

GOVERNMENT ARTS COLLEGE (AUTONOMOUS)

COIMBATORE-641018

**Learning Outcomes-based Curriculum Framework
(LOCF) For**

Master of Commerce.

(Effective from the Academic Year 2021-2022 onwards)



**POSTGRADUATE AND RESEARCH
DEPARTMENT OF COMMERCE**

MAY-2021

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Preamble

The focus of LOCF of Commerce and Business Education is aimed at improving the students' abilities and helping them to become a competent business leader who can contribute in nation building. Commerce education is not related only with knowing how to organize and apply skills related to business, trade, commerce, industry, and economy, but it further accelerates the process of thinking in a pragmatic manner about nation building through effective utilization of skills, resources, manpower, and one's abilities.

Department of Higher Education, Government of Tamil Nadu), with the view to provide compatibility in courses offered by various universities, autonomous colleges & deemed universities in Tamil Nadu facilitating the mobility of faculty and students from one university to another and to easily solving the problem of equivalence among courses, Tamil Nadu State Council for Higher Education (TANSCHÉ) has formed the State Integrated Boards of Studies comprising experts in the areas of knowledge concerned. The State Integrated Boards of Studies, with great diligence and expertise has devised the mandatory areas that have to be covered for three-year undergraduation and two-year postgraduation courses to realize the above objectives. Great care has been taken so that these areas would take 75% of the course content and the remaining 25% can be decided by the individual institutions. The State Integrated Boards of Studies have striven their best to see that the standards of higher education in our State are raised to be on a par with international standards. Section A (Mandatory Areas) of each course is mandatory and the areas given must be covered in the 75% of the syllabus to make the course equivalent. 25% percent of the syllabus should be designed by the institutions, and the areas covered under this also must have a weightage of 25%. Possible areas for this 25% are suggested in Section B (Suggested Non mandatory Areas). This gives the individual universities and autonomous institutions seamless liberty to innovate and experiment, and more importantly, it is here that the institutions devise appropriate strategies by which

- (i) to make creative and critical applications of what has been learnt in the mandatory components, and
- (ii) to meaningfully connect the learners to the career demands and expectations. It is essential that the theoretical subject knowledge of the students must be translated into practical hands-on experience.

One essential aspect of LOCF is to develop a commerce graduate who can meet the present and the future requirements of industry and economy. LOCF emphasizes on developing the competent persons who can work as the contemporary and future leaders of the industry and business.

The education system in the emerging scenario demands to enrich the personality of the students so as to develop a holistic personality. Therefore, the focus of LOCF is based on the four pillars of education which are learning to know, learning to do, learning to live together, and learning to be.

Another focus of LOCF is to build a set of requisite social and ethical values that will meet the expectations of modern society. It shall also promote ideals of universal brotherhood and cooperation. The core basis of LOCF is to emphasize cultivating the ideology which promotes sustainable economic system and encourages eco-friendly fair business practices. The emphasis of this exercise is to provide a right understanding to the students about objective and transparent system of governance. This would bring a desired change in the system of administration and quality of governance of all the institutions.

The present situation of business education requires total over-hauling and restructuring in the light of changed socio-economic scenario of the global economy in the context of Industry 4.0. The dynamic nature of global business demands a pool of competent human capital for which relevant education is essential in terms of timeliness, speed, flexibility, and dynamism. There is a need to provide students with appropriate skills and knowledge inputs which would make them globally competent and empower them to work in the changing business environment. Therefore, the focus of the LOCF in Commerce is to introduce globally acknowledged choice based credit system which will offer numerous opportunities to learn various core subjects and also explore additional avenues of learning beyond the routine and standardized framework. The sole purpose of this exercise is to provide opportunities for holistic development of the students. Thus, the LOCF can help in bringing uniformity in curricula on the one hand and empower the student on the other hand to choose the career options making it more relevant and globally acceptable which would create new benchmark in the world.

The salient features of the LOCF in M. Com. are:

1. The objectives of LOCF are to mentally prepare the students to learn various courses/ subjects in the domain of Commerce and Business leading to a graduate degree.
2. The learning outcomes for each course has been carefully designed to help students to have experiential learning in various domains of Commerce discipline.

3. Commerce itself is an interdisciplinary subject, therefore, proper care has been taken to integrate courses covering various domains like Accounting, Management, Finance, Taxation, Law, Marketing, Human Resource, Economics, Statistics, Information & Communication Technologies, Entrepreneurship, etc.
4. The core courses have been selected considering the need for studying Commerce as a separate discipline and the required theoretical knowledge and practical exposure.
5. In order to achieve the spirit of LOCF under CBCS and to empower the students, large number of optional courses under Generic Elective (GE), Skill Enhancement Courses (SECs), and Discipline Specific Elective Courses (DSEs) have been included in the structure.
6. An option to adopt courses offered by Sector Skill Council in the course structure of M. Com. as Skill Enhancement Courses is a pioneering step where the idea is to directly embed the academic course with relevant skill enhancement courses offered by various Sector Skill Councils in India. Hence, a scope for enhancing employability of regular Commerce graduates has been created in the proposed course structure.
7. Keeping in view the objectives and learning outcomes outlined in each course, proper care has been taken, to provide practical exercises for each unit in a course, so that the students gain hands on experience (learning by doing) apart from textbook based theoretical knowledge. Business research methods and project work has been provided as a discipline specific course in sixth semester involving application of knowledge in exploring/analysing/solving issues related to a real life situation.
8. The courses are designed keeping in view the employability, research, and innovation in the field of Commerce and Business especially in Accounting, Management, Finance, Marketing, Human Resource, Computer Applications in Business, Taxation, Business Laws, and Entrepreneurship.
9. The Faculty members while delivering a lecture in a classroom situation, use ICT based teaching learning andragogy and various interactive teaching and learning techniques like case studies, simulation, role play, etc., to have better engagement of the students and effective teaching learning process. It is expected that character building of students, development of holistic personality, values and ethics, etc., be the prime focus in the teaching learning process so that they become good global citizens.

1. INTRODUCTION

In order to foster education development agenda in India, significant reforms in the Postgraduate education is to introduce the Learning Outcomes-based Curriculum Framework (LOCF) which aims at making teaching student-centric, interactive, and outcome-oriented with well-defined aims, objectives, and goals to be achieved. The programme learning outcomes include subject-specific skills and generic skills, including transferable global skills and competencies. It would also focus on knowledge and skills that prepare students for further study, research, employment, and research.

One of the ways to measure the development of a nation is the advancement of the knowledge of its people. Hence, advanced measures should be taken to improve the quality of commerce knowledge in our society by nurturing quality higher education. This shall include translation of academic research into innovations for practical use in society and economy.

In order to achieve the programme goals following measures would be adopted:

- i. Regulatory curriculum reform based on a Learning Outcomes-based Curriculum Framework (LOCF);
- ii. Enriching the quality of teaching and research;
- iii. Enlightening learning environment through ICT based hands-on approach to students;
- iv. Involving students in discussions, problem-solving, and out of the box thinking;
- v. Motivating the students to understand various concepts of commerce and apply them in real life situations.

In order to foster educational development agenda in India, significant reforms in postgraduate education is to introduce LOCF.

1.1 Types of courses and Course structure

Each program may have three types of courses namely Core courses, Elective courses and Self-study/Skill-based courses

1.1.1 Core Courses

The Core courses are those courses whose knowledge is deemed essential for the students registered for a particular Master's degree program. Where feasible and necessary two or more programs may prescribe one or more common core courses.

- The core courses shall be mandatory for all the students registered for the master's degree program.
- The core courses shall be spread all the semesters of the program.

2.1 Elective courses

The elective courses can be chosen from a pool of papers. These courses are intended to

- allow the student to specialise in one or more branches of the broad subject area;
- help the student to acquire knowledge and skills in a related area that may have applications in the broad subject area;
- help the student to bridge any gap in the curriculum and enable acquisition of essential skills, for example, statistical, computational, language, communication skills etc.
- help the student to pursue area of interest
- The student may also choose additional elective courses offered by the college to enable him /her to acquire extra credits from the discipline or across the discipline

3.1 project work

A course (core/elective/self-study/skill based) may take the form of a project work.

2 LEARNING OUTCOMES-BASED APPROACH TO CURRICULUM PLANNING AND DEVELOPMENT

The Bachelor's Degree in M. Com. awarded to the student on the basis of demonstrated achievement of outcomes (expressed in terms of knowledge, understanding, skills, attitudes, and values) and academic criteria expected of graduates at the end of the programme. Therefore, the learning outcomes of this particular programme are aimed at facilitating the students to acquire these attributes, keeping in view changes in the current socio-economic environment.

The LOCF of M. Com. has been designed keeping in view the graduate attributes, qualification descriptors, programme learning outcomes, and course learning outcomes. The committee has tried to frame the syllabi in order to engage students through an all – encompassing knowledge impartation.

The programme has been framed by allowing flexibility and innovation in:

- i. Programme design and syllabi development;
- ii. Teaching-learning pedagogy;
- iii. Assessment of student learning levels; iv. Providing ICT based hands-on experience to students through high quality learning activities in relevant situations.

2.1 Nature and Extent of the Programme in M. Com.

The M. Com. Programme provides an extensive and rigorous base for learning, application, research, entrepreneurship, and holistic development. The key areas of study in Commerce and Business are:

- i. Marketing Management
- ii. Human Resource Management
- iii. Accountancy
- iv. Finance
- v. Economics
- vi. Tax
- vii. Investment
- viii. Banking & Insurance
- ix. Business & Corporate Laws

Apart from these key areas present curriculum framework includes courses on Yoga and Happiness, Cyber Security, Artificial Intelligence for Business, Mind Management, etc., with an aim to imbibe in students a sense of self awareness, ethical conduct, human values, socially and environmentally conscious behaviour.

Degree programmes in Commerce and Business covers topics which are already mentioned in detail under various headings in Section 6. The depth and breadth of study of individual topics depends on the nature and devotion of students in specific commerce programmes.

2.2 Aims of Bachelor's Degree Programme in M. Com.

The overall aim of M. Com. as a programme is to:

- Provide a conducive environment that holistically engages students through an all- encompassing knowledge impartation;
- Widen the scope and depth of the course enabling them to undertake further studies in commerce and its allied areas on multiple disciplines concerned with commerce;
- Construct a sound theoretical footing;
- Acquainting students with recent market practices;
- Encourage the students to advance a range of generic skills helpful in employment, internships, and social activities;
- Formulating business problems and provide innovative solutions to enable the students to be future ready management leaders who are compassionate and yet efficient.

2.3 Key Outcomes underpinning Curriculum Planning and Development

The LOCF in Commerce desires to propose the courses of commerce for M. Com., based on the expected learning outcomes and academic standards which are necessary for the graduates after completing these programmes. The committee considered and discussed the following factors completely:

- i. Framing of syllabi
- ii. Students attributes
- iii. Qualification descriptors
- iv. Programme learning outcomes
- v. Course learning outcomes
- vi. Necessity of having elective courses
- vii. Applications of commerce
- viii. Employability in banking, finance and other sectors.

3 GRADUATE ATTRIBUTES IN M. COM.

The graduate attributes in M. Com. are the outline of the expected course learning outcomes mentioned in the beginning of each course. The characteristic attributes that a M. Com. graduate will be able to demonstrate through learning various courses are listed below:

3.1 Disciplinary Knowledge

Capability of executing comprehensive knowledge and understanding of one or more discipline that form part of commerce.

3.2 Communication Skills

- i. Ability to communicate long standing unsolved problems in commerce;
- ii. Ability to show the importance of commerce as precursor to various market developments since the beginning of the civilization.

3.3 Critical Thinking

- i. Ability to engage in reflective and independent thinking by understanding the concepts in every area of Commerce and Business;
- ii. Ability to examine the results and apply them to various problems appearing in different branches of Commerce and Business.

3.4 Problem solving

- i. Capability to deduce a business problem and apply the class room learning into practice to offer a solution for the same;
- ii. Capabilities to analyse and synthesize data and derive inferences for valid conclusion;
- iii. Able to comprehend solution to sustain problems originating in the diverse management areas such as Finance, Marketing, Human Resource, and Taxation.

3.5 Research Related Skills

- i. Ability to search for, locate, extract, organise, evaluate, and use or present information that is relevant to a particular topic;
- ii. Ability to identify the developments in various branches of Commerce and Business.

3.6 Information and Communication Technology (ICT) digital literacy

Capability to use various technical ICT tools (like spreadsheet) for exploring, analysis, and using the information for business purposes.

3.7 Self-directed Learning

Capability to work independently in diverse projects and ensure detailed study of various facets of Commerce and Business.

3.8 Moral and Ethical Awareness/Reasoning

- i. Ability to ascertain unethical behaviour, falsification, and manipulation of information;
- ii. Ability to manage self and various social systems.

3.8 Lifelong learning

Capability of self-paced and self-directed learning aimed at personal development and for improving knowledge/skill development and reskilling in all areas of Commerce.

4 QUALIFICATION DESCRIPTORS

FOR M. Com.

The qualification descriptors suggest the generic outcomes and attributes to be obtained while obtaining the degree of M. Com. These parameters are expected to be attained and demonstrated by the students after becoming graduate in this programme. The HEI should consider the above mentioned parameters at the time of assessing the learning of various courses for M. Com. The learning experiences and assessment procedures, thereby are so designed that every graduate in Commerce may achieve the programme learning outcomes with equal opportunity irrespective of class, gender, community, and regions. Each graduate in commerce should be able to:

- i. Demonstrate extensive and coherent knowledge of commerce and its applications in real business world;
- ii. Understanding of various concepts and theories providing strong academic foundation;
- iii. Demonstrate educational skills in areas of Marketing, Finance, Accounting, HR, Tax, Economics, and several other branches of Commerce;
- iv. Acquire various soft skills (like communication, organizing, and analytical) required to manage complete business situation as well as life situations;
- v. Apply knowledge, understanding, and skills to identify the difficult/unsolved problems in rapidly changing environment and to collect the required information from possible range of sources and try to analyse and assess these problems using appropriate methodologies;
- vi. Fulfil one's learning requirements to provide an insight of research in Commerce and interdisciplinary areas while seeking research pursuits;
- vii. Apply one's disciplinary knowledge and transferable skills to new/unfamiliar contexts, rather than replicate curriculum content knowledge, to identify and analyse problems and issues and solve complex problems with well-defined solutions;
- viii. Good value systems leading to high ethical and moral conduct in society at large;
- ix. Competencies and attitudes;
- x. Values.

5 PROGRAMME LEARNING OUTCOMES

OF M. Com.

The outcomes and attributes described in qualification descriptors are attained by students through learning acquired on completion of a programme of study. The term ‘programme’ refers to the entire scheme of study followed by students leading to a qualification.

Programme learning outcomes for M. Com. include various subject specific skills and generic skills like mind management, creativity, and innovation of competencies in diverse areas of Commerce and Business, the achievement of which will be demonstrated by the students of M. Com. Programme for the award of bachelor degree. The programme learning outcomes of M. Com. also enable a student to prepare for further study, employment, and good citizenship. Further, the difference in the level of achievement of programme outreach provides for comparing of learning levels and standards across different college/institution. The various learning outcomes of the programme are mentioned below:

- i. Bachelor’s Degree in Commerce results in giving comprehensive knowledge of Marketing, Human Resource Management, Business and Corporate Law, Economics, Finance, Accounting, Management, Tax and several other branches of Commerce that includes Investment, Insurance, and Banking. Thus, this programme helps students in building a concrete footing for advanced studies in Commerce and to stand with the requirement of business sector, insurance, banking seeking youth fit for employment.
- ii. Students undergoing this programme will be equipped to the world of work, particularly, work of the future. The student will get a first-hand exposure of working in the real world.
- iii. Students completing this programme will be able to develop managerial knowledge and tactical dexterity, with a broader skill set and encourages them to seek out audacious, innovative solutions for today’s business.
- iv. Completion of this programme will also enable the students to formulate business problems and provide innovative solutions thus, molding them into future visionaries, management leaders that are compassionate yet efficient.
- v. The course provides an extreme and rigorous base for teaching, research, and allied business administrations.

6 COURSE STRUCTURE OF M.Com.

PG - SCHEME OF EXAMINATIONS: CBCS PATTERN

(For the students admitted during the academic year 2021-2022 and onwards)

Sub Code	Title of the Paper	Hrs (wk)	Internal (CA) Marks	External Marks	Total Marks	Ext- Min.	Total Pass Mark	Credits
Semester – I								
21MCO11C	Core: I Operations Research	8	50	50	100	25	50	5
21MCO12C	Core: II Advanced Financial Management	7	50	50	100	25	50	5
21MCO13C	Core: III Business Environment	8	50	50	100	25	50	5
21MCO14E	Elective: I Managerial Economics	7	50	50	100	25	50	4
Semester – II								
21MCO21C	Core: IV Business Research Methods	6	50	50	100	25	50	5
21MCO22C	Core: V Applied Costing	6	50	50	100	25	50	5
21MCO23C	Core: VI Advanced Corporate Accounting	6	50	50	100	25	50	5
21MCO24V	Core: VII Career Development and Soft Skill (Viva-Voce)	6	50	50	100	25	50	4
21MCO25E	Elective: II Marketing Management	6	50	50	100	25	50	4

Sub Code	Title of the Paper	Hrs (wk)	Internal (CA) Marks	External Marks	Total Marks	Ext- Min.	Total Pass Mark	Credits
Semester – III								
21MCO31P	Core: VIII Computerised Accounting (Practical)	6	50	50	100	25	50	5
21MCO32C	Core: IX Quantitative Techniques For Business Decisions	6	50	50	100	25	50	4
21MCO33C	Core: X Security Analysis and Portfolio Management	6	50	50	100	25	50	5
21MCO34C	Core: XI Accounting for Management	6	50	50	100	25	50	4
21MCO35E	Elective: III Human Resource Management	6	50	50	100	25	50	4
Semester – IV								
21MCO41C	Core: XII Financial Markets and Institutions	7	50	50	100	25	50	5
21MCO42C	Core: XIII International Business	7	50	50	100	25	50	5
21MCO43C	Core: XIV Indirect Taxation	7	50	50	100	25	50	5
21MCO44E	Elective: IV Management Information System	7	50	50	100	25	50	5
21MCO45V	Project Viva-Voce	2	50	50	100	25	50	6
Total Credits								90

- **Core** - Includes Core theory, Practical, Project and Viva Voce
- **Electives** - Includes Electives Theory.
- **Core and Electives - Theory Papers** - 50 marks calculated from continuous Internal Assessment Test Marks and 50 Marks for External.
- **Core and Electives - Practical Papers** - Practical evaluation done by both Internal and External examiner for 50 Marks each.
- **Core and Electives - Project and Viva Voce Papers - Project and Viva Voce** evaluation done by both Internal and External examiner for 50 Marks each.

Year	Sem.	Subject Code	Title of the paper	Hours/Week
2021 -2022 onwards	I	21MCO11C	Core: I OPERATIONS RESEARCH	8

COURSE LEVEL OUTCOMES:

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

1. Discuss the good understanding of the models of operations research
2. Illustrate the Simplex method and Graphical method to solve linear programming models
3. Summarize the various techniques of operations research such as Transportation, Assignment problem, etc
4. Construct network analysis
5. Explain the Game theory and type of Games

UNIT I Introduction to Operations Research – Meaning – definition – origin and history – characteristic features – need – scope – steps – techniques – application – limitations - Linear programming Problem (LPP) – Meaning – Requirements – assumptions – applications - Formulating LPP – advantages – limitations – formulating LP model

UNIT II Obtaining optimal solution for Linear Programming Problem (LPP) – Linear Programming Problem – Graphical Solution – Standard Form – Basic Solution – Simplex Method.

UNIT III Transportation problems (Initial Basic Feasible Solution) – assumptions – degenerate solution – North-west corner method – least cost method – Vogel’s approximation method – **Assignment problems** – Features – Transportation problem Vs Assignment problem – Hungarian Method

UNIT IV Network analysis — Developing the Project Network – Critical Path Analysis - PERT/CPM – Determination of project duration – Probability of Meeting Schedule Time - Cost consideration in PERT/CPM.

UNIT V Game theory – Meaning – types of games – basic assumptions – finding value of game for pure strategy – mixed strategy – Indeterminate matrix and average method – graphical method – pure strategy – saddle point – pay-off matrix – value of game

Note: Question paper shall consist of 80% Problems and 20% Theory

PEDAGOGY STRATEGIES:

- Board and Chalk lecture
- Power point slide presentations
- Seminar
- Assignments
- Quizes
- Group discussion

REFERENCES:

1. S.Kalavathi ‘Operations Research, Vikas Publishing Company Ltd, Chennai
2. Kapoor V K, (2011), ‘Operations Research Techniques for Management’, SultanChand and Sons, New Delhi
3. Anand Sharma ,(2014), ‘Operations Research’, Himalaya Publishing House,Mumbai

FURTHER READING:

1. V.K. Kapoor ‘Operations Research Technique for Management, Sultan Chand & Sons
2. Gurusamy S,(2016), ‘Operations Research’, Vijay Nicole Imprints, Chennai
3. Kanti swarup, P.K.Gupta & Manmohan, (2010), ‘Operations Research’,Jain Book Agency, New Delhi
4. Shridhara K Bhat, (2011), ‘Operations Research’, Himalaya Publishing House,Mumbai

MAPPING OF PROGRAMME LEVEL OUTCOMES WITH COURSE LEVEL OUTCOMES:

			Course Level Outcomes (CLO)				
			1	2	3	4	5
Programme Level Outcomes (PLO)	1	Disciplinary Knowledge	☑	☑	☑		☑
	2	Communication skills	☑		☑		☑
	3	Critical thinking	☑	☑	☑		☑
	4	Research- related skills		☑	☑	☑	☑
	5	Analytical reasoning	☑	☑	☑		☑
	6	Problem solving		☑	☑	☑	☑
	7	Team work	☑	☑	☑	☑	☑
	8	Moral and ethical awareness	☑	☑		☑	
	9	Multicultural competence	☑		☑		☑

Year	Sem.	Subject Code	Title of the paper	Hours/ Week
2021 -2022 onwards	I	21MCO12C	Core: II ADVANCED FINANCIAL MANAGEMENT	7

COURSE LEVEL OUTCOMES:

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

1. Discuss the theoretical framework of financial management in business corporations
2. Summarize the various sources of financing and financial planning
3. Describe management of assets of the company
4. Discuss the leverages
5. Infer the capital structure and dividend theories

UNIT I Foundations of finance: Financial management – Objectives, Scope, Uses and Functions of Financial management – Profit maximization vs Wealth maximization - Finance Functions – Role of Finance Manager – Liquidity vs Profitability- Risk and return trade off – Financial management & other functional areas – Methods & tools of Financial management- Time value of Money – Methods of analysis - Discounting and compounding techniques - Financial Information System – Financial Forecasting – Changing scenario of financial management in India(Theory)

UNIT II Sources of finance & financial planning: Sources of Finance: short term finance & long term finance - Purpose – Sources - Security Financing, Internal Financing, Loan Financing and other Innovative sources of Financing – Factors determining the source of finance - Concepts of working capital –Types-Significance-adequacy- Dangers of redundant working capital – Factors – Determinants of working capital- issues and methods of estimating working capital – operating cycle method – regulation of bank credit – Tandon committee – working capital ratios(Theory)

UNIT III Management of assets: Receivables Management: Objectives – Costs – Benefits – Credit policies – Credit Terms – Credit analysis - Collection policies –Decision tree Analysis of credit granting – monitoring & control of receivables - Inventory management: Objectives of inventory management – RISK & Cost of holding inventory- Techniques of Inventory management – EOQ – ABC analysis – Inventory turnover ratios – Just in Time inventory system – VED analysis – FSN analysis – Min-Max Method – Perpetual Inventory system – Automatic Order system – Input-Output ratio analysis(Theory)

UNIT IV Leverages and Dividend Decision: Leverage- Types - Operating leverage – degree of Operating leverage – Financial leverage – Degree of financial leverage- Combined leverage – EBIT/EPS Analysis - Cost of capital: Equity, Debt, Retained Earnings – Weighted Average Cost of Capital – Capital structure: designing capital structure – - Factors determining capital structure - Capital structure Theories – Net income, Net operating Income, MM and Traditional theories – Dividend policy and practices – Dividend policies – Factors determining Dividend policy – Dividend Theories – Graham, Walter, Gordon and Modigliani -Miller theories (Theory & Problems)

UNIT V Investment Decisions: Capital Budgeting – Nature of capital budgeting- Objectives – Process- factors influencing capital budgeting decisions - Identifying relevant cash flows – Evaluation Techniques: Payback, Net Present Value, Profitability Index, Internal Rate of Return, Accounting rate of return – Comparison of DCF techniques – Project selection under capital rationing – Inflation in capital budgeting – Risk analysis in capital budgeting(Theory & Problems)

Note: Question paper shall consist of 60% Theory and 40 % Problems

PEDAGOGY STRATEGIES:

- Board and Chalk lecture
- Power point slide presentations
- Seminar
- Assignments
- Quizes
- Group discussion

REFERENCES:

1. Khan M Y and Jain P K, (2014), Financial management, Text, Problems and cases, Tata McGraw Hill, New Delhi
2. Murthy A, (2016), Financial Management, Margam Publications, Chennai
3. Maheswari S N, (2016), Financial Management, Sultan Chand & Sons, New Delhi
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2. Prasanna Chandra, (2014), Financial Management, 7th edition, Tata McGraw Hill, New Delhi
3. Tulsian P C, (2016), Financial Management, S.Chand & Company, New Delhi

MAPPING OF PROGRAMME LEVEL OUTCOMES WITH COURSE LEVEL OUTCOMES:

			Course Level Outcomes (CLO)				
			1	2	3	4	5
Programme Level Outcomes (PLO)	1	Disciplinary Knowledge	☑		☑	☑	☑
	2	Communication skills	☑	☑	☑	☑	☑
	3	Critical thinking	☑	☑	☑		☑
	4	Research- related skills			☑	☑	☑
	5	Analytical reasoning	☑	☑	☑	☑	☑
	6	Problem solving	☑	☑	☑	☑	☑
	7	Team work	☑	☑	☑		☑
	8	Moral and ethical awareness	☑	☑	☑	☑	☑
	9	Multicultural competence		☑	☑	☑	☑

Year	Sem.	Subject Code	Title of the paper	Hours/Week
2021 -2022 onwards	I	21MCO13C	Core: III BUSINESS ENVIRONMENT	8

COURSE LEVEL OUTCOMES:

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

1. Discuss the environment of business
2. Comparing and contrasting with the various economic systems
3. Summarize the changes of industrial Monetary and Fiscal Policies for the uplift of industry
4. Explain the Competition Act
5. Illustrate the Foreign Exchange Policy

UNIT I Environment: Economic and Non-economic environments – Inter-relation Between economic and non-economic environments – Business and society: Professionalization - Business ethics – Business culture – Corporate Social Responsibility – Social audit.

UNIT II Economic Systems: Capitalism, Socialism and Mixed economy – Economic roles of Government sectors of Indian economy – Public, Private, Joint and co-operative sectors – Privatisation – Ways – Reaction – Benefits – Obstacles – Privatisation in India.

UNIT III Industrial policy: Resolutions – Industries (Development and Regulation) Act 1951. Monetary and Fiscal policies. Government policy towards Small Scale Industry- Industrial sickness – Cause and Prevention. Industrial pollution – Causes and control.

UNIT IV Business combination – Competition policy and law – Competition Act 2002-regulation of combination – FEMA and SEBI

UNIT V Government policy regarding Foreign exchange and Exchange control – Foreign Investment and collaboration – Multinational companies – Government policy towards MNC's – Globalisation of Indian business.

PEDAGOGY STRATEGIES:

- Board and Chalk lecture
- Power point slide presentations
- Seminar
- Assignments
- Quizes
- Group discussion

REFERENCES:

1. Francis Cherunilam, Business Environment, Himalaya Publishing House
2. Maheswari & Gupta, Business and Government, S.Chand& Company
3. Aswathappa, Business Environment, Himalaya Publishing House

FURTHER READING:

1. V. Neelamagam, A Text Book on Business Environment, Prentice Hall Publication, India
2. Dr Amitkumar, Business Environment, Sahitya Bhawan Publications

MAPPING OF PROGRAMME LEVEL OUTCOMES WITH COURSE LEVEL OUTCOMES:

			Course Level Outcomes (CLO)				
			1	2	3	4	5
Programme Level Outcomes (PLO)	1	Disciplinary Knowledge	☑	☑	☑		
	2	Communication skills	☑		☑		☑
	3	Critical thinking	☑	☑	☑		
	4	Research- related skills	☑	☑	☑	☑	
	5	Analytical reasoning		☑	☑		☑
	6	Problem solving	☑	☑	☑		
	7	Team work			☑	☑	☑
	8	Moral and ethical awareness	☑	☑	☑		
	9	Multicultural competence	☑	☑		☑	☑

Year	Sem.	Subject Code	Title of the paper	Hours/Week
2021 -2022 onwards	I	21MCO14E	Elective: I MANAGERIAL ECONOMICS	7

COURSE LEVEL OUTCOMES:

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

1. Explain the significance of Managerial Economics
2. Illustrate the Law of Variable Proportions.
3. Bring out the essential features of Perfectly Competitive Market
4. Discuss the methods of computation of National Income.
5. Write note on FDI

UNIT I Introduction to Managerial Economics and Demand analysis: Nature and significance of Managerial Economics - Economic Approach - Circular Flow of Activity – consumer preference – consumer surplus-Nature of the Firm - Objectives of Firms - Demand Analysis and Estimation - Individual, Market and Firm demand - Determinants of demand - Elasticity measures and Business Decision Making - Demand Forecasting

UNIT II Production Laws and Cost Analysis: Production laws - Law of Variable Proportions - Theory of the Firm - Production Functions in the Short and Long Run - Cost Functions – Determinants of Costs – Cost Forecasting - Cost behavior in short run and longrun –Type of Costs- cost-output relationship - Analysis of Risk and Uncertainty.

UNIT III Market structure and Price determination: Price Determination Under Different Market Conditions: Characteristics of different market structures - Price determination and firm's equilibrium under perfect competition - monopoly & discriminating monopoly - monopolistic competition and oligopoly.

UNIT IV National Income and Business Cycles: Introduction to National Income – National Income Concepts - Models of National Income Determination - Economic Indicators - Technology and Employment - Issues and Challenges – Business Cycles – Phases – Management of Cyclical Fluctuations - Fiscal and Monetary Policies-Inflation: Definition, characteristics and types; Inflation in terms of demand-pull and cost-push factors; Effects of inflation.

UNIT V Macro Economic Environment: Macro Economic Environment - Economic Transition in India – Monetary and Fiscal policies- A quick Review - Liberalization, Privatization and Globalization - Business and Government - Public-Private Participation (PPP) - Industrial Finance - Foreign Direct Investment(FDIs) – FIIs

PEDAGOGY STRATEGIES:

- Board and Chalk lecture
- Power point slide presentation
- Seminar
- Assignment
- Quiz
- Group discussion

REFERENCES:

1. Managerial Economics-S.Sankaran- Margham Publication
2. Managerial Economics-T.Aryamala- Vijay Nicole Imprints Private Limited

FURTHER READING:

1. Brigham & Pappas, (2013), Managerial Economics, Dried & Press
2. Diwedi, D.N (2014), Managerial Economics, Vikas Publishing House, New Delhi
3. Geetika, Ghosh & Choudhury (2011), Managerial Economics, Tata McGraw-Hill, New Delhi
4. Gupta G.S (2010), Managerial Economics, Tata McGraw-Hill, New Delhi
5. Mehta, P.L (2014), Managerial Economics, Sultan Chand, New Delhi
6. Moyer & Harris (2005), Managerial Economics, Cengage Learning, New Delhi,
7. Peterson, Lewis, (2010), Managerial Economics, Prentice Hall of India, New Delhi
8. Salvatore, (2011), Managerial Economics in Global Economy, Thomson Learning.
9. Varshnay, (2011), Managerial Economics, Sultan Chand Publications
10. Yogesh Maheswari (2005), Managerial Economics, PHI Learning, New Delhi.

INTERNET RESOURCES:

<https://nptel.ac.in>

<https://www.sxccal.edu>

<http://www.gpcet.ac.in>

MAPPING OF PROGRAMME LEVEL OUTCOMES WITH COURSE LEVEL OUTCOMES:

		Course Level Outcomes (CLO)					
		1	2	3	4	5	
Programme Level Outcomes (PLO)	1	Disciplinary Knowledge	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>			<input checked="" type="checkbox"/>
	2	Analytical reasoning	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>		<input checked="" type="checkbox"/>	
	3	Self-directed learning	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>			<input checked="" type="checkbox"/>
	4	Reflective thinking		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	
	5	Information/digital literacy	<input checked="" type="checkbox"/>		<input checked="" type="checkbox"/>		<input checked="" type="checkbox"/>
	6	Problem solving		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	
	7	Cooperation/Team work		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	
	8	Moral and ethical awareness			<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
	9	Lifelong learning	<input checked="" type="checkbox"/>			<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>

Year	Sem.	Subject Code	Title of the paper	Hours/Week
2021 -2022 onwards	II	21MCO21C	Core: IV BUSINESS RESEARCH METHODS	6

COURSE LEVEL OUTCOMES:

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

1. Illustrate the Concepts Relating to Business Research, Types and Process.
2. Discuss the Research Problem and Draw the Design.
3. Prepare Questionnaire and Interview Schedule and Formulate & Test the Hypothesis.
4. Summarize the Appropriate Statistical Tools for the Inferences.
5. Write a Research Report.

UNIT I Introduction to Research: Meaning and Definition of Social Research – Objectives of Research –Types of Research - Research process – Criteria of Good Research – Maintaining Objectivity in Research – Problems Encountered by Researchers.

UNIT II Problem Formulation: Problem Formulation – Identifying Research Problem – Sources of Research Problem – Techniques Involved in Defining a Research Problem – Research Design: Meaning and Importance; Types of Research Designs – Exploratory – Descriptive – Case Study Design.

UNIT III Data Collection: Methods of Data Collection –Observation – Questionnaire & Interviewing – Guidelines for Constructing Questionnaire and Interview Schedule - Sample Design: Defining Universe and Sampling Unit – Determining Sampling Frame – Probability and Non-Probability Sampling Methods – Sample Size Determination – Sampling and Non- sampling Errors – Scaling Methods – Hypothesis; Hypothesis Formulation and Hypothesis Testing.

UNIT IV Data analysis and Interpretation using SPSS: Descriptive statistics – Factor Analysis – Reliability test – Parametric Analysis – T-test – ANOVA – Correlation – Regression – Non-Parametric Analysis – Chi-square – Sign Test – Wilcoxon – McNemar – Kolmogorou Smirnov test – Mann-Whitney U test – Kruskal Wallis H test

UNIT V Report Writing: Report Writing – Kinds of Research Reports – Steps in Report Writing – Layout of Research Report – Mechanics in Writing a Research Report – Precautions in Writing a Research Report

Note: Question paper shall consist of 80% Theory and 20% Problems

PEDAGOGY STRATEGIES:

- Board and Chalk lecture
- Power point slide presentations
- Seminar
- Assignments
- Quizes
- Group discussion

REFERENCES:

1. Donald R cooper, Pamela S Schindler, J K Sharma (2012), Business Research Methods, McGraw Hill Education (India) New Delhi
2. Gupta S P (2009), Statistical Methods, S.Chand & Sons Publisher, New Delhi.
3. Kothari C R, Gaurav Garg, (2015), Research Methodology New Age International (P)Limited Publishers
4. Martyn Denscombe, (2003), The Good Research Guide for Small Scale Research Projects, Viva Books Pvt. Ltd

FURTHER READING:

1. PankajMadan, VageeshPaliwal, Rajul Bhardwaj, (2010), Research Methodology,Global Vision Publishing House New Delhi
2. Pillai R S N, and Bagavathi V (2010), Statistics, S.Chand & Sons Publisher, NewDelhi
3. Suchdeva, (2010), “Business Research Methodology”, Himalaya Publishing House,Mumbai
4. SaravanavelP (2003), Research Methodology. Margham Publishers, Chennai. 2003

MAPPING OF PROGRAMME LEVEL OUTCOMES WITH COURSE LEVEL OUTCOMES:

			Course Level Outcomes (CLO)				
			1	2	3	4	5
Programme Level Outcomes (PLO)	1	Disciplinary Knowledge	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>		
	2	Communication skills	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
	3	Critical thinking		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	
	4	Research- related skills		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	
	5	Analytical reasoning		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	
	6	Problem solving			<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
	7	Team work		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
	8	Moral and ethical awareness	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>		
	9	Multicultural competence	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>		

Year	Sem.	Subject Code	Title of the paper		Hours/ Week
2021 -2022 onwards	II	21MCO22C	Core: V	APPLIED COSTING	6

COURSE LEVEL OUTCOMES:

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

1. Discuss the various cost concepts, and elements of cost
2. Prepare cost sheets
3. Infer the different methods and techniques of cost control
4. Summarize the different methods of payment of wages and incentives
5. Explain the application of Marginal costing for Business decisionmaking

UNIT I Introduction: Costing - Cost Accounting – Meaning and Definition – Financial Accounting Vs Cost accounting – Relationship of cost accounting with management accounting - Nature and significance of Cost Accounting – Implementation of costing system - Practical difficulties in implementation – Essentials of good costing system - Elements of cost – Cost concepts and preparation of cost sheet – Methods of Costing -job order Costing – Process Costing- Materials – Issue of materials – Pricing of material issued.

UNIT II Labour Costing: Labour – types of labour cost – Methods of time keeping – Idle time - overtime – labour turnover - Preparation of Pay Roll – Wage payment and incentive system – Overhead – meaning and classification of overheads – Departmentalization of Overheads – Allocation - Apportionment – Re-apportionment- Absorption of Overhead cost – Difference between cost allocation and apportionment and Reapportionment – treatment of over and under absorbed overheads.

UNIT III Process Costing: Process costing – Comparison between joint costing and process costing – costing procedure under process costing- Process Losses – Inter process profit – Equivalent production – methods of computing equivalent units- Evaluation of equivalent production– Joint product and by products costing – accounting for joint products & by- products.

UNIT IV Marginal Costing : Marginal costing – Salient features – Marginal costing and absorption costing - Break – Even analysis – Cost – Volume-profit analysis – Application of Marginal costing for Business decision making ---Determination of sales mix- Exploring new markets- Make or buy decisions- Change versus status quo -expand or contract – shut down or continue - Inflation Accounting – Human Resource Accounting.

UNIT V Cost Management: Cost management – cost reduction and cost control – Responsibility Accounting – Responsibility Centre – Accounting for Price level changes – Methods of Accounting for price level changes – Activity Based Costing – Target costing – Kaizen

Note: Question paper shall consist of 80% Problems and 20% Theory

PEDAGOGY STRATEGIES:

- Board and chalk lectures
- Power point slide presentation
- Seminars
- Assignments

REFERENCES:

1. Arora M N, (2017), Cost and Management Accounting, Himalaya Publishing House, Mumbai
2. Horngren, (2016), Cost Accounting with Managerial Emphasis, Prentice Hall India, New Delhi

FURTHER READING:

1. Murthy A and Gurusamy S, (2021), Cost Accounting, Vijay Nicole Imprints Pt Ltd, Chennai
2. Jain S.P & Narang KL, (016), Cost Accounting, Kalyani Publishers, Mumbai
3. Reddy T S and Hari Prasad Reddy, (22021), Cost Accounting, Margham Publications, Chennai

MAPPING OF PROGRAMME LEVEL OUTCOMES WITH COURSE LEVEL OUTCOMES:

			Course Level Outcomes (CLO)				
			1	2	3	4	5
Programme Level Outcomes (PLO)	1	Disciplinary Knowledge	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
	2	Communication skills		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
	3	Critical thinking	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>		<input checked="" type="checkbox"/>
	4	Research- related skills		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
	5	Analytical reasoning	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
	6	Problem solving	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
	7	Team work		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
	8	Moral and ethical awareness	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
	9	Multicultural competence	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>		<input checked="" type="checkbox"/>

Year	Sem.	Subject Code	Title of the paper	Hours/ Week
2021 -2022 onwards	II	21MCO23C	Core: VI ADVANCED CORPORATE ACCOUNTING	6

COURSE LEVEL OUTCOMES:

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

1. Prepare the accounts of Holding Companies
2. Prepare the accounts of Banking Companies
3. Prepare the Insurance Company accounts
4. Understand and prepare the Double Account System
5. Understand the concept and component of Indian and International Accounting Standard

UNIT I Holding Companies' Accounts: Introduction-Advantages-Disadvantages-Wholly – owned Subsidiary Companies-Partly –owned Subsidiary Companies- Presentation of Accounts-Principles of Consolidation-Elimination of Investment in Shares-Minority Interest- Cost of Control-Capital and Revenue Profit-Revaluation of Assets and Liabilities- Elimination of Common Transactions-Contingency Liabilities-Unrealized Profit-Current Accounts-Bonus Shares-Treatment of Dividend-Debentures of Subsidiary Company- Preference Shares in Subsidiary Company-Share Premium-Preliminary Expenses-Sales of Shares-Consolidated Profit and Loss Account-Company having a number of Subsidiaries. (Except inter-company holdings and chain holding)

UNIT II Accounts of Banking Companies: Introduction-Legal provisions-Disposal of Non-Banking Assets-Restrictions on Loans – Restrictions on Commission-Restriction on Payment of Dividend- Management of Minimum Capital-Statutory Reserve-CRR and SLR-Accounts and Audit-Profit and Loss Account-Balance Sheet-Money at Call and Short Notice – Advances-Acceptance Endorsements etc., - Bills for Collection-Bills Payable-Bills Purchased and Discounted-Rebate on Bills Discounted-Inter Office Adjustments-Slip System.

UNIT III Accounts of Insurance Companies: Types of Insurance-Annual Accounts-Life Insurance-Consideration for Annuities Granted-Balance Sheet-Determination of Profit- Accounts of General Insurance-Reserve for Unexpired Risk -Preparation of Final Accounts.

UNIT IV Double Accounting System: Introduction-Double Entry System and Double Account System-Double Account System-Features of Double Account System-Advantages and Disadvantages-Accounts of Electricity Companies-Depreciation-Contingencies Reserves-Development Reserve-General Reserve-Tariff and Dividend Control Reserve- Remuneration – Reasonable Return-Capital Base-Clear Profit-Disposal of Surplus- Replacement of Assets-Receipts and Expenditure on Capital Accounts – General BalanceSheet – Revenue Account – Net Revenue Account - Accounts of Electricity Companies and Railways - Replacement and Renewals.

UNIT V Accounting Standards: Accounting Standards – Indian and International Accounting Standards – Accounting Standards 1,3,6,10,14,21 and 29 - Application – Scope – Formulation – Advantages – Disadvantages – Challenges - Inflation Accounting (Theory only)

Note: Question paper shall consist of 80% Problems and 20% Theory

PEDAGOGY STRATEGIES:

- Board and Chalk lecture
- Power point slide presentations
- Seminar
- Assignments
- Online and Offline Class Practicals
- Group discussion

REFERENCES:

1. Reddy, T.S. and Murthy, A (2015), Corporate Accounting, Margham Publications,Chennai
2. Arulanandam, M.A. and Raman, K.S (2009), Advanced Accounting, HimalayaPublishing House, Mumbai

FURTHER READING:

1. Gupta R.L. and Radhaswamy, (2009), Advanced Accountancy, Sultan Chand & Sons, New Delhi
2. Jain, S.P. and Narang, K.L, (2014), Advanced Accountancy, Kalyani Publishers, Ludhiana
3. Pillai R.S.N, Bagavathi and Uma. S (2010), Fundamentals of Advanced Accounting, S.Chand & Company Private Limited, New Delhi.
4. Rajasekaran, Vand Lalitha, R. (2011), Advanced Accounts, Pearson. New Delhi

MAPPING OF PROGRAMME LEVEL OUTCOMES WITH COURSE LEVEL OUTCOMES:

			Course Level Outcomes (CLO)				
			1	2	3	4	5
Programme Level Outcomes (PLO)	1	Disciplinary Knowledge	<input checked="" type="checkbox"/>		<input checked="" type="checkbox"/>		<input checked="" type="checkbox"/>
	2	Communication skills	<input checked="" type="checkbox"/>		<input checked="" type="checkbox"/>		<input checked="" type="checkbox"/>
	3	Critical thinking	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>		<input checked="" type="checkbox"/>
	4	Research- related skills		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
	5	Analytical reasoning	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>		<input checked="" type="checkbox"/>
	6	Problem solving		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	
	7	Team work	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	
	8	Moral and ethical awareness	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>		<input checked="" type="checkbox"/>	
	9	Multicultural competence	<input checked="" type="checkbox"/>		<input checked="" type="checkbox"/>		<input checked="" type="checkbox"/>

Year	Sem.	Subject Code	Title of the paper	Hours/ Week
2021 -2022 onwards	II	21MCO24V	Core: VII CAREER DEVELOPMENT AND SOFT SKILL (VIVA-VOCE)	6

COURSE LEVEL OUTCOMES:

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

1. Practice oral and written communication skills
2. Develop qualitative skills to help analyze and solve business problems and to take advantages of business opportunities
3. Get through the national eligibility test and TNPSC exam
4. Communicate Effectively through oral communication and improve presentation skills
5. Write the briefs reports and technical demands
6. Participate actively in group discussion / meeting / interview and prepare & deliver presentation
7. Associate effectively in heterogeneous teams through the knowledge of team work and leadership qualities

LIST OF EXERCISES

1. Preparation of Aptitude Test
2. Preparation of NET / SLET test
3. Preparation of Power Point
4. Group Discussion
5. Debate
6. SWOT Analysis
7. Role Play
8. Conducting Business Quiz
9. Ads app-event
10. Preparation of Business Plan

11. Presentation for Just a Minute
12. MOC interview
13. Act as a Best Manager
14. Preparation of welcome address and vote of thanks
15. Preparation of proceedings of meetings
16. Soft Skills.

Note: 100% Practical

PEDAGOGY STRATEGIES:

- Board and Chalk lecture
- Powerpoint slide presentations
- Seminar
- Assignments
- Quizes
- Group discussion
- Debate
- MOC interview

REFERENCES:

1. Barun K.Mitra, Personality Development and Soft Skills, Oxford University Press 2012.
2. Frederick H.Wentz, Soft Skill Training, A work book to develop skills for employment, Createspace independent Pub,2012.

MAPPING OF PROGRAMME LEVEL OUTCOMES WITH COURSE LEVEL OUTCOMES:

			Course Level Outcomes (CLO)						
			1	2	3	4	5	6	7
Programme Level Outcomes (PLO)	1	Disciplinary Knowledge	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
	2	Communication skills		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	
	3	Critical thinking	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
	4	Research- related skills	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
	5	Analytical reasoning	<input checked="" type="checkbox"/>		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>		<input checked="" type="checkbox"/>
	6	Problem solving	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
	7	Team work	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
	8	Moral and ethical awareness	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
	9	Multicultural competence	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>

Year	Sem.	Subject Code	Title of the paper		Hours/Week
2021 -2022 onwards	II	21MCO25E	Elective: II	MARKETING MANAGEMENT	6

COURSE LEVEL OUTCOMES:

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

1. Illustrate the different behaviours of the customers.
2. Infer the different stages of product process.
3. Compare the difference between trademark and branding.
4. Describe the marketing environment, target marketing and positioning.
5. Discuss the different methods of sales promotion.

UNIT I Marketing management: Meaning, definition and objectives – functions of marketing management – marketing environment – micro and macro environment – environmental scanning and analysis – green marketing – viral marketing – black marketing – social marketing.

UNIT II Marketing research and consumer behaviour: Meaning, objectives and functions – process of marketing research, advantages and limitations. Meaning of MIS – difference between marketing research and MIS. Consumer behaviour – need for study – consumer decision behaviour – consumer buying decision process – buying motives – theories of consumer behaviour - CRM (Customer Relationship Management).

UNIT III Product planning and development: Meaning – objectives –product mix – standardisation and simplification, branding, packaging and labelling. New product development – product life cycle – product management. Pricing – objectives – factors influencing pricing decisions – methods of pricing.

UNIT IV Channels of distribution: Meaning – selection of distribution channel – marketing middlemen – functions and types. Wholesaling – types and services of wholesaler. Retailing – types and services of retailer.

UNIT V Promotion: Meaning and objectives – forms of promotion – advertising, personal selling, sales promotion, publicity and public relations. Marketing of services – concept, characteristics and classification of services – marketing mix for services.

PEDAGOGY STRATEGIES:

- Board and Chalk lecture
- Power point slide presentations
- Seminar
- Assignments
- Quizes
- Group discussion

REFERENCES:

1. Dr. C. B. Gupta & Dr. N. Rajan Nair, Marketing Management, Sultan Chand & Sons, New Delhi
2. C. B. Mamoria, R.K. Suri and Sathish Mamoria, Marketing Management, Ketab Mahal, Chennai
3. R.S.N.Pillai & Bhagavathi, Modern Marketing, S. Chand & Co. Ltd., New Delhi.
4. Ramaswamy, V.S., & Namakumari. S. (2017) Marketing Management: Indian Context with Global Perspective. McGraw Hill. New Delhi.

FURTHER READING:

1. Philip Kotler, Marketing Management, Prentice-hall of India, New Delhi.
2. Rajan Saxena, marketing Management, Tata Mcgraw Hill, New Delhi.

MAPPING OF PROGRAMME LEVEL OUTCOMES WITH COURSE LEVEL OUTCOMES:

			Course Level Outcomes (CLO)				
			1	2	3	4	5
Programme Level Outcomes (PLO)	1	Disciplinary Knowledge	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
	2	Analytical reasoning	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
	3	Self-directed learning	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
	4	Reflective thinking	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
	5	Information/digital literacy	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
	6	Problem solving	<input checked="" type="checkbox"/>		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	
	7	Cooperation/Team work			<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
	8	Moral and ethical awareness	<input checked="" type="checkbox"/>		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
	9	Lifelong learning	<input checked="" type="checkbox"/>		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>

Year	Sem.	Subject Code	Title of the paper	Hours/ Week
2021 -2022 onwards	III	21MCO31P	Core: VIII COMPUTERISED ACCOUNTING (PRACTICAL)	6

COURSE LEVEL OUTCOMES:

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

1. Illustrate the Leger accounts with accounting software
2. Prepare the vouchers with stock and insert into the system
3. Process the purchase order
4. File GST returns and prepare GST reports
5. Develop knowledge of interest calculation

UNIT I Interface and Company Management: Introduction to Tally ERP 9 - Creating a Company - Altering and Deleting Company – Data Security: Security Control Setup - User Security Control, Multi Language, Export, Import, Backup and Restore: Export and Import Formats - Data Backup and Restore - Masters - Ledgers: Understanding Ledgers - Creating Ledgers - Creating Multiple Ledgers - Altering and Deleting Ledgers – Groups: Creating Groups - Altering and Deleting Groups - Bill wise Debtors and Creditors Ledgers: Configuring Bill wise Details

UNIT II Default Vouchers: Payment Voucher - Receipt Voucher - Contra Voucher - Journal Voucher, Day Book: Day Book Reports - Altering and Deleting Transactions, Cheque Printing: CTS Cheque Printing System, Masters : Inventory: Understanding Inventory - Integrating Accounts and Inventory - Stock Group - Go down and Locations - Stock Category - Units of Measure - Stock Items - Manual Stock Valuation without Inventory

UNIT III Purchase Order Processing: Purchase Order Process - Purchase Order Voucher - Receipt Note (Inventory) - Rejection-Out Voucher, Sales Order Processing: Sales Order Process - Sales Order Voucher - Delivery Note (Inventory) - Rejection-IN Voucher , Debit and Credit Notes, Bank Reconciliation, Manufacturing Vouchers: Bills of Materials - Job Costing, Tax Deducted at Source (TDS): Understanding TDS - Creating TDS Masters - TDS Payment - Tax Reports and Tax Forms, Payroll Accounting: Understanding Payroll - Pay Heads and Categories - Employee Details and Salary Details - Attendance Entries - Salary Payment – Pay sheet and Pay Slips

UNIT IV Goods and Services Tax (GST): Activating Tally in GST - Setting Up GST (Company Level, Ledger Level or Inventory Level) - GST Taxes & Invoices - SGST, CGST & IGST - Creating GST Masters in Tally, Purchase Voucher with GST: Updating GST Number for Suppliers -Intra-State Purchase Entry in GST (SGST + CGST) - Inter-State Purchase Entry in GST (IGST) - GST Purchase Entry for Unregistered Dealer in Tally - Reverse Charge Mechanism Entry for GST in Tally, Sales Voucher with GST: Updating GST Number for Suppliers - Intra-State Sales Entry in GST (SGST + CGST) - Inter-State SalesEntry in GST (IGST) - Printing GST Sales Invoice from Tally ERP9 Software, GST Reports and Returns: GSTR 1 in Tally - GSTR 1 Return Filing

UNIT V Interest Calculations (Auto Mode): Activating Interest Calculations, Point of Sales, Budgets and Controls: Budget Masters and Configurations - Budget Reporting and Analysis, Cost Centers and Cost Categories: Cost Centers - Profit Centers, Purchase and Sales Reporting: Analyzing Purchase and Sales Register - Analyzing Debit and Credit Note - Overdue Payables and Receivables - Outstanding Reports and Printing, Stock Analysis and Reports: Stock Registers - Stock Valuation - Stock Transfer Report - Negative Stock Report - Record Physical Stock and Shortage - Stock Entry without Perpetual Inventory, Financial Reports: Trial Balance - Profit and Loss Account - Balance Sheet - Working Capital - Cash Flow and Fund Flow Statements, Printing Reports: Sales Invoice - Printing Payment and Receipt Vouchers - Printing Various Other Reports - Miscellaneous: Inserting Vouchers -Duplicating Entries - Split Company Data - Merge Tally Companies, Shortcut Keys

Note: 100% Practical

PEDAGOGY STRATEGIES:

- Board and Chalk lecture
- Power point slide presentations
- Seminar
- Assignments
- Online and Offline Class Practicals
- Quizes
- Group discussion
- Continuous internal assessment tests

REFERENCES:

1. Nadhani A K, (2016), Implementing Tally, BPB Publications
2. Rizwan Ahmed, (2016), Tally ERP 9, Margham Publications, Chennai
3. Nandhani, (2015), Computerized Accounting under Tally, Implementing Tally, BPB publication

FURTHER READING:

1. Namrata Agrawal, (2008), Tally 9”, Dreamtech Publishers
2. Tally Software Package Manual

MAPPING OF PROGRAMME LEVEL OUTCOMES WITH COURSE LEVEL OUTCOMES:

			Course Level Outcomes (CLO)				
			1	2	3	4	5
Programme Level Outcomes (PLO)	1	Disciplinary Knowledge	☑	☑	☑	☑	☑
	2	Communication skills	☑			☑	
	3	Critical thinking	☑	☑	☑	☑	☑
	4	Research- related skills				☑	
	5	Analytical reasoning	☑	☑		☑	☑
	6	Problem solving	☑	☑	☑	☑	☑
	7	Team work	☑		☑	☑	
	8	Moral and ethical awareness				☑	☑
	9	Multicultural competence			☑	☑	

Year	Sem.	Subject Code	Title of the paper	Hours/ Week
2021 -2022 onwards	III	21MCO32C	Core: IX QUANTITATIVE TECHNIQUES FOR BUSINESS DECISIONS	6

COURSE LEVEL OUTCOMES:

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

1. Explain the value and use of quantitative methods in administrative and operational problem solving and decision-making.
2. Discuss the variety of statistical and quantitative techniques applicable to a wide range of business situations
3. Summarize the probability, theoretical probability distribution and probability distribution of random variable in the three important interrelated trades.
4. Infer the decision tree analysis
5. Compare the extrapolation and interpolation. Describe the Polynomial interpolation is a method of estimating values between known data points.

UNIT I Introduction: Meaning of Quantitative Techniques – Role of Quantitative Techniques – Advantages and Limitations of Quantitative Techniques – Correlation Analysis - Simple – Partial and Multiple –Regression Analysis – Time Series.

UNIT II Probability and distribution: Probability – Problems applying Additional and Multiplication Theorem – Mathematical Expectations – Theoretical Distributions – Binomial - Poisson – Normal Distribution.

UNIT III Testing of significance: Significance Tests in Small Samples (t test) – Testing the significance of the mean of a random sample – Testing difference between means of two samples (Independent and Dependent Samples) – Chi-square test- Analysis of Variance (One way and two way classification).

UNIT IV Decision Theory: Meaning – assumptions – features - steps in construction decision tree – calculation of co-efficient of variation of a project – standard deviation and variance of a project – Bayes’ theorem

UNIT V Interpolation and extrapolation: Interpolation and Extrapolation – Methods of Interpolation – Binomial Expansion Method – Newton’s Method – Lagrange’s Method – Parabolic Curve Method – Extrapolation – Vital Statistics – Life Tables.

Note: Question paper shall consist of 60% Problems and 40% Theory

PEDAGOGY STRATEGIES:

- Board and Chalk lecture
- Power point slide presentations
- Seminar
- Assignments
- Group discussion

REFERENCES:

1. Gupta S P (1995), Statistical Methods, Sultan Chand & Sons, New Delhi
2. Gurusamy S, (2021), Operations Research, Vijay Nicole Imprints Pvt. Ltd, Chennai.
3. Joseph D and Anbarasu, (2011), Business Statistics, Vijay Nicole Imprints Pvt. Ltd.,Chennai

FURTHER READING:

1. Kothari C R (1998), Quantitative Techniques, Vikas Publishing House, New Delhi.
2. Hooda, R.P (2010), Statistics for Business and Economics, Macmillan, New Delhi.
3. Hein, L.W (2011), Quantitative Approach to Managerial Decisions, Prentice Hall, Delhi
4. Levin, Richard I. and David S Rubin (2010), Statistics for Management, PrenticeHall, Delhi.

MAPPING OF PROGRAMME LEVEL OUTCOMES WITH COURSE LEVEL OUTCOMES:

			Course Level Outcomes (CLO)				
			1	2	3	4	5
Programme Level Outcomes (PLO)	1	Disciplinary Knowledge	<input checked="" type="checkbox"/>		<input checked="" type="checkbox"/>		<input checked="" type="checkbox"/>
	2	Communication skills	<input checked="" type="checkbox"/>		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	
	3	Critical thinking	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>		<input checked="" type="checkbox"/>
	4	Research- related skills	<input checked="" type="checkbox"/>		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
	5	Analytical reasoning	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>		<input checked="" type="checkbox"/>
	6	Problem solving		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	
	7	Team work	<input checked="" type="checkbox"/>		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	
	8	Moral and ethical awareness	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>		<input checked="" type="checkbox"/>	
	9	Multicultural competence	<input checked="" type="checkbox"/>		<input checked="" type="checkbox"/>		<input checked="" type="checkbox"/>

Year	Sem.	Subject Code	Title of the paper		Hours/ Week
2021 -2022 onwards	III	21MCO33C	Core: X	SECURITY ANALYSIS AND PORTFOLIO MANAGEMENT	6

COURSE LEVEL OUTCOMES:

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

1. Discuss the techniques of investment analysis
2. Illustrate the different models of valuation of securities
3. Explain the uses of efficient market hypothesis
4. Infer the uses of CAPM and APM
5. Summarize the process of constructing a portfolio

UNIT I Investment-an overview – Meaning, economic investment, financial investment, investment practice, features of investment, Savings Vs Investment, Factors and constrains of investment, Investment objectives, rules of stock investment, and sources of investment information. Financial securities: meaning, features of financial instruments, types of financial instruments, equity shares, non-voting equity shares, convertible cumulative preference shares, company fixed deposits, warrants, global debt instruments, importance and drawbacks of bonds and debentures

UNIT II Risk and Return: Certainty, uncertainty, risk, types and sources of risk – Return: measurement of return, risk-return relationship, historical return, historical risk, expected rate of return and expected risk. **Time value of money:** Meaning, objectives, importance, TVM as a losing proposition, TVM as a gaining proposition, time preference for money, dimensions of time preference for money, discounting and compounding techniques – solving problems on time value of money – effective rate of interest – implicit rate of interest true rate of interest – doubling period. Time value of money and resource allocation: borrowing – lending – types of investment – market interest rates and prices – shifting resources across time – computing present value and future value – real asset investing – NPV – IRR – Calculating spot rates with forward rate – interest rate futures – bond duration

UNIT III Valuation of financial securities: Financial security, valuation, types of valuation, valuation of bonds, preferred stock and equity share – Derivatives and stock index futures: meaning of derivatives, factors of growth, function and limitations of derivatives market, categories of derivatives, FRA, benefits of derivatives, stock index futures. Fundamental analysis: meaning, features, analytical framework – global economic analysis, national economic analysis, national industry analysis and company analysis. Technical analysis: meaning, mechanism, importance and criticism techniques – arguments in favour and against technical analysis – charting techniques – types of charts

UNIT IV Portfolio Management: Portfolio – meaning – types of portfolio – portfolio management: meaning, need, types and importance – portfolio management Vs wealth management – portfolio manager – meaning, types, functions, strategies, registration, capital adequacy – SEBI regulations – general obligations and responsibilities – portfolio management framework – portfolio performance. **Portfolio theory:** portfolio analysis, portfolio theory, objectives, Markowitz portfolio analysis, Indifference curve analysis, Random Walk Theory

UNIT V Efficient Market Hypothesis: Assumptions – three levels – the Elliott Wave principle – Efficient Portfolio – Efficient frontier – CAPM and APM: meaning, risk-free and risky securities – risk averse investor, objectives, assumptions, validity, components and criticism of CAPM – Capital market line – risk –return trade-off theory – determining market risk-return trade-off – components of risk-return trade-off, value additivity and CAPM – slope of CML – security market line – implications and limitations – Average Pricing Model – arbitrage - CAPM Vs APM – Portfolio return and risk: portfolio theory – diversification – Sharpe index model portfolio selection model – Sharpe optimal portfolio – alternative investment: meaning, features, alternative investment assets – wealth management - an overview

Note: Question paper shall consist of 60% Theory and 40% Problems

PEDAGOGY STRATEGIES:

- Board and Chalk lecture
- Power point slide presentations
- Seminar
- Assignments
- Quizes
- Group discussion

REFERENCES:

1. Barua S K V Raghunathan and J R Verma, (1992), 'Portfolio Management', Tata McGraw-Hill, Delhi
2. Francis J C, (1992), 'Investment Analysis and Management', McGraw-Hill, Delhi
3. Kein S, (2011), 'Security Analysis and Portfolio Management' Prentice Hall of India, New Delhi
4. Gurusamy S, (2017), 'Security Analysis and Portfolio Management', Vijay Nicole Imprints Ltd
5. Russell J Fuller and J L Farrell JR, (1995), 'Modern Investment and Security Analysis', , McGraw-Hill Book Company, Delhi

FURTHER READING:

1. Donald E Fisher and Ronald J Jordon, (1995), 'Security Analysis and Portfolio Management', Pearson, Delhi
2. Graham, Benjamin and David L Dodd, (1987), 'Security Analysis', McGraw-Hill, Delhi
3. Elton Edwin J and M J Gruber, (1998), 'Modern Portfolio Theory and Investment Analysis', John Wiley and Sons
4. Sunil Parameshwaran, (2013), 'Interest Rates and Time Value of Money', Tata McGraw Hill, Delhi
5. Krishna G Palepu, Paul M Healy, (2008), 'Business Analysis & Valuation', Thomson Learning Inc, Delhi

MAPPING OF PROGRAMME LEVEL OUTCOMES WITH COURSE LEVEL OUTCOMES:

			Course Level Outcomes (CLO)				
			1	2	3	4	5
Programme Level Outcomes (PLO)	1	Disciplinary Knowledge	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>		<input checked="" type="checkbox"/>
	2	Communication skills	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	
	3	Critical thinking	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
	4	Research- related skills		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
	5	Analytical reasoning	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
	6	Problem solving		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
	7	Team work	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>		<input checked="" type="checkbox"/>
	8	Moral and ethical awareness		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	
	9	Multicultural competence	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>		<input checked="" type="checkbox"/>

Year	Sem.	Subject Code	Title of the paper		Hours/Week
2021 -2022 onwards	III	21MCO34C	Core: XI	ACCOUNTING FOR MANAGEMENT	6

COURSE LEVEL OUTCOMES:

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

1. Discuss the applicability of financial statements for decisionmaking
2. Summarize the preparation, analysis and interpretation of financial statements
3. Describe the usage of management accounting tools
4. Prepare cash flow and funds flow statements
5. Illustrate the preparation of variance analysis

UNIT I Introduction : Introduction to Financial, Cost and Management Accounting- Generally accepted accounting principles, Conventions and Concepts-Preparation of Trading, Profit and Loss account and Balance sheet with adjustment entries – Management accounting Vs Financial Accounting – Management Accounting Vs Cost Accounting – Utility of accounting for management.

UNIT II Analysis of financial statements: Concepts of Financial Statements – Nature - Analysis & Interpretations of financial statements – Tools - Comparative Financial statements - Common size statements — Trend analysis - Ratio analysis – Short term financial ratios- Long term financial ratios – Profitability ratios – Proprietary & Yield ratios – Turnover ratios - DUPont analysis – Financial Reporting & analysis

UNIT III Funds flow statement and cash flow statement: Funds Flow Analysis – Fundsfrom Operation, Sources and Uses of Funds, Preparation of Schedule of Changes in Working Capital – Construction of Funds Flow Statement –Marginal Uses of fund flow analysis and its Limitations - Cash Flow Analysis – Cash from Operation – Preparation of Cash Flow Statement – Uses and Limitations – Distinction between Funds Flow and Cash Flow

UNIT IV Standard Costing and Variance analysis: Standard Costing – Advantage and Limitations of standard costing – Standard Hour – Standard cost card – Variance analysis – Relevance of standard cost for variance analysis – Significance of variance analysis – Computation of Material Variances – Labour Variances – Overhead Variances – Sales Variances – Accumulation & Disposal of Variances

UNIT V Budget and budgetary control: Concept of Budget & Budgetary control – Nature and objectives of budgetary control – Establishing a system of Budgetary control - Advantages & limitations –Types of Budgets - Preparation of sales budget , selling & distribution cost budget, Production budget, purchases budget, Cash budget, Fixed and Flexible budgets –Master budget - Zero base budgeting.

Note: Question paper shall consist of 80% Problems and 20% Theory

PEDAGOGY STRATEGIES:

- Board and Chalk lecture
- Power point slide presentations
- Seminar
- Assignments
- Quizes
- Group discussion

REFERENCES:

1. Khan M Y & Jain P K (2014), Management Accounting, Tata McGraw Hill, NewDelhi
2. MaheswariSN, (2014), Management Accounting, Sultan Chand & Sons, New Delhi
3. Murthy A and Gurusamy S, (2017), Management Accounting, Vijay Nicole Imprints, Chennai
4. Jain SP and Narang K.L, (2012), Cost Accounting, Kalyani Publishers, Mumbai
5. Murthy A and Gurusamy S, (2017), Cost Accounting, Vijay Nicole Imprints, Chennai

FURTHER READING:

1. Martin S. Fridson, Fernando Alvarez, (2012), Financial Statement Analysis: A Practitioner's Guide, Wiley, New Delhi
2. Sharma and Shashi K. Gupta, Management Accounting, Kalyani Publishers
3. Reddy, T.S. & Dr. Hariprasad Reddy, Y, Management Accounting, Margham Publications, Chennai.
4. Hansen - Mowen, Cost Management Accounting and Control, South Western College

MAPPING OF PROGRAMME LEVEL OUTCOMES WITH COURSE LEVEL OUTCOMES:

			Course Level Outcomes (CLO)				
			1	2	3	4	5
Programme Level Outcomes (PLO)	1	Disciplinary Knowledge	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	
	2	Communication skills	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
	3	Critical thinking		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
	4	Research- related skills		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
	5	Analytical reasoning		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
	6	Problem solving		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
	7	Team work		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
	8	Moral and ethical awareness	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	
	9	Multicultural competence	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>

Year	Sem.	Subject Code	Title of the paper		Hours/ Week
2021 -2022 onwards	III	21MCO35E	Elective: III	HUMAN RESOURCE MANAGEMENT	6

COURSE LEVEL OUTCOMES:

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

1. Discuss the basics present trend in Human Resource Management
2. Illustrate the various job related aspects
3. Summarize the various aspects of Human development related issues
4. Evaluate the quality aspects of human resources
5. Explain the safety aspects of Human Resource.

UNIT I Introduction to HRM: Introduction of HRM – Definition, importance, concept, objectives of Human Resource Management – Strategic Human Resource Management – Qualities of a good personnel manager – Evolution and growth of personnel management in India – Human Resource Policies, Need, Type and Scope – Human Resource Policies and Nark culture – emerging challenges of human resource management – role of HR managers.

UNIT II Acquisition of Human Resources: Human Resources Planning – Process, Forecasting, Demand & Supply – qualitative and quantitative dimension- job analysis and job design – Assessing Human resource requirements – Human resource forecasting – work load analysis – job description & specification – job design – job characteristics approach to job design – Human resources information system (HRIS) – succession planning.

UNIT III Recruitment and Training: Recruitment, selection, training & Development – factors affecting recruitment – sources of recruitment internal external – e-recruitment- selection process-orientation process-international staffing – geocentric ethnocentric, polycentring approaches – training & development objectives and needs – training process – methods of training – tools and aids – evaluation of the training program.

UNIT IV Performance appraisal and compensation management: Compensation Management – performance appraisal and audit-nature, objectives and process – job evaluation – base compensation and supplementary compensations – innovations in compensation management – pay band system – Employee stock ownership plan, flexi-time schedules etc. performance appraisal – concept, objectives and methods – traditional and modern methods – MBO – 360 Degree appraisal- Potential appraisal – employee counseling - job changes – transfer and promotion – Human Resource Audit.

UNIT V Maintenance of employees and emerging horizons of HRM: Employee health and safety – employee welfare – social security (excluding legal provision) – employer & employee relation – an overview – grievance handling and redressal – industrial disputes – causes and settlement – e-HRM-impact of HRM practice on organization performance – contemporary issues in HRM – quality circle – labour and international organization (I&O) TWO-Reports of the National labour commissions.

PEDAGOGY STRATEGIES:

- Board and chalk lectures
- Power point slide presentation
- Seminars
- Assignments
- Group discussion
- Quiz

REFERENCES:

1. Ashwathappa, Human Resource Management, McGraw Hill, India
2. Gary Dessler, Human Resource Management, Pearson Education
3. Manmoria, C B and Rao VSP, Personnel Management, Himalaya Publishing House

FURTHER READING:

1. Michael, Human Resource Management, Himalaya Publishing House
2. Mirza&Zaiyudin, Human Resource Management, Macmillan Publishing House
3. Pardishi, Human Resource Management, Himalaya Publishing House
4. Prasad L M, Human Resource Management, Sultan Chand & Sons
5. Rao V S P, .P, Human Resource Management, Taxman Publication Pvt. Ltd., SultanChand & Sons

MAPPING OF PROGRAMME LEVEL OUTCOMES WITH COURSE LEVEL OUTCOMES:

		Course Level Outcomes (CLO)					
		1	2	3	4	5	
Programme Level Outcomes (PLO)	1	Disciplinary Knowledge	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
	2	Analytical reasoning		<input checked="" type="checkbox"/>		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
	3	Self-directed learning	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
	4	Reflective thinking	<input checked="" type="checkbox"/>		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	
	5	Information/digital literacy		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	
	6	Problem solving			<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
	7	Cooperation/Team work	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
	8	Moral and ethical awareness	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
	9	Lifelong learning	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>

Year	Sem.	Subject Code	Title of the paper		Hours/ Week
2021 -2022 onwards	IV	21MCO41C	Core: XII	FINANCIAL MARKETS AND INSTITUTIONS	7

COURSE LEVEL OUTCOMES:

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

1. Summarize the functions financial markets
2. Discuss the Treasury Bill Market in India
3. Explain the methods of marketing securities in the NIM
4. Infer the Functions of CRISIL
5. Narrate the working of NBFCs

UNIT I Introduction: Financial markets - meaning - definition - role - functions - constituents - financial instruments - capital market instruments - Indian money and capital markets - global financial markets - **Money market:** meaning - characteristics - importance - general functions - segments - financial institutions - characteristics of developed money market - global money markets - **Call money market:** meaning - features - benefits - Indian call money market - call money rates - **Commercial paper market:** meaning - features - Satellite Dealers (SDs)

UNIT II Commercial paper market: meaning - importance - developed bill market - shortcomings of Indian bill market - Bill Market Scheme, 1952 - Bill market Scheme, 1970 - IDBI Bill Rediscounting Scheme - Reasons for the failure of bill market scheme - revitalizing bill market - **Certificate of Deposit (CD) market:** meaning - features - time deposit Vs certificate of deposit - role of DFHI - Treasury Bill Market: meaning - Treasury Bills - general features - Indian TBs - Benefits - **Gilt-edged securities market:** meaning - features - Repos, government bonds - importance of gilt-edged market

UNIT III Capital Market: meaning – characteristics – evolution and growth – new financial instruments – major issues – **Capital market instruments** – meaning – types – preference shares – equity shares – non-voting equity shares – company fixed deposits – warrants – debentures and bonds – global debt instruments – **New Issues Market (NIM)** – meaning – NIM and secondary market – methods of marketing securities – intermediaries in NIM – Debt market – meaning – advantages – risks on debt – role of bond market – price determination – yield of bond

UNIT IV Financial service institutions – Clearing Corporation of India Limited – settlement of risks – risk management system – benefits – **CRISIL** – range of services – **CIBIL** – credit information – credit assessment – mechanism – defaulted credit facility – access to CIBIL information – credit information report – **DFHIL** – ICRA – Moody’s Investor Service – Standard & Poor – Fitch Ratings – OTCEI – NSDL – STCI

UNIT V Financial Institutions – meaning – special characteristics – money market institutions – capital market institutions – cooperative banking institutions – **National Housing Bank** – functions and working – **EXIM bank of India** – functions and working – NABARD – functions and working – RBI – functions and working – NBFCs – FIIs – role and danger – IMF – World Bank – IFC – ADB – Stock exchange – meaning – functions traders – role of SEBI – stock trading – regulatory framework – Insider trading – speculation – Investor protection – listing – SBI – functions and working

PEDAGOGY STRATEGIES:

- Board and Chalk lecture
- Power point slide presentation
- Seminar
- Assignment
- Online and Offline Class
- Quiz
- Group discussion

REFERENCES:

1. Financial Markets and Services- E.Gordon, K.Natarajan- Himalaya Publishing House.
2. Financial and Market Services- Punithavathy Pandian- Vikas Publishing House.

FURTHER READING:

1. Bhole L M and Jitendra Mahakud, (2012), Financial Institutions and Markets, McGraw Hill Education, New Delhi
2. Gurusamy S, (2015), 'Financial Markets and Institutions', Vijay Nicole Imprints Ltd, Chennai
3. Anthony Saunders and Marcia Millan Carnet, (2010), 'Tata McGraw Hill Publishing Company, New Delhi
4. Rose, Peter S., and Fraser, Donald R, (2000), 'Financial Institutions: Understanding and Managing Financial Services', Tex Business Publications, New York
5. Kinsella, Ray, (2009), 'New Issues in Financial Services, Powell's Books, London
6. Khan M Y, (2001), 'Financial Services', Tata McGraw Hill, New Delhi
7. Meir Kohn, (2004), 'Financial Institutions and Markets', Oxford University Press, New Delhi

INTERNET RESOURCES:

1. <https://ebooks.lpude.in>
2. <https://www.geektonight.com>

MAPPING OF PROGRAMME LEVEL OUTCOMES WITH COURSE LEVEL OUTCOMES:

		Course Level Outcomes (CLO)					
		1	2	3	4	5	
Programme Level Outcomes (PLO)	1	Disciplinary Knowledge	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>		<input checked="" type="checkbox"/>
	2	Communication skills			<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
	3	Critical thinking	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>		<input checked="" type="checkbox"/>	
	4	Research- related skills		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>		<input checked="" type="checkbox"/>
	5	Analytical reasoning	<input checked="" type="checkbox"/>		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	
	6	Problem solving		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>		<input checked="" type="checkbox"/>
	7	Team work	<input checked="" type="checkbox"/>		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	
	8	Moral and ethical awareness	<input checked="" type="checkbox"/>		<input checked="" type="checkbox"/>		<input checked="" type="checkbox"/>
	9	Multicultural competence	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>		<input checked="" type="checkbox"/>	

Year	Sem.	Subject Code	Title of the paper	Hours/Week
2021 -2022 onwards	IV	21MCO42C	Core: XIII INTERNATIONAL BUSINESS	7

COURSE LEVEL OUTCOMES:

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

1. Infer the basics of international business
2. Explain the international trading environment
3. Discuss the multinational enterprises
4. Summarize the various aspects of international financial management
5. Illustrate the recent developments in international business

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

UNIT II International Trading Environment: International Trading Environment – WTO – TRIM – TRIP – IPR - Country Evaluation and Selection – Scanning for Alternative Influential Variable – Return on Investment on Country – International Economic Organisations.

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

UNIT IV International Financial Management: International Financial Management – meaning – role - International Monetary System - 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 Recent developments in International Business: Recent developments in International Business – E-business Strategy – International Business Intelligence – International Product Decisions - Global Supply Chain Management: International Logistics and Distribution – Designing Organisations for International Environment.

PEDAGOGY STRATEGIES:

- Board and Chalk lecture
- Power point slide presentations
- Seminar
- Assignments
- Quizes
- Group discussion

REFERENCES:

1. Anant K, Sundaram J, Steward Black, (2010), The International Business Environment – Text And Cases, Prentice Hall of India Private Limited, New Delhi
2. Apte, P.G, (2014), International Financial Management, Tata McGraw Hill, NewDelhi
3. Francis Cherunilam, (2015), International Business Text and Cases, Eastern Economy Edition, New Delhi

FURTHER READING:

1. John D. Daniels & Lee H Radebough, (2009), International Business, WesleyPublishing Company, New Delhi
2. Roger Bennett, (2011), International Business, Pearson Education, New Delhi

MAPPING OF PROGRAMME LEVEL OUTCOMES WITH COURSE LEVEL OUTCOMES:

			Course Level Outcomes (CLO)				
			1	2	3	4	5
Programme Level Outcomes (PLO)	1	Disciplinary Knowledge	<input checked="" type="checkbox"/>		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
	2	Communication skills		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
	3	Critical thinking	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
	4	Research- related skills		<input checked="" type="checkbox"/>		<input checked="" type="checkbox"/>	
	5	Analytical reasoning	<input checked="" type="checkbox"/>		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	
	6	Problem solving	<input checked="" type="checkbox"/>		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
	7	Team work		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>		<input checked="" type="checkbox"/>
	8	Moral and ethical awareness	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	
	9	Multicultural competence		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>

Year	Sem.	Subject Code	Title of the paper		Hours/ Week
2021 -2022 onwards	IV	21MCO43C	Core: XIV	INDIRECT TAXATION	7

COURSE LEVEL OUTCOMES:

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

1. Infer the features, and benefits of GST
2. Illustrate the important definitions on GST
3. Explain the registration procedure relating to GST
4. Summarize the various aspects of assessment of GST
5. Discuss the important provisions of GST

UNIT I Indirect Taxes - Introduction - Features - Objectives of Taxation- Types of taxes- Direct and Indirect taxes - Indirect Tax structure-Merits and Demerits of Indirect Taxes- Recent Developments in Indirect Taxes- Goods and Services Tax Act 2016 - Introduction – Features – Benefits of GST Act.

UNIT II Goods and Service Tax - Important Definitions - Taxable persons – Time of supply of goods and services – Administrative set up – Classes of officers under Central and State goods and services Tax Act - Appointment of Officers – Powers of officers – Levy and collection of GST – Powers to grant exemption from tax.

UNIT III Registration – Procedure for registration under Schedule III – Special provisions relating to casual taxable person and non-resident taxable person – Amendment of registration – Cancellation of registration – Revocation of cancellation of registration.

UNIT IV Assessment of GST- Self-assessment – Provisional assessment – Scrutiny of returns
– Assessment of non-filers of returns – Assessment of unregistered persons – Assessment in certain special cases – Tax Invoice – Credit and Debit Notes – Payment of Tax
– Tax Deducted at Source – Electronic Commerce – Definitions - Collection of Tax at source.

UNIT V Customs Act 1962 – Important Definitions – Basics – Importance of Customs Duty
– Constitutional authority for levy of Customs Duty – Types of Customs Duty – Prohibition of Importation and Exportation of goods – Valuation of goods for Customs Duty – Transaction Value – Assessable Value – Computation of Assessable Value and Customs Duty.

Note: Question paper shall consist of 100% Theory only

PEDAGOGY STRATEGIES:

- Board and Chalk lecture
- Power point slide presentations
- Seminar
- Assignments
- Quizes
- Group discussion

REFERENCES:

1. Balachandran, (2014), Indirect Taxation”, Sultan Chand & Sons and Kalyani Publishers
2. Mehrotra&Goyal (2015), Indirect Taxes, SahityaBhavan Publications, Agra
3. Parameswaran and Viswanatha, Indirect Taxes - GST and Customs Law, (2021), Kavin Publications, Coimbatore

FURTHER READING:

1. Radhakrishnan, (2013), Indirect Taxation, Kalyani Publishers
2. Background Material for Goods and Service Tax. July, 2016. National Academy Of Customs Excise and Narcotics.

MAPPING OF PROGRAMME LEVEL OUTCOMES WITH COURSE LEVEL OUTCOMES:

			Course Level Outcomes (CLO)				
			1	2	3	4	5
Programme Level Outcomes (PLO)	1	Disciplinary Knowledge	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
	2	Communication skills		<input checked="" type="checkbox"/>			<input checked="" type="checkbox"/>
	3	Critical thinking	<input checked="" type="checkbox"/>			<input checked="" type="checkbox"/>	
	4	Research- related skills				<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
	5	Analytical reasoning		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	
	6	Problem solving		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	
	7	Team work	<input checked="" type="checkbox"/>		<input checked="" type="checkbox"/>		<input checked="" type="checkbox"/>
	8	Moral and ethical awareness	<input checked="" type="checkbox"/>			<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
	9	Multicultural competence	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>			<input checked="" type="checkbox"/>

Year	Sem.	Subject Code	Title of the paper	Hours/Week
2021 -2022 onwards	IV	21MCO44E	Elective: IV MANAGEMENT INFORMATION SYSTEMS	7

COURSE LEVEL OUTCOMES:

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

1. Infer the information systems in business and their management
2. Illustrate the objectives and components of data base management systems
3. Discuss the approaches involved in developing MIS
4. Compare the transaction processing and Support system
5. Summarize the functional Information systems

UNIT I Management Information System – Concept, Need, Strategic role – Evolution of Management Information System – Components of Management Information System – Information flow

UNIT II Data base management systems – Objectives and Components – Database design – Creation and control – Recent trends in database

UNIT III Developing information system – Planning, Designing and redesigning –Approaches for system development – System analysis and Design – system Implementation and Maintenance

UNIT IV Transaction processing and Support system – Transaction processing system – Office automation systems – Decision support systems – Executive information systems – Artificial intelligence and Expert systems

UNIT V Functional Information systems – Production, Finance, Human resource and Marketing
– Managing information resources – Information Security – Control & Audit of Information Systems

PEDAGOGY STRATEGIES:

- Board and Chalk lecture
- Power point slide presentations
- Seminar
- Assignments
- Quizes
- Groupdiscussion

REFERENCES:

1. Azam M (2012), Management Information Systems, Vijay Nicole Imprints
2. Davis (2013), 'Management Information Systems', McGraw Hill
3. Eff Oz (2001), 'Management Information Systems', Vikas Publishing house Pvt. Ltd
4. Goyal D P (2010), 'Management Information Systems – Managerial Perspectives', Mac Millan India Ltd
5. James A O' Brain (2014), Management Information Systems', Tata McGraw Hill

FURTHER READING:

1. Kenneth C.Loudan& Jane P.Loudan (2016), "Essentials of MIS", Prentice Hall India
2. Muneesh Kumar (2001), 'Business Information Systems', Vikas Publishing house Pvt. Ltd
3. Prasad L M, Usha Prasad (2012), 'Management Information Systems', Sultan chand& Sons
4. Sadagopan S (2012), 'Management Information System', Prentice Hall
5. Wetherbe, Turban (2000), 'Information Technology for Management', John Wiley publisher

MAPPING OF PROGRAMME LEVEL OUTCOMES WITH COURSE LEVEL OUTCOMES:

			Course Level Outcomes (CLO)				
			1	2	3	4	5
Programme Level Outcomes (PLO)	1	Disciplinary Knowledge	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
	2	Analytical reasoning	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
	3	Self-directed learning	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
	4	Reflective thinking	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
	5	Information/digital literacy	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
	6	Problem solving	<input checked="" type="checkbox"/>		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
	7	Cooperation/Team work			<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
	8	Moral and ethical awareness	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
	9	Lifelong learning			<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>

7 TEACHING LEARNING METHODOLOGIES

Dissemination of up-to-date knowledge, development of student's capability to use ideas and information, and their ability to test those ideas and evidence. The courses also aim for facilitating the personal development and capacity of students to plan and manage their own learning. Instead of using traditional teaching methods, new teaching methods and pedagogical tools are required to ensure the achievement of desired learning outcomes for each of the commerce courses. In view of the programme outcomes for M. Com. the suggested teaching methodologies, therefore, are:

- Class room lectures;
- Use of up-to-date textbooks, other learning resources;
- Use of internet to support and explore the knowledge;
- Use of case studies;
- Practical exercises for each course to augment the learning;
- Work experience through internship and fieldwork;
- Projects;
- Demonstrations;
- Group working;
- Simulations (e.g. computer based);
- Problem solving;
- Discussion and debate;
- Role play;
- Quizzes;
- Seminar presentations;
- Class presentations;
- Tutorials;
- Examination papers

8 ASSESSMENT AND OUTCOME MEASUREMENT

Methods of measuring student learning are often characterized as summative or formative assessments:

- Summative assessments: case study analysis, assessment and evaluation of internship reports, project report evaluation, tests, quizzes, and other graded course activities that are used to measure the performance of learner. They are cumulative and often reveal what students have learned at the end of a unit or the end of a course. Within a course, summative assessment includes the system for calculating individual student grades.
- Formative assessment: any means by which students receive input and guiding feedback on their relative performance to help them improve. It can be provided face-to-face in office hours, in written comments on assignments, through rubrics, and through emails.

An array of direct and indirect methods should be used based upon the above mentioned methodologies and assessment tools to assess the level of learning outcome(s) under each course with more weightage on 'Formative Assessment' to ensure that the learner improves during the teaching learning process. Direct measures require a learner to present or demonstrate their learning or produce work so that observers can assess how well students' work or responses fit institution-or program-level expectations of outcomes. It includes examinations, field experience, internship, lab. reports, case studies, etc. as mentioned above under Teaching Learning Outcome Methodologies and Summative Assessment. Through the indirect measures, the observer would be able to infer student abilities, knowledge, and values based on an analysis of reported perceptions about student mastery of outcomes using the indirect measures. It includes classroom assessments.