



V.V.VANNIAPERUMAL COLLEGE FOR WOMEN

(Belonging to Virudhunagar Hindu Nadars)

An Autonomous Institution Affiliated to Madurai Kamaraj University, Madurai

Reaccredited with 'A++' Grade (4th Cycle) by NAAC

VIRUDHUNAGAR

Quality Education with Wisdom and Values

OUTCOME BASED EDUCATION WITH CHOICE BASED CREDIT SYSTEM REGULATIONS AND SYLLABUS (with effect from Academic Year 2025- 2026)

V.V.Vanniaperumal College for Women, Virudhunagar, established in 1962, offers 13 UG Programmes (Aided), 13 UG Programmes (SF), 13 PG Programmes and 6 Ph.D. Programmes. The curricula for all these Programmes, except Ph.D. Programmes, have been framed as per the guidelines given by the University Grants Commission (UGC)& Tamil Nadu State Council for Higher Education (TANSCH) under Choice Based Credit System (CBCS) and the guidelines for Outcome Based Education (OBE).

The Departments of Commerce, English, History, Mathematics, Biochemistry and Tamil upgraded as Research Centres offer Ph.D. Programmes as per the norms and regulations of Madurai Kamaraj University, Madurai and do not come under the purview of CBCS.

A. CHOICE BASED CREDIT SYSTEM (CBCS)

The CBCS provides an opportunity for the students to choose courses from the prescribed Courses. The CBCS is followed as per the guidelines formulated by the UGC. The performance of students is evaluated based on the uniform grading system. Computation of the Cumulative Grade Point Average (CGPA) is made to ensure uniformity in evaluation system.

List of Programmes in which CBCS/Elective Course System is implemented

UG PROGRAMMES

| | | |
|--------------------------|---|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Arts & Humanities | : | History (E.M. & T.M.), English, Tamil |
| Physical & Life Sciences | : | Mathematics, Zoology, Chemistry, Physics, Biochemistry, Home Science - Nutrition and Dietetics, Costume Design and Fashion, Microbiology, Biotechnology, Computer Science, Information Technology, Data Science, Computer Applications and Computer Applications - Graphic Design |
| Commerce & Management | : | Commerce, Commerce (Computer Applications), Commerce (Professional Accounting), Business Administration |

PG PROGRAMMES

| | |
|-----------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Arts & Humanities | : History, English, Tamil |
| Physical & Life Sciences | : Mathematics, Physics, Chemistry, Biochemistry, Home Science - Nutrition and Dietetics, Biotechnology, Computer Science and Computer Applications (MCA) * |
| Commerce & Management | : Commerce, Business Administration (MBA) * |
| * AICTE approved Programmes | |

OUTLINE OF CHOICE BASED CREDIT SYSTEM- PG

1. Core Courses
2. Elective Courses
 - Discipline Specific Elective Courses (DSEC)
 - Generic Elective Courses
 - Non-Major Elective Courses (NMEC)
3. Skill Enhancement Courses
4. Self Study Course (Online)
5. Extension Activity
6. Extra Credit Courses (Optional)

List of Non Major Elective Courses (NME)
(2024-2025 onwards)

PG PROGRAMMES

| Name of the Course | Semester | Course Code | Department |
|-------------------------------------------------|----------|-------------|----------------------------------------|
| Introduction to Epigraphy | II | 24PHIN21 | History |
| Communication Strategies for Leadership Success | III | 24PHIN31 | |
| Functional English | II | 24PENN21 | English |
| English for Careers | III | 24PENN31 | |
| ஆளுமை மேம்பாடு | II | 24PTAN21N | Tamil |
| தகவல் தொடர்பியல் | III | 24PTAN31 | |
| Accounting for Managers -I | II | 24PCON21N | Commerce |
| Accounting for Managers -II | III | 24PCON31 | |
| Entrepreneurship Development | II | 24PBAN21 | Business Administration |
| Employability Skills | III | 24PBAN31 | |
| Mathematics for Life Sciences | II | 24PMTN21 | Mathematics |
| Statistics for Life and Social Sciences | III | 24PMTN31 | |
| Solid Waste Management | II | 24PPHN21 | Physics |
| Sewage and Waste Water Treatment and Reuse | III | 24PPHN31 | |
| Chemistry in Everyday Life | II | 24PCHN21 | Chemistry |
| Industrial Chemistry | III | 24PCHN31 | |
| Food Preservation | II | 24PHSN21 | Home Science - Nutrition and Dietetics |
| Nutrition and Health | III | 24PHSN31 | |

| | | | |
|--------------------------------------------------------|-----|-----------|-----------------------|
| Nutritional Biochemistry | II | 24PBCN21 | Biochemistry |
| Molecular Basis of Diseases and Therapeutic Strategies | III | 24PBCN31 | |
| Tissue engineering | II | 24PBON21 | Biotechnology |
| Gene manipulation Technology | III | 24PBON31 | |
| Web Programming | II | 24PCSN21 | Computer Science |
| Python Programming | III | 24PCSN31 | |
| Fundamentals of Web Design | II | 24PCAN21N | Computer Applications |
| Fundamentals of Cyber Security | III | 24PCAN31 | |

B. OUTCOME BASED EDUCATION (OBE) FRAMEWORK

The core philosophy of Outcome Based Education rests in employing a student - centric learning approach to measure the performance of students based on a set of pre- determined outcomes. The significant advantage of OBE is that it enables a revamp of the curriculum based on the learning outcomes, upgrade of academic resources, quality enhancement in research and integration of technology in the teaching-learning process. It also helps in bringing clarity among students as to what is expected of them after completion of the Programme in general and the Course in particular. The OBE directs the teachers to channelise their teaching methodologies and evaluation strategies to attain the Programme Educational Objectives (PEOs) and fulfill the Vision and Mission of the Institution.

Vision of the Institution

The founding vision of the Institution is to impart Quality Education to the rural womenfolk and to empower them with knowledge and leadership quality.

Mission of the Institution

The mission of the Institution is to impart liberal education committed to quality and excellence. Its quest is to mould learners into globally competent individuals instilling in them life-oriented skills, personal integrity, leadership qualities and service mindedness.

B.1 Programme Educational Objectives, Programme Outcomes and Programme Specific Outcomes

It is imperative for the Institution to set the Programme Educational Objectives (PEOs), Programme Outcomes (POs) and Course Outcomes (COs), consistent with its Vision and Mission statements. The PEOs and the POs should be driven by the Mission of the Institution and should provide distinctive paths to achieve the stated goals. The PEOs for each Programme have to fulfill the Vision and Mission of the Department offering the Programme.

Vision of the Department of Commerce

To impart knowledge of Commerce so that the learners can spread the seeds of Commerce throughout the fields of the society.

Mission of the Department of Commerce

- To provide an environment for understanding and learning Commerce.
- To inculcate an aptitude towards research oriented higher studies.
- To motivate the learners to undertake project works and to apply the findings and suggestions for the betterment of the society.
- To transform commerce graduates into dynamic entrepreneurs and potential job providers.

B.1.1 Programme Educational Objectives (PEOs)

PEOs are broad statements that describe the career and professional achievements that the Programme is preparing the graduates to achieve within the first few years after graduation. PEOs are framed for each Programme and should be consistent with the Mission of the Institution.

Programme Educational Objectives (PEOs) of M.Com. Programme**The Students will be able to**

- apply the knowledge and skills acquired to pursue research oriented higher studies and to become successful professionals in the field of Commerce.
- engage in continuous learning which will promote professional growth and personal growth based on values and ethos.
- develop management skills and entrepreneurial skills for contributing to the socio economic equity and environment sustainability.

| Key Components of Mission Statement | PEO1 | PEO2 | PEO3 |
|-------------------------------------------------------|------|------|------|
| Environment for understanding and continuous learning | ✓ | ✓ | ✓ |
| Higher studies or employment or self employment | ✓ | ✓ | - |
| Applications for the betterment of the society | ✓ | ✓ | ✓ |

Programme Outcomes (POs)

POs shall be based on Graduate Attributes (GAs) of the Programme. The GAs are the attributes expected of a graduate from a Programme in terms of knowledge, skills, attitude and values. The Graduate Attributes include Disciplinary

Knowledge, Communication Skills, Critical Thinking, Problem Solving, Analytical Reasoning, Research Related Skills, Co-operation/Team Work, Scientific Reasoning, Reflective Thinking, Information/Digital Literacy, Multicultural Competence, Moral and Ethical Awareness/Reasoning, Leadership Qualities and Lifelong Learning.

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

1. apply their in-depth domain knowledge and practical skills in interdisciplinary fields for research- based endeavours, employment and entrepreneurship development.
(*Disciplinary Knowledge*)
2. communicate proficiently and confidently with the ability to present complex ideas both in spoken and written forms in a concise manner to assorted groups.
(*Communication Skills*)
3. identify, formulate and solve problems in a consistent and systematic way with updated skills using modern tools and techniques. (*Scientific Reasoning and Problem Solving*)
4. analyze the data, synthesis the findings and provide valid conclusion by critical evaluation of theories, policies and practices for the fulfillment of the local, national, regional and global developmental needs. (*Critical Thinking and Analytical Reasoning*)
5. explore and evaluate globally competent research methodologies to apply appropriately in interdisciplinary research; Develop and sustain the research capabilities to meet the emerging needs for the welfare of the society. (*Research Related Skills*)
6. use ICT to mould themselves for lifelong learning activities to face career challenges in the changing environment. (*Digital Literacy, Self - directed and Lifelong Learning*)
7. self-manage and function efficiently as a member or a leader in diverse teams in a multicultural society for nation building. (*Co-operation/Team Work and Multicultural Competence*)
8. uphold the imbibed ethical and moral values in personal, professional and social life for sustainable environment. (*Moral and Ethical Awareness*)

B.1.2 Programme Specific Outcomes (PSOs)

Based on the Programme Outcomes, Programme Specific Outcomes are framed for each PG Programme. Programme Specific Outcomes denote what the students would be able to do at the time of graduation. They are Programme-specific and it is mandatory that each PO should be mapped to the respective PSO.

On Successful completion of M.Com Programme, the students will be able to

PO1: *Disciplinary Knowledge*

PSO 1.a: apply the in-depth knowledge in Commerce incorporated with fundamental knowledge in Statistics, Mathematics, Management and Commerce related softwares and Packages for pursuing M.Phil. and Ph.D. programmes

PSO 1.b make use of standard formulae, modern tools, techniques and statistical/software packages in the branches of Commerce to assess or estimate cost, income, profit, sales, tax, assets and liabilities to be placed as an employee or to become an entrepreneur in their career.

PO2: *Communication Skills*

PSO 2: communicate proficiently the concepts, theories, principles, procedures, provisions, applications and Commerce related ideas to examiners, academicians, peer groups, investors, industrialists, business people and to others at any hierarchy level in the organization structure

PO3: *Scientific Reasoning and Problem Solving*

PSO 3: practice the provisions of related Acts and adapt the principles of Commerce to achieve in their career as accountants, consultants, advisors, officers or entrepreneurs

PO4: *Critical thinking and Analytical Reasoning*

PSO 4: critically evaluate the individual and business practices in the branches of Commerce and provide valid conclusions for the betterment of individuals, business, industry and society as a whole.

PO5: *Research Related Skills*

PSO 5a: formulate research problems based on the needs of the society and apply the appropriate research methodologies for researches in the area of Marketing, Banking, Finance, Management, Entrepreneurship and Consumer Behaviour.

PSO 5b: explore the opportunities for inter-disciplinary research endeavours.

PO6: *Digital Literacy, Self - directed and Lifelong learning*

PSO 6: increase their level of digital literacy with the use of ICT and engage in self-learning to clear SET/NET and to progress in their career by facing the then prevailing challenges

PO7: *Cooperation/Team Work and Multicultural Competence*

PSO 7: develop good interpersonal relationship in multicultural team works by applying self-management principles and leadership traits for achieving common goal for the welfare of the organization and nation.

PO8: *Moral and Ethical awareness*

PSO 8: uphold the imbibed legal, moral and ethical values in their Career and contribute towards sustainable environment by adopting electronic practices in Commerce

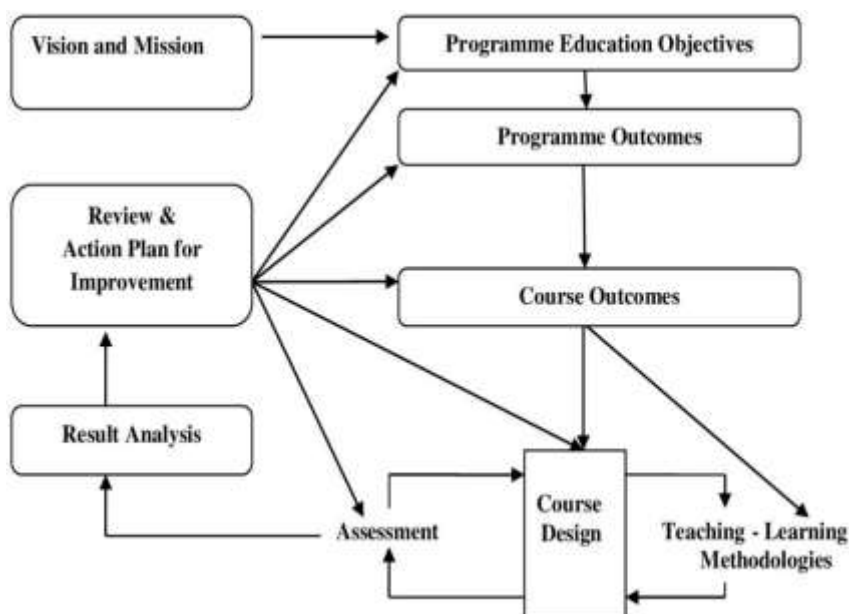
PO-PEO Mapping Matrix

Attainment of PEOs can be measured by a PO-PEO matrix. PEOs should evolve through constant feedback from alumnae, students, industry, management, etc. It is mandatory that each PEO should be mapped to at least one of the Pos.

| PEOs POs/PSOs | PEO1 | PEO2 | PEO3 |
|--------------------------|-------------|-------------|-------------|
| PO1/PSO1 | ✓ | ✓ | ✓ |
| PO2/PSO2 | ✓ | ✓ | ✓ |
| PO3/PSO3 | ✓ | ✓ | ✓ |
| PO4/PSO4 | ✓ | ✓ | - |
| PO5/PSO5 | - | ✓ | ✓ |
| PO6/PSO6 | ✓ | ✓ | ✓ |
| PO7/PSO7 | ✓ | ✓ | ✓ |
| PO8/PSO8 | ✓ | ✓ | - |

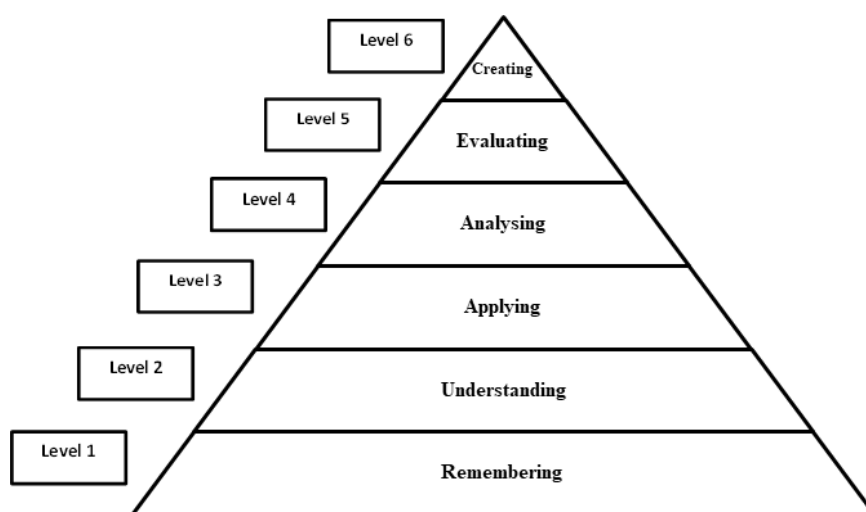
B.1.3 Course Outcomes (COs)

Course Outcomes are narrow statements restricted to the course contents given in five units. Course Outcomes describe what students would be capable of, after learning the contents of the Course. They reflect the level of knowledge gained, skills acquired and attributes developed by the students after learning of Course contents. COs are measurable, attainable and manageable in number. COs contribute to attain POs in such a way that each CO addresses at least one of the POs and also each PO is reasonably addressed by adequate number of COs.



It is important to determine the methods of assessment. A comprehensive assessment strategy may be outlined using the revised Bloom's Taxonomy level

BLOOM'S TAXONOMY



CO - PO Mapping of Courses

After framing the CO statements, the COs framed for each course is mapped with POs based on the relationship that exists between them. The COs which are not related to any of the POs is indicated with (-), signifying Nil. Measurement Mapping is based on Four Points Scale [High (H), Medium (M), Low (L) and Nil (-)]. For calculating weighted percentage of contribution of each Course in the attainment of the respective POs, the weights assigned for H, M and L are 3, 2 and 1 respectively.

CO-PO/PSO Mapping Table (Course Articulation Matrix)

| PO/PSOs COs | PO1/ PSO1 | PO2/ PSO2 | PO3/ PSO3 | PO4/ PSO4 | PO5/ PSO5 | PO6/ PSO6 | PO7/ PSO7 | PO8/ PSO8 |
|----------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|
| CO1 | | | | | | | | |
| CO2 | | | | | | | | |
| CO3 | | | | | | | | |
| CO4 | | | | | | | | |
| CO5 | | | | | | | | |

ELIGIBILITY FOR ADMISSION

The candidate should have passed in B.Com. (General or any Specialisation)/BBA/BBM Degree from any recognized University.

DURATION OF THE PROGRAMME

The candidates shall undergo the prescribed Programme of study for a period of two academic years (four semesters).

MEDIUM OF INSTRUCTION

English

B.2 EVALUATION SCHEME

| Components | Internal Assessment Marks | External Examination Marks | Total Marks |
|------------|---------------------------|----------------------------|-------------|
| Theory | 25 | 75 | 100 |

B.2.1 Core Courses, Elective Courses (Discipline Specific Elective Courses, Generic Elective Courses & Non Major Elective Courses)

INTERNAL ASSESSMENT**Distribution of Marks****Theory**

| Mode of Evaluation | Marks |
|--------------------|-----------|
| Periodic Test | 20 |
| Assignment | 5 |
| Total | 25 |

Three Periodic Tests - Average of the best two will be considered
 Two Assignments - Better of the two will be considered

Practical

| Mode of Evaluation | | Marks |
|--------------------|----------|-----------|
| Practical Test | : | 30 |
| Record Performance | : | 10 |
| Total | : | 40 |

Practical Test - Average of the two Practical Tests will be considered
 Performance - Attendance and Record

Question Pattern for Periodic Test**Duration: 2 Hours**

| Section | Q. No. | Types of Question | No. of Questions | No. of Questions to be answered | Marks for each Question | Total Marks |
|--------------|---------|--------------------------------------|------------------|---------------------------------|-------------------------|-------------|
| A | 1 - 5 | Fill in & Sentence Form | 5 | 5 | 1 | 5 |
| B | 6-9 | Internal Choice – Either... or Type | 4 | 4 | 5 | 20 |
| C | 10 - 11 | Internal Choice – Either.... or Type | 2 | 2 | 10 | 20 |
| Total | | | | | | 45* |

*The total marks obtained in the Periodic Test will be calculated for 20 marks

Summative Examination**External Assessment**

Distribution of Marks

| Mode of Evaluation | | Marks |
|-----------------------|----------|-----------|
| Summative Examination | : | 60 |
| Seminar Presentation | : | 15 |
| Total | : | 75 |

Summative Examination**Question Pattern****Duration: 3 Hours**

| Section | Q. No. | Types of Question | No. of Questions | No. of Questions to be answered | Marks for each Question | Total Marks |
|--------------|---------|--------------------------------------|------------------|---------------------------------|-------------------------|-------------|
| A | 1 - 5 | Fill in & Sentence Form | 5 | 5 | 1 | 5 |
| B | 6 - 10 | Internal Choice - Eitheror Type | 5 | 5 | 5 | 25 |
| C | 11 - 13 | Internal Choice - Either ...or Type | 3 | 3 | 10 | 30 |
| Total | | | | | | 60 |

B.2.2 Project

Individual Project is compulsory for II PG Students in IV Semester.

Distribution of Marks

| Mode of Evaluation | | Marks |
|---------------------|----------|------------|
| Internal Assessment | : | 40 |
| External Assessment | : | 60 |
| Total | : | 100 |

Internal Assessment:

| | |
|-----------------------------------------------|------------|
| Pre-submission Presentation | - 10 Marks |
| Review Report | - 20 Marks |
| One Open Online Course related to the Project | - 10 Marks |

External Assessment:

| | |
|----------------|------------|
| Project Report | - 40 Marks |
| Viva Voce | - 20 Marks |

B. 2.3 Skill Enhancement Course - Professional Competency Skill**Types of Question – Multiple Choice Questions only****INTERNAL ASSESSMENT****Distribution of Marks**

| Mode of Evaluation | Marks |
|--------------------|-----------|
| Periodic Test | 20 |
| Assignment | 5 |
| Total | 25 |

Three Periodic Tests - Average of the best two will be considered

Two Assignments - Better of the two will be considered

Question Pattern for Periodic Test**Duration: 2 Hours**

| Section | Q. No. | Types of Question | No. of Questions | No. of Questions to be answered | Marks for each Question | Total Marks |
|---------|--------------|--------------------------------------|------------------|---------------------------------|-------------------------|-------------|
| A | 1 - 5 | Multiple Choice Questions | 5 | 5 | 1 | 5 |
| B | 6-9 | Internal Choice –Either... or Type | 4 | 4 | 5 | 20 |
| C | 10 - 11 | Internal Choice – Either.... or Type | 2 | 2 | 10 | 20 |
| | Total | | | | | 45* |

*The total marks obtained in the Periodic Test will be calculated for 20 marks

Summative Examination
External Assessment
 Distribution of Marks

| Mode of Evaluation | | Marks |
|-----------------------|----------|-----------|
| Summative Examination | : | 60 |
| Seminar Presentation | : | 15 |
| Total | : | 75 |

Summative Examination

Question Pattern

Duration: 3 Hours

| Section | Q. No. | Types of Question | No. of Questions | No. of Questions to be answered | Marks for each Question | Total Marks |
|---------|---------|--------------------------------------|------------------|---------------------------------|-------------------------|-------------|
| A | 1 - 5 | Multiple Choice Questions | 5 | 5 | 1 | 5 |
| B | 6 - 10 | Internal Choice - Eitheror Type | 5 | 5 | 5 | 25 |
| C | 11 - 13 | Internal Choice - Either ...or Type | 3 | 3 | 10 | 30 |
| | | | | | Total | 60 |

B. 2.4 Internship / Industrial Training

Internship / Industrial Training is mandatory for all the Students

- **Internship:** Students have to involve in a designated activity, working in an organization for maximum of 30 days (not less than 20 days) under the guidance of an identified mentor.
- **Industrial Training:** Students have to undertake in-plant training in industries individually or in group for maximum of 30 days (not less than 20 days)
- Internship / Industrial Training must be done during the second semester holidays

Distribution of Marks

| Mode of Evaluation | | Marks |
|---------------------|----------|------------|
| Internal Assessment | : | 75 |
| External Assessment | : | 25 |
| Total | : | 100 |

Internal Assessment

| Mode of Evaluation | | Marks |
|------------------------|---|-----------|
| Onsite Learning/Survey | : | 50 |
| Report | : | 25 |
| Total | | 75 |

External Assessment

| Mode of Evaluation | | Marks |
|--------------------|---|-----------|
| Viva-Voce | : | 25 |
| Total | | 25 |

B.2.5. Self Study - Online Course

Practice for SET/NET-General Paper -Online

Internal Examination only

- Two Periodic Test (online) with Multiple Choice Questions will be conducted in III Semester.
- Model Examination will be conducted after two periodic tests.

Distribution of Marks

| Mode of Evaluation | | Marks |
|--------------------|----------|------------|
| Periodic Test | : | 25 |
| Model Examination | : | 75 |
| Total | : | 100 |

Two Periodic Tests - Better of the two will be considered

B.2.6. Extension Activities

Assessment by Internal Examiner only

Distribution of Marks

| Mode of Evaluation | Marks |
|--------------------|------------|
| Attendance : | 5 |
| Performance : | 10 |
| Report : | 10 |
| Total : | 25* |

*The marks obtained will be calculated for 100 marks

B.2.7 Transfer of credits earned through MOOC (UGC recognized Courses)

- Students can opt for minimum of
 - 12 weeks Courses for Core Courses
 - 8 weeks Courses for Elective Courses
 - 4 weeks Courses for Skill Enhancement Course
- The Online Courses opted by the students will be verified and approved by the Head of the Department and forwarded to the Controller of Examinations through the Principal.
- Students are required to register for the equivalent Online Courses through the Institution's SWAYAM-NPTEL Local Chapter after submitting a Permission letter to the Head of the Department.

- The Course should be completed before the beginning of that particular Semester in which the selected Course is offered.
- The student should submit the Course Completion Certificate immediately after receiving it, to the Department.
- The Head of the Department has to send the list of the students and their Course Completion Certificates to the Controller of Examinations through the Principal.
- The students who have submitted the Completion Certificate are exempted from appearing the Periodic Tests and Summative Examinations of the respective course but without any exemption for class attendance.
- Credits allotted for the particular Course in the Curriculum will be transferred after the completion of the Online Course
- Students can earn up to 10 credits within the mandatory credits requirements of the Degree Programme by completing UGC recognised Online Courses.
-

B.2.8. EXTRA CREDIT COURSES (OPTIONAL)

2.8.1 Extra Credit Course offered by the Department.

Assessment by Internal Examiner Only (To be conducted along with the III Periodic Test)

Distribution of Marks

| Mode of Evaluation | Marks |
|-------------------------------------|--------------|
| Quiz (Multiple Choice Questions) | 25 |
| Model Examination | 75 |
| Total | 100 |

Question Pattern for Model Examination

| Section | Types of Question | No. of Questions | No. of Questions to be answered | Marks for each Question | Total Marks |
|-----------------|------------------------------------|-------------------------|----------------------------------------|--------------------------------|--------------------|
| A Q.No.(1-5) | Internal Choice- Either or Type | 5 | 5 | 7 | 35 |
| B Q.No.(6-9) | Internal Choice- Either or Type | 4 | 4 | 10 | 40 |
| | | | | Total | 75 |

B.2.8. 2 Extra Credit Course offered by MOOC (Massive Open Online Course)

- The Courses shall be completed within the first III Semesters of the Programme.
- The allotment of credits is as follows (**Maximum of 15 credits**)

| | |
|-----------------|-------------|
| 4weeks Course | - 1 credit |
| 8 weeks Course | - 2 credits |
| 12 weeks Course | - 3 credits |

ELIGIBILITY FOR THE DEGREE

- The candidate will not be eligible for the Degree without completing the prescribed Courses of study and a minimum of 50% Pass marks in all the Courses.
- No Pass minimum for Internal Assessment for all the Courses.
- Pass minimum for External Examination is 27 marks out of 60 marks for Core Courses, Discipline Specific Elective Courses and Non-Major Elective Course.
- Pass minimum for Practice for SET/NET - General Paper is 50 Marks.
- **Attendance**
 - The students who have attended the classes for 76 days (85%) and above are permitted to appear for the Summative Examinations without any condition.
 - The students who have only 60-75days (66% -84%) of attendance are permitted to appear for the Summative Examinations after paying the required fine amount and fulfilling other conditions according to the respective cases.
 - The students who have attended the classes for 59 days and less – upto 45 days (50% - 65%) can appear for the Summative Examinations only after getting special permission from the Principal.
 - The students who have attended the classes for 44 days or less (<50%) cannot appear for the Summative Examinations and have to repeat the whole semester.
 - For Certificate, Diploma, Advanced Diploma and Post Graduate Diploma Programmes, the students require 75% of attendance to appear for the Theory/Practical Examinations

B.3 ASSESSMENT MANAGEMENT PLAN

An Assessment Management Plan that details the assessment strategy both at the Programme and the Course levels is prepared. The continuous assessment is implemented using an assessment rubric to interpret and grade students.

B.3.1 Assessment Process for CO Attainment

Assessment is one or more processes carried out by the institution that

identify, collect and prepare data to evaluate the achievement of Course Outcomes and Programme Outcomes. Course Outcome is evaluated based on the performance of students in the Continuous Internal Assessments and in End Semester Examination of a course. Target levels of attainment shall be fixed by the Course teacher and Heads of the respective departments.

Direct Assessment (Rubric based) - Conventional assessment tools such as Term Test, Assignment, Quiz and End Semester Summative Examination are used.

Indirect Assessment - Done through Course Exit Survey.

CO Assessment Rubrics

For the evaluation and assessment of COs and POs, rubrics are used. Internal assessment contributes 40% and End Semester assessment contributes 60% to the total attainment of a CO for the theory courses. For the practical courses, internal assessment contributes 50% and Semester assessment contributes 50% to the total attainment of a CO. Once the Course Outcome is measured, the PO can be measured using a CO-PO matrix.

CO Attainment

Direct CO Attainment

Course Outcomes of all courses are assessed and the CO - wise marks obtained by all the students are recorded for all the assessment tools. The respective CO attainment level is evaluated based on set attainment rubrics

Target Setting for Assessment Method

For setting up the target of internal assessment tools, 55% of the maximum mark is fixed as target. For setting up the target of End Semester Examination, the averagemark of the class shall be set as target.

Formula for Attainment for each CO

Attainment = Percentage of students who have scored more than the target marks

$$\text{Percentage of Attainment} = \frac{\text{Number of Students who Scored more than the Target}}{\text{Total Number of Students}} \times 100$$

Attainment Levels of COs

| Assessment Methods | Attainment Levels | |
|------------------------------------|-------------------|---------------------------------------------------------------------------------------|
| Internal Assessment | Level 1 | 50% of students scoring more than set target marks in Internal Assessment tools |
| | Level 2 | 55% of students scoring more than set target marks in Internal Assessment tools |
| | Level 3 | 60% of students scoring more than set target marks in internal Assessment tools |
| End Semester Summative Examination | Level 1 | 50% of students scoring more than average marks in End Semester Summative Examination |
| | Level 2 | 55% of students scoring more than average marks in End Semester Summative Examination |
| | Level 3 | 60% of students scoring more than average marks in End Semester Summative Examination |

Indirect CO Attainment

At the end of each Course, an exit survey is conducted to collect the opinion of the students on attainment of Course Outcomes. A questionnaire is designed to reflect the views of the students about the Course Outcomes.

Overall CO Attainment=75% of Direct CO Attainment + 25 % of Indirect CO Attainment

In each Course, the level of attainment of each CO is compared with the predefined targets. If the target is not reached, the Course teacher takes necessary steps for the improvement to reach the target.

For continuous improvement, if the target is reached, the Course teacher can set the target as a value greater than the CO attainment of the previous year.

B.3.2 Assessment Process for Overall PO Attainment

With the help of CO - PO mapping, the PO attainment is calculated. PO assessment is done by giving 75% weightage to direct assessment and 25% weightage to indirect assessment. Direct assessment is based on CO attainment, where 75% weightage is given to attainment through End Semester Examination and 25 % weightage is given to attainment through Internal assessments. Indirect assessment is done through Graduate Exit Survey and participation of students in Co-curricular/Extra-curricular activities.

PO Assessment Tools

| Mode of Assessment | Assessment Tool | Description |
|------------------------------------------|-------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Direct Attainment (Weightage -75%) | CO Assessment | This is computed from the calculated CO Attainment value for each Course. |
| Indirect Attainment (Weightage - 25%) | Graduate Exit Survey 10% | At the end of the Programme, Graduate Exit Survey is collected from the graduates and it gives the opinion of the graduates on attainment of Programme Outcomes. |
| | Co-curricular / Extra-curricular activities 15% | For participation in Co-curricular/Extra-curricular activities during the period of their study. |

Programme Articulation Matrix (PAM)

| Course Code | Course Title | PO1 | PO2 | PO3 | PO4 | PO5 | PO6 | PO7 | PO8 |
|------------------------------------|--------------|-----|-----|-----|-----|-----|-----|-----|-----|
| | | | | | | | | | |
| | | | | | | | | | |
| Average Direct PO Attainment | | | | | | | | | |
| Direct PO Attainment in percentage | | | | | | | | | |

Indirect Attainment of POs for all Courses

| POs | PO1 | PO2 | PO3 | PO4 | PO5 | PO6 | PO7 | PO8 |
|------------------------|-----|-----|-----|-----|-----|-----|-----|-----|
| Graduate Exit Survey | | | | | | | | |
| Indirect PO Attainment | | | | | | | | |

Attainments of POs for all Courses

| POs | O1 | O2 | O3 | O4 | O5 | PO6 | PO7 | O8 |
|--------------------------------------|----|----|----|----|----|-----|-----|----|
| Direct Attainment(Weightage - 75%) | | | | | | | | |
| Indirect Attainment(Weightage - 25%) | | | | | | | | |
| Overall PO Attainment | | | | | | | | |

**Overall PO Attainment= 75% of Direct PO Attainment +
25% of Indirect PO Attainment (Graduate Exit Survey
& Participation in Co- curricular and Extra-curricular Activities)**

Expected Level of Attainment for each of the Programme Outcomes

| POs | Level of Attainment |
|--------------------------------------------|---------------------|
| Attainment Value $\geq 70\%$ | Excellent |
| $60\% \leq \text{Attainment Value} < 70\%$ | Very Good |
| $50\% \leq \text{Attainment Value} < 60\%$ | Good |
| $40\% \leq \text{Attainment Value} < 50\%$ | Satisfactory |
| Attainment Value $< 40\%$ | Not Satisfactory |

Level of PO Attainment

| Graduation Batch | Overall PO Attainment (in percentage) | Whether Expected Level of PO is Achieved? (Yes/No) |
|------------------|---------------------------------------|----------------------------------------------------|
| | | |

B.3.3 Assessment Process for PEOs

The curriculum is designed so that all the courses contribute to the achievement of PEOs. The attainment of PEOs is measured after 3 years of completion of the Programme only through Indirect methods.

Target for PEO Attainment

| Assessment Criteria | Target (UG) | Target (PG) |
|---------------------------------|---------------------------|----------------------------|
| Record of Employment | 15% of the class strength | 30 % of the class strength |
| Progression to Higher Education | 50% of the class strength | 5 % of the class strength |
| Record of Entrepreneurship | 2 % of the class strength | 5 % of the class strength |

Attainment of PEOs

| Assessment Criteria & Tool | Weightage |
|---------------------------------|------------|
| Record of Employment | 10 |
| Progression to Higher Education | 20 |
| Record of Entrepreneurship | 10 |
| Feedback from Alumnae | 30 |
| Feedback from Parents | 10 |
| Feedback from Employers | 20 |
| Total Attainment | 100 |

$$\begin{aligned} \text{Percentage of PEO Attainment from Employment} &= \frac{\text{Number of Students who have got Employment}}{\text{Target}} \times 100 \\ \text{Percentage of PEO Attainment from Higher Education} &= \frac{\text{Number of Students who pursue Higher Education}}{\text{Target}} \times 100 \\ \text{Percentage of PEO Attainment from Entrepreneurship} &= \frac{\text{Number of Students who have become Entrepreneurs}}{\text{Target}} \times 100 \end{aligned}$$

Expected Level of Attainment for each of the Programme Educational Objectives

| POs | Level of Attainment |
|--------------------------------------------|---------------------|
| Attainment Value $\geq 70\%$ | Excellent |
| $60\% \leq \text{Attainment Value} < 70\%$ | Very Good |
| $50\% \leq \text{Attainment Value} < 60\%$ | Good |
| $40\% \leq \text{Attainment Value} < 50\%$ | Satisfactory |
| Attainment Value $< 40\%$ | Not Satisfactory |

Level of PEO Attainment

| Graduation Batch | Overall PEO Attainment(in percentage) | Whether Expected Level of PEO is Achieved? (Yes/No) |
|------------------|---------------------------------------|-----------------------------------------------------|
| | | |

C. PROCESS OF REDEFINING THE PROGRAMME EDUCATIONAL OBJECTIVES

The College has always been involving the key stakeholders in collecting information and suggestions with regard to curriculum development and curriculum revision. Based on the information collected, the objectives of the Programme are defined, refined and are inscribed in the form of PEOs. The level of attainment of PEOs defined earlier will be analysed and will identify the need for redefining PEOs. Based on identified changes in terms of curriculum, regulations and PEOs, the administrative system like Board of Studies, Academic Council and Governing Body may recommend appropriate actions. As per the Outcome Based Education Framework implemented from the Academic Year 2020- 2021, the following are the Programme Structure, the Programme Contents and the Course Contents of M.Com Programme.



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MASTER OF COMMERCE (9020)

Outcome Based Education with Choice Based Credit System

Programme Structure - Allotment of Hours and Credits

For those who join in the Academic Year 2024-2025

| Components | Semester | | | | Total Number of Hours (Credits) |
|-----------------------------------------------------------|----------------|----------------|----------------|----------------|------------------------------------|
| | I | II | III | IV | |
| Core Course | 6 (5) | 6 (5) | 6 (5) | 6 (5) | 24 (20) |
| Core Course | 6 (5) | 6 (5) | 6 (5) | 6 (5) | 24 (20) |
| Core Course | 6 (4) | 6 (4) | 6 (5) | - | 18(13) |
| Core Course | - | - | 6(4) | - | 6 (4) |
| Project | - | - | - | 6 (5) | 6 (5) |
| Elective Course (DSEC) | 6 (3) | 4 (3) | 3 (3) | - | 13 (9) |
| Elective Course (Generic) | 6 (3) | 4 (3) | - | - | 10 (6) |
| Elective Course (NME) | - | 4 (2) | 3(2) | - | 7 (4) |
| Elective Course- (Industry / Entrepreneurship) | - | - | | 6 (3) | 6 (3) |
| Skill Enhancement Course/ Professional Competency Skill | - | - | - | 6(3) | 6 (3) |
| Self Study Course | - | - | 0 (1) | - | 0(1) |
| Internship/Industrial Activity | | | 0 (2) | - | 0 (2) |
| Extension Activity | - | - | - | 0 (1) | 0 (1) |
| Total | 30 (20) | 30 (22) | 30 (27) | 30 (22) | 120 (91) |
| Extra Credit Course(Optional) - Offered by the Department | - | 0(2) | - | 0(2) | 0(4) |
| Extra Credit Course(Optional) - MOOC | - | - | - | - | Limited to a maximum of 15 credits |



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SEMESTER II

| S.No. | Components | Course | Course Code | Hours per Week | Credit | Exam. Hours | Marks | | |
|-------|----------------------------------------------------------------|-------------------------------------------------|-------------|----------------------|-----------|----------------|-------|------|------------|
| | | | | | | | Int. | Ext. | Total |
| 1. | Core Course -4 | Strategic Cost Management | 24PCOC21 | 6 | 5 | 3 | 25 | 75 | 100 |
| 2. | Core Course -5 | Corporate Accounting | 24PCOC22 | 6 | 5 | 3 | 25 | 75 | 100 |
| 3. | Core Course -6 | Setting up of Business Entities | 24PCOC23 | 6 | 4 | 3 | 25 | 75 | 100 |
| 4. | Elective Course – Discipline Specific Elective Course | Audit and Due Diligence | 24PCOE21 | 4 | 3 | 3 | 25 | 75 | 100 |
| 5. | Elective Course- Generic | Rural and Agricultural Marketing | 24PCOE22 | 4 | 3 | 3 | 25 | 75 | 100 |
| 6 | Elective Course – Non Major Elective | Accounting for Managers -1 | 24PCON21N | 4 | 2 | 3 | 25 | 75 | 100 |
| | | Total | | 30 | 22 | | | | 600 |
| | Extra Credit Course (Optional offered by the department) | Business Ethics And Corporate Sustainability | 24PCOO21N | - | 2 | - | 100 | - | 100 |

MASTER OF COMMERCE (9020)**SEMESTER III**

| S.No. | Components | Course | Course Code | Hours per Week | Credit | Exam. Hours | Marks | | |
|-------|------------------------------------------------|---------------------------------------------|-------------|----------------|-----------|-------------|-------|------|------------|
| | | | | | | | Int. | Ext. | Total |
| 1. | Core Course-7 | Taxation | 24PCOC31 | 6 | 5 | 3 | 25 | 75 | 100 |
| 2. | Core Course -8 | Research Methodology | 24PCOC32 | 6 | 5 | 3 | 25 | 75 | 100 |
| 3. | Core Course -9 | International Business | 24PCOC33 | 6 | 5 | 3 | 25 | 75 | 100 |
| 4. | Core Course - 10 | Computer Applications in Business Practical | 24PCOC34P | 6 | 4 | 3 | 40 | 60 | 100 |
| 5. | Elective – Discipline Specific Elective Course | International Financial Management | 24PCOE31 | 3 | 3 | 3 | 25 | 75 | 100 |
| 6. | Elective – Non Major Elective Course | Accounting for Managers -II | 24PCON31 | 3 | 2 | 3 | 25 | 75 | 100 |
| 7. | Self Study Course | Practice for SET/NET – General -online | 24PGOL31 | - | 1 | - | 25 | 75 | 100 |
| 8. | Internship/Industrial Activity | Internship | 24PCOI31 | - | 2 | - | 75 | 25 | 100 |
| | | Total | | 30 | 27 | | | | 800 |

MASTER OF COMMERCE (9020)**SEMESTER IV**

| S.No. | Components | Course | | | Credit | Exam. Hours | Marks | | |
|-------|-------------------------------------|---------------------------------|-------------|----------------|-----------|-------------|-------|------|------------|
| | | | Course Code | Hours per Week | | | Int. | Ext. | Total |
| 1. | Core Course-11 | Corporate and Economic Laws | 24PCOC41 | 6 | 5 | 3 | 25 | 75 | 100 |
| 2. | Core Course-12 | Human Resource Analytics | 24PCOC42 | 6 | 5 | 3 | 25 | 75 | 100 |
| 3. | Core Course -13 | Project | 24PCOC43PR | 6 | 5 | 3 | 40 | 60 | 100 |
| 4. | Elective Course | Organizational Behaviour | 24PCOE41 | 6 | 3 | 3 | 25 | 75 | 100 |
| 5. | SEC - Professional Competency Skill | Practice for SET/NET - Commerce | 24PCOS41 | 6 | 3 | 3 | 25 | 75 | 100 |
| 6. | | Extension Activity | | - | 1 | - | 100 | - | 100 |
| | Total | | | 30 | 22 | | | | 600 |

| | | | | | | | | | | |
|--|--|---------------------|-------------------------------------|----------|---|---|---|-----|---|-----|
| | | Extra Credit Course | Comprehensive Viva Voce Examination | 24PCOO41 | - | 2 | 3 | 100 | - | 100 |
|--|--|---------------------|-------------------------------------|----------|---|---|---|-----|---|-----|



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| | | | |
|--------------------------|------------------------------------|----------------|----------------|
| Semester II | ACCOUNTING FOR MANAGERS – I | Hours/Week:4 | |
| Core Course | | Credits:2 | |
| Course Code 24PCON21N | | Internal 25 | External 75 |

COURSE OUTCOMES

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

CO1: state the meaning of the prescribed accounting concepts. [K1]

CO2: describe the journal entries and ledger posting required for the prescribed contents. [K2]

CO3: explain the method of preparing bank reconciliation statements, final accounts and rectifying errors. [K2]

CO4: journalise the given transactions, prepare ledger and rectify errors. [K3]

CO5: adjust for additional information and prepare final accounts. [K4]

UNIT I

Introduction for Accounting:

Meaning and scope of Accounting, Basic Accounting concepts and conventions – Objectives of Accounting – Accounting transactions. (12 hours)

UNIT II

Double Entry Book Keeping:

Double Entry Book Keeping – Journal, Ledger, Preparation of Trial Balance.

(12 hours)

UNIT III

Subsidiary Books:

Subsidiary book – Preparation of cash book – single column, double column and triple columns cash book. (12 hours)

UNIT IV

Bank Reconciliation and rectification of errors:

Bank reconciliation statement – Errors – Types – Errors disclosed and not disclosed by trial balance - Rectification of errors – Suspense account. (12 hours)

UNIT V

Final Account:

Preparation of Final Accounts – Adjustments – Closing stock, Outstanding, Prepaid and accrued, depreciation, bad and doubtful debts., provision and discount on debtors and creditors. (12 hours)

SELF STUDY FOR ASSIGNMENT

1. Types of Accounts.
2. Single Entry System Vs Double Entry System

NOTE

Composition of Question paper:

Problem: 80%

Theory: 20%

TEXT BOOK

Reddy T.S., & A. Murthy (2023)– *Financial Accounting*- Chennai :Margham Publication.

REFERENCE BOOKS

1. Arulanandam, M A., & Raman K.S (2015). *Advanced Accountancy*, Mumbai: Himalaya Publishing House Revised Edition.
2. Charumathi and Vinayagam.(2002). *Financial Accounting*, Delhi: S.Chand and Sons.
3. Jain S.P & Narang K.L.(2016). *Financial Accounting*, Delhi: Kalyani Publishers.
4. Gupta R.L & Gupta V.K.(2016). *Financial Accounting*, Delhi: Sultan Chand & Chand..

| Course Code 24PCON21N | PO1 | | PO2 | PO3 | PO4 | PO5 | | PO6 | PO7 | PO8 |
|--------------------------|------------|------------|----------|----------|----------|------------|------------|----------|----------|----------|
| | PSO 1.a | PSO 1.b | PSO 2 | PSO 3 | PSO 4 | PSO 5.a | PSO 5.b | PSO 6 | PSO 7 | PSO 8 |
| CO1 | 3 | 3 | 2 | - | - | 1 | - | 1 | - | 3 |
| CO2 | 3 | 3 | 2 | 2 | 2 | 1 | - | 1 | - | 1 |
| CO3 | 3 | 3 | 2 | 2 | 2 | 1 | - | 1 | - | 1 |
| CO4 | 3 | 3 | 2 | 2 | 2 | 1 | - | 1 | - | 2 |
| CO5 | 3 | 3 | 2 | 2 | 2 | 1 | - | 1 | - | 2 |

Dr.M.Ponnien Selvi
Head of the Department

Dr.K.Prabhavathi
Course Designer



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| | | | |
|---------------------------------|---------------------------------------------------------|-----------------|---------------|
| Semester II | BUSINESS ETHICS AND CORPORATE SUSTAINABILITY | Hours/Week:- | |
| Extra Credit Course | | Credits:2 | |
| Course Code 24PCOO21N | | Internal 100 | External - |

COURSE OUTCOMES

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

CO1: explain the meaning and basic concepts of business ethics and corporate sustainability.

CO2: make ethical decision making by applying various theories

CO3: solve moral issues relating to business, marketing, advertising, finance, HR and environmental protection

CO4: analyse the various theories of business for corporate sustainability.

CO5: prepare Sustainability Reporting to various stake holders by applying ethical theory.

UNIT I

Introduction to Business Ethics

Business Ethics- Meaning and Definition of Business Ethics - Nature of Business Ethics - Role and importance of Business Ethics and values in Business - Causes of unethical behaviour - Ethical issues.

UNIT II

Ethical Theories

Ethical Decision Making -Decision Making (Normal Dilemmas and problems) - Application of Ethical Theories in Business - Traditional Ethical Theories - Utilitarianism, - Ethical Egoism - Ethics of Duties - Normative Theories of Business Ethics - Stakeholder Theory - Stockholder Theory - Lawrence Kohlberg's Theory Model Development.

UNIT III

Moral Issues in Business

Moral Issues in Business - Importance of moral issues and reasoning - Whistle Blowing- Kinds of Whistle Blowing - Ethical issues in functional areas of business. Marketing and Advertising - Truth in Advertising- Manipulation – Coercion-Trade Secrets- Corporate disclosure-Insider trading. Finance -Fairness’ and efficiency in Financial Market – Greenmail-Golden Parachute.HR: Workers Rights and Duties - Work place Safety - Sexual Harassment-Equal Employment Opportunity- Preferential hiring. Environmental Protection - Safety and acceptable risk- Environmental Harm, Pollution and its Control– Product Safety and Corporate Liability.

UNIT IV

Corporate Sustainability

Corporate Sustainability - Concepts of sustainability - Social, Environmental and Economic dimensions -Sustainability in a business context. Principles of Sustainable Development: History and emergence of the concept of Sustainable Development - Definitions, Environmental issues and crisis, Resource degradation, Greenhouse gases, Desertification, Social insecurity, Industrialization, Globalization and Environment.

UNIT V

Sustainability Reporting

Sustainability Reporting - Investors, customers, government and media- Disclosing sustainability information – report and website - Transparency and Accountability - One Report movement – Financial and non-financial together - Triple bottom line concept for Sustainable Business - Sustainability Reporting: Flavour of GRI, BRR, BRSR.

NOTE

Composition of Question paper:

Theory : 100%

TEXT BOOKS

1. Muraleedharan K P and Satheesh E K (2021), “Fernando’s Business Ethics and Corporate Governance”, 3rd Edition, Pearson India Education Services Pvt. Ltd, Noida.
2. John G. Cullen (2022), “Business, Ethics and Society: Key Concepts, Current Debates and Contemporary Innovations”, Sage Publications Pvt. Ltd, New Delhi
3. Khanka S (2013), “Business Ethics and Corporate Governance (Principles and Practice)”, 1st Edition, S.Chand & Co. Ltd., New Delhi.

REFERENCE BOOKS

1. ICSI Study Material, “Governance, Risk Management, Compliances and Ethics”, New Delhi
2. David Chandler (2016), “Strategic Corporate Social Responsibility: Sustainable Value Creation”, 4th Edition. Sage Publications Pvt. Ltd, New Delhi.
3. Mandal S K (2017), “Ethics in Business and Corporate Governance”, 2nd Edition., McGraw Hill Education, India

WEB REFERENCES:

1. <https://www.icsi.edu/media/website/BUSINESS%20MANAGEMENT%20ETHICS%20&%20ENTREPRENEURSHIP.pdf>
2. <https://ddceutkal.ac.in/Syllabus/BECG-MBA.pdf>
3. <https://sdgs.un.org/topics/desertification-land-degradation-and-drought>
4. https://sdgs.un.org/sites/default/files/documents/1387bp_ccInNSDS.pdf
5. <https://wedocs.unep.org/handle/20.500.11822/9435>

| Course Code 24PCOO21N | PO1 | | PO2 | PO3 | PO4 | PO5 | | PO6 | PO7 | PO8 |
|---------------------------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|
| | PSO | PSO | PSO | PSO | PSO | PSO | PSO | PSO | PSO | PSO |
| | 1.a | 1.b | 2 | 3 | 4 | 5.a | 5.b | 6 | 7 | 8 |
| CO1 | 3 | 3 | 2 | 1 | 2 | - | - | - | - | - |
| CO2 | 3 | 3 | 2 | 1 | 2 | - | - | 1 | - | - |
| CO3 | 3 | 3 | 2 | 1 | 2 | - | - | 1 | - | 2 |
| CO4 | 3 | 3 | 2 | 1 | 2 | - | - | 1 | - | 2 |
| CO5 | 3 | 3 | 2 | 1 | 2 | - | - | 1 | - | 2 |

Strong (3) Medium (2) Low (1)

Dr. M. Ponnien Selvi
Head of the Department

Dr .J. Mahamayi
Course Designer



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| | | | |
|--------------------------------|-----------------|----------------|----------------|
| Semester III | TAXATION | Hours/Week:6 | |
| Core Course-7 | | Credits:5 | |
| Course Code 24PCOC31 | | Internal 25 | External 75 |

COURSE OUTCOMES

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

CO1: describe the meaning of basic concepts in Income Tax Act, GST Act and Customs Act. [K2]

CO2: apply the provisions for Income Tax Act, GST Act and Customs Act. [K3]

CO3: compute the taxable income and assess income Tax liability of persons and Non-filers of returns. [K3]

CO4: analyse the provisions relating to exemptions for Agricultural income, Tax planning, International business taxation, input tax credit, Tax invoice payment of tax and Customs Law. [K4]

CO5: calculate the tax liability in advance through tax planning and valuation of customs duty as per customs Act. [K4]

UNIT I

Assessment of Persons : Tax Exemptions for Agricultural Income - Deductions to be made in Computing Total Income (80G, 80GGB, 80GGC, 80IA, 80IAB, 80IAC, 80IB, 80IBA, 80ID, 80IE, 80JJA, 80JJAA, 80LA, 80M, 80P, 80PA) – Assessment of Firms, AOP, BOI, Company and Co-operative Society. (18 Hours)

UNIT II

Tax Returns and Tax planning: Return of Income: Statutory Obligation, Return Forms,

Time for Filing of Return, Revised Return, Modified Return–Assessment -Tax Deducted at Source - Advance Payment of Tax: Persons Liable to Pay, Due Date, Computation - Payment in Pursuance of Order of Assessing Officer, Consequences on non-payment – Tax planning, Tax Avoidance and Tax Evasion - Tax Planning and Specific Management Decisions: Make or Buy, Own or Lease, Retain or Replace, Shut Down or Continue. (18 Hours)

UNIT III

International Business Taxation: International Business Taxation - Taxation of Non-Resident - Double Taxation Relief - Transfer Pricing and other Anti-avoidance Measure - Application and Interpretation of Tax Treaties - (Double Taxation avoidance Agreement - DTAA) – Equalization levy. (18 Hours)

UNIT IV

Goods and Services Tax: GST Act, 2017 - Registration – Procedure for Registration under Schedule III – Advantages of Registration in GST - Amendment of Registration – Rates of Tax of IGST, CGST,SGST/UGTST - Assessment of GST- Self-assessment – Provisional assessment – Scrutiny of Returns – Assessment of Non-filers of returns – Assessment of Unregistered Persons – Assessment in certain Special Cases – Tax Invoice – Credit and Debit Notes –Payment of Tax – Input Tax Credit - Anti Profiteering –Filing of Returns - Penalties –Prosecution – Appeal and Revision. (18 Hours)

UNIT V

Customs Act, 1962: Important Definitions – Basics – Importance of Customs Duty – Constitutional Authority for Levy of Customs Duty – Appointment of Customs Officers and their Powers -Types of Customs Duty –Prohibition of Importation and Exportation of goods – Valuation of Goods for Customs Duty – Transaction Value – Assessable Value – Computation of Assessable Value and Customs Duty. (18 Hours)

SELF STUDY FOR ASSIGNMENT

- 1.. Provisions in Tax Collected at Source
2. Prepare GST forms for a registered person

TEXT BOOKS

1. Vinod Singhania and Kapil Singhania, *Direct Taxes Law & Practice*, Professional Edition, Taxmann Publications, New Delhi

2. Mehrotra H.C. and Goyal S.P, *Income Tax including Tax Planning & Management*, Sahitya Bhawan Publications, Agra
3. Sekar G, *Direct Taxes - A Ready Refresher*, Sitaraman C. & Co Pvt.Ltd., Chennai.
4. Balachandran V, (2021) *Textbook of GST and Customs Law*, Sultan Chand and Sons, New Delhi
5. Vandana Bangar and Yogendra Bangar, *Comprehensive Guide to Taxation* (Vol. I and II), Aadhya Prakashan, Prayagraj(UP).

REFERENCE BOOKS

1. Sha R. G. and Usha Devi N.,(2022). *Income Tax* (Direct and Indirect Tax),Himalaya Publishing House, Mumbai.
2. Girish Ahuja and Ravi Gupta, *Practical Approach to Direct and Indirect Taxes: Containing Income Tax and GST*, Wolters Kluwer India Private Limited
3. Swetha Jain, *GST Law & Practice*, Taxmann Publishers Pvt. Ltd, Chennai.
4. Datt V.S., *GST - Input Tax Credit*, Taxmann Publishers, Chennai.
5. Anurag Pandey, *Law & Practices of GST and Service Tax*, Sumedha Publication House, New Delhi.

WEB REFERENCES

1. https://www.icsi.edu/media/webmodules/16112021_Advance_Tax_Laws.pdf
2. https://www.icsi.edu/media/webmodules/Final_Direct_Tax_Law_17_12_2020.pdf
3. https://www.icsi.edu/media/webmodules/TL_Final_pdf_25102021.pdf

| Course Code 24PCOC31 | PO1 | | PO2 | PO3 | PO4 | PO5 | | PO6 | PO7 | PO8 |
|-------------------------|---------|---------|-------|-------|-------|---------|---------|-------|-------|-------|
| | PSO 1.a | PSO 1.b | PSO 2 | PSO 3 | PSO 4 | PSO 5.a | PSO 5.b | PSO 6 | PSO 7 | PSO 8 |
| CO1 | 3 | 3 | 3 | - | - | - | - | 2 | - | - |
| CO2 | 3 | 3 | 3 | - | - | - | - | 2 | - | - |
| CO3 | 3 | 3 | 3 | 3 | - | - | 3 | 2 | - | - |
| CO4 | 3 | 3 | 3 | 3 | 3 | - | - | 2 | 2 | 3 |
| CO5 | 3 | 3 | 3 | - | 3 | - | - | 2 | 2 | 3 |

Strong (3) Medium (2) Low (1)

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| | | | |
|--------------------------------|-----------------------------|----------------|----------------|
| Semester III | RESEARCH METHODOLOGY | Hours/Week: 6 | |
| Core Course-8 | | Credits: 5 | |
| Course Code 24PCOC32 | | Internal 25 | External 75 |

COURSE OUTCOMES

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

CO1: describe the fundamental concepts of research. [K2]

CO2: determine the research problem, formulation of hypothesis, techniques of data collection and multivariate analysis for preparation of report. [K3]

CO3: apply the research in business, construct the research design, collect data to perform parametric tests and by avoiding plagiarism.[K3]

CO4: analyse the research gap, identify the suitable tools, methods and techniques in research. [K4]

CO5:interpret the results and analysis, make recommendation and prepare reports. [K4]

UNIT I

Introduction to Research Methodology: Research: Definition – Objectives – Motivations for Research – Types of Research – Maintaining Objectivity in Research – Criteria of Good Research – Applications of Research in Business - Formulating a Research Problem – Literature Review – Sources of Literature – Reasons for Review – Reference Management Tools - Identification of Research Gap – Framing of Objectives. (18 Hours)

UNIT II

Hypothesis Testing and Research Design: Hypothesis – Formulation of Hypothesis – Testing of Hypothesis – Type I and Type II Errors – Research Design – Types of Research Design - Methods of Data Collection: Census, Sample Survey, Case Study – Sampling: Steps in Sampling Design, Methods of Sampling – Testing of Reliability and Validity – Sampling Errors. (18 Hours)

UNIT III

Data Collection: Variable: Meaning and types - Techniques of Data Collection –Primary Data: Meaning, Advantages and Limitations – Techniques: Interview, Schedule, Questionnaire, Observation – Secondary Data: Meaning and Sources. (18 Hours)

UNIT IV

Data Analysis: Data Analysis – Uni-variate Analysis: Percentile, Mean, Median, Mode, Standard deviation, Range, Minimum, Maximum, Independent sample t-test – Bi-variate analysis: Simple correlation, Simple Regression, Chi-square, Paired samples t-test, ANOVA, Man-Whitney test – Wilcoxon signed rank test – Kruskal Wallis test (Simple problems) Multi Variate Analysis: Multiple Correlation, Multiple Regression, Factor Analysis, Friedman's test, Cluster analysis, Confirmatory Factor Analysis (CFA), Structural Equation Modelling (SEM), Multiple Discriminant Analysis. (18 Hours)

UNIT V

Preparation of Research Report: Report preparation – Guidelines and precautions for interpretation – Steps in Report writing - Style of research reports (APA, MLA, Anderson, Harvard) – Mechanics of report writing – Ethics in Research – Avoiding plagiarism – Plagiarism checker tools – Funding agencies for business research.

(18 Hours)

SELF STUDY FOR ASSIGNMENT

1. Construction of a Model Questionnaire / Schedule
2. Funding agencies for business research.

NOTE

Composition of the Question Paper: Theory : 80 %
Problem : 20 %

TEXT BOOKS

1. Krishnaswami, O.R., & Ranganatham, M. (2013). *Methodology of Research in Social Sciences*. New Delhi: Himalaya Publishing House.
2. Kothari, C.R. (2015). *Research Methodology - Methods and Techniques*. New Delhi: New Age International Publishers.

REFERENCE BOOKS

1. Tripathi, (2014) *Research Methodology in Management and Social Sciences*. Sultan Chand & Sons, New Delhi.

2. Sashi K.Guptha and Parneet Rangi, (2018). *Research Methodology*, Kalyani Publisher, Ludhiana

| Course Code 24PCOC32 | PO1 | | PO2 | PO3 | PO4 | PO5 | | PO6 | PO7 | PO8 |
|-------------------------|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|
| | PSO | PSO | PSO | PSO | PSO | PSO | PSO | PSO | PSO | PSO |
| | 1.a | 1.b | 2 | 3 | 4 | 5.a | 5.b | 6 | 7 | 8 |
| CO1 | 3 | 2 | 2 | - | - | 3 | 3 | 3 | - | 3 |
| CO2 | 3 | 2 | 3 | - | 3 | 3 | 3 | 3 | 3 | 2 |
| CO3 | 3 | 3 | 3 | - | 3 | 3 | 3 | 3 | - | - |
| CO4 | 3 | 3 | 3 | - | 3 | 3 | 3 | 3 | - | - |
| CO5 | 3 | 2 | 3 | - | 3 | 3 | 3 | 3 | - | 3 |

Strong (3) Medium (2) Low (1)

Dr.M.Ponnien Selvi

Head of the Department

Dr.M.Ponnien Selvi

Dr.M.Annam

Course Designers



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VIRUDHUNAGAR

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M.Com. (2024-2025 onwards)

| | | | |
|--------------------------------|-------------------------------|----------------|----------------|
| Semester III | INTERNATIONAL BUSINESS | Hours/Week:6 | |
| Core Course-9 | | Credits:5 | |
| Course Code 24PCOC33 | | Internal 25 | External 75 |

COURSE OUTCOMES

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

CO1: describe the concepts of International Business and International Business

Environment.[K2]

CO2: identify the different theories, and legal framework of International Business. [K3]

CO3: highlight multi-lateral agreements with institutions facilitating international trade and multinational companies. [K3]

CO4: analyse the legal framework and recent developments in International Business, and distinguish theories of International Business. [K4]

CO5: analyse the balance of payments, money market, instruments and the functions of FEMA in the international business trade.[K4]

UNIT I

Introduction to International business : International Business - Meaning, Nature, Scope and Importance- Stages of Internationalization of Business-Methods of entry into Foreign Markets: Licensing- Franchising- Joint Ventures-Strategic Alliances- Subsidiaries and Acquisitions - Framework for Analyzing International Business Environment- Domestic, Foreign and Global Environment-Recent Developments in International Business. (18 Hours)

UNIT II

Theoretical Foundations of International Business: Theoretical Foundations of International Business: Theory of Mercantilism- Theory of Absolute and Comparative Cost Advantage - Haberler's Theory of Opportunity Cost- Heckscher- Ohlin Theory Market

Imperfections Approach-Product Life Cycle Approach - Transaction Cost Approach - Dunning's Eclectic Theory of International Production. (18 Hours)

UNIT III

Legal Framework of International Business: Legal framework of International Business: Nature and Complexities: Code and Common Laws and their Implications to Business - International Business Contract - Legal Provisions, Payment Terms. (18 Hours)

UNIT IV

Multi-Lateral Agreements and Institutions : Multi-Lateral Agreements and Institutions: Economic Integration – Forms: Free Trade Area, Customs Union, Common Market and Economic Union-Regional Blocks: Developed and Developing Countries-NAFTA- EU-SAARC, ASEAN - BRICS - OPEC-Promotional role played by IMF-World Bank and its affiliates- IFC, MIGA and ICSID – ADB -Regulatory role played by WTO and UNCTAD. (18 Hours)

UNIT V

Multinational Companies (MNCs) and Host Countries : Multinational Companies (MNCs) and Host Countries: MNCs – Nature and characteristics. Decision Making-Intra Firm Trade and Transfer Pricing – Technology Transfer- Employment and labour relations- Management Practices- Host Country Government Policies-International Business and Developing Countries: Motives of MNC operations in Developing Countries (Discuss case studies)-Challenges posed by MNCs. (18 Hours)

SELF STUDY FOR ASSIGNMENT

1. PEST Analysis and SWOT Analysis
2. Issues with Multinational Companies

TEXT BOOKS

1. Cherunilam Francis, (2016). *International Business*, New Delhi, PHI Learning Pvt. Ltd., 5th Edition.
2. Aswathappa. K. (2020). *International Business*, New Delhi, Mc Graw Hill, 7th Edition.
3. Jeevanandam C (2020), *Foreign Exchange and Risk Management*, New Delhi, Sultan Chand and Sons, 17th Edition.
4. Rakesh Mohan Joshi (2009), *International Business*, Oxford University Press.
5. Charles W.L. Hill, *International Business: Competing in the Global Market Place*, Mc Graw Hill, NewYork.

REFERENCE BOOKS

1. Donald Ball, Michael Geringer, Michael Minor & Jeanne Mc Nett, *International Business: The Challenge of Global Competition*, Mc Graw Hill Education, New York
2. Alan M Rugman & Simon Collinson, *International Business*, Pearson Education, Singapore

WEB REFERENCES

1. <https://www.icsi.edu/media/webmodules/publications/9.5%20International%20Business.pdf>
2. https://ebooks.lpude.in/commerce/mcom/term_3/DCOM501_INTERNATIONAL_BUSINESS.pdf
3. <https://www.shobhituniversity.ac.in/pdf/econtent/International-Business-Unit-1-Dr-Neha-Yajurvedi.pdf>

| Course Code 24PCOC33 | PO1 | | PO2 | PO3 | PO4 | PO5 | | PO6 | PO7 | PO8 |
|-------------------------|------------|------------|----------|----------|----------|------------|------------|----------|----------|----------|
| | PSO 1.a | PSO 1.b | PSO 2 | PSO 3 | PSO 4 | PSO 5.a | PSO 5.b | PSO 6 | PSO 7 | PSO 8 |
| CO1 | 3 | 3 | 3 | - | - | 3 | 3 | - | - | - |
| CO2 | 3 | 3 | 3 | 2 | - | 2 | 3 | - | - | 3 |
| CO3 | 3 | 3 | 3 | - | - | 3 | 3 | 1 | 2 | - |
| CO4 | 3 | 3 | 3 | 2 | - | 2 | 3 | - | - | - |
| CO5 | 3 | 3 | 3 | - | - | 2 | 2 | | 2 | - |

Strong (3) Medium (2) Low (1)

Dr. M. Ponnien Selvi
Head of the Department

Dr. P. Thenrathi
Course Designer



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| | | | |
|---------------------------------|--------------------------------------------------------|----------------|----------------|
| Semester III | COMPUTER APPLICATIONS IN BUSINESS PRACTICAL | Hours/Week:6 | |
| Core Course-10 | | Credits:4 | |
| Course Code 24PCOC34P | | Internal 40 | External 60 |

COURSE OUTCOMES

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

CO1: describe the basic concepts in SPSS and Tally Prime.[K2]

CO2: explain the statistical tools used in SPSS and Tally Prime. [K2]

CO3: apply the tools and entering the accounts in SPSS and Tally Prime. [K3]

CO4: apply the computer applications in real business situation. [K3]

CO5: display and explain the output. [K4]

UNIT I

Introduction to SPSS : Opening a data file in SPSS – Variable view – Data view – Entering data into the data editor – Saving the data file – Table creation – Descriptive statistics: Percentile values, Measures of central tendency, Measures of dispersion, Distribution – Cronbach's Alpha test – Charts and graphs - Editing and copying SPSS output.

Creating Charts: Charts: Chart elements: Titles, legend, data labels, creating a New Chart, Formatting the Chart, Types charts, Using Chart Templates. (18 Hours)

UNIT II

Parametric Tests in SPSS : Compare means: One-sample t-test, Independent Samples t-test, Paired-samples t-test and One-way ANOVA, Two-way ANOVA - Correlation: Bi-variate, Partial and Multiple - Simple linear regression. (18 Hours)

UNIT III

Non-parametric Tests in SPSS : Chi-square test - Mann Whitney's test for independent samples – Wilcoxon matched pairs sample test– Friedman's test– Wilcoxon signed rank test – Kruskal Wallis test. (18 Hours)

UNIT IV

Introduction to Tally Prime: Tally Prime: Introduction – Starting Tally Prime – Creation of a Company - Selecting company - Shutting a company - Altering company– Creating Accounting groups and ledgers – Vouchers – Practical problems for a new and existing business and not-for profit organisation. Accounting reports: Introduction – Displaying Trial balance, Profit and Loss Account, Balance sheet, Day book, Purchase register, Sales register, Cash flow/Funds flow and ratio analysis – Practical problems. (18 Hours)

UNIT V

Inventory and GST in Tally Prime: Inventory: Introduction to Inventory Masters – Creation of stock group – Creation of Godown – Creation of unit of measurement – Creation of stock item – Entering inventory details in Accounting vouchers – Practical problems. GST: Introduction – Enabling GST – Defining tax details – Entries in Accounting vouchers – View invoice report – Practical problems. (18 Hours)

LIST OF PRACTICAL

1. Entering Data in SPSS
2. Descriptive Statistics
3. Creating Charts in Excel
4. t-test
5. ANOVA
6. Correlation
7. Regression
8. Chi-Square test
9. Mann Whitney's and Wilcoxon
10. Friedman's test and Kruskal Wallis test.
11. Creation of a Company
12. Shutting and Altering Company
13. Creating of Groups and Ledgers
14. Vouchers
15. Displaying Reports
16. Creation of Stock Group and Godowns

17. Creation of unit of measurement and Stock Item
18. Entering Inventory Details
19. Accounting Vouchers
20. Viewing Invoice Report

SELF STUDY FOR ASSIGNMENT

1. Import Excel data in SPSS.
2. Exporting GST Forms

TEXT BOOKS

1. Sundara Pandian.P, Muthulakshmi. S & Vijayakumar, T (2022). Research Methodology & Applications of SPSS in Social Science Research, Sultan Chand & Sons, New Delhi.
2. Morgan George. A, Barrett C Karen, Leech L Nancy and Gloeckner Gene W (2019). IBM SPSS for Introductory Statistics, Routledge, 6th Edition, U.K.
3. Official Guide to Financial Accounting using Tally Prime (2021). BPB Publication, Delhi, 1st Edition.
4. Chheda Rajesh, U (2020). Learn Tally Prime, Ane Books, 4th Edition, New Delhi.

REFERENCE BOOKS

1. Kulas John, Renata Garcia Prieto Palacios Roji, Smith Adams (2021). IBM SPSS Essentials: Managing and Analysing Social Sciences Data, 2nd Edition, John Wiley & Sons Inc., New York.
2. Rajathi. A, Chandran. P (2011). SPSS for You, MJP Publishers, Chennai.
3. Sangwan Rakesh (2022). Learn Tally Prime in English, Ascend Prime Publication, Pilani.
4. Lodha Roshan (2022). Tally Prime with GST Accounting, Law Point Publication, Kolkata.

WEB RESOURCES

1. <https://www.spss-tutorials.com/basics/>
2. <https://www.tallyclub.in/>
3. <https://tallysolutions.com/business-guides/inventory-management-in-tally-erp9/>

| Course Code 24PCOC34P | PO1 | | PO2 | PO3 | PO4 | PO5 | | PO6 | PO7 | PO8 |
|---------------------------------|--------------------|--------------------|------------------|------------------|------------------|--------------------|--------------------|------------------|------------------|------------------|
| | PSO 1.a | PSO 1.b | PSO 2 | PSO 3 | PSO 4 | PSO 5.a | PSO 5.b | PSO 6 | PSO 7 | PSO 8 |
| CO1 | 3 | 3 | 2 | 3 | 2 | 2 | - | 1 | - | 2 |
| CO2 | 3 | 3 | 2 | 3 | 2 | 2 | - | 1 | - | 2 |
| CO3 | 3 | 3 | 2 | 3 | 2 | 2 | - | 1 | - | 2 |
| CO4 | 3 | 3 | 2 | 3 | 2 | 2 | - | 1 | - | 2 |
| CO5 | 3 | 3 | 2 | 3 | 2 | 2 | - | 1 | - | 2 |

Dr.M.Ponnien Selvi
Head of the Department

Dr.P.Saritha
Course Designer



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M.Com.
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| | | | |
|--------------------------------|-----------------------------------------------|----------------|----------------|
| Semester III | INTERNATIONAL FINANCIAL MANAGEMENT | Hours/Week:3 | |
| Elective Course | | Credits:3 | |
| Course Code 24PCOE31 | | Internal 25 | External 75 |

COURSE OUTCOMES

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

CO1: state the meaning of the basic concepts of international financial management [K2]

CO2: discuss the features of balance of payments, Spot and Forward Market, Foreign Direct Investment credit creation and debit crisis [K3]

CO3: discuss the factors involved in international Monetary System, exchange Rate, role and functions Multilateral Development Banks [K3]

CO4: analyse the international flow of Funds, currency derivatives market, Portfolio Investment, Current assets management for international financial decision. [K4]

CO5: analyse the balance of payments, money market, instruments and the functions of FEMA in the international business trade. [K4]

UNIT I

International Financial Management

International Financial Management: An overview – Importance – Nature and Scope –

International flow of Funds – Balance of Payments – International Monetary System.

(9 hours)

UNIT II

Foreign Exchange Market

Foreign Exchange Market: Features – Spot and Forward Market – Exchange Rate Mechanism –

Exchange Rate determination in the Spot and Forward Markets – Factors Influencing Exchange

Rate – Salient Features of FEMA – Market for Currency Futures and Currency Options – Hedging

with Currency Future and Options.

(9 hours)

UNIT III

International Investment Decision

Foreign Direct Investment – International Capital Budgeting – International Portfolio Investment: Meaning – Benefit of International Portfolio Investment – Problem of International Investment.

(9 hours)

UNIT IV

International Financial Decisions

Overview of the International Financial Market – Channels for International Flow of Funds – Role and Functions of Multilateral Development Banks – International Banking: Functions – Credit Creation – Control of International Banks.

(9 hours)

UNIT V

International Financial Market Instruments

Short-term and Medium-term Instruments – Management of Short-term Funds – Management of Receivables and Inventory – Factors behind the Debt Crisis.

(9 hours)

Self Study:

1. Structure of Indian Financial System.
2. Steps involved in buying and selling of security in National Stock Exchange.

Books for study:

1. Vyuptakesh Sharan, (2012), “International Financial Management” 6th Edition, Prentice Hall India Learning Pvt. Ltd, Delhi
2. Seth A K and Malhotra S K, (2000), “International Financial Management” 2nd Edition, Galgotia Publishing Company, Delhi
3. Agarwal O P, (2021), “International Financial Management” 3rd Edition, Himalaya Publishing House Pvt Ltd, Mumbai

4. Apte P G, (2006), “International Financial Management” 4th Edition, MCGraw Hill (India) Pvt. Ltd., Noida, Uttar Pradesh
5. Varshney R L and Bhashyam S (2016), “International Financial Management An Indian Perspective”, Sultan Chand & Sons, New Delhi

Books for reference:

1. Jeevanandam C, (2020), “Foreign Exchange Practice Concepts and Control”, 17th Edition, Sultan Chand & Sons, New Delhi
2. Kevin S, (2022), “Fundamentals of International Financial Management” 2nd Edition, Prentice Hall India Learning Pvt. Ltd, Delhi
3. Amuthan R, (2021), “International Financial Management” 3rd Edition, Himalaya Publishing House Pvt Ltd, Mumbai
4. Bhalla V K (2014), “International Financial Management (Text and Cases)”, Sultan Chand & Sons, New Delhi

Web references:

1. <https://iare.ac.in/sites/default/files/LECTURE%20NOTES-IFM.pdf>
2. <https://www.bauer.uh.edu/rsusmel/4386/ifm%20-%20lecture%20notes.pdf>
3. https://ebooks.lpude.in/management/mba/term_4/DMGT549_INTER

NATIONAL_FINANCIAL_MANAGEMENT.pdf

| Course Code 24PCOE31 | PO1 | | PO2 | PO3 | PO4 | PO5 | | PO6 | PO7 | PO8 |
|----------------------------|------------|------------|----------|----------|----------|------------|------------|----------|----------|----------|
| | PSO 1.a | PSO 1.b | PSO 2 | PSO 3 | PSO 4 | PSO 5.a | PSO 5.b | PSO 6 | PSO 7 | PSO 8 |
| CO1 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 2 | 2 | 3 |
| CO2 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 2 | 2 | 3 |
| CO3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 2 | 2 | 3 |
| CO4 | 3 | 3 | 3 | 3 | 3 | 3 | 2 | 2 | 1 | 3 |
| CO5 | 3 | 3 | 3 | 3 | 3 | 2 | 2 | 2 | 1 | 3 |

Dr.M.Ponnien Selvi
Head of the Department

Dr.J.Mahamayi
Course Designer



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M.Com.
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| | | | |
|-------------------------|-------------------------------------|----------------|----------------|
| Semester III | ACCOUNTING FOR MANAGERS – II | Hours/Week:3 | |
| Elective Course-NME | | Credits:2 | |
| Course Code 24PCON31 | | Internal 25 | External 75 |

COURSE OUTCOMES

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

CO1: state the meaning of basic concepts of cost and management accounting. [K1]

CO2: describe the need and importance of cost and management accounting and the procedure for preparing cost sheet and financial statements. [K2]

CO3: explain the functions and methods of preparing cost sheet comparative and common size statement..[K2]

CO4: prepare the cost sheet and financial statement and calculate ratios. [K3]

CO5: perform financial statement analysis and ratio analysis.[K4]

Unit I

Introduction to Cost Accounting:

Cost Accounting – meaning – nature, scope, functions, need, importance and limitations.

(9 hours)

Unit II

Cost concept and Preparation of Cost Sheets:

Cost concepts – meaning and classification of Cost – elements of Cost – Preparation of Cost Sheets.

(9 hours)

UNIT III

Introduction to Management Accounting:

Management Accounting – meaning, nature, scope and functions, need importance and limitations – Management Accounting Vs Cost Accounting, Management Accounting Vs Financial Accounting.

(9 hours)

Unit IV

Analysis and Interpretation of Financial Statements:

Analysis and Interpretation of Financial Statements – nature, objectives, methods – comparative statements, common size statement and Trend analysis.

(9 hours)

Unit V

Ratio Analysis:

Ratio Analysis – meaning – Interpretation, benefits and limitations – Preparation of ratios from Profit and Loss Account (Simple problem)

(9 hours)

SELF STUDY FOR ASSIGNMENT

1. Techniques of Cost Control
2. Ethics in Management Accounting.

Problem: 40%

Theory : 60%

Text Book

1. Pillai, R.S.N, & Bagavathi, V (2013). Cost Accounting, New Delhi: S.Chand and Company Ltd.,
2. Ramachandran, R. & Srinivasan R. (2018). Management Accounting, Trichy: Sriram Publications.

Reference Book

1. Jain, S.P, & Narang, K.L. ((2010). Cost Accounting, New Delhi: Kalyani Publishers.
2. Maheswari, S.N., (2009). Accounting for Management, New Delhi: Sultan Chand & sons.

| Course Code 24PCON31 | PO1 | | PO2 | PO3 | PO4 | PO5 | | PO6 | PO7 | PO8 |
|-----------------------------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|
| | PSO | PSO | PSO | PSO | PSO | PSO | PSO | PSO | PSO | PSO |
| | 1.a | 1.b | 2 | 3 | 4 | 5.a | 5.b | 6 | 7 | 8 |
| CO1 | 3 | 3 | 2 | - | - | 1 | - | 1 | - | 3 |
| CO2 | 3 | 3 | 2 | 2 | 2 | 1 | - | 1 | - | 1 |
| CO3 | 3 | 3 | 2 | 2 | 2 | 1 | - | 1 | - | 1 |
| CO4 | 3 | 3 | 2 | 2 | 2 | 1 | - | 1 | - | 2 |
| CO5 | 3 | 3 | 2 | 2 | 2 | 1 | - | 1 | - | 2 |

Dr.M.Ponnien Selvi
Head of the Department

Dr.K.Prabhavathi
Course Designer



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| | | |
|--------------------------------|-------------------------------------------------|-----------------|
| Semester III | PRACTICE FOR SET/NET – GENERAL PAPER | Hours/Week: - |
| Self Study Course | | Credits: 1 |
| Course Code 24PGOL31 | | Internal 100 |

COURSE OUTCOMES

On completion of the course, students will be able to

CO1: discuss various concepts related to higher education system, teaching, communication, research, ICT and environmental studies.[K2]

CO2: apply the skills of communication, mathematical, internet and research aptitude in competitive examinations. [K3]

CO3: analyse the circumstances, instances, contents and arrive at / choose the Best option. [K3]

CO4: evaluate the data using ICT tools and logical reasoning.[K4]

CO5: develop self-learning activities to face challenges in their life.[K4]

UNIT I

TEACHING & RESEARCH APTITUDE

Teaching: Concept, Objectives, Levels of teaching, Factors affecting teaching, Methods of teaching of Higher learning, Evaluation systems

Research: Meaning, Types, Methods of Research, Steps of Research, Thesis and Article writing, Application of ICT in Research

UNIT II

COMMUNICATION AND HIGHER EDUCATION SYSTEM

Communication: Meaning, Types, Characteristics, Verbal and Non-verbal

Communication and Barriers to Communication

Higher Education System: Professional, Technical, Skill Based Education, Value Education, Policies, Governance and Administration

UNIT III

PROSE COMPREHENSION

A text passage followed by a set of questions to be answered based on students' comprehensive ability

UNIT IV

MATHEMATICAL, LOGICAL REASONING AND DATA INTERPRETATION

Mathematical Logical Reasoning: Number series, letter series, Analogies, Venn diagram and Mathematical Aptitude

Data Interpretation: Graphical representation and mapping of Data, Data and Governance

UNIT V

ICT AND ENVIRONMENTAL STUDIES

ICT: General abbreviations, Basics of Internet, E-mail, Digital initiatives in higher education

Environmental Studies: Pollution, Impacts of Pollutants, Natural and energy sources, Natural Disasters and Environmental Protection Act

TEXT BOOKS

Madan KVS (2019), NTA – UGC NET/SET/JRF- Teaching and Research Aptitude, Pearson India Education Services Pvt.Ltd., Noida

REFERENCES

Jain, Usha Rani. (2018), *UGC-NET* New Delhi: Mital Books India Ltd.

Singh, Rashmi and Asim Khan (2019), *UGC-NET Paper- I*, New Delhi: Disha Publication.

| Course code 24PGOL31 | PO1 | PO2 | PO3 | PO4 | PO5 | PO6 | PO7 | PO8 |
|---------------------------------------|------------|------------|------------|------------|------------|------------|------------|------------|
| CO1 | 3 | 3 | - | - | 2 | 1 | - | 1 |
| CO2 | 3 | 3 | 1 | 2 | 3 | 2 | - | 2 |
| CO3 | 3 | 2 | 2 | 3 | 3 | 2 | - | 2 |
| CO4 | 3 | 2 | 3 | 3 | 3 | 3 | - | 1 |
| CO5 | 3 | 1 | 2 | 1 | 1 | 3 | - | 1 |

Strong(3) Medium (2) Low(1)

Dr.M.C. Maheswari
Dr. V. Navaneethamani
Heads of the Departments

Mrs. K.Anitha
Dr.S. Malathi
Course Designers



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|---------------------------------|-------------------|----------------|----------------|
| Semester III | INTERNSHIP | Hours/Week: - | |
| Internship/ Industrial Activity | | Credits:2 | |
| Course Code 24PCOI31 | | Internal 75 | External 25 |

COURSE OUTCOMES

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

CO1: discuss the functional concepts related to the institution/organization chosen for internship. [K3]

CO2: apply the theoretical knowledge in Commerce to gain practical exposure. [K3]

CO3: point out the significant features and limitations of the institution/organization chosen for internship. [K3]

CO4: analyse the activities of the institution/organization. [K4]

CO5: develop the skills on observation, understanding, communicating, listening, writing and Presentation. [K5]

Guidelines/ Regulations:

- Each student must go for Internship training in a reputed Industry/Company/ Organization / Educational Institution.
- Students should produce the Completion Certificate after the Completion of Internship Period.
- A report of 15 – 20 pages must be submitted by each student after the completion of the Internship period.
- External Viva-voce examination will be conducted.

| Course code 24PCOI31 | PO1 | PO2 | PO3 | PO4 | PO5 | PO6 | PO7 | PO8 |
|---------------------------------|------------|------------|------------|------------|------------|------------|------------|------------|
| CO1 | 3 | 2 | - | - | 3 | - | 1 | - |
| CO2 | 3 | 2 | - | - | 3 | 1 | 1 | - |
| CO3 | 2 | 2 | - | - | 3 | - | - | 1 |
| CO4 | 2 | 2 | - | - | 3 | - | - | 2 |
| CO5 | 2 | 3 | - | - | 3 | - | - | 3 |

Dr.M.Ponnien Selvi

Head of the Department

Dr.M.Ponnien Selvi

Dr.R.Atheeswari

Course Designers



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| | | | |
|--------------------------------|------------------------------------|----------------|----------------|
| Semester IV | CORPORATE AND ECONOMIC LAWS | Hours/Week:6 | |
| Core Course -11 | | Credits:5 | |
| Course Code 24PCOC41 | | Internal 25 | External 75 |

COURSE OUTCOMES

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

- CO1: state the meaning of basic concepts mentioned in Foreign Exchange Management Act, consumer protection act, intellectual property rights, money laundering act and real estate (Regulation and Development) Act. [K2]
- CO2: describe the salient provisions of the prescribed laws. [K3]
- CO3: apply the provisions and procedure for regulation of combination, admission to complaints, applications for patents, provision of money laundering and regulation of real estate activities.[K3]
- CO4: analyse the circumstances for applying the provisions of the prescribed laws. [K4]
- CO5: distinguish the functions of appellate tribunal under various laws and highlight the offences and penalties. [K4]

UNIT I

Introduction to Foreign Exchange Management Act, 1999: Foreign Exchange Management Act, 1999: Introduction – Definitions – Current Account Transactions – Capital Account Transactions – Realisation, Repatriation and Surrender of Foreign Currency – Remittance of assets – Possession and Retention of Foreign Currency or Foreign Coins – Authorised Person – Adjudication and Appeal. (18 Hours)

UNIT II

Competition Act, 2002 and Consumer Protection Act, 2019:

Competition Act, 2002: Objective – Prohibition of Agreements, Prohibition of Abuse of Dominant Position - Regulation of Combinations - Competition Commission of India: Duties, Powers and Functions of Commission - Appellate Tribunal.

The Consumer Protection Act, 2019: Objects; Rights of consumers – Consumer Dispute Redressal Commissions - Consumer Protection Councils – Procedure for Admission to Complaints – Appeal against Orders- Online Filing of Cases in Consumer Court. (18 Hours)

UNIT III

Law relating to Intellectual Property Rights: Law relating to Intellectual Property Rights: Introduction - The Copyright Act, 1957: Works in which Copyright Subsist - Ownership of Copyright and the Rights of the Owner - Assignment of Copyright - Disputes with respect to assignment of Copyright - Term of Copyright - Registration of Copyright - Infringement of copyright. The Patents Act, 1970: Inventions not Patentable - Applications for Patents - Publication and Examination of Applications - Grant of Patents and Rights Conferred - Register of Patents. Trademarks Act, 1999: Conditions for Registration - Procedure for and duration of Registration - Effect of Registration - Collective Marks. (18 Hours)

UNIT IV

Prevention of Money Laundering Act, 2002: Prevention of Money Laundering Act, 2002: Offence of Money Laundering –Punishment for Money Laundering –Attachment, Adjudication and Confiscation - Obligations of Banking Companies, Financial Institutions and Intermediaries – Summons, Search and Seizure – Appellate Tribunal. (18 Hours)

UNIT V

Real Estate (Regulation and Development) Act, 2016: Real Estate (Regulation and Development) Act, 2016: Introduction - Salient Features of the Act - Registration of Real Estate Project – Registration of Real Estate agents – Functions and Duties of Promoter – Rights and Duties of Allottees – Offences, Penalties and Adjudication – Specimen Agreement for Sale to be executed between the Promoter and the Allottee. (18 Hours)

SELF STUDY FOR ASSIGNMENT

1. National consumer disputes redressal commission.
2. Enforcement of the orders of adjudicating authority.

TEXT BOOKS

1. Kapoor N D, (2017), *A Textbook on Elements of Mercantile Law*, 37th Edition, Sultan Chand & Sons, New Delhi.
2. Gogna P P S (2014), *A Tax on Corporate and Allied Laws*, Sultan Chand & Sons, New Delhi.
3. Munish Bandari (2022), *A Textbook on Corporate and Economic Laws*, 33rd Edition, Bestword Publications, New Delhi
4. Amit Vohra and Rachit Dhingra (2022), *Economic, Business and Commercial Laws*, 18th Edition, Bharat Book House, Siliguri
5. Pankaj Garg (2021), *Taxmann's Corporate and Economic Laws*, 7th Edition, Taxmann Publications, New Delhi

REFERENCE BOOKS

1. Sekar G and Saravana Prasath B (2022), *Students' Handbook on Corporate and Economic Law*, Commercial Law Publishers (India) Pvt.Ltd., New Delhi
2. Taxmann (2021), *FEMA & FDI Ready Reckoner*, Taxmann Publications, New Delhi, 15th Edition.
3. Ahuja V.K. and Archa Vashishtha (2020), *Intellectual Property Rights (contemporary Developments)*, Thomson Reuters, Toronto, (CAN)

WEB REFERENCES

1. <https://resource.cdn.icai.org/67333bos54154-m3cp1.pdf>
2. <https://resource.cdn.icai.org/67335bos54154-m3cp3.pdf>
3. <https://resource.cdn.icai.org/68523bos54855-cp1.pdf>
4. <https://resource.cdn.icai.org/68524bos54855-cp2.pdf>

| Course Code | PO1 | | PO2 | PO3 | PO4 | PO5 | | PO6 | PO7 | PO8 |
|-------------|------------|------------|----------|----------|----------|------------|------------|----------|----------|----------|
| 24PCOC41 | PSO 1.a | PSO 1.b | PSO 2 | PSO 3 | PSO 4 | PSO 5.a | PSO 5.b | PSO 6 | PSO 7 | PSO 8 |
| CO1 | 3 | 3 | 3 | - | - | 1 | 1 | 1 | 1 | 3 |
| CO2 | 3 | 3 | 2 | - | - | 1 | 1 | 1 | 1 | 2 |
| CO3 | 3 | 3 | 3 | - | - | 1 | 1 | 1 | 1 | 2 |
| CO4 | 3 | 3 | 3 | - | - | 1 | 1 | – | 1 | 2 |
| CO5 | 3 | 3 | 3 | - | - | 1 | 1 | – | 1 | 2 |

Strong (3) Medium (2) Low (1)

Dr. M. Ponnien Selvi
Head of the Department

Dr.K.Prabhavathi
Course Designer



V.V.VANNIAPERUMAL COLLEGE FOR WOMEN

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VIRUDHUNAGAR

Quality Education with Wisdom and Values

M.Com.
(2024-2025 onwards)

| | | | |
|--------------------------------|---------------------------------|----------------|----------------|
| Semester IV | HUMAN RESOURCE ANALYTICS | Hours/Week: 6 | |
| Core Course-12 | | Credits: 5 | |
| Course Code 24PCOC42 | | Internal 25 | External 75 |

COURSE OUTCOMES

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

CO1: describe the basic concepts in Human Resource Analytics. [K2]

CO2: make use of the different types, steps, processes and tools in human resource analytics. [K3]

CO3: apply the Human Resource tools and techniques in decision making [K3]

CO4: analyse the various models, metrics, data and reports. [K4]

CO5: analyse the various types of metrics, data and reports. [K4]

UNIT I

Introduction to Human Resource Analytics: Human Resource Analytics: Introduction – Concept – Evolution - Importance – Benefits – Challenges - Types of HR Analytics – HR Analytics Framework and Models. (18 Hours)

UNIT II

Business Process and HR Analytics: Business Process and HR Analytics: Introduction – Data Driven Decision Making in HR - Data Issues – Data Validity – Data Reliability - HR Research tools and techniques –Statistics and Statistics Modelling for HR Research. (18 Hours)

UNIT III

Introduction to HR Metrics: HR Metrics: Introduction - Historical Evolution of HR metrics- Importance – Types of HR Metrics – Types of data - HR Metrics Design Principles — HR Scorecard – HR Dashboards. (18 Hours)

UNIT IV

HR Analytics and Data : HR Analytics and Data: Introduction – HR Data Collection – Data Quality – Big data for Human Resources – Process of data collection for HR Analytics – Transforming data into HR information – HR Reporting – Data Visualization – Root Cause Analysis. (18 Hours)

UNIT V

HR Analytics and Predictive Modelling: HR Analytics and Predictive Modelling: Introduction – HR Predictive Modelling – Different phases – Predictive Analytic Tools and Techniques – Information for Predictive analysis - Software Solutions - Predictive Analytic Models for Quantitative Data - Steps Involved in Predictive Analytics. (18 Hours)

SELF STUDY FOR ASSIGNMENT

1. Changing Role of HR Analytics
2. Data Collection for Effective HR Measurement

TEXT BOOKS

1. Nishant Uppal (2020), *Human Resource Analytics Strategic Decision Making*, 1st Edition, Pearson Education Pvt. Ltd., Chennai.
2. Sarojkumar and Vikrant Verma (2022), *HR Analytics*, Thakur Publication Pvt. Ltd, Lucknow.
3. Dipak Kumar Bhattacharyya (2017), *HR Analytics: Understanding Theories and Applications*, 1st Edition, Sage Publications India Private Limited, New Delhi.

REFERENCE BOOKS

1. Ramesh Soundararajan and Kuldeep Singh (2019), *Winning on HR Analytics*, Sage publishing, New Delhi.
2. Anshul Saxena (2021), *HR Analytics: Quantifying the Intangible*, 1st Edition, Blue Rose Publishers, New Delhi.
3. Michael J. Walsh (2021), *HR Analytics Essentials You Always Wanted to Know*, 7th Edition, Vibrant Publishers, Mumbai.

WEB REFERENCES

1. <https://hbr.org/webinar/2017/06/leveraging-hr-analytics-in-strategic-decisions>
2. <https://www.mbaknol.com/human-resource-management/human-resource-metrics/>
3. <https://www.managementstudyguide.com/hr-metrics-and-workforce-analysis.htm>

| Course Code 24PCOC42 | PO1 | | PO2 | PO3 | PO4 | PO5 | | PO6 | PO7 | PO8 |
|-------------------------|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|
| | PSO | PSO | PSO | PSO | PSO | PSO | PSO | PSO | PSO | PSO |
| | 1.a | 1.b | 2 | 3 | 4 | 5.a | 5.b | 6 | 7 | 8 |
| CO1 | 3 | 2 | 2 | 1 | 2 | 2 | - | 1 | - | 1 |
| CO2 | 3 | 2 | 2 | 1 | 2 | 2 | - | 1 | - | 2 |
| CO3 | 3 | 2 | 2 | 1 | 2 | 2 | - | 1 | - | 2 |
| CO4 | 3 | 2 | 2 | 1 | 2 | 2 | - | 1 | - | 2 |
| CO5 | 3 | 2 | 2 | 1 | 2 | 2 | - | 1 | - | 3 |

Strong (3) Medium (2) Low (1)

Dr.M.Ponnien Selvi
Head of the Department

Dr.P.Saritha
Course Designer



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| | | | |
|----------------------------------|----------------|----------------|----------------|
| Semester IV | PROJECT | Hours/Week: 6 | |
| Core Course -13 | | Credits: 5 | |
| Course Code 24PCOC43PR | | Internal 40 | External 60 |

COURSE OUTCOMES

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

CO1: describe the basic concepts relating to Commerce, Management and Entrepreneurship. [K2]

CO2: apply the principles, ethics and methodologies of research in project. [K3]

CO3: collect, edit, present and interpret data for their project. [K3]

CO4: formulate and test hypotheses related to the topics chosen for project. [K4]

CO5: evaluate the findings and provide further suggestions. [K5]

The students can undertake project in any of the specific areas related to Commerce, Management and Entrepreneurship.

They can choose topics related to:

1. Entrepreneurship
2. Consumer Behaviour / Buyer Behaviour / Professional Attitude / Awareness
3. Job Satisfaction
4. Performance of Banks / Financial Institutions
5. Services provided by Institutions (India Post, Insurance, Fair Price Shop and other Service Institutions.
6. Savings / Investment Management / Financial Management
7. Human Resource Management
8. Customer Relationship Management
9. Marketing Mix (Goods/Services)

10. Self Help Groups / NGOs
11. Inventory / Materials Management
12. Factories / Production
13. Trading / Manufacturing Process
14. Empowerment
15. Online Shopping / Teaching & Learning / Media / Digital Marketing
16. Domestic / International Marketing
17. Agriculture
18. Waste Management
19. Green Environment
20. Laws related to the concerned subjects

Guidelines/ Regulations for the Project

1. Every student must undertake an individual project.
2. For each project, there must be one teacher-guide.
3. The title of the project must be highly relevant to the course.
4. The project report must be submitted before the completion of the course.
5. The report must have three to four chapters including Introduction and Summary.
6. It must have 50-60 pages typed neatly in MS Word(12 points, Times New Roman, 1.5 point spacing)
7. The report must be prepared as per the APA format (7th edition)
8. For the preparation of project report, research principles and ethics must be followed.
9. Project report must be submitted in three copies.

| | | |
|-----------------------|-----------------------------------------------|------------|
| Evaluation: | Internal Assessment | : 40 Marks |
| | External Examination | : 60 Marks |
| Internal Assessment: | Pre-submission Presentation | : 10 Marks |
| | Review Report | : 20 Marks |
| | One Open Online Course related to the Project | : 10 Marks |
| External Examination: | Project Report | : 40 Marks |
| | Viva Voce | : 20 Marks |

External Examination will be conducted by the Panel of Examiners consisting of

i) Head of the Department and ii) Guide and Staff- in -Charge of II M.Com. Class.

| Course Code 23PCOC43PR | PO1 | | PO2 | PO3 | PO4 | PO5 | | PO6 | PO7 | PO8 |
|---------------------------|------------|------------|----------|----------|----------|------------|------------|----------|----------|----------|
| | PSO 1.a | PSO 1.b | PSO 2 | PSO 3 | PSO 4 | PSO 5.a | PSO 5.b | PSO 6 | PSO 7 | PSO 8 |
| CO1 | 2 | 1 | 2 | - | - | - | 1 | 2 | - | - |
| CO2 | 3 | 3 | 2 | 1 | - | 2 | - | 2 | - | 2 |
| CO3 | 3 | 3 | 2 | 2 | - | 2 | - | 2 | 3 | 2 |
| CO4 | 3 | 3 | 2 | 2 | 2 | 2 | - | 2 | - | - |
| CO5 | 3 | 3 | 2 | 1 | 1 | 2 | - | 2 | - | 2 |

Strong (3) Medium (2) Low (1)

Dr. M. Ponnien Selvi
Head of the Department

Dr. M. Ponnien Selvi
Course Designer



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| | | | |
|--------------------------------|-------------------------------------|----------------|----------------|
| Semester IV | ORGANISATIONAL BEHAVIOUR | Hours/Week:6 | |
| Elective Course | | Credits:3 | |
| Course Code 24PCOE41 | | Internal 25 | External 75 |

COURSE OUTCOMES

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

CO1: describe the meaning of basic concepts related to organizational behaviour. [K2]

CO2: discuss about organizational structure, conflict, climate, change and development. [K3]

CO3: apply the related theories, forms and models in organizational behavior. . [K3]

CO4: analyse the factors influencing organizational structure, communication and development. [K4]

CO5: compare the theories, models and tools in organizational behavior and development. [K4]

UNIT I

Introduction to Organizational Behaviour and Learning:

Introduction to Organizational Behaviour – OB Models - Challenges facing management –

Personality – Perception- Attitudes – Values. Organisational Learning: Meaning, Theories

(Chris Argyris and Donald Schon: Espoused theory, Theory-in-use, Three levels of learning)

Introduction to learning organisation.

(18hours)

UNIT II

Motivation and Job Satisfaction

Motivation Theories – Content theories (Maslow, Herzberg, ERG), Process Theories

(Vroom, Porter and Lawler)– Job Satisfaction-Organisational commitment. **(18hours)**

UNIT III

Organisational structure and Communication

Organisational structure- Factors, Forms. Importance of virtual organisations – Organisational communication- Importance, Forms, Functions. Organisational climate and culture.

Business communication: Harnessing Business Emails and Corporate Communication tools. (18hours)

UNIT IV

Transactional Analysis and Organizational Conflicts

Transactional analysis: Meaning, Benefits, Levels of self-awareness, Analysis of transactions. Organizational Conflicts – Process, Levels, Conflict management. Negotiation – Types and Process -Introduction to Work place spirituality. (18hours)

UNIT V

Contemporary practices in Organisational Change and Development

International Organisational Behaviour Practices - Organizational Change and Change Management. Organisational Development–Meaning, Models and Interventions. (18hours)

SELF STUDY FOR ASSIGNMENT

1. Determination of Personality.
2. Nature of Organizational Culture.

TEXT BOOK

1. S.S.Khanka, (2021) “Organizational Behaviour(Text and Cases)”, 4th Edition, S. Chand, Noida (UP).

REFERENCE BOOKS

1. Aswathappa, (2021) “Organizational Behaviour (Text, Cases and Games)”, 7th Edition, Hmalaya Publication, Mumbai.
2. Subba Rao, (2021) “Organizational Behaviour”, 6th Edition, Himalaya Publication, Mumbai.
3. L.M.Prasad, (2016) “Organizational Behaviour”, 6th Edition, Sultan Chand, New Delhi.

Web references:

1. <http://www.nwlink.com/~donclark/leader/leadob.html>
2. https://www.tankonyvtar.hu/hu/tartalom/tamop412A/20110023_Psychology/030300.scor1
3. <https://www.workvivo.com/blog/corporate-communication/>
4. <https://www.mbaknol.com/management-concepts/concept-of-workplacespirituality/>
5. <http://www.essentialtoolsseries.com/SpringboardWebApp/userfiles/estools/file/Chapter%202.pdf>

| Course Code 24PCOE41 | PO1 | | PO2 | PO3 | PO4 | PO5 | | PO6 | PO7 | PO8 |
|--------------------------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|
| | PSO | PSO | PSO | PSO | PSO | PSO | PSO | PSO | PSO | PSO |
| | 1.a | 1.b | 2 | 3 | 4 | 5.a | 5.b | 6 | 7 | 8 |
| CO1 | 3 | 3 | 3 | - | - | - | - | 2 | - | - |
| CO2 | 3 | 3 | 3 | 2 | 1 | 2 | 2 | - | 2 | - |
| CO3 | 3 | 3 | 2 | 1 | 1 | - | - | - | 1 | - |
| CO4 | 3 | 3 | 2 | - | 2 | - | - | - | - | - |
| CO5 | 3 | 3 | - | - | 2 | 2 | 2 | - | - | 1 |

Dr.M.Ponnien Selvi
Head of the Department

Dr.K.Prabhavathi
Course Designer



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| | | | |
|-------------------------------------|----------------------------------------|----------------|----------------|
| Semester IV | Practice for SET/NET – Commerce | Hours/Week:6 | |
| SEC - Professional Competency Skill | | Credits:3 | |
| Course Code 24PCOS41 | | Internal 25 | External 75 |

COURSE OUTCOMES

On completion of the course, students will be able to

- CO1 : state the meaning of and all basic concepts related to Commerce. [K1]
- CO2 : distinguish between prescribed concepts, features, principles, provisions and theories. [K2]
- CO3 : describe the use of provisions, principles, theories and procedures prescribed in the contents. [K2]
- CO4 : apply the commerce concepts in real life situations. [K3]
- CO5 : examine the solutions for problems related to commerce contents. [K4]

UNIT I

Business Environment: Elements of Business Environment: Economic Environment - Economic Systems, Economic Policies (Monetary and Fiscal Policies), Political Environment - Legal environment - Consumer Protection Act, FEMA, Socio-Cultural Factors - Corporate Social Responsibility (CSR).

International Business : Globalization and its Drivers, Modes of Entry into International Business - Tariff and Non-Tariff Barriers, India's Foreign Trade Policy - International Economic Institutions: IMF, World Bank, UNCTAD - World Trade Organisation (WTO) – GATS, TRIPS, TRIMS.

Business Economics: Demand - Consumer Behavior: Utility analysis, Indifference

Curve Analysis, Price Determination under Different Market Forms - Price Leadership Model, Monopoly, Price Discrimination, Pricing Strategies: Price Skimming, Price Penetration, Peak Load Pricing. **(18hours)**

Unit II

Accounting - Basic Accounting Principles, Concepts and Postulates - Partnership Accounts - Corporate Accounting - Cost and Management Accounting - Human Resources Accounting, Inflation Accounting, Environmental Accounting - Indian Accounting Standards and IFRS,

Auditing: Independent Financial Audit, Vouching, Verification and Valuation of Assets and Liabilities, Audit of Financial Statements and Audit Report, Cost Audit, Recent Trends in Auditing: Management audit, Energy audit, Environment audit, Systems audit, Safety audit.

Legal Aspects of Business: Indian Contract Act, 1872 - Sale of Goods Act, 1930, Negotiable Instruments Act, 1881 - The Companies Act, 2013 - Limited Liability Partnership - The Competition Act, 2002 - The Information Technology Act, 2000 - The RTI Act, 2005 - Intellectual Property Rights (IPRs) - Goods and Services Tax (GST) **(18hours)**

Unit III

Business Finance : Cost of Capital and Time Value of Money - Capital Structure - Capital Budgeting Decisions - Working Capital Management - Dividend Decision - Risk And Return Analysis, International Monetary System, Foreign Exchange Market, Exchange Rate Risk And Hedging Techniques, International Financial Markets and Instruments: Euro Currency, GDRs, ADRs, International Arbitrage, Multinational Capital Budgeting

Business Statistics: Measures of Central Tendency - Measures of Dispersion - Measures of Skewness - Correlation and Regression of Two Variables - Probability: Approaches To Probability, Bayes' Theorem - Probability Distributions: Binomial, Poisson and Normal Distributions.

Research Methods: Types, Research Designs - Collection and Classification of Data - Sampling and Estimation - Methods of sampling - Central Limit Theorem - Standard Error, Statistical Estimation - Hypothesis Testing: z-test, t-test, ANOVA, Chi-Square Test, Mann-Whitney Test (U Test), Kruskal-Wallis test (H-test), Rank Correlation Test - Report writing **(18hours)**

Unit IV

Business Management: Principles and Functions of Management - Organization Structure - Span of Control - Responsibility and Authority - Delegation of Authority and Decentralization - Motivation and Leadership - Corporate Governance and Business Ethics.

Human Resource Management: Human Resource Planning, Recruitment and Selection, Training and Development, Succession Planning, Compensation Management - Performance Appraisal - Collective Bargaining and Workers' Participation in Management - Personality - Stress Management - Organizational Culture: Organizational Development and Organizational Change

Marketing Management: Marketing Channels, Marketing Mix, Strategic Marketing Planning, Market Segmentation, Targeting and Positioning - Product Decisions - Promotion Methods - Channels of distribution - Consumer Behaviour, Consumer Buying Process, Services Marketing - Trends in Marketing - CRM - Logistics Management. **(18hours)**

Unit V

Banking and Financial Institutions: Overview of Indian Financial System - Types of Banks - Reserve Bank Of India - Banking Sector Reforms In India - Financial Markets - Financial Institutions - Financial Sector Reforms Including Financial Inclusion, Digitisation of Banking and Other Financial Services - Insurance: Life And Non-Life Insurance, Risk Classification And Management - IRDA and its Role.

Income-tax and Corporate Tax Planning - Basic Concepts, Residential Status and Tax Incidence, Exempted Incomes, Agricultural Income, Computation of Taxable Income Under Various Heads, Deductions From Gross Total Income, Assessment of Individuals, Clubbing of Incomes - International Taxation: Double Taxation and its Avoidance Mechanism, Transfer Pricing, Corporate Tax Planning, Tax Considerations in Specific Business Situations, Deduction and Collection of Tax at Source, Advance Payment of Tax, E-Filing of Income-Tax Returns. **(18hours)**

NOTE:

| | | |
|------------------------------------|------------|------|
| Composition of the Question Paper: | Theory : | 60 % |
| | Problems : | 40 % |

TEXT BOOKS

1. Trueman's NTA UGC – NET/SET for JRF and Eligibility Test –Commerce, Danika Publishing Company, Page No. – 657 to 856 and 862 to 885
2. Francis Cherunilam, Business Environment & International Business, Mumbai: Himalaya Publishing House, 30th Edition.

REFERENCE BOOKS

1. Tondon B.N. and Reedy and Murthy, (2006). Accounting and Auditing, S. Chand Publishing.
2. Gupta, S.P (2017). Statistical Methods, Sulthan chand & Sons New Delhi.45th Revised Edition.
3. Girish Ahuja J.C. & Nikhil Gupta, Income Tax & Corporate Tax Planning, Taxmann Publisher.
4. Koli L.N. & Madha Singh, Upkar's UGC NET/JRF/SET Commerce (Paper –II), Multiple Choice Questions, Revised 2019.

| Course Code | PO1 | | PO2 | PO3 | PO4 | PO5 | | PO6 | PO7 | PO8 |
|-------------|------------|------------|----------|----------|----------|------------|------------|----------|----------|----------|
| 24PCOS41 | PSO 1.a | PSO 1.b | PSO 2 | PSO 3 | PSO 4 | PSO 5.a | PSO 5.b | PSO 6 | PSO 7 | PSO 8 |
| CO1 | 3 | 3 | 3 | 3 | 2 | 1 | - | - | - | 1 |
| CO2 | 3 | 3 | 3 | 3 | 2 | 1 | - | - | - | - |
| CO3 | 3 | 3 | 3 | 3 | 2 | - | - | - | - | - |
| CO4 | 3 | 3 | 3 | 3 | 2 | - | - | - | - | - |
| CO5 | 3 | 3 | 3 | 3 | 2 | - | - | - | - | 1 |

Strong (3) Medium (2) Low (1)

Dr. M. Ponnien Selvi
Head of the Department

Dr.M. Subasini
Course Designer



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| | | |
|--------------------------------|------------------------------------------------|-----------------|
| Semester IV | COMPREHENSIVE VIVA VOCE EXAMINATION | Hours/Week:- |
| Extra Credit Course | | Credits:2 |
| Course Code 24PCOO41 | | Internal 100 |

COURSE OUTCOMES

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

CO1: describe the fundamental concepts related to the courses in M.Com.Programme.

CO2: compare the various types of institutions, tests, models, sources of income and digital processes learn in the programme.

CO3: apply the various method and techniques related to the course

CO4: summarise the contents of various schedules to the Act accounting Provisions of income tax act and the relevant theories learnt in the course.

CO5: analyse plans for group discussion, interviews, competitive examinations and higher studies.

Guidelines

1. Students have to prepare questions and answers in one or two sentences for all the courses from I Semester to IV Semester.

2. Subject knowledge of the students will be assessed by conducting Viva- Voce examination at the end of IV Semester.

3. Viva -Voce Examination will be conducted by the Panel of Examiners consisting of Head of the Department and an External Examiner.

| Course Code 24PCOO41 | PO1 | | PO2 | PO3 | PO4 | PO5 | | PO6 | PO7 | PO8 |
|-------------------------|------------|------------|----------|----------|----------|------------|------------|----------|----------|----------|
| | PSO 1.a | PSO 1.b | PSO 2 | PSO 3 | PSO 4 | PSO 5.a | PSO 5.b | PSO 6 | PSO 7 | PSO 8 |
| CO1 | 3 | - | 3 | 2 | 2 | - | - | 2 | 2 | 2 |
| CO2 | 3 | - | 3 | 2 | 2 | - | - | 2 | 2 | - |
| CO3 | 3 | 3 | 3 | 2 | 2 | - | - | 2 | 2 | - |
| CO4 | 3 | 3 | 3 | 2 | 2 | - | - | 2 | 2 | - |
| CO5 | 3 | - | 3 | 2 | 2 | - | - | 2 | 2 | - |

Strong (3) Medium (2) Low (1)

Dr. M. Ponnien Selvi

Head of the Department

Dr. M. Ponnien Selvi

Dr. J. Mahamayi

Course Designers