



Dr. M.G.R.
EDUCATIONAL AND RESEARCH INSTITUTE
DEEMED TO BE UNIVERSITY

University with Graded Autonomy Status

(An ISO 21001 : 2018 Certified Institution)

Periyar E.V.R. High Road, Maduravoyal, Chennai-95. Tamilnadu, India.



M.COM (P.G)

(DEGREE COURSE)

(SEMESTER SYSTEM WITH CBCS)

**(EFFECTIVE FROM THE ACADEMIC YEAR 2018-
2019) REGULATIONS AND SYLLABUS**

DEPARTMENT OF COMMERCE

M.Com-General (Full Time) – 2018 Regulation



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DEPARTMENT OF COMMERCE

GLIMPSE OF THE DEPARTMENT

The department of commerce was started functioning in 2014 upgraded as a post Graduate with the introduction of M.com course. The department offers an undergraduate course in General, Accounting & finance, Corporate Secretary ship and computer application.

The curriculum of commerce education in one department is highly application oriented and hence the department follows a multidimensional pedagogy for different program such as Lectures, tutorials, seminars & workshops, Assignments, projects, industry interaction. The department has highly qualified and experience teaching staff.

The faculty of the department has published large number of research papers both in national and international journals. They have also presented papers at various seminars/conferences. The department has organized a number of seminars, Events and conference.

Social outreach and public interaction Program is an integral part of the departmental activities. The department has proved its excellence with a committed staff and enthusiastic students with consistency bring Kudos to the department in the field of academic and extracurricular activities.

“Art keep us connected with the past science takes us to the future commerce takes care of our present needs.” [AAG]

**“அன்பறிவு தேற்றம் அவாவின்மை இந்நான்கும்
நன்குமையான்கட்தைதேளிவு.”**

A loyal love with wisdom, clearness, mind from avarice free;

Who hath these four good gifts should ever trusted be. [Thirukural – 513]

VISION

- ✓ To prepare learners for Higher Education in Commerce and Business Studies.
- ✓ To provide contextually relevant commerce Education
- ✓ To impart state of art knowledge in subject like:-
 - Marketing
 - HumanResource
 - Entrepreneurship
 - Accountingpractice
 - E-Commerce
- ✓ An Educative Community marked by excellence and integrity.

MISSION

M1	To produce competent, discipline and quality learners through higher education in commerce. With view to train our learner so as to develop the qualities in research.
M2	To impart higher education through upgraded technology and learning through doing, for social transformation
M3	To inspire the students to become innovate leaders and to be socially responsible.
M4	To evaluate our performance against bench marks, to develop programme & go for global tie-ups beyond learning
M5	To establish in leading high quality research, initiating training and development opportunities and to be a competent entrepreneur.
M6	Providing for holistic and value based developments of students which ultimately enhances their employability
M7	Provide a nurturing and motivating environment to exploit the full potential of the students

PROGRAMME EDUCATIONAL OBJECTIVES

PEO 1	To provide a strong foundation in Accounting, Finance, Business Laws and Taxation to the learners
PEO 2	To Motivate them to pursue Higher Education like M.Com, M.B.A,C.A
PEO 3	To provide sufficient knowledge and skills to learners to seek employment or for managing business organization effectively
PEO 4	To provide essential courses and special guidance to become a successful entrepreneur
PEO 5	To nurture the learners with the intellectual, personal & societal skills for an holistic education
PEO 6	To enable every student to cope up with the latest developments in contemporary, national and global level through effective transaction of the curricular and cocurricular aspects
PEO 7	To impart quality and need based education, to sensitize the students to their changing roles in society through awareness raising activities

PEO with MISSION STATEMENT

	M1	M2	M3	M4	M5	M6	M7
PEO 1	3	3	3	3	2	3	2
PEO 2	3	3	2	3	3	2	3
PEO 3	3	2	3	3	3	3	3
PEO 4	2	3	3	3	2	3	3
PEO 5	3	3	3	3	3	2	3
PEO 6	3	3	3	2	2	3	2
PEO 7	3	3	2	3	3	2	3

1-LOW., 2-MEDIUM., 3-HIGH

PROGRAMME OUTCOMES

PO 1	To students developed management skills, Entrepreneurial skills, Numeric ability and well familiar with business regulatory framework
PO 2	Having basic knowledge of important business laws, financial, costing, management accounting and basic principles of economics
PO 3	Capability of the learners to make decision at personal & professional level will increase after completion of this course
PO 4	Students knowledge enrich in creation, selection and application of modern business world and capability to interface successfully
PO 5	The curriculum offers a number of specialization and practical exposure which would equip the students to face the modern day challenge in commerce.
PO 6	Capability to explore cross curricular talent individually and as a team
PO 7	Behavioral awareness for legal and social readabilities in commerce domain

PEO-PO 1-LOW., 2-MEDIUM., 3-HIGH

PEO WITH PROGRAMME OUTCOME

	PO1	PO2	PO3	PO4	PO5	PO6	PO7
PEO1	3	3	3	2	3	3	3
PEO2	3	3	2	3	3	3	3
PEO3	2	3	3	3	3	3	2
PEO4	3	3	3	3	3	2	3
PEO5	3	3	3	3	3	2	3
PEO 6	3	3	3	2	3	2	3
PEO 7	3	3	2	3	3	3	3

PROGRAMME SPECIFIC OBJECTIVES

PSO 1	Graduates integrate knowledge, skill and attitude that will sustain an environment of learning and creativity in them
PSO 2	Graduates are capable of making decision at personal and professional level and also ready to take up entrepreneurship as their Venture
PSO3	Graduates acquire skills to work as tax consultant, audit assistant and other financial supporting services.

PEO with PSO

**1-LOW., 2-MEDIUM., 3-HIGH
Number Representation in Below Table**

	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5	PSO 6	PSO 7
PEO1	3	3	3	3	2	3	3
PEO2	2	3	3	2	3	2	3
PEO3	3	3	3	3	3	3	3

COURSES OFFERED:-

- **UG Courses Offered:- (Three Years)**
 - **B. Com (General)**
 - **B. Com (Accounting & Finance)**
 - **B. Com (Corporate Secretaryship)**
 - **B. Com (Computer Application)**

- **PG Courses Offered:- (Two Years)**
 - **M. Com (General)**
 - **M. Com (Cost and Management Accounting)**

- **Research Programs Offered:-**
 - **M. Phil.**
 - **Ph. D.**

- **Training on Various Skill Programme:-**
 - **Soft skill**
 - **GST**
 - **Tally**
 - **Financial Literacy**

M.Com – General (Full Time)
CURRICULUM AND
SYLLABUS 2017
REGULATION

SEMESTER- I

S.N O	SUBJECT CODE	SUBJECTS	L	T	P	CREDIT S
1.	HMC018G01	Advanced Corporate Accounting	3	1	0	4
2.	HMC018G02	Advanced Management Theory	3	1	0	4
3.	HMC018G03	E - Commerce	3	1	0	4
4.	HMMA18C01	Advanced Business Statistics	3	0	0	3
5.	HMC018G04	Managerial Economics	3	0	0	3
Sub Total			15	3	0	18

SEMESTER- II

S.N O	SUBJECT CODE	SUBJECTS	L	T	P	CREDITS
6.	HMCO18G05	Advanced Cost and Management Accounting	3	1	0	4
7.	HMCO18G06	Accounting for Specialized Institution	3	1	0	4
8.	HMCO18G07	Organizational Behavior	3	0	0	3
9.	HMCO18G08	Business Regulatory Framework	3	0	0	3
10.	HMCS18C02	Fundamentals of Information Technology	2	1	0	3
Sub Total			14	3	0	17

SEMESTER- III

S.N O	SUBJECT CODE	SUBJECTS	L	T	P	CREDIT S
11.	HMCO18G09	Financial Management	3	1	0	4
12.	HMCO18G10	Indirect Taxation	3	1	0	4
13.	HMCO18G11	Corporate Governance And Business Ethics	3	0	0	3
14.	HMCO18G12	Entrepreneurship & Small Scale Business Management	3	0	0	3
15.	HMCO18G13	Research Methodology	3	0	0	3
Sub Total			15	2	0	17

SEMESTER- IV

S.N O	SUBJECT CODE	SUBJECTS	L	T	P	CREDIT S
16.	HMCO18G14	Direct Tax	3	1	0	4
17.	HMCO18G15	Security Analysis And Portfolio Management	3	1	0	4
18.	HMCO18GP1	Project				15
Sub Total			6	2	0	23

CREDIT SUMMARY	
I SEMESTER	18
II SEMESTER	17
III SEMESTER	17
IV SEMESTER	23
Total Credits	75

OBJECTIVES:

- To help students to understand accounting treatments in the corporate sector.
- To help students understand the application of accounting standards.
- To make students understand the concepts of accounting for mergers and acquisition

UNIT I ACCOUNTING STANDARDS:**12 Periods**

Accounting for price level changes - Accounting Standards-Meaning, Scope and Significance of Accounting Standards-Auditors duties in relation to Accounting Standards-Applicability and Compliance with Accounting Standards - Status of Accounting Standards issued by ICAI – AS – 1, 2, 4 & 5 (revised), 6, 9, 10 & 29- Introduction to International Financial Reporting Standards (IFRS).

UNIT II COMPANY FINAL ACCOUNTS**12 Periods**

Preparation of profit and loss account, profit and loss appropriation account and balance sheet of the company as per revised Schedule-VI- Board of Directors' Report

UNIT III ACCOUNTING FOR MERGER AND ACQUISITION:**12 Periods**

Meaning of Absorption, Amalgamation and Merger- Purchase Consideration – Computation of Purchase Consideration – Methods of Accounting- Entries in the books of the transferor and transferee, preparation of financial statements after merger/amalgamation Special Adjustment Entries for Inter- Company Owing and Investment- AS-14 (Accounting for Amalgamation)

UNIT IV CONSOLIDATED ACCOUNTS OF HOLDING AND SUBSIDIARY COMPANIES:**12 Periods**

Holding and Subsidiary Companies-Definition and legal requirement for preparation of accounts, consolidation of financial statements including Chain and Cross holdings- AS-21 – Disclosure - Preparation of Consolidated Balance Sheet and consolidated Profit and loss Account

UNIT V LIQUIDATION OF COMPANIES**12 Periods**

Liquidation of Companies - Order of payments – Calculation of Liquidator's Remuneration-Liquidator's Final Statement of accounts – Statement of Affairs – Deficiency – Surplus account.

60 Periods**COURSE TEXTS**

1. Shukla M.C. and Grewal T.S., Advanced Accountancy, New Delhi, S.Chand and Co, 2002.
2. Maheswari S.N. and Maheswari Sharad K., Corporate Accounting, 5th Edition, Vikas Publishing Pvt. Ltd, New Delhi, 2012.

COURSE OUTCOME

CO1 - To study the basic concepts of corporate accounting

CO2 - To prepare the final accounts of companies

CO3 - To analyze the internal or external reconstructions of companies

CO4 - To know the liquidators final statement of accounts

CO5 - To summarize the consolidated financial statement and balance sheet

Sem	COURSE CODE: HMC018G01							ADVANCED CORPORATE ACCOUNTING			
I	Programme Outcomes (Pos)							Programme Specific Outcomes (PSOs)			Mean Score of Cos
Cos	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3	
CO1	3	3	3	3	2	3	3	3	3	3	2.9
CO2	3	3	3	2	3	3	3	2	2	3	2.7
CO3	3	3	3	2	2	2	3	2	2	2	2.4
CO4	3	2	3	3	3	3	2	3	3	2	2.7
CO5	3	2	3	3	3	2	2	3	3	3	2.7
Mean Overall Score											2.68

Result: The Score for this course is 2.68 (High)

OBJECTIVES:

- To orient students with an appreciation of tested management methodologies that would achieve business success.
- To give an Indian and Western touch to management practices in modern organization.
- To help learn the latest technologies like 6 sigma, TQM and CRM.

UNIT I: FUNDAMENTALS OF MANAGEMENT:**12 Periods**

Management – Manager in Companies - Managerial Process – managerial skills and roles – Managing the internal and external environment – Strategies of the environment management – Managing for competitive advantage– Challenges of a manager in the 21st Century.

UNIT II: STRATEGIC MANAGEMENT:**12 Periods**

Strategic Management – SWOT analysis – BCG matrix – classification of strategies - managerial decision making – group decision making – Corporate social responsibility – Strategies - Indian experiences in CSR

UNIT III: ORGANIZATIONAL STRUCTURES:**12 Periods**

Kinds of Organizational Structures – Hybrid and Matrix structures – Span of control – Delegation of Authority – Centralized and Decentralized Structures – Organizing for optimal size – Strategies of responsive organization – customer relationship management – TQM – 6 Sigma.

UNIT IV: LEADERSHIP:**12 Periods**

Transactional and transformational leaders – Traditional and contemporary perspective on leadership – Situational theories – Developing leadership skills- Motivating for performance – Reinforcements for performance – Expectancy theory – Job enrichment – Empowerment – Establishing Equity and quality of worklife.

UNIT V: MANAGING TEAMS:**12 Periods**

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

60 Periods**RECOMMENDED TEXT BOOK:**

Bateman Thomas S, & Snell Scott A, Competing in the New Era, 8th Edition, Tata McGraw Hill Publishing Company Ltd., 2008.

REFERENCE BOOKS:

1. CertoSameul C, Certo S. Travis, Modern Management: Concepts and Skills; 11th Edition, PHI Pvt. Ltd.,2010.
2. Pyzdek Thomas, Six Sigma Project Planner, Tata McGraw Hill Education Pvt.Ltd.2009.

COURSE OUTCOME

- CO1** Gain knowledge on the business terms and concepts of management principles
- CO2** Utilize information by applying a variety of business strategies for the business success
- CO3** Demonstrate basic understanding of Organisation and Organisation structure
- CO4** Use effective leadership skills to promote cordial relationship and smooth flow of work in the Organisation
- CO5** Gain knowledge on the building a successful Team

Sem	COURSE CODE: HMC018G02							ADVANCED MANAGEMENT THEORY			
I	Programme Outcomes (Pos)							Programme Specific Outcomes (PSOs)			Mean Score of Cos
Cos	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3	
CO1	3	3	3	3	2	3	2	3	3	3	2.8
CO2	3	3	2	2	3	3	3	2	2	3	2.6
CO3	2	3	3	2	2	3	3	2	2	2	2.4
CO4	3	2	3	3	3	3	2	3	3	2	2.7
CO5	3	2	3	3	3	3	2	3	2	3	2.7
Mean Overall Score											2.64

Result: The Score for this course is 2.64 (High)

OBJECTIVES:

- To expose students to the Web Commerce business models and to train them in web technologies to create E – Commerce solutions.
- To help students gain an understanding of the legal framework of E–Commerce.
- TO study on the E payment systems

UNIT I: E- COMMERCE**12 Periods**

Introduction to E-Commerce – Objectives – Importance, Mobile Commerce – Objectives – Benefits, E- Trade – Importance – Process, E-Business and its activities – E – Business Models , Value of internet in business – Advantages and disadvantages ofE-Commerce

UNIT II: E – MARKETING**12 Periods**

Introduction to E-Marketing – Channels – E-Marketing Mix – Web Salesmanship, Advertising on Network- Format-uses, EDI – Benefits – Migration to open EDI – Electronic market place Technologies – Digitalsignature

UNIT III: E-PAYMENT SYSTEMS**12 Periods**

Introduction to E-Payment systems – Types of E-Payment Systems – E-Payment process – Participants of E- Payment system – Components of an effective E-Payment System – Economic implications of E- Payment system – Advantages of E-Payment system – Issues in E-Payment system

UNIT IV: E-COMMERCE SYSTEMS**12 Periods**

Introduction to Operating Systems – E-Business Solutions – open-source - Case Studies related on current E- Marketing and E- Payment systems – Taxation of E- Commerce transactions– Supply Chain & Logistics – Customer Complaints – Call Centers – Popular E-Commerce Software Environment

UNIT V: LEGAL FRAMEWORK**12 Periods**

Legal Framework for E-Commerce – Net Threats – E – Security protection - Cyber Laws – Aims and Salient Features of Cyber Laws in India – Taxation issues - Cyber Crimes – Categories –Ethical and Intellectual property issues in E-Commerce Technologies.

60 Periods**COURSE TEXTS**

1. Joseph P T, E-Commerce, A managerial perspective, Prentice Hall Publications, 4th Edition, 2012.
2. Minoli Daniel &Minoli Emma, Web Commerce Technology Handbook, Tata McGraw Hill Publications, 16th reprint, 2009.

COURSE OUTCOME

- CO1** To know the E- commerce frame work
CO2 To familiarize with E- commerce and world wide web
CO3 To study the application of Electronic Data Interchange
CO4 To know the marketing on the internet
CO5 To study multimedia and digital video

Sem	COURSE CODE: HMC018G03							E-COMMERCE			Mean Score of Cos
I	Programme Outcomes (Pos)							Programme Specific Outcomes (PSOs)			
Cos	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3	
CO1	3	3	3	3	3	3	2	3	3	3	2.9
CO2	3	3	3	2	3	3	3	2	2	3	2.7
CO3	3	3	3	2	2	2	3	2	2	2	2.4
CO4	3	2	3	3	3	3	3	3	3	2	2.8
CO5	3	2	3	3	3	2	3	3	3	3	2.8
Mean Overall Score											2.74

Result: The Score for this course is 2.74 (High)

OBJECTIVES:

- To provide a theoretical appreciation and use of statistics.
- To teach statistical techniques which aid modern managers to take wise decisions in a competitive environment
- To enable professional use of numerical or categorical data to assess the validity of statements made in business settings.

UNIT I: CONCEPTS REVIEW:**9 Periods**

Measures of Central Tendency – Dispersion – Skewness – Moments – Kurtosis. Time Series Analysis – Measurement of Trend – Measurement of Seasonal Variation – Method of simple average – Ratio to trend Method – Ratio to Moving Average Method – Ratio of Moving Average Method.

UNIT II: CORRELATION AND REGRESSION ANALYSIS:**9 Periods**

Significance of the study of correlation – Correlation and causation – Types of correlation – Difference between Correlation and Regression Analysis – Regression lines and Regression equations – Coefficient of regression – Partial Correlation – Partial Correlation Coefficient - Multiple Correlations – Multiple Regression Analysis – Normal equation for the least square regression.

UNIT III: THEORY OF PROBABILITY AND THEORETICAL DISTRIBUTION: 9 Periods

Definition of Probability – Importance – Calculation – Theorems – Mathematical expectation – Theoretical distribution – Binomial – Poisson and Normal

UNIT IV: SAMPLING AND SAMPLE DESIGN & TESTING OF HYPOTHESIS: 9 Periods

Concepts of Universe, population and sample – Theoretical basis of sampling – Methods of sampling – Sample survey – Size of sample – Sampling and non- sampling errors. Statistical hypothesis – z test, t test, Chi-square test and Goodness of fit, F test and Analysis of Variance.

UNIT V: NON PARAMETRIC METHODS:**9 Periods**

Introduction – Advantages of Non – Parametric Tests – The Sign Test – The paired Sample Sign Test – A Rank Sum Test – The Mann –Whitney U Test – The Kruskal Wallis or H Test – Spearman’s Rank Correlation.

45 Periods**Recommended Text Book:**

Gupta S. P, Business Statistics; 14th Edition, Sultan Chand & Sons, 2007.

Reference Books:

1. Anderson Sweeney and Williams, Statistics for Business and Economics; 11th Edition, Thomson South Western, 2011.
2. Sharma J. K, Business Statistics; Dorling Kindersley (India) Pvt. Ltd., 2012.
3. Arora P. N, Arora Sumeet, and Arora S, Comprehensive Statistical Methods; S. Chand & Company Ltd., 2007

COURSE OUTCOME

- CO1** To update basis of statistics
CO2 To analyse the various methods of theoretical probability distribution
CO3 To know the advanced statistical tools for analysis T,Z and d
CO4 To familiarize the correlation methods and regression analysis
CO5 To study the advanced application oriented tests – F , test and Anova

Sem	COURSE CODE: HMMA18C01							ADVANCED BUSINESS STATISTICS			
I	Programme Outcomes (Pos)							Programme Specific Outcomes (PSOs)			Mean Score of Cos
Cos	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3	
CO1	3	3	2	3	3	2	3	3	3	3	2.8
CO2	3	3	3	3	3	3	3	3	3	2	2.9
CO3	2	3	3	3	3	3	2	3	3	3	2.8
CO4	3	3	3	3	3	3	3	3	2	3	2.9
CO5	2	3	3	3	2	3	3	3	3	3	2.8
Mean Overall Score											2.84

Result: The Score for this course is 2.84 (Very High)

OBJECTIVES:

- To offer expertise and knowledge on the application of economic theories and concepts to business decisions
- To analyze the economic problems faced by the business and to minimize risk and uncertainty
- To understand usefulness of economics in describing managerial behavior and to integrate Economic theory with practice

UNIT I: SCOPE AND METHODS OF MANAGERIAL ECONOMICS 9 PERIODS

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

UNIT II: DEMAND ANALYSIS 9 PERIODS

Demand analysis, basic concepts and tools of analysis for demand forecasting, use of business indicators; demand forecasting for consumer goods, Consumer durable and capital goods

UNIT III: CONCEPTS IN RESOURCE ALLOCATION 9 PERIODS

Concepts in resource allocation, cost analysis; breakeven analysis, short run and long run cost functions; production function: cost -price -output relations -Capital investment analysis - Economics of size and capacity utilization input -output -analysis

UNIT IV: MARKET STRUCTURE, PRICING AND OUTPUT 9 PERIODS

Market structure, Pricing and output; general equilibrium. Product policy, rates, promotion and market strategy -Advertising rates model- Advertisement budgeting

UNIT V: PRICING OBJECTIVES 9 PERIODS

Pricing objectives -pricing methods and approaches -Product line pricing -Differential pricing - Monopoly policy restrictive agreements -Price discrimination -Measurement of economic concentration -Policy against monopoly and restrictive trade practices

45 Periods**BOOK REFERENCES**

1. Peterson, Managerial Economics 4th Ed. Pearson Education, NewDelhi,
2. Spencer, M.H. : Managerial Economics, Text Problems and Short Cases
3. Mote and Paul: Managerial Economics TMH, NewDelhi
4. Sampat Mokherjee, Business and Managerial Economics Calcutta New Central Book Agency
5. Dwivedi D N Managerial Economics, New Delhi Vikas

Web References

1. www.emeraldinsight.com
2. www.taylorandfrancis.com
3. www.oxfordjournals.org

COURSE OUTCOME

- CO1** Ability to forecast demand in light of changing circumstances and to formulate business plans.
- CO2** Ability to chalk out Business Policies.
- CO3** Knowledge about Profit Planning and control.
- CO4** Skill to analyze effects of Government Policies.
- CO5** Gain knowledge on the Price discrimination

Sem	COURSE CODE: HMC018G04							MANAGERIAL ECONOMICS			
I	Programme Outcomes (Pos)							Programme Specific Outcomes (PSOs)			Mean Score of Cos
Cos	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3	
CO1	1	3	3	3	3	2	3	3	3	3	2.7
CO2	3	3	3	3	3	3	3	2	2	3	2.8
CO3	2	3	3	2	3	2	3	2	3	2	2.5
CO4	3	2	3	3	3	3	2	3	3	2	2.7
CO5	3	2	3	2	3	2	3	3	3	1	2.5
Mean Overall Score											2.64

Result: The Score for this course is 2.64 (High)

HMC018G05	ADVANCED COST AND MANAGEMENT ACCOUNTING	3 1 0 4
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OBJECTIVES:

- To provide an in-depth knowledge of the Techniques and Methods of Cost and Management Accounting relevant to Corporate Administration.
- To acquire knowledge on the concepts and techniques and practices of cost and Management accounting and to develop skills for decision making
- To gain knowledge on the various Ratio analysis

UNIT – I: INTRODUCTION

12 Periods

Introduction – Objectives of Costing System – Cost Concepts and Cost Classification – Establishing a costing system – Management Accounting – Nature and scope , tools and techniques of Management Accounting – Differences between Cost, Financial and Management Accounting.

UNIT – II: METHODS OF COSTING

12 PERIODS

Methods of Costing – Output or Unit Costing – Job and Batch Costing , Operating Costing, Operation Costing ,Contract Costing, Process Costing – Treatment of by- products & joint-products.

UNIT – III: MARGINAL COSTING AND STANDARD COSTING

12 PERIODS

Marginal Costing and Break – Even Analysis – Preparation of Break – Even Charts – Decision Making - Profit – Volume Graph – Practical application of Profit Volume Ratio – Standard Costing and Variance Analysis – Material, Labour, Overhead and Sales Variances.

UNIT – IV: FINANCIAL ANALYSIS -ACCOUNTING RATIOS

12 PERIODS

Financial analysis - Accounting Ratios – Classification – Construction of Balance sheet – Advantages and Limitations.

UNIT – V: BUDGET AND BUDGETARY CONTROL

12 PERIODS

Budget and Budgetary Control – Classification and Preparation of Budget. Fund Flow and Cash Flow analysis – Preparation and usefulness.

60 Periods

RECOMMENDED BOOKS:

1. Gupta Shashi.K -Cost and Management Accounting ,KalyaniPublishers.
2. Jain S.P. &Narang K.L. – Cost and Management Accounting, KalyaniPublishers.
3. Dr.S.N.Maheswari – Cost and Management Accounting, Sultan Chand &Sons.

COURSE OUTCOME

- CO1** To gain knowledge on costing concept and methods
CO2 To know about the unit cost and job costing
CO3 To know the process costing with normal and abnormal loss
CO4 To update the standard costing methods
CO5 To prepare the reconciliations statements.

Sem	COURSE CODE: HMC018G05							ADVANCED COST AND MANAGEMENT ACCOUNTING			
II	Programme Outcomes (Pos)							Programme Specific Outcomes (PSOs)			Mean Score of Cos
Cos	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3	
CO1	3	3	3	3	3	3	3	3	3	3	3.00
CO2	3	3	3	2	3	3	3	2	2	3	2.70
CO3	3	3	3	3	2	2	3	2	2	2	2.50
CO4	3	2	3	3	3	3	2	3	3	2	2.70
CO5	3	2	3	3	3	2	3	3	3	3	2.80
Mean Overall Score											2.74

Result: The Score for this course is 2.74 (High)

OBJECTIVES:

- To provide in-depth understanding about the accounting practices to be followed
- to maintain the accounts of various specialized institutions and
- to update the knowledge of accounting standards for specified nature of accounts

UNIT I: INTERCOMPANY OWINGS**12 PERIODS**

Accounting treatment and disclosures, consolidation of accounts – balance sheet and profit and loss account – Treatment of Dividends, Revaluation of Assets – Intercompany Owings

UNIT II : BANKING REGULATION ACT**12 PERIODS**

Legal provisions as per Banking Regulation Act, Narasimhan Committee recommendations and NPA Treatment, classification of banking companies' assets, capital adequacy ratio and preparation of financial statements

UNIT III: INSURANCE REGULATORY AND DEVELOPMENT AUTHORITY 12 PERIODS

Legal provisions as per Insurance Act, 1930, LIC Act 1956 and GIC Act, revenue accounts and final accounts of life and non-life insurance companies, IRDA Act and provisions relating to final accounts

UNIT IV : DOUBLE – ENTRY SYSTEM**12 PERIODS**

Meaning of double account system, differences between single and double account system, advantages and disadvantages of double account system, account of electricity companies

UNIT V: SPECIALIZED INSTITUTIONS**12 PERIODS**

Accounting for Government Grants AS 12– Accounting for Hotels – Accounting for Educational Institutions Voyage Accounts – Accounting for package and containers - Accounting for Investments AS 13.

60 PERIODS**BOOK REFERENCES**

1. Maheshwari S N, Advanced Accounting, Vol.II,VikasDelhi
2. Gupta R L and Radhaswamy, Advanced Accounting, Vol.II, Sultan handand Sons, NewDelhi
3. Jain and Narang, Advanced Accounting, Vol.II, Kalyani, NewDelhi
4. Fundamentals of Financial Accounting Concepts, TMH, NewDelhi

WEB REFERENCES

1. www.accountingcoach.com
2. www.accountingstudyguide.com
3. www.cimaglobal.com
4. www.futureaccountant.com

COURSE OUTCOME

- CO1** To know the banking company accounts
CO2 To study the 4 insurance company accounts
CO3 To know the double accounts concepts
CO4 To familiarize inflation accounting
CO5 To study accounting for government institutions

Sem	COURSE CODE: HMC018G06							ACCOUNTING FOR SPECIALIZED INSTITUTION			Mean Score of Courses
II	Programme Outcomes (Pos)							Programme Specific Outcomes (PSOs)			
Cos	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3	
CO1	3	3	3	3	2	3	3	3	3	3	2.9
CO2	3	3	3	2	3	3	2	2	2	3	2.6
CO3	3	3	3	2	2	2	3	2	2	2	2.4
CO4	3	2	3	3	3	3	2	3	3	2	2.7
CO5	3	2	3	2	3	2	2	3	3	3	2.6
Mean Overall Score											2.64

Result: The Score for this course is 2.64 (High)

OBJECTIVES:

- Understand and appreciate individual & group behaviour in an organization.
- Acquire and enhance skills, for managing, organizational behavior successfully
- Understand the concepts of motivation in a workplace

UNIT I : BASICS OF ORGANISATIONAL BEHAVIOUR:**9 Periods**

Definition - Importance and Applications of Organizational Behaviour – Organizational Behaviour in a global context – Hofstede’s findings.

UNIT II : INDIVIDUAL BEHAVIOUR:**9 Periods**

Biographical characteristics – Ability – Personality – Learning – Perception – factors influencing perception – values – types of values – sources of attitudes – cognitive dissonance theory.

UNIT III : MOTIVATION CONCEPTS:**9 Periods**

Behaviour modification – participative management – performance based compensative – flexible benefits – two tier pay systems; alternative work schedules – job redesigning – stress management Strategies.

UNIT IV: GROUP BEHAVIOUR:**9 Periods**

Group behaviour and group decision making – Classification of groups – stages of group development– group decision making.

UNIT V: LEADERSHIP:**9 Periods**

Leadership and power – sources of power - tactics – coalitions – organizational politics – conflict process – managing inter groupconflict. Organizational culture: creating and sustaining culture – forces of organizational change – resistance – implementation of change – Organizational Development interventions.

45 Periods**COURSE TEXTS:**

1. Robbins Stephen P., Essentials of Organizational Behavior, PearsonEducation,2010.
2. Sekaran Uma, Organizational Behavior: Text and Cases, Tata McGraw Hill Education Private Limited,2009.

COURSE OUTCOME

- CO1** Help the students to develop cognizance of the importance of Human behavior
- CO2** Demonstrate the applicability of the concepts of Organisational behavior to understand the behavior of people in the organization
- CO3** Knowledge on theories of motivation and strategies to improve motivation in the workplace.
- CO4** To enable the students to describe how people behave under different conditions and understand why people behave as they do
- CO5** To recognize the Qualities of Leadership, understand the organization system, Organisation structure, culture and change.

Sem	COURSE CODE: HMC018G07							ORGANISATIONAL BEHAVIOUR			
II	Programme Outcomes (Pos)							Programme Specific Outcomes (PSOs)			Mean Score of Cos
Cos	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3	
CO1	3	3	3	3	2	3	3	3	3	3	2.9
CO2	3	3	3	2	3	3	3	2	2	3	2.7
CO3	3	3	3	2	2	2	3	2	2	2	2.4
CO4	3	2	3	3	3	3	2	3	3	2	2.7
CO5	3	2	3	3	3	2	2	3	3	3	2.7
Mean Overall Score											2.68

Result: The Score for this course is 2.68 (High)

HMC018G08	BUSINESS REGULATORY FRAMEWORK	3 0 0 3
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OBJECTIVES:

- To provide a thorough understanding of various provision of economic laws India which have a direct bearing on the companies.
- To provide exposure to commerce students about the business Regulatory Framework of India
- To create awareness about select laws concerning business activities.

UNIT –I: COMPETITION ACT 2002

9 Periods

Competition law – Objects and Definitions – Prohibition of certain Agreements – Competition commission of India – Duties, Powers and functions of Commission.

Consumer Protection Act

Objects – Rights of Consumers – Nature and Scope of Remedies – Appearance before Consumer Dispute Redressal forums.

UNIT – II FOREIGN EXCHANGE MANAGEMENT ACT 1999

9 Periods

Objectives and definitions – Dealing in Foreign Exchange – Holing of Foreign Exchange etc., Current Account transaction, Capital Account Transaction – Export of goods and services – Realization and repatriation of foreign exchange – Exemptions – authorized person – Penalties and enforcement – Compounding of offences – directorate of enforcement – Contribution Act.

Foreign Contribution Regulation Act

Foreign Contributions and Hospitality – Exemptions – Powers of Central government – Adjudication appeal – Offences and Penalties.

UNIT – III POLLUTION CONTROL

9 Periods

Water: Water and Environment (pollution) Law – Various Board and their Functions and Powers, Duties of occupier of specified industries to ensure adherence of standards – Offences by Companies.

Air Pollution: Concept of Sustainable Development, Government Policy regarding, Environment – Salient features of the (prevention and control of pollution) law.

UNIT – IV ENVIRONMENTAL PROTECTION.

9 Periods

Legal and Regulatory framework procedure for obtaining various Environment Clearances – Role and functions of Environment Audit.

UNIT– V INTELLECTUAL PROPERTY RIGHTS RELATED LAWS

9 Periods

Trademarks Act 1999 – Copy Right act – Geographical Indication Act.

PREVENTION OF MONEY LAUNDERING

Concept and definitions – various transactions, etc. – Obligations of banks and financial institutions – RBI Guidelines on KYC.

45 Periods

RECOMMENDED BOOKS:

1. ICSI Study Material on Economic Laws.
2. Gulshan and Kapoor – Economic and Other Legislations.
3. Intellectual Property Rights Law.
4. Corporate Laws, Taxmann Publication.

COURSE OUTCOME

- CO1** Understand the fundamental concepts of Competition Act and consumer Protection Act
- CO2** Remember the fundamental concepts of FEMA
- CO3** knowledge on the need and Pollution act
- CO4** Able to understand the concept of Environment protection act
- CO5** Gain knowledge on the concept of Intellectual property Rights

Sem	COURSE CODE: HMC018G08							BUSINESS REGULATORY FRAMEWORK			Mean Score of Courses
II	Programme Outcomes (Pos)							Programme Specific Outcomes (PSOs)			
Cos	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3	
CO1	3	3	3	3	3	3	3	3	3	3	2.9
CO2	3	3	3	2	3	3	3	2	3	3	2.8
CO3	3	3	3	2	3	2	3	2	2	2	2.5
CO4	3	2	3	3	3	3	3	3	3	2	2.8
CO5	3	2	3	3	3	2	2	3	3	3	2.7
Mean Overall Score											2.74

Result: The Score for this course is 2.74 (High)

HMCS18C02	FUNDAMENTALS OF INFORMATION TECHNOLOGY	2103
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OBJECTIVES:

- To offer basic skills in computer applications and to develop working knowledge on business related software
- To impart knowledge of the concepts related to database and operations on database.
- To have an increased ability to learn and explore new information technology with confidence.

UNIT I: INTRODUCTION TO COMPUTER 9 PERIODS

Introduction to Computer -Classification of Digital Computer System- Computer Architecture - Number - Compliments -Logic Gates -Truth Table -Boolean Algebra -Table Simplification of Boolean Function

UNIT II: INTRODUCTION TO COMPUTER SOFTWARE 9 PERIODS

Introduction to Computer Software -'C', DBMS, RDBMS -Implementing Number Sorting, Matrix Addition, Multiplication, Palindrome Checking, Searching an Element an Array

UNIT III: MS OFFICE 9 PERIODS

MS- WORD -Creating Word Document -Editing Text -Adding and Formatting Numbers - Symbols -Getting into Print -MS-EXCEL -Creating Tables Using EXCEL -Using Tables and Creating Graphs -MS- ACCESS -Planning and Creating Tables -forms -Modifying Tables - Creating relational Database- Form Design- Reports -MS-POWERPOINT - Preparing Power Point Presentation for Marketing Products such as CREDIT CARD, Newly Introduced Cosmetic item etc.,

UNIT IV: INTRODUCTION TO INTERNET 9 PERIODS

Introduction to Internet -Resources of Internet -Hardware and Software Requirement of Internet - Internet Service Providers -Creating an E-Mail Account- Sending and Receiving Messages with Attachments to our friends account - Multimedia and its Applications

UNIT V: ACCOUNTING PACKAGES 9 PERIODS

Application software - Accounting packages- Statistical packages -Preparation of financial statements and statistical analysis

45 PERIODS

Book References

1. James A. Senn, Information Technology in Business Principles; Practices and opportunities, International Edition,Prentice Hall
2. Corey Sandler, Tom Badget, Jan Wein Garten, Ms-Office for Windows
3. Alexis Leon & Mathew Leon, Fundamental of information Technology, Vikas Publishing Home Pvt.,Ltd

Web references

1. www.gurukpo.com/admin/bookpdf/66.pdf
2. www.springer.com
3. www.emeraldinsight.com

COURSE OUTCOME

- CO1** Helps to gain knowledge on the fundamental concepts and issues in the world of Information Technology
- CO2** Gain knowledge on the Database Management systems and software packages
- CO3** Knowledge on the application aspects of MS office -Ms word, Ms Excel, Ms Power point
- CO4** To understand the fundamentals of basic Internet and its hardware and software requirement
- CO5** Knowledge on SPSS for the analyse of social surveys

Sem	COURSE CODE: HMCS18C02							FUNDAMENTALS OF INFORMATION TECHNOLOGY			Mean Score of Cos
	Programme Outcomes (Pos)							Programme Specific Outcomes (PSOs)			
Cos	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3	
CO1	3	2	3	3	3	3	3	2	3	2	2.7
CO2	2	3	3	3	3	3	2	3	3	3	2.8
CO3	3	3	3	2	3	3	3	2	2	2	2.6
CO4	3	3	2	3	3	3	2	3	3	3	2.8
CO5	3	2	3	3	3	3	2	3	2	3	2.7
Mean Overall Score											2.72

Result: The Score for this course is 2.72 (High)

FUNDAMENTALS OF INFORMATION TECHNOLOGY LIST OF PRACTICAL EXPERIMENTS

- Creating Mail merged documents in MS WORD for example, Interviewcallletters
- Typing tables in Ms Word, for example scheduleofdebtors
- Creating a Cash budgetinMS-EXCEL
- Draw a break even analysis graphinEXCEL
- Draw a graph to compare prices across year ofmultipleproducts
- Calculate the NPV of projectsusingEXCEL
- Computing regression and estimating the dependent variableusingEXCEL
- Preparing Flexible budgetusingEXCEL
- Creating a file debtors and a file of Invoices along with the debtorsdetails(relationship)
- Creating forms of data entry and data editing for a given data file(Includevalidation)
- Using the query generator toextractdata
- Creating a Power Point presentation to promoteaproduct.
- Creating a PP Slide show with clip art andimagefiles
- Spelling checking, formatting and printinginWORD
- Update filesinMS-Access
- Use reports to generate summariesinMs-Access
- Use PP Facilities to create and automate slide show (includingtransition)
- Computing variance analysisusingEXCEL
- Using data from Ms-Access to mail, merge a documentinMS-WORD
- Drawing various types of graphsinEXCEL
- Preparation of Ledger AccountsthroughTally
- Preparation of Trial balancethroughTally
- Computation of Means and Standard deviation throughSPSSpackage
- Computing Correlation and Regression throughSPSSPackage
- Preparation of Charts and Diagrams throughSPSSPackage

WEB REFERENCES

1. www.gurukpo.com/admin/bookpdf/66.pdf
2. www.springer.com
3. www.emeraldinsight.com

OBJECTIVES:

- To introduce the students about the importance of Finance management for a business
- To provide basic information on Mobilizing and Managing Finance in business organizations
- To help students gain a detailed account of various financial functions of business organizations.

UNIT I: BASICS OF FINANCIAL MANAGEMENT**12 Periods**

Finance function - Meaning and significance and Goals of financial management
- Factors affecting financial decisions - Time value of money.

UNIT II: CAPITAL STRUCTURE:**12 Periods**

Meaning - Factors affecting capital structure – EBIT - EPS Analysis - Capital Structure theories - leverages - Meaning and types.

UNIT III: COST OF CAPITAL:**12 Periods**

Meaning and significance - Computation of individual sources of funds and Weighted Average Cost of Capital - Marginal Cost of Capital.

UNIT IV: CAPITAL BUDGETING:**12 Periods**

Meaning and Significance - Capital Budgeting Process - Project Appraisal techniques - Selection Process under Capital Rationing - Leasing - Types of Leasing - Lease or Buy Decisions

UNIT V: WORKING CAPITAL MANAGEMENT:**12 Periods**

Working Capital Management - Factors affecting Working Capital - Financing of Working Capital - Receivables Management- Inventory Management - Cash Management. Dividend Policy- Factors affecting Dividend Policy - Dividend Pay out Methods - Dividend Theories - Walter and MM theory.

60 Periods

Note: The proportion between Theory and Problems shall be 25: 75

RECOMMENDED TEXT BOOK:

Kishore M Ravi, Strategic Financial Management, Taxmann Publication Pvt. Ltd. New Delhi, 2011.

REFERENCE BOOKS

1. Dhamija Sanjay and Van Horne J.C, Financial Management and Policy, 12th Edition, Pearson Education,2011
2. Pandey I. M, Financial Management, Vikas Publishing House, NewDelhi,2010.
3. Khan M Y, and Jain P. K, Financial Management: Text, Problems & Cases, Tata McGraw Hill Education Private Limited., 2011.

COURSE OUTCOME

- CO1** Skill to manage financial resources of a company
- CO2** Knowledge about the various sources of finance available to businessmen these days
- CO3** Ability to select an investment proposal by analyzing the compounded and discounted value of money invested.
- CO4** Gain knowledge on capital budgeting
- CO5** To understand the source of Fund for working Capital

Sem III	COURSE CODE:HMCO18G09							FINANCIAL MANAGEMENT			Mean Score of Co s
	Programme Outcomes (Pos)							Programme Specific Outcomes (PSOs)			
Cos	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3	
CO1	3	3	3	3	2	3	3	3	3	3	2.9
CO2	3	3	3	2	3	3	3	3	2	3	2.8
CO3	3	3	3	2	3	2	3	2	2	3	2.6
CO4	3	3	3	3	3	3	2	3	3	2	2.8
CO5	3	2	3	3	3	2	3	3	3	3	2.8
Mean Overall Score											2.78

Result: The Score for this course is 2.78 (High)

OBJECTIVES:

- To make a students to gain knowledge of the principles of indirecttaxation.
- To highlights the students about customsduy.
- To enable the students to gain knowledge of Goods and Service Tax(GST)

UNIT: I INTRODUCTION**12 PERIODS**

History and Objectives of Taxation – Canons of Taxation – Tax system in India – Direct and Indirect Taxes – Meaning and Types.

UNIT: II CUSTOMS DUTY**12 PERIODS**

Customs duty – Levy and collection of Custom duty – organsiations of Custom departments – officer of customs – powers – Appellate Machinery – Infringement of the Law – offences and Penalties – Exemptions from Customs duty- draw back – duties free Zones.

UNIT: III GST – OVERVIEW & CONCEPTS**12 PERIODS**

Background behind implementing GST – the need for GST – Business impact – Benefits of GST – SGST – CGST and IGST – taxes covered by GST – Definitions – Scope and coverage – Scope of supply – Levy of Tax - Rate Structure -Taxable Events.

UNIT: IV GST – TAXATION /ASSESSMENT PROCEEDING**12 PERIODS**

Return – Refunds – Input Tax Credit – Reserve charge Mechanism, Transitional Provisions composition under GST – Administrative structure of GST – Officers as per CGST Act – Officer as per SGST Act – Jurisdiction – Appointment Powers.

UNIT: V GST AUDIT**12 PERIODS**

Assessment and Audit under GST – Demands and Recovery – Appeals and revision – Advance ruling Offences and Penalties.

60**PERIODS NOTE: THE PROPORTION BETWEEN THEORY AND PROBLEMS****SHALL BE 80: 20 REFERENCE BOOKS:**

1. Swetha Jain GST Law & Practice Taxman Publishers July2017
2. V.S Dady – GST – Input Tax Credit – Taxman Publishers, 2nd Editions. August2017
3. C.A AnuragaPandy – Law & Practice of GST – Sumedha Publication House2017
4. Dr. Vandana Banger – Beginner’s – Guide AdhayaPrakahana Publishers – 2017
5. Dr. M. Govidarajan – A Practical Guide – Centax Publishers –2017.

E – Resources

1. www.gstjockey.com
2. www.gst.gov.in
3. <http://gstpanacea.com>
4. <http://taxheal.com>

COURSE OUTCOME

- CO1** know the basic methods and legal provisions of taxes
CO2 knowledge on familiarize Central Excise Act 1944
CO3 know the Tamil Nadu General Sales Tax Act 1959 and VAT
CO4 To gain knowledge on GST, assessment proceeding
CO5 To gain knowledge on Assessment and GST Audit

Sem	COURSE CODE: HMCO18G10							INDIRECT TAXATION			
	Programme Outcomes (Pos)							Programme Specific Outcomes (PSOs)			Mean Score of Cos
Cos	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3	
CO1	3	3	3	3	2	3	2	3	3	3	2.8
CO2	3	3	3	2	3	3	3	2	2	3	2.7
CO3	3	3	3	2	2	2	3	2	2	2	2.4
CO4	3	2	3	3	3	3	2	3	3	2	2.6
CO5	3	2	3	2	3	2	2	3	3	3	2.7
Mean Overall Score											2.64

Result: The Score for this course is 2.64 (High)

HMCO18G11	CORPORATE GOVERNANCE AND BUSINESSETHICS	3 0 0 3
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OBJECTIVES:

- To provide knowledge on global development and best practices in the corporate world.
- To acquire knowledge and need for Business Ethics
- To study various corporate Governance Forums

UNIT – I: EVOLUTION OF CORPORATE GOVERNANCE 9 PERIODS

Evolution of Corporate Governance – Its Concept – Principles and Development – an Analysis of Legislative Framework of Corporate Governance in various countries such as UK, USA, INDIA.

UNIT –II: MANAGEMENT STRUCTURE FOR CORPORATE GOVERNANCE 9 PERIODS

Management Structure for Corporate Governance – Board Structure – Building responsive boards, issue and Challenges – Effectiveness of Board, board Committees and their functioning in particular Audit Committee, Legal Compliance Committee and Stakeholders’ relationship Committee – Appraisal of Board Performance, Transparency and disclosure – Internal Control System and Risk Management.

UNIT – III: CORPORATE COMMUNICATION 9 PERIODS

Corporate Communication – Art and Craft of Investors’ Relations – Shareholders Activism, Investor Protection and Changing role of Institutional Investors – Corporate Social Responsibility and good Corporate Citizenship.

UNIT – IV: VARIOUS CORPORATE GOVERNANCE FORUMS 9 PERIODS

Various Corporate Governance forums – Common Wealth Association for Corporate Governance (CACG), Organization for Economic Co-operation development (OECD), International Corporate Governance Network (ICGN), National Foundation for Corporate Governance (NFCG), etc.

UNIT –V: GENESIS, SIGNIFICANCE AND SCOPE OF BUSINESS ETHICS 9 PERIODS

Genesis, Significance and Scope of Business Ethics – Ethical Principles in Business – codes and innovations – Concept of the stakeholders’ organization – Challenges of business Ethics and Corporate Leadership.

45 Periods

RECOMMENDED BOOKS:

1. Study Material on Governance, Business Ethics and Sustainability issued by Institute of Company Secretaries of India.
2. Corporate Governance and Sustainability, Challenges for theory and Practice – Edited by Suzanne Benn, Dexter Dunphy.
3. Corporate Governance, Financial Responsibility, Ethics and Controls by Erikbanks.
4. Corporate Governance – by John I Colley

COURSE OUTCOME

- CO1** Understand the relationship between ethics, morals and values in the workplace.
- CO2** Appraise some of the compacting demands on business when scrutinizing the ethics of the business activity.
- CO3** Relate the evolution of diverse ownership and governance structures across different economics.
- CO4** Formulate ethical philosophy to explain how it contributes to current practice.
- CO5** Gain knowledge on the moral social responsibility dimension of corporate governance.

Sem	COURSE CODE: HMCO18G11							CORPORATE GOVERNANCE AND BUSINESSETHICS			
	Programme Outcomes (Pos)							Programme Specific Outcomes (PSOs)			Mean Score of Cos
Cos	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3	
CO1	3	3	3	3	2	3	3	3	3	3	2.9
CO2	3	3	3	2	3	3	3	2	3	3	2.8
CO3	3	3	3	2	3	2	3	2	2	2	2.5
CO4	3	2	3	3	3	3	3	3	3	2	2.8
CO5	3	2	3	3	3	3	2	3	3	3	2.8
Mean Overall Score											2.76

Result: The Score for this course is 2.76 (High)

HMCO18G12	ENTREPRENEURSHIP AND SMALL SCALE BUSINESS MANAGEMENT	3 0 0 3
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OBJECTIVES:

- To develop adequate entrepreneurial traits among students.
- To initiate the required skills for entrepreneurial development.
- To help students understand the process of establishing and developing an enterprise.

UNIT-I : SMALL BUSINESS ENTERPRISE: 9 Periods

Small Business framework – concept and definition- nature and characteristics – relationship between small and large business – scope and types of small business – rationale and objectives – small business as seed bed of Entrepreneurship

UNIT II: ENTREPRENEURSHIP: 9 Periods

Entrepreneur and Entrepreneurship concept – distinction between entrepreneur and Manager– entrepreneurial competency – functions – types (including women and rural).

UNIT III: ESTABLISHING A SMALL ENTERPRISE: 9 Periods

Establishing a small enterprise – learning the important steps for starting a business – project identification and selecting the product – generation and screening the project ideas – market analysis– Technical analysis, financial analysis (up to cost of production) Project formulation – assessment of project feasibility – preparation of project report m- dealing with basic startup problems.

UNIT IV: GROWTH STRATEGY: 9 Periods

Growth strategy for small business – need for growth – types of growth strategy – expansion – diversification- sub contracting.

UNIT V: INSTITUTIONAL SUPPORT: 9 Periods

Sources of Finance – Financial Support to small Business - Various incentives and subsidies – Central and State Government Schemes – Case study of great Entrepreneurs

45 Periods

RECOMMENDED TEXT BOOKS

1. Khanka S. S, Entrepreneurial Development, Sultan Chand Publications,2003.
2. Shaprio Alan C, Multinational Financial Management, Prentice Hall of India, 4thEdn,2002.

REFERENCE BOOKS

1. Gupta C.B, & Srinivasan N.P, Entrepreneurial Development, Sultan Chand & Sons,2008.
2. Suresh Jayasree, Entrepreneurial Development, Margham Publications, 1999.

COURSE OUTCOME

- CO1** Understand the ways to start up a small enterprise
- CO2** Understand the different types of Entrepreneur, role of women and rural Entrepreneur
- CO3** knowledge on project management
- CO4** knowledge on how to expand the business
- CO5** understand the various Institutional support to Entrepreneurs.

Sem	COURSE CODE: HMCO18G12							ENTREPRENEURSHIP AND SMALL SCALE BUSINESS MANAGEMENT			Mean Score of Cos
	Programme Outcomes (Pos)							Programme Specific Outcomes (PSOs)			
Cos	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3	
CO1	3	3	3	3	2	3	3	3	3	3	2.9
CO2	3	3	3	3	3	3	3	3	2	3	2.9
CO3	3	3	3	2	2	2	3	2	3	2	2.5
CO4	3	3	3	3	3	3	2	3	3	2	2.8
CO5	3	2	3	3	3	2	3	3	3	3	2.8
Mean Overall Score											2.78

Result: The Score for this course is 2.78 (High)

OBJECTIVES:

- To provide an understanding of the main elements of the research process.
- To understand the methods of research in business settings, and commerce, using popular research software.

UNIT I: RESEARCH**9 Periods**

Meaning and definition of social research-Objectives of research –Motivation to research – Approaches to research – Research process – Criteria of good research – Maintaining objectivity in research – Problems encountered by researchers.

UNIT II: PROBLEM FORMULATION**9 Periods**

Problem formulation – Identifying a research problem – Sources of research problem – techniques involved in defining a research problem – Research design – Exploratory – Survey – Descriptive – Experimental – Case study design – Factors affecting a research design.

UNIT III: DATA COLLECTION AND PREPARATION**9 Periods**

Elements, variables, observation- scales of measurement – Qualitative and Quantitative, cross – sectoral and time series – sources. Methods of data collection – Documents & observation – Questionnaire & Interviewing – Guidelines for constructing questionnaire and Interview Schedule – Scaling methods – Response errors – Hypothesis; Hypothesis formulation and hypothesis testing

UNIT IV: DATA ANALYSIS AND INTERPRETATION USING SOFTWARE**9 Periods**

Descriptive statistics – factor analysis – Reliability test – Parametric analysis – T- test – Anova – Correlation– Regression(Linear) - Non parametric analysis – Binomial test – Chi –Square – Kendall’s tau B – sign test – Wilcoxon – McNemar- Kolmogorou Smirnov test – median test – Mann Whitney U Test – Kruskal Wallis H test.

UNIT V: DISSERTATION WRITING**9 Periods**

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.

45 Periods**COURSE TEXTS:**

1. Kothari C.R, Research Methodology Methods and Techniques, New Age International Publishers,2005.
2. Saravanavel . P, Research Methodology, Margham Publishers,Chennai,2003.

COURSE OUTCOME

CO1 To fulfill the bank requirement of business research

CO2 To evaluate various research decisions

CO3 To know the methods of data collection

CO4 To study the analysis and interpretation of data

CO5 To familiarize report writing

Sem III	COURSE CODE: HMCO18G13							RESEARCH METHODOLOGY			
	Programme Outcomes (Pos)							Programme Specific Outcomes (PSOs)			Mean Score of Cos
Cos	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3	
CO1	3	3	3	3	2	3	3	3	3	3	2.9
CO2	3	3	3	3	3	3	3	2	3	3	2.9
CO3	3	3	3	2	2	2	3	2	2	2	2.4
CO4	3	2	3	3	3	3	3	3	3	2	2.8
CO5	3	2	3	3	3	3	2	3	3	3	2.8
Mean Overall Score											2.76

Result: The Score for this course is 2.76 (High)

OBJECTIVES:

- To understand the basics of Direct Tax Law and its method of practices
- To study the computation of income of various persons under different heads of income
- To identify the procedures of tax planning methods involved in the heads of income

UNIT I: BASICS OF INCOME TAX LAW & COMPUTATION OF INCOME 12 Periods

Canon of Taxation – Definitions – Residential status and incidence of Taxation – Income exempted from tax – Salary Income - Allowances – Perquisites and Valuation of RFA – Treatment of other items included in salary - Gratuity, Pension, Commuted Pension – Leave Salary – Profit in Lieu of Salary.

UNIT II: COMPUTATION OF INCOME 12 Periods

Income from House property – Definition of Annual Value – computation of income of different property – Income from Business and Profession – allowances – non allowable expenses. Computation of Business and Profession – Provision relating to depreciation and its Computation.

UNIT III: COMPUTATION OF INCOME 12 Periods

Capital gains- types of capital gain – transaction not included as transfer – Cost of improvement – Indexation of cost – Computation of Capital Gain – Income from other sources – Deduction in computing under the head income from other source.

UNIT IV: COMPUTATION OF TOTAL INCOME AND ASSESSMENT OF INDIVIDUAL INCOME 12 Periods

Set of carry forward & Set off losses - Deduction from Gross Total Income- Assessment of Individual and Partnership Firm.

UNIT V: INCOME TAX AUTHORITIES AND PROCEDURES 12 Periods

Income Tax Authorities – powers and duties – procedure for assessment and appeals and revisions – collection of tax at sources – advance payment of tax – recovery and refund of tax – penalties, offenses and prosecution

60Periods**RECOMMENDED BOOKS:**

1. Gaur V.P, Narang D.B, Ghia Puja and Puri Rajeev, Income Tax Law and Practice, Kalyani Publishers, Revised Annual Edition
2. Singhania Vinod K., Direct Taxes Law and Practice, – Taxmann Publications, NewDelhi,2010
3. PagareDinkar, Income Tax Law and Practice, Latest Edition

COURSE OUTCOME

- CO1** To update the current finance tax planning
CO2 To know the provisions of Income tax act
CO3 To study various heads of incomes
CO4 To analyze the profit and gain from business or profession
CO5 To identify the various other serious of income and capital gain

Sem IV	COURSE Code: HMCO17G14							DIRECT TAX			Mean Score of Co s
	Programme Outcomes (Pos)							Programme Specific Outcomes (PSOs)			
Cos	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3	
CO1	3	3	3	3	2	3	3	3	3	3	2.9
CO2	3	3	3	2	3	3	3	2	2	3	2.7
CO3	3	3	3	2	2	3	3	2	2	2	2.5
CO4	3	3	3	3	3	3	2	3	3	2	2.8
CO5	3	2	3	3	3	3	2	3	3	3	2.8
Mean Overall Score											2.74

Result: The Score for this course is 2.74 (High)

OBJECTIVES:

- To provide students an exposure to investment management as a career
- Help the learner appreciate the various investment alternatives
- Help the learner understand the theory and practice of taking optimized investment risks

UNIT I: NATURE AND SCOPE OF INVESTMENT MANAGEMENT 12 PERIODS

Nature and scope of investment management -investment objectives, constraints - factors – investment process -investment management and portfolio management - factors for investment analysis -impact of economic analysis -impact of industrial analysis role of capital markets. Understanding the investment environment -sources of investment information

UNIT II: APPROACHES TO SECURITY ANALYSIS 12 PERIODS

Approaches to security analysis- market indicators -security price movements - fundamental analysis - technical-analysis -Dow Theory -Random walk theory -efficient market hypothesis -various forms of market efficiency and their implications to security analysis-technical analysis Vs. efficient markets hypothesis -common stock analysis - economic analysis -economic indicators -industry analysis

UNIT III: COMPANY ANALYSIS COMPONENTS 12 PERIODS

Company analysis components -non financial aspects -financial analysis -financial statement - analysis of prospectus -ratio analysis -BPS, dividend yield -payout ratio -ROI, ROCI -Risk return - market risk -interest rat~ risk -purchasing power risk -business risk - financial risk -measurement of risk

UNIT IV: PORTFOLIO MANAGEMENT - PORTFOLIO THEORY 12 PERIODS

Portfolio - Portfolio management - Portfolio theory -meaning and objectives, traditional and modern portfolio theory. Diversification- Markowitz's approach -portfolio management process- portfolio planning- portfolio analysis-portfolio selection -portfolio evaluation -portfolio revision- various steps involved in the development of portfolio

UNIT V: CAPITAL MARKET THEORY 12 PERIODS

Capital market theory -assumptions -risk, investors preference -capital asset pricing model (CAPM) - estimating Betas -significance of betas in portfolio theory -securities market line arbitrage pricing theory- options pricing model-put and call- valuation of various options - futures trading - hedging and forward contracts -Indian stock market and the institutional investors

Note: The proportion between Theory and Problems shall be 75: Book References

1. Prasanna Chandra, Managing Investments, New Delhi, Tata Mcgraw Hill
2. Elton, Edwin J & Gruber Martin J, Modern Portfolio Theory & Investment Analysis,
3. Wiley & Sons Sidney Cottle, Graham & Dood's, Security Analysis, Tata McgrawHill
4. Fisher D & RJ Jordan, Security Analysis & Portfolio Management, Prentice Hall of India
5. Francis J C and S H Arclean, Portfolio Analysis, Prentice Hall of India
6. Russell Fuller et.al, Modern Investments and Security Analysis, McGrawHill

Web references

1. www.amazon.com
2. www.bcci.bg
3. www.asrm.edu.pk

COURSE OUTCOME

- CO1** To provide knowledge on basics of investment management and to develop skill for investment analysis and portfolio building
- CO2** Familiarization with the designing and construction of portfolios.
- CO3** Knowledge about techniques of doing investment analysis
- CO4** Ability to identify and study the trends of stock markets.
- CO5** Ability to take investment decisions taking into consideration various determinants influencing investment decisions.

Sem	COURSE Code: HMCO17G15							SECURITY ANALYSIS AND PORTFOLIO MANAGEMENT			
	Programme Outcomes (Pos)							Programme Specific Outcomes (PSOs)			Mean Score of Cos
Cos	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3	
CO1	3	3	3	3	2	3	3	3	3	3	2.9
CO2	3	3	3	2	3	3	3	2	3	3	2.8
CO3	3	3	3	2	2	3	3	3	2	2	2.6
CO4	3	2	3	3	3	3	2	3	3	2	2.7
CO5	3	2	3	3	3	3	2	3	3	3	2.8
Mean Overall Score											2.76

Result: The Score for this course is 2.76 (High)