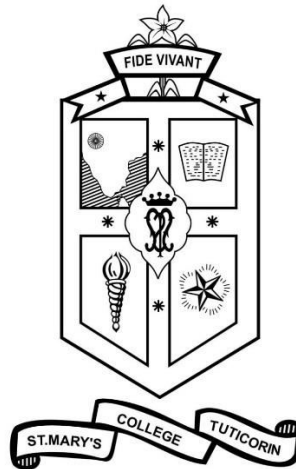


**ST. MARY'S COLLEGE (AUTONOMOUS)**

**Re-accredited with A+ Grade by NAAC**

**Thoothukudi – 628001, Tamil Nadu**

**(Affiliated to Manonmaniam Sundaranar University)**



**Syllabus**

**M.Com**

**School of Management & Economics**

**Outcome Based Curriculum**

**(w.e.f. 2021)**

## Preamble:

The M.Com Programme is structured to enable students to serve as financial analysts, academicians, business persons and also train them for future research studies. By the end of the programme, students gain an in depth knowledge on core subjects like Advanced Accounting, Financial Management, Financial Markets and Institutions, Corporate Legal Framework, Computerised Accounting, Taxation and the like.

## Vision

- To develop excellence in the field of management, marketing, finance and research.

## Mission

- To provide an in-depth knowledge on the various fields of commerce and trade and equip them to face the challenges in the prevailing business environment.
- To enable students to seek higher education in commerce and professional programmes like CA, CMA, CS, M.Phil., and Ph.D.
- To train the students to possess the required levels of competence for employment in both domestic and global market.

## Programme Outcomes

| PO No. | Upon completion of M.Com. programme, the post graduates will be able to  |
|--------|--|
| PO-1   | acquire strong subject expertise in accounting, financial instruments and markets.   |
| PO-2   | achieve and display competencies that will enable them to pursue their career goals.   |
| PO-3   | demonstrate advanced theoretical knowledge and research capabilities in their preparation for academic and research focused careers.                             |
| PO-4   | possess the skills required to integrate concepts from various courses to identify and develop business strategies.  |
| PO-5   | equip themselves with know how to operate successfully in a continuously changing business environment.  |
| PO-6   | display competencies required for effective problem solving.   |
| PO-7   | demonstrate skills required for right decision making in routine and special activities relevant to financial management and other transactions of the business. |
| PO - 8 | have a systematic and rigorous learning experience and exposure to finance related disciplines.  |

### Programme Specific Outcomes

| PSO No. | Upon completion of M.Com.programme the post graduates will be able to,   |
|---------|--|
| 1.      | develop an ability to apply knowledge acquired in problem solving in business.   |
| 2.      | demonstrate the ability to work with enhanced communication and inter personal skills and pursue research activities effectively.  |
| 3.      | take up employment in functional areas like Accounting, Taxation, Marketing, Human Resource, Management, Corporate Law, Statistical Techniques, Economics, Organisational Behaviour and Supply Chain Management. |
| 4.      | develop the skill in applying concepts and techniques and exhibit ability to start entrepreneurial activities and learn to handle stress.  |
| 5.      | inculcate ethical values, team work and managerial skills in the given global business environment .   |
| 6.      | exhibit inclination towards pursuing professional courses such as CA/ CS/ CMA/CFA etc.   |
| 7.      | analyse and evaluate problems using accounting, management, analytical and integrative abilities   |
| 8.      | integrate tools and concepts from multiple functional areas like finance, marketing, accounting, HRM etc.to solve business problems.   |

**M.Com**  
**Course Structure (w.e.f. 2021)**  
**Semester I**

| Subject           | Course Code | Title of the Course                      | Contact Hour/Week | Credits   | Max Marks |     |       |
|-------------------|-------------|--|-------------------|-----------|-----------|-----|-------|
|                   |             |  |                   |           | CIA       | ESE | Total |
| Core I            | 21PCOC11    | Advanced Management Accounting           | 6                 | 4         | 40        | 60  | 100   |
| Core II           | 21PCOC12    | Modern Marketing                         | 6                 | 4         | 40        | 60  | 100   |
| Core III          | 21PCOC13    | Statistics for Research                  | 6                 | 4         | 40        | 60  | 100   |
| Core IV           | 21PCOC14    | Entrepreneurial Training and Development | 6                 | 4         | 40        | 60  | 100   |
| Core V            | 21PCOC15    | Managerial Economics                     | 6                 | 4         | 40        | 60  | 100   |
| MOOC (Compulsory) |             |  |                   | +2        |           |     |       |
|                   |             | <b>Total</b>                             | <b>30</b>         | <b>20</b> |           |     | 500   |

**Semester II**

| Subject         | Course Code | Title of the Course                               | Contact Hour/Week | Credits     | Max Marks |     |       |
|-----------------|-------------|---|-------------------|-------------|-----------|-----|-------|
|                 |             |   |                   |             | CIA       | ESE | Total |
| Core VI         | 21PCOC21    | Organisational Behaviour                          | 5                 | 4           | 40        | 60  | 100   |
| Core VII        | 21PCOC22    | Financial Management                              | 5                 | 4           | 40        | 60  | 100   |
| Core VIII       | 21PCOC23    | Business Environment                              | 5                 | 4           | 40        | 60  | 100   |
| Core IX         | 21PCOC24    | Operations Research                               | 5                 | 4           | 40        | 60  | 100   |
| Core X          | 21PCOC25    | Financial Markets and Institutions                | 5                 | 4           | 40        | 60  | 100   |
| Core Elective I | 21PCOE21    | A. Supply Chain Management/<br>B. Green Marketing | 5                 | 4           | 40        | 60  | 100   |
|                 |             | <b>Total</b>                                      | <b>30</b>         | <b>24+2</b> |           |     | 600   |

### Semester III

| Subject  | Course Code | Title of the Course                                   | Contact Hour/ Week | Credits     | Max Marks |     |            |
|--|-------------|---|--------------------|-------------|-----------|-----|------------|
|  |             |   |                    |             | CIA       | ESE | Total      |
| Core XI  | 21PCOC31    | Advanced Corporate Accounting                         | 6                  | 4           | 40        | 60  | 100        |
| Core XII   | 21PCOC32    | Human Resource Management                             | 6                  | 4           | 40        | 60  | 100        |
| Core XIII  | 21PCOC33    | E- Commerce   | 5                  | 4           | 40        | 60  | 100        |
| Core XIV   | 21PCOC34    | International Business                                | 5                  | 4           | 40        | 60  | 100        |
| Core XV  | 21PCOC35    | Research Methodology                                  | 4                  | 4           | 40        | 60  | 100        |
| Core Elective II                                 | 21PCOE31    | A. Corporate Legal Framework<br>B. Tourism Management | 4                  | 4           | 40        | 60  | 100        |
| Self Study Course / MOOC / Internship (Optional) | 21PCOSS1    | A. Stress Management<br>B. MOOC                       |                    | +2          |           |     |            |
|  |             | <b>Total</b>  | <b>30</b>          | <b>24+2</b> |           |     | <b>600</b> |

### Semester IV

| Subject    | Course Code | Title of the Course                                       | Contact Hour/ Week | Credits   | Max Marks |     |            |
|------------|-------------|---|--------------------|-----------|-----------|-----|------------|
|            |             |   |                    |           | CIA       | ESE | Total      |
| Core XVI   | 21PCOC41    | Advanced Cost Accounting                                  | 6                  | 4         | 40        | 60  | 100        |
| Core XVII  | 21PCOC42    | Taxation & Tax Planning                                   | 6                  | 4         | 40        | 60  | 100        |
| Core XVIII | 21PCOCR1    | Computerised Accounting Packages Tally ERP.9 (Practicals) | 6                  | 4         | 40        | 60  | 100        |
| Core XIX   | 21PCOC44    | Retail Marketing  | 6                  | 4         | 40        | 60  | 100        |
| Core XX    | 21PCOP41    | Project   | 6                  | 6         | 40        | 60  | 100        |
|            |             |   | <b>30</b>          | <b>22</b> |           |     | <b>500</b> |

| <b>Semester</b> | <b>Hours / Week</b> | <b>Credits</b> | <b>Extra Credits</b> | <b>Total Marks</b> |
|-----------------|---------------------|----------------|----------------------|--------------------|
| I               | 30                  | 20             | -                    | 500                |
| II              | 30                  | 24             | 2                    | 600                |
| III             | 30                  | 24             | 2                    | 600                |
| IV              | 30                  | 22             | -                    | 500                |
| <b>Total</b>    | <b>120</b>          | <b>90</b>      | <b>4</b>             | <b>2200</b>        |

| <b>Courses</b>           | <b>Number of Courses</b> | <b>Hours / week</b> | <b>Credits</b> | <b>Extra Credit</b> |
|--------------------------|--------------------------|---------------------|----------------|---------------------|
| Core                     | 20                       | 104                 | 76             | --                  |
| Core Elective            | 2                        | 8                   | 6              | --                  |
| Project                  | 1                        | 8                   | 8              | --                  |
| Self Study Course / MOOC | 1 + 1                    | --                  | --             | 4                   |
| <b>Total</b>             |                          | <b>120</b>          | <b>90</b>      | <b>4</b>            |

| <b>SEMESTER –I</b>           |                    |                                       |                    |
|------------------------------|--------------------|---------------------------------------|--------------------|
| <b>Core I</b>                |                    | <b>Advanced Management Accounting</b> |                    |
| <b>Course Code: 21PCOC11</b> | <b>Hrs/Week: 6</b> | <b>Hrs/Sem: 90</b>                    | <b>Credits : 4</b> |

### Objectives

- To impart knowledge on the various tools and techniques used by the management.
- To enable students apply management accounting tools in solving various managerial problems.

### Course Outcomes:

| <b>CO No.</b> | <b>Upon completion of this course, students will be able to</b>  | <b>PSO addressed</b> | <b>Cognitive Level</b> |
|---------------|--|----------------------|------------------------|
| CO – 1        | understand the significance of financial statements.   | 1,7                  | Un                     |
| CO – 2        | analyse the financial statements using various tools   | 1,7                  | An                     |
| CO – 3        | prepare funds flow and cash flow statements using financial statements and compute working capital                             | 1,3                  | Ap                     |
| CO – 4        | compare the financial performance of companies using common size, comparative statement and trend analysis and ratio analysis. | 1,4,6                | Ev                     |
| CO – 5        | understand the importance of budgets, budgetary control and prepare various budgets  | 1,5,8                | Un,Ap                  |
| CO – 6        | Know the significance of standard costing and analyse the variance   | 2,5                  | An.                    |
| CO – 7        | describe Responsibility accounting.  | 1,4,6                | Un                     |
| CO – 8        | prepare and apply Management Information System  | 8                    | Ap                     |

| SEMESTER-I           |            |                                |           |
|----------------------|------------|--------------------------------|-----------|
| Core I               |            | Advanced Management Accounting |           |
| Course Code:21PCOC11 | Hrs/Week:6 | Hrs/Sem:90                     | Credits:4 |

### Unit I : Financial Statements Analysis

20 Hrs

Introduction to management accounting–Nature and limitations of financial statements – Objectives and Importance of financial statement analysis – Types – Methods of financial statement analysis – Preparation of Comparative statements – Common size statements –Trend analysis. Ratio Analysis: Accounting Ratios for analysis of liquidity, profitability and solvency–Preparation of balance sheet—Advantages and limitations of Ratio Analysis.

### Unit II : Funds Flow, Cash Flow analysis and Working capital

20 Hrs

Meaning of Fund–Schedule of changes in working capital–Preparation of Funds flow and Cash flow statements (As per A3 format).Working capital requirement : Need–Determinants of working capital–Computation of working capital.

### Unit III : Business Budgets and Budgetary Control

15 Hrs

Concept of budget and budgetary control - Advantages - Limitations – Classification of budgets- Functional budget - Preparation of budgets: Sales - Production – Materials -Purchase - Cash – Flexible budget – Recent developments in budgets -Master Budgets- Zero Based budgeting –Steps– Advantages–Limitations.

### Unit IV Standard Costing and Variance Analysis

20 Hrs

Meaning of Standard cost – Standard costing – Advantages – Limitations –Preliminaries to the establishment of standards – Types of standards - Analysis of Variances—Causes – Disposition of variances: Material- Labour –Overhead- Three Variance Method

### Unit V Responsibility Accounting and MIS

15 Hrs

Responsibility Accounting-Meaning-Definition-Features-Pre-Requisites-Steps-Types of centres – Benefits-Limitations-Transfer Price-Methods of Transfer price .Meaning of Report – Essentials of an ideal report–Types of reports–Reporting for different levels-Preparation of report-Meaning and functions of Management Information System(MIS).

**Note: Theory–30% and Problem–70%**

#### Text Book:

1. Pillai R.S.N.and Bagavathi. *Management Accounting*. New Delhi: S.Chand & Company Ltd,4<sup>th</sup> Edition 2015

#### Books for Reference:

1. Gupta S.P, *Management Accounting*, Agra: Sahitya Bhawan Publications, Revised Edition 1<sup>st</sup> January 2021
2. Khan M.K and Jain,P.K.*Management Accounting*.NewDelhi:TataMcGraw,Hill, 8<sup>th</sup> Edition 2021
3. Maheswari S.N.*Principles of Management Accounting*. New Delhi: Sultan Chand & Sons. 18<sup>th</sup> edition 2012.



| <b>SEMESTER –I</b>           |                    |                         |                    |
|------------------------------|--------------------|-------------------------|--------------------|
| <b>Core II</b>               |                    | <b>Modern Marketing</b> |                    |
| <b>Course Code: 21PCOC12</b> | <b>Hrs/Week: 6</b> | <b>Hrs/Sem: 90</b>      | <b>Credits : 4</b> |

### Objectives

- To impart knowledge related to recent issues and developments in marketing.
- To familiarise the students with the concept of Consumerism, Customer Relationship Management and Marketing research.

### Course Outcomes:

| <b>CO No.</b> | <b>Upon completion of this course, students will be able to</b>                     | <b>PSO addressed</b> | <b>Cognitive Level</b> |
|---------------|---|----------------------|------------------------|
| CO – 1        | understand the prevailing modern marketing techniques.                              | 1,3                  | Un                     |
| CO – 2        | understand the significance of consumer behaviour and problems of Indian Consumers. | 1,3                  | Un                     |
| CO – 3        | demonstrate retailing strategies and consumer behaviour in India.                   | 1,3,4                | Ev                     |
| CO – 4        | assess the important strategies for building Customer Relationship Management.      | 1,3,4                | Ev                     |
| CO- 5         | analyse online marketing in various decision making techniques.                     | 8                    | An                     |
| CO – 6        | apply theories to avoid consumer exploitation.                                      | 8                    | Ap                     |
| CO – 7        | assess how services can be marketed in an effective way.                            | 1,2,4,6              | Ev                     |
| CO - 8        | understand and apply Marketing Research in business.                                | 8                    | Ap                     |

| SEMESTER –I           |             |                  |             |
|-----------------------|-------------|------------------|-------------|
| Core II               |             | Modern Marketing |             |
| Course Code: 21PCOC12 | Hrs/Week: 6 | Hrs/Sem: 90      | Credits : 4 |

### Unit I – Conceptual Frame Work

20 Hrs

Customer Relationship Management : Meaning – Building and Managing Customer Relationship – Strategies for Building Relationship – Customer Interaction Management - Direct Marketing - Types – Factors –Benefits - Online Marketing – Features - Channels– Benefits.- Components - Online Marketing in Indian Scenario – Problems of Online Marketing- Digital Marketing - Green Marketing - Social Marketing – Meaning - Types - Marketing Mix in Social Marketing.

### Unit II - Consumer Behaviour

20 Hrs

Meaning – Factors Influencing Consumer Behavior – Consumer Behaviour Models: Marshallian model, Psychological Model, Psycho- Analytic Model – Socio Cultural Theories –Buying Characteristics – Buying Motives - Buying Decision Process - Consumerism – Meaning – Origin – Consumer Exploitation – Problems of Indian Consumers.

### Unit III - Retail Management & Major Drivers of New Economy

15 Hrs

The Frame Work of Retailing – Functions - Large Scale Retailing Institutions - Retail Management Strategy - Retail Management Activities– Growth of Highway Retailing – Major Drivers of New Economy: B2B, B2C and C2C

### Unit IV - Services Marketing

15 Hrs

Services: Meaning – Definition – Characteristics of Services- Classification of Services- Difference between Goods and Services – Marketing Mix in Service Marketing – Service Quality – Consumer Behaviour in Services –Reasons for the Growth in Service Sector – Marketing Strategies for Service Firms.

### Unit V - Marketing Research

20 Hrs

Objectives and Importance of Marketing Research – Scope of Marketing Research – Characteristics of Good Research – Marketing Research Process – Role of Marketing Research in Strategic Planning and Decision Making in Marketing – Emerging Issues and Problems– Limitations of Marketing Research.

### Text Book

1. Gupta.C.B. and Rajan Nair N.- *Marketing Management*. New Delhi: Sultan Chand& Sons, Educational publishers.19<sup>th</sup> edition 2018.

### Books for Reference:

1. Karunakaran K. *Marketing Management*. Mumbai: Himalaya publishing house,3<sup>rd</sup> edition 2017.
2. Pillai, R.S.N. and Bagavathi. *Marketing Management*. New Delhi: S.Chand& Company Ltd. 4<sup>th</sup>2019
3. Philip Kotler. *Marketing Management*. New Delhi: Pearson Education, India.15<sup>th</sup> edition 2019
4. Rajan Saxena. *Marketing Management*. New Delhi: Tata McGraw Hill.6<sup>th</sup> edition 2019.

| SEMESTER –I           |             |                         |             |
|-----------------------|-------------|-------------------------|-------------|
| Core III              |             | Statistics for Research |             |
| Course Code: 21PCOC13 | Hrs/Week: 6 | Hrs/Sem: 90             | Credits : 4 |

### Objectives

- To enable the students to learn decision making principles and acquire working knowledge in testing hypothesis.
- To make the students understand the application of statistical theories and concepts to business decisions.

### Course Outcomes:

| CO No. | Upon completion of this course, students will be able to  | PSO addressed | Cognitive Level |
|--------|---|---------------|-----------------|
| CO – 1 | understand the importance of probability and theoretical distribution in statistical decision making. | 1,3,4,7       | Un              |
| CO – 2 | apply the sample statistics in Non parametric tests in management decision making.                    | 1,3           | Ap              |
| CO – 3 | apply analysis of variances for optimal decisions.  | 1,3,8         | Ap              |
| CO – 4 | understand the different statistical quality control techniques like control charts.                  | 4 ,7          | Un              |
| CO - 5 | learn decision making principles under uncertainty.   | 3,7           | Un              |
| CO - 6 | apply the sample statistics in parametrical tests in management decision making.                      | 1,3           | Ap              |
| CO - 7 | apply the Chi – Square test in statistical decisions.   | 1,3           | Ap              |
| CO - 8 | analyse the various techniques of computing expected frequencies.                                     | 1,3,8         | An              |

| SEMESTER –I           |             |                         |             |
|-----------------------|-------------|-------------------------|-------------|
| Core III              |             | Statistics for Research |             |
| Course Code: 21PCOC13 | Hrs/Week: 6 | Hrs/ Sem: 90            | Credits : 4 |

**Unit I: Probability And Theoretical Distributions: (15 hours)**

Probability – Definition-Classical- Relative and subjective approach to probability– Importance of the concept of probability- Theorems -Addition and Multiplication -Mathematical Expectation – Computation of expected probability under Binomial, Poisson and Normal Distributions.

**Unit II : Tests of Hypotheses: (15 hours)**

Inferential statistics – Procedure of testing hypothesis - Types of errors -one and two tailed tests– Standard error –Sampling distribution - Estimation – Properties of good estimator – Testing large samples and small samples - Student’s ‘t’ distribution- Tests of significance of attributes and variables.

**Unit III : Analysis of Variance and Non-Parametric Test: (15 hours)**

Analysis of variance – ‘F’- test – Applications of ‘F’- test –One way classification – Two way classifications. Meaning – Advantages of non–parametric tests –Chi-square test– Definition-Degrees of freedom-Conditions-Uses- Tests of goodness of fit- Yate’s correction- Sign test- Rank-Sum tests-Mann Whitney’s ‘U’-Test - Kruskal Wallis ‘H’-Test. Limitations of non- parametric tests.

**Unit IV: Statistical Quality Control: ( 15 hours)**

Introduction – Objectives – Causes of variation in quality – Techniques of SQC – Control charts- Mean charts- Range charts- Fractions defective charts -Control charts for attributes- Uses of control charts- Advantages and Limitations of control charts – Acceptance sampling.

**Unit V : Decision Theory: (15 hours)**

Decision Environment – Introduction- Ingredients of Decision problems-Alternative courses of action- Uncertainty-Decision criteria. Optimal decisions- Pay off table – Regret table– Decision under uncertainty- Maximin principle – Minimax Principle -- The Bayesian Decision Rule- EMV – EVPI – EPPI – Decision Tree Analysis- Steps in Decision tree analysis- Advantages of Decision tree analysis.

**Note: Theory – 30%, problem - 70%**

**Text Book:**

1. Gupta, S.P. *Statistical Methods*. New Delhi: Sultan Chand & Sons. Forty third Edition—2020

**Books for Reference:**

1. Levin Richard and David S. Robin. *Statistics in Management*. New Delhi: Pearsons Publications, 7<sup>th</sup> Edition ,2019
2. Sancheti D.C. and Kapoor. V.K., *Statistics- Theory, Methods and Applications*.New Delhi: Sultan Chand & Sons, 9<sup>th</sup> Edition ,2020

| <b>SEMESTER –I</b>           |                    |   |                    |
|------------------------------|--------------------|---|--------------------|
| <b>Core IV</b>               |                    | <b>Entrepreneurial Training and Development</b> |                    |
| <b>Course Code: 21PCOC14</b> | <b>Hrs/Week: 6</b> | <b>Hrs/Sem: 90</b>                              | <b>Credits : 4</b> |

### Objectives

- To activate entrepreneurial spirit and to know about financial assistance provided by government and private institutions for innovative pursuits.
- To enable the students understand the various aspects of Entrepreneurship and to analyse the entrepreneurial traits.

### Course Outcomes:

| <b>Co. No.</b> | <b>Upon completion of this course, students will be able to</b> | <b>PSO addressed</b> | <b>CL</b> |
|----------------|---|----------------------|-----------|
| CO-1           | understand the significance of entrepreneurial skills.          | 1,4                  | Un        |
| CO-2           | know the scope for Rural Entrepreneurship                       | 2,4                  | Ap        |
| CO-3           | study the concept of Women Entrepreneur                         | 3,4,5                | Ev        |
| CO-4           | training the procedure for setting up for MSME'S.               | 1,4                  | Un        |
| CO-5           | preparation of Project Report by Entrepreneurs                  | 1,4,8                | Ap        |
| CO-6           | describe Project Appraisal                                      | 1,6                  | Un        |
| CO-7           | evaluate guidance to Entrepreneurs for Export                   | 3,4                  | Ap        |
| CO-8           | identify the institutional support provided to Entrepreneurs    | 2,6,8                | Ev        |

| SEMESTER – I          |             |  |             |
|-----------------------|-------------|--|-------------|
| Core IV               |             | Entrepreneurial Training and Development |             |
| Course Code: 21PCOC14 | Hrs/Week: 6 | Hrs/Sem: 90                              | Credits : 4 |

**Unit : I Introduction 15 Hrs**

Entrepreneurship – Meaning – Concepts- Importance- Functions - Entrepreneurship and Economic Development - Factors influencing entrepreneurial growth- Competence- Qualities of entrepreneurs– Types of Entrepreneurs

**Unit : II Rural Entrepreneurship, Women Entrepreneurship, MSME 19 Hrs**

Rural entrepreneurship- Need – Problems – Prospects - Concept of Women Entrepreneurship – Functions and Role – Financial assistance – Grant assistance – Marketing assistance – MSME- Procedure for setting up of MSMEs - Opportunities for MSME

**Unit : III Project Identification, Formulation, Appraisal 18 Hrs**

Meaning of Project- Project Identification-Project Selection- Formulation of a Project Report- Project Appraisal- Steps in Project Appraisal- Common Errors in Project Appraisal

**Unit : IV Export Assistance to Entrepreneurs 20 Hrs**

Export potential – Constraints – Institutional set up for export assistance –Director of exhibitions – Director of commercial intelligence – Export promotion council –Trade representatives of India abroad – Trade development authority - Export promotion assistance – Export houses and Trade houses in India –Export procedure –Types of documents- Export incentives –Tax incentives for exports.

**Unit : V Institutional support to Entrepreneurs 18 Hrs**

Institutional support to entrepreneurs- NAYE – ITCOT – SIPCOT – Industrial estates –SISI – NPC, DIC –SIDBI- Functions- - Concessions –Incentives and subsidies.

**Text Books**

1. Khanka S.S. *Entrepreneurial Development*. New Delhi: S.Chand & Co Ltd, Revised edition. 2020.
2. Gupta C.B and Srinivasan N.P. *Entrepreneurial Development*. New Delhi: Sultan Chand& Sons, 1<sup>st</sup> Revised edition 2020.

**Books for Reference:**

1. Vasant Desai. *Dynamics of Entrepreneurial Development and Management*. Mumbai: Himalaya Publishing House, 6<sup>th</sup> Revised Edition 2018.
2. Donald F.Kuratko. *Entrepreneurship Development and Small Business*. New Delhi: Tata McGraw Hill, 9<sup>th</sup> edition 2004
3. RangaRajan L. *Entrepreneurship Development*. Rajapalayam:Sri Ranga Publications,2<sup>nd</sup> edition 2018.

| <b>Semester - I</b>         |                    |                             |                    |
|-----------------------------|--------------------|-----------------------------|--------------------|
| <b>Core V</b>               |                    | <b>Managerial Economics</b> |                    |
| <b>Course Code:21PCOC15</b> | <b>Hrs/Week: 6</b> | <b>Hrs/Sem: 90</b>          | <b>Credits : 4</b> |

### Objectives

- To impart knowledge on the concepts and techniques in managerial economics.
- To make the students understand the application of Economic theories and concepts to business decisions.

### Course Outcomes:

| <b>CO No.</b> | <b>Upon completion of this course, students will be able to</b>                              | <b>PSO addressed</b> | <b>Cognitive Level</b> |
|---------------|--|----------------------|------------------------|
| CO – 1        | understand the application of economic theories and concepts of business decision.           | 1,3,7                | Un                     |
| CO – 2        | understand the objectives of business theories of profit and problems in profit measurement. | 1,7                  | Un                     |
| CO – 3        | assess about market structure and pricing decisions.   | 3                    | Ev                     |
| CO - 4        | compare about price discrimination and its types   | 3                    | Ev                     |
| CO – 5        | appraise the pre-requisites of micro and macro economics                                     | 2                    | An                     |
| CO – 6        | compare investment decisions under certainty and uncertainty.                                | 3                    | Ev                     |
| CO – 7        | compare about cashless economy and digitalized cash transfer                                 | 3,7,8                | Ev                     |
| CO – 8        | understand the fiscal and monetary policies and national income.                             | 1,7                  | Un                     |
| CO – 9        | understand the Government policies towards foreign capital and collaborations.               | 1,7                  | Un                     |

| Semester – I         |             |                      |             |
|----------------------|-------------|----------------------|-------------|
| Core V               |             | Managerial Economics |             |
| Course Code:21PCOC15 | Hrs/Week: 6 | Hrs/Sem: 90          | Credits : 4 |

### Unit I: Introduction

16 Hrs

Managerial Economics - Features, significance, Nature, Scope and application- Role of Managerial Economist. Economic concepts applied to business analysis - Demand Analysis Determinants - Law of demand - Demand forecasting –Methods of forecasting demand-Market Equilibrium.

### Unit II: Objectives of Business firm

18 Hrs

Theories of profit- problems of profit measurement- Reasonable profit target- Alternative objectives- Baumol's Sales revenue maximization- Marri's hypothesis of maximization of firm's Growth rate – Cyert -March hypothesis of satisfying behaviour.

### Unit III: Market Structure and pricing decisions

20 Hrs

Objectives of Market Structure – Classification of market - Pricing under Perfect Competition , Monopoly, Oligopoly and Duopoly. Pricing methods- Cost and Competition oriented – Pricing of multiple products – Transfer pricing – Competitive bidding – Dual pricing. Price Discrimination –Types of Price Determination.

### Unit IV: Macro Economics and Business

18 Hrs

Business cycle – Phases – Economic stabilization policies – Fiscal and Monetary policy Tools- National Income: Definition- Aggregates of National Income: GDP, GNP, NNP and PI - Methods of measuring national income: Net Output Method , Factor Income Method and Expenditure Method.

### Unit V: Commodity and Money Market

18 Hrs

Demand and Supply of Money – Money Market Equilibrium – Monetary Policy – Inflation –Deflation – Role of Fiscal Policies- Indian Fiscal Policies - Government Policy towards Foreign Capital and Foreign Collaborations – Globalization and its Impact. Cashless economy and digitalized cash transfers.

#### Text Book:

1. Diwedi D.N. *Managerial Economics*. New Delhi: Vikas Publishing House 8<sup>th</sup> Edition 2015.
2. Mithani J.M. *Managerial Economics*. New Delhi: Himalaya Publishing House. 8<sup>th</sup> edition 2021

#### Books for Reference

1. Varshney R.L. and Maheswari K.L. *Managerial Economics*. New Delhi: Sultan Chand & Sons Edition 22<sup>nd</sup> edition 2014
2. Gupta G.S. *Managerial Economics*. New Delhi: Tata McGraw hill 2<sup>nd</sup> Edition, 2017
3. Sankaran.S, *Managerial Economics*, Margham Publication, 5<sup>th</sup> Edition 2013.

SEMESTER II



|                              |                    |                                 |                   |
|------------------------------|--------------------|---------------------------------|-------------------|
| <b>Core VI</b>               |                    | <b>Organisational Behaviour</b> |                   |
| <b>Course Code: 21PCOC21</b> | <b>Hrs/Week: 5</b> | <b>Hrs/Sem: 90</b>              | <b>Credits: 4</b> |

### Objectives

- To make the students familiarize with managing the human assets in business and to become an effective manager
- To enable the students to understand the various dimensions of Organizational Behaviour

### Course Outcomes:

| <b>CO No.</b> | <b>On completion of this course, students will be able to</b>            | <b>PSO addressed</b> | <b>Cognitive Level</b> |
|---------------|--|----------------------|------------------------|
| CO-1          | understand the various dimensions of organizational behavior and models. | 1,2                  | Un                     |
| CO-2          | understand the process of perception and concepts of attitude            | 1,5                  | Un                     |
| CO-3          | familiarise with the learning theories                                   | 5,8                  | Ev                     |
| CO-4          | know the organisational culture, its dimensions, effects and changes     | 3,5,8                | Ev                     |
| CO-5          | understand creativity in organisations                                   | ,5,8                 | Un                     |
| CO-6          | understand the transactional analysis, group dynamics and conflicts      | 1,5                  | Un                     |
| CO-7          | understand the team building process                                     | 1,5                  | Un                     |
| CO-8          | understand the organisational change, development and effectiveness      | 5,8                  | Un                     |

| SEMESTER II           |                          |             |            |
|-----------------------|--------------------------|-------------|------------|
| Core VI               | Organisational Behaviour |             |            |
| Course Code: 21PCOC21 | Hrs/Week: 5              | Hrs/Sem: 90 | Credits: 4 |

**Unit-I Introduction to Organisational Behaviour and Personality 18 Hrs**

Organizational Behaviour: Definition- Nature and Scope –Objectives –Evolution- Models of Organisational Behaviour – Autocratic – Custodial- Supportive – Collegial - Personality: Definition-Determinants of Personality-Types of Personality- Theories of Personality - Sigmund Freud’s four stages of Personality - Ericson’s eight life stages – Personality attributes that influence OB – Personality traits of Indian managers – Assessment of personality.

**Unit-II Perception, Attitude and Learning 18 Hrs**

Perception: Definition- Perception Process- Factors affecting Perception - Attitude: Concepts - Formation of Attitude- Types of Attitude - Measurement of Attitude – Values: Concept, Types of values, Difference between attitudes and values. Learning: Meaning – Definition - Determinants of Learning- Learning Theories-Classical Conditioning- Operant Learning- Cognitive Theory- Social Learning Theory.

**Unit-III Group Behaviour and Team Building 18 Hrs**

Group Behaviour: Definition- Characteristics of a Group - Types of Groups- Group Formation and Development- Group Role- Inter-Group Behaviour-Inter-Group Conflict- Group Decision Making. Team Building: Meaning- Types of Team- Team Building Process.

**Unit – IV Organisational Culture, Creativity and Innovation 18 Hrs**

Meaning and Definition – Cultural Dimensions – Culture Artifacts – Sustaining the Culture – Effects of Culture – Changing Organisational Culture Creativity in Organisations: Characteristics of creative individuals – Methods of Enhancing Creativity – Creativity inducing factors – Innovation in Organisations – Innovative Process.

**Unit-V Organisational change, Development and Effectiveness 18 Hrs**

Organisational Change and Development: Reasons for Organisational Change- Types of Change - Planned Change - Resistance to Change and Managing Change. Organisational Development (OD): Meaning – Objectives- Models of OD and OD Interventions Organisational Effectiveness: Definition - Approaches to Organisational Effectiveness –Factors Influencing Organisational Effectiveness.

**Text Book:**

1.Khanka S.S. *Organisational Behaviour*.New Delhi: Ramnagar, S.Chand& Co, 4<sup>th</sup> edition 2016.

**Books for Reference:**

1. Aswathappa K. *Organisational Behaviour*.Mumbai:Himalaya Publishing House, 13<sup>th</sup> edition 2018.
2. Fred Luthans.*Organisational Behaviour*. New Delhi: McGraw Hill, International Edition,12<sup>th</sup> Edition 2010.
3. Stephen. P. Robbins. *Essentials of Organisational Behaviour*. New Delhi: Prentice Hall of India, 18<sup>th</sup> Edition 2018.

| <b>SEMESTER –II</b>          |                    |                             |                    |
|------------------------------|--------------------|-----------------------------|--------------------|
| <b>Core VII</b>              |                    | <b>Financial Management</b> |                    |
| <b>Course Code: 21PCOC22</b> | <b>Hrs/Week: 5</b> | <b>Hrs/Sem: 75</b>          | <b>Credits : 4</b> |

**Objectives:**

To enrich the students with the various techniques of financial management and apply it in taking important financial decisions.

**Course Outcomes:**

| <b>CO No.</b> | <b>Upon completion of this course, students will be able to</b>   | <b>PSO addressed</b> | <b>Cognitive Level</b> |
|---------------|---|----------------------|------------------------|
| CO – 1        | understand the conceptual framework of financial management and its applications under various environmental constraints to make optimal financial decisions. | 1,3,6                | Un                     |
| CO – 2        | understand the importance of time value of money to make optimal financial decisions.   | 3,7                  | Un                     |
| CO – 3        | apply the methods of capital structure in financial decision making.  | 1,3,4,8              | Ap                     |
| CO – 4        | understand the importance and concepts of cost of capital.  | 1,3                  | Un                     |
| CO - 5        | apply the capital structure theories to make optimal business decisions.  | 1,3,4                | Ap                     |
| CO - 6        | analyse the objectives and patterns of capital structure.   | 1,2 4,5              | An                     |
| CO - 7        | apply the capital budgeting techniques in investment proposals  | 1,4,5                | Ap                     |
| CO - 8        | analyse the various methods of management of working capital such as cash, inventories, bills receivables and bills payables.                                 | 1,2,3                | An                     |

| SEMESTER –II          |             |                      |             |
|-----------------------|-------------|----------------------|-------------|
| Core VII              |             | Financial Management |             |
| Course Code: 21PCOC22 | Hrs/Week: 5 | Hrs/Sem: 75          | Credits : 4 |

**Unit I : Financial Management and Time value of Money: (15 hours)**

Financial Management – Meaning – Scope- Objectives –Importance – Finance and related discipline – Organization of finance functions – Emerging role of finance managers in India. Time value of money – Compounding and Present value Techniques – Practical applications of Compounding and Present value techniques .

**Unit II: Capital Structure : (15 hours)**

Capital structure Theories – Net income approach – Net operating income approach- Modigliani and Miller approach – Traditional approach – Dividend and valuation – Irrelevance concept of dividend – Relevance concept of dividend – Determinants of dividend policy.

**Unit III: Capital Budgeting: (15 hours)**

Capital budgeting – Principles and Techniques -Kinds of capital investment proposals - independent- dependent – Mutually exclusive proposals. Factors determining investment proposals—Capital budgeting appraisal methods –Pay back period -NPV- IRR -ARR methods – Project Selection under capital rationing.

**Unit IV: Working Capital Management: (15 hours)**

Working Capital Management-Objectives-concept of Working Capital -Need for Working Capital -Types of Working Capital – Techniques for Assessment of Working Capital Requirements-Management of different components of Working Capital -Management of cash- Management of inventories- Management of Accounts Receivables- Management of Accounts Payable-Overtrading and Undertrading.

**Unit V: Cost of Capital: (15 hours)**

Cost of Capital – Importance and concepts- Classification of cost of capital –Cost of debt-Cost of preference shares-Cost of equity. Management of specific cost – Computation of overall cost of capital-E/P approach-D/P approach - D/P + g approach- Realised yield approach. Leverage – Operating- financial and combined leverage – significance of leverage.

**Note: Theory-30 % , Problem- 70 %.**

**Text Book**

1. Maheswari, S.N. *Financial Management*. New Delhi: Sultan Chand & Sons. Fifteenth Enlarged edition—2019, 2021.

**Books for Reference:**

1. Khan M.Y. and Jain, P.K. *Financial Management*. New Delhi: Tata McGraw Hill- 12<sup>th</sup> Edition, 2019.
2. Pandey I.M. *Financial Management*. New Delhi: Sultan Chand & Sons – 14<sup>th</sup> Edition 2020.

| <b>SEMESTER –II</b>          |                    |                             |                    |
|------------------------------|--------------------|-----------------------------|--------------------|
| <b>Core VIII</b>             |                    | <b>Business Environment</b> |                    |
| <b>Course Code: 21PCOC23</b> | <b>Hrs/Week: 5</b> | <b>Hrs/Sem: 75</b>          | <b>Credits : 4</b> |

### Objectives

- To educate the students on Indian environmental aspects of business
- To enrich the students with various types of business environment

### Course Outcomes:

| <b>CO No.</b> | <b>On completion of this course, students will be able to</b>                                | <b>PSO addressed</b> | <b>Cognitive Level</b> |
|---------------|--|----------------------|------------------------|
| CO – 1        | understand the significance of Business Environment  | 1,4                  | Un                     |
| CO – 2        | assess the various Policies and Economic reforms.  | 1,2                  | An                     |
| CO – 3        | identify the various roles of Small Finance and Development Banks in Industrial Development. | 3,5                  | Un                     |
| CO – 4        | identify the various Political and Legal Environment of Business.                            | 3,5                  | Un                     |
| CO- 5         | discuss the Social Environment   | 1,7                  | Ev                     |
| CO-6          | discuss the Cultural Environment   | 1,8                  | Un                     |
| CO – 7        | recognize the Technological Environment  | 1,8                  | Un                     |
| CO – 8        | identify the impact of Technological Environment on Globalisation                            | 1,8                  | Un                     |

| SEMESTER –II          |             |                      |             |
|-----------------------|-------------|----------------------|-------------|
| Core VIII             |             | Business Environment |             |
| Course Code: 21PCOC23 | Hrs/Week: 5 | Hrs/Sem: 75          | Credits : 4 |

### Unit I - Business Environment

12 Hrs

Concepts - Significance and Nature of Business Environments - Elements of Environment - Internal and External - Environmental Analysis-.Techniques –Advantages-Limitations.

### Unit II - Economic Environment of Business

20 Hrs

Significance and elements of Economic Environment - Economic Planning-Economic Systems and Business Environment- Policies- Industrial policy - Fiscal policy - Monetary policy –Industries Development and Regulation Act- Small Finance and Development banks - Relevance to Indian business - Economic reforms.

### Unit III - Political and Legal Environment of Business

15 Hrs

Critical elements of Political Environment - Government and Business- Roles of Government in Business- Political Institutions- Legislature-Executive-Judiciary

### Unit IV – Socio and Cultural Environment of Business

15 Hrs

Critical elements of Socio-Cultural Environment - Social Institutions and Systems- Social Values and Attitudes - Social Groups-Social Responsibility of Business – Culture- Nature-Types-Impact of Cultural Environment on Business

### Unit V – Technological Environment of Business

13 Hrs

Technology-Features - Innovation-Product and Process-Technological Leadership and Followership-Technology and Economy-Sources of Technology Dynamics-Appropriate Technology-Impact of Technology on Globalisation - Transfer of Technology

#### Text Book:

1. Francis Cherunilam. *Business Environment* .Mumbai: Himalaya Publishing House, 29<sup>th</sup> 2021.

#### Books for Reference:

- 1.Adhikary M. *Economic Environment of Business*. New Delhi: Sultan Chand & Sons,15<sup>th</sup> edition 2019
2. Aswathappa.K.*Essentials of Business Environment*. New Delhi: Himalaya Publishing.House, 12<sup>th</sup> edition 2016.

| <b>SEMESTER –II</b>          |                    |                            |                    |
|------------------------------|--------------------|----------------------------|--------------------|
| <b>Core IX</b>               |                    | <b>Operations Research</b> |                    |
| <b>Course Code: 21PCOC24</b> | <b>Hrs/Week: 5</b> | <b>Hrs/Sem: 75</b>         | <b>Credits : 4</b> |

### Objectives

- To enable the students understand decision making techniques.
- To acquire working knowledge in taking decisions for optimum use of resources.

### Course Outcomes:

| <b>CO No.</b> | <b>On completion of this course, students will be able to</b>                                   | <b>PSO addressed</b> | <b>Cognitive Level</b> |
|---------------|---|----------------------|------------------------|
| CO – 1        | understand the concept of operations research.  | 1,3                  | Un                     |
| CO – 2        | understand the decision making techniques which helps to solve management problems.             | 1,3,6                | Un                     |
| CO – 3        | know the impact of computers on operations research.  | 1,3                  | Un                     |
| CO-4          | apply linear programming in business decision.  | 7,8                  | Ap                     |
| CO-5          | apply various decision making techniques  | 1,6,7                | Ap                     |
| CO – 6        | examine the maximum benefit out of the available resources through decision making techniques.. | 1,6,7                | Ap                     |
| CO – 7        | apply game theory in business decision.   | 7,8                  | Ap                     |
| CO – 8        | apply simulation techniques   | 7,8                  | Ap                     |

| <b>SEMESTER –II</b>          |                            |                    |                    |
|------------------------------|----------------------------|--------------------|--------------------|
| <b>Core IX</b>               | <b>Operations Research</b> |                    |                    |
| <b>Course Code: 21PCOC24</b> | <b>Hrs/Week: 5</b>         | <b>Hrs/Sem: 75</b> | <b>Credits : 4</b> |

**Unit I : Basics of Operations Research**

**15 Hrs**

Definition – Scope – Characteristics – Phases-Necessity of Operations Research in industry – Operations Research and Decision making –Impact of computers on operations research - Difficulties in operations research.

**Unit II : Transportation and Assignment problem**

**15 Hrs**

Definition – Formulation and solution of transportation models – Optimality analysis in Transportation and Assignment – Definition – Formulation and solution of assignment models.

**Unit III : Linear Programming**

**15 Hrs**

Requirements for a linear programming problem – Formulation of LPP – Graphical solution to LPP – Simplex method –Obtaining the Dual.

**Unit IV: Game Theory**

**15 Hrs**

Meaning – Useful terminology – Rules for game theory-Two person Zero sum game– pure strategy – Mixed strategy – Graphical method -Dominance rule.

**Unit V : Simulation**

**15 Hrs**

Introduction – Steps in simulation process- Advantages and Disadvantages of simulation techniques – Monte Carlo Method – practical applications of simulation.

Note: Theory 30% Problem 70%

**Text Book:**

1. Prem Kumar Gupta &Hira D S.-*Operations research*.New Delhi: S Chand &Co Ltd 7<sup>th</sup> Edition, 2016.

**Books for Reference:**

1. Kapoor V.K. *Operations Research*.New Delhi:Sultan Chand & Sons. 9<sup>th</sup> revised edition 2018.
2. KantiSwarup, Gupta P.K. &Man Mohan. *Operations research*.New Delhi: Sultan Chand & Sons, 19<sup>th</sup>Edition,2017.
3. Sharma J.K. *Applied Operations Research*.New Delhi: Macmillan India Ltd- 2016. 4. Vohra N.D. *Quantitative Techniques in Management*. New Delhi:Tata Mc. Graw HillPublishing Company 5<sup>th</sup>Edition 2017.



| <b>SEMESTER –II</b>          |                    |   |                    |
|------------------------------|--------------------|---|--------------------|
| <b>Core X</b>                |                    | <b>Financial Markets and Institutions</b> |                    |
| <b>Course Code: 21PCOC25</b> | <b>Hrs/Week: 5</b> | <b>Hrs/Sem: 75</b>                        | <b>Credits : 4</b> |

### Objectives

- To enable students to understand the concept of financial system.
- To provide the students with an understanding of the structure, organization and working of financial markets and institutions in India.

### Course Outcomes:

| <b>CO No.</b> | <b>Upon completion of this course, students will be able to</b>                            | <b>PSO addressed</b> | <b>Cognitive Level</b> |
|---------------|--|----------------------|------------------------|
| CO-1          | understand the concepts of financial system, money market and its types                    | 1,2                  | Un                     |
| CO-2          | understand the constitutions, management and functions of Stock Exchange and SEBI          | 1,3,4                | Un                     |
| CO-3          | understand the present trading in stock exchanges and its merits and process.              | 1,2,6                | Un                     |
| CO-4          | examine the capital markets.   | 1,3                  | Ap                     |
| CO-5          | understand the financial institutions that cater the ways of trading in OTCEI, BSE and NSE | 1,6                  | Un                     |
| CO-6          | understand various money market instruments and their utility                              | 1,3,4                | Un                     |
| CO-7          | examine Depository System and its activities   | 1,2,6                | Ap                     |
| CO - 8        | examine the importance of stock exchange and their functioning under Depository and NSDL   | 1,3,4                | Ap                     |

| SEMESTER –II          |             |                                    |             |
|-----------------------|-------------|------------------------------------|-------------|
| Core X                |             | Financial Markets and Institutions |             |
| Course Code: 21PCOC25 | Hrs/Week: 5 | Hrs/Sem: 75                        | Credits : 4 |

### Unit I Introduction

**10 Hrs**

Financial System - Functions – Concepts of Financial System - Indian Financial System –The post 1951 period – Weaknesses of IFS – Development of Financial System in India.

### Unit II Money Market

**15 Hrs**

Definition – Money Market vs Capital Market – Features of a Money Market - Importance of Money Market- Composition of Money Market – Call Money Market – Commercial Bills Market or Discount Market – Treasury Bill Market – Money Market Instruments – Commercial Papers – Certificate of Deposits (CD) – Inter-bank Participation Certificate – Repo Instruments –Structure of Indian Money Market – Features or Deficiencies of Indian Money Market – Recent Developments.

### Unit III Capital Market

**15 Hrs**

Meaning – Stock Exchange – Distinction and Relationship between New Issue Market and Stock Exchange – Functions of New Issue Market – Methods of Floating New Issues – Functions / Services of Stock Exchanges –Listing of Stock Exchanges and Securities – Advantages and Drawbacks of Listing - SEBI Guidelines for Primary Market and Secondary Market.

### Unit IV Capital Market Institutions

**20 Hrs**

Over The Counter Exchange of India(OTCEI)- Features – Promoters and Participants – Trading in OTCE – National Stock Exchange (NSE) of India – Objectives - Features – Bombay Stock Exchange (BSE) – Segments – Stock Indices. Credit Rating: Meaning – Functions – Benefits – Credit Rating Agencies: CRICIL – IICRA and CARE

### Unit V Depository System

**15 Hrs**

Definition and Meaning-Activities and Process of Depository – Trading in Depository System – Depository System in India – SEBI (Depositories and Participants) Regulation Act, 1996 – Depository Process in India – Benefits of Depository System – NSDL – CSDL – Drawbacks – Remedial Measures.

### Text Book:

1. Gordon E. and Natarajan K. Financial Markets and Services. Mumbai: Himalaya Publishing House, edition.2015, Reprint 2021.

### Books for Reference:

1. Reserve Bank of India. Various Reports. RBI Publications, 2021.
2. Gurusamy S. Financial Service and System. Chennai: Vijay Nichole Imprints Pvt Ltd, 2009 Edition, Reprint 2014.

| <b>SEMESTER –II</b>          |                    |                                |                    |
|------------------------------|--------------------|--------------------------------|--------------------|
| <b>Elective I A</b>          |                    | <b>Supply Chain Management</b> |                    |
| <b>Course Code: 21PCOE21</b> | <b>Hrs/Week: 5</b> | <b>Hrs/Sem: 75</b>             | <b>Credits : 4</b> |

### Objectives

- To empower students with knowledge on efficient Supply Chain Management
- To make the students understand the concepts and types of Supply Chain Management

### Course Outcomes:

| <b>CO No.</b> | <b>Upon completion of this course, students will be able to</b>     | <b>PSO addressed</b> | <b>Cognitive Level</b> |
|---------------|---|----------------------|------------------------|
| CO – 1        | understand the concept and to essentials of Supply Chain Management | 1,2,4                | Un                     |
| CO – 2        | understand the performances of Supply Chain Management              | 1,2                  | Un                     |
| CO – 3        | evaluate the role of IT in Supply Chain Management                  | 7,8                  | Ev                     |
| CO - 4        | identify the different types of supply chains                       | 2,4                  | Un                     |
| CO - 5        | evaluate the importance of Supply chain management integration      | 2,3,4                | Ev                     |
| CO-6          | examine green supply chain management                               | 1,3,4                | Ap                     |
| CO-7          | examine the decisions in supply Chain management                    | 1,4                  | An                     |
| CO-8          | analyse the case studies in supply chain management                 | 4,5,6                | An                     |

| SEMESTER –II          |                         |             |             |
|-----------------------|-------------------------|-------------|-------------|
| Elective I A          | Supply Chain Management |             |             |
| Course Code: 21PCOE21 | Hrs/Week: 5             | Hrs/Sem: 75 | Credits : 4 |

**Unit I – Introduction to Supply Chain Management 12 Hrs**

An introduction to Supply Chain Management- Definition-Meaning -Supply Chain Management Evolution - Supply chain concepts- Decisions in Supply Chains - Importance of supply chain management

**Unit II – Supply Chain Performance and Measures 16 Hrs**

Enablers of Supply Chain Performance - Improvement in Communication and IT– Emergence of Third party Logistics Providers – Enhanced Inter firm Coordination Capabilities – Supply Chain Performance in India - Measures - Linking Supply Chain & Business Performance

**Unit III – Supply Chain Integration 18 Hrs**

Internal Integration - Centralized - Decentralized - Hybrid Systems – External Integration - Increase in demand volatility- Impact of buyer practices-Impact of Supplier Practices - Bullwhip effect - Barriers to External Integration – Hedging in Supply Chain Management

**Unit IV – Information & Technology in Supply Chain Management 15 Hrs**

Enabling Supply Chain Management in IT - Functional role of IT in Supply Chain transaction execution– IT in Supply Chain Collaboration and Coordination- IT in Supply Chain Decision Support – IT in Supply chain management – IT in Supply Chain Measurement and Reporting.

**Unit V – Green Supply Chain Management 14 Hrs**

Conventional and Green Supply chains - Difference between Conventional and Green Supply Chain Management - Levels of Supply Chain Management-Types of Supply Chain – Supply chain in Emerging Trends – Case studies in Supply Chain Management

**Text books**

1. Janat Shah ,*Supply Chain Management Text and Cases*, Pearson Publishers, Udaipur 5<sup>th</sup> edition ,2012
2. Mukesh Bhatia, N.J. Kumar, *Supply Chain Management*, Regal Publications New Delhi, 13<sup>th</sup> edition 2012

**Books for Reference:**

1. Donald J Bowersox, David J Closs,M Bixby Cooper. *Supply Chain Logistics &Management*. New Delhi: Tata McGraw Hill Publishing Company limited, 4<sup>th</sup> edition2019.
2. Richard E. Crandall, William R. Crandall, Charlie C.Chen , *Principles of Supply Chain Management*, CRC Press, UK Second Edition- 2014

| <b>SEMESTER –II</b>          |                    |                        |                    |
|------------------------------|--------------------|------------------------|--------------------|
| <b>Elective I</b>            | <b>B</b>           | <b>Green Marketing</b> |                    |
| <b>Course Code: 21PCOE21</b> | <b>Hrs/Week: 5</b> | <b>Hrs/Sem: 75</b>     | <b>Credits : 4</b> |

### **Objective**

- Increase the consciousness about Green Products.
- Make the students understand the importance of Green Marketing on consumer satisfaction and environmental safety.

### **Course Outcomes:**

| <b>Co.No.</b> | <b>Upon completion of this course, students will be able to</b>  | <b>PSO addressed</b> | <b>CL</b> |
|---------------|--|----------------------|-----------|
| CO-1          | discuss the concept of Green market and Green products.          | 1,3                  | Un        |
| CO-2          | assess Green Marketing and its significance.                     | 2,4                  | An        |
| CO-3          | Identify the factors that affect purchase decision of consumers. | 3,6                  | Un        |
| CO-4          | appraise the laws that promote Green Marketing.                  | 1,8                  | Ev        |
| CO-5          | manage e waste.  | 1,8                  | Ap        |
| CO-6          | use Eco friendly products.                                       | 4,6                  | Ap        |
| CO-7          | Initiate adoption of green initiatives.                          | 5,7                  | Ap        |
| CO-8          | appraise the green environment policies.                         | 1,7                  | An        |

| SEMESTER –II          |             |                 |             |
|-----------------------|-------------|-----------------|-------------|
| Elective I            | B           | Green Marketing |             |
| Course Code: 21PCOE21 | Hrs/Week: 5 | Hrs/Sem: 75     | Credits : 4 |

**Unit I Green Product and Green Marketing** **15 Hrs**

Green Product - Green Marketing - Evolution of Green Marketing - Importance of green marketing - Benefits of Green Marketing- Adoption of Green Marketing- Green Marketing Mix – Strategies to Green Marketing

**Unit-II Green Marketing Concepts** **15 Hrs**

Green Spinning – Green Selling – Green Harvesting – Enviropreneur Marketing - Compliance Marketing – Green Washing – Climate Performance Leadership Index

**Unit-III Green Marketing Initiatives** **15 Hrs**

Green Firms – HCL’s Green Management Policy – IBM’s Green Solutions – IndusInd Bank’s Solar Powered ATMs – ITCs Paperkraft – Maruti’s Green Supply Chain – ONCGs Mokshada Green Crematorium – Reva’s Electric Car – Samsung’s Eco-friendly handsets- Wipro Infotech’s Eco-friendly computer peripherals

**Unit-IV Purchase Decision** **15 Hrs**

Meaning of Purchase decision – Factors affecting Purchase decision - Steps in the decision making process - Five stages of consumer buying decision process - Models of buyer decision-making

**Unit-V Environmental Consciousness** **15 Hrs**

Introduction of Environment - Importance of environmentalism - Environmental movement - Benefits of green environment to the society - e-Waste exchange - Extended Producer Responsibility Plan - Guidelines for Collection and Storage of e-Waste - Guidelines for Transportation of e-Waste - Guidelines for Environmentally Sound Recycling of e-Waste

**Text Book:**

1. Esakki and Thangasamy. *Green Marketing and Environmental Responsibility in Modern Corporations*. Pennsylvania: IGI Global, First Edition 2017.

**Books for Reference:**

1. Robert Dahlstrom, Cengage. *Green Marketing Management*, Learning, Mason 13<sup>th</sup> edition 2010.
2. Jacquelyn A. Ottman. *Green Marketing: Challenges and Opportunities for the New Marketing Age*. NTC Business Books, UK 1993.
3. Jacquelyn A. Ottman, Berrett. *The New Rules of Green Marketing*. Koehler Publishers, San Francisco 2011

| <b>SEMESTER –III</b>         |                    |                                      |                    |
|------------------------------|--------------------|--------------------------------------|--------------------|
| <b>Core XI</b>               |                    | <b>Advanced Corporate Accounting</b> |                    |
| <b>Course Code: 21PCOC31</b> | <b>Hrs/Week: 6</b> | <b>Hrs/Sem: 90</b>                   | <b>Credits : 4</b> |

### Objectives

- To enable the students to have the pronouncements of professional standards and their applicability
- To enable the students to familiarise with the accounting system of Electricity Company, Holding Company and changing price level.

| <b>CO No.</b> | <b>Upon completion of this course, students will be able to</b>            | <b>PSO addressed</b> | <b>Cognitive Level</b> |
|---------------|--|----------------------|------------------------|
| CO – 1        | identify the logic of Accounting Standards                                 | 1,3                  | Un                     |
| CO – 2        | analyse the applicability of accounting standards.                         | 4,7                  | An                     |
| CO – 3        | appraise the standards in accounting process                               | 2,3                  | Ev                     |
| CO – 4        | apply the concept of Double Accounting system.                             | 1,6                  | Ap                     |
| CO – 5        | understand the accounting system of Electricity companies.                 | 6,8                  | Un                     |
| CO-6          | apply the accounting procedure of Holding companies.                       | 4,8                  | Ap                     |
| CO – 7        | categorize the Accounting methods for changing prices                      | 2,5                  | An                     |
| CO – 8        | critique the effect of changing costs and prices on affairs of a business. | 1,5                  | Ev                     |

| SEMESTER –III         |                               |             |             |
|-----------------------|-------------------------------|-------------|-------------|
| Core XVI              | Advanced Corporate Accounting |             |             |
| Course Code: 21PCOC31 | Hrs/Week: 6                   | Hrs/Sem: 90 | Credits : 4 |

**UNIT I Accounting Standards (15 Hrs)**

Historical Background of Accounting Standards- Accounting Standards in India- Meaning- Objectives – Nature- Benefits- International Accounting Standard-Accounting Standards Board of India- Scope of Accounting Standards in India- Procedure for the Issue of Accounting Standards in India- List of Accounting Standards in India

**UNIT II Accounting Standards: AS-11, 12, 15, 16, 17& 18 (15 Hrs)**

AS-11: Accounting for the changes in Foreign Exchange Rates – AS-12: Accounting for Government Grants- AS-15: Accounting Employee Benefits- AS-16: Borrowing Costs- AS- 17: Segment Reporting- AS- 18: Relate Party Disclosures

**UNIT III Double Account System - Electricity Companies Accounts (20 Hrs)**

Concept of Double Account System – Features – Single Account System vs Double Account System – Double Entry vs Double Account System - Accounts of Electricity Supply Companies –Clear Profit – Reasonable Return – Capital Base – Disposal of Surplus – Replacement of an Asset .

**Unit IV Holding companies Accounts (20 Hrs)**

Definition – Consolidated Balance Sheet - Minority Interest – Cost of Control or Goodwill or Capital Reserve – Pre – Acquisition and Post – Acquisition Profits – Elimination of Common Transactions – Treatment of Fictitious Asset, Unrealised Profit, Contingent Liabilities, Revaluation of Assets, Bonus Shares and Dividend

**Unit V – Price Level Accounting (20 Hrs)**

Introduction – Methods of Accounting for Changing Prices – Current Purchasing Power Method– Determination of Profit - Current Cost Accounting Method – Features of CCA system –Current Cost Operating Profit – Depreciation Adjustment – Monetary Working Capital Adjustment – Gearing Adjustment

**Note: Theory – 30 % Problem – 70%**

**Text Book:**

Gupta R.L. and Radhaswamny.M *Advance Accountancy – Volume –II*. New Delhi: S. Chand Co, 17<sup>th</sup> Revised edition 2018.

**Books for Reference:**

1. Jain S.P and Narang K.L. *Advanced Accountancy*. Ludhiana: Kalyani Publishers, 13<sup>th</sup>edition-2018.
2. Pillai R.S.N., Bagavathi and S.Uma.*Advanced. Accounting Volume II*. New Delhi: S.Chand&Company Ltd.,16<sup>th</sup> edition 2019.



3. Shukla, M.C. Grewal T.S. and Gupta S.C. *Advanced Accounts*. New Delhi: S.Chand, 19<sup>th</sup> edition 2020.

4. Wilson M. *Advanced Accountancy Volume II*. Chennai: SCITECH Publication (India) Pvt.Ltd., 15<sup>th</sup> edition 2019.

| <b>SEMESTER –III</b>         |                    |                                  |                    |
|------------------------------|--------------------|----------------------------------|--------------------|
| <b>Core XII</b>              |                    | <b>Human Resource Management</b> |                    |
| <b>Course Code: 21PCOC32</b> | <b>Hrs/Week: 6</b> | <b>Hrs/Sem: 90</b>               | <b>Credits : 4</b> |

**Objectives:**

- To give a theoretical exposure to the students with regard to various aspects of Human Resource Management.
- To instill in students the various techniques followed in Recruitment, Selection, Induction and Performance Appraisal.
- To familiarize the students with various concepts of WPM, Wage and salary administration, safety and welfare measures, Grievance handling procedure, machinery for settlement of disputes and computer applications in HRM.

**Course Outcomes:**

| <b>CO No.</b> | <b>Upon completion of this course, students will be able to</b>                              | <b>PSO addressed</b> | <b>Cognitive Level</b> |
|---------------|--|----------------------|------------------------|
| CO – 1        | understand the significance of Human Resource Management.                                    | 1,3                  | Un                     |
| CO – 2        | understand the process of recruitment, selection, placement and induction.                   | 1,2,3                | Un                     |
| CO – 3        | know the various training methods, executive development programme.                          | 1,7                  | Ev                     |
| CO – 4        | understand the various Participative management techniques.                                  | 1,7                  | Ev                     |
| CO-5          | understand the various compensation plans, reward system and quality of work life.           | 2,3, 8               | Ap                     |
| CO – 6        | understand the safety and welfare measures.  | 1,4,8                | Ap                     |
| CO – 7        | understand the procedure for performance appraisal.  | 1,4,8                | Ap                     |
| CO – 8        | understand and apply grievance handling procedures and machinery for settlement of disputes. | 1,4,8                | Ap                     |

| SEMESTER –III         |             |                           |             |
|-----------------------|-------------|---------------------------|-------------|
| Core XII              |             | Human Resource Management |             |
| Course Code: 21PCOC32 | Hrs/Week: 6 | Hrs/Sem: 90               | Credits : 4 |

**Unit I Introduction (18 hrs)**

Evolution of Human Resource Management – Importance of the Human Resource Management - Objectives of Human Resource Management - Scope of HRM - HRM Models- Role of human resource manager -Skills and qualities of HR manager –Human resource policies

**Unit II Man Power Planning and Selection (18 hrs)**

Importance of Human Resource Planning – Forecasting human resource requirement-Man power planning techniques - Recruitment and Selection - Sources of recruitment-Selection process - Screening tests – Interviews - Placement - Induction – Orientation– Socialisation.

**Unit III Training and Development (18 hrs)**

Objectives of training – Training needs - Training methods – Benefits – Executive development programmes – Common practices – Organisation development – Self development– Knowledge management.

**Unit IV Sustaining Employee Interest (18 hrs)**

Motivation – theories and application – Rewards – Job analysis- Job satisfaction - Job design -Empowerment of employees – Workers participation in management - Quality of work life - Career management - Career planning- Development cycle - Need assessment – Employee Compensation plans - Employee Benefits - Safety and Welfare.

**Unit V Performance Evaluation and Control Process (18 hrs)**

Job evaluation - Performance Appraisal: process, methods of performance appraisal-feedback– industry practices - Control process: Importance, Methods – Requirement of effective control systems – HR Audit- HR Accounting-HRIS-Grievance: causes, handling procedure-Types of industrial disputes-Machinery for settlement of disputes- Computer applications in HRM.

**Text Book:**

1. Aswathappa K. *Human Resources Management*. New Delhi: Tata McGraw Hill. Third re-print, 8<sup>th</sup> edition 2017.
2. Khanka S.S. *Human Resources Management*. New Delhi: S.Chand & Co.Ltd. 2<sup>nd</sup> edition 2019.

**Books for Reference:**

1. Rao V.S.P. *Human Resources Management*.New Delhi: Excel Books. 2<sup>nd</sup> edition Aug,2020
2. Tripathi P.C. *Human Resources Development*.New Delhi: Sultan Chand. 7<sup>th</sup> Reprint 2015.
3. Mamoria, C.B. and Gankar, S.V. *Human Resources Management*. Mumbai: Himalaya Publishing House. 13<sup>th</sup> edition Jan.2014

|                              |                    |                     |                    |
|------------------------------|--------------------|---------------------|--------------------|
| <b>SEMESTER –III</b>         |                    |                     |                    |
| <b>Core XIII</b>             |                    | <b>E – Commerce</b> |                    |
| <b>Course Code: 22PCOC33</b> | <b>Hrs/Week: 5</b> | <b>Hrs/Sem: 75</b>  | <b>Credits : 4</b> |

**Objective:**

To familiarise students with the concepts and various issues of e-Commerce like Internet infrastructure, Security over internet and payment systems for e- Business.

**Course Outcomes:**

| <b>CO No.</b> | <b>Upon completion of this course, students will be able to</b>                | <b>PSO addressed</b> | <b>CL</b> |
|---------------|--|----------------------|-----------|
| CO – 1        | explain the concepts, application and models of e-commerce.                    | 1,2,5                | Un        |
| CO – 2        | examine the concepts and application of e-market                               | 1, 5                 | Ap        |
| CO – 3        | appraise the concepts and application of e-business                            | 1,2,5                | Un, Ev    |
| CO – 4        | examine the e- payment systems   | 1,7                  | Un, Ap    |
| CO - 5        | analyse e-Commerce Security solutions for online transactions                  | 1,7                  | Un, Ap    |
| CO - 6        | identify the security issues and regulatory and legal framework in e-Commerce. | 1,5,6                | Un        |
| CO - 7        | appraise the e-commerce laws   | 1,5,6                | An, Ev    |
| CO - 8        | examine the taxation issues in e-commerce                                      | 2, 6                 | Ap        |

| Semester – III        |             |              |             |
|-----------------------|-------------|--------------|-------------|
| Core XIII             |             | E – Commerce |             |
| Course Code: 21PCOC33 | Hrs/Week: 5 | Hrs/Sem: 75  | Credits : 4 |

**Unit I Introduction to E-Commerce ( 15 Hours)**

Introduction – Evolution of E-Commerce - Goals- Scope- Significance – Essentials – Components- Functions – Prospects – Applications – Strategies – Business Models – Major Modes in E-Commerce - Pre-Requisites of E-Commerce - Advantages – Disadvantages – Growth of E-Commerce – Segments – Characteristics of the Economic Model for E-Commerce – E-Commerce in India.

**Unit II E-Market and E- Business ( 15 Hours)**

**Electronic Market** – Three Models of Electronic Market – E-Market Dimensions – Market Category – Interactive Marketing – One to One Marketing – Permission Marketing – Pull and Push Technologies – B2B Hubs - **Electronic Business** – Applications – Indian Scenario for E-Business – Failure for E-Business Projects – Implementation - Success of E-Business – B2B — B2C- Categories of E- Commerce Application - E-Commerce Vs. E-Business – E-Market Vs. E-Business

**Unit III E- Payment Systems ( 15 Hours)**

Digital Payment Requirements – Categories of E-Payment Systems – Traditional Payment System – Modern Payment System - Digital Token based e-Payment Systems – Classification of Payment System – Payseal – Process – Advantages - e-Cash – Advantages – Disadvantages – Transaction - Bitcoin as a Cryptocurrency – Risk in e-Payment System – Designing e-Payment System – Digital Signature – Payment Security

**Unit IV E-Security ( 15 Hours)**

Introduction to Security – Electronic Security – Attacking Methods – Security Practices – Cryptography – Hackers View – Secure Electronic Transaction (SET) – Payment Enablers – Secure socket Layer (SSL) – Ten Practical Tips to Secure E-Commerce – Internet Security – Privacy Issues – Privacy on the Internet – Corporate e-mail privacy – Computer Crime – Types – Threats – Major Types of Security Problems – Online Crime - Challenges in E- Security.

**Unit V E-Commerce Laws and Taxation Issues ( 15 Hours)**

Legal Environment of E-Commerce – Information Technology Act 2000 - IT (Amended) Act, 2008 – Cyber Laws in India – Use and Protection of Intellectual Property (IP) in Online Business – IP Issues in designing a Web Site – E-Commerce and Patents – Trademark Issues - **Taxation Issues** - Issue of Taxing Electronic Commerce – Basic principles of Taxing e-Commerce – Jurisdiction on the Internet - Implied Warranties and Warranty Disclaimers on the Web – Terms of Service Agreements – E-Commerce Taxation Norms in Different Countries.

### **Text Books**

1. Murthy C.S.V, e-Commerce Concepts, Models, Strategies, Mumbai, Himalaya Publishing House, 1<sup>st</sup> edition 2018.
2. Joseph P.T., E-Commerce – An Indian Perspective, New Delhi, PHI Learning Private Limited, 6<sup>th</sup> edition 2019.

### **Books for Reference**

1. David Whiteley. E-commerce, Strategy, Technologies and Applications. New Delhi: Tata McGraw Hill Publishing Company. Revised 5<sup>th</sup> edition 2010
2. Bhashin T.M..E-Commerce in Indian banking. New Delhi: Authors Press. 13<sup>th</sup> edition 2013.

| <b>SEMESTER –III</b>         |                    |                               |                    |
|------------------------------|--------------------|-------------------------------|--------------------|
| <b>Core XIV</b>              |                    | <b>International Business</b> |                    |
| <b>Course Code: 21PCOC34</b> | <b>Hrs/Week: 5</b> | <b>Hrs/Sem: 75</b>            | <b>Credits : 4</b> |

**Objective:**

Global outlook in trade and finance from the budding women folk.

**Course Outcomes:**

|        | <b>Upon completion of this course, students will be able to</b>                                      | <b>PSO addressed</b> | <b>Cognitive Level</b> |
|--------|--|----------------------|------------------------|
| CO – 1 | pursue a career in global business management.   | 1,2,3                | Ap                     |
| CO – 2 | identify the unique problems of foreign economic, social, political, cultural and legal environment. | 4                    | Un                     |
| CO – 3 | examine regional economic and political integration.   | 1,4                  | Ap                     |
| CO – 4 | appraise accounting systems of various countries and foreign exchange with balance of payment.       | 3,7                  | An                     |
| CO-5   | familiarise with multinational corporations in India.  | 1,4                  | Un                     |
| CO – 6 | expose towards the dynamics of International Business.   | 1                    | Ap                     |
| CO – 7 | understand the different business centres and blocks.  | 8                    | Un                     |
| CO - 8 | expose on MNC's at International Level.  | 4                    | Ev                     |

| SEMESTER –III         |             |                        |             |
|-----------------------|-------------|------------------------|-------------|
| Core XIV              |             | International Business |             |
| Course Code: 21PCOC34 | Hrs/Week: 5 | Hrs/Sem: 75            | Credits : 4 |

**Unit I Basics of International Business [ 15 Hrs]**

Introduction to International business– Nature – Necessities of international business – Stages of internationalization – Approaches and Theories of International Business–Favorable Conditions and Complexities of International Business.

**Unit II International Business Environment [15 Hrs]**

International Business Environment - National and Foreign environments and their components – Economic - Cultural - Political - Legal - Technological Environments- Global trading Environment

**Unit III International Trade Policies and Economic Integrations [15 Hrs]**

Instruments of Trade policy - Tariffs – Subsidies – Import quotas – Non Tariff Barriers - Voluntary Export Restraints –Government interventions in Policy making - International Trade Relations - Economic integration - EEC – NAFTA – ASEAN – SAARC- ESCAP- Trade Blocks and Business Centers

**Unit IV International Finance and Accounting [15 Hrs]**

International Finance - Balance of Payment - Components of Balance of Payments - Disequilibrium in the Balance of Payment- Accounting for international business - Variations in Accounting Systems- Factors influencing the development of Accounting System- Accounting Clusters- International Financial Reporting Standards.

**Unit V Multinational Corporations [15 Hrs]**

Multinational Corporations – Distinctions between International Corporation, Multinational Corporations, Global Corporations and Transnational Corporation – Growth of Multinational Corporations - Organizational structure of Multinational Corporations – Control of Multinational Corporations – Multinational Corporations in India

**Text Book**

Subba Rao P. *International business*. New Delhi: Himalaya Publishing House, 4<sup>th</sup> revised edition 2016.

**Books for Reference:**

1. Francis Cherunilam. *International Business*. New Delhi: PHI Learning Pvt. Ltd., 6<sup>th</sup> edition 2020.
2. Shenkar Willey. *International Business*. New Delhi: International Students edition, 5<sup>th</sup> edition 2014
3. Hill Charles W.L. *International Business*. New York: McGraw Hill Company, 11<sup>th</sup> edition 2018

4. Apte P.G. *International Financial Management*. New Delhi :Tata McGraw hill Company, 8<sup>th</sup> edition 2020

| <b>SEMESTER –III</b>         |                    |                             |                    |
|------------------------------|--------------------|-----------------------------|--------------------|
| <b>Core XV</b>               |                    | <b>Research Methodology</b> |                    |
| <b>Course Code: 21PCOC35</b> | <b>Hrs/Week: 4</b> | <b>Hrs/Sem: 60</b>          | <b>Credits : 4</b> |

**Objective:**

- To provide knowledge on research methods, techniques and process of research and develop skills in the application of research methods for business problem solving.

**Course Outcomes:**

| <b>CO No.</b> | <b>Upon completion of this course, students will be able to</b>  | <b>PSO addressed</b> | <b>Cognitive Level</b> |
|---------------|--|----------------------|------------------------|
| CO – 1        | understand the research methods and steps in research process  | 1,2                  | Un                     |
| CO – 2        | know the technique involved in defining a research problem   | 1,2,7                | Un,Ap                  |
| CO – 3        | identify the type of research design for different types of research work.   | 2,7                  | An                     |
| CO – 4        | gain knowledge on sampling design and apply it for research  | 2,7,8                | Un,Ap                  |
| CO – 5        | understand the use of appropriate method for collection of data.   | 2, 3,4               | An,Ap                  |
| CO – 6        | process and analyze the data with appropriate statistical tools.   | 2,4,7                | Ev,Ap                  |
| CO – 7        | evaluate the result of research analysis, make suitable interpretation and use the mechanics in writing the research report. | 7,8                  | Ev,Ap                  |
| CO – 8        | understand the mechanics in writing a good research report.  | 7,8                  | Un,Ap                  |



| SEMESTER –III         |             |                      |             |
|-----------------------|-------------|----------------------|-------------|
| Core XV               |             | Research Methodology |             |
| Course Code: 21PCOC35 | Hrs/Week: 4 | Hrs/Sem: 60          | Credits : 4 |

**Unit I Introduction to Research**

**(10 Hrs)**

Introduction to Research - Meaning - Objectives - Significance - Types of Research - Steps in Research process - Meaning of research problem - Criteria for selecting the research problem - Technique involved in defining a research problem - Review of Literature: Purpose of Review .

**Unit II Research Design and Sampling Design**

**(12 hrs)**

Research design: Meaning - Important concepts used in a research design -Contents of a research design - Types of research design.

Sampling design: Characteristics of a good sample - Criteria for selecting a sampling design - Methods of sampling.

**Unit III Collection of Data**

**(12 Hrs)**

Collection of Data: Meaning of Primary Data and Secondary Data. Methods of Data collection: Questionnaire - Types of questions - Guidelines for designing a questionnaire - Advantages and Limitations of mailed questionnaire. Interview - Types of interviews - Advantages and Limitations of interview technique. Observation: Types of Observation - Observation tools and Recording devices - Advantages and Limitations of observation.

**Unit IV Processing and Analysis of Data**

**(18 Hrs)**

Processing of Data- Processing Operations: Editing - Coding - Classification –Tabulation- Analysis of Data: An outline of commonly used statistical tools in research: Frequency distribution, Mean, Dispersion, Correlation, Regression, t Test, Z Test, F Test, Chi-Square Test, Factor analysis and Scaling techniques – Application of SPSS .

**Unit V Interpretation and Report Writing:**

**(8 Hrs)**

Meaning of Interpretation - Significance of report writing - Types of reports - Steps in reportwriting- Format of a Research report - Mechanics used in writing the research report.

**Text Book:**

Kothari, C.R. *Research Methodology, Methods and Techniques*.New Delhi:NewAge International (P) Ltd., Publishers. 4<sup>th</sup> edition 2019

**Books for Reference:**

1. Krishnaswamy, O.R. and Ranganathan, M. *Methodology of Research in Social Sciences*. NewDelhi: Himalaya Publishing House. 2<sup>nd</sup> edition 2018.
2. Tripathi, P.C. *A Text Book of Research Methodology in Social Sciences*. New Delhi: Sultan Chand & Sons. Revised 6<sup>th</sup> edition 2010.
3. Gupta S.P. *Statistical methods*. New Delhi: Sultan Chand & Sons. 46<sup>th</sup> edition 2021.

| <b>SEMESTER –III</b>                           |                    |                    |                    |
|--|--------------------|--------------------|--------------------|
| <b>Elective II A Corporate Legal Framework</b> |                    |                    |                    |
| <b>Course Code: 21PCOE31</b>                   | <b>Hrs/Week: 4</b> | <b>Hrs/Sem: 60</b> | <b>Credits : 3</b> |

### Objectives

- To familiarize the students with the relevant provisions of various laws influencing business.

### Course Outcomes:

| <b>CO No.</b> | <b>Upon completion of this course, students will be able to</b>              | <b>PSO addressed</b> | <b>Cognitive Level</b> |
|---------------|--|----------------------|------------------------|
| CO – 1        | understand the provisions of various laws.                                   | 1,3,6                | Un                     |
| CO – 2        | understand the role of SEBI  | 1,8                  | Un                     |
| CO - 3        | familiarize with the Regulatory Environment for International Business.      | 4                    | Ap                     |
| CO-4          | understand and identify the problems of consumers and redress the grievance. | 1,8                  | Ap                     |
| CO-5          | understand the Negotiable Instruments  | 1,3,8                | Ap                     |
| CO - 6        | know about consumer rights   | 1,8                  | Ap                     |
| CO – 7        | understand about the operations of grievance redressal forum.                | 1,8                  | Un                     |
| CO – 8        | be familiar with the regulations of SEBI                                     | 1,8                  | Un                     |

| SEMESTER –III         |             |                           |             |
|-----------------------|-------------|---------------------------|-------------|
| Elective II A         |             | Corporate Legal Framework |             |
| Course Code: 21PCOE31 | Hrs/Week: 4 | Hrs/Sem: 60               | Credits : 3 |

### Unit I The Companies Act, 2013

12 Hrs

The Companies Act, 2013 - Definitions and Types of companies – Memorandum of Association – Articles of Association - Difference between Memorandum of Association and Article of Association –Contents- Prospectus– Contents.

### Unit II The Negotiable Instruments Act, 1881

12 Hrs

The Negotiable Instruments Act, 1881-Definition - Types of negotiable instruments–Bill of Exchange, Cheque, Promissory note- Classifications - Inland instruments - Foreign instruments- Bearer instruments- Order Instruments- Demand Instruments - Time Instruments - Ambiguous instruments - Meaning -Essentials. Criminal liability in Negotiable Instrument Act.

### Unit III Legal Environment for Security Markets

12 Hrs

Securities and Exchange Board of India Act, 1992 – Organization and Objectives of Securities and Exchange Board of India – Powers under Securities Contract Regulation Act, 1956 transferred to Securities and Exchange Board of India – Role of Securities and Exchange Board of India in controlling the security markets- Information Technology Act 2000-Non-Encumbrance in Share Markets.

### Unit IV The Consumer Protection Act, 1986

12 Hrs

The Consumer Protection Act, 1986 - Salient features - Definition - Rights of consumers – Grievance Redressal Machinery – District forum –State Commission –National Commission. Latest Amendments in Consumer Protection Act.

### Unit V Regulatory Environment for International Business

12 Hrs

Regulatory Framework of World Trade Organisation - Basic principles and Charter of World Trade Organisation- Provisions relating to preferential treatment of developing countries - Regional Groupings -Technical Standards - Anti- dumping duties and other Non-Tariff Barriers to Trade - Custom valuation.

#### Text Books:

1. Dr. G.K. Varshney *Corporate Legal Framework*. Agra: SahityaBhawan Publications. 13<sup>th</sup> edition 2019
2. Kapoor, N.D. *Company Law*. New Delhi: Sultan Chand & Sons. 30<sup>th</sup> edition 2016

#### Books for Reference:

1. Kapoor, N.D. *Company Law and Secretarial Practice* . New Delhi: Sultan Chand & Sons. 31st Edition :2020
2. Aswathappa. K. *Essentials of Business Environment*. Mumbai:Himalaya Publishing House. 15<sup>th</sup> edition 2019

| SEMESTER-III          |                   |           |
|-----------------------|-------------------|-----------|
| SELF STUDY            | STRESS MANAGEMENT |           |
| Course Code: 21PCOSS1 |                   | Credits:2 |

### Objective

- To create compatibility on stress free atmosphere at individual and work level
- To provide a broad physical, social and psychological understanding of human stress
- To understand the management of work related stress as an individual and organizational level.
- To develop and implement effective strategies to prevent and manage stress at work.

### Course Outcomes:

| Co.No. | Upon completion of this course, students will be able to | PSO addressed | Cognitive Level |
|--------|--|---------------|-----------------|
| CO - 1 | understand the symptoms of stress                        | 1,3           | Un              |
| CO – 2 | examine the effects and process of time management       | 1,4           | An              |
| CO – 3 | study various issues related to stress                   | 6,8           | Un              |
| CO – 4 | adoption of time management                              | 8             | Ap              |
| CO – 5 | understand the crisis management                         | 1,7           | Un              |
| CO – 6 | apply the techniques of reducing conflicts with humour   | 8             | Ap              |
| CO – 7 | assess the ways of self development                      | 3,7           | Ap              |
| CO - 8 | manage the ‘Self’.                                       | 2, 5          | Ev              |

|                                      |  |                  |
|--------------------------------------|--|------------------|
| <b>SEMESTER-III</b>                  |  |                  |
| <b>SELF STUDY--STRESS MANAGEMENT</b> |  |                  |
| <b>Course Code: 21PCOSS1</b>         |  | <b>Credits:2</b> |

**UNIT – I Understanding Stress**

Meaning – Symptoms – Works Related Stress – Individual Stress – Reducing Stress – Burnout.

**UNIT – II Common Stress Factors**

Time Management – Techniques – Importance of planning the day – Time management schedule – Developing Concentration – Organizing the Work Area – Prioritizing – Beginning at the start –Techniques for Conquering Procrastination – Sensible delegation – Taking the right breaks.

**UNIT - III Crisis Management**

Implications – People issues – Environmental issues –Psychological fall outs – Learning to keep calm – Preventing interruptions – Controlling crisis – Importance of good communication – Taking advantage of crisis – Pushing new ideas – Empowerment.

**UNIT IV Work Place Humour**

Developing a sense of Humour – Learning to laugh – Role of group cohesion and team spirit –Using humour at work – Reducing conflicts with humour

**UNIT - V Self Development**

Improving Personality – Leading with Integrity – Enhancing Creativity – Effective decision Making – Sensible Communication – The Listening Game – Managing Self – Meditation forPeace – Yoga for Life.

**Books for Reference :**

1. Cooper, *Managing Stress*. New Delhi: Sage Publications, 2014.
2. Argyle. *The Psychology of Happiness*.New Delhi: Tata McGraw Hill. 2014. 3. Bartlet. *Stress – Perspectives & Process*.New Delhi:Tata McGraw Hill. 2014.
4. Juan R. Alascal, Brucata, Laurel Brucata, Daisy Chauhan. *Stress Mastery*. New Delhi: Pearson, 2014.

| <b>SEMESTER –IV</b>                      |                    |                    |                    |
|--|--------------------|--------------------|--------------------|
| <b>Core XVI Advanced Cost Accounting</b> |                    |                    |                    |
| <b>Course Code: 21PCOC41</b>             | <b>Hrs/Week: 6</b> | <b>Hrs/Sem: 90</b> | <b>Credits : 4</b> |

**Objective**

- To impart knowledge on the application of various methods and techniques of cost accounting and develop analytical skills in them.
- To enable the students have in depth knowledge in cost accounts and to make career choices.

**Course Outcomes:**

| <b>CO No.</b> | <b>Upon completion of this course, students will be able to</b>  | <b>PSO's addressed</b> | <b>Cognitive Level</b> |
|---------------|--|------------------------|------------------------|
| CO – 1        | understand the application of various methods and techniques of cost accounting and develop analytical skills in them. | 1,3                    | Un                     |
| CO – 2        | understand the significance of job costing and accounting for jobs.  | 4,6                    | Ap                     |
| CO – 3        | understand the significance of contract costing and calculation of profit in contract cost.                            | 4,6                    | Ap                     |
| CO – 4        | analyse the significance of process costing and its application in different industries.                               | 4,6                    | Ap                     |
| CO - 5        | apply the applications of Marginal costing techniques in managerial decision making.                                   | 4,6                    | Ap                     |
| CO – 6        | apply the methods of costing used in service undertakings.   | 6,7                    | Ap                     |
| CO - 7        | evaluate the inter firm comparison in managerial decision making.  | 6,7                    | Ev                     |
| CO - 8        | evaluate the importance of uniform costing in managerial decision making.  | 6,7                    | Ev                     |

| SEMESTER –IV                      |             |             |             |
|-----------------------------------|-------------|-------------|-------------|
| Core XVI Advanced Cost Accounting |             |             |             |
| Course Code: 21PCOC41             | Hrs/Week: 6 | Hrs/Sem: 90 | Credits : 4 |

**UNIT I Specific Order Costing: [22 Hrs]**

**Job costing :** Features - Objectives –Pre-requisites for Job Order Costing- Advantages – Disadvantages – Procedure of Job Order Cost System - Preparation of Job Cost sheet. **Contract costing :**Features – Recording of Value and Profits on Contract - Retention money-Certificate of Work done – Profit on Incomplete Contract- Valuation of Work in Progress- Sub contracts - Escalation clause.

**UNIT II Process Costing: [23 Hrs]**

Process costing - Features – Application of Process Costing – Comparison between Job costing and Process costing -Treatment of Normal loss, Abnormal loss and Abnormal gain-Treatment of Inter process profits -Treatment of Work-in-Progress : Calculation of Equivalent Production - Procedure for Evaluation. Joint Products and By products: Meaning of joint products and by products - Methods of apportionment of joint costs - Accounting of by products.

**UNIT III Marginal Costing : [23 Hrs]**

Meaning of Marginal cost and Marginal costing - Cost Volume Profit Analysis: Meaning - Assumptions - Advantages - Limitations - Contribution – P/V ratio – BEP - Margin of safety. Application of marginal costing in Managerial Decision making- Cost Control – Profit Planning – Evaluation of Performances – Decision Making - Fixation of selling price - Key factor - Make or buy -Maintaining a desired level of profit-Decisions involving alternative choices-Discontinuance of a product line -Determination of Sales mix

**UNIT IV Service Costing: [12 Hrs]**

Meaning of Service costing - Selection of cost units - Costing procedure in Transport costing - Power house costing - Costing for Lodging Houses - Canteen costing - Hospital costing - Costing for Cinema Theatres.

**UNIT V Uniform Costing and Inter Firm Comparison [ 10 Hrs]**

Meaning - Features - Scope - Need - Objectives of Uniform costing - Areas of Uniform costing - Advantages and Disadvantages of Uniform costing - Requisites for Uniform costing. Meaning and Essentials of Inter Firm comparison - Advantages and Disadvantages of Inter Firm comparison.

**Note: Theory – 30% Problems – 70%**

**Text Book:**

Jain S.P and Narang K.L, *Advanced Cost Accounting*. Ludhiana : Kalyani Publishers, 25<sup>th</sup> Edition, 2016

**Books for Reference:**

1. Pillai R.S.N. and Bagavathi.V *Advanced Cost Accounting*. New Delhi: S.Chand&Co.Ltd., 7<sup>th</sup> Edition, 2010
2. Lal Nigam B.M.and Jain I.C. *Cost Accounting Principles and Practic*. New Delhi:PHI Learning Pvt. Ltd., 13<sup>th</sup> edition 2004
3. Saxena V.K. and Vasist. *Advanced Cost and Management Accounting*. New Delhi: Sultan Chand& Sons, 17<sup>th</sup> edition 2015.

| SEMESTER –IV          |             |                           |             |
|-----------------------|-------------|---------------------------|-------------|
| Core XVII             |             | Taxation and Tax Planning |             |
| Course Code: 21PCOC42 | Hrs/Week: 6 | Hrs/Sem: 90               | Credits : 4 |

**Objectives:**

- To equip the students with the knowledge on concepts and procedures in the Income Tax system and familiarise them with the recent developments in Income Tax and Tax planning.
- To enable the students to acquire skills in computation of total income.
- To impart knowledge on tax liabilities of Individuals, Firms and tax Collection procedures.

**Course Outcomes:**

| CO No. | Upon completion of this course, students will be able to                      | PSO addressed | Cognitive Level |
|--------|---|---------------|-----------------|
| CO- 1  | know the concepts of Direct Taxes.  | 1,3           | Un              |
| CO- 2  | understand the recent developments in Direct Taxation.                        | 3,4           | Un              |
| CO- 3  | compute the different heads of income.  | 3,6           | Ap              |
| CO- 4  | understand the various assessment procedures, returns and types of assessment | 1,3           | Un              |
| CO- 5  | calculate the income of individuals and H.U.F.                                | 3,6,7         | Ap              |
| CO- 6  | understand and compute Total income, TDS and Advance tax                      | 3,4,7         | Ap              |
| CO -7  | compute the income of Firms and Tax on their Income.                          | 4,6,8         | Ap              |
| CO- 8  | prepare the tax returns and advise the assessee on their assessment           | 3,6,7         | Ap              |



| <b>SEMESTER –IV</b>          |                    |                                  |                    |
|------------------------------|--------------------|----------------------------------|--------------------|
| <b>Core XVII</b>             |                    | <b>Taxation and Tax Planning</b> |                    |
| <b>Course Code: 21PCOC42</b> | <b>Hrs/Week: 6</b> | <b>Hrs/Sem: 90</b>               | <b>Credits : 4</b> |

**Unit I Introduction to Income tax (18 Hrs)**

Definition of Income Tax – Basic Concepts – Previous year – Assessment year – Person – Gross Total Income – Total income – Agricultural income - Residential status of assessee – Tax incidence – Computation - Exempted income- For all assessee ,for employees and for institutions

**Unit II Income from Salary, House property, Profits and Gains of Business or Profession (18 Hrs)**

Computation of Income from salary –Allowances- Perquisites- Deductions-Retirement benefit - Income from House property –Exemption- Gross annual Value- Annual Value- Deductions- Profits and Gains of Business or Profession – Deductions- Expressly allowed, expressly disallowed and general deductions-Calculation of profit and Book profit- Computation - Tax Planning

**Unit III Capital Gains, Income from other sources and clubbing of income. (18 Hrs)**

Capital gains –Types – Exemptions - Computation – Income from other sources – Computation- Clubbing of Income.

**Unit IV Set off and carry forward (18 Hrs)**

Set off and carry forward – Carry forward and Set off - Deductions from gross total income – From 80 C to 80 U- Computation- Tax planning.

**Unit V Assessment of Individuals and Firms (18 Hrs)**

Assessment of Individuals - Tax on individuals- Computation - Tax Planning- Assessment of firms- Computation - Tax Planning.

**Note: Theory 30% and Problem 70%.**

**Text Book :**

Mehrotra H.C. and Goyal S.P. *Income Tax Law & Practice*. Agra: SahityaBhawan Publications,(Relevant to the current assessment year).

**Books for Reference:**

1. Gaur V.P & Narang Puja Gaur. & Rajeevpuri. *Income Tax Law & Practice*.New Delhi:Kalyani Publishers, (Relevant to the current assessment year).
2. Lal B.B. and Vashist N. *Income Tax Law & Practice*. New Delhi: I.K.International Publishing House Pvt Ltd, (Relevant to the current assessment year).

| <b>SEMESTER –IV</b>  |                    |                     |                    |
|--|--------------------|---------------------|--------------------|
| <b>Core XVIII Computerized Accounting Packages – Tally ERP.9</b> |                    |                     |                    |
| <b>Course Code: 21PCOCR1</b>                                     | <b>Hrs/Week: 6</b> | <b>Hrs/ Sem: 90</b> | <b>Credits : 4</b> |

**Objectives:**

- To build upon the concept and procedure in entering accounting data in TALLY ERP with TDS and GST.
- To equip students with skill for employment in companies as data entry operator

**Course Outcomes:**

| <b>CO No.</b> | <b>Upon completion of this course, students will be able to</b>  | <b>PSO addressed</b> | <b>Cognitive Level</b> |
|---------------|--|----------------------|------------------------|
| CO – 1        | understand Growth of software for accounting entry with technical advantages and fundamental concepts  | 1,2,4                | Un                     |
| CO – 2        | understand stock items, stock groups, units of measure creation with Godown transfer.  | 1,2,4                | Un                     |
| CO – 3        | procedural Creation of cost categories, and classify the types of vouchers with ledger entry for the preparation of finalaccounts in Tally ERP.9 software. | 1,2,4                | Ap                     |
| CO – 4        | learn the concept, importance and application of GST   | 1,4,5                | Ap                     |
| CO – 5        | understand the Registration, Accounts and Returns under GST  | 4,5                  | Ap                     |
| CO – 6        | be familiar with the statutory Taxation of Tally like TDS.   | 1,4,5                | Ap                     |
| CO – 7        | understand the steps in creating Pay roll info in Tally ERP  | 4,5                  | An                     |
| CO – 8        | apply pay roll info for employee creation, pay heads, attendance in appropriate employee group   | 4,5                  | Ap                     |

| <b>SEMESTER –IV</b>          |                    |   |                    |
|------------------------------|--------------------|---|--------------------|
| <b>Core XVIII</b>            |                    | <b>Computerized Accounting Packages – Tally ERP.9</b> |                    |
| <b>Course Code: 21PCOCR1</b> | <b>Hrs/Week: 6</b> | <b>Hrs/ Sem: 90</b>                                   | <b>Credits : 4</b> |

**Unit I – Tally ERP .9 Accounting Vouchers and Final accounts: [ 25 Hrs ]**

New features of Tally ERP 9.0 - Creating and Setting up of company in Tally – Company features – Creating accounting ledgers . Types of accounting vouchers— Primary groups – Final accounts. .

**Unit II – Inventory Vouchers, Cost Centres, [ 20 Hrs ]**

Creating inventory ledgers – Create Stock Items - Stock Groups - Stock Categories - Units of measure - Stock journal and Reversing journals - Inventory vouchers. Create cost categories - Cost centres– invoice- inventory reports and exception reports.

**Unit III - Goods and Service Tax in Tally: [ 15 Hrs ]**

GST introduction – Classification of goods and services – IGST – CGST – SGST – supply and its types – Time, value and place of supply – Registration under GST Act ITC – Eligible & Ineligible ITC – Debit note – Credit note – ISD invoice – E-way Bill – Accounts and Records – Returns under GST.

**Unit IV - TDS: [ 15 Hrs ]**

Features of TDS – Flowchart of TDS – Account classification for TDS – TDS deduction entries for advance payment and balance payment – TDS computation report – TDS pending statement.

**Unit V - Pay Roll: [ 15 Hrs ]**

Features of Tally – Pay roll info – Create pay heads -Gratuity pay heads - Employee group- Employee Salary details –Units of attendances – Production types- Pay sheet report- Pay slip- Pay roll statement report – Pay Roll register – Attendance sheet report – Gratuity report – Pay roll with PF and ESI .

**Text Book:**

Narmata Agrawal and Sanjay Kumar. *Comdex Tally 9*. Course Kit, New Delhi: Dream tech press, 1<sup>st</sup> edition 2016

**Books for Reference:**

1. Tutorial Notes. CSC, Tally ERP 9., 2012
2. Nadhani A.K. and Nadhan K.K. *Implementing Tally*, New Delhi: BPB Publications 4<sup>th</sup> edition 2018
3. TALLY Notes , Bombay: TCIL, 2011

| <b>SEMESTER –IV</b>          |                    |                         |                    |
|------------------------------|--------------------|-------------------------|--------------------|
| <b>Core XIX</b>              |                    | <b>Retail Marketing</b> |                    |
| <b>Course Code: 21PCOC44</b> | <b>Hrs/Week: 6</b> | <b>Hrs/ Sem: 90</b>     | <b>Credits : 4</b> |

**Objectives:**

- To impart knowledge related to recent issues and developments in Retail marketing and Retail formats.
- To enable the students understand the concept of Retail marketing strategy, Merchandising and pricing familiarise them with the concept of Information technology in Retailing and ethics in Retailing

**Course Outcomes:**

| <b>CO No.</b> | <b>Upon completion of this course, students will be able to</b>  | <b>PSO addressed</b> | <b>Cognitive Level</b> |
|---------------|--|----------------------|------------------------|
| CO – 1        | understand the concept of Retail marketing and retailing scene in India.                                   | 1,3,4                | Un                     |
| CO – 2        | understand the significance and types of retailers and retail formats.                                     | 1,3                  | Un                     |
| CO – 3        | understand the important strategies for building retail store image and retail service quality management. | 1,3,4                | Un                     |
| CO - 4        | know the factors that affect Retail consumer Retail pricing, and merchandising.                            | 1,4                  | Un                     |
| CO- 5         | study the role of retail store layout and Retail Logistics.  | 7                    | Ap                     |
| CO –6         | understand the importance of retail market strategies for building Customer’s service.                     | 1,3,4                | Ev                     |
| CO – 7        | understand how services can be marketed in an effective way.   | 1,2,4,6              | Ev                     |
| CO - 8        | know the uses of various technologies in Retail operations and E-Tailing                                   | 8                    | Ap                     |

| SEMESTER –IV          |             |                  |             |
|-----------------------|-------------|------------------|-------------|
| Core XIX              |             | Retail Marketing |             |
| Course Code: 21PCOC44 | Hrs/Week: 6 | Hrs/ Sem: 90     | Credits : 4 |

**UNIT – I Retail Marketing – An Overview (18 hrs)**

Retail marketing – Meaning – Definition – Characteristics - Scope - Functions — Advantages of Retailing – Problems – Theories — Retailing in Indian Scenario – Drivers – Major Retailers in India - Trends and Opportunities for Retailing in India – Future of Retail in India - Global Trend in Retailing.

**Unit II Retailers, Retailing Consumer and Retail Formats (20 hrs)**

Retailers - Types of Retailers –Retail Consumer – Factors influencing Consumer Decision Making – Customer Service in Retailing. Retail Formats - Classification of Retail Formats – Store based – Non store based retailing –Service Retailing – Emerging Trends in Retailing Formats

**Unit – III – Retail Store Layout and Retail Logistics (18 hrs)**

Retail Store Location –Internal and External atmospherics – Elements – Stores Positioning – Approaches – Strategies – Building Retailing Store Image – Retail Services Quality Management – Retail Logistics – Transportation – Warehousing – Cost Structure – Flow in Supply Chain Management.

**UNIT – IV Retail Market Strategy, Merchandising and Retail Pricing (17 hrs)**

Retail Market Strategy – Concept – Importance – Steps in the Strategic Retail Planning Process. Retail Merchandising Mix – Types – Principles – Brand in Retailing. Retail Pricing – Objectives – Factors of Pricing.

**UNIT – V Information Technology in Retailing, Ethics and E – Tailing (17 hrs)**

Information Technology in Retailing – Concept – Need – Importance – Types of Technologies used in retail operations – Barcode – RFID – Body Scanning – EPOS – EFT – Ethics in Retailing – E – Tailing in India.

**Text Books:**

1. Chitra D, Mahalakshmi V. Retail Marketing, Walnut Publication New Delhi, First edition Jan 2021
2. Banumathy S. and Jeyalakshmi M.,*Retail Marketing*,Himalaya Publishing House, Mumbai First Reprint 2021

**Books for Reference:**

1. Srinavasa Rao T .*Retail Marketing*.Global Vision Publishing House, New Delhi First Edition 2021

2. Natarajan L. *Retail Marketing*. Margham Publications, Chennai First Edition 2020

| SEMESTER – IV         |             |             |             |
|-----------------------|-------------|-------------|-------------|
| Core XX               |             | Project     |             |
| Course Code: 21PCOP41 | Hrs/Week: 6 | Hrs/Sem: 90 | Credits : 6 |

1. Every P.G student is required to prepare the project report – Subject related – based on the fieldwork and studying the current trends under the supervision of the project guide.
2. The project work should be done individually by the candidate in consultation with project guide.
3. A project report shall contain 60 pages minimum.
4. The project work should be of such a nature that it could prove useful or be relevant to the Business, Management and Logistics.
5. Project observations, suggestions and conclusions shall form an inevitable part of the project.
6. Marks for the project report will be 100 divided as 50 for Internal Evaluation and 50 for External Evaluation.
7. Project report evaluation and viva – voce will be conducted by both External examiner and the Guide.

|   | Marks     |
|---|-----------|
| <b>Internal Evaluation</b>                              |           |
| Originality   | 10        |
| Experimental design / Data collection Experimental work | 20        |
| Literature Review / Mechanics of writing                | 20        |
| <b>Total</b>  | <b>50</b> |
| <b>External Evaluation</b>                              |           |
| <b>Viva – Voce</b> - Presentation                       | 15        |
| Response  | 10        |
| <b>Total</b>  | <b>25</b> |
| <b>Dissertation</b> - Relevance to Topic                | 5         |
| Dissertation format / Methodology                       | 10        |
| Results & Conclusion                                    | 10        |
| <b>Total</b>  | <b>25</b> |

