

GOVERNMENT ARTS COLLEGE (Autonomous),
(Re-accredited with 'A' Grade by NAAC and Affiliated to Bharathidasan University, Tiruchirappalli)

KARUR - 639 005.



PG

COURSE STRUCTURE

Course Structure under CBCS System

(Applicable to the Candidates admitted from the Academic Year **2021 - 2022** onwards)

M.Com.,

COMMERCE

GOVERNMENT ARTS COLLEGE (Autonomous),

KARUR - 639 005

Course structure under CBCS system

POSTGRADUATE COURSES

ABOUT THE DEPARTMENT OF MASTER OF COMMERCE

The Department of Commerce was started during the academic year 1982-83 though the college was started in the year 1966. From the inception of the department of commerce, everyone in the department has been striving to do their best to wear the crown of glory. The Department provides top quality education of Commerce to the youth of the rural area and to bring out their hidden potentialities by providing them ample opportunities for overall growth and development. The department originally started B.Com., course with an intake of 50 students. In the year 2000, the college was given permission to run M.Com., course with an intake of 25 students currently its 35.. It is a matter of proud that this is the only college offering M.Com., course in the entire district of Karur at that time. The students are very much attracted by these courses run by commerce department. The professors of our Department are active, sincere, punctual, updated and experienced. The Department focuses on the multi-faceted human resource development of the students.

GOVERNMENT ARTS COLLEGE (AUTONOMOUS)

VISION

It is our vision to persuade every mind in this temple of learning to tirelessly seek the truth to face the challenges of the times and honestly participate in the establishment of universal peace, progress and love.

MISSION

It is our mission to create in everyone an honest searching mind to be ready for value-based creative citizenship for regional, national and global peace and progress.

PG AND RESEARCH DEPARTMENT OF COMMERCE

குறள் :

“தாமின் புறுவது உலகின் புறக்கண்டு
காமுறுவர் கற்றறிந் தார்”

VISION

To give pleasure to the learners to gain the never declining prosperity in this place of worship and to make feel themselves that the world also gains pleasure from them.

MISSION

1. To imbibe moral values of life in the minds of youth.
2. Providing learners, the comprehensive skills required for developing a self-reliant nation.
3. Preparing students to meet global challenges by offering ICT based Commerce Education.
4. To extend these vices of the department for the betterment of the society.

What is Credit system?

Weightage to a course is given in relation to the hours assigned for the course. The following Table shows the correlation between credits and hours. However, there could be some flexibility because of practical, field visits, tutorials and nature of project work.

For PG courses, a student must earn a minimum of **90 (+4)** credits as mentioned in the table below. The total number of minimum courses offered by a department is given in the course pattern.

POST GRADUATE COURSE PATTERN (2021 ONWARDS)

PART	SEMESTER	SPECIFICATION	NO. OF COURSES	HOURS	CREDITS	TOTAL CREDITS
III	I - VI	Core courses Theory	15	87	68	86
	I - VI	Elective Course	4	23	18	
IV	II - III	Extra Credit Course (Internship Programme)	1	-	2	4
		Extra Credit Course (MOOC)	1	-	2	
V	V	Project Work	1	10	4	4
TOTAL				120	90 (+4)	90 (+4)

Course Pattern

The Postgraduate degree course consists of five vital components. They are as follows:

Part - III: Core Course (Theory) Elective Course

Part – II - III: Extra Credit Course (Internship Programme, MOOC)

Part -V: Project Work

Core Courses

A core course is the course offered by the parent department related to the major subjects, components like theories, practical's, Project work, field visits and etc.

Core Elective

The core elective course is also offered by the parent department. The objective is to provide choice and flexibility within the department. There are THREE core electives. They are offered in different semesters according to the choice of the college.

Extra Credit Courses

In order to facilitate the students gaining extra credits, the extra credit courses are given. There are two extra credit courses - Massive Open Online Courses (MOOC) and Internship Programme. According to the guidelines of UGC, the students are encouraged to avail this option of enriching by enrolling themselves in the MOOC provided by various portals such as SWAYAM, NPTEL, etc.

Subject Code Fixation

The following code system (11 characters) is adopted for Under Graduate courses:

Year of Revision	UG Code of the Dept	Semester	Specification of Part	Running number in the part
↓	↓	↓	↓	↓
21	P21	x	x	.xx
21	PCO	1	x	1

For example:

IM.Com– Financial Market and Institutions,

The code of the paper is **P21 CO 1C1.**

Thus, the subject code is fixed for other subjects.

EXAMINATION

Continuous Internal Assessment (CIA):

PG - Distribution of CIA Marks	
Passing Minimum: 50 Marks	
THEORY CIA MAXIMUM = 25	THEORY CIA MINIMUM = 10
PRACTICAL CIA MAXIMUM = 40	PRACTICAL CIA MINIMUM = 16

End - Semester Tests

Centralized - Conducted by the office of Controller of Examinations.

Semester Examination

Testing with Objective and Descriptive questions.

Section - A: 10 Questions x 2 Marks = 20 Marks (No Choice - Two questions from each unit)

Section - B: 5 Questions x 5 Marks = 25 Marks (Either... or Type - One pair from each unit)

Section - C: 3 Questions x 10 Marks = 30 Marks (3 Out of 5 - One question from each unit)

Duration of Examination:

3- Hours examination for courses.

Grading System

1. Grading

Once the marks of the CIA and the end-semester examination for each of the courses are available, they will be added. The marks thus obtained, will then be graded as per the scheme provided in Table 1.

From the second semester onwards the total performance within a semester and the continuous performance starting from the first semester are indicated by **Semester Grade Point Average (GPA)** and **Cumulative Grade Point Average (CGPA)**, respectively. These two are calculated by the following formulae

$$\text{GPA} = \frac{\sum_{i=1}^n C_i G_i}{\sum_{i=1}^n C_i} \quad \text{WAM (Weighted Average Marks)} = \frac{\sum_{i=1}^n C_i M_i}{\sum_{i=1}^n C_i}$$

Where, 'C_i' is the Credit earned for the Course - i,

'G_i' is the Grade Point obtained by the student for the Course 'i'.

'M' is the marks obtained for the course 'i', and

'n' is the number of Courses **Passed** in that semester.

CGPA: Average GPA of all the Courses starting from the first semester to the current semester.

2. Classification of Final Results

- i) For each of the three parts, there shall be separate classification on the basis of the CGPA, as indicated in the following Table - 2.
- ii) For the purpose of Classification of Final Results, the Candidates who earn CGPA 9.00 and above shall be declared to have qualified for the Degree as 'Outstanding'. Similarly, the candidates who earn the CGPA between 8.00 - 8.99, 7.00 - 7.99, 6.00 - 6.99 and 5.00 - 5.99 shall be declared to have qualified for their Degree in the respective programmes as 'Excellent', 'Very Good', 'Good' and 'Above Average' respectively.
- iii) Absence from an examination shall not be taken as an attempt.

Table - I - Grading of the Courses

Marks Range	Grade Point	Corresponding Grade
90 and above	10	O
80 and above but below 90	9	A+
70 and above but below 80	8	A
60 and above but below 70	7	B+
50 and above but below 60	6	B
Below 50	NA	RA

Table – 2 – Final Result

CGPA	Classification of Final Results	Corresponding Grade
9.00 and above	O	Outstanding
8.00 to 8.99	A+	Excellent
7.00 to 7.99	A	Very Good
6.00 to 6.99	B+	Good
5.00 to 5.99	B	Above Average
Below 5.00	RA	Re - Appearance

Credit based weighted Mark System is adopted for individual semesters and cumulative semesters in the column 'Marks Secured' (for 100).

Declaration of Result:

Mr./Ms. _____ has successfully completed the Post Graduate in _____ programme. The candidate's Cumulative Grade Point Average (CGPA) in Part - III is _____ and the class secured is _____ by completing the minimum of 90 credits. The candidate has acquired _____ (if any) extra credits offered by the parent department courses.

PROGRAMME OUTCOMES

1. This programme will persuade the need for adapting to change and have the aptitude and ability to engage in independent and life-long learning tirelessly in the broad step respective of socio-economic, technological and global change along with commerce disciplines.
2. This programme will provide an in-depth understanding of all core areas especially in Advanced Accounting, International Accounting Standard, Security Market Operations and Business Environment, Management Tax planning and Research Methodology.
3. M.Com., Graduates will have a solid foundation to pursue professional courses such as CA,CMA, ACS, MBA and Research programme lime M.Phil and Ph.D.

PROGRAMME SPECIFIC OUTCOMES

1. This programme will equip the students to understand the timely challenges of business world and to develop the attitude to face the challenges with the honest mind set to participate in establishment of development and progress.
2. This programme will pave the ways to the students to have employment opportunities at investment consultants service industry, Banking and Insurance sector.
3. This programme will prepare the students for an in-depth quality and quantity analysis of securities and investment portfolio management.
4. This programme will prepare the students to apply statistical methods and tools for analyzing business project data to undertaking an in dependent research in the broad field of commerce discipline
5. This programme will enable the students to be competent enough to face Professionals Screening tests like SET, NET, JRF.

GOVERNMENT ARTS COLLEGE (AUTONOMOUS), KARUR -5



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M.Com., COURSE STRUCTURE UNDER CBCS SYSTEM

(For the candidates admitted from the year 2021-22 onwards)

SEMESTER	COURSE	COURSE TITLE	COURSE CODE	INSTR.HOURS WEEK	CREDIT	EXAM HOURS	MARKS		TOTAL
							INT	ESE	
I	Core Course – I	Financial Market and Institutions	P21CO1C1	6	4	3	25	75	100
	Core Course – II	Economic Legislations	P21CO1C2	6	5	3	25	75	100
	Core Course – III	Entrepreneurial Development	P21CO1C3	6	4	3	25	75	100
	Core Course – IV	Advanced Financial Management	P21CO1C4	6	5	3	25	75	100
	Elective Course - I	A - Organisational Behaviour B - Management Information System C - Credit Management	P21CO1E1 A/B/C	6	4	3	25	75	100
					30	22			
II	Core Course - V	Quantitative Techniques and Operation Research	P21CO2C5	6	5	3	25	75	100
	Core Course – VI	Applied Costing	P21CO2C6	6	4	3	25	75	100
	Core Course - VII	Industrial Laws	P21CO2C7	6	5	3	25	75	100
	Core Course – VIII	International Business	P21CO2C8	6	4	3	25	75	100
	Elective Course - II	A -Human Resource Management B -Environmental Management Accounting C - International Trade and Practice	P21CO2E2 A/B/C	6	5	3	25	75	100
	Extra Credit Course	Internship Programme (it should be completed in the second semester holidays)				(2)			
				30	23				500
III	Core Course - IX	Insurance and Risk Management	P21CO3C9	6	4	3	25	75	100
	Core Course - X	Direct Taxes	P21CO3C10	6	4	3	25	75	100
	Core Course - XI	Business Research Methodology	P21CO3C11	6	5	3	25	75	100
	Core Course - XII	Advanced Corporate Accounting	P21CO3C12	6	5	3	25	75	100
	Elective Course - III	A- Managerial Economics B - Change Management C-Customer Relationship Management	P21CO3E3 A/B/C	6	5	3	25	75	100
	Extra credit Course	Massive Open Online Course (MOOC)				(2)			
				30	23				500
IV	Core Course – XIII	Security Analysis and Portfolio Management (SAPM)	P21CO4C13	5	5	3	25	75	100
	Core Course – XIV	Accounting for Managerial Decision Making	P21CO4C14	5	5	3	25	75	100
	Core Course – XV	Goods and Service Tax (GST)	P21CO4C15	5	4	3	25	75	100
	Elective Course – IV	A -Applied E-Commerce B - Financial Derivatives C - Capital Markets	P21CO4E4 A/B/C	5	4	3	25	75	100
	Project Work	Project Work	P21CO4PW	10	4				100
				30	22				500
TOTAL				120	90+				2000
					(4)				

Dissertation – 80 Marks and Viva Voce Examinations – 20 Marks

Elective Course: Choose any one course among three courses has been given the list of each semester

**CHAIRMAN
BOARD OF STUDIES IN COMMERCE**

CONTROLLER OF EXAMINATIONS

CREDIT: 4	COURSE CODE: P21CO1C1
GOVERNMENT ARTS COLLEGE (AUTONOMOUS), KARUR – 639005. M.Com., - I SEMESTER – CORE COURSE – I (For the candidates admitted from the year 2021-22 onwards) FINANCIAL MARKET AND INSTITUTIONS	
COURSE OBJECTIVES:	
<ol style="list-style-type: none"> 1. To introduce the basic concepts of financial market and financial instruments. 2. To teach the students on the evolution of capital market. 3. To acquaint the students with the knowledge on the functioning of various financial institutions and various credit rating agencies. 	
UNIT - I	Introduction: Financial markets - meaning - definition - role - functions - constituents - financial instruments - capital market instruments - global financial markets - Money market: meaning - characteristics - importance - general functions - segments - financial institutions - characteristics of developed money market - Call money market: meaning - features - benefits - Indian call money market - call money rates - Commercial paper market: meaning - features - Satellite Dealers (SDs)
UNIT - II	Commercial paper market: meaning - importance - developed bill market - shortcomings of Indian bill market - Reasons for the failure of bill market scheme - revitalizing bill market - Certificate of Deposit (CD) market: meaning - features - time deposit Vs certificate of deposit - role of DFHI - Treasury Bill Market: meaning - Treasury Bills - Indian TBs - Benefits - Gilt-edged securities market - Repos, government bonds - importance of gilt-edged market.
UNIT - III	Capital Market: meaning - characteristics - evolution and growth - new financial instruments - major issues - Capital market instruments - New Issues Market (NIM) - meaning - NIM and secondary market - methods of marketing securities - intermediaries in NIM - Debt market - meaning - advantages - risks on debt - role of bond market - price determination - yield of bond.
UNIT - IV	Financial service institutions - Clearing Corporation of India Limited - settlement of risks - risk management system - benefits - CRISIL - range of services - CIBIL - credit information - credit assessment - mechanism - defaulted credit facility - access to CIBIL information - credit information report - DFHIL - ICRA - Moody's Investor Service - Standard & Poor - Fitch Ratings.
UNIT - V	Financial Institutions - meaning - special characteristics - National Housing Bank - functions and working - EXIM bank of India - functions and working - NABARD - functions and working - RBI - functions and working - IMF - World Bank - IFC - ADB - Stock exchange - meaning - functions - traders - role of SEBI - Investor protection - listing.
TEXT BOOK :	
GURUSAMY S, (2015), 'Financial Markets and Institutions', Vijay Nicole Imprints Ltd, Chennai	
REFERENCE BOOKS:	
<ol style="list-style-type: none"> 1. MEIRKOHN, (2004), 'Financial Institutions and Markets', Oxford University Press, New Delhi. 2. BHOLELM AND JITENDRAMAHAKUD, (2012), Financial Institutions and Markets, McGraw Hill Education, New Delhi. 3. ROSE, PETERS AND FRASER, DONALDR, (2000), 'Financial Institutions: Understanding and Managing Financial Services', Tex Business Publications, New York. 	

COURSE OUTCOMES:

After the completion of the course, the students must be able to:

- CO1 Understand the basic concepts of financial markets.
- CO2 Gain knowledge on the working of commercial paper market, including bill market.
- CO3 Understand the trading mechanism in capital market.
- CO4 Analyze the functioning of various financial institutions.

Nature of Course

Knowledge and skill	✓	Employability oriented	
Skill oriented		Entrepreneurship oriented	

MAPPING

Relationship Matrix for Course outcomes, Programme Outcomes and Programme Specific Outcomes

Course Outcome	Programme Outcomes (POS)			Programme Specific Outcomes (PSOS)					Mean Score
	PO1	PO2	PO3	PSO1	PSO2	PSO3	PSO4	PSO5	
CO1	4	3	4	5	4	4	5	3	4.00
CO2	5	4	3	5	4	4	3	4	4.00
CO3	3	4	5	4	3	3	5	4	3.87
CO4	4	5	3	5	4	4	4	5	4.25
Mean Overall Score									4.03
Result : Total Score for this course is = 4.03 [Very High Relationship]									

Mapping Scale

Mapping	1-20	21-40	41-60	61-80	81-100
Scale	1	2	3	4	5
Relation	0.01 - 1.0	1.1 - 2.0	2.1 - 3.0	3.1 - 4.0	4.1 - 5.0
Quality	Very Poor	Poor	Moderate	High	Very High

Value scaling

$\text{Mean Score of Cos} = \frac{\text{Total of Values}}{\text{Total No. of POs \& POs}}$	$\text{Mean Overall Score of Cos} = \frac{\text{Total of Mean Scores}}{\text{Total No. of COs}}$
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COURSE DESIGNER: Dr. N. SHANMUGAM

CHAIRMAN - BOS

CONTROLLER OF EXAMINATIONS

CREDIT: 5	COURSE CODE: P21CO1C2
GOVERNMENT ARTS COLLEGE (AUTONOMOUS), KARUR – 639005. M.Com., - I SEMESTER – CORE COURSE – II (For the candidates admitted from the year 2021-22 onwards) ECONOMIC LEGISLATIONS	
COURSE OBJECTIVES : To provide an understanding To: <ol style="list-style-type: none"> 1. Certain economic laws. 2. Important economic laws which have direct relevance to the economic development. 3. Legislative reforms in the area of laws related to economic development. 	
UNIT - I	Competition Act 2002: Definition - Anti - competitive Agreements - Adverse effects of competition - Abuse of Dominant Position - Dominant position - combinations - Regulations of combinations - competition commission of India - Procedure for Investigation of combination - power to award compensation.
UNIT - II	Industries (Development and Regulation) Act, 1951 object - Definitions Central Advisory Council - Regulation of Scheduled Industries - Registration and Licensing - Investigation and Takeover of Management of Industrial undertakings of Central Government - Effect of Central Govt.'s order - Mgt/Control of undertakings owned by companies in liquidation - Power to provide relief measures - power to exempt special cases - penalties.
UNIT - III	Foreign Exchange Management Act, 1999 - Definitions - Regulation and Management of Foreign Exchange - Authorized Person - contravention and penalties - Adjudication and Penalties - Directorate of Enforcement.
UNIT - IV	Consumer Protection Act 1986 - Definition - Consumer Protection Council - Consumer Disputes Redressal Agencies - District Forum - State Commission - National Commission - Procedure for filing complaints before commission - Model complaints under this Act.
UNIT - V	Water (Prevention and control of pollution) Act, 1974 Definition - functions and powers of various Boards Compliance regarding discharge causing pollution - Penalties and offences - Air (Prevention and Control of Pollution Act, 1981 Definitions - Functions and powers of various Board - Duties of occupier of specified industries to ensure adherence to standard offences by companies.
TEXT BOOK : S.S. Gulshan and G.K. Kapoor, Economic and other Legislations - Sultan Chand & Sons.	
REFERENCE BOOKS: <ol style="list-style-type: none"> 1. Economic and Labour Laws, ICSI, Executive Programme study material. 2. N.D. Kapoor, Corporate Laws and Secretarial Practice -Sultan Chand and Sons. 3. Dr.G.K. Kapoor, Corporate Laws and Secretarial Practice - Premier Book Company. 4. Corporate Laws -Taxman Publication. 5. U.K.Chandhary Economic Legislation-Law & Practice-by - Sultan Chand & Sons. 	

CHAIRMAN–BOS

CONTROLLER OF EXAMINATIONS

COURSE OUTCOMES:

After the completion of the course, the students must be able to:

- CO1 Understanding the Deregulation, liberalization and globalization.
- CO2 Acquiring knowledge on the relevance of law and economy.
- CO3 Developing the knowledge on foreign exchange transactions.
- CO4 To analyze the necessity of Eco-friendly industries for sustainable development.

Nature of Course

Knowledge and skill	✓	Employability oriented	
Skill oriented		Entrepreneurship oriented	

MAPPING

Relationship Matrix for Course outcomes, Programme Outcomes and Programme Specific Outcomes

Course Outcome	Programme Outcomes (POS)			Programme Specific Outcomes (PSOS)					Mean Score
	PO1	PO2	PO3	PSO1	PSO2	PSO3	PSO4	PSO5	
CO1	5	4	4	4	4	5	3	4	4.13
CO2	4	5	3	5	5	5	4	5	4.50
CO3	4	4	4	5	4	4	3	4	4.00
CO4	4	3	4	4	5	3	4	4	3.88
Mean Overall Score									4.13
Result : Total Score for this course is = 4.13 [Very High Relationship]									

Mapping Scale

Mapping	1-20	21-40	41-60	61-80	81-100
Scale	1	2	3	4	5
Relation	0.01 - 1.0	1.1 - 2.0	2.1 - 3.0	3.1 - 4.0	4.1 - 5.0
Quality	Very Poor	Poor	Moderate	High	Very High

Value scaling

$\text{Mean Score of Cos} = \frac{\text{Total of Values}}{\text{Total No. of POs \& POs}}$	$\text{Mean Overall Score of Cos} = \frac{\text{Total of Mean Scores}}{\text{Total No. of COs}}$
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COURSE DESIGNER: Dr. V. PADMANABHAN

CHAIRMAN - BOS

CONTROLLER OF EXAMINATIONS

CREDIT: 4	COURSE CODE: P21CO1C3
GOVERNMENT ARTS COLLEGE (AUTONOMOUS), KARUR – 639005. M.Com., - I SEMESTER – CORE COURSE – III (For the candidates admitted from the year 2021-22 onwards) ENTREPRENEURIAL DEVELOPMENT	
COURSE OBJECTIVES :	
<ol style="list-style-type: none"> 1. The main objective of the course is to acquire necessary knowledge and Skills required for organizing and carrying out entrepreneurial activities by the students and 2. To develop the ability of analyzing and understanding business situation. 	
UNIT - I	Definition and Structure - The Entrepreneurial culture. - Entrepreneur, Qualities of Entrepreneur - Functions of Entrepreneurs - Types of Entrepreneurs - Motives - Growth of Entrepreneurs in India - Factors influencing entrepreneurship - women entrepreneur - problems of women entrepreneur - Make in India Initiatives.
UNIT - II	Institutions Assisting Entrepreneurs: Institutional set-up, DICs, SISI, SIDCO of Tamil Nadu, SIPCOT, Special Economic Zones, Entrepreneurial Guidance Bureau, VIC, Commercial banks, New Entrepreneur Development Agency - Incentives and Subsidies.
UNIT - III	Identification of Business Ideas - Sources - Project Selection - Project life Cycle - Feasibility Analysis - Techno - Economic Analysis - Market and Demand Analysis - supports for New start ups.
UNIT - IV	Concept of Projects - Identification and selection - Formulation - Project appraisal - Project Design - Project Report.
UNIT - V	Appraisal Financial Analysis - Profitability Analysis - Social Cost Benefit Analysis - Incentive and Subsidies for Entrepreneurs - Present Scenario of Entrepreneurial Development Programmes in India.
TEXT BOOK :	
<ol style="list-style-type: none"> 1. C.B. Gupta, N.P. Srinivasan, Entrepreneurial Development - Sultan Chand. 	
REFERENCE BOOKS:	
<ol style="list-style-type: none"> 1. Vasant Desai, Dynamics of Entrepreneurial Development and Management - HPH. 2. P. Saravanavel Entrepreneurship Development Principles, Policies and Programmes. 3. DR.S.S. Khanka, Entrepreneurial Development. - S. Chand & Co(P)Ltd. 	

CHAIRMAN–BOS

CONTROLLER OF EXAMINATIONS

COURSE OUTCOMES:

After the completion of the course, the students must able to:

- CO1 Understand the fundamental basic concepts and traits of entrepreneurship.
- CO2 Get more ideas about how to effectively utilization of available resources.
- CO3 Apply the Knowledge about conceive business ideas and convert them into business Projects.
- CO4 Easily market the product, with low cost, high profit.

Nature of Course			
Knowledge and skill	✓	Employability oriented	
Skill oriented		Entrepreneurship oriented	✓

MAPPING

Relationship Matrix for Course outcomes, Programme Outcomes and Programme Specific Outcomes

Course Outcome	Programme Outcomes (POS)			Programme Specific Outcomes (PSOS)					Mean Score
	PO1	PO2	PO3	PSO1	PSO2	PSO3	PSO4	PSO5	
CO1	3	4	4	3	4	4	5	4	3.88
CO2	4	5	5	4	4	5	4	3	4.25
CO3	4	4	3	3	4	4	5	4	3.88
CO4	4	4	5	4	3	5	4	4	4.13
Mean Overall Score									4.04
Result : Total Score for this course is = 4.04 [Very High Relationship]									

Mapping Scale

Mapping	1-20	21-40	41-60	61-80	81-100
Scale	1	2	3	4	5
Relation	0.01 - 1.0	1.1 - 2.0	2.1 - 3.0	3.1 - 4.0	4.1 – 5.0
Quality	Very Poor	Poor	Moderate	High	Very High

Value scaling

Mean Score of Cos = $\frac{\text{Total of Values}}{\text{Total No. of POs \& POs}}$	Mean Overall Score of Cos = $\frac{\text{Total of Mean Scores}}{\text{Total No. of COs}}$
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COURSE DESIGNER: Dr. V. SATHURAGIRI

CHAIRMAN-BOS

CONTROLLER OF EXAMINATIONS

CREDIT: 5	COURSE CODE: P21CO1C4
GOVERNMENT ARTS COLLEGE (AUTONOMOUS), KARUR – 639005. M.Com., - I SEMESTER – CORE COURSE – IV (For the candidates admitted from the year 2021-22 onwards) ADVANCED FINANCIAL MANAGEMENT	
COURSE OBJECTIVES : <ol style="list-style-type: none"> 1. To understand the cortical frame work of financial management in business enterprises. 2. To make an in-depth analysis of various sources of financing and financial planning 3. To impart knowledge of manage in gussets of the company with types of leverage followed by Capital structure and dividend theories. 	
UNIT - I	Foundations of finance: Financial management - Objectives, Scope, Uses and Functions of Financial management - Profit maximization Vs Wealth maximization - Finance Functions - Role of Finance Manager - Liquidity Vs Profitability - Risk and return trade off - Financial management & other functional areas - Methods & tools of Financial management - Time value of Money - Methods of analysis - Discounting and compounding techniques - Financial Information System - Financial Forecasting - Changing scenario of financial management in India(Theory)
UNIT - II	Sources of finance & financial planning: Sources of Finance: short term finance & long term finance - Purpose - Sources - Security Financing, Internal Financing, Loan Financing and other Innovative sources of Financing - Factors determining the source of finance - Concepts of working capital –Types-Significance-adequacy - Dangers of redundant working capital - Factors - Determinants of working capital - issues and methods of estimating working capital - operating cycle method - regulation of bank credit - Tandon committee - working capital ratios (Theory)
UNIT - III	Management of assets: Receivables Management: Objectives - Costs - Benefits - Credit policies - Credit Terms - Credit analysis - Collection policies - Decision tree Analysis of credit granting - monitoring & control of receivables - Inventory management: Objectives of inventory management - RISK & Cost of holding inventory - Techniques of Inventory management - EOQ - ABC analysis - Inventory turnover ratios - Just in Time inventory system - VED analysis - FSN analysis - Min-Max Method - Perpetual Inventory system - Automatic Order system – Input- Output ratio analysis(Theory)
UNIT - IV	Leverages and Dividend Decision: Leverage - Types - Operating leverage - degree of Operating leverage - Financial leverage - Degree of financial leverage - Combined leverage - EBIT/EPS Analysis - Cost of capital: Equity, Debt, Retained Earnings - Weighted Average Cost of Capital - Capital structure: designing capital structure - Factors determining capital structure - Capital structure Theories - Net income, Net operating Income, MM and Traditional theories - Dividend policy and practices - Dividend policies - Factors determining Dividend policy - Dividend Theories - Graham, Walter, Gordon and Modigliani -Miller theories (Theory & Problems)
UNIT - V	Investment Decisions: Capital Budgeting - Nature of capital budgeting- Objectives - Process - factors influencing capital budgeting decisions - Identifying relevant cash flows - Evaluation Techniques: Payback, Net Present Value, Profitability Index, Internal Rate of Return, Accounting rate of return - Comparison of DCF techniques - Project selection under capital rationing - Inflation in capital budgeting - Risk analysis in capital budgeting(Theory & Problems)
Note: Question should be 60% Theory and 40 % Problems	
TEXT BOOKS : <ol style="list-style-type: none"> 1. Murthy .A, (2016), Financial Management, Margam Publications, Chennai. 2. Tulsi an PC, (2016), Financial Management, S. Chand & Company, New Delhi 	
REFERENCE BOOKS: <ol style="list-style-type: none"> 1. Khan MY and Jain PK, (2014), Financial management, Text, Problems and cases, Tata McGraw Hill, New Delhi. 2. Maheswari SN, (2016), Financial Management, Sultan Chand & Sons, New Delhi. 3. Pandey IM, (2014), Financial Management, Vikas Publishing House, Mumbai. 4. Periyasamy, (2015), Financial Management, Vijay Nicole Imprints, Chennai. 5. Prasanna Chandra, (2014), Financial Management, 7th edition, Tata McGraw Hill, New Delhi. 	

COURSE OUTCOMES:

After the completion of the course, the students must able to:

- CO1 Gain an understanding of the theoretical framework of financial management in business Corporations.
- CO2 Understand various sources of financing and financial planning.
- CO3 Describe management of asset soft he company and Leverages.
- CO4 Gain an understanding of the capital structure and divid end theories.

Nature of Course

Knowledge and skill	✓	Employability oriented	✓
Skill oriented		Entrepreneurship oriented	

MAPPING

Relationship Matrix for Course outcomes, Programme Outcomes and Programme Specific Outcomes

Course Outcome	Programme Outcomes (POS)			Programme Specific Outcomes (PSOS)					Mean Score
	PO1	PO2	PO3	PSO1	PSO2	PSO3	PSO4	PSO5	
CO1	4	5	4	4	5	4	5	4	4.4
CO2	4	5	4	4	5	4	4	5	4.4
CO3	4	3	5	4	3	4	4	4	3.88
CO4	5	4	3	5	4	4	5	3	4.13
Mean Overall Score									4.20
Result : Total Score for this course is = 4.20 [Very High Relationship]									

Mapping Scale

Mapping	1-20	21-40	41-60	61-80	81-100
Scale	1	2	3	4	5
Relation	0.01 - 1.0	1.1 - 2.0	2.1 - 3.0	3.1 - 4.0	4.1 – 5.0
Quality	Very Poor	Poor	Moderate	High	Very High

Value scaling

$\text{Mean Score of Cos} = \frac{\text{Total of Values}}{\text{Total No. of POs \& POs}}$	$\text{Mean Overall Score of Cos} = \frac{\text{Total of Mean Scores}}{\text{Total No. of COs}}$
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COURSE DESIGNER: Dr. M. SARAVANAN

CHAIRMAN - BOS

CONTROLLER OF EXAMINATIONS

CREDIT: 4		COURSE CODE: P21CO1E1A	
GOVERNMENT ARTS COLLEGE (AUTONOMOUS), KARUR – 639005. M.Com., - I SEMESTER - ELECTIVE COURSE - I (For the candidates admitted from the year 2021-22 onwards) ORGANISATIONAL BEHAVIOUR			
COURSE OBJECTIVES :			
<ol style="list-style-type: none"> 1. To enable the students basic aspects of organizational behavior in current scenario. 2. To helps students' attitude and approaches of the organization. 3. To furnish personality and motivation. 			
UNIT - I	Introduction: Definition, nature and importance of Organizational behaviour, historical background of organizational behaviour, relationship between Organizational behaviour and the individual, theoretical framework (Cognitive, behaviouristic and cognitive) limitations of Organizational behaviour.		
UNIT - II	Perception, attitudes and values: Perception - importance and factors influencing perception, interpersonal perception - Learning - classical, operant & social cognitive approaches, managerial implications - Emotions - emotional intelligence - Attitudes - values and attitudes, behaviour relationship - sources, importance, components of attitude, relationship between behaviour and attitude, job attitude, barriers to change attitude.		
UNIT - III	Personality and motivation theories: Personality - types-factors influencing personality theories - trait theories - the big five personality model, significant personality traits suitable to the workplace (personality & job fit theory) personality test & their practical applications - Motivation - definition & concept of motive & motivation, the content theories of motivation (Maslow & Hierarchy and Herzerg's two factor model theory), the process theories (V rooms expectancy and porter and lawler model) contemporary theories - equity theory of work motivation.		
UNIT - IV	Organizational structure: Organizational structure formation - groups in organizations - influence group dynamics - Organizational change - meaning and definition and nature of organizational change, types of organizational change forces that act as stimulants to change, how to overcome the resistance to change, approaches to organizational change, Kurt Lewins three step model, Kottlers 8 steps plan for implementing change.		
UNIT - V	Leadership approaches: Leadership - concept of leadership, styles and trait approach, contingency approach, contemporary leadership, meaning and significance of contemporary leadership - Communication - communication, function, process, barriers, forms-Stress management - stressors in work place, individual differences an experiencing stress - managing workplace stress.		
TEXT BOOKS :			
<ol style="list-style-type: none"> 1. L.M. Prasad, Organizational Behavior, Sultan Chand & Sons, New Delhi. 2. Aswathappa, Organizational Behavior, Himalaya Publishing House, Mumbai. 			
REFERENCE BOOKS:			
<ol style="list-style-type: none"> 1. Ghanekar, Anjali, Organizational Behaviour, Everest Publication. 2. Mishra, Organizational Behaviour, Vikas Publishing House Pvt Ltd., New Delhi. 3. Pardeshi.P.C. Organizational Behaviour, Everest Publication. 4. Robbins& Stephen, Organizational Behavior, Pearson Publication. 5. Sekaran, Organizational Behaviour, Text& Cases Tata McGraw Hill. 			

COURSE OUTCOMES:

After the completion of the course, the students must be able to:

- CO1 Gain knowledge on basic aspect so for generational behavior in current scenario.
- CO2 Learn approaches of the organization.
- CO3 Understand personality and motivation.
- CO4 Gain an understanding of organizational structure and change.

Nature of Course			
Knowledge and skill	✓	Employability oriented	✓
Skill oriented		Entrepreneurship oriented	

MAPPING

Relationship Matrix for Course outcomes, Programme Outcomes and Programme Specific Outcomes

Course Outcome	Programme Outcomes (POS)			Programme Specific Outcomes (PSOS)					Mean Score
	PO1	PO2	PO3	PSO1	PSO2	PSO3	PSO4	PSO5	
CO1	4	5	3	3	4	5	5	4	4.13
CO2	5	4	4	4	3	5	4	5	4.25
CO3	4	5	4	4	5	4	4	3	4.13
CO4	4	5	4	5	4	3	5	4	4.25
Mean Overall Score									4.19
Result : Total Score for this course is = 4.19 [Very High Relationship]									

Mapping Scale

Mapping	1-20	21-40	41-60	61-80	81-100
Scale	1	2	3	4	5
Relation	0.01 - 1.0	1.1 - 2.0	2.1 - 3.0	3.1 - 4.0	4.1 – 5.0
Quality	Very Poor	Poor	Moderate	High	Very High

Value scaling

Mean Score of Cos = $\frac{\text{Total of Values}}{\text{Total No. of POs \& POs}}$	Mean Overall Score of Cos = $\frac{\text{Total of Mean Scores}}{\text{Total No. of COs}}$
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COURSE DESIGNER: Dr. C. MANIVEL

CHAIRMAN - BOS

CONTROLLER OF EXAMINATIONS

CREDIT: 4	COURSE CODE: P21CO1E1B
GOVERNMENT ARTS COLLEGE (AUTONOMOUS), KARUR – 639005. M.Com., - I SEMESTER – ELECTIVE COURSE – I (For the candidates admitted from the year 2021-22 onwards) MANAGEMENT INFORMATION SYSTEM	
COURSE OBJECTIVES :	
<ol style="list-style-type: none"> 1. To offer in-depth knowledge on information systems, data base management in business and their management. 2. To know the approaches involved in developing MIS with transaction processing and support system. 3. To gain knowledge on function all Information systems. 	
UNIT - I	Management Information System - Concept, Need, Strategic role - Evolution of Management Information System - Component so Management Information System - Information flows.
UNIT - II	Data base management systems - Objectives and Components - Database design - Creation and control - Recent trends in database.
UNIT - III	Developing information system - Planning, Designing and redesigning - Approaches for system development - System analysis and Design - system Implementation and Maintenance.
UNIT - IV	Transaction processing and Support system - Transaction processing system - Office automation systems - Decision support systems - Executive information systems - Artificial intelligence and Expert systems.
UNIT - V	Functional Information systems - Production, Finance, Human resource and Marketing - Managing information resources - Information Security - Control & Audit of Information Systems.
TEXT BOOKS:	
<ol style="list-style-type: none"> 1. Azam .M (2012), Management Information Systems, Vijay Nicole Imprints. 2. Davis (2013), 'Management Information Systems', McGraw Hill. 	
REFERENCE BOOKS:	
<ol style="list-style-type: none"> 1. EffOz (2001), 'Management Information Systems', Vikas Publishing house Pvt. Ltd. 2. Goyal DP (2010), 'Management Information Systems - Managerial Perspectives', MacMillan India Ltd. 3. James AO'Brain (2014), Management Information Systems', Tata McGraw Hill. 4. Kenneth C.Loudan& JaneP. Loudan (2016), "Essentials of MIS", Prentice Hall India. 5. Muneesh Kumar (2001), 'Business Information Systems', Vikas Publishing house Pvt .Ltd. PrasadLM, UshaPrasad (2012), 'Management Information Systems', Sultan chand& Sons. 	

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CONTROLLER OF EXAMINATIONS

COURSE OUTCOMES:

After the completion of the course, the students must able to:

- CO1 Gain in-depth knowledge on information systems in business and their management.
- CO2 Learn the objectives and components of database management systems.
- CO3 Know the approaches involved in developing MIS and support system.

Nature of Course

Knowledge and skill	✓	Employability oriented	✓
Skill oriented		Entrepreneurship oriented	

MAPPING

Relationship Matrix for Course outcomes, Programme Outcomes and Programme Specific Outcomes

Course Outcome	Programme Outcomes (POS)			Programme Specific Outcomes (PSOS)					Mean Score
	PO1	PO2	PO3	PSO1	PSO2	PSO3	PSO4	PSO5	
CO1	5	3	4	5	4	4	5	4	4.25
CO2	4	5	3	5	4	4	3	4	4.00
CO3	3	4	4	5	3	3	5	4	3.87
CO4	4	5	5	3	4	4	4	5	4.25
Mean Overall Score									4.09
Result : Total Score for this course is = 4.09 [Very High Relationship]									

Mapping Scale

Mapping	1-20	21-40	41-60	61-80	81-100
Scale	1	2	3	4	5
Relation	0.01 - 1.0	1.1 - 2.0	2.1 - 3.0	3.1 - 4.0	4.1 - 5.0
Quality	Very Poor	Poor	Moderate	High	Very High

Value scaling

$\text{Mean Score of Cos} = \frac{\text{Total of Values}}{\text{Total No. of POs \& POs}}$	$\text{Mean Overall Score of Cos} = \frac{\text{Total of Mean Scores}}{\text{Total No. of COs}}$
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COURSE DESIGNER: Dr. C. MANIVEL

CHAIRMAN-BOS

CONTROLLER OF EXAMINATIONS

CREDIT: 4	COURSE CODE: P21CO1E1C
GOVERNMENT ARTS COLLEGE (AUTONOMOUS), KARUR – 639005. M.Com., - I SEMESTER – ELECTIVE COURSE – I (For the candidates admitted from the year 2021-22 onwards) CREDIT MANAGEMENT	
COURSE OBJECTIVES :	
<ol style="list-style-type: none"> 1. To enable the student to understand what credit management is what are the lending types and process and how to monitor the credit. 2. To lay a foundation for more complex credit management topics that arise credit policies, credit appraisal and NPA, to inculcate advanced skills for handling credit management issues. 3. To help know financial support to the agriculture and NABARD schemes to promote agri-business in India and retail lending and its banking product. 	
UNIT - I	Introduction and Overview of credit: Principles of Lending : Safety, Liquidity & Profitability-Purpose of Loan-Diversification Risk-Model Credit Policy for individual and all types of organisation - Types of Credit Facilities : Various Types of Credit Facilities - Cash Credit, Overdrafts, Demand Loan, Bills Finance - Drawee Bill Scheme and Bill Discounting- Credit Delivery: Types of Facilities, Modes of Delivery, Sole Banking Arrangement, Multiple Banking Arrangement, Consortium Lending, Syndication. Credit Thrust, Credit Priorities, Credit Acquisitions Discounting - Dimensions of Credit Appraisals.
UNIT - II	Over view of credit policies and project appraisals: The credit process - Characteristics of different types of loans - Evaluating commercial loan requests - Financial statement analysis - Cash flow analysis - Projections - Management of the firm and other factors - Feasibility study - Fundamental credit issues-Credit analysis - Project/Term Loan Appraisal : Technical Appraisal - Commercial / Market Appraisal - Managerial Appraisal - Financial Appraisal - Economic Appraisal - Environmental Appraisal.
UNIT - III	Evaluating consumer loans & loan and advances against pledge: Type so fcon sumer loans - Credit analysis of consumer loans - Risk - return analysis of consumer loans - Customer profitability analysis and loan pricing - Fixed Vs float in grates - Hypothecation-Mortgage - Lien - Advances against goods - Document to title to goods - Life insurance policies - Stock exchange securities - Fixed deposit receipts - Book debts - Supply bills - Real Estates - Advance against collateral securities - Corporate Finance - Project Finance.
UNIT - IV	Agricultural finance and retail lending: Crop loans - Crop insurance schemes - Dairy - Sericulture - Poultry - Animal husbandry - Horticulture - Kiss an credit cards - NABARD initiatives - Lead bank schemes - Retail Lending: Characteristic of Retail Loans - Advantages of Retail Loans - Retail Banking Vs Corporate Banking - Various Retail Banking Products - Model Retail Banking Products.
UNIT - V	Credit Monitoring and NPA Management: Credit Monitoring, Supervision & Follow Up: Credit Monitoring - Meaning, Monitoring Goals - Process of Monitoring-Different Monitoring Tools - Check-list for Monitoring - Monitoring by using various statements -NPA - Causes and Remedial Measures - Identification of NPAs - Debt Recovery Tribunals - Asset Reconstruction Fund-effect of NPA on profitability.
TEXT BOOK :	
Glen Bullivant, (2010), Credit Management, Gower Publishing, Ltd, Delhi.	
REFERENCE BOOKS:	
<ol style="list-style-type: none"> 1. Tax man Publications (2018), Bankers Hand book on Credit Management, Indian Institute of Banking & Finance, Pune. 2. Naganatham M. And Jayaraman. S(2012), Prudential Accounting Norms and Audit of Banks Publications of IIB. 	

COURSE OUTCOMES:

After the completion of the course, the students must be able to:

CO1.Understand the basic concepts principles of lending.

CO2.Gain knowledge in making credit plan through suitable financial statement analysis.

CO3.Understand the risk-returns analysis of providing loans to the consumers.

CO4.Know financial support to the agriculture and NABARD schemes to promote agri- business
In India.

Nature of Course

Knowledge and skill	✓	Employability oriented	✓
Skill oriented		Entrepreneurship oriented	

MAPPING

Relationship Matrix for Course outcomes, Programme Outcomes and Programme Specific Outcomes

Course Outcome	Programme Outcomes (POS)			Programme Specific Outcomes (PSOS)					Mean Score
	PO1	PO2	PO3	PSO1	PSO2	PSO3	PSO4	PSO5	
CO1	4	4	5	4	4	5	4	5	4.38
CO2	3	5	4	4	5	4	5	4	4.25
CO3	4	3	4	5	3	5	4	5	4.13
CO4	5	4	5	3	5	4	5	5	4.50
Mean Overall Score									4.32
Result : Total Score for this course is = 4.32 [Very High Relationship]									

Mapping Scale

Mapping	1-20	21-40	41-60	61-80	81-100
Scale	1	2	3	4	5
Relation	0.01 - 1.0	1.1 - 2.0	2.1 - 3.0	3.1 - 4.0	4.1 – 5.0
Quality	Very Poor	Poor	Moderate	High	Very High

Value scaling

$\text{Mean Score of Cos} = \frac{\text{Total of Values}}{\text{Total No. of POs \& POs}}$	$\text{Mean Overall Score of Cos} = \frac{\text{Total of Mean Scores}}{\text{Total No. of COs}}$
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COURSE DESIGNER: Dr. C. MANIVEL

CONTROLLER OF EXAMINATIONS

CHAIRMAN - BOS

CREDIT: 5	COURSE CODE: P21CO2C5
GOVERNMENT ARTS COLLEGE (AUTONOMOUS), KARUR – 639005. M.Com., - II SEMESTER – CORE COURSE – V (For the candidates admitted from the year 2021-22 onwards) QUANTITATIVE TECHNIQUES AND OPERATION RESEARCH	
COURSE OBJECTIVES :	
<ol style="list-style-type: none"> 1. To provide a basic understanding of the value and use of quantitative methods in administrative and operational problem solving and decision-making. 2. To teach probability, theoretical probability distribution and probability distribution of random variable in the three important interrelated trades which going to learn. 3. To impart knowledge on operation research application. 	
UNIT - I	Meaning of Quantitative Techniques: Classification of Quantitative Techniques, Role of Quantitative Techniques in Business and Industry Quantitative Techniques and Business Decision Making: Limitations of Quantitative Techniques - Correlation analysis - Karl Pearson Concept, Multiple Correlation, Partial Correlation - Regression Analysis.
UNIT - II	Analysis of Time Series: Essential requirements of time series, utilization of time series, Components of time series - Trend analysis - measurement of seasonal variation - Probability: Mathematical Expectations, Theoretical Distributions (Binominal, Poisson and Normal Distribution).
UNIT - III	Students Distribution Analysis: Chi-Square Analysis Variance Analysis, Business Forecasting - Sampling techniques - Types of sampling - Errors and Non-Sampling errors - The Concept of Standard Errors.
UNIT - IV	Linear Programming: Origin of operation research and models - Formulation, feasible solution, optimal solution and theorem - Graphical, maximization - Simplex Method.
UNIT - V	Transportation Method: Mathematical formulation, feasible solution, basic feasible solution - Solution to the transportation problems methods - Assignment Method - balanced and unbalanced assignment problem, maximization assignment problem (Simple problems only)
Note: Question should be of 20% Theory and 80% Problems	
TEXT BOOKS :	
<ol style="list-style-type: none"> 1. S.P. Gupta, Statistical Methods. 2. Handy A. Taha, Operation Research. 	
REFERENCE BOOKS:	
<ol style="list-style-type: none"> 1. C.R. Kothari, Quantitative techniques. 2. S.C. Gupta, Statistical Methods. 3. D.L. Elhance, Advance Statistics. 4. Lorine & Rulsin, Statistics for Management. 5. Kantiswar up, Operation Research. 6. Dr.P.R. Vital Quantitative Technique. 	

CHAIRMAN–BOS

CONTROLLER OF EXAMINATIONS

COURSE OUTCOMES:

On Successful completion of course, students will be able to:

- CO1 Identify the problems for find out solution with obliging to social science research, out Comes too based on statistical content analysis and Operation research is a new branch Of mathematics.
- CO2 Know present facts in a concrete manner to learn exact fact and figures.
- CO3 Know simplify unwieldy and complex data to make them easily understandable Betterment of application into the business and its forecasts.
- CO4 Facilitate planning and formulation of suitable strategies and polices based on research Outcomes and find out the short way solution of business application to minimize the Operating cost.

Nature of Course			
Knowledge and skill	✓	Employability oriented	✓
Skill oriented		Entrepreneurship oriented	

MAPPING

Relationship Matrix for Course outcomes, Programme Outcomes and Programme Specific Outcomes

Course Outcome	Programme Outcomes (POS)			Programme Specific Outcomes (PSOS)					Mean Score
	PO1	PO2	PO3	PSO1	PSO2	PSO3	PSO4	PSO5	
CO1	5	4	4	5	4	3	4	5	4.25
CO2	5	4	3	5	4	3	4	3	3.89
CO3	4	3	5	3	5	3	5	4	4.00
CO4	3	5	4	5	4	3	5	4	4.13
Mean Overall Score									4.10
Result : Total Score for this course is = 4.10 [Very High Relationship]									

Mapping Scale

Mapping	1-20	21-40	41-60	61-80	81-100
Scale	1	2	3	4	5
Relation	0.01 - 1.0	1.1 - 2.0	2.1 - 3.0	3.1 - 4.0	4.1 – 5.0
Quality	Very Poor	Poor	Moderate	High	Very High

Value scaling

Mean Score of Cos= $\frac{\text{Total of Values}}{\text{Total No.of POs \& POs}}$	Mean Overall Score of Cos= $\frac{\text{Total of Mean Scores}}{\text{Total No.of COs}}$
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COURSE DESIGNER: V. SATHURAGIRI

CHAIRMAN - BOS

CONTROLLER OF EXAMINATIONS

CREDIT: 4		COURSE CODE: P21CO2C6	
GOVERNMENT ARTS COLLEGE (AUTONOMOUS), KARUR – 639005. M.Com., - II SEMESTER – CORE COURSE – VI (For the candidates admitted from the year 2021-22 onwards) APPLIED COSTING			
COURSE OBJECTIVES :			
<ol style="list-style-type: none"> 1. To familiarize the students with the various cost concepts, and elements of cost to prepare cost sheets followed by different methods and techniques of cost control. 2. To gain knowledge of different methods of payment of wages and incentives. 3. To acquaint the students in the application of Marginal costing for Business decision making. 			
UNIT - I	Introduction: Costing - Cost Accounting - Meaning and Definition - Financial Accounting Vs Cost accounting - Relationship of cost accounting with management accounting - Nature and significance of Cost Accounting - Implementation of costing system - Practical difficulties in implementation - Essentials of good costing system - Elements of cost - Cost concepts and preparation of cost sheet - Materials - Issue of materials - Pricing of material issued.		
UNIT - II	Labour Costing: Labour - types of labour cost - Methods of time keeping - Idle time - overtime - labour turnover - Preparation of Pay Roll - Wage payment and incentive system. Overheads: Meaning and classification of overheads - Departmentalization of Overheads - Allocation - Apportionment - Re-apportionment - Absorption of Overhead cost - Difference between cost allocation and apportionment and Reapportionment - treatment of over and under absorbed overheads.		
UNIT - III	Process Costing: Process costing - Comparison between joint costing and process costing - costing procedure under process costing- Process Losses - Inter process profit - Equivalent production - methods of computing equivalent units - Evaluation of equivalent production - Joint product and by products costing - accounting for joint products & by - products.		
UNIT - IV	Marginal Costing: Marginal costing - Salient features - Marginal costing and absorption costing - Break - Even analysis - Cost – Volume - profit analysis - Application of Marginal costing for Business decision making - Determination of sales mix - Exploring new markets - Make or buy decisions - Change versus status quo - expand or contract - shut down or continue.		
UNIT - V	Cost Management: Cost management - cost reduction and cost control - Responsibility Accounting - Responsibility Centre - Accounting for Price level changes - Methods of Accounting for price level changes - Activity Based Costing - Target costing.		
Note: Question should be 20% Theory and 80% Problems			
TEXT BOOK :			
Jain S.P& Narang KL, (016), Cost Accounting, Kalyani Publishers, Mumbai.			
REFERENCE BOOKS:			
<ol style="list-style-type: none"> 1. Arora MN, (2017), Cost and Management Accounting, Himalaya Publishing House, Mumbai. 2. Horngren, (2016), Cost Accounting with Managerial Emphasis, Prentice Hall India, New Delhi. 3. Murthy A and Gurusamy S, (2018), Cost Accounting, Vijay Nicole Imprints Pt Ltd, Chennai. 4. Reddy TS and Hari Prasad Reddy, (2018), Cost Accounting, Margham Publications, Chennai. 			

COURSE OUTCOMES:

After the completion of the course, the students must be able to:

- CO1 Gain familiarity with the various cost concepts, and elements of cost and prepare cost Sheet.
- CO2 Apply different methods and techniques of cost control.
- CO3 Gain knowledge of different methods of payment of wages and incentives.
- CO4 Get acquaintance with the application of Marginal costing for Business decision making.

Nature of Course			
Knowledge and skill	✓	Employability oriented	✓
Skill oriented		Entrepreneurship oriented	

MAPPING

Relationship Matrix for Course outcomes, Programme Outcomes and Programme Specific Outcomes

Course Outcome	Programme Outcomes (POS)			Programme Specific Outcomes (PSOS)					Mean Score
	PO1	PO2	PO3	PSO1	PSO2	PSO3	PSO4	PSO5	
CO1	4	4	5	3	4	5	4	5	4.25
CO2	3	4	5	4	4	5	4	4	4.13
CO3	4	5	4	5	4	4	3	3	4.00
CO4	4	4	5	4	4	3	4	5	4.13
Mean Overall Score									4.13
Result : Total Score for this course is = 4.13 [Very High Relationship]									

Mapping Scale

Mapping	1-20	21-40	41-60	61-80	81-100
Scale	1	2	3	4	5
Relation	0.01 - 1.0	1.1 - 2.0	2.1 - 3.0	3.1 - 4.0	4.1 – 5.0
Quality	Very Poor	Poor	Moderate	High	Very High

Value scaling

$\text{Mean Score of Cos} = \frac{\text{Total of Values}}{\text{Total No. of POs \& POs}}$	$\text{Mean Overall Score of Cos} = \frac{\text{Total of Mean Scores}}{\text{Total No. of COs}}$
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COURSE DESIGNER: Dr. T. DHARMENDRAN

CHAIRMAN-BOS

CONTROLLER OF EXAMINATIONS

CREDIT: 5		COURSE CODE: P21CO2C7	
GOVERNMENT ARTS COLLEGE (AUTONOMOUS), KARUR – 639005. M.Com., - II SEMESTER – CORE COURSE – VII (For the candidates admitted from the year 2021-22 onwards) INDUSTRIAL LAWS			
COURSE OBJECTIVES :			
1. To learn the labour related laws for industrial democracy. 2. To understand the secure industrial peace through trade union.			
UNIT - I	The Factories Act 1948: Definition - Approval, Licensing and Registration of factories - Inspecting staff -Health, Safety, Hazardous Processes, Welfare - working hours of adults, holidays, employment of young persons and women, annual leave with wages, penalties and procedures.		
UNIT - II	Industrial Disputes Act 1947: Objectives and extent of the act - definition - grievances settlement authorities - procedure for settlement of industrial disputes - conciliation machinery - adjudication machinery - procedure, powers ad duties of authorities - Notice of changes in conditions of service - references of disputes to boards, courts - reference to national tribunal - voluntary reference of disputes to arbitration - award and settlement - strike and lock - outs - lay-off and retrenchment - transfer and closing down of undertakings - unfair labour practices - penalties.		
UNIT - III	Trade Union Act 1926: Trade unions - definitions - registration of trade unions - cancellation of registration and appeal - rights and privileges of a registered trade union - duties and liabilities of a registered trade union - amalgamation of trade unions - dissolution of trade union - regulations - penalties.		
UNIT - IV	The Workman’s Compensation Act 1923: Defences available to employers the fatal accidents Act, 1985, The employers’ liabilities Act 1923 - scope and coverage - definitions - rules regarding workmen’s compensation - amount of compensation - notice and claim - enforcement of the act - rules.		
UNIT - V	Employees’ State Insurance Act, 1948: Applicability of the act - definitions - administration of the scheme - officers and staff - employees’ state insurance fund - contributions - benefits - scheme for other beneficiaries - adjudication of disputes and claims - penalties.		
TEXT BOOK :			
1. N.D. Kapoor by Industrial Law.			
REFERENCE BOOK:			
N D Kapoor - Mercantile Law.			

COURSE OUTCOMES:

After the completion of the course the students must able to:

- CO1 Understand the important labour related laws.
- CO2 Gain knowledge on the formalities and procedures followed in the labour related laws.
- CO3 Analyze the cause of industrial conflict.
- CO4 Apply the best system of maintaining industrial democracy.

Nature of Course			
Knowledge and skill	✓	Employability oriented	✓
Skill oriented		Entrepreneurship oriented	

MAPPING

Relationship Matrix for Course outcomes, Programme Outcomes and Programme Specific Outcomes

Course Outcome	Programme Outcomes (POS)			Programme Specific Outcomes (PSOS)					Mean Score
	PO1	PO2	PO3	PSO1	PSO2	PSO3	PSO4	PSO5	
CO1	4	3	4	3	4	5	5	4	4.00
CO2	4	4	3	4	4	5	4	5	4.13
CO3	3	5	4	4	5	4	5	3	4.13
CO4	4	4	3	4	3	4	5	4	3.86
Mean Overall Score									4.03
Result : Total Score for this course is = 4.03 [Very High Relationship]									

Mapping Scale

Mapping	1-20	21-40	41-60	61-80	81-100
Scale	1	2	3	4	5
Relation	0.01 - 1.0	1.1 - 2.0	2.1 - 3.0	3.1 - 4.0	4.1 – 5.0
Quality	Very Poor	Poor	Moderate	High	Very High

Value scaling

Mean Score of Cos= $\frac{\text{Total of Values}}{\text{Total No.of POs \& POs}}$	Mean Overall Score of Cos= $\frac{\text{Total of Mean Scores}}{\text{Total No.of COs}}$
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COURSE DESIGNER: Dr. M. SARAVANAN

CHAIRMAN - BOS

CONTROLLER OF EXAMINATIONS

CREDIT: 4		COURSE CODE: P21CO2C8	
GOVERNMENT ARTS COLLEGE (AUTONOMOUS), KARUR – 639005. M.Com., - II SEMESTER – CORE COURSE – VIII (For the candidates admitted from the year 2021-22 onwards) INTERNATIONAL BUSINESS			
COURSE OBJECTIVES :			
<ol style="list-style-type: none"> 1. To teach the basics of international business and the international trading environment. 2. To gain an understanding on the multinational enterprises and the various aspects of international financial management. 3. To enable the students to gain an understanding on the recent developments in international business. 			
UNIT - I	Introduction: International business - meaning - features - factors - International Operations Management-International Business Environment - Means - External Influences of International Business - The Human and Cultural Environments facing Business - Political influence on International Business.		
UNIT - II	International Trading Environment: International Trading Environment - WTO - TRIM - TRIP - IPR - Country Evaluation and Selection - Scanning for Alternative Influential Variable - Return on Investment on Country - International Economic Organisations.		
UNIT - III	Multinational Enterprises: Multinational enterprises - meaning - features - Impact of the Multinational Enterprise: Evaluating the Impact of the MNE - Economic Impact of the MNE - Operational and Political Impact of International Business - International Goods, Services and Financial Flows and Balance of Payments		
UNIT - IV	International Financial Management: International Financial Management - meaning - role - International Monetary System - Foreign Exchange Rates: Basics, Transaction and Economic Exposure - Foreign Direct Investment - Strategies: Export and Import Strategies, Collaborative Strategies, Sourcing and Production Strategies - Human Resource Management.		
UNIT - V	Recent developments in International Business: Recent developments in International Business - E-business Strategy - International Business Intelligence - International Product Decisions - Global Supply Chain Management: International Logistics and Distribution - Designing Organisations for International Environment.		
TEXT BOOKS :			
<ol style="list-style-type: none"> 1. Anant K, Sundaram J, Steward Black, (2010), the International Business Environment. 2. Text and Cases, Prentice Hall of India Private Limited, New Delhi. 			
REFERENCE BOOKS:			
<ol style="list-style-type: none"> 1. Apte, P.G, (2014), International Financial Management, Tata McGraw Hill, New Delhi. 2. Francis Cherunilam, (2015), International Business Text and Cases, Eastern Economy Edition, New Delhi. 3. John D. Daniels & Lee H Radebough, (2009), International Business, Wesley Publishing Company, New Delhi. 4. Roger Bennett, (2011), International Business, Pearson Education, New Delhi. 			

COURSE OUTCOMES:

After the completion of the course, the student must be able to:

CO1 Gain knowledge on the basics of international business.

CO2 Get an acquaintance on the international trading environment.

CO3 Understand the multinational enterprises.

CO4 Get the description of various aspects of international financial management.

Nature of Course			
Knowledge and skill	✓	Employability oriented	✓
Skill oriented		Entrepreneurship oriented	✓

MAPPING

Relationship Matrix for Course outcomes, Programme Outcomes and Programme Specific Outcomes

Course Outcome	Programme Outcomes (POS)			Programme Specific Outcomes (PSOs)					Mean Score
	PO1	PO2	PO3	PSO1	PSO2	PSO3	PSO4	PSO5	
CO1	4	5	4	4	4	4	4	4	4.13
CO2	4	4	4	4	4	4	3	4	3.87
CO3	4	4	4	4	5	4	4	4	4.13
CO4	4	4	4	4	4	4	4	4	4.00
Mean Overall Score									4.03
Result : Total Score for this course is = 4.03 [Very High Relationship]									

Mapping Scale

Mapping	1-20	21-40	41-60	61-80	81-100
Scale	1	2	3	4	5
Relation	0.01 - 1.0	1.1 - 2.0	2.1 - 3.0	3.1 - 4.0	4.1 – 5.0
Quality	Very Poor	Poor	Moderate	High	Very High

Value scaling

$\text{Mean Score of Cos} = \frac{\text{Total of Values}}{\text{Total No. of POs \& POs}}$	$\text{Mean Overall Score of Cos} = \frac{\text{Total of Mean Scores}}{\text{Total No. of COs}}$
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COURSE DESIGNER: Dr. V. PADMANABHAN

CHAIRMAN - BOS

CONTROLLER OF EXAMINATIONS

CREDIT: 5

COURSE CODE: P21CO2E2A

GOVERNMENT ARTS COLLEGE (AUTONOMOUS), KARUR – 639005.

M.Com., - II SEMESTER – ELECTIVE COURSE – II

(For the candidates admitted from the year 2021-22 onwards)

HUMAN RESOURCE MANAGEMENT

COURSE OBJECTIVES :

1. To help students to know the basics present trend in Human Resource Management.
2. To furnish the various job related aspects.
3. To teach various aspects of Human development related issues.

UNIT - I	Introduction to HRM: Introduction of HRM - Definition, importance, concept, objectives of Human Resource Management - Strategic Human Resource Management - Qualities of a good personnel manager - Evolution and growth of personnel management in India - Human Resource Policies, Need, Type and Scope.
UNIT - II	Acquisition of Human Resources: Human Resources Planning - Process, Forecasting, Demand & Supply - qualitative and quantitative dimension - job analysis and job design - Assessing Human resource requirements - Human resource forecasting - work load analysis - job description & specification - job design.
UNIT - III	Recruitment and Training: Recruitment, selection, training & Development - factors affecting recruitment - sources of recruitment internal external - e-recruitment - selection process-orientation process-international staffing - training process -methods of training - tools and aids - evaluation of the training program.
UNIT - IV	Performance appraisal and compensation management: Compensation Management - performance appraisal and audit-nature, objectives and process - job evaluation - base compensation and supplementary compensations - innovations in compensation management - MBO - 360 Degree appraisal - Potential appraisal - employee counseling - job changes - transfer and promotion - Human Resource Audit.
UNIT - V	Maintenance of employees and emerging horizons of HRM: Employee health and safety - employee welfare - social security (excluding legal provision) - employer & employee relation - an overview - grievance handling and redressal - industrial disputes - causes and settlement - e-HRM-impact of HRM practice an organization performance - contemporary issues in HRM.

TEXT BOOK :

1. Prasad L M, Human Resource Management, Sultan Chand & Sons.

REFERENCE BOOKS:

1. Ashwathappa, Human Resource Management, McGraw Hill, India.
2. Gary Dessler, Human Resource Management, Pearson Education.
3. Manmoria, C B and Rao VSP, Personnel Management, Himalaya Publishing House.
4. Michael, Human Resource Management, Himalaya Publishing House.
5. Mirza & Zaiyud in, Human Resource Management, Macmillan Publishing House.
6. Pardishi, Human Resource Management, Himalaya Publishing House.
7. Rao V S P, .P, Human Resource Management, Taxman Publication Pvt. Ltd., Sultan Chand & Sons.

CHAIRMAN–BOS

CONTROLLER OF EXAMINATIONS

COURSE OUTCOMES :

After the completion of the course, the students must be able to:

- CO1 Know the basics present trend in Human Resource Management.
- CO2 Help furnish the various job related aspects.
- CO3 Know various aspects of Human development related issues.
- CO4 Evaluate the quality aspects of human resources.

Nature of Course			
Knowledge and skill	✓	Employability oriented	✓
Skill oriented		Entrepreneurship oriented	

MAPPING

Relationship Matrix for Course outcomes, Programme Outcomes and Programme Specific Outcomes

Course Outcome	Programme Outcomes (POS)			Programme Specific Outcomes (PSOS)					Mean Score
	PO1	PO2	PO3	PSO1	PSO2	PSO3	PSO4	PSO5	
CO1	5	4	4	3	4	5	4	3	4.00
CO2	4	4	3	5	4	5	5	5	4.38
CO3	3	4	3	5	3	4	3	5	3.75
CO4	5	4	3	4	3	5	5	4	4.13
Mean Overall Score									4.10
Result : Total Score for this course is = 4.10 [Very High Relationship]									

Mapping Scale

Mapping	1-20	21-40	41-60	61-80	81-100
Scale	1	2	3	4	5
Relation	0.01 - 1.0	1.1 - 2.0	2.1 - 3.0	3.1 - 4.0	4.1 – 5.0
Quality	Very Poor	Poor	Moderate	High	Very High

Value scaling

Mean Score of Cos = $\frac{\text{Total of Values}}{\text{Total No. of POs \& POs}}$	Mean Overall Score of Cos = $\frac{\text{Total of Mean Scores}}{\text{Total No. of COs}}$
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COURSE DESIGNER: Dr. N. SHANMUGAM

CHAIRMAN - BOS

CONTROLLER OF EXAMINATIONS

CREDIT: 5

COURSE CODE: P21CO2E2B

GOVERNMENT ARTS COLLEGE (AUTONOMOUS), KARUR – 639005.

M.Com., II SEMESTER – ELECTIVE COURSE – II

(For the candidates admitted from the year 2021-22 onwards)

ENVIRONMENTAL MANAGEMENT ACCOUNTING

COURSE OBJECTIVES :

1. To teach the basic concepts of environmental management accounting.
2. To enable students to gain knowledge on valuation of environmental costs and benefits.
3. To gain knowledge on cost benefit analysis and cost effectiveness analysis, use of opportunity cost and total cost assessment.

UNIT - I	Environmental Management Accounting: Definition - Why do companies use environmental management accounting - Environmental cost categories - Environmental Management Principles - environmental performance evaluation: Indicators, benchmarking.
UNIT - II	Valuation of environmental costs and benefits - Types of Economic value - Environmental Benefits and Environmental Costs - Valuing the Environment - benefit transfer - economic valuation of ecosystem services - Assessment of Loss of Ecology - Valuation of Health impacts.
UNIT - III	Cost benefit analysis and Cost effectiveness analysis - Principles, methodology and Limitations - Discounting - Profitability of Pollution Prevention - Payback period - Present value estimation - Internal rate of return.
UNIT - IV	Opportunity costs - economically efficient pollution control programmes - Economics of Enforcement - Efficient allocation of pollution from mobile and stationery source.
UNIT - V	Total Cost Assessment -Life cycle costing-Green Accounting and Economic in dictators.

TEXT BOOK :

1. Jasch Christine (2001), Environmental Management Accounting Metrics: Procedures and principles,, Springer Science& Business Media.

REFERENCE BOOKS:

1. Jasch Christine (2001), Environmental Management Accounting Metrics: Procedures and principles, Springer Science & Business Media.
2. Pall M.Rikhards son, Martin Bennett, Jan Jaap Bouma, Stefan Schaltegger (2009),Implementing Environmental Management Accounting: Status and Challenges, Springer Science& Business Media.
3. Stefan Schaltegger, Martin Bennett, RogerL, Burritt,C hristine MJasch(2010),Environmental Management Accounting for Cleaner Production, Spinger Science and Business Media.
4. BennettMD, BoumaJJ, WoltersTJ (2018), Environmental Management Accounting, Springer Science & Business Media.

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CONTROLLER OF EXAMINATIONS

COURSE OUTCOMES :

After the completion of the course, the students must be able to:

- CO1 Gain knowledge on the basic concepts of environmental management accounting.
- CO2 Gain knowledge on valuation of environmental costs and benefits.
- CO3 Gain knowledge on cost benefit analysis and cost effectiveness analysis.
- CO4 Know about the use of opportunity cost and describe about total cost assessment.

Nature of Course			
Knowledge and skill	✓	Employability oriented	
Skill oriented		Entrepreneurship oriented	

MAPPING

Relationship Matrix for Course outcomes, Programme Outcomes and Programme Specific Outcomes

Course Outcome	Programme Outcomes (POS)			Programme Specific Outcomes (PSOS)					Mean Score
	PO1	PO2	PO3	PSO1	PSO2	PSO3	PSO4	PSO5	
CO1	4	5	4	5	3	4	5	4	4.25
CO2	4	5	3	5	4	5	4	4	4.25
CO3	4	5	4	3	5	4	5	3	4.13
CO4	5	4	4	5	4	3	3	4	4.10
Mean Overall Score									4.18
Result : Total Score for this course is = 4.18 [Very High Relationship]									

Mapping Scale

Mapping	1-20	21-40	41-60	61-80	81-100
Scale	1	2	3	4	5
Relation	0.01 - 1.0	1.1 - 2.0	2.1 - 3.0	3.1 - 4.0	4.1 – 5.0
Quality	Very Poor	Poor	Moderate	High	Very High

Value scaling

Mean Score of Cos = $\frac{\text{Total of Values}}{\text{Total No. of POs \& POs}}$	Mean Overall Score of Cos = $\frac{\text{Total of Mean Scores}}{\text{Total No. of COs}}$
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COURSE DESIGNER: Dr. N. SHANMUGAM

CHAIRMAN-BOS

CONTROLLER OF EXAMINATIONS

CREDIT: 5

COURSE CODE: P21CO2E2C

GOVERNMENT ARTS COLLEGE (AUTONOMOUS), KARUR – 639005.

M.Com., - II SEMESTER – ELECTIVE COURSE – II

(For the candidates admitted from the year 2021-22 onwards)

INTERNATIONAL TRADE AND PRACTICE

COURSE OBJECTIVES :

1. To provide an over view of function in go global business and foreign transactions.
2. To provide exposure to the students on various issues concerned with import and export.
3. To learn about international tendering, subcontracting, trade policy of Indian trade.

UNIT - I	World Economy - Global Interdependence - Multinational Banks & Insurance - Policies & Nationalism, International Marketing & Law - Balance of Trade - Balance of Payments - Globalization and market effects of Tariffs and Quotas
UNIT - II	Identification of export markets - Organizing for Exports - entry conditions - Pricing - Export promotion councils - commodity boards - Registration procedures - types of exporters - Export cargo insurance.
UNIT - III	International tendering & subcontracting - product development & on export pricing - sale and payment terms in a trade contract - settlement of trade disputes - protection against risk in foreign trade - role of ECGC - various guarantee schemes of ECGC - Financing foreign trade.
UNIT - IV	India's Trade Policies - Trade policies in the context of WTO – Export - Import Procedures Documentation.
UNIT - V	India's foreign trade - trends - balance of payments crisis and solutions - Liberalisation in the 1990's - trade policy package - policy on foreign direct investments - fiscal aspects - rupee convertibility.

TEXT BOOK :

Varshney R.L, & Bhattacharya B (2001), International Marketing Management, New Delhi, Sultan Chand.

REFERENCE BOOKS:

1. Kripalani, VH (2010), International Marketing, New Delhi, Prentice Hall.
2. Verghese S.K (2008), Foreign Exchange & Financing of Foreign Trade, New Delhi, Vikas.

CHAIRMAN–BOS

CONTROLLER OF EXAMINATIONS

COURSE OUTCOMES:

After the completion of the course, the students must be able to:

- CO1 Get an overview of function in go global business and foreign transactions.
- CO2 Get an exposure to the student son various issues concerned with import and export.
- CO3 Learn about international tendering and sub contracting.
- CO4 Know international trade policies and trends in India

Nature of Course			
Knowledge and skill	✓	Employability oriented	✓
Skill oriented		Entrepreneurship oriented	✓

MAPPING

Relationship Matrix for Course outcomes, Programme Outcomes and Programme Specific Outcomes

Course Outcome	Programme Outcomes (POS)			Programme Specific Outcomes (PSOS)					Mean Score
	PO1	PO2	PO3	PSO1	PSO2	PSO3	PSO4	PSO5	
CO1	4	5	3	4	3	5	4	5	4.13
CO2	5	4	5	5	4	3	4	4	4.25
CO3	4	4	4	4	4	4	4	4	4.00
CO4	5	5	4	4	5	3	4	4	4.25
Mean Overall Score									4.16
Result : Total Score for this course is = 4.16 [Very High Relationship]									

Mapping Scale

Mapping	1-20	21-40	41-60	61-80	81-100
Scale	1	2	3	4	5
Relation	0.01 - 1.0	1.1 - 2.0	2.1 - 3.0	3.1 - 4.0	4.1 – 5.0
Quality	Very Poor	Poor	Moderate	High	Very High

Value scaling

Mean Score of Cos= $\frac{\text{Total of Values}}{\text{Total No.of POs \& POs}}$	Mean Overall Score of Cos= $\frac{\text{Total of Mean Scores}}{\text{Total No.of COs}}$
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COURSE DESIGNER: Dr. N. SHANMUGAM

CHAIRMAN - BOS

CONTROLLER OF EXAMINATIONS

CREDIT: 4	COURSE CODE: P21CO3C9
GOVERNMENT ARTS COLLEGE (AUTONOMOUS), KARUR – 639005. M.Com., - III SEMESTER – CORE COURSE – IX (For the candidates admitted from the year 2021-22 onwards) INSURANCE AND RISK MANAGEMENT	
COURSE OBJECTIVES :	
1. To familiarize the student's competence in insurance at an advanced level. 2. To make the students understand on the various aspects of risk management.	
UNIT - I	Introduction to Insurance - History of Insurance in world and India - Need for Insurance - Nature and Working of Insurance - Major Types of Insurance and their Features - Importance of Insurance Industry - Role of Insurance in Economic Development - Insurance and Social Security - Reforms in the Insurance Sector - IRDA - Privatization and Liberalization in India - Indian Insurance Market - New Entrants to the Indian Insurance Market.
UNIT - II	Life Insurance Nature and Policy types: Nature of Life Insurance - Principles of Insurance - Terms used in Insurance- Life Insurance Product - Various Schemes - Characteristics of an Insurable risk - Role of Insurance - Factors influencing Demand for Insurance - First Premium - Renewal - Mode of Premium Payment - Limited Period Payment and Single Premium - Lapse & Revival - Paid Up Policy - Deferment Period - Nomination & Assignment of Policy - Bonus - Surrender Value.
UNIT - III	Non-Life Insurance and Policy types: Introduction of General Insurance- Concept and Need- Essential Features and Requirements of Fire Policy, Loss of Profits Policy, Marine Cargo Policy, Marine Hull Policy and Motor Insurance Policy including Vehicle and Third Party Insurance- Miscellaneous Policies like Personal Accident, Fidelity Guarantee, Health & Medi-claim, Burglary and Loss of Baggage - Co-insurance, Double Insurance and Re- insurance- General Insurance Cover Notes - Certificates of Insurance - Open Policy - Floater - Excess - Franchise - Claims - Salvage - Coinsurance - Loss: Total Loss, Actual or Constructive Loss - Valued Policy - Agreed Value - Full Value - First Loss - Increased Value - Insurance Time or Institute Cargo Clauses – Solatium.
UNIT - IV	Insurance Market: Life and Non-Life Insurers Firms in India: Public Sector Pioneers in Life and General Insurance Activities - Role of Insurance Agents and Brokers - Surveyors - Medical Examiners - Third Party Administrators - Regulators: Insurance Regulatory and Development Authority (IRDA) of India - Insurance Councils - Ombudsmen - Educational Institutes - Councils - Tariff Advisory Committee - Insurance Pricing: Factors and Determinants.
UNIT - V	Insurance Customers and Risk Management: Individual and Corporate Insurance Customers - Nature of Insurance Customers: Mind Set as to Insurance - Investment or Risk Management - Compulsion Vs Voluntarism - Ethical Behavior - Risk Management Attitude - Control of Risk- Avoidance, Prevention, Reduction, Retention or Transfer - Factors Influencing Policyholder Satisfaction - Retention of Customers by Insurers.
TEXT BOOKS :	
1. NaliniP. Tripathy and Prabir Pai, (2010), Insurance: Theory and Practice, PHI, India. 2. Alka Mittal and Gupta S L (2010), Principles of Insurance and Risk Management, Sultan Chand & Sons, New Delhi.	
REFERENCE BOOKS:	
1. Mishra MN (2011), Insurance-Principles and Practice, S. Chand& Company, New Delhi. 2. PeriasamyP (2011), PrinciplesandPracticeofInsurance, HimalayaPublishingHouse. 3. Rob Thoys, (2012), Insurance Theory and Practice, Routledge, UK. SahooSS and Das SC (2011), Insurance Management, Himalaya Publishing House, Mumbai.	

COURSE OUTCOMES:

After the completion of the course, the students must be able to:

- CO1 Gain competence on Insurance at an advanced level.
- CO2 Describe the basic Insurance, rules, policy, Risk in the workplace, etc.,
- CO3 Understand the nature and type so non-life insurance policies.
- CO4 Familiarize on the various aspect so frisk management.

Nature of Course			
Knowledge and skill		Employability oriented	✓
Skill oriented	✓	Entrepreneurship oriented	

MAPPING

Relationship Matrix for Course outcomes, Programme Outcomes and Programme Specific Outcomes

Course Outcome	Programme Outcomes (POS)			Programme Specific Outcomes (PSOS)					Mean Score
	PO1	PO2	PO3	PSO1	PSO2	PSO3	PSO4	PSO5	
CO1	4	5	4	3	4	5	4	5	4.25
CO2	5	4	3	4	3	4	4	4	3.86
CO3	4	3	4	4	4	5	4	4	4.00
CO4	4	5	3	4	4	4	5	4	4.13
Mean Overall Score									4.06
Result : Total Score for this course is = 4.06 [Very High Relationship]									

Mapping Scale

Mapping	1-20	21-40	41-60	61-80	81-100
Scale	1	2	3	4	5
Relation	0.01 - 1.0	1.1 - 2.0	2.1 - 3.0	3.1 - 4.0	4.1 - 5.0
Quality	Very Poor	Poor	Moderate	High	Very High

Value scaling

Mean Score of Cos = $\frac{\text{Total of Values}}{\text{Total No. of POs \& POs}}$	Mean Overall Score of Cos = $\frac{\text{Total of Mean Scores}}{\text{Total No. of COs}}$
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COURSE DESIGNER: Dr. T. DHARMENDRAN

CHAIRMAN - BOS

CONTROLLER OF EXAMINATIONS

CREDIT: 4**COURSE CODE: P21CO3C10****GOVERNMENT ARTS COLLEGE (AUTONOMOUS), KARUR – 639005.****M.Com., - III SEMESTER – CORE COURSE – X**

(For the candidates admitted from the year 2021-22 onwards)

DIRECT TAXES**COURSE OBJECTIVES :**

1. To make students understands the procedure of computation of income under various heads
2. To understand the different types of assessment, income tax authorities and e- filing.

UNIT - I	Basic concepts - capital and revenue - basis of charge - Residential Status - Incidences of Tax - Exempted incomes.
UNIT - II	Computation Income under the Head Salaries - Salary - Allowances - Perquisites - Profit in lieu of salary. Computation Income under the Head House Property - Gross annual value - Net Annual Value - Deduction's u/s 24.
UNIT - III	Computation of income from i) profit and gains of business or profession, ii) capital gains iii) Income from other sources.
UNIT - IV	Clubbing of income - set off and carry forward of losses - Deductions to be made in computing total income - taxation of individuals - HUF - Firms (Simple Problems).
UNIT - V	Income tax authorities - Different types of assessments - Advance taxes - TDS - TCS - Due dates for filing of return - e - filing - Recent amendments.

Note: Question should be 20% Theory & 80% Problem.**TEXT BOOK :**

Dr. Murthy Income Tax Law and Practice - Vijay Nicol Imprints.

REFERENCE BOOKS:

1. Vinod K Singaniya - Income Tax Law and Practice, Taxman Publications.
2. Gaur & Narang - Income Tax Law and Practice, Kalyani Publishers.
3. Dr.Harikaran, - Income Tax Law and Practice, Vijay Nicol Publishers.
4. TS. Reddy and Hariprasad Reddy-Income Tax Law and Practice - Margham Publications.

CHAIRMAN–BOS**CONTROLLER OF EXAMINATIONS**

COURSE OUTCOMES:

After the completion of the course, the students able to:

- CO1 Understand the sources of income generated from the income tax by the government.
- CO2 Gain the knowledge about plan for tax they become a future employee.
- CO3 The students would be able to get employment in Tax planning.
- CO4 Students learn the course to offer consultancy service in e-filing.

Nature of Course			
Knowledge and skill	✓	Employability oriented	✓
Skill oriented		Entrepreneurship oriented	

MAPPING

Relationship Matrix for Course outcomes, Programme Outcomes and Programme Specific Outcomes

Course Outcome	Programme Outcomes (POS)			Programme Specific Outcomes (PSOS)					Mean Score
	PO1	PO2	PO3	PSO1	PSO2	PSO3	PSO4	PSO5	
CO1	3	4	4	3	4	4	5	4	3.88
CO2	4	5	5	4	4	5	4	3	4.25
CO3	4	4	3	3	4	4	5	4	3.88
CO4	3	4	5	4	3	5	4	4	4.00
Mean Overall Score									4.01
Result : Total Score for this course is = 4.01 [Very High Relationship]									

Mapping Scale

Mapping	1-20	21-40	41-60	61-80	81-100
Scale	1	2	3	4	5
Relation	0.01 - 1.0	1.1 - 2.0	2.1 - 3.0	3.1 - 4.0	4.1 – 5.0
Quality	Very Poor	Poor	Moderate	High	Very High

Value scaling

Mean Score of Cos= $\frac{\text{Total of Values}}{\text{Total No.of POs \& POs}}$	Mean Overall Score of Cos= $\frac{\text{Total of Mean Scores}}{\text{Total No.of COs}}$
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COURSE DESIGNER: V. SATHURAGIRI

CHAIRMAN - BOS

CONTROLLER OF EXAMINATIONS

CREDIT: 5	COURSE CODE: P21CO3C11
GOVERNMENT ARTS COLLEGE (AUTONOMOUS), KARUR – 639005. M.Com., - III SEMESTER – CORE COURSE – XI (For the candidates admitted from the year 2021-22 onwards) BUSINESS RESEARCH METHODOLOGY	
COURSE OBJECTIVES : <ol style="list-style-type: none"> 1. To provide basic knowledge about the concept, tools and techniques of business research. 2. To help develop the skills of students to be able to apply research techniques for business decision making. 3. To teach the preparation of questionnaire and Interview Schedule and formulate & Test the Hypothesis. 	
UNIT - I	Introduction to Research: Meaning and Definition of Social Research - Objectives of Research - Types of Research - Research process - Criteria of Good Research - Maintaining Objectivity in Research - Problems Encountered by Researchers.
UNIT - II	Problem Formulation: Problem Formulation - Identifying Research Problem - Sources of Research Problem - Techniques Involved in Defining a Research Problem - Research Design: Meaning and Importance; Types of Research Designs - Exploratory - Descriptive - Case Study Design.
UNIT - III	Data Collection: Methods of Data Collection - Observation - Questionnaire & Interviewing - Guidelines for Constructing Questionnaire and Interview Schedule - Sample Design: Defining Universe and Sampling Unit - Determining Sampling Frame - Probability and Non-Probability Sampling Methods - Sample Size Determination - Sampling and Non - sampling Errors - Scaling Methods - Hypothesis; Hypothesis Formulation and Hypothesis Testing.
UNIT - IV	Data analysis and Interpretation using SPSS: Descriptive statistics - Factor Analysis - Reliability test - Parametric Analysis - T-test - ANOVA - Correlation - Regression - Non-Parametric Analysis - Chi-square test.
UNIT - V	Report Writing: Report Writing - Kinds of Research Reports - Steps in Report Writing - Layout of Research Report - Mechanics in Writing a Research Report - Precautions in Writing a Research Report.
TEXT BOOK : Kothari C R, Gaurav Garg, (2015), Research Methodology New Age International (P) Limited Publishers.	
REFERENCE BOOKS: <ol style="list-style-type: none"> 1. Donald R cooper, Pamela S Schindler, J K Sharma (2012), Business Research Methods, McGraw Hill Education (India) New Delhi 2. Gupta SP (2009), Statistical Methods, S. Chand & Sons Publisher, New Delhi. 3. Martyn Denscombe, (2003), The Good Research Guide for Small Scale Research Projects, Viva Books Pvt. Ltd 4. Pillai R S N, and Bagavathi V (2010), Statistics, S. Chand & Sons Publisher, New Delhi 5. Suchdeva, (2010), “Business Research Methodology”, Himalaya Publishing House, Mumbai 6. Saravanavel P (2003), Research Methodology. Margham Publishers, Chennai.2003. 	

COURSE OUTCOMES:

After the completion of the course, students must be able to:

- CO1 Understand the Concepts Relating to Business Research, Types and Process.
- CO2 Identify the Research Problem and Draw the Design.
- CO3 Prepare Questionnaire and Interview Schedule and Formulate & Test the Hypothesis.
- CO4 Adopt Appropriate Statistical Tools for the Inferences.

Nature of Course			
Knowledge and skill	✓	Employability oriented	✓
Skill oriented		Entrepreneurship oriented	

MAPPING

Relationship Matrix for Course outcomes, Programme Outcomes and Programme Specific Outcomes

Course Outcome	Programme Outcomes (POS)			Programme Specific Outcomes (PSOS)					Mean Score
	PO1	PO2	PO3	PSO1	PSO2	PSO3	PSO4	PSO5	
CO1	4	5	4	4	4	5	4	5	4.38
CO2	4	5	4	3	5	4	5	3	4.13
CO3	5	3	3	5	4	5	4	3	4.10
CO4	4	5	4	4	4	5	5	4	4.38
Mean Overall Score									4.25
Result : Total Score for this course is = 4.25 [Very High Relationship]									

Mapping Scale

Mapping	1-20	21-40	41-60	61-80	81-100
Scale	1	2	3	4	5
Relation	0.01 - 1.0	1.1 - 2.0	2.1 - 3.0	3.1 - 4.0	4.1 – 5.0
Quality	Very Poor	Poor	Moderate	High	Very High

Value scaling

Mean Score of Cos = $\frac{\text{Total of Values}}{\text{Total No. of POs \& POs}}$	Mean Overall Score of Cos = $\frac{\text{Total of Mean Scores}}{\text{Total No. of COs}}$
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COURSE DESIGNER: Dr. M. SARAVANAN

CHAIRMAN - BOS

CONTROLLER OF EXAMINATIONS

CREDIT: 5**COURSE CODE: P21CO3C12****GOVERNMENT ARTS COLLEGE (AUTONOMOUS), KARUR – 639005.****M.Com., - III SEMESTER – CORE COURSE – XII**

(For the candidates admitted from the year 2021-22 onwards)

ADVANCED CORPORATE ACCOUNTING**COURSE OBJECTIVES :**

1. To impart knowledge on corporate accounting methods and procedures.
2. To gain the knowledge about accounting standards and holding companies' accounts.
3. To learn the preparation of accounts of banking and insurance companies.

UNIT - I	Amalgamation, absorption and re-construction: introduction - purchase consideration - Methods of accounting amalgamation. Liquidation: statement of affairs - deficiency account - liquidator's final statement of accounts.
UNIT - II	Accounts of Banking Companies: Introduction-Legal provisions-Disposal of Non-Banking Assets-Restrictions on Loans - Restrictions on Commission-Restriction on Payment of Dividend- Management of Minimum Capital-Statutory Reserve-CRR and SLR-Accounts and Audit-Profit and Loss Account-Balance Sheet-Money at Call and Short Notice – Advances - Acceptance Endorsements etc., - Bills for Collection-Bills Payable-Bills Purchased and Discounted-Rebate on Bills Discounted-Inter Office Adjustments-Slip System.
UNIT - III	Accounts of Insurance Companies: Types of Insurance-Annual Accounts-Life Insurance-Consideration for Annuities Granted-Balance Sheet-Determination of Profit- Accounts of General Insurance-Reserve for Unexpired Risk -Preparation of Final Accounts.
UNIT - IV	Holding Companies' Accounts: Introduction- meaning and definition of holding company and subsidiary company - Legal requirement relating to presentation of accounts - consolidated financial statements - preparation of consolidated balance sheet - consolidated profit and loss account. (Except inter-company holdings and chain holding)
UNIT - V	Accounting Standards: Accounting Standards - Indian and International Accounting Standards - Accounting Standards 1,3,6,10,14,21 and 29 - Application - Scope - Formulation - Advantages - Disadvantages - Challenges - Inflation Accounting (Theory only)

Note: Question should be 20% Theory and 80% Problems**TEXT BOOK :**

Reddy, T.S. and Murthy, A (2015), Corporate Accounting, Margham Publications, Chennai.

REFERENCE BOOKS:

1. Arulanandam, M.A. and Raman,K.S (2009),Advanced Accounting, Himalaya Publishing House, Mumbai.
2. GuptaR.L. and Radhaswamy, (2009), Advanced Accountancy, Sultan Chand& Sons, New Delhi.
3. Jain,S.P. and Narang,K.L,(2014),Advanced Accountancy, Kalyani Publishers, Ludhiana.
4. PillaiR.S.N, Bagavathi and Uma.S (2010), Fundamentals of Advanced Accounting, S.Chand& Company Private Limited, New Delhi.
5. Rajasekaran, VandLalitha,R.(2011),Advanced Accounts, Pearson. New Delhi.

CHAIRMAN–BOS**CONTROLLER OF EXAMINATIONS**

COURSE OUTCOMES :

After the completion of the course, the students must be able to:

- CO1 To know the procedure of absorption, amalgamation and re-construction.
- CO2 To identify the position of liquidation.
- CO3 To know about holding company accounts, banking company accounts and insurance Company accounts.
- CO4 Gain the concept and component of Indian accounting standards.

Nature of Course			
Knowledge and skill	✓	Employability oriented	✓
Skill oriented		Entrepreneurship oriented	

MAPPING

Relationship Matrix for Course outcomes, Programme Outcomes and Programme Specific Outcomes

Course Outcome	Programme Outcomes (POS)			Programme Specific Outcomes (PSOS)					Mean Score
	PO1	PO2	PO3	PSO1	PSO2	PSO3	PSO4	PSO5	
CO1	3	4	4	3	4	4	5	4	3.88
CO2	4	5	5	4	4	5	4	3	4.25
CO3	4	4	3	3	4	4	5	4	3.88
CO4	3	4	5	4	3	5	4	4	4.00
Mean Overall Score									4.01
Result : Total Score for this course is = 4.01 [Very High Relationship]									

Mapping Scale

Mapping	1-20	21-40	41-60	61-80	81-100
Scale	1	2	3	4	5
Relation	0.01 - 1.0	1.1 - 2.0	2.1 - 3.0	3.1 - 4.0	4.1 – 5.0
Quality	Very Poor	Poor	Moderate	High	Very High

Value scaling

Mean Score of Cos = $\frac{\text{Total of Values}}{\text{Total No. of POs \& POs}}$	Mean Overall Score of Cos = $\frac{\text{Total of Mean Scores}}{\text{Total No. of COs}}$
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COURSE DESIGNER: Dr. N. SHANMUGAM

CHAIRMAN-BOS

CONTROLLER OF EXAMINATIONS

CREDIT: 5**COURSE CODE: P21CO3E3A****GOVERNMENT ARTS COLLEGE (AUTONOMOUS), KARUR – 639005.****M.Com., - III SEMESTER – ELECTIVE COURSE – III**

(For the candidates admitted from the year 2021-22 onwards)

MANAGERIAL ECONOMICS**COURSE OBJECTIVES :**

1. To present and developing micro economic approach to business decisions.
2. To learn to use the concepts and problems to analyze from the perspective of the firm and the managers' decisions.
3. To analysis the functioning of markets, the economic behaviour of firms and other economic agents under various market structures, and the economic and social implication so the outcomes.
4. To emphasis on the study of the production process and the analysis of interactions in markets, both with the customers and their val firms.

UNIT - I	Introduction to Managerial Economics and Demand analysis: Nature and significance of Managerial Economics - Economic Approach - Circular Flow of Activity - consumer preference - consumer surplus-Nature of the Firm - Objectives of Firms - Demand Analysis and Estimation - Individual, Market and Firm demand - Determinants of demand - Elasticity measures and Business Decision Making - Demand Forecasting.
UNIT - II	Production Laws and Cost Analysis: Production laws - Law of Variable Proportions - Theory of the Firm - Production Functions in the Short and Long Run - Cost Functions - Determinants of Costs - Cost Forecasting - Cost behavior in short run and long run - Type of Costs- cost-output relationship - Analysis of Risk and Uncertainty.
UNIT - III	Market structure and Price determination: Price Determination Under Different Market Conditions: Characteristics of different market structures - Price determination and firm's equilibrium under perfect competition - monopoly & discriminating monopoly - monopolistic competition and oligopoly.
UNIT - IV	National Income and Business Cycles: Introduction to National Income - National Income Concepts - Models of National Income Determination - Economic Indicators - Technology and Employment - Issues and Challenges - Business Cycles - Phases - Management of Cyclical Fluctuations - Fiscal and Monetary Policies-Inflation: Definition, characteristics and types; Inflation in terms of demand-pull and cost-push factors; Effects of inflation.
UNIT - V	Macro Economic Environment: Macro Economic Environment - Economic Transition in India - Monterey and Fiscal policies - A quick Review - Liberalization, Privatization and Globalization - Business and Government - Public-Private Participation (PPP) - Industrial Finance - Foreign Direct Investment(FDIs) - FIIs.

TEXT BOOKS:

1. Varshnay, (2011), Managerial Economics, Sultan Chand Publications.
2. Gupta G.S (2010), Managerial Economics, Tata McGraw-Hill, New Delhi

REFERENCE BOOKS:

1. Brigham & Pappas, (2013), Managerial Economics, Dried & Press.
2. Diwedi, D.N (2014), Managerial Economics, Vikas Publishing House, New Delhi.
3. Geetika, Ghosh & Choudhury (2011), Managerial Economics, Tata McGraw-Hill, New Delhi

CHAIRMAN–BOS

CONTROLLER OF EXAMINATIONS

COURSE OUTCOMES:

After the completion of the course, the students must be able to:

- CO1 Understand the nature and applications of managerial economics in the business decision Making.
- CO2 Understand production laws and these are delivering inputs and facilitating to the Managers In short and long run.
- CO3 Know as to how the Organization attains equilibrium under different market.
- CO4 Understand different phases of business cycle and macroeconomics environment to Compete The global business competition.

Nature of Course			
Knowledge and skill	✓	Employability oriented	
Skill oriented		Entrepreneurship oriented	

MAPPING

Relationship Matrix for Course outcomes, Programme Outcomes and Programme Specific Outcomes

Course Outcome	Programme Outcomes (POS)			Programme Specific Outcomes (PSOS)					Mean Score
	PO1	PO2	PO3	PSO1	PSO2	PSO3	PSO4	PSO5	
CO1	4	5	4	4	4	5	4	5	4.38
CO2	4	5	4	3	5	4	5	3	4.13
CO3	5	3	3	5	4	5	4	3	4.10
CO4	4	5	4	4	4	5	5	4	4.38
Mean Overall Score									4.25
Result : Total Score for this course is = 4.25 [Very High Relationship]									

Mapping Scale

Mapping	1-20	21-40	41-60	61-80	81-100
Scale	1	2	3	4	5
Relation	0.01 - 1.0	1.1 - 2.0	2.1 - 3.0	3.1 - 4.0	4.1 - 5.0
Quality	Very Poor	Poor	Moderate	High	Very High

Value scaling

Mean Score of Cos = $\frac{\text{Total of Values}}{\text{Total No.of POs \& POs}}$	Mean Overall Score of Cos = $\frac{\text{Total of Mean Scores}}{\text{Total No.of COs}}$
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COURSE DESIGNER: Dr. P.SENTHILKUMAR

CHAIRMAN - BOS

CONTROLLER OF EXAMINATIONS

CREDIT: 5**COURSE CODE: P21CO3E3B****GOVERNMENT ARTS COLLEGE (AUTONOMOUS), KARUR – 639005.****M.Com., - III SEMESTER – ELECTIVE COURSE – III**

(For the candidates admitted from the year 2021-22 onwards)

CHANGE MANAGEMENT**COURSE OBJECTIVES :**

1. To teach relevant, practical and applicable change management skills to equip students to proactively engage with change processes in the workplace.
2. To improve the student's self-confidence to use change management tools and models to design appropriate change plans for their workplace.
3. To introduce contemporary theory and practice in modern change management processes and the range of tools and methods available to address change challenges and problems.

UNIT - I	Introduction to change: change evolution of an organization- inhibit change Classification of Change - Mode of Change - Organizational Change: Introduction, forces of change - Images of managing change - Diagnosis for change - Organizational Transformation - Transformation Strategies - Nature of Organizational Change - Perspectives of Organizational Change - Communicating Change - Methods and Techniques for Communicating Change.
UNIT - II	Process of change management and resistance to change: Phases of the Change Management Process - Change Management Process Control - Resistance to Change: Concept of Resistance to Change - Forms of Resistance - Reactions to Change - Resistance to Organizational Change Initiatives - Overcoming the Resistance to Change - Techniques to Overcome Resistance.
UNIT - III	Strategies for implementing change: Implementation of Change - the Delta Technique - Developing an Implementation Plan - Gaining Support and Involvement of Key People - Developing Enabling Organizational Structures - Types of Change Management Strategies - Factors Affecting the Choice of a Change Strategy - Formulating and Facilitating Change - Facilitating Change - Implementing Change.
UNIT - IV	Evaluating organizational change, change agent and culture: Concept of Monitoring and Evaluation of change - Measurement and Methods of Evaluation - Feedback Process - Continuous Incremental Change - Change Agents - Types of Change Agents - Role and Competencies of a Change Agent - Change Agent Styles - Concept of Organizational Culture - Dimensions of Culture - Type of Culture - Assessing Organizational Culture - Role of Culture in Managing Change.
UNIT - V	Organizational Development interventions: Organizational Development: Characteristics, assumptions of OD - Model of OD Action Research - OD Interventions - Selecting an OD intervention - classification of OD interventions - OD interpersonal interventions - OD team development interventions - OD intergroup development interventions.

TEXT BOOK:

1. RadhaR. Sharma, (2015), "Change Management", Tata McGraw Hill, New Delhi.

REFERENCE BOOKS:

1. IanPalmer, (2010), Managing Organizational Change: A Multiple Perspectives Approach, McGraw Hill, and New Delhi.
2. JeraldM. Jellison, (2011), Managing the Dynamics of Change, McGraw Hill, New Delhi.
3. Kirpatrick, D.L., (2015), "Managing Change Effectively", Butterworth, New Delhi.
4. NilakantandRamanarayan,(2012),"ChangeManagement",ResponseBooks,NewDelhi,
5. ToddDJick, (2011), Managing Change: Text and Cases, McGraw Hill, New Delhi.
6. Wamer BurkeW (2010), Organization Change theory and Practice, Sage Publication, New Delhi.

COURSE OUTCOMES:

After the completion of the course, the students must be able to:

CO1 To Understand the fundamental concepts of organisational change and its evolution.

CO2 To Describe the models of change and technique of managing changes.

CO3 To Know impact on recent perspective of organisational changes.

CO4 To Discuss the change management process and its different phases.

Nature of Course			
Knowledge and skill	✓	Employability oriented	
Skill oriented		Entrepreneurship oriented	

MAPPING

Relationship Matrix for Course outcomes, Programme Outcomes and Programme Specific Outcomes

Course Outcome	Programme Outcomes (POS)			Programme Specific Outcomes (PSOS)					Mean Score
	PO1	PO2	PO3	PSO1	PSO2	PSO3	PSO4	PSO5	
CO1	4	5	3	4	5	4	5	3	4.13
CO2	5	4	4	5	5	3	5	4	4.38
CO3	5	4	5	4	3	5	3	4	4.13
CO4	4	5	3	4	5	4	5	4	4.25
Mean Overall Score									4.22
Result : Total Score for this course is = 4.22 [Very High Relationship]									

Mapping Scale

Mapping	1-20	21-40	41-60	61-80	81-100
Scale	1	2	3	4	5
Relation	0.01 - 1.0	1.1 - 2.0	2.1 - 3.0	3.1 - 4.0	4.1 - 5.0
Quality	Very Poor	Poor	Moderate	High	Very High

Value scaling

Mean Score of Cos = $\frac{\text{Total of Values}}{\text{Total No. of POs \& POs}}$	Mean Overall Score of Cos = $\frac{\text{Total of Mean Scores}}{\text{Total No. of COs}}$
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COURSE DESIGNER:Dr.P.SENTHILKUMAR

CHAIRMAN-BOS

CONTROLLER OF EXAMINATIONS

CREDIT: 5	COURSE CODE: P21CO3E3C
GOVERNMENT ARTS COLLEGE (AUTONOMOUS), KARUR – 639005. M.Com., - III SEMESTER – ELECTIVE COURSE – III (For the candidates admitted from the year 2021-22 onwards) CUSTOMER RELATIONSHIP MANAGEMENT	
COURSE OBJECTIVES: <ol style="list-style-type: none"> To impart skill based knowledge of Customer Relationship Management. To understand the concepts and principles of CRM and importance of maintaining a good customer relationship. To gain knowledge of strategic customer acquisition and retention techniques in CRM. 	
UNIT - I	Understanding customers: Customer information Database - Customer Profile Analysis - Customer perception - Expectations analysis - Customer Behavior in relationship perspectives; individual and group customers - Customer life time value - Selection of Profitable customer segments.
UNIT - II	CRM structures: Elements of CRM - CRM Process - Strategies for Customer acquisition - Retention and Prevention of defection - Models of CRM - CRM road map for business applications.
UNIT - III	CRM Planning and Implementation: Strategic CRM planning process - Implementation issues - CRM Tools - Analytical CRM - Operational CRM - Call centre management - Role of CRM Managers - CRM Implementation Road Map - Developing a Relationship Orientation - Customer - centric Marketing Processes - Customer retention plans.
UNIT - IV	Service quality: Concept of Quality - Meaning and Definition of Service Quality - Factors influencing customer expectations and perceptions - Types of Service Quality - Service Quality Dimensions - Service Quality Gaps - Measuring Service Quality - Service Quality measurement Scales.
UNIT - V	Trends in CRM: CRM Solutions - Data Warehousing - Data mining for CRM - CRM software packages - The Technological Revolution: Relationship Management - Changing Corporate Cultures.
TEXT BOOK : Alok Kumar et al, (2015), Customer Relationship Management: Concepts and Applications, Biztantra.	
REFERENCE BOOKS: <ol style="list-style-type: none"> Jim Cathe art, (2016), The Eight Competencies of Relationship selling, Mac mill an India. PeeruH Mohamed and ASahadevan, (2017), Customer Relationship Management, Vikas Publishing. Shainesh, Jagdish, N.Sheth, (2015), Customer Relationships Management Strategic Perspective, Macmillan. Zikmund, (2201), Customer Relationship Management, Wiley. 	

COURSE OUTCOMES:

After the completion of the course, the students must be able to:

CO1 Gain skill based knowledge of Customer Relationship Management.

CO2 Understand the concepts and principles of CRM.

CO3 Gain knowledge on the need and importance of maintaining good customer relationship.

CO4 Gain knowledge of strategic customer acquisition and retention techniques in CRM.

Nature of Course			
Knowledge and skill	✓	Employability oriented	✓
Skill oriented		Entrepreneurship oriented	

MAPPING

Relationship Matrix for Course outcomes, Programme Outcomes and Programme Specific Outcomes

Course Outcome	Programme Outcomes (POS)			Programme Specific Outcomes (PSOS)					Mean Score
	PO1	PO2	PO3	PSO1	PSO2	PSO3	PSO4	PSO5	
CO1	5	3	5	5	4	4	3	4	4.13
CO2	5	4	5	4	5	4	3	4	4.25
CO3	3	5	4	5	5	4	3	4	4.13
CO4	4	5	4	5	5	4	3	4	4.25
Mean Overall Score									4.19
Result : Total Score for this course is = 4.19 [Very High Relationship]									

Mapping Scale

Mapping	1-20	21-40	41-60	61-80	81-100
Scale	1	2	3	4	5
Relation	0.01 - 1.0	1.1 - 2.0	2.1 - 3.0	3.1 - 4.0	4.1 – 5.0
Quality	Very Poor	Poor	Moderate	High	Very High

Value scaling

Mean Score of Cos = $\frac{\text{Total of Values}}{\text{Total No. of POs \& POs}}$	Mean Overall Score of Cos = $\frac{\text{Total of Mean Scores}}{\text{Total No. of COs}}$
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COURSE DESIGNER: Dr. C. MANIVEL

CHAIRMAN-BOS

CONTROLLER OF EXAMINATIONS

CREDIT: 5

COURSE CODE: P21CO4C13

GOVERNMENT ARTS COLLEGE (AUTONOMOUS), KARUR – 639005.

M.Com., - IV SEMESTER – CORE COURSE – XIII

(For the candidates admitted from the year 2021-22 onwards)

SECURITY ANALYSIS AND PORTFOLIO MANAGEMENT (SAPM)

COURSE OBJECTIVES:

1. To introduce the fundamentals of investment decision making including fundamental and technical analysis.
2. To impart knowledge on the basics of measuring risk and return.
3. To develop the skills required to make portfolio decision making and teach the uses of CAPM and APM.
4. To gain an understanding about the process of constructing a portfolio.

UNIT - I

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

UNIT - II

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

UNIT - III

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

UNIT - IV

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

	analysis, Random Walk Theory.
UNIT - V	Efficient Market Hypothesis: Assumptions - three levels - the Elliott Wave principle - Efficient Portfolio - Efficient frontier - CAPM and APM: meaning, risk-free and risky securities - risk averse investor, objectives, assumptions, validity, components and criticism of CAPM - Capital market line - risk - return trade-off theory - determining market risk-return trade-off - components of risk - return trade-off, value additivity and CAPM - slope of CML - security market line - implications and limitations - Average Pricing Model - arbitrage - CAPM Vs. APM - Portfolio return and risk: portfolio theory - diversification - Sharpe index model portfolio selection model - Sharpe optimal portfolio - alternative investment: meaning, features, alternative investment assets - wealth management - an overview.
TEXT BOOKS :	
<ol style="list-style-type: none"> 1. FRANCIS J C, (1992), 'Investment Analysis and Management', McGraw-Hill, Delhi. 2. Avadhani V.A, Investment and Securities Market in India. 	
REFERENCE BOOKS:	
<ol style="list-style-type: none"> 1. KEIN S, (2011), 'Security Analysis and Portfolio Management' Prentice Hall of India, New Delhi. 2. GURUSAMY S, (2017), 'Security Analysis and Portfolio Management', Vijay Nicole Imprints Ltd. 3. Preeti Singh, Security Analysis, Himalaya Publishing House. 	

CHAIRMAN-BOS

CONTROLLER OF EXAMINATIONS

COURSE OUTCOMES:

After the completion of the course, the students must be able to:

CO1 To impart the techniques of investment analysis.

CO2 Understanding of different models of valuation of securities.

CO3 Analyze over the uses of efficient market hypothesis.

CO4 Understand constructing a portfolio.

Nature of Course			
Knowledge and skill	✓	Employability oriented	✓
Skill oriented		Entrepreneurship oriented	✓

MAPPING

Relationship Matrix for Course outcomes, Programme Outcomes and Programme Specific Outcomes

Course Outcome	Programme Outcomes (POS)			Programme Specific Outcomes (PSOS)					Mean Score
	PO1	PO2	PO3	PSO1	PSO2	PSO3	PSO4	PSO5	
CO1	4	4	4	5	3	4	4	4	4.00
CO2	5	5	4	4	4	4	4	3	4.13
CO3	4	5	3	5	4	5	4	5	4.25
CO4	3	4	4	4	4	5	5	4	4.13
Mean Overall Score									4.13
Result : Total Score for this course is = 4.13 [Very High Relationship]									

Mapping Scale

Mapping	1-20	21-40	41-60	61-80	81-100
Scale	1	2	3	4	5
Relation	0.01 - 1.0	1.1 - 2.0	2.1 - 3.0	3.1 - 4.0	4.1 – 5.0
Quality	Very Poor	Poor	Moderate	High	Very High

Value scaling

Mean Score of Cos= $\frac{\text{Total of Values}}{\text{Total No.of POs \& POs}}$	Mean Overall Score of Cos= $\frac{\text{Total of Mean Scores}}{\text{Total No.of COs}}$
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COURSE DESIGNER: Dr. N. SHANMUGAM

CHAIRMAN-BOS

CONTROLLER OF EXAMINATIONS

CREDIT: 5**COURSE CODE: P21CO4C14****GOVERNMENT ARTS COLLEGE (AUTONOMOUS), KARUR – 639005.****M.Com., - IV SEMESTER – CORE COURSE – XIV**

(For the candidates admitted from the year 2021-22 onwards)

ACCOUNTING FOR MANAGERIAL DECISION MAKING**COURSE OBJECTIVES :**

1. To acquaint the students with the applicability of financial statements analysis for decision making.
2. To enable the students to take decisions using management accounting tools with cash and funds flow statements.
3. To understand standard costing and variance analysis.

UNIT - I	Introduction: Introduction to Financial, Cost and Management Accounting- Generally accepted accounting principles, Conventions and Concepts - Preparation of Trading, Profit and Loss account and Balance sheet with adjustment entries - Management accounting Vs Financial Accounting - Management Accounting Vs Cost Accounting - Utility of accounting for management.
UNIT - II	Analysis of financial statements: Concepts of Financial Statements - Nature - Analysis & Interpretations of financial statements - Tools - Comparative Financial statements - Common size statements - Trend analysis - Ratio analysis – Short term financial ratios- Long term financial ratios - Profitability ratios - Proprietary & Yield ratios - Turnover ratios.
UNIT - III	Funds flow statement and cash flow statement: Funds Flow Analysis – Funds from Operation, Sources and Uses of Funds, Preparation of Schedule of Changes in Working Capital - Construction of Funds Flow Statement - Marginal Uses of fund flow analysis and its Limitations - Cash Flow Analysis - Cash from Operation - Preparation of Cash Flow Statement - Uses and Limitations - Distinction between Funds Flow and Cash Flow.
UNIT - IV	Standard Costing and Variance analysis: Standard Costing - Advantage and Limitations of standard costing - Standard Hour - Standard cost card - Variance analysis - Relevance of standard cost for variance analysis - Significance of variance analysis - Computation of Material Variances - Labour Variances - Overhead Variances - Sales Variances - Accumulation & Disposal of Variances.
UNIT - V	Budget and budgetary control: Concept of Budget & Budgetary control - Nature and objectives of budgetary control - Establishing a system of Budgetary control - Advantages & limitations - Types of Budgets - Preparation of sales budget, selling & distribution cost budget, Production budget, purchases budget, Cash budget, Fixed and Flexible budgets - Master budget - Zero base budgeting.

Note: Question should be 20% Theory and 80% Problems**TEXT BOOK :**

1. Reddy, T.S. &Dr. Hariprasad Reddy, Y, Management Accounting, Margham Publications, Chennai.

REFERENCE BOOKS:

1. Khan M Y & Jain P K (2014), Management Accounting, Tata McGraw Hill, New Delhi.
2. Maheswari SN, (2014), Management Accounting, Sultan Chand & Sons, New Delhi.
3. Murthy A and Gurusamy S, (2017), Management Accounting, Vijay Nicole Imprints, Chennai.
4. Jain SP and Narang K.L, (2012), Cost Accounting, Kalyani Publishers, Mumbai.
5. Murthy A and Gurusamy S, (2017), Cost Accounting, Vijay Nicole Imprints, Chennai.
6. Martin S. Fridson, Fernando Alvarez, (2012), Financial Statement Analysis: A Practitioner's Guide, Wiley, New Delhi.
7. Sharma and Shashi K. Gupta, Management Accounting, Kalyani Publishers.

CHAIRMAN–BOS**CONTROLLER OF EXAMINATIONS**

COURSE OUTCOMES:

After the completion of the course, the students must be able to:

- CO1 Have a good understanding of the applicability of financial statements for decision making.
- CO2 Gain knowledge of preparation, analysis and interpretation of financial statements.
- CO3 Prepare cash flow and funds flow statements.
- CO4 Gain mastery over the preparation of variance analysis.

Nature of Course			
Knowledge and skill	✓	Employability oriented	✓
Skill oriented		Entrepreneurship oriented	

MAPPING

Relationship Matrix for Course outcomes, Programme Outcomes and Programme Specific Outcomes

Course Outcome	Programme Outcomes (POS)			Programme Specific Outcomes (PSOS)					Mean Score
	PO1	PO2	PO3	PSO1	PSO2	PSO3	PSO4	PSO5	
CO1	4	5	4	4	4	5	4	5	4.38
CO2	4	5	4	3	5	4	5	3	4.13
CO3	5	3	3	5	4	5	4	3	4.10
CO4	4	5	4	4	4	5	5	4	4.38
Mean Overall Score									4.25
Result : Total Score for this course is = 4.25 [Very High Relationship]									

Mapping Scale

Mapping	1-20	21-40	41-60	61-80	81-100
Scale	1	2	3	4	5
Relation	0.01 - 1.0	1.1 - 2.0	2.1 - 3.0	3.1 - 4.0	4.1 - 5.0
Quality	Very Poor	Poor	Moderate	High	Very High

Value scaling

Mean Score of Cos = $\frac{\text{Total of Values}}{\text{Total No. of POs \& POS}}$	Mean Overall Score of Cos = $\frac{\text{Total of Mean Scores}}{\text{Total No. of COs}}$
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COURSE DESIGNER: Dr. N. SHANMUGAM

CHAIRMAN-BOS

CONTROLLER OF EXAMINATIONS

CREDIT: 4		COURSE CODE: P21CO4C15	
GOVERNMENT ARTS COLLEGE (AUTONOMOUS), KARUR – 639005. M.Com., - IV SEMESTER – CORE COURSE – XV (For the candidates admitted from the year 2021-22 onwards) GOODS AND SERVICE TAX (GST)			
COURSE OBJECTIVES :			
1. To create awareness about the basic indirect taxation principles among the students. 2. To provide the students with sufficient knowledge about GST and its working in India. 3. To enhance the skills of the students related to GST changes from time to time.			
UNIT - I	Indirect Taxes: Introduction concepts meaning - stages in the levy of taxes - objectives and scope - Canons of taxation - impact shifting and incidence of tax- classification of tax - Direct and Indirect taxes - constitutional basis of taxation in India.		
UNIT - II	Origins of GST: Goods and Service Tax - Introduction, meaning - Need for GST - advantages of GST - Structure of GST in India - Dual concepts - SGST - CGST - IGST - UTGAT - Types of Rates under GST - Taxes subsumed under State Goods and Service Tax Act 2017 - Taxes subsumed under Central Goods and Services Tax Act 2017.		
UNIT - III	Levy and Collection under TNGST/CGST Acts: Meaning of important terms - Goods, services, supplier, business, manufacture, casual taxable person, aggregate turnover, input tax and output tax. Concept of supply - composite and mixed supplies - composition Levy - Time of supply of goods and Services - Value of tax supply.		
UNIT - IV	Registration: Amendment of registration - Cancellation of registration - Revocation of cancellation of registration - tax invoice, credit and debit notes - Returns - First Return - Annual return - Final return - Tax Return Preparers - Levy of late fee - Notice to return defaulters.		
UNIT - V	Payment of tax: Interest, penalty and other amounts - Interest on delayed payment of tax - Tax deduction at source - transfer of input tax credit - refund of tax - accounts and records - demands and recovery I - Inspection, search, seizure and arrest - offences and penalties - Audit by tax authorities - Special audit - Power of CAG to call for information.		
TEXT BOOK :			
R. Paramaswaran and CA.P. Viswanthan (2018), Indirect Taxes, GST & Customs Laws 1 st Edition Coimbatore Kavin Publishers.			
REFERENCE BOOKS:			
1. Board of Studies (2017), Taxation (Indirect Taxes) Module -1 and 2, New Delhi: The ICAI 2. K.M. Bansal (2018), GST & Customs Law, 1 st Edition Mumbai: Taxman Publications Private Limited. 3. CA Ashok Batra (2017), GST Rules & Forms with Referencer, 2 nd Edition, Wloters Kluwer Publications.			

COURSE OUTCOMES:

After the completion of the course, the students must be able to:

- CO1 Exemplify the laws and Acts involved in Indirect Taxation.
- CO2 Deduce the working of Goods and Services Tax and its need for development of an Economy.
- CO3 Employ their ideas to prepare an effective Taxation framework in real to business and Make benefit of user.
- CO4 Applying the uses GST Registration and payment of tax then knowing their powers and Duties.

Nature of Course			
Knowledge and skill	✓	Employability oriented	✓
Skill oriented		Entrepreneurship oriented	

MAPPING

Relationship Matrix for Course outcomes, Programme Outcomes and Programme Specific Outcomes

Course Outcome	Programme Outcomes (POS)			Programme Specific Outcomes (PSOS)					Mean Score
	PO1	PO2	PO3	PSO1	PSO2	PSO3	PSO4	PSO5	
CO1	4	5	4	4	5	5	3	4	4.25
CO2	5	4	4	3	4	4	5	4	4.13
CO3	3	4	5	4	4	5	4	4	4.13
CO4	4	3	4	5	4	3	4	4	3.88
Mean Overall Score									4.10
Result : Total Score for this course is = 4.10 [Very High Relationship]									

Mapping Scale

Mapping	1-20	21-40	41-60	61-80	81-100
Scale	1	2	3	4	5
Relation	0.01 - 1.0	1.1 - 2.0	2.1 - 3.0	3.1 - 4.0	4.1 – 5.0
Quality	Very Poor	Poor	Moderate	High	Very High

Value scaling

Mean Score of Cos = $\frac{\text{Total of Values}}{\text{Total No. of POs \& POs}}$	Mean Overall Score of Cos = $\frac{\text{Total of Mean Scores}}{\text{Total No. of COs}}$
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COURSE DESIGNER: Dr. V. PADMANABHAN

CHAIRMAN - BOS

CONTROLLER OF EXAMINATIONS

CREDIT: 4**COURSE CODE: P21CO4E4A****GOVERNMENT ARTS COLLEGE (AUTONOMOUS), KARUR – 639005.****M.Com.,- IV SEMESTER – ELECTIVE COURSE – IV**

(For the candidates admitted from the year 2021-22 onwards)

APPLIED E-COMMERCE**COURSE OBJECTIVES :**

1. To enable the students to learn the basics of electronic commerce and essential knowledge on Network Infrastructure.
2. To enable the students to gain applications knowledge on electronic commerce.
3. To enable the students to gain knowledge on security frame work.

UNIT - I	Introduction to e-Commerce: Electronic Commerce and its Benefits - Impact of Electronic Commerce - Classification of Electronic Commerce - Applications of Electronic Commerce Technologies - Business Models - Architectural Framework.
UNIT - II	Network Infrastructure: Network Infrastructure - Local Area Networks - Wide Area Network - Intranet, Extranet and Internet - TCP/IP Reference Model - Domain Name Systems - Internet Industry Structure. Information Distribution and Messaging: File Transfer Protocol Applications - Electronic Mail - World Wide Web Server - HTTP - Web servers Implementations.
UNIT - III	Consumer Oriented Applications: Consumer Oriented Application, Mercantile Models from the Consumer's perspective - Types of Electronic Payment System, Digital Token based Electronic Payment Systems, Smart Cards Electronic Payments, and Designing Electronic Payment system.
UNIT - IV	Securing the Business on Internet: Security Policy, Procedures and Practices - Site Security - Protecting the Network - Firewalls - Securing the Web Service - Security Network Transaction - Transaction Security - Cryptology - Cryptology Algorithms - Public Key Algorithm - Authentication Protocols - Digital Signatures - Electronic Mail Security - Security Protocols for Web Commerce.
UNIT - V	Search Engines and Directory Services: Search Engines and Directory Services - Information Directories - Internet Advertising - Electronic commerce Applications - Cyber Law - Introduction - Concept of Cyberspace - Cyber Law in electronic commerce contract Aspects - Electronic Governance.

TEXT BOOK :

Bhasker, B. (2017). Electronic Commerce Framework, Technologies and Applications. New Delhi: McGraw Hill Educations.

REFERENCE BOOKS:

1. Jaiswal.S. (2000). E-Commerce I (electronic Communication for Business). New Delhi: Galgotia Publications Pvt. Ltd.
2. Kalakota, R., & Whinston, A. B. (2002). Frontiers of Electronic Commerce. New Delhi: Pearson Education India.
3. Rayudu, C. (2010). E-Commerce and E-Business. Mumbai: Himalaya Publishing House.
4. Rayport, & Jaworeski, B. J. (2009). Introduction to E-Commerce. Noida, UP: McGraw Hill Publishing Company Limited.

CHAIRMAN-BOS**CONTROLLER OF EXAMINATIONS**

COURSE OUTCOMES:

After the completion of the course, the students must be able to:

CO1: Gain an introductory knowledge on electronic commerce.

CO2: Describe about knowledge on Network Infrastructure.

CO3: Gain applications knowledge on electronic commerce.

CO4: Gain knowledge on security frame work, directory services and Cyber laws.

Nature of Course			
Knowledge and skill	✓	Employability oriented	✓
Skill oriented		Entrepreneurship oriented	✓

MAPPING

Relationship Matrix for Course outcomes, Programme Outcomes and Programme Specific Outcomes

Course Outcome	Programme Outcomes (POS)			Programme Specific Outcomes (PSOs)					Mean Score
	PO1	PO2	PO3	PSO1	PSO2	PSO3	PSO4	PSO5	
CO1	5	4	5	4	3	5	4	3	4.13
CO2	3	5	4	4	5	5	3	4	4.13
CO3	5	4	4	3	5	4	5	4	4.25
CO4	4	3	4	5	4	3	4	4	4.10
Mean Overall Score									4.15
Result : Total Score for this course is = 4.15 [Very High Relationship]									

Mapping Scale

Mapping	1-20	21-40	41-60	61-80	81-100
Scale	1	2	3	4	5
Relation	0.01 - 1.0	1.1 - 2.0	2.1 - 3.0	3.1 - 4.0	4.1 – 5.0
Quality	Very Poor	Poor	Moderate	High	Very High

Value scaling

Mean Score of Cos = $\frac{\text{Total of Values}}{\text{Total No. of POs \& POs}}$	Mean Overall Score of Cos = $\frac{\text{Total of Mean Scores}}{\text{Total No. of COs}}$
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COURSE DESIGNER: Dr. C. MANIVEL

CHAIRMAN-BOS

CONTROLLER OF EXAMINATIONS

CREDIT: 4

COURSE CODE: P21CO4E4B

GOVERNMENT ARTS COLLEGE (AUTONOMOUS), KARUR – 639005.

M.Com., - IV SEMESTER – ELECTIVE COURSE – IV

(For the candidates admitted from the year 2021-22 onwards)

FINANCIAL DERIVATIVES

COURSE OBJECTIVES :

1. To make the students understand about the concept of Derivatives and its types.
2. To acquaint the knowledge of Options and Futures.
3. To teach about hedging and the development position of derivatives in India.

UNIT - I	Introduction to derivatives - Definition of Financial derivatives- Features - Types - History of Derivatives Markets - Uses of Derivatives - Forward Market: Forward Contract concept - Features - Classification of Forward Contracts - Forward Trading Mechanism - Forward Prices Vs Future Prices.
UNIT - II	Options and Swaps - Concept - Types - Option Valuation - Option Positions Naked and Covered Option - Underlying Assets in Exchange-traded Options - Determinants of Option Prices - Binomial Option Pricing Model - Black-Scholes Option Pricing - Basic Principles of Option Trading - SWAP: Concept, Evaluation and Features of Swap - Types of Financial Swaps - Interest Rate Swaps - Currency Swap – Debt - Equity Swap.
UNIT - III	Futures - Financial Futures Contracts - Types of Financial Futures Contract - Evolution of Futures Market in India - Traders in Futures Market in India - Functions and Growth of Futures Markets - Theories of Future prices - Future prices and Risk Aversion - Forward Contract Vs. Futures Contracts.
UNIT - IV	Hedging and Stock Index Futures - Concepts - Perfect Hedging Model - Basic Long and Short Hedges - Cross Hedging - Hedging Objectives - Management of Hedge - Concept of Stock Index - Stock Index Futures - Stock Index Futures as a Portfolio management Tool - Speculation and Stock Index Futures - Stock Index Futures Trading in Indian Stock Market.
UNIT - V	Financial Derivatives Market in India - Need for Derivatives - Evolution of Derivatives in India - Major Recommendations of Dr. L.C. Gupta Committee - Derivatives Trading at NSE/BSE - Eligibility of Stocks - Emerging Structure of Derivatives Markets in India.

TEXT BOOK :

Gupta S.L., (2008), Financial Derivatives - Theory, Concepts and Problems, Prentice Hall of India, Delhi.

REFERENCE BOOKS:

1. Kumar S.S.S (2007), Financial Derivatives, Prentice Hall of India, Delhi.
2. Chance, Don M (2001), Derivatives and Risk Management Basics, Cengage Learning, Delhi.
3. Stulz M.Rene, (2009), Risk Management and Derivatives, Cengage Learning, Delhi.

CHAIRMAN–BOS

CONTROLLER OF EXAMINATIONS

COURSE OUTCOMES:

After the completion of the course, the students must be able to:

CO1 Gain an understanding of the concept of Derivatives and its types.

CO2 Get acquainted about Options and Futures.

CO3 Describe about hedging and the development position of derivatives in India.

CO4 Gain mastery over the financial derivatives market in India.

Nature of Course			
Knowledge and skill	✓	Employability oriented	✓
Skill oriented		Entrepreneurship oriented	✓

MAPPING

Relationship Matrix for Course outcomes, Programme Outcomes and Programme Specific Outcomes

Course Outcome	Programme Outcomes (POS)			Programme Specific Outcomes (PSOs)					Mean Score
	PO1	PO2	PO3	PSO1	PSO2	PSO3	PSO4	PSO5	
CO1	4	5	4	4	5	5	3	4	4.25
CO2	5	4	4	3	4	4	5	4	4.13
CO3	3	4	5	4	4	5	4	4	4.13
CO4	4	3	4	5	4	3	4	4	3.88
Mean Overall Score									4.10
Result : Total Score for this course is = 4.10 [Very High Relationship]									

Mapping Scale

Mapping	1-20	21-40	41-60	61-80	81-100
Scale	1	2	3	4	5
Relation	0.01 - 1.0	1.1 - 2.0	2.1 - 3.0	3.1 - 4.0	4.1 – 5.0
Quality	Very Poor	Poor	Moderate	High	Very High

Value scaling

Mean Score of Cos= $\frac{\text{Total of Values}}{\text{Total No.of POs \& POs}}$	Mean Overall Score of Cos= $\frac{\text{Total of Mean Scores}}{\text{Total No.of COs}}$
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COURSE DESIGNER: Dr. C. MANIVEL

CHAIRMAN - BOS

CONTROLLER OF EXAMINATIONS

CREDIT: 4**COURSE CODE: P21CO4E4C****GOVERNMENT ARTS COLLEGE (AUTONOMOUS), KARUR – 639005.****M.Com., - IV SEMESTER – ELECTIVE COURSE – IV**

(For the candidates admitted from the year 2021-22 onwards)

CAPITAL MARKETS**COURSE OBJECTIVES :**

1. To introduce to students the concept of financial markets.
2. To teach the various aspects of regulation of Indian capital market.
3. To teach the working mechanism of primary market.

UNIT - I	Introduction: Financial markets - Definition - Role - functions - Constituents - Financial Instruments - Indian Financial Market - Global Financial Market - Capital Market - Evolution and growth - Constituents - Capital Market Instruments - Types - Preference shares- Equity Shares - Non - voting equity shares - Company fixed deposits - Warrants - Debentures and Bonds.
UNIT - II	Regulation of Indian Capital Market: Regulatory Framework - Committees on Regulatory Framework - SEBI - Objectives - Management - Powers and functions - Regulatory role - Investor Protection - Insider Trading - Rationale - Insiders - Insider information - Connected persons.
UNIT - III	Primary Market: Meaning - NIM Vs Secondary Market - Methods of New Issue - Intermediaries in the new issues market - SEBI Guidelines on Primary Market - Listing - Agreement - Benefits - Consequences of Non-listing.
UNIT - IV	Stock Exchange: History - Meaning - Functions - Stock Exchange Vs Commodity Exchange - Stock Exchange Traders - Regulation of Stock Exchanges - Steps in Stock Trading - BSE and NSE - World Stock Exchanges - New York, London, Hong Kong and Tokyo Stock Exchanges.
UNIT - V	Underwriting and IPO: Underwriting - Definition - Types - Mechanics - Benefits - Book Building - Concept - Characteristics - Process - IPO including e-IPO - Reverse book - building - Depository services - Demand Account - Electronic Settlement of Trade - Role of CDSL and NSDL - Online Stock Trading.

TEXT BOOK :

FRANK J, FABOZZI, FRANCO MODIGLIANI, (2000), 'Capital Markets Institutions and Instruments, Prentice Hall, New Delhi.

REFERENCE BOOKS:

1. GURUSAMY, (2014), 'Capital Markets', Vijay Nicole Imprints, Chennai.
2. MOORAD CHOUDHRY, (2000), 'Capital Market Instruments, Analysis and Valuation', FT Press, New York.
3. MAHESH KULKARNI & DR. SUHAS KULKARNI, (2001), 'Capital Markets and Financial Services', Nirali Publications, Mumbai.
4. RAJESH CHAKRABORTHY, SANKAR D.E, (2011), 'Capital Markets in India, Sage Publications, New Delhi.

CHAIRMAN–BOS**CONTROLLER OF EXAMINATIONS**

COURSE OUTCOMES:

After the completion of the course, the students must be able to:

- CO1 Understand of money market and capital market.
- CO2 Describe the working of the primary market.
- CO3 Gain familiarity with regard to working of stock exchanges.
- CO4 Know the working mechanism of underwriting and IPO.

Nature of Course			
Knowledge and skill	✓	Employability oriented	✓
Skill oriented		Entrepreneurship oriented	

MAPPING

Relationship Matrix for Course outcomes, Programme Outcomes and Programme Specific Outcomes

Course Outcome	Programme Outcomes (POS)			Programme Specific Outcomes (PSOS)					Mean Score
	PO1	PO2	PO3	PSO1	PSO2	PSO3	PSO4	PSO5	
CO1	4	5	4	4	5	5	3	4	4.25
CO2	5	4	4	3	4	4	5	4	4.13
CO3	3	4	5	4	4	5	4	4	4.13
CO4	4	3	4	5	4	3	4	4	3.88
Mean Overall Score									4.10
Result : Total Score for this course is = 4.10 [Very High Relationship]									

Mapping Scale

Mapping	1-20	21-40	41-60	61-80	81-100
Scale	1	2	3	4	5
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Value scaling

Mean Score of Cos= $\frac{\text{Total of Values}}{\text{Total No.of POs \& POs}}$	Mean Overall Score of Cos= $\frac{\text{Total of Mean Scores}}{\text{Total No.of COs}}$
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COURSE DESIGNER: Dr. C. MANIVEL

CHAIRMAN - BOS

CONTROLLER OF EXAMINATIONS

CREDIT:4**COURSE CODE:P21CO4PW****GOVERNMENT ARTS COLLEGE (AUTONOMOUS), KARUR – 639005.****M.Com., MASTER OF COMMERCE - IV SEMESTER**

(For the candidates admitted from the year 2021-22 onwards)

PROJECT WORK

SL.NO	AREA OF WORK	MAXIMUM MARKS
1	Project work	
	(i) Plan of the Project	20
	(ii) Execution of the plan / Collection of data / Organization of materials / Fabrication Experimental study / Hypothesis, Testing etc., and Presentation of the report.	45
	(iii) Individual Initiative	15
2	VIVA VOCE EXAMINATION	20
TOTAL		100

CHAIRMAN–BOS**CONTROLLER OF EXAMINATIONS**