

ARULMIGU PALANIANDAVAR ARTS COLLEGE FOR WOMEN

(AUTONOMOUS)

Re-Accredited with 'B++' by NAAC in 3rd Cycle

(Run by Hindu Religious and Charitable Board under the Aegis of

ArulmiguDhandayuthapani Swami Thirukovil, Palani)

(Affiliated to Mother Teresa Women's University, Kodaikanal)

Chinnakalayamputhur, Palani – 624 615



OUTCOME BASED EDUCATION

SYLLABUS FOR

MASTER OF COMMERCE (CA)

PGCOMS

2019 Onwards

1. COLLEGE VISION

CV1	Women Education
CV2	Women Empowerment
CV3	Self-Reliance
CV4	Model Citizen

2. PROGRAM EDUCATIONAL OBJECTIVES

- PEO1** Students will have a solid foundation to pursue research programmes and professional courses.
- PEO2** To make the students capable of providing a positive contribution to commerce, trade and industry in the local and national context.
- PEO3** Students will be equipped with the required knowledge to face career oriented exams like NET, SLET, TET, TANCET and GATE.
- PEO4** Students will be able to initiate and build upon entrepreneurial ventures and become financial service providers and system admin.
- PEO5** To imbibe professional ethics, environmental values and social responsibility.
- PEO6** Students will acquire knowledge and practical skills in programming language and database management system.
- PEO7** Students will equip with computing skill and acquire knowledge in accounting package.

3. PROGRAM OUTCOMES

- PO1** Equipped with in-depth knowledge on concepts, principles and recent developments in the core functional areas such as accounting, finance, banking, insurance, taxation, economics, marketing and business organisation.
- PO2** Acquire skills and apply the principles and practices of commerce, economics, accountancy and finance in real time business situation.
- PO3** Enriched with the knowledge as to the programming language and database management system.
- PO4** Demonstrate analytical mindset to identify the research problem, apply the current techniques, skills and research tools for analyzing, interpreting and presentation of data.
- PO5** Provided with the strong foundation relating to various business concepts and

application of computing and accounting packages in real time business situations.

4. ELIGIBILITY FOR ADMISSION OF THE COURSE

Admission to M.Com(CA)., Course is open to candidates with a Bachelor Degree in Commerce, Management, Corporate Secretaryship, Computer Application and Economics of Mother Teresa Women's University or any other University.

Minimum percentage of marks:

SC/ST Candidates - 50%

Other Candidates - 55%

5. DURATION OF THE COURSE

The course covers a period of two years comprising of four semesters with two semesters per year. For each semester, there is 90 instructional days and examination shall be conducted at the end of each semester for the respective subjects.

6. MEDIUM OF THE INSTRUCTION : English

7. ELIGIBILITY FOR P.G. DEGREE

- Candidates will be eligible for M.Com(CA)., degree, if they secure the passing minimum of 50 per cent (internal and external).
- To complete the course, the students should secure the prescribed credits i.e., 90 credits.
- Candidates require 75 per cent of attendance to attend the semester exam.
- Two internal examinations will be conducted and the average of this two will be considered for consolidation.
- Project work is compulsory which carries 100 marks. A student should select a topic for the project work in the beginning of the fourth semester and submit the report at the end of that semester. Project report shall be valued and Viva-Voce examination will be conducted by an external examiner.

8. EVALUATION

Evaluation of the candidates shall be made through internal and external assessment. For theory papers, Internal Examination will be for 25 marks and External Examination will be for 75 marks; For practical papers, Internal Examination will be for 40 marks and External Examination will be for 60 marks.

Theory Papers:

The break-up of internal assessment shall be follows.

Test	-	15
Seminar	-	5
Assignment	-	5
Total		25

Practical Papers

The break-up of internal assessment shall be follows.

Observation	-	10
Program Execution	-	10
Model	-	20
Total		40

The break-up of external assessment shall be follows.

Record	-	10
Algorithm	-	10
Program Output	-	30
Viva-voce	-	10
Total		60

9. PROJECT WORK

Distribution of Marks:

Internal (to be awarded by the Guide)

Topic Selection	:	10
Data Processing	:	10
Regularity	:	5
Total		25

External (to be awarded by the External Examiner)

Report	:	50
Viva-Voce	:	25
Total		75

10. BLOOM'S TAXONOMY BASED ASSESSMENT PATTERN

CIA : BOTH THEORY AND PROBLEM ORIENTED PAPERS

Bloom's Category	Section	Marks	Description	Total
Remember, Understand (K ₁ , K ₂)	A - 2 x 2.5 (2 out of 3)	5	1 or 2 sentences	30 (Converted
Apply, Analyse	B - 3 x 5	15	250 words	into 15

(K ₃ , K ₄)	(either / or)			marks)
Evaluate, Create (K ₅ , K ₆)	C - 1 x 10 (1 out of 2)	10	500 words	

END SEMESTER : THEORY AND PROBLEM ORIENTED PAPERS

Bloom's Category	Section	Marks	Description	Total
Remember, Understand (K ₁ , K ₂)	A - 5 x 3 (5 out of 7)	15	1 or 2 sentences	75
Apply, Analyse (K ₃ , K ₄)	B - 5 x 6 (either / or)	30	250 words	
Evaluate, Create (K ₅ , K ₆)	C - 3 x 10 (3 out of 5)	30	600 words	

ARULMIGU PALANIANDAVAR ARTS COLLEGE FOR WOMEN, PALANI

PG AND RESEARCH DEPARTMENT OF COMMERCE

OUTCOME BASED EDUCATION

M.COM (CA) – PGCOMS

(for those who joined June 2019)

SEMESTER	R	PAPER NAME	CODE	TEACHING HOURS	CREDIT	MARKS		
						INTERNAL	EXTERNAL	TOTAL
I	Core Paper 1	Business Environment	MPCOC1	6	5	25	75	100
	Core Paper 2	Organizational Behavior	MPCOC2	6	5	25	75	100
	Core Paper 3	Visual Basic – Theory	MPCOC3	6	5	25	75	100
	Core Paper 4	Visual Basic – Practical	MPCOL1	6	5	40	60	100
	Elective 1	Option 1: Operations Research (or) Option 2: Advanced Corporate Accounting	MPCOE1	6	4	25	75	100
		Total			30	24		
II	Core Paper 5	Marketing	MPCOC4	6	5	25	75	100
	Core Paper 6	Accounting for Decision Making	MPCOC5	6	5	25	75	100
	Core Paper 7	Financial Markets and Services	MPCOC6	6	5	25	75	100
	Core Paper 8	Data Analysis using Ms-Excel - Practical	MPCOL2	6	5	40	60	100

	Elective 2	Option 1: Business Accounting with Tally – Practical	MPCOEL3	6	4	40	60	100
		(or) Option 2: Web Designing– Practical						
		Total		30	24			500

SEMESTER		PAPER NAME	CODE	TEACHING HOURS	CREDIT	MARKS			
						INTERNAL	EXTERNAL	TOTAL	
III	Core Paper 9	Business Research Methods	MPCOC7	6	5	25	75	100	
	Core Paper 10	Financial Management	MPCOC8	6	5	25	75	100	
	Core Paper 11	Relational Database Management System - Theory	MPCOC9	6	5	25	75	100	
	Core Paper 12	Relational Database Management System - Practical	MPCOL4	6	5	40	60	100	
	Elective 3	Option 1: Advanced Statistics		MPCOE3	6	4	25	75	100
		(or) Option 2: Security Analysis and Portfolio Management							
		Total		30	24			500	
IV	Core Paper 13	Direct Taxes	MPCOC10	6	5	25	75	100	
	Core Paper 14	Internet and E-Commerce	MPCOC11	6	5	25	75	100	

	Elective 4	Option 1: International Business	MPCOE4	6	4	25	75	100
		(or)						
		Option 2: Logistics and Supply Chain Management Project	MPCOPR	12	4	25	75	100
		Total		30	18			400
		Grand Total		120	90			1900

Course Code :	MPCOC1	Course Title	Batch:	2019 – '21
Hrs / Week :	6	Core – 1 BUSINESS ENVIRONMENT	Semester:	I
			Credits :	5

Preamble :

The course aims to make the students familiar with business environment including global business environment and factors affecting such environments. It also explains about consumer rights, responsibilities, industrial sickness and foreign direct investment.

Course Outcomes:

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

- Analyse the various factors affecting business environment and discuss the provisions of new industrial policy 1991.
- Acquire knowledge about consumer rights, responsibilities and Consumer Protection Act 1986.
- Analyse the problems of small scale industries and reasons for industrial sickness.
- Realise the significance of social responsibility of business and role of FDI in economic development.

COURSE CONTENT

Unit I (18 hrs)

Business Environment - Meaning – Importance - Factors Affecting Business Environment – Economic, Political, Legal, Competitive, Technological Factors and Global Environment.

Unit II (18 hrs)

Liberalization of Economic Policies – Privatization of Public Sector Undertaking – Forms of Privatization – Arguments for and Against Privatization –Disinvestments.

Unit III (18 hrs)

Small Scale Sector – Definition – Problems of Small Scale Industries – Incentives to Small Scale Sector – Industrial Sickness – Symptoms – Causes – Consequences – Remedies.

Unit IV**(18 hrs)**

Social Responsibility of Business – Arguments for and against – Social audit - Consumer Protection Act 1986 – Consumer Rights – Consumer Responsibilities – Three -tier Structure of Grievances Redressal Machinery.

Unit V**(18 hrs)**

Foreign Direct Investment – Types – Significance – Limitations – Factors affecting FDI – Growth of FDI – Foreign Investment in India.

BOOKS FOR REFERENCE

1. Francis Cherunilam, *Business Environment*, New Delhi, Himalaya Publishing House.
2. Aswathappa, *Essentials of Business Environment*, New Delhi, Himalaya Publishing House,.
3. W.F.Glueck, *Business Policy and Strategic Management*, New Delhi, Tata McGraw Hill Publishing Company Ltd,.
4. Maheswari&Gupta.A.N, *Business, Government and Society*, Vani Educational Book
5. Chidambaram.K&Alagappan.V, *Business Environment*, New Delhi, Vikas Publishing House Pvt Ltd,
6. D.Amarchand, *Government and Business*, New Delhi, Tata McGrawHill Publishing Company Ltd,.

Course Code :	MPCOC2	Course Title	Batch:	2019 – '21
		Core – 2	Semester:	I
Hrs / Week :	6	ORGANIZATIONAL BEHAVIOUR	Credits :	5

Preamble :

The course aims to enrich the students with the concepts, theories, principles and practices relating to individual behavior, group behavior and organizational culture.

Course Outcomes :

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

- Understand the importance, various approaches, advantages, shortcomings, challenges and opportunities of organizational behavior.
- Acquire knowledge about various constituents of individual behavior such as intelligence, personality, learning, motivation etc.,
- Discuss the group behavior in terms of group dynamics, team dynamics, work place behavior, leadership and communication.
- Analyse the implications of organisation culture and change in the effective functioning of an organisation.

COURSE CONTENT

Unit I (18 hrs)

Nature of Organizational Behaviour : Meaning – Definition – Importance – Foundations of OB – Approaches to the study of OB – Advantages – Disadvantages – Types of Managers – Emerging challenges – Opportunities – OB models.

Unit II (18 hrs)

Individual Behaviour : Foundations of Individual Behaviour – Intelligence – Nature – Types. Personality – Nature – Determinants of Personality – OB related traits. Learning – Principles – Significance. Motivation – Importance –Theories (Maslow’s and Herzberg)

Unit III (18 hrs)

Group Behaviour : Group dynamics - Nature of Group – Types of Groups - Determinants of Group Behaviour – Group Decision-making – Approaches. Team dynamics – Nature of Teams – Types of Teams - Benefits and Problems from Teams – Work place behavior. Conflict – Nature – Changing views of Conflict – Levels of Conflict – Conflict Management.

Unit IV

(18 hrs)

Leadership : Nature – Importance – Formal and Informal Leadership – Leadership styles and their implications. Communication – Meaning – Significance – Factors influencing Organisational Communication – Communication flows - Informal Communication.

Unit V

(18 hrs)

Organisational Culture and Change : Nature of Organisation – Organisational Structure – Types of Organisation – Key elements of Structure – Organisation Culture – Nature of Change – Levels of Change – Forces for Changes in Organisation – Resistance to change.

BOOKS FOR REFERENCE

1. Aswathappa.K, *Organisational Behaviour*, Mumbai, Himalaya Publishing House,.
2. Dwivedi.R.S., Macmillan, *Human Relations and Organisational Behaviour : Global Perspective*,
3. Prasad.L.M., *Organisational Behaviour*, Sultan S.Chand & Co

Course Code :	MPCOC3	Course Title	Batch:	2019 – '21
Hrs / Week :	6	Core – 3 VISUAL BASIC	Semester:	I
			Credits :	5

Preamble :

The course aims to impart fundamental knowledge on visual basic programming.

Course Outcomes :

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

- Apply the concept of branching and looping.
- Understand and apply visual basic control tools.
- Create modules and procedures.
- Create data report using ADODC and DAO

COURSE CONTENT

Unit I

(18 hrs)

Visual Basic: Meaning – Event and Event Procedures – Object-Related Concepts – VB program Development Process – Required Computer Skills – Logical Program Organization – VB Program Components – VB Environment – Opening, Saving, Running a VB Project – Getting Help – Sample VB Project.

Visual Basic Fundamentals: Numeric Constants – String Constants – Variables – Data Types and Declarations – Operators and Expressions – Hierarchy of Operations – Inserting Parentheses – Special Rules concerning Numeric Expressions – String Expressions – Assigning Values to Variables – Displaying output – Library Functions – Program Comments.

Branching and Looping: Relational operators and Logical Expressions – Logical Operators – Branching with If-Then blocks – Branching with If-Then-Else blocks – Selection: Select Case – Looping with For – Next - Looping with Do – Loop - Looping with While - Wend – Stop statement.

Unit II**(18 hrs)**

Visual Basic Control Fundamentals: VB Control tools – Control tool Categories – Working with Controls – Naming Forms and Controls – Assigning Property values to Forms and Controls – Executing commands – Displaying Output data – Entering Input Data – Selecting Multiple Features – Assigning Properties collectively –Generating Error Messages – Creating timed Events – Scroll Bars.

Unit III**(18 hrs)**

Menus and Dialog Boxes: Building Drop-Down Menus – Accessing a Menu from the Keyboard – Menu Enhancements – Submenus – Pop-Up Menus – Dialog Boxes – More about MsgBox Function – The InputBox function.

Unit IV**(18 hrs)**

Procedures: Modules and Procedures – Sub Procedures – Event Procedures – Function Procedures – Scope – Optional Arguments Arrays: Characteristics – Declarations – Processing –Passing Arrays to Procedures – Dynamic Arrays – Array – related Functions – Control Arrays –Looping with for Each-Next.

Unit V**(18 hrs)**

Data Controls and Reporting: Record Sets, ADODC, DAO, and Data Control (Accessing records, Adding, Navigation, Editing and Deleting). Database Reporting – Data Environment Designer, Creating Data Report.

BOOKS FOR REFERENCE

1. Byron S.Gottfried, *Visual Basic*, New Delhi, McGraw Hill Education (India) Private Limited, 2014.
2. CORNELL, *Visual Basic 6 from Ground up*, Tata Mc-Graw Hill Publications
3. Philip Conrod& Lou Tylee, *Learn Visual Basic*, Washington, Kidware Software,
4. Anne Boehm, *Murach's Visual Basic*, Mike Murach's Associates, 2015.

Course Code :	MPCOL1	Course Title	Batch:	2019 – '21
Hrs / Week :	6	Core – 4 (Practical) VISUAL BASIC	Semester:	I
			Credits :	5

Preamble :

The course aims to impart practical knowledge in visual basic programming.

Course Outcomes :

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

- Create advertisement using picture/image box.
- Develop student, customer and employee database.
- Compute depreciation, break-even point, mean, median and standard deviation

COURSE CONTENT

1. Text editor using Text Box.
2. Display of advertisement using Picture /Image Box.
3. Developing a Questionnaires/Form using option Button /Check Box.
4. Calculation of Simple Interest & Compound Interest using option Button .
5. Developing a Student Check list using list Box.
6. Computing working capital using combo box.
7. Creating a student data base using ADO Control.
8. Creating a employee data base using DAO Control.
9. Creating customer data base for a bank using Flex grid.
10. Computing depreciation using option button.
11. Computing break even analysis using chart line control.
12. Computing mean, median and standard deviation using option button.
13. Display of product-life cycle using V-Scroll & H-Scroll.

Course Code :	MPCOE1	Course Title	Batch:	2019 – '21
Hrs / Week :	6	Elective – 1 (Option 1) OPERATIONS RESEARCH	Semester:	I
			Credits :	4

Preamble :

The aim of the course is to impart basic understanding of techniques of operations research and application of quantitative tools in decision making.

Course Outcomes :

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

- Acquire basic knowledge on concepts of operations research.
- Acquaint with various OR techniques.
- Solve business problems by applying the OR techniques such as LPP, game theory and queuing theory.
- Solve business problems using OR techniques such as transportation, assignment and PERT/CPM.

COURSE CONTENT

Unit I (18hrs)

Operation Research – Meaning - Nature – Scope - Characteristics - Linear Programming (LP) Mathematical formulation – Graphical Method – Simplex method (Simple problems) optimal solutions – Limitations of L.P Techniques.

Unit II (18hrs)

Transportation and Assignment Problems.

Unit III (18hrs)

Game theory – Maximin and Minimax principle – Mixed strategy – Dominance property – Graphical method – Simplex method.

Unit IV (18hrs)

Queuing Theory – Meaning - Elements of queuing system – Single channel models only.

Unit V

(18hrs)

Network Analysis – PERT/CPM – Objectives, Advantages and Limitations. Similarities and dissimilarities (excluding crash cost method).

Note : 20% theory and 80% problems.

BOOKS FOR REFERENCE

1. KantiSwarup, Gupta.P.K, Manmohan, *Operations Research*, New Delhi, Sultan Chand & Sons,
2. Gupta.P.K&Hira.D.S,*Introduction to Operations Research*, New Delhi, S. Chand & Sons,
3. Kapoor.V.K,*Operations Research*, New Delhi, Sultan Chand & Sons,
4. Mangalados.A, *Operations Research*,
5. Ganapathy, *Resource Management Techniques*,
6. Arumugam, *Linear Programming*, Palayamkottai, New Gamma Publishing House,

Course Code :	MPCOE1	Course Title	Batch:	2019 – '21
Hrs / Week :	6	Elective – 1 (Option 2) ADVANCED CORPORATE ACCOUNTING	Semester:	I
			Credits :	4

Preamble :

The course aims to impart the knowledge in the area of corporate accounting and its application in banking and holding companies.

Course Outcomes :

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

- Compute deficiency / surplus available for a shareholder in case of winding-up of a company and prepare liquidators final statement of account.
- Prepare the consolidated balance sheet of holding company and final accounts of banking company.
- Assess the value of human resources by applying the different methods.
- Analyse the treatment of insurance company account

COURSE CONTENT

Unit I (18 Hrs)

Holding Companies – Meaning – Definition – Preparation of Consolidated Balance Sheet- treatment of unrealized profits- Revaluation of Assets and Liabilities –issue of bonus shares.

Unit II (18 Hrs)

Liquidation of Companies – Meaning – Modes – Order of Payment – Secured Creditors – Preferential Creditors - Statement of Affairs – Deficiency / Surplus Account – liquidators final statement of accounts(excluding receiver for debenture holders and 'B' list of Contributories).

Unit III**(18 Hrs)**

Banking Company Accounts – Rebate on Bills Discounted – Classification of Advances and Investments – Preparation of Profit and Loss Account and Balance sheet.

Unit IV**(18 Hrs)**

Insurance Company Accounts – Types of Insurance – Explanation of Special terms peculiar to insurance business – Accounts of Life Insurance Business – Preparation of Final Accounts – Determination of Net liability and Profit of Life Insurance Business – Preparation of Final Accounts of General Insurance Companies.

Unit V**(18 Hrs)**

Human Resource Accounting – Need for HRA – Concepts of HRA – Objectives – Valuation of Human resources – Benefits – Problems and Limitations- Accounting Standards-Meaning-Objectives-Need –International Accounting Standards.

Note: 20% Theory and 80% Problems

BOOKS FOR REFERENCE

1. Jain.S.P andNarang.K.L, *Advanced Accounting*, New Delhi, Kalani Publishers
2. Arulanandam.M.A&Raman.K.S, *Advanced Accounting*, Mumbai, Himalaya Publishing House
3. Pillai.R.S.N&Bhagavathy, *Advanced Accounting*, Delhi, S.Chand& Co Ltd,.
4. Reddy.T.S&Murthy.A, *Corporate Accounting*, Chennai,Margham Publication

Course Code :	MPCOC4	Course Title	Batch:	2019 – '21
Hrs / Week :	6	Core – 5 MARKETING	Semester:	II
			Credits :	5

Preamble :

To impart knowledge on the concepts and functions of modern marketing management. It helps to analyze marketing opportunities, product and pricing decisions, segmentation and recent developments in marketing.

Course Outcomes :

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

- Understand the concept, objectives, importance and functions of marketing management.
- Analyse the market opportunities, conduct market research and apply promotional strategies.
- Understand the concept of service marketing and apply the marketing strategies for real time service organisation.
- Gain knowledge on the concept of international marketing and analyse the environmental factors affecting international marketing.

COURSE CONTENT

Unit I

(18 hrs)

Introduction to Marketing Management : Concept and Importance of Marketing- Modern Marketing Concept- Components of Modern Marketing Concept- Marketing Functions - Definition of Marketing Management – Objectives and Functions of Marketing Management Marketing Planning: Importance- Marketing Planning Process- Strategic Marketing Planning.

Unit II

(18 hrs)

Analyzing Market Opportunities: Analyzing the Marketing Environment- Economic, Demographic, Social, Cultural, Technical, Political & Legal environment –Marketing Research – Meaning –Definition- Objectives And Functions of Marketing Research- Marketing Research Process.

Unit III**(18 hrs)**

Promotion: Meaning – Promotion mix- Objectives of Promotion- kinds – Methods – Factors affecting promotion mix- Media testing – Target Audience- Market Logistic – objectives of market logistics- Market Logistic Decisions- Supply Chain Management - Customer Relationship Management: Meaning – Process of CRM.

Unit IV**(18 hrs)**

Service Marketing : Concept of Service – Characteristics of Services – Classification of Services – Marketing Mix for Services – Marketing Strategies for Service Firms.

Unit V**(18 hrs)**

International Marketing : Meaning – Definition – International Marketing Vs. International Trade – International Marketing Vs. Export Marketing – International Marketing Vs. Domestic Marketing – International Marketing Environment – Barriers to International Marketing – International Marketing Organisation – International Marketing Research - International Research – International Physical Distribution System.

BOOKS FOR REFERENCE

1. Gupta.C.B and RajanNair.N, *Marketing Management*, New Delhi, Sultan Chand & Sons,.
2. Mamoria.C.B.(Late), Joshi.R.L and Mulla.N.I, *Principles and Practice of Marketing in India*, Alahabad, KitabMahal,
3. Memoria.C.B, R.K. Suri.R.K and Sathish, *Marketing Management*, Alahabad, MamoriaKitabMahal,.
4. RajanSaxena, *Marketing Management*, New Delhi, Tata McGraw- Hill Ltd,.
5. Ramasamy and Namakumari, *Marketing Management*, India, Macmilan,.
6. Pillai.R.S.N and Bhagavathy, *Marketing Management*, New Delhi, S. Chand & Sons,
7. Philip Kotler,*Marketing Management*, New Delhi, Sultan Chand & Sons,.

Course Code :	MPCOC5	Course Title	Batch:	2019 – '21
		Core – 6	Semester:	II
Hrs / Week :	6	ACCOUNTING FOR DECISION MAKING	Credits :	5

Preamble :

The course focuses on various types of costing and techniques of management accounting. It provides knowledge as to analysis and interpretation of financial statements and working capital management.

Course Outcomes :

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

- Understand the concept of financial, cost and management accounting and distinguish them.
- Prepare cost sheet and ascertain the cost of a product or service.
- Analyse and interpret the financial statements.
- Analyse the sources and application of funds and determine the working capital requirements of a business concern.

COURSE CONTENT

Unit - I (20 hrs)

Cost accounting : Meaning – Definition – Advantages and Disadvantages – Elements of cost – Preparation of Cost sheet. Service or Operating Costing : Meaning – Transport Costing – Canteen Costing – Hospital Costing.

Unit – II (18 hrs)

Contract Costing : Features – Types of Contracts – Recording of Cost of Contract – Recording of Value and Profit on Contracts – Preparation of Contract Accounts.

Unit – III (16 hrs)

Management accounting : Meaning – Definition – Nature and Scope – Objectives – Functions – Difference between Financial accounting and Management accounting - Difference between Management accounting and Cost accounting – Tools, Need and Importance – Advantages, Disadvantages – Management Accountant – Functions and Duties.

Unit – IV

(18 hrs)

Analysis and Interpretation of Financial Statements: Objectives – Nature - Limitations - Techniques.

Ratio Analysis: Meaning – Importance – Utility and Limitations – Classification.

Unit – V

(18 hrs)

Preparation of Different Budgets – Case Analysis.

Note : 20% Theory and 80% Problems

BOOKS FOR REFERENCE

1. Pillai.R.S.N&Bhagavathi, *Management Accounting*, Delhi, S.Chand& Co,.
2. Jain.S.P&K.L.Narang.N.L, *Cost Accounting*, Delhi, Kalyani Publishers,
3. Ramachandran and Srinivasan, *Management Accounting*, Trichy, Sriram Publications,.
4. Maheswari.S.N, *Management Accounting*, New Delhi, Sultand& Sons,.
5. Reddy.T.S. &Moorthy.V.M, *Cost Accounting*, Chennai, Margham Publications,.
6. Ramachandran.R&Srinivasan.R, *Cost Accounting*, Sriram Publications.

Course Code :	MPCOC6	Course Title	Batch:	2019 – '21
Hrs / Week :	6	Core – 7 FINANCIAL MARKETS AND SERVICES	Semester:	II
			Credits :	5

Preamble :

The course aims to provide an understanding on the basic concepts of financial system. The course also provides in-depth knowledge on various financial markets and services.

Course Outcomes :

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

- Knowledge on structure of financial system and its role in economic development of a country.
- Analyse the features of different types of financial markets and their functions.
- Examine the role and functions of merchant banking and credit rating agencies.
- Gain knowledge on mutual funds. Analyse the provisions and guidelines of SEBI with regard to financial markets.

COURSE CONTENT

Unit I (18 hrs)

Structure of financial system – Equilibrium in financial markets – Financial system and economic development – Concepts of financial development.

Unit II (18 hrs)

Money market : Call money market – Treasury bill market – Discount market – Government securities market.

Unit III (18 hrs)

Primary market : Functions – Methods of floating securities – Instruments of issue – Players in the primary market.

Secondary market : Control over secondary market – Listing of securities – Registration of brokers – Method of trading in a stock exchange – Recent developments.

Unit IV

(18 hrs)

Merchant Banking : Services – Guidelines for Merchant bankers – Scope for merchant banking in India. Credit Rating : Meaning – Functions – Benefits – Credit Rating Agencies in India. Factoring : Meaning – Functions – Types. Venture Capital : Concept – Features – Scope – Importance – The Indian Scenario.

Unit V

(18 hrs)

Mutual Funds: Introduction – Scope – Definition – Origin – Types / Classification – Importance – Risks – Organisation of the fund – Operation of the fund – Facilities available to investors – Net Asset Value – Mutual Funds in India – Reasons for Slow Growth – Future of Mutual Fund Industry.

SEBI: Controller of Capital Issues (CCI) – Securities Contracts (Regulations) Act – Malpractices in Securities Market – Deficiencies in the Market – Securities and Exchange Board of India (SEBI) – SEBI Guidelines – Prohibition of Unfair Trade Practices – Recent Guidelines.

BOOKS FOR REFERENCE

1. Gordon &Natarajan, *Financial Markets and Services*, New Delhi, Himalaya Publishing House,
2. Khan, M.Y., *Indian Financial System*, New Delhi, Tata McGraw Hill Publishing Company Ltd.,
3. Bholey,L.M., *New Issues Markets of India*, New Delhi, Tata McGraw Hill Publishing Company Ltd.,
4. Gurusamy.S, *Financial Services*, Chennai, Vijay Nicok Imprints Pvt Ltd.,
5. Preeti Singh, *Investment Management*, Mumbai, Himalaya Publishing House,

Course Code :	MPCOL2	Course Title	Batch:	2019 – '21
Hrs / Week :	6	Core – 8 (Practical) DATA ANALYSIS USING MS-EXCEL	Semester:	II
			Credits :	5

Preamble :

The course aims to provide an in-depth knowledge and skill in Ms Excel application and helps the students to apply the skills in solving problems.

Course Outcomes :

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

- Construct spreadsheet using the advanced functionality.
- Apply various techniques of formatting and editing of spread sheet.
- Prepare excel sheet needed for various business application.

COURSE CONTENT

PROGRAM LIST

1. Prepare the payroll of a company
2. Calculate the electricity bill
3. Create the students mark list with appropriate conditions
4. Insert a Chart
5. Prepare the students details and view the records by using filter options
6. Develop a pivot table
7. Computation of mean, median, mode and standard deviation
8. Formatting and editing excel worksheet with the followings
 - i Change font as bold, rotate and wrap the text
 - ii Arrange alignment as center
 - iii Insert, Rename, Move and Delete a sheet
 - iv Change row / column width
 - v Merge row / column
9. Calculation of interest and principal payment on a loan
10. Calculation of profit and loss account analysis using ratio

11. Calculation of balance sheet analysis using Ratio
12. Trend analysis
13. Chi – Square test
14. Two sample t- Test (independence samples & paired samples)

Course Code :	MPCOEL3	Course Title	Batch:	2019 – '21
		Elective – 2 (Practical)	Semester:	II
Hrs / Week :	6	(Option 1) BUSINESS ACCOUNTING WITH TALLY	Credits :	4

Preamble :

The course aims to enrich the students' practical knowledge in accounting and to prepare them with required skill for employability in the job market.

Course Outcomes :

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

- Prepare day book, trial balance and display final accounts.
- Create stock summary and design cost centres and categories.
- Display purchase order, employee payroll, bill-wise statement and calculation of GST.
- Create ratio analysis, cash flow and fund flow statement and view reorder level status.

COURSE CONTENT

1. Create a company and display ledgers
2. Day book preparation
3. Preparation of Trial Balance
4. Display the Final Accounts
5. Create stock groups and stock items
6. Prepare accounting voucher with inventory details
7. Design cost centres and cost categories
8. Show Cost centres and Cost Categories with class
9. Computation of Ratio analysis
10. Display Reorder Level Status
11. Prepare Cash flow and Fund flow Statement
12. Create Purchase order and Sales order
13. Prepare Employee Payroll
14. Display bill-wise statement

15. Calculation of Goods and Service Tax (GST)

Course Code :	MPCOEL3	Course Title	Batch:	2019 – '21
Hrs / Week :	6	Elective – 2 (Practical) (Option 2) WEB DESIGNING	Semester:	II
			Credits :	4

Preamble:

The course helps the students to be familiar with client server architecture and to create fully functional website.

Course Outcomes:

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

- Understand, analyses and apply the various languages such as HTML, XML and, CSS for web applications.
- Create web pages and analyze a web page and its elements and attributes.
- Create XML documents.

COURSE CONTENT

1. Design a program with following tags
 - Specifying a font
 - Subscript and superscript
 - Heading level
 - Types of list
2. Scroll image
3. Create Application form using Radio buttons and Check Boxes
4. Create a Table to display student consolidated internal marks
5. Resume Preparation
6. Link Two pages
7. Creating a Frame
8. Design a webpage for our College
9. Create a website for a department using CSS.
10. Display employee details using XML
11. Design a website for your place.
12. Design a website for any bank.
13. Design a website for Jewellery shop
14. Design a website for hospital.

15. Design a website for supermarket.

Course Code :	MPCOC7	Course Title	Batch:	2019 – '21
Hrs / Week :	6	Core – 9 BUSINESS RESEARCH METHODS	Semester:	III
			Credits :	5

Preamble:

This course enlightens the basic concepts, significance, methods, process and techniques of research. It helps to develop advanced knowledge on application of research tools, processing of data and writing research reports.

Course Outcomes:

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

- Analyse the utility and quality of good research.
- Identify and formulate research problems and frame hypotheses.
- Construct sampling framework and structure the tools of data collection
- Process, analyse, interpret and present the data

COURSE CONTENT

Unit I (18 hrs)

Business Research – Meaning – Scope and significance – Utility of business research – Qualities of good research – Types of research.

Unit II (18 hrs)

Research process – Identification – Selection – Formulation of research problems – Hypothesis: characteristics of a good Hypothesis – Types of Hypothesis – Formulation of Hypothesis – Procedure for testing of Hypothesis – Research design.

Unit III (18 hrs)

Sampling – Methods and Techniques - Sampling Error – Field work and data collection – Observation and Interview method – Interview Schedule – Questionnaire – Pilot study, Pre-test and Collection of data – Scaling Techniques.

Unit IV (18 hrs)

Data processing – Editing – Coding – Classification – Tabulation – Analysis and interpretation of data – Digital Library.

Unit V

(18 hrs)

Report writing – Types and contents of report – Style in writing research reports – Steps in drafting reports – Qualities of good research report.

Note : 100 % Theory only

BOOKS FOR REFERENCE

1. Kothari.C.R,*Research Methodology*, New Delhi, WishwaPrakashan,
2. Gupta.S.P, *Statistical Methods*, New Delhi, Sultan Chand & Sons,
3. Thanulingam.N, *Research Methodology*, Mumbai, Himalaya Publishing House,
4. Cauvery.R, SudhaNayak.U.K,Girija.M andMeenakshi.R, *Research Methodology*, New Delhi, S.Chand& Co Ltd.,
5. Saravanavel.P, *Research Methodology*, Allahabad, KitabMahal,.

Course Code :	MPCOC8	Course Title	Batch:	2019 – '21
Hrs / Week :	6	Core – 10 FINANCIAL MANAGEMENT	Semester:	III
			Credits :	5

Preamble :

To make the learners to be familiar with the various concepts in Financial Management. Also, to gain theoretical and practical oriented knowledge regarding cost of capital, leverage, capital budgeting techniques, working capital and dividend.

Course Outcomes :

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

- Understand the various concepts and theories in Financial Management.
- Calculate the cost of capital for various sources of capital
- Compute the financial & operating leverage and analyse the determinants of capital structure.
- Estimate the working capital requirements of a business enterprise and familiarize with various theories of dividend

COURSE CONTENT

Unit I (18 hrs)

Financial Management - Nature - Scope - Objectives – Traditional and modern approach of Financial Management – Investment decisions – Dividend decisions -Financial decisions – Role of Financial Manager – Sources of Finance.

Unit II (18 hrs)

Cost of Capital – Meaning - Importance – Cost of Debt, Preference, Equity and Retained Earnings – Weighted average cost of capital - Capital Budgeting – Meaning - Importance - Techniques - Traditional Methods and Modern Methods.

Unit III (18 hrs)

Leverage – measures – EBIT and EPS analysis –Types - Financial Leverage - Operating leverage – Combined Leverage Financial and Operating risk – Capital structure –

Determinants of Capital structure - Theories of capital structure – Net Income approach – Net Operating Income approach – MM Hypothesis. (**Theory Only**)

Unit IV

(18 hrs)

Working capital Management – Concepts – Kinds of working capital – Importance of adequate working capital – Factors determining working capital requirements – Management of working capital – Estimate of working capital requirements – Operating Cycle Approach to Working Capital - Financing of working capital.

Unit V

(18 hrs)

Dividend – Meaning – Theories of dividend – Walter’s Model – Gordon and MM’s Models – Dividend policy – Determinants of Dividend policy – Types of Dividend policy - Forms of dividend.

Note: 60% theory and 40% problems.

BOOKS FOR REFERENCE

1. Prasanna Chandra, *Financial Management*, New Dehi, Tata McGraw Hill Publishing Company Ltd,.
2. Pandey.I.M, *Financial Management*, New Delhi, Vikas Publishing House Pvt Ltd,
3. Khan & Jain, *Financial Management*, New Dehi, Tata McGraw Hill Publishing Company Ltd,.
4. Maheswari.S.N, *Financial Management*, New Delhi, Sultan Chand & Sons,
5. ShashiK.Gupta&Sharma.R.K,*Financial Management*, NewDehi, Kalyani Publishers,.

Course Code :	MPCOC9	Course Title	Batch:	2019 – '21
		Core – 11	Semester:	III
Hrs / Week :	6	RELATIONAL DATABASE MANAGEMENT SYSTEM	Credits :	5

Preamble :

The course gives an opportunity to the students to learn and create data modeling, Structured Query Language(SQL) and syntax.

Course Outcomes :

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

- Gain knowledge of basic concepts, design, issues and mapping constraints.
- Distinguish the usage of various keys in RDBMS
- Evaluate whether the table is normalized or not.
- Understand and apply the concept of transaction and query processing in database system

COURSE CONTENT

Unit I (18 hrs)

Introduction to RDBMS : Introduction - RDBMS Terminology - Primary Key, Foreign Key and Candidate Key – Relational data structure – Data types - Operators.

Unit II (18 hrs)

Entity-Relational Model : Basic Concepts – Design Issues – Mapping Constraints – Keys – Entity-Relationship Diagram – Weak Entity Sets – Extended E-R Features – Design of an E-R Database Schema.

Unit III (18 hrs)

Relational Database Design : Pitfalls in Relational-Database Design – Decomposition – Normalization – First Normal Form – Second Normal Form – Third Normal Form – Boyce-Codd Normal Form – Forth Normal Form – Fifth Normal Form – Codd's Rules.

Unit IV**(18 hrs)**

SQL : SQL Commands : CREATE, ALTER AND DROP TABLE – DML Commands : INSERT, DELETE, UPDATE and SELECT – DCL Commands : GRANT, REVOKE, COMMIT and ROLLBACK. SQL Functions - Character Functions - Arithmetic Functions - Date Functions and Group Functions.

Unit V**(18 hrs)**

PL / SQL : Introduction to PL/SQL – Data types – Declaring program data – Data Retrieval : Cursor Basics – Working with Implicit and Explicit Cursors – Exception Handlers : Exception-Handling Concepts & Terminology – Defining, Raising and Handling Exceptions . Procedures: Calling a Procedures – The Procedure Header – Procedure body Functions: Structure of a Functions – RETURN Data type – Calling a Function – Function body Parameters: Defining Parameters – Parameter Modes – Triggers: Use of Triggers- DML Triggers.

BOOKS FOR REFERENCE

1. Alexis Leon & Mathews Leon Leon, *Database Management Systems*, Chennai, VikasPublications, 2001 .
2. Abraham Silberschatz, Henry F.Korth,Sudarshan.S,*Database System Concepts*, TheMcGraw-Hill Companies Inc.
3. Steven Feuerstein &Bill Pribyl, *Oracle PL/SQL Programming*, O'REILLY Media

Course Code :	MPCOL4	Course Title	Batch:	2019 – '21
Hrs / Week :	6	Core – 12 (Practical) RELATIONAL DATABASE MANAGEMENT SYSTEM	Semester:	III
			Credits :	5

Preamble :

The course aims to provide a strong formal foundation in database concepts, technology and practice and equip the students with database application.

Course Outcomes :

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

- Create and query a database using SQL commands
- Create and query a database using SQL functions like character, groups and date functions.
- Create and maintain PL/SQL program

COURSE CONTENT

1. DDL Commands and DML commands
2. DCL commands and TCL Commands
3. Numeric & Date functions
4. String and Aggregate functions
5. Date Constraints
6. Set operators
7. Joins

PL/SQL

8. PL/SQL program for simple interest and compound interest
9. PL/SQL program for Fibonacci series
10. PL/SQL program for factorial value
11. Perfect Number
12. PL/Sql program to display student details
13. Exceptions

- i)Pre-defined ii) User-defined

14. Procedure

15. Triggers

Course Code :	MPCOE3	Course Title	Batch:	2019 – '21
Hrs / Week :	6	Elective – 3 (Option 1) ADVANCED STATISTICS	Semester:	III
			Credits :	4

Preamble :

The course aims to strengthen the conceptual understanding of various statistical tools applied in business research and to impart practical knowledge on the same.

Course Outcomes :

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

- Apply the statistical tools in business research problems
- Frame and test the hypothesis using appropriate statistical tools
- Solve the research problem by using non-parametric test.

COURSE CONTENT

Unit I (18 hrs)

Application of Statistics in Business Research - Correlation Analysis: Simple, Partial and Multiple - Regression Analysis - Simple and Multiple.

Unit II (18 hrs)

Statistical inference – Procedure for testing hypothesis – Errors in testing of hypothesis – Two tailed and one tailed tests of hypothesis – Standard Error and Sampling Distribution – Estimation.

Unit III (18 hrs)

Tests of Significance – Tests of significance for attributes – Tests of significance for large samples – Tests of significance for small samples (t test).

Unit IV (18 hrs)

Chi square test and Goodness of Fit – F test and Analysis of Variance – Techniques of Analysis of Variance – Analysis of Variance in Two way classification table (ANOVA).

Unit V**(18 hrs)**

Non-Parametric tests – Sign test – Rank sum test – One sample runs test – Kruskal Wallis test.

Note: 20% theory and 80% problems

BOOKS FOR REFERENCE

1. Gupta.S.P *Statistical Methods*, New Delhi, Sultan Chand & Sons,
2. Manoharan.M, *Statistical Methods*, Palani, Palani Paramount Publications,
3. Richard I. Levin & David S. Rubin, *Statistics for Management*, New Delhi, Prentice Hall of India (Pvt) Ltd,
4. Elhance.D.N, *Fundamentals of Statistics*, Alahabad, Kitab Mahal,.
5. Pillai.R.S.N and Bhagavathy, *Statistics*, New Delhi, S. Chand & Sons,

Course Code :	MPCOE3	Course Title	Batch:	2019 – '21
Hrs / Week :	6	Elective – 3 (Option 2) SECURITY ANALYSIS AND PORTFOLIO MANAGEMENT	Semester:	III
			Credits :	4

Preamble :

The course focuses on the meaning, nature, importance and features of various investment alternatives. It also provides knowledge on fundamental analysis, technical analysis and portfolio management models.

Course Outcomes :

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

- Gain knowledge on the meaning, nature, importance of investment and discuss the features and factors affecting investment program.
- Differentiate the merits and demerits of various investment avenues.
- Distinguish the concept and procedure involved in fundamental analysis and technical analysis.
- Gain knowledge on the concept and models of portfolio management.

COURSE CONTENT

Unit I (18 hrs)

Investment – Meaning – Nature – Importance - Factors favourable for investment - Investment media - Features of investment programme - Investment process.

Unit II (18 hrs)

Investment Alternatives - Investment in Equity Shares, Preference Shares, Government Securities - Mutual funds - Real Estate - Gold - Silver - Provident Fund – National Saving Schemes - Insurance.

Unit III (18 hrs)

Security Analysis: Fundamental – Economic – Industry and Company Analysis - Efficient Market Hypothesis.

Unit IV (18 hrs)

Technical Analysis - Theory of technical analysis - Dow Theory, Odd- lot Theory, Elite Theory – Charts - Types.

Unit V

(18 hrs)

Portfolio Management – Portfolio risk and return – Portfolio Construction models- Markowitz model - The Sharpe Index Model - Capital Asset Theory - Arbitrage Theory.

BOOKS FOR REFERENCE

1. PunithavathyPandian, *Security Analysis and Portfolio Management*, Noida, Vikas Publishing House Pvt Ltd,.
2. Preeti Singh, *Investment Management*, Mumbai, Himalaya Publishing House,.
3. Bhalla.V.K, *Investment Management*, New Delhi, S.Chand Company Ltd ,.
4. Avadhani.V.A, *Security Analysis and Portfolio Management*, Mumbai, Himalaya Publishing House,.

Course Code :	MPCOC10	Course Title	Batch:	2019 – '21
Hrs / Week :	6	Core – 13 DIRECT TAXES	Semester:	IV
			Credits :	5

Preamble :

The course enlightens the students with direct tax laws relating to computation of income under the various heads. It also imparts knowledge as to the computation of gross total income and total income of an individual together with the provisions of set-off and carry forward of losses.

Course Outcomes :

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

- Understand the provisions of Income tax Act for computing income under various heads.
- Compute Gross total income and Total income of an individual after allowing deduction U/S 80C-80U.
- Apply the provisions of Income Tax Act regarding Set-off and Carry forward of losses.

COURSE CONTENT

Unit I **(18 hrs)**
Computation of Income from Salary.

Unit II **(18 hrs)**
Computation of Income from House Property–Profit and Gains from Business or Profession.

Unit III **(18 hrs)**
Computation of Income from Capital Gains - Income From Other Sources.

Unit IV**(18 hrs)**

Gross Total Income – Deductions from Gross Total Income - Assessment of Individual.

Unit V**(18 hrs)**

Set off and Carry Forward of Losses – Meaning – Provisions regarding Set-off of Losses – Carry Forward and Set-off of Losses – Order of Set-off.

BOOKS FOR REFERENCE

1. Mehrotra.H.C,*Income Tax Law & Practice*, SahityaBhawan Publications.
2. Gaur &Narang, *Income Tax*, Kalyani Publishers, New Delhi.
3. VinodK.Singhania, *Students Guide to Income Tax*, Taxmann's Publishers
4. Lal.B.B, *Income Tax Law and Practice*, New Delhi, Kalyani Publishers,.

Course Code :	MPCOC11	Course Title	Batch:	2019 – '21
Hrs / Week :	6	Core – 14 INTERNET AND E-COMMERCE	Semester:	IV
			Credits :	5

Preamble :

The course focuses on objects, promoting factors, framework and application of e-commerce. It enlightens the knowledge related to EDI, Electronic payment system and various security aspects of internet.

Course Outcomes :

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

- Discuss the objectives, benefits, factors promoting e-commerce and summarise the e-commerce framework.
- Distinguish the various e-commerce model and apply in real time business situation.
- Examine the various layers of EDI and how they are applied in processing business data
- Discuss the features of world wide website, electronic payment system and identify various security issues related to internet and e-commerce.

COURSE CONTENT

Unit I

(18 hrs)

Introduction of E-Commerce: Definition of E-Commerce - Objects of E-Commerce - Factors promoting E-Commerce- Advantages and Disadvantages of E-Commerce - Framework of E-Commerce – Anatomy of E-Commerce – Supply Chain Management

Unit II

(18 hrs)

Classification of E-Commerce: B2B, B2C, C2C, C2B, B2E. Applications of E-Commerce Technologies : Banking – Trading – Education – Trading – Travel and Tourism – Healthcare - Marketing.

Unit III**(18 hrs)**

Electronic Data Interchange (EDI) : Legal security and Privacy issues – Layered Architecture – Application / Conversion Layer – The Standard Formats Layer – Data Transport Layer – Interconnection Layer – Value Added Networks – Benefits of EDI – Applications of EDI.

Unit IV**(18 hrs)**

Overview of Internet: World Wide Websites (www) - Internet Service Provider (ISP) - Digital Copy Rights – Digital cash – Digital signature – Digital token – Electronic Payment Systems – Smart cards – Credit cards – ATMs – Risk connected with Electronic Payment System – Electronic Fund Transfer.

Unit V**(18 hrs)**

E-Security and Technology: Internet frauds- Security – Protecting the Network – Firewalls, Types of Firewall- Cryptography based solution – Cybercrime. The Information Technology Act 2000 :Issues relating to e-commerce – Technology – Wireless Application Protocol (WAP).

BOOKS FOR REFERENCE

1. Kalakota and Whinston, *Frontiers of Electronic Commerce*,
2. Bharat Bhasker, *E –Commerce*, New Delhi, McGraw Hill Education(India) Pvt Ltd,
3. AbiramiDevi and Alagammai.M, *E-Commerce*, Chennai, MarghamPublications,
4. VijayalakshmiSundaram, *E-Commerce*, Chennai, S.Madhubala@ Company,.
5. Rayadu.C.S, *E-Commerce*, New Delhi, Himalaya Publishing House,

Course Code :	MPCOE4	Course Title	Batch:	2019 – '21
Hrs / Week :	6	Elective – 4 (Option 1) INTERNATIONAL BUSINESS	Semester:	IV
			Credits :	4

Preamble :

This course focuses on need, types, and problems of International Business and influence of various international trading environmental factors on international business operations. It provides knowledge on the concept of balance of payment, functions of IMF and World Bank and overview on export promotion measures in India.

Course Outcomes :

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

- Understand and analyse the need, type and problems of International Business.
- Examine the nature of trade barriers and effect of Economic/ Regional Integration in International Business.
- Analyse the components of balance of payment and various measures to be undertaken to mitigate the disequilibrium in balance of payment.
- Evaluate the role of IMF and World bank in promoting International Trade and discuss the various export promotional measures in India.

COURSE CONTENT

Unit I (18 Hrs)

Introduction to International Business – International/ Global Marketing – Need for International Business – Drivers and Restrainers of Globalization - International Business Decisions – Types of International Business – Problems in International Business.

Unit II (18 Hrs)

International Trading Environment – Arguments for Free Trade , Arguments for Protection – Trade Barriers – Cartels – State Trading – Trade Blocks - Economic Integration – Forms of Integrations –European Union – NAFTA - SAARC – SAPTA – BRICS

Unit III**(18 Hrs)**

Balance of Payment – Meaning – Components – Disequilibrium – Financing of BOP
Deficiency

Unit IV**(18 Hrs)**

International Financial and Development Institutions – International Monetary Fund –
Financing Facilities and Policies - Technical Assistance - Special Drawing Rights – IMF and
International Liquidity – World Bank – Guiding Principles – Lending Programs

Unit V**(18 Hrs)**

India's Foreign Trade : Recent Trend in India's Foreign Trade - Export promotion
Measures – Export finance – Export Processing Zones (EPZs) – Special Economic Zones
(SEZs) – Role of ECGC – Role of EXIM Bank of India – Role of Commodity Boards.

BOOKS FOR REFERENCE

1. Cherunilam F, *International Business Text and Cases*, PHI.
2. Daniels, John D, Radebaugh, Lee H., Sullivan, Daniel P. and Salwan P. *International Business : Environment and Operations*,
3. Griffin, Ricky W. and Pustay, Michael W, *International Business, A Managerial Perspective*, Prentice Hall
4. Hill. Charles W.L., *International Business*, New York, McGraw Hill Company.
5. Bhasin.N, *Foreign Direct Investment in India Policies, Conditions and Procedures*:
New Century Publications.

Course Code :	MPCOE4	Course Title	Batch:	2019 – '21
Hrs / Week :	6	Elective – 4 (Option 2) LOGISTICS AND SUPPLY CHAIN MANAGEMENT	Semester:	IV
			Credits :	4

Preamble :

This course aims to enrich the students about the concept, types of logistics and inventory control. It gives in-depth knowledge on supply chain management.

Course Outcomes :

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

- Acquire knowledge on origin and types of logistics and understand the concept of logistics management in relation to customer services and physical distribution.
- Distinguish the features of various inventory control methods and examine the commercial aspects involved in distribution channel management.
- Analyse the need, importance components of supply chain management and discuss the role of performance drivers and key enablers in supply chain management.
- Gain knowledge on various models of supply chain management and apply the supply chain concept with real time business strategy.

COURSE CONTENT

Unit I

(18 hrs)

Logistics Management: Origin and Definition – Types of Logistics – Logistics Management – Ware House Management – Automation and Outsourcing - Customer Service and Logistics Management – A Perspective - Concepts in Logistics and Physical Distribution - Distribution and Inventory.

Unit II

(18 hrs)

Types of Inventory Control - Demand Forecasting - Warehousing and Stores Management – Routing - Transportation Management - Some Commercial Aspects in

Distribution Management – Codification - Distribution Channel Management - Distribution Resource Planning (DRP) - Logistics in 21st Century.

Unit III

(18 hrs)

Supply Chain Management: Introduction and Development- Nature and Concept - Importance of Supply Chain - Value Chain - Components of Supply Chain - The Need for Supply Chain - Understanding the Supply Chain Management - Participants in Supply Chain – Global Applications.

Unit IV

(18 hrs)

Role of a Manager in Supply Chain - Supply Chain Performance Drivers - Key Enablers in Supply Chain Improvement - Inter-relation between Enablers and Levels of Supply Chain Improvement-Systems and Values of Supply Chain.

Unit V

(18 hrs)

Aligning the Supply Chain with Business Strategy - SCOR Model –Outsourcing and 3PLs – Fourth Party Logistics – Bull Whip Effect and Supply Chain – Supply Chain Relationships – Conflict Resolution Strategies – Certifications.

BOOKS FOR REFERENCE

1. Agrawal.D.K, *Logistics and Supply Chain Management*, MacMillan.
2. Raghuram.G&Rangaraj.N, *Logistics and Supply Chain Management - Cases and Concepts*, Mac Millan.
3. Martin Christopher, *Logistics & Supply Chain Management: Creating Value-Adding Networks*: FT Press.
4. Janat Shah, *Supply Chain Management:Text and Cases*, 1st Edition, Pearson.

Course Code :	MPCOPR	Course Title	Batch:	2019 – '21
Hrs / Week :	12	Core - PROJECT	Semester:	IV
			Credits :	4

Objectives:

- 1.To impart research skill in the application of various theoretical concepts of commerce education.
- 2.To strengthen and enhance the research skill of the learners.