting and budgetary control - meaning - objectives of budgetary control- preparation of budget - classification of budgets - sales budget - production budget - material budgets – cash budget - flexible budget.

**Unit -V****(15 Hrs)**

**Standard costing & Variance analysis :**Standard Costing -Meaning - Advantages of standard costing – limitations. Variance analysis –meaning-importance- - Advantages – limitations of Variance analysis - Utility of variance analysis - Computation of variances - materials variances - labour variances - Overhead variances - Sales variances.

**TEXT BOOKS**

1. H.Y.Khan&P.K.Jain - “Management Accounting” Tata McGraw Hill Companies ltd, New Delhi.
2. Dr.S.Ganeson, S.R.Kalavathi - “Management Accounting” Thirumalai Publication, Nagarkovil

**REFERENCE BOOKS**

1. Dr. S.N. Maheswari- “Management Accounting” Sultan Chand & Son.
2. S.P.Iyengar, “Cost & Management Accounting” S.Chand& company Ltd, New Delhi.
3. K.Ramachadran& R. Srinivasan, “Management Accounting Theory & problems” SRIRAM publications, Trichy.
4. Guruprasad Murthy - “Management Accounting” Himalaya Publishing House, New Delhi.S.Reddy& Murthy, “Management Accounting” Margam Publications

**QUESTION PAPER PATTERN****Theory: 30% Problem: 70%****Time: 3 Hours****Marks: 75**

1. Part - A = 5 x 6 = 30 Marks – Five Questions with Internal Choice.
2. Part – B = 3 x 15 = 45 Marks – Three Out of Five – Open Choice.

**Note:** Questions should be asked from all the units with equal weightage.



II – M.COM	<b>E-COMMERCE</b> (For the students admitted from the year 2016 onwards)	PCM1017Q
SEMESTER – IV		HRS/WK - 6
CORE-XIII		CREDIT-4

**Course Outcomes:**

After completing the course the student will be able to:

**CO1: To understand the knowledge of E-Commerce.**

**CO2: Gaining knowledge on E-Marketing.**

**CO3: Know the E-Payment systems.**

**CO4: Knowledge on Electronic Data Interchanges (EDI).**

**CO5: Conceive legal framework for E-Commerce.**

SEMESTER IV	PCM1017Q					TITLE OF THE PAPER: E-COMMERCE					HOURS:6	CREDITS:4
COURSE OUTCOMES	PROGRAMME OUTCOMES(PO)					PROGRAMME SPECIFIC OUTCOMES(PSO)					MEAN SCORE OF CO'S	
	PO 1	PO2	PO3	PO4	PO5	PSO 1	PSO2	PSO3	PSO4	PSO5		
CO1	5	4	4	4	3	5	4	3	4	5	4.1	
CO2	4	4	3	4	3	4	4	4	4	5	3.9	
CO3	4	5	4	5	4	5	5	5	4	5	4.6	
CO4	5	4	4	4	3	5	4	3	4	5	4.1	
CO5	4	4	3	4	3	4	4	3	4	5	3.8	
<b>Mean Overall Score</b>											4.1	

This Course is having **HIGH** association with Programme Outcome and Programme Specific Outcome.

**UNIT- I: E-Commerce****(15 Hrs)**

Introduction to E-Commerce - E-Trade - E-Business -E-Market – A paradigm shift – Technology Convergence – Advantages and Disadvantages of E-Commerce – E-Business Models – Introduction to Mobile Commerce.

**UNIT-II: E-Marketing****(15 Hrs)**

E- Marketing –Meaning - Channels- E-Marketing Mix – Web Salesmanship – online shopping avenues- Advertising on Network – EDI Architecture and Properties Trading.

**UNIT – III: E-Payment System****(15 Hrs)**

E-Payment System– Types– Business Issues and Economic implications – Components of an effective E-Payment System.

**UNIT- IV: Electronic Data Intercha**

– Sources of documents.

**UNIT- V: Legal Framework**

**(20 Hrs)**

Legal Framework for E-Commerce – Net Threats – Cyber Laws – Aims and Salient Features of Cyber Laws in India- Cyber Crimes – Intelligent Web Design.

**TEXT BOOKS**

1. L.T.Joseph, E-Commerce, A managerial perspective, Printice Hall Publications, 2004.
2. Addison Wesley, Frontiers of E-Commerce, Pearson Publications, 2004.

**REFERENCE BOOKS**

1. David Whitley, E-Commerce Strategy, Technology and Application, Tata McGraw Hill Publications, 2004.
2. Dennis P.Curtin, E-Commerce Principles and Introduction Technology, Tata McGraw Hill Publication, 2004
3. Greenstein, Feinman, E-Commerce, Tata McGraw Hill Publications, 2001

**QUESTION PAPER PATTERN:**

**Time: 3 Hours**

**Marks: 75**

1. Part - A = 5 x 6 = 30 Marks – Five Questions with Internal Choice.
2. Part – B = 3 x 15 = 45 Marks – Three Out of Five – Open Choice.

**Note:** Questions should be asked from all the units with equal weightage.

II – M.COM	<b>NGO MANAGEMENT</b> (For the students admitted from the year 2016 onwards)	PCM1016T
SEMESTER - IV		HRS/WK - 6
CORE-XIV		CREDIT-4

**Course Outcomes:**

At the end of the Course the students should be able to exhibit

**CO1: Know the genesis, growth and formation of NGOs.**

**CO2: Understand the organizational structure of NGOs.**

**CO3: Aware NGOs marketing Strategies, Schemes available and FCRA Act.**

**CO4: Knowledge pertaining to formulation of Projects.**

**CO5: Aware the Tax laws related to NGOs**

SEMESTER IV	COURSE CODE:PCM1016T PROGRAMME OUTCOMES(PO)					TITLE OF THE PAPER: NGO MANAGEMENT					HOURS:6	CREDITS:4
COURSE OUTCOMES						PROGRAMME SPECIFIC OUTCOMES(PSO)					MEAN SCORE OF CO'S	
	PO 1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5		
CO1	3	4	3	3	5	2	4	2	2	4	3.2	
CO2	4	4	4	4	4	3	4	3	5	2	3.7	
CO3	4	4	3	4	4	5	4	3	5	5	4.1	
CO4	5	5	5	5	5	5	5	5	5	5	5	
CO5	4	4	3	3	5	3	2	3	5	4	3.3	
Mean Overall Score											3.8	

This Course is having **HIGH** association with Programme Outcome and Programme Specific Outcome.

**Unit I****(20 Hr)**

**Introduction:** NGOs - Definition - Meaning - Characteristics- Advantages - Limitations; formation of NGOs Genesis and Growth; Scope of Operation; Skills Required; Collaboration with Government.

**Unit II****(22 Hr)**

**Organizations and Management:** Administration and Management – Levels of Organization Governing body - Function - By-law - Policies Making; Committees - Scope and Function; Membership - Types - Qualification - Disqualification; Meeting - Quorum - Minutes.

**Unit III****(21 Hr)**

**Marketing and Financial Management of NGOs:** Marketing Strategy for NGOs - Project Mix - Project Addition - Project elimination; Promotion - Need - Methods - Fund Management -Narration- Sources; Grants/Scheme from Government - eligibility- Procedure; Funds from abroad – Procedural guidelines - FCRA - Micro Finance; Maintenance of Accounts - Audit of Accounts.

**Unit IV**

**(20 Hr)**

**Project Management:** Projects - Definition - Meaning -Objectives - Types ; Process of Project Development - Project Writing - Problems in Project Formulation and Management - Evaluation of Projects - Project Audit.

**Unit V**

**(22 Hr)**

**NGOs and Tax Laws:** Income tax 1961 - Income - Persons -Assessment year - Previous year; Section 11 (General Deductions) -Section 13 (Forfeiture of Exemption) - Section 34 A & B - Section 80G - TDS; Indirect tax liabilities.

**TEXT BOOKS:**

1. Dr. John Santiago Joseph & Louis Manohar, 'Practical Guide to Participative NGO Management', KIDS Trust Publications, TN, India.
2. Goel. S.L. Kumar R. (2008), Administration and Management of NGOs -Text and case Studies. Deep and Deep PVT Ltd., New Delhi.

**REFERENCE BOOKS:**

1. Snehlata Chandra: (2008), Non-Governmental Organizations - Structures, Relevance and function: Kanishka Publishing Distributors, New Delhi.
2. Goyal O.P. (2008), Strategic Management and Policy Issues, Isha Books, NGOs Publisher, Jaipur.
3. Ravi Shankar Kumar Singh: (2008), Role of NGOs in Socio – Economic Development: Abhijeet Publications, New Delhi.

**QUESTION PAPER PATTERN**

**Time: 3 Hours**

**Marks: 75**

1. Part - A = 5 x 6 = 30 Marks – Five Questions with Internal Choice.
2. Part – B = 3 x 15 = 45 Marks – Three Out of Five – Open Choice.

**Note:** Questions should be asked from all the units with equal weightage.

<b>II-M.COM</b>	<b>IMPORT AND EXPORT MANAGEMENT</b> (For the students admitted from the year 2016 onwards)	<b>EPCM1018</b>
<b>SEMESTER-IV</b>		<b>HRS/WK - 6</b>
<b>ELECTIVE - IV (A)</b>		<b>CREDIT-4</b>

**Course Outcomes**

After completing this course, the student will be able to:

**CO1: Understand the basics of Import and Export Management.**

**CO2: Know the various authorities in Import and Export Management.**

**CO3: Understand the Customs & Central excise Procedures related to exports and Imports, Export Inspection council.**

**CO4: Know the various types of documents and its significant in Export.**

**CO5: Understand the various procedures in Exports.**

SEMESTER IV	COURSE CODE: EPCM1018 PROGRAMME OUTCOMES(PO)					TITLE OF THE PAPER: IMPORT AND EXPORT MANAGEMENT  PROGRAMME SPECIFIC OUTCOMES(PSO)					HOURS: 6	CREDITS:4
COURSE OUTCOMES	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5	MEAN SCORE OF CO'S	
CO1	5	5	5	5	5	5	5	5	5	5	5	
CO2	5	4	5	4	5	4	5	4	4	4	4.4	
CO3	4	4	4	4	3	5	5	4	4	4	4.1	
CO4	3	4	3	4	3	4	3	4	4	4	3.6	
CO5	4	2	4	4	3	4	3	4	3	3	3.4	
<b>Mean Overall Score</b>											4.1	

This Course is having **VERY HIGH** association with Programme Outcome and Programme Specific Outcome.

**UNIT - I****(15 Hrs)**

Export -Import Policy Historical review and current Export - Import policy of the Govt. of India and its implications. Export -Import Licensing - Policy & Procedure, Incoterms.

**UNIT - II****(20 Hrs)**

Government Authorities- Department of Commerce, CCI&E, Cabinet committee, Board of Trade, Zonal Advisory Committee, State Govt. Commodity Organisation - Export Promotion councils, Commodity Boards, ECGC, Trade fair Authority, FIEO, Exim Bank, DGCI&S, STC, and MMTC etc. Other Committees & Agencies- RBI, Customs & Central Excise Department, Central Warehousing Corporation.

**UNIT - III****(15 Hrs)**

Customs & Central Excise : Customs & Central excise Procedures related to exports and Imports, Export Inspection council.

**UNIT -IV**

**(15 Hrs)**

Significance of Export Documents -Type of documents, Trade documents, Regulatory documents.

**UNIT - V**

**(20 Hrs)**

Export procedure -Steps of Export procedure, Banking procedure of Export Documents-Bill of lading, Bill of Exchange, Certificate of Origin, Marine Insurance Policy, Letter of Credit, GR-1 Form, Schemes under Foreign Trade Policy.

**TEXT BOOKS**

1. International Marketing Management – Varshney& Bhattacharya Sultan chand sons, Delhi. 2016
2. Export Marketing – B.S.Rathore& J.S. Rathore, Himalaya Publishing House, Mumbai. 2015

**REFERENCE BOOKS**

1. Foreign Trade Management – Verma&Agrawal, Himalaya Publishing House, Mumbai. 2015
2. Foreign Trade Management in India – M.L. Verma Vikas Publishing, Delhi. 2014
3. Export Management – R. Sharma, Lakshmi Narayan Agarwal Education, Publishers Agra. 2005
4. Export Import Procedures & Documentation-Khushpat S. Jain, Himalaya publishing House Delhi. 2015

**QUESTION PAPER PATTERN**

**Time: 3 Hours**

**Marks: 75**

1. Part - A = 5 x 6 = 30 Marks – Five Questions with Internal Choice.
2. Part – B = 3 x 15 = 45 Marks – Three Out of Five – Open Choice.

**Note:** Questions should be asked from all the units with equal weightage.

<b>II – M.COM</b>	<b>INTERNATIONAL BUSINESS</b> <i>(For the students admitted from the year 2016 onwards)</i>	<b>EPCM1018A</b>
<b>SEMESTER - IV</b>		<b>HRS/WK - 6</b>
<b>ELECTIVE – IV (B)</b>		<b>CREDIT-4</b>

**Objectives:**

- To understand the international forces affecting the business.
- To know the effects of internationalization.

**Course Outcomes**

After completing this course, the student will be able to:

**CO1: Know the basics of international business and cultural environments.**

**CO2: Gain knowledge in country evaluation and selection.**

**CO3: Understand and evaluate impact of the multinational enterprise.**

**CO4: Familiarize with international financial management, strategies and human resource management.**

**CO5: Acquire in depth knowledge of recent development in international business.**

SEMESTER IV	COURSE CODE: EPCM1018A					TITLE OF THE PAPER: INTERNATIONAL BUSINESS					HOURS:6	CREDITS:4
COURSE OUTCOMES	PROGRAMME OUTCOMES(PO)					PROGRAMME SPECIFIC OUTCOMES(PSO)					MEAN SCORE OF CO'S	
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5		
CO1	4	5	4	3	5	3	5	5	4	4	4.2	
CO2	3	4	3	4	4	4	4	5	5	3	3.9	
CO3	4	3	4	3	4	4	4	4	3	3	3.6	
CO4	3	3	4	4	3	3	3	4	4	4	3.5	
CO5	4	4	5	4	4	4	4	4	4	3	4.0	
	Mean Overall Score										3.84	

This Course is having **HIGH** association with Programme Outcome and Programme Specific Outcome.

**Unit-I: (15 Hrs)**

International business: An Overview- Means of engaging in International Business - External Influence of International Business – The Human and Cultural Environments facing Business – Political Influence on International Business.

**Unit-II: (15 Hrs)**

Country Evaluation and Selection – Scanning for Alternative Influential Variable – Return on Investment on Country – Company Consideration

**Unit-III: (15 Hrs)**

Impact of the Multinational Enterprise: Evaluating the Impact of the MNE – Economic Impact of the MNE – Operational and Political Impact of International Business.

**Unit-IV: (20 Hrs)**

International Financial Management – Foreign Exchange Rates: Basics, Transaction and Economic Exposure – Foreign Direct Investment – Strategies: Export and Import Strategies, Collaborative Strategies, Sourcing And Production Strategies – Human Resource Management.

**Unit-V: (20 Hrs)**

Recent Development in International Business – E-Business Strategy – Global Supply Chain Management. International Logistic and Distribution – Designing Organizations for International Environment.

**TEXT BOOKS:**

1. John d. Daniels & lee h Radebough: international business (Addision – WeselyPublication Company)
2. Roger Bennett International Business, (Pearson Education).

**REFERENCES BOOKS:**

1. Anant K, Sundaram J, Steward Black: The International Business Environment – Text and Cases (Prentice Hall of India Private Limited).
2. Apte, P.G: International Financial Management (Tata McGraw Hill).

**QUESTION PAPER PATTERN**

**Time: 3 Hours**

**Marks: 75**

1. Part - A = 5 x 6 = 30 Marks – Five Questions with Internal Choice.
2. Part – B = 3 x 15 = 45 Marks – Three Out of Five – Open Choice.

**Note:** Questions should be asked from all the units with equal weightage.



