

PG AND RESEARCH DEPARTMENT OF COMMERCE

INSTITUTE VISION

Our dream is to make the College an institution of Excellence at the national level by imparting quality education of global standards to make students academically superior, socially committed, ethically strong and culturally rich citizens to contribute to the holistic development of the self and society.

INSTITUTE MISSION

Training students to become role models in academic arena by strengthening infrastructure, upgrading extension through an enlightened management and committed faculty who ensure knowledge transfer, instill research aptitude and infuse ethical and cultural values to transform students into disciplined citizens in order to improve quality of life.

POST GRADUATE AND RESEARCH DEPARTMENT OF COMMERCE

DEPARTMENT VISION

- ❖ A passion for academic excellence
- ❖ Uncompromising human values
- ❖ A desire to make the students of this institutions worthy citizens of our glorious mother land

DEPARTMENT MISSION

- ❖ Maintenance of a progressive outlook towards development
- ❖ Updating the curriculum periodically to meet the dynamic global demands
- ❖ Training in Soft Skills to complement Hard Skills
- ❖ Identifying the learner needs and preparing them for a rewarding career
- ❖ Helping the youth realize their spirit of adventurism

Program Educational Objectives:

The Program Educational Objectives (PEOs) describe the expected professional accomplishments and societal contributions of Commerce graduates about two years after completing the post graduate program. The PEOs are as follows:

PEO1	Adapt to a rapidly changing environment with learned and applied new skills
PEO2	Graduates with a fair of self employment will be able to initiate and build upon entrepreneurial ventures
PEO3	Enable the graduates to appear for competitive exams like Banking, Post Office, Civil Service, Government Exams etc.,
PEO4	Able to pursue advanced degrees such as B.Ed. and Ph.D. with specialization, and qualify in JRF/NET/SLET examinations to secure teaching positions.

Program Outcomes (POs)

Program Outcomes (POs) are the graduate attributes acquired by students at the time of completing their postgraduate program. These outcomes are aligned with the Graduate Attributes (GAs) prescribed by the UGC under the LOCF framework and are common to all disciplines of study.

The attainment of POs is assessed at the time of graduation for every outgoing batch. The POs are addressed and achieved through the Course Outcomes (COs) of the various courses in the curriculum, and collectively contribute to the attainment of the Program Educational Objectives (PEOs).

PO1	Disciplinary knowledge: Capable of demonstrating comprehensive knowledge and understanding of one or more disciplines that form a part of an undergraduate programme of study.
PO2	Communication Skills: Ability to express thoughts and ideas effectively in writing and orally; Communicate with others using appropriate media; confidently share one's views and express herself/himself; demonstrate the ability to listen carefully, read and write analytically, and present complex information in a clear and concise manner to different groups.
PO3	Critical thinking: Capability to apply analytic thought to a body of knowledge; analyse and evaluate evidence, arguments, claims, beliefs on the basis of empirical evidence; identify relevant assumptions or implications; formulate coherent arguments; critically evaluate practices, policies and theories by following scientific approach to knowledge development.
PO4	Problem solving: Capacity to extrapolate from what one has learned and apply their competencies to solve different kinds of non-familiar problems, rather than replicate curriculum content knowledge; and apply one's learning to real life situations.
PO5	Analytical reasoning: Ability to evaluate the reliability and relevance of evidence; identify logical flaws and holes in the arguments of others; analyse and synthesise data from a variety of sources; draw valid conclusions and support them with evidence and examples, and addressing opposing viewpoints.
PO6	Research-related skills: A sense of inquiry and capability for asking relevant/appropriate questions, problematising, synthesising and articulating; Ability to recognise cause-and-effect relationships, define problems, formulate hypotheses,

	test hypotheses, analyse, interpret and draw conclusions from data, establish hypotheses, predict cause-and-effect relationships; ability to plan, execute and report the results of an experiment or investigation.
PO7	Cooperation/Team work: Ability to work effectively and respectfully with diverse teams; facilitate cooperative or coordinated effort on the part of a group, and act together as a group or a team in the interests of a common cause and work efficiently as a member of a team.
PO8	Scientific reasoning: Ability to analyse, interpret and draw conclusions from quantitative/qualitative data; and critically evaluate ideas, evidence and experiences from an open-minded and reasoned perspective.
PO9	Reflective thinking: Critical sensibility to lived experiences, with self awareness and reflexivity of both self and society.
PO10	Information/digital literacy: Capability to use ICT in a variety of learning situations, demonstrate ability to access, evaluate, and use a variety of relevant information sources; and use appropriate software for analysis of data.
PO11	Self-directed learning: Ability to work independently, identifies appropriate resources required for a project, and manages a project through to completion.
PO12	Multicultural competence: Possess knowledge of the values and beliefs of multiple cultures and a global perspective; and capability to effectively engage in a multicultural society and interact respectfully with diverse groups.
PO13	Moral and ethical awareness/reasoning: Ability to embrace moral/ethical values in conducting one's life, formulates a position/argument about an ethical issue from multiple perspectives, and use ethical practices in all work. Capable of demonstrating the ability to identify ethical issues related to one's work, avoid unethical behavior such as fabrication, falsification or misrepresentation of data or committing plagiarism, not adhering to intellectual property rights; appreciating environmental and sustainability issues; and adopting objective, unbiased and truthful actions in all aspects of work.
PO14	Leadership readiness/qualities: Capability for mapping out the tasks of a team or an organization, and setting direction, formulating an inspiring vision, building a team who can help achieve the vision, motivating and inspiring team members to engage with that vision, and using management skills to guide people to the right destination, in a smooth and efficient way.
PO15	Lifelong learning: Ability to acquire knowledge and skills, including 'learning how to learn', that are necessary for participating in learning activities throughout life, through self-paced and self-directed learning aimed at personal development, meeting economic, social and cultural objectives, and adapting to changing trades and demands of work place through knowledge/skill development / re skilling.

Program Specific Outcomes:

The **Program Specific Outcomes (PSOs)** are defined by the stakeholders of the program and describe the discipline-specific skills that a Commerce graduate is expected to acquire at the time of graduation. Unlike the general Program Outcomes (POs) prescribed by UGC-LOCF, PSOs are exclusive to the discipline (Physics) and are achieved through the teaching–learning process of the courses in the curriculum.

For the **M.Com program**, the Department, in consultation with stakeholders, has identified the following PSOs:

PSO - 01	Contribution to business World: Comprehend the concepts and applications of business in the areas related to Finance, Marketing, HR, Logistics and Supply chain etc.,
PSO - 02	Employability Skill: Graduates would be able to consolidate the acquired knowledge into practical skill

Course Outcomes (COs) specify the measurable learning achievements that students are expected to attain upon successful completion of course.

Mapping

POs COs	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10	PO 11	PO 12	PO 13	PO 14	PO 15	PSO 1	PSO 2
CO1																	
CO2																	
CO3																	
CO4																	
CO5																	

3 Point Scale – 1, 2, 3

M.Com SCHEME OF EXAMINATION

Subject Code	Subjects	Hours per Week	Examinations				Credits
			Dur. Hrs	CIA	ESE	Total	
SEMESTER I							
26PCO101	Core I : Advanced Corporate Accounting	6	3	25	75	100	4
26PCO102	Core II: Business Environment	6	3	25	75	100	4
26PCO103	Core III: Marketing Management	6	3	25	75	100	4
26PCO104	Core IV: Retail Management	6	3	25	75	100	4
26PCO105	Core V: Corporate Finance	4	3	25	75	100	4
26PCO106	Core VI: Programming Laboratory in Financial Modelling	2	3	20	30	50	2
Total		30	-	145	405	550	22
SEMESTER II							
26PCO207	Core VII : Operations Research	6	3	25	75	100	4
26PCO2E1/ 26PCO2E2	Core Elective I : Strategic Management / Core Elective II : Consumer Affairs	6	3	25	75	100	5
26PCO208	Core VIII : Business Research Methods	6	3	25	75	100	4
26PCO209	Core IX: Industrial Law	5	3	25	75	100	4
26PCO210	Core X: Managerial Economics	6	3	25	75	100	4
26PCO2N1/ 26PCO2N2	NME :Principles of Marketing / Investment Management	1	3	25	75	100	2
Total		30	-	150	450	600	23
SEMESTER III							
26PCO311	Core XI: Applied Cost Accounting	6	3	25	75	100	4
26PCO312	Core XII : Direct and Indirect Taxation	6	3	25	75	100	4
26PCO313	Core XIII: Statistical Analysis in Business	6	3	40	60	100	4
26PCO3E3/ 26PCO3E4	Core Elective III: Human Resource Development / Core Elective IV: International Marketing	6	3	25	75	100	5
26PCO314	Core XIV: Business Case Analysis	6	3	25	75	100	4
26PCO3P1	Core XV: In Service Training	-	-	20	30	50	3
Total		30	-	160	390	550	24

SEMESTER IV							
26PCO415	Core XVI: Accounting For Managerial Decision-Making	6	3	25	75	100	4
26PCO416	Core XVII: Security Analysis and Portfolio Management	6	3	25	75	100	4
26PCO4E5 / 26PCO4E6	Core Elective V: Logistics Management / Core Elective VI: Advertisement and Salesmanship	6	3	25	75	100	5
26PCO4P2	Core XVIII: Project Work and Viva-Voce	12	-	50	150	200	8
Total		30	-	125	375	500	21
Grand Total		120	-	572	1628	2200	90
CO-SCHOLASTIC COURSES							
ONLINE COURSE * Offered by SWAYAM/NPTEL/MOOC		-	-	-	-	-	2
VALUE ADDED COURSE							
Communicative Skills				25	25	50	2
ADVANCED LEARNER COURSE (Optional)							
Intellectual Property Rights		-					4*
A student can opt. Value added/ Certificate course and Earn Extra Credits .* Extra Credit							

List of Abbreviations:

- CC** – Core Course
AECC –Ability Enhancement Compulsory Course
SEC – Skill Enhancement Course
DSE – Discipline-Specific Elective
VAC –Value Added Course
ALC – Advanced Learner Course
VE – Value Education

Grand Total = 3900; Total Credits = 140

Passed by	Board of Studies Meeting held on 07.03.2026
Approved by	33rd Academic Council Meeting held on 25.03.2026

Question Paper Pattern (Based on Bloom's Taxonomy)

K1-Remember; K2- Understanding; K3- Apply; K4-Analyze; K5- Evaluate

1. Theory Examinations: 75 Marks (Part I, II, & III)

(i) Test- I & II, ESE:

Knowledge Level	Section	Marks	Description	Total
K1 & K2 (Q1 - 10)	A (Q1 – 5 MCQ) (Q6 – 10 Define / Short Answer / MCQ)	10 * 1 = 10	MCQ / Define	75
K3 (Q11-15)	B (Either or pattern)	5 * 5 = 25	Short Answers	
K4 & K5 (Q16 – 20)	C (Either or pattern)	5 * 8 = 40	Descriptive/ Detailed	

2. Theory Examinations: 38 Marks (3 Hours Examination) (Part III: If applicable)

Knowledge Level	Section	Marks	Description	Total
K1 & K2 (Q1 - 10)	A (Q 1 – 10 MCQ)	10 * 1 = 10	MCQ	50 (Reduced to 38)
K3 (Q11 – 15)	B (Either or pattern)	5 * 3 = 15	Short Answers	
K4 & K5 (Q16-20)	C (Either or pattern)	5 * 5 = 25	Descriptive/ Detailed	

3. Theory Examinations: 38 Marks (2 Hours Examination) (Part IV: If applicable)

Knowledge Level	Section	Marks	Description	Total
K1 & K2 (Q1-10)	A (Q1 – 5 MCQ) (Q6–10 Define / Short Answer)	10 * 1 = 10	MCQ / Define	50 (Reduced to 38)
K3, K4 & K5 (Q11-15)	B (Either or pattern)	5 * 8 = 40	Descriptive/ Detailed	

4. Practical Examinations:

Paper	Maximum Marks	Marks for		Components for CIA		
		CIA	CEE	Tests	Observation Note	Record Note
Practical (Core / Elective)	50	20	30	10	05	05
Practical (Core / Elective)	75	30	45	20	05	05
Practical (Core / Elective)	100	40	60	30	05	05

5. Project:

Paper	Maximum Marks	Marks for		
		CIA	CEE	
			Evaluation	Viva-voce
Project	100	25	50	25
Project	150	40	75	35
Project	200	50	100	50

* CIA – Continuous Internal Assessment & CEE – Comprehensive External Examinations

Components of Continuous Internal Assessment (CIA)

THEORY

Maximum Marks: 100; CIA Mark: 25; CEE Mark: 75;

Components		Calculation	CIA Total
Test 1	75	$(75+75+15+10)/7$	25
Test 2 / Model	75		
Assignment / Digital Assignment	15		
Others*	10		

*Others may include the following: Seminar / Socratic Seminars, Group Discussion, Role Play, APS, Class participation, Case Studies Presentation, Field Work, Field Survey, Term Paper, Workshop / Conference Participation, Presentation of Papers in Conferences, Quiz, Report / Content Writing, etc.

Maximum Marks: 50; CIA Mark: 12; CEE Mark: 38; (Part III: If applicable)

Components		Calculation	CIA Total
Test 1	50	$(50+50+10+10)/10$	12
Test 2 / Model	50		
Assignment / Digital Assignment	10		
Seminar	10		

PROJECT

Maximum Marks: 100; CIA Mark: 25; CEE Mark: 75;

Components		Calculation	CIA Total
Review I	5	$5+5+5+10$	25
Review II	5		
Review III	5		
Report Submission	10		

Maximum Marks: 200; CIA Mark: 50; CEE Mark: 150;

Components		Calculation	CIA Total
Review I	10	10+ 10+10+20	50
Review II	10		
Review III	10		
Report Submission	20		

** Components for 'Review' may include the following:*

Originality of idea, relevance to current trend, candidate involvement, and presentation of report for Commerce, Management & Social Work.

Synopsis, System Planning, Design, Coding, Input form, Output format, Preparation of Report & Submission for Computer Science cluster.

Continuous Internal Assessment for Project

For Commerce, Management & Social Work Programme

The Final year Commerce, Management & Social Work students should undergo a project work during (V/VI) semester

- ❖ The period of study is for 4 weeks.
- ❖ Project / Internship work has to be done in an industrial organization (or) work on any industrial problem outside the organization is allowed.
- ❖ Students are divided into groups and each group is guided by a Mentor.
- ❖ The group should not exceed four students, also interested student can undergo individually.
- ❖ A problem is chosen, objectives are framed, and data is collected, analyzed and documented in the form of a report / Project.
- ❖ Viva – Voce is conducted at the end of this semester, by an External Examiner and concerned Mentor (Internal Examiner).
- ❖ Project work constitutes 100 marks, out of which 25 is CIA and 75 is CEE Marks.

Mark Split UP

CIA	CEE	Total
25	75	100

S. No	Components for CIA	Marks
1	Review – I *	5
2	Review – II *	5
3	Review – III *	5
4	Rough Draft Submission	10
Total		25

* Review includes Objectives and Scope, Research Methodology, Literature Review, Data Analysis and

Results, Discussion and Interpretation, Recommendations and Implications, Presentation and Format, Creativity and Originality, and Overall Impact and Contribution.

S. No	Components for CEE	Marks
1	Evaluation*	50
2	Viva-Voce	25
Total		75

* Evaluation includes Originality of Idea, Relevance to Current Trend, Candidate Involvement, Thesis Style / Language, and Presentation of Report.

Components for CEE: 75 Marks

Components for CEE	Marks	Total	Grand Total
Evaluation			75
Title Relevance of the Industry/Institute	10	50	
Technology	10		
Design and Development Publishing	10		
Testing, Report	20		
Viva Voce			
Project Presentation	10	25	
Q&A Performance	15		

Programme Code:	M.Com			Programme Title:	Master of Commerce	
Course Code:	26PCO101			Title	Batch:	2026-2028
Lecture Hrs./Week	6	*Tutorial Hrs./Sem. (Applicable Only) (Maximum of 10% of Contact Hrs).	-	Advanced Corporate Accounting	Semester:	I
					Credits:	4

Course Objective

To make the students understand Accounting treatment of various transactions of Joint Stock Companies and to develop problem solving skills.

Course Outcomes

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

CO Number	CO Statement	
CO1	To prepare financial statement of special type of business such as Banking companies, Insurance companies.	PO1(3), PO3(2), PO4(3)
CO2	Apply the provisions of IRDA Regulations, 2002 in the preparation of final accounts of Life Insurance and General Insurance Companies.	PO1(3), PO3(2), PO4(3), PO6(2)
CO3	Prepare Consolidated Financial Statements of Holding Companies in accordance with AS21.	PO1(3), PO3(3), PO4(3), PO5(2)
CO4	Assess contemporary accounting methods	PO3(3), PO5(3), PO8(2)
CO5	Examine Financial Reporting based on appropriate Accounting Standards and provisions of Companies Act 2013 with respect to Corporate Social Responsibility	PO1(3), PO3(3), PO4(3), PO5(2), PO13(2)

Mapping

Pos COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PO13	PO14	PO15
CO1	3	-	-	3	-	-	-	-	-	-	-	-	-	-	-
CO2	3	-	-	3		2	-	-	-	-	-	-	-	-	-
CO3	3	-	3	3	2	-	-	-	-	-	-	-	-	-	-
CO4	-	-	3	-	3	-	-	2	-	-	-	-	-	-	-
CO5	3	-	3	3	2	-	-	-	-	-	-	-	2	-	-

3 Point Scale – 1, 2, 3

Units	Content	Hrs
Unit I	Banking Company Accounts and HRA Banking Company Accounts – Rebate on Bills Discounted – Classification of Advances and Investment – Preparation of Profit and Loss Account and Balance Sheet – <i>Human Resource Accounting</i> (Theory Only)	18
Unit II	Amalgamation, Absorption and External Reconstruction Amalgamation, Absorption and External Reconstruction – Vendor Company and Purchasing Company – Purchase consideration – Accounting entries in the books of Vendor and Purchasing Companies – Inter-company owing and holdings – Internal reconstruction – Alteration and reduction of share capital – Accounting entries – Reconstruction Schemes.	18
Unit III	Insurance Company Accounts Accounts of Insurance Companies – Important terms – Life and general Insurance – Revenue Account applicable to life insurance business – Valuation Balance Sheet – Final Accounts relating to general insurance business.	18
Unit IV	Double Account System Double Account System – Comparison with double entry system – Accounts of electricity companies, Replacement of assets, Disposal of Surplus.	18
Unit V	Accounts of Holding Companies Accounts of Holding Companies – Holding and subsidiary companies – Minority interest – Cost of control – Pre-acquisition and Post-acquisition profits – Consolidated Balance Sheet – Elimination of common transactions – Bonus shares – Dividend.	18
Note	80% Problems and 20% Theory	
	Total Contact Hrs	90

**Italicized texts are for self study*

Pedagogy

Direct Instruction, Digital Presentation, Flipped Class

Assessment Methods:

Test, Seminar, Quiz, Assignments,

Text Book

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Jain S.P. and K.L Narang	Advanced Corporate Accounting	Ludhiyana, Kalyani Publishers, 22 nd Edition	2019
2	Reddy T. S. & Murthy A	Corporate Accounting – Volume I & II	Margham Publications, 17 th Edition	2022

Reference Books

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Gupta.R.L,	Problems and Solutions in Company Accounts	Sultan Chand & Co, 2 nd Edition	2022
2	Gupta R. L. & Radhaswamy M.	Corporate Accounting – Volume I & II	Sultan Chand & Sons 14 th Edition	2021
3	Shukla M C, Grewal T S and Gupta S C	Advanced Accounts – Volume II	Sultan Chand & Sons 17 th Edition	2021

Course Designed by	Dr.R.Manikandan P.Anitha		
Verified by HOD	Dr.R.Manikandan		
Approved by Chairman Academic Council	Dr.R.ManickaChezian		

Programme Code:	M.Com			Programme Title:	Master of Commerce	
Course Code:	26PCO102			Title	Batch:	2026-2028
Lecture Hrs./Week	6	*Tutorial Hrs./Sem. (Applicable Only) (Maximum of 10% of Contact Hrs).	-	Business Environment	Semester:	I
					Credits:	4

Course Objective

To promote basic understanding on the concept of business environment and that enable them to realize the impact of environment on business

Course Outcomes

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

CO Number	CO Statement	
CO1	To keep in mind the knowledge on the environment in which businesses operate.	PO1(3), PO3(2), PO4(2)
CO2	To understand the internal and external environment pertaining to business.	PO1(3), PO3(3), PO6(2)
CO3	To apply an ethical understanding and perspective of handling business situations.	PO3(2), PO9(2), PO13(3)
CO4	To analyse how political, legal and social factors have their impact on business.	PO1(3), PO3(3), PO4(3), PO5(2)
CO5	To evaluate the industry policy and regulations	PO1(3), PO3(3), PO4(3), PO5(2)

Mapping

Pos COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PO13	PO14	PO15
CO1	3	-	2	2	-	-	3	3	-	-	-	-	-	-	-
CO2	3	-	3	-	-	2	1	1	-	-	-	-	-	-	-
CO3	-	-	2	-	-	-	1	1	2	-	-	-	3	-	-
CO4	3	-	3	3	2	-	-	3	-	-	-	-	-	-	-
CO5	3	-	3	3	2	-	-	1	-	-	-	-	-	-	-

3 Point Scale – 1, 2, 3

Units	Content	Hrs
Unit I	Introduction to Business Environment: Business Environment –Meaning- Definition-Types – Micro Environment – Macro Environment – State Intervention in Business – <i>Competition Act 2002</i> – MSME - Role &Significance of MSME in Economic Development	19
Unit II	International Business: LPG- Modes of Entry into international Business – Theories of International Trade – Government intervention – tariff and non tariff – Indian foreign trade policy – FEMA	19
Unit III	Business Ethics: Business Ethics - Importance – objectives– Corporate Social Responsibilities – Balance of Payment (BOP) - Importance and Components of BOP	18
Unit IV	Foreign Direct Investment: Foreign direct investment (FDI) - Foreign portfolio investment (FPI) -Types of FDI - Costs and benefits of FDI to home and host countries - Trends in FDI - India's FDI policy	17
Unit V	International Economic Institutions: IMF - World Bank – UNCTAD - World Trade Organization (WTO): Functions and objectives of WTO - Agriculture Agreement – GATS – TRIPS - TRIMS	17
	Total Contact Hrs	90

**Italicized texts are for self study*

Pedagogy

Direct Instruction, Digital Presentation, Flipped Class

Assessment Methods:

Test, Seminar, Quiz, Assignments, Group Task.(GD/ Roll Play /APS)

Text Book

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Francis Cherunilum	Global Economy and Business Environment	Himalaya publishing House, 3 rd Latest Edition	2020

Reference Books

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Ruddar Dutt & K.P.M. Sundaram	Indian Economy	New Delhi, S. Chand Co. Ltd., 73 th Revised Edition	2020
2	Ashwathappa K.	Essentials of Business Environment	Himalaya publishing House, 15 th Revised Edition Mumbai,	2020
3	Justin Paul	Business Environment	New Delhi, The McGraw Hill, 4 th Revised Edition,	2018

Course Designed by	Dr.S.Subaithani		
Verified by HOD	Dr.R.Manikandan		
Approved by Chairman Academic Council	Dr.R.ManickaChezian		

Programme Code:	M.Com			Programme Title:	Master of Commerce	
Course Code:	26PCO103			Title	Batch:	2026-2028
Lecture Hrs./Week	6	*Tutorial Hrs./Sem. (Applicable Only) (Maximum of 10% of Contact Hrs)..	-	Marketing Management	Semester:	I
					Credits:	4

Course Objective

To develop the conceptual understanding of the importance of marketing concepts, strategies, and practices in identifying customer needs and achieving organizational objectives.

Course Outcomes

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

CO Number	CO Statement	
CO1	To remember the basic concepts, scope and principles of Marketing Management.	PO1(3), PO2(2), PO3(2), PO11(1)
CO2	To understand product management concepts including product planning, product mix, branding, packaging and product life cycle.	PO1(3), PO2(2), PO3(3), PO11(1)
CO3	To apply pricing strategies and distribution channel decisions in marketing situations.	PO3(3), PO4(3), PO5(2), PO10(2), PO11(1)
CO4	To analyze promotional mix strategies and customer relationship management practices in organizations.	PO2(2), PO3(3), PO5(3), PO8(2), PO9(2)
CO5	To evaluate marketing research methods and their role in marketing decision making.	PO3(3), PO5(3), PO6(2), PO10(2), PO11(1)

Mapping

Pos COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PO13	PO14	PO15
CO1	3	2	2	-	-	-	-	-	-	-	1	-	-	-	-
CO2	3	2	3	-	-	2	1	1	-	-	1	-	-	-	-
CO3	-	-	3	3	2	-	-	-	-	2	1	-	-	-	-
CO4	-	-	3	-	3	-	-	2	2	-	-	-	-	-	-
CO5	-	-	3	-	3	2	-	-	-	2	1	-	-	-	-

3 Point Scale – 1, 2, 3

Units	Content	Hrs
Unit I	Fundamentals of Marketing Management Marketing – Meaning & Definition-Scope - Concepts of marketing –Production, Product and selling concepts-Societal marketing concept & Holistic marketing concept-Marketing process- Marketing mix (4p's. 7p's & 4c's)-Marketing environment (Micro & Macro) – Market segmentation – levels of market segmentation -Market Positioning.	19
Unit II	Product Management Product: Meaning- Features-Classifications - Product policies: Product Planning and Development– Stages of New Product Development – Product Line- Product Mix- Product Branding-Product Packaging – Labelling: Meaning- Importance. Product Life Cycle- stages of PLC & Marketing strategies at each stage of product.	19
Unit III	Pricing and Distribution Strategies Pricing Decisions – Meaning & Objectives - Factors Affecting Price of a Product- Pricing Strategies & methods of pricing - Ethical Issues in Product and Pricing Decisions- Channels of Distribution: Concept and Importance, Different Types of channel Distribution; Middlemen's and their Functions; Channel & conflict Management, Selection, Motivation and Performance Appraisal of Distribution Middlemen.	18
Unit IV	Promotion and Customer Relationship Management (CRM) Promotion- Meaning& importance – promotional mix- element - Promotional methods - Advertising: Meaning and 5M's of advertising – methods of advertising –personal selling Sales promotion- Public relation -Integrated Marketing Communication-Customer Relationship Management-Concept and Importance of CRM- Customer acquisition and retention strategies - CRM tools and technologies- Role of AI in CRM-Customer loyalty	17
Unit V	Marketing Research Marketing Research- Meaning and Definition - Scope and objectives of marketing research-Process of marketing research-Benefits of marketing research-Approaches to marketing research-Meaning of Motivation research, Product Research-Sales control Research-Advertising Research.	17
	Total Contact Hrs	90

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Pedagogy

Direct Instruction, Digital Presentation, Flipped Class

Assessment Methods:

Test, Seminar, Quiz, Assignments, Group Task.(GD/ Roll Play /APS)

Text Book

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1.	Kotler, Philip, Kevin Lane Keller,	Marketing Management	Pearson Education.	2025
2	Ravilochanan P	Marketing Research	Margham Publications	2017

Reference Books

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	V. S. Ramaswamy & S. Namakumari	Marketing Management: Indian Context, Global Perspective	SAGE Publications	2018
2	Naresh K. Malhotra	Marketing Research: An Applied Orientation	Pearson Education, 7 th Revised Edition	2019

Course Designed by	Ms. K.Sneka		
Verified by HOD	Dr.R.Manikandan		
Approved by Chairman Academic Council	Dr.R.ManickaChezian		

Programme Code:	M.Com			Programme Title:	Master of Commerce	
Course Code:	26PCO104			Title	Batch:	2026-2028
				Retail Management	Semester:	I
Lecture Hrs./Week	6	*Tutorial Hrs./Sem. (Applicable Only) (Maximum of 10% of Contact Hrs).	-		Credits:	4

Course Objective

The objective is to enable the students to gain in-depth knowledge in retail management.

Course Outcomes (CO)

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

CO Number	CO Statement	
CO1	Recollect the concepts of effective retailing.	PO1(3), PO3(2), PO11(1)
CO2	Understand the strategic decisions involved in location, evaluation and selection.	PO1(3), PO3(3), PO4(2), PO5(2)
CO3	Recognize the tactics of pricing, store management and visual merchandising for extracting profit from retail offering.	PO3(3), PO4(3), PO5(2), PO2(2)
CO4	Examine the possible opportunities that can arise from strategic planning.	PO3(3), PO5(3), PO6(2), PO11(1)
CO5	Appraise the numerous career positions available in the retail field.	PO2(2), PO11(2), PO15(2)

Mapping

Pos COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PO13	PO14	PO15
CO1	3	-	-	2	-	-	-	-	-	-	1	-	-	-	-
CO2	3	-	-	2	2	-	-	-	-	-	-	-	-	-	-
CO3	-	2	3	3	2		1	1	2	-	-	-	-	-	-
CO4	-	-	-	-	-	2	-	-	-	-	1	-	-	-	-
CO5	-	2	-	-	-	-	-	-	-	-	2	-	-	-	2

3 Point Scale – 1, 2, 3

Units	Content	Hrs
Unit I	Introduction to Retail Management Definition- Evolution of retailing in India- Functions of Retailing – Characteristics- Traditional and Non- Traditional Retailing – Retail Business in India – Influencing factors of Retail Business – Classification of Retailers – Store Based and Non-Store Based – Emerging Trends in Retailing – FDI – Rural Retailing – Present Indian Retail Scenario.	16
Unit II	Retail Strategy Definition – Nature of Strategic Planning – Retail Strategic Planning Process – Store Location – Importance – Influencing factors of Store Location – Trade Area Analysis – Site Evaluation and Selection– Retail Organization – Designing – Principles – Specialization and Departmentalization – Forms of Retail Organization – Retail Organization Types –Legal Forms of Retail.	18
Unit III	Managing Retail Store Store Management – Role of Store Managers – Store Layout – Store Interiors – Merchandise Management–Objectives –Organizational Structure of Merchandise Management – Merchandise Pricing – Pricing Strategies – Visual Merchandising – Store Security – Customer Service – Types – Customer Service Strategies.	20
Unit IV	Emerging Trends in Retailing Retail Management Information System – Non- Store Retailing (e- tailing) – Impact of Information Technology in Retailing – Integrated System and Networking – Bar Coding – Electronic Article Surveillance – Electronic Shelf Labels – Customer Database Management System – Legal, Social and Ethical issues in Retailing.	20
Unit V	Careers in Retailing Retail Industry – Traits of Retailers – Employment Opportunities – Careers in Retailing: Sales Executive, Store Managers, Sales and Merchandise Representative (SMR) – Future Retailing – Integrated Multichannel Retailing	16
	Total Contact Hrs/Semester	90

**Italicized texts are for self study*

Pedagogy

Direct Instruction, Digital Presentation, Flipped Class

Assessment Methods:

Test, Seminar, Quiz, Assignments, Group Task.(GD)

Text Book

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	J K Nayak, Prakash C.Dash	Retail Management	Ceneage	2017

Reference Books

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Suja R. Nair	Retail Management	Himalayas Publishing House, Mumbai	2016
2	Chetan Bajaj, Rajnish Tow and NidhiV.Srivatsava	Retail Management	Oxford University	2018
3	Dr.Harjit Singh	Retail Management A Global Perspective	S.Chand Publishing house, 3 rd Edition	2017

Course Designed by	Dr.S.Shanmugapriya P.Anitha		
Verified by HOD	Dr.R.Manikandan		
Approved by Chairman Academic Council	Dr.R.ManickaChezian		

Programme Code:	M.Com		Programme Title:	Master of Commerce	
Course Code:	26PCO105		Title	Batch:	2026-2028
Lecture Hrs./Week	4	*Tutorial Hrs./Sem. (Applicable Only) (Maximum of 10% of Contact Hrs).	Corporate Finance	Semester:	III
		-		Credits:	4

Course Objective

To develop a thorough knowledge on the corporate finance technique in business decision making.

Course Outcomes

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

CO Number	CO Statement	
CO1	To explain the scope, objectives and functions of corporate finance and interpret financial performance using ratio analysis.	PO1(3), PO2(2), PO3(2), PO5(2), PO10(1)
CO2	To analyze capital structure theories for financial decision making.	PO3(3), PO5(3), PO6(2), PO11(1)
CO3	To apply capital budgeting techniques to evaluate investment proposals and assess risk in investment decisions.	PO3(3), PO4(3), PO5(3), PO6(2), PO10(2)
CO4	To examine dividend policies and leverage concepts to assess their impact on financial performance and shareholder value.	PO3(3), PO5(3), PO8(2), PO13(2), PO11(1)
CO5	To analyze working capital components and design strategies for effective cash, inventory and receivables management.	PO3(3), PO4(3), PO5(3), PO6(2), PO10(2), PO11(1)

Mapping

Pos COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PO13	PO14	PO15
CO1	3	2	2	-	2	-	-	-	-	1	-	-	-	-	-
CO2	-	-	3	-	3	2	-	-	-	-	1	-	-	-	-
CO3	-	-	3	2	-	-	-	-	-	2	-	-	-	-	-
CO4	-	-	3	-	3	-	-	3	-	-	1	-	2	-	-
CO5	-	-	3	3	3	2	-	-	-	2	1	-	-	-	-

3 Point Scale – 1, 2, 3

Units	Content	Hrs
Unit I	Introduction to Corporate Finance Corporate Finance – Meaning – Scope – Objectives – Functions of Corporate Finance – Role of Financial Manager in Modern Corporate Organizations – Corporate Financial Planning – Meaning – <i>Objectives – Importance</i> – Steps in Financial Planning – Corporate Financial Analysis – Meaning – Importance – Ratio Analysis – Meaning – Significance – Classification of Ratios – Liquidity, Profitability, Solvency and Activity Ratios.	12
Unit II	Cost of Capital and Capital Structure Cost of Capital – Meaning – Significance – Classification of Cost – Computation of Cost of Capital – Cost of Debt, Preference Share Capital, Equity Share Capital and Weighted Average Cost of Capital – Capital Structure – Meaning – Determinants of Capital Structure – Theories of Capital Structure – Net Income Approach, Net Operating Income Approach, Traditional Approach, Modigliani and Miller Approach – Modern Approaches – Trade-off Theory and Pecking Order Theory.	12
Unit III	Investment Decisions and Capital Budgeting Investment Decision – Meaning – Importance – Time Value of Money – Capital Budgeting – Meaning – Need – Importance – Kinds and Process of Capital Budgeting – Techniques of Appraisal of Investment Proposal – Payback Period, Accounting Rate of Return, Net Present Value, Internal Rate of Return and Profitability Index – Risk Analysis in Capital Budgeting.	12
Unit IV	Dividend Decision and Leverages Dividend Decision – Meaning – Determinants of Dividend Policy – Forms of Dividend – Cash Dividend, Stock Dividend and Bonus Shares – Dividend Theories – Walter Model, Gordon Model and Residual Dividend Theory – Leverages – Meaning – Importance – Types of Leverages – Operating Leverage, Financial Leverage and Combined Leverage – Significance of Leverage in Financial Decision Making.	12
Unit V	Working Capital Management and Modern Financial Practices Working Capital Management – <i>Meaning – Importance – Types of Working Capital</i> – Determinants of Working Capital – Operating Cycle – Cash Management and Treasury Management – Inventory Management – Techniques of Inventory Control – EOQ and ABC Analysis – Receivables Management – Credit Policy and Collection Policy – Payables Management – Financing of Working Capital – Introduction to Financial Technology (FinTech) and Digital Financial Management.	12
	Total Contact Hrs/Semester	60

80% Theory 20% Problems (Simple Problems only)

**Italicized texts are for self study*

Pedagogy

Direct Instruction, Digital Presentation, Flipped Class

Assessment Methods:

Test, Seminar, Quiz, Assignments, Group Task.(GD/ Roll Play /APS)

Text Book

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Pandey I.M	Financial Management	Vikas Publishing House & 12th Edition	2021

Reference Books

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Khan & Jain	Financial Management	Tata McGraw Hill & 8th Edition	2018
2	Prasanna Chandra	Financial Management	Tata McGraw Hill. & 7 th Edition	2019

Course Designed by	Dr.G.Gnanaselvi		
Verified by HOD	Dr.R.Manikandan		
Approved by Chairman Academic Council	Dr.R.Manicka Chezian		

Programme Code:	M.Com			Programme Title:	Master of Commerce	
Course Code:	26PCO106			Title	Batch:	2026-2028
Practical Hrs./Week	2	*Tutorial Hrs./Sem. (Applicable Only) (Maximum of 10% of Contact Hrs).	-	Programming Laboratory in Financial Modelling	Semester:	I
					Credits:	2

Course Objective

To enable the students to acquire practical knowledge on advanced excel in financial modeling.

Course Outcomes

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

CO Number	CO Statement	
CO1	To remember basic functions of excel	PO1(3), PO10(3), PO11(1)
CO2	To get a idea how to create a lookup function and how to sort and filter	PO1(2), PO3(2), PO10(3), PO11(1)
CO3	To apply different financial functions using excel	PO3(3), PO4(3), PO5(2), PO10(3)
CO4	To analyse how to prepare income statement, balance sheet and cash flow statement using excel	PO3(3), PO4(3), PO5(3), PO10(3), PO6(2)
CO5	To evaluate the preparation of discounted cash flow statement and presentation sheet	PO3(3), PO4(3), PO5(3), PO10(3), PO2(2), PO11(1)

Mapping

Pos COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PO13	PO14	PO15
CO1	3	-	-	-	-	-	-	-	-	3	1	-	-	-	-
CO2	2	-	2	-	-	-	-	2	-	3	1	-	-	-	-
CO3	-	-	3	3	2	-	-	-	-	3	-	-	-	-	-
CO4	-	-	3	3	3	2	-	-	-	3	-	-	-	-	-
CO5	-	2	3	3	3	-	-	-	-	3	1	-	-	-	-

3 Point Scale – 1, 2, 3

CONTENT

1. Create a worksheet for using basic functions in excel
2. Create a worksheet to show all lookup functions in excel
3. How to sort and filter data in excel
4. Create a spreadsheet to show EMI Calculation for a period of one year
5. Prepare a cash flow statement using excel
6. Preparation of Balance sheet in excel
7. Create a income statement in spreadsheet using excel
8. Create a spreadsheet to calculate financial ratios
9. Create a spreadsheet to show discounted cash flow statement
10. Prepare a presentation sheet in excel

Course Designed by	Dr.G.Gnanaselvi		
Verified by HOD	Dr.R.Manikandan		
Approved by Chairman Academic Council	Dr.R.ManickaChezian		

Programme Code:	M.Com			Programme Title:	Master of Commerce	
Course Code:	26PCO207			Title	Batch:	2026-2028
				Operations Research	Semester:	II
Lecture Hrs./Week	6	*Tutorial Hrs./Sem. (Applicable Only) (Maximum of 10% of Contact Hrs)..	-		Credits:	4

Course Objective

To create an awareness in the application of Mathematical and Statistical tools in Business and Research

Course Outcomes

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

CO Number	CO Statement	
CO1	To familiarize students with the basic concepts, models and statements of the operations research.	PO1(3), PO3(2), PO4(2), PO7(3), PO8(3)
CO2	To Understand the mathematical tools that are needed to solve optimization problems.	PO1(3), PO3(3), PO5(2), PO6(2), PO7(1), PO8(3)
CO3	To apply mathematical software to solve the proposed models.	PO3(3), PO4(3), PO5(2), PO10(3), PO11(1)
CO4	To analyze a project with deterministic as well as probabilistic activity times.	PO1(3), PO3(3), PO4(3), PO5(3), PO6(2), PO7(1), PO8(3)
CO5	Effectively communicate ideas, explain procedures and interpret results and solutions in written and electronic forms.	PO2(3), PO3(2), PO5(2), PO10(2), PO11(1)

Mapping

Pos COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PO13	PO14	PO15
CO1	3	-	2	2	-	-	3	3	-	-	-	-	-	-	-
CO2	3	-	3	-	2	2	1	3	-	-	-	-	-	-	-
CO3		-	3	3	2	-	-	-	-	3	1	-	-	-	-
CO4	3	-	3	3	3	2	1	3	-	-	-	-	-	-	-
CO5	-	3	2	-	2	-	-	-	-	2	1	-	-	-	-

3 Point Scale – 1, 2, 3

Units	Content	Hrs
Unit I	Linear Programming Problems Introduction – Definition – Mathematical formulation – Graphical solution – Simplex Method – Computational procedure– <i>Applications of LPP in Business Problems.</i>	19
Unit II	Transportation Problems Introduction – Mathematical formulation – Determination of Initial basic feasible solution – Northwest corner rule – Vogel’s approximation method – Optimal solution – UV- method – Assignment problems – Mathematical formulation – Assignment algorithm.	19
Unit III	Game Theory Introduction – Definition – Pay-off – types of Games – The maximum – Minimax principle – Mixed Strategies – 2x2 Games without saddle point – Dominance property – Application of game theory in Business Problems.	18
Unit IV	Network scheduling by PERT/CPM Introduction – Definition - Network basic Terms – Time calculations in network – Critical Path Method (CPM) – PERT calculations – Simple problems – Application of PERT/CPM in management.	17
Unit V	Simulation Meaning – <i>Advantages - Disadvantages</i> – Random Number Generation – Monte-Carlo Simulation – Replacement theory – Replacement of items deteriorate gradually- replacement of items that fails suddenly – Individual vs Group replacement.	17
	Total Contact Hrs	90

**Italicized texts are for self study*

NOTE: 1. Mathematical derivations may be omitted for all units.

2. 80% Problems and 20% Theory

Pedagogy

Direct Instruction, Digital Presentation, Flipped Class

Assessment Methods:

Test, Seminar, Quiz, Assignments

Text Book

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Vittal P.R & P. Malaini	Operations Research	Margham Publications, Latest Edition	2017

Reference Books

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Kanti Swarup, P.K. Gupta, ManMohan	Operations Research	. Sultan Chand and Sons	2019
2	Kalavathi. S	Operations Research	Vikas Publication House Pvt. Ltd, 4 th Revised Edition	2017

Course Designed by	Dr.G.Gnanaselvi Ms.P.Anitha		
Verified by HOD	Dr.R.Manikandan		
Approved by Chairman Academic Council	Dr.R.ManickaChezian		

Programme Code:	M.Com			Programme Title:	Master of Commerce	
Course Code:	26PCO2E1			Title	Batch:	2026-2028
Lecture Hrs./Week or Practical Hrs./Week	6	*Tutorial Hrs./Sem. (Applicable Only) (Maximum of 10% of Contact Hrs).	-	Strategic Management	Semester:	II
					Credits:	5

Course Objective

To enable the student to learn the different aspects of the strategic management

Course Outcomes

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

CO Number	CO Statement	
CO1	To identify and define the concepts in the field of strategic management.	PO1(3), PO3(2), PO11(1), PO15(1)
CO2	To understand the principles of strategic management that relate to external and internal environment of business.	PO1(3), PO3(3), PO4(2), PO5(2), PO6(2), PO11(1), PO15(1)
CO3	To develop a sketch for implementation of plans to execute strategies.	PO2(2), PO3(3), PO4(3), PO5(2), PO7(1), PO11(2), PO14(2)
CO4	To categorize the strategic management process and improve the Organizational performance.	PO1(3), PO3(3), PO4(3), PO5(3), PO6(2), PO7(1), PO8(2), PO9(2), PO11(2), PO14(2)
CO5	To evaluate the practical situation in the company to develop and reframe a creative solutions by a perfect strategic management.	PO1(3), PO2(2), PO3(3), PO4(3), PO5(3), PO6(2), PO7(1), PO8(2), PO9(2), PO11(2), PO12(1), PO13(2), PO14(2), PO15(2)

Mapping

Pos COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PO13	PO14	PO15
CO1	3	-	2	-	-	-	-	-	-	-	1	-	-	-	1
CO2	3	-	3	2	2	2	-	-	-	-	1	-	-	-	1
CO3	-	2	3	3	2	-	1	-	-	-	2	-	-	2	-
CO4	3	-	3	3	3	2	1	2	2	-	2	-	-	2	-
CO5	3	2	3	3	3	2	1	2	2	-	2	1	2	2	2

3 Point Scale – 1, 2, 3

Units	Content	Hrs
Unit I	Introduction to Strategic Management: Conceptual Evolution of Strategy – Importance of Strategies – Types of Strategies – Role of Strategies in Decision making - Purpose of Business – Difference between Goal and Objectives of Business – Vision and Mission statement – Strategic Management – Need – Scope – Key features of Strategic Management – Limitations of Strategy Management-Business Process Re-Engineering	19
Unit II	Environment Analysis: Internal Environment – Organizational Capability Profile – Portfolio Analysis: Business Portfolio Analysis – BCG Matrix – GE9 Cell Model. External Environment – Environment Threats and Opportunity Profile (ETOP) – Industry Analysis – Porter’s Five Forms Model of Competition – Entry and Exit Barriers.	19
Unit III	Strategies Implementation and Evaluation: Components of Strategic Plan – Strategic Formulation and analysis - Barriers to Implementation of Strategies – Deliberate and Emergent Strategies – Designing Organizational Structure for strategy Implementation - Strategy Evaluation – Operations and Strategic Control – Symptoms of Mal-Functioning of Strategy – Use of Balanced Score Card for Strategy Evaluation – Strategic Information System (SIS) – Case Studies.	18
Unit IV	Strategic Modules: Strategic Thinking – Managing Technology and Innovations – Strategic Issues for Small and Medium Enterprise – Non Profit Organization - New Business Models for Internet Economy – E- Commerce Business Models and Strategies – Internet Strategies for Traditional Business – Virtual Value Chain – Case Studies.	17
Unit V	Strategies for MNC’s and Alliance: MNC’s – Benefits – Limitations – Business Strategies of MNC’s – Techniques Employed by MNC’s to manage Markets – TNC – Global Companies – Strategic Alliance – Types – Business Decisions – Problems involved in Strategic Alliance – Case Studies.	17
	Total Contact Hrs	90

**Italicized texts are for self study*

Pedagogy

Direct Instruction, Digital Presentation, Flipped Class

Assessment Methods:

Test, Seminar, Quiz, Assignments, Group Task.(GD/ Roll Play /APS)

Text Book

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Charles W L Hill	Strategic Management: An Integrated Approach	2 th Edition, Wiley.	2017
2	Frank T Rothaermel	Strategic Management	3 rd Edition, Graw Hill Education, New Delhi	2018

Reference Books

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Srinivasan R	Strategic Management: The Indian Context	5 th Edition, PHI Learning Pvt.Ltd.,	2014
2	John A Pearce, Richard B Robinson, Amita Mita	Strategic Management: Formulation, Implementation and Control	12 th Edition, McGraw Hill Education, New Delhi	2017

Course Designed by	Dr.S.Shanmugapriya Dr.R.Senthilkumar		
Verified by HOD	Dr.R.Manikandan		
Approved by Chairman Academic Council	Dr.R.ManickaChezian		

Programme Code:	M.Com			Programme Title:	Master of Commerce	
Course Code:	26PCO2E2			Title	Batch:	2026-2028
				Consumer Affairs	Semester:	II
Lecture Hrs./Week	6	*Tutorial Hrs./Sem. (Applicable Only) (Maximum of 10% of Contact Hrs)..	-		Credits:	5

Course Objective

To make the student understand the concept of Consumer Affairs

Course Outcomes

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

CO Number	CO Statement	
CO1	To recollect the knowledge of concepts and practices underlying sustainable Consumer Affairs	PO1(3), PO3(2), PO13(2)
CO2	Students will have a comprehensive understanding about the existing law on consumer protection in India.	PO1(3), PO3(3), PO4(2), PO13(2)
CO3	To execute the knowledge and understanding of relevant concept in relation to Consumer Affairs	PO3(3), PO4(3), PO5(2)
CO4	Students will be aware of the basic procedures for handling consumer dispute.	PO4(3), PO5(2), PO13(3)
CO5	Students will be able to appreciate the emerging questions and policy issues in Consumer law for future research.	PO3(3), PO5(2), PO6(2), PO13(2)

Mapping

Pos COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PO13	PO14	PO15
CO1	3	-	2	-	-	-	-	-	-	-	-	-	2	-	-
CO2	3	-	3	2	-	-	-	-	-	-	-	-	2	-	-
CO3	-	-	3	3	2	-	-	-	-	-	-	-	-	-	-
CO4	-	-	-	3	2	-	-	-	-	-	-	-	3	-	-
CO5	-	-	3	-	2	2	-	-	-	-	-	-	2	-	-

3 Point Scale – 1, 2, 3

Units	Content	Hrs
Unit I	Concept of consumer: Nature of Markets: Liberalization and Globalization of Markets with special reference to Indian Consumer Markets, Consumer buying process, Consumer satisfaction/dissatisfaction – grievances – Complaint, alternative available to dissatisfied Consumer; Complaint handling process : <i>ISO 10000 suite</i> .	19
Unit II	Consumer rights and UN guidelines on consumer protection: Consumer goods, Defect in goods, unfair trade practice. Advisory Bodies: consumer protection councils at the Central, State and District levels; Adjudicatory Bodies: District Forums, State Commissions, National Commission; Their Composition, power and Jurisdiction.	19
Unit III	Way of File a Complaint: Grounds of filing a complaint; Limitation Period; Procedure for filing and hearing of a complaint; Disposal of Cases, Relief/ Remedy available; Temporary injunction, Enforcement of order, Appeal, Frivolous and vexatious complaints; Offences and Penalties.	18
Unit IV	Role of Industry regulators in Consumer Protection: Food Product FSSAI, Banking: RBI and Banking Ombudsman and Insurance: IRDA and Insurance Ombudsman.	17
Unit V	Quality and Standardization: Voluntary and Mandatory standards, Role of BIS, Indian Standards Mark (ISI). <i>Ag-mark. Hallmarking, Licensing and Surveillance</i> ; Role of International Standards: ISO an Overview.	17
	Total Contact Hrs	90

* Italics denotes self study topics

Pedagogy

Direct Instruction, Digital Presentation, Flipped Class

Assessment Methods:

Test, Seminar, Quiz, Assignments,

Text Book

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Khanna,Sri Ram, Savita Hanspal, Sheetal Kapoor and H.K.Awasthi	Consumer Affairs	Universities press	2017

Reference Books

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	G.Ganesana and M.Sumathy	Globalization and Consumerism: Issues and Challenges	Regal Publications	2017
2	SC Tripathi	Consumer Protection act	Central Law Publications	2017
3	Dr.T. Padma & K.P.C. Rao	The Principles Of Consumer Protection Law	Alt Publications	2018

Course Designed by	Dr.M.Chithirai Selvan		
Verified by HOD	Dr.R.Manikandan		
Approved by Chairman Academic Council	Dr.R.ManickaChezian		

Programme Code:	M.Com			Programme Title:	Master of Commerce	
Course Code:	26PCO208			Title	Batch:	2026-2028
				Business Research Methods	Semester:	II
Lecture Hrs./Week	6	*Tutorial Hrs./Sem. (Applicable Only) (Maximum of 10% of Contact Hrs)	-		Credits:	4

Course Objective

To make the students knowledgeable about the methodological aspects of research

Course Outcomes

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

CO Number	CO Statement	
CO1	Students can create knowledge base on the fundamentals of research process and framework	PO2(2), PO3(3), PO4(3), PO5(2), PO6(2), PO8(2),
CO2	Students can develop an understanding of diverse research design and sampling approaches as well as their use.	PO2(2), PO3(3), PO4(3), PO5(2), PO6(2), PO8(2)
CO3	Students can identify the right information sources and data collection techniques for resolving business issues	PO2(2), PO3(3), PO4(3), PO5(2), PO6(2), PO8(2)
CO4	Students are able to formulate hypothesis and choose the proper measurement and scaling techniques	PO2(2), PO3(3), PO4(3), PO5(2), PO6(2), PO8(2),
CO5	Students can make better decisions and comprehend the abstract principle that underlies his findings	PO2(2), PO3(3), PO4(3), PO5(2), PO6(2), PO8(2)

Mapping

Pos COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PO13	PO14	PO15
CO1	3	-	2	-	-	2	-	2	-	-	1	-	-	-	-
CO2	3	-	3	2	-	2	-	2	-	-	1	-	-	-	-
CO3	-	-	3	3	2	3	-	-	-	2	1	-	-	-	-
CO4	-	-	3	3	2	3	-	2	-	-	1	-	-	-	-
CO5	-	2	3	3	2	2	-	2	2	-	2	-	-	-	-

3 Point Scale – 1, 2, 3

Units	Content	Hrs
Unit I	Introduction to Research: Meaning – Objectives – Characteristics – Significance of Research – <i>Qualities of a good research and researcher</i> - Types of Research – Steps in Research. Research Problem – Identification, Selection and Formulation of a research problem. Research Design: Types of Research Design – Components of research design – Steps in research design.	18
Unit II	Sampling: Census and Sample survey - Sampling – Features of a good sample plan – Population - Source list – Sample error – Statistical error – Sample size – Methods of sampling and its relative Merits and Demerits.	16
Unit III	Data Collection Methods: Data - Sources of Data – Primary and Secondary Primary methods of data collection: Interview method – Questionnaire method - Observation method – Relative merits and demerits. Secondary method of data collection – Precautions taken while using secondary data – Advantages and Disadvantages of Secondary data - <i>Other methods of data collection</i>	18
Unit IV	Pre-testing and Pilot Study. Hypothesis – Definition – Characteristics – Formulation of Hypothesis – Testing of Hypothesis. Measurement and Scaling Techniques – Measurement Scales – Tests of Measurement – Scaling – Important scaling techniques. Data Analysis: Data Processing - Data Analysis Methods – Data Analysis Techniques.	20
Unit V	Interpretation of Data: Meaning – Need for Interpretation – Techniques of Interpretation. Research Writing: Significance of report writing – Steps in writing report – Types of report – Layout of the research report – Mechanics of writing a research report.	18
	Total Contact Hrs	90

**Italicized* texts are for self study

NOTE: 100% Theory

Pedagogy

Direct Instruction, Digital Presentation, Flipped Class

Assessment Methods:

Test, Seminar, Quiz, Assignments

Text Book

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Kothari C.R. and Gaurav Garg	Research Methodology – Methods and Techniques	New Age International (P) Limited, Publishers, New Delhi	2019

Reference Books

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Wilkinosn T.S and P.L Bhandarkar	Methodologies and Techniques of Social Research	Himalaya Publishing House, 24 th Edition	2018
2	Donald R. Cooper, Pamela S. Schindler and J.K. Sharma	Business Research Methods	McGraw Hill Education, New Delhi	2018
3	S.P. Gupta	Statistical Methods	Sultan Chand and Sons, New Delhi	2019

Course Designed by	Dr.R.Manikandan Dr.M.Chithirai Selvan		
Verified by HOD	Dr.R.Manikandan		
Approved by Chairman Academic Council	Dr.R.ManickaChezian		

Programme Code:	M.Com			Programme Title:	Master of Commerce	
Course Code:	26PCO209			Title	Batch:	2026-2028
				Industrial Law	Semester:	II
Lecture Hrs./Week	5	*Tutorial Hrs./Sem. (Applicable Only) (Maximum of 10% of Contact Hrs).	-		Credits:	4

Course Objective

To enlighten the students to understand the law relating to labour legislation

Course Outcomes

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

CO Number	CO Statement	
CO1	To explain the concepts and evolution of industrial and labour laws in India.	PO1(3), PO3(2), PO13(2)
CO2	To interpret provisions relating to industrial relations and dispute resolution	PO1(3), PO3(3), PO4(2), PO13(2)
CO3	To analyse legal provisions relating to wages and employment conditions.	PO1(3), PO3(3), PO4(2), PO5(2), PO13(2)
CO4	To evaluate workplace safety, health and welfare provisions under labour codes.	PO1(3), PO3(3), PO4(2), PO5(2), PO13(3)
CO5	To apply social security laws in practical industrial scenarios.	PO3(3), PO4(3), PO5(2), PO6(2), PO13(2)

Mapping

Pos COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PO13	PO14	PO15
CO1	3	-	2	-	-	-	-	-	-	-	-	-	2	-	-
CO2	3	-	3	2	-	-	-	-	-	-	-	-	2	-	-
CO3	3	-	3	2	2	-	-	-	-	-	-	-	2	-	-
CO4	3	-	3	2	2	-	-	-	-	-	-	-	3	-	-
CO5	-	-	3	3	2	2	-	-	-	-	-	-	2	-	-

3 Point Scale – 1, 2, 3

Units	Content	Hrs
Unit I	Introduction to Industrial Law: Meaning, scope and objectives of Industrial Law — Need and importance of labour legislation — Growth and development of labour laws in India — Constitutional provisions relating to labour welfare — Recent labour law reforms and emergence of labour codes.	15
Unit II	Industrial Relations: Provisions relating to industrial relations under the Industrial Relations Code, 2020 — Trade unions: registration, rights and liabilities — Standing orders: certification, contents and modification — Industrial disputes: causes and settlement — Strikes and lockouts — Lay-off, retrenchment and closure — Authorities for dispute resolution..	15
Unit III	Wage Regulation: Provisions relating to wages under the Code on Wages, 2019 — Concept of wages — Minimum wages and floor wage — Payment of wages: responsibility for payment, wage period, time of payment, authorised deductions — Bonus: applicability, eligibility, minimum and maximum bonus, calculation of bonus, set-on and set-off — Equal remuneration provisions.	15
Unit IV	Occupational Safety, Health and Working Conditions: Provisions under the Occupational Safety, Health and Working Conditions Code, 2020 — Registration of establishments — Health, safety and welfare provisions — Working hours and leave with wages — Employment of women — Employment of young persons and prohibition of child labour in hazardous occupations — Duties of employers and employees.	15
Unit V	Social Security for Workers: Provisions under the Code on Social Security, 2020 — Concept and scope of social security — Provident fund: applicability, contributions and administration — Employees' state insurance: applicability, contributions and benefits — Gratuity: eligibility and calculation — Employees' compensation: employer liability, disablement and compensation — Maternity benefits.	15
	Total Contact Hrs	75

**Italicized texts are for self study*

NOTE: 100% Theory

Pedagogy

Direct Instruction, Digital Presentation, Flipped Class

Assessment Methods:

Test, Seminar, Quiz, Assignments

Text Book

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	S.C.Srivastava	Industrial Relations and Labour Laws (with Labour Codes)	Vikas Publishing House, Eighth Edition	2023

Reference Books

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	SN Misra	Labour and Industrial Law (Updated with Labour Codes)	Central Law Publications, 30th Edition	2024
2	Piya Gosh and Shefali Nandan	Industrial Relations and Labour Laws	McGraw Hill Education, 12 th reprint	2025

Course Designed by	Dr.S.Subaithani		
Verified by HOD	Dr.R.Manikandan		
Approved by Chairman Academic Council	Dr.R.ManickaChezian		

Programme Code:	M.Com			Programme Title:	Master of Commerce	
Course Code:	26PCO2N1			Title	Batch:	2026-2028
Lecture Hrs./Week	1	*Tutorial Hrs./Sem. (Applicable Only) (Maximum of 10% of Contact Hrs).	-	Principles of Marketing	Semester:	II
					Credits:	2

Course Objective

To introduce the students to the rudiments of Marketing.

Course Outcomes

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

CO Number	CO Statement	
CO1	To remember the key concept and elements of marketing	PO1(3), PO3(2), PO11(1)
CO2	To understand the importance of market segmentation	PO1(3), PO3(3), PO5(2), PO11(1)
CO3	To examine the stages of new product development	PO3(3), PO4(2), PO5(2)
CO4	To gain knowledge on the various advertising medias	PO2(2), PO3(2), PO10(2)
CO5	To analyse the global market environment	PO1(3), PO3(3), PO4(2), PO5(2), PO8(2), PO11(1), PO12(1)

Mapping

Pos COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PO13	PO14	PO15
CO1	3	-	2	-	-	-	-	-	-	-	1	-	-	-	-
CO2	3	-	3	-	-	-	-	-	-	-	1	-	-	-	-
CO3	-	-	3	2	2	-	-	-	-	-	-	-	-	-	-
CO4	-	2	2	-	-	-	-	-	-	2	-	-	-	-	-
CO5	3	-	-	2	2	-	-	2	-	-	1	1	-	-	-

3 Point Scale – 1, 2, 3

Units	Content	Hrs
Unit I	Introduction to Marketing Meaning–Definition and Functions of Marketing– Evolution of Marketing Concepts–Marketing Orientation–Innovations in Modern Marketing.	3
Unit II	Market Segmentation Market Segmentation - Concept – Benefits – Types - Marketing Mix – Definition – 7 P's of Marketing Mix – Consumer Buying Behaviour	3
Unit III	Product & Price Definition – Product Life Cycle – Pricing – Objectives – Factors Influencing Pricing – Kinds of Pricing.	3
Unit IV	Promotions Advertising – Media–Kinds of Advertising Media- Sales Promotion – Personal Selling – Classification of Salesmanship.	3
Unit V	Recent trends in marketing Recent Trends in Marketing– A Basic Understanding of E–Marketing–E-Tailing–Consumerism–Market Research–MIS and Marketing Regulation.	3
	Total Contact Hrs	15

**Italicized texts are for self study*

Pedagogy

Direct Instruction, Digital Presentation, Flipped Class

Assessment Methods:

Test, Seminar, Quiz, Assignments, Group Task.(GD/ Roll Play /APS)

Text Book

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Philip Kotler	Principles of Marketing	Pearson Education	2020

Reference Books

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Dr.C.B.Gupta & Dr. N. Rajan Nair	Marketing Management	Sultan Chand & Sons, New Delhi.	2018
2	Pingali Venugopal	Marketing Management	SAGE Publication, New Delhi.	2018

Course Designed by	Dr.S.Subaithani		
Verified by HOD	Dr.R.Manikandan		
Approved by Chairman Academic Council	Dr.R.ManickaChezian		

Programme Code:	M.Com			Programme Title:	Master of Commerce	
Course Code:	26PCO2N2			Title	Batch:	2026-2028
Lecture Hrs./Week	1	*Tutorial Hrs./Sem. (Applicable Only) (Maximum of 10% of Contact Hrs).	-	Investment Management	Semester:	II
					Credits:	2

Course Objective

To introduce students to the basis of portfolio investment management

Course Outcomes

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

CO Number	CO Statement	
CO1	To recollect the purpose, importance and needs of investments in day today life.	PO1(3), PO3(2), PO11(1)
CO2	To understand the avenues available for investment.	PO1(3), PO3(3), PO5(2), PO11(1)
CO3	To implement correct investment decision.	PO3(3), PO4(2), PO5(2)
CO4	To analyze the profitable venture for investment	PO2(2), PO3(2), PO10(2)
CO5	To evaluate investment decisions.	PO1(3), PO3(3), PO4(2), PO5(2), PO8(2), PO11(1), PO12(1)

Mapping

Pos COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PO13	PO14	PO15
CO1	3	-	2	-	-	-	-	-	-	-	1	-	-	-	-
CO2	3	-	3	-	-	-	-	-	-	-	1	-	-	-	-
CO3	-	-	3	2	2	-	-	-	-	-	-	-	-	-	-
CO4	-	2	2	-	-	-	-	-	-	2	-	-	-	-	-
CO5	3	-	-	2	2	-	-	2	-	-	1	1	-	-	-

3 Point Scale – 1, 2, 3

Units	Content	Hrs
Unit I	Investment – Meaning – <i>Importance of investment</i> – Investment Media- Risk-Types	3
Unit II	Share Market – Primary market – Secondary Market –New issues – Methods of floating New Issues	3
Unit III	Shares – Preference Shares and Equity Shares – Bonds- Types – Public Sector Bond – Zero Coupon Bonds and Right Shares.	3
Unit IV	Debentures – Non-convertible – Partly Convertible – Fully Convertible Debenture- Mutual Funds – Types.	3
Unit V	Alternative Forms of Investment- Private Equity, Private Debt, Hedge Funds, Real Estate, Commodities, Collectibles, Structured Products.	3
	Total Contact Hrs	15

**Italicized texts are for self study*

Pedagogy

Direct Instruction, Digital Presentation, Flipped Class

Assessment Methods:

Test, Seminar, Quiz, Assignments, Group Task.(GD/ Roll Play /APS)

Text Book

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Preeti Singh	Investment Management	Himalaya Publishing House, 15 th edition	2015

Reference Books

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Dr.B.Hiriyappa	Investment management	New age International Pvt. Ltd	2019
2	M.R.Agrawal	Investment Management	Garima Publication , 2019	2019

Course Designed by	Dr.S.Subaithani		
Verified by HOD	Dr.R.Manikandan		
Approved by Chairman Academic Council	Dr.R.ManickaChezian		

Programme Code:	M.Com			Programme Title:	Master of Commerce	
Course Code:	26PCO311			Title	Batch:	2026-2028
				Applied Cost Accounting	Semester:	III
Lecture Hrs./Week	6	*Tutorial Hrs./Sem. (Applicable Only) (Maximum of 10% of Contact Hrs).	-		Credits:	4

Course Objective

To enlighten the student's on the importance of cost ascertainment, reduction and control.

Course Outcomes

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

CO Number	CO Statement	
CO1	To remember the basic concepts of Cost Accounting.	PO1(3), PO3(2), PO11(1)
CO2	To understand the preparation cost sheet, material and labour control.	PO1(3), PO3(3), PO4(2), PO5(2), PO11(1)
CO3	To apply the various concepts of labour & wage payment and also the allocations and apportionment of overheads	PO3(3), PO4(3), PO5(2)
CO4	To analyze the elements of cost involved in various processes.	PO3(3), PO4(3), PO5(3)
CO5	To evaluate the application of job costing, contract costing, and operating costing in effective decision making	PO3(3), PO4(3), PO5(3), PO6(2)

Mapping

Pos COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PO13	PO14	PO15
CO1	3	-	2	-	-	-	-	-	-	-	1	-	-	-	-
CO2	3	-	3	2	2	-	-	-	-	-	1	-	-	-	-
CO3	-	-	3	3	2	-	-	-	-	-	-	-	-	-	-
CO4	-	-	3	3	3	-	-	-	-	-	-	-	-	-	-
CO5	-	-	3	3	3	2	-	-	-	-	-	-	-	-	-

3 Point Scale – 1, 2, 3

Units	Content	Hrs
Unit I	Cost Concepts Cost Accounting – Meaning and objectives – Importance – Limitations - Limitations of Financial Accounting – <i>Differences between Cost Accounting and Financial Accounting, Cost Accounting and Management Accounting</i> – Methods of Costing – Elements of Cost – Preparation of Cost Sheet – Tender – Quotations – Reconciliation of Cost and Financial Accounting.	19
Unit II	Material control Material Control – Objectives – Levels of Inventory – EOQ – Methods of Inventory Control – Methods of Valuing Material Issues – Control over Wastage – Scrap and Spoilage.	19
Unit III	Labour and Overheads Labour: Labour Cost Control –Importance – Systems of Wage Payment – Incentives – Idle Time – Control over Idle Time – Labour Turnover. Overheads – Classification of Overheads – Allocation, Apportionment and Absorption of Overheads – Methods of Absorption of Factory Overheads.	18
Unit IV	Process Costing Process Costing – Features – General Principles – Comparison between Job Costing and Process Costing – Process Losses – Normal Loss – Abnormal Loss – Abnormal Gain – Inter Process Profit – Equivalent Production – Procedure for Evaluation – Joint Products and by Products.	17
Unit V	Job Costing, Contract Costing and Operating Costing Job costing: Meaning – Objectives - Preparation of Job Cost Sheet.-Contract Costing: Preparation of Contract Costing -Operating Costing: Meaning - Application of Operating Costing: Transport & Power House Costing	17
	Total Contact Hrs/Semester	90

NOTE: 80% Problems and 20% Theory

**Italicized texts are for self study*

Pedagogy

Direct Instruction, Digital Presentation, Flipped Class

Assessment Methods:

Test, Seminar, Quiz, Assignments,

Text Book

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Jain S.P. and K.L. Narang	Cost Accounting Principles and Practices	Kalyani Publishers, 23 rd edition	2019

Reference Books

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Shukla M.C., T.S. Grewal, Dr. M.P.Gupta	Cost Accounting Text and Problems	S.Chand Publishers	2007
2	Pillai R.S.N. and Bhagavathi	Cost Accounting	Sultan Chand and Sons, 12 th Edition	2010
3	Romain L.Weil, Michael.W.Maher	Handbook Of Cost Management	Wiley India Pvt. Ltd. , 2 nd edition	2005

Course Designed by	Ms.S.Sudha Ms.K.Sneka		
Verified by HOD	Dr.R.Manikandan		
Approved by Chairman Academic Council	Dr.R.ManickaChezian		

Programme Code:	M.Com			Programme Title:	Master of Commerce	
Course Code:	26PCO312			Title	Batch:	2026-2028
Lecture Hrs./Week	6	*Tutorial Hrs./Sem. (Applicable Only) (Maximum of 10% of Contact Hrs).	-	Direct and Indirect Taxation	Semester:	III
					Credits:	4

Course Objective

To make the students understand and gain adequate knowledge in taxation.

Course Outcomes

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

CO Number	CO Statement	
CO1	Estimate taxable income and Various Authorities.	PO1(3), PO3(2), PO4(2), PO13(2)
CO2	File returns and plan taxes	PO1(3), PO3(3), PO4(3), PO5(2), PO10(2), PO11(1), PO13(2)
CO3	Illustrate the nuances of international business taxation	PO1(3), PO3(3), PO4(2), PO5(2), PO6(2), PO12(1), PO13(2)
CO4	Apply the provisions of GST	PO1(3), PO3(3), PO4(3), PO5(2), PO10(2), PO13(2)
CO5	Assess the provisions of Customs Act	PO1(3), PO3(3), PO4(3), PO5(2), PO6(2), PO13(2)

Mapping

Pos COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PO13	PO14	PO15
CO1	3	-	2	2	-	-	-	-	-	-	-	-	2	-	-
CO2	3	-	3	3	2	-	-	-	-	2	1	-	-	-	-
CO3	3	-	3	2	2	2	-	-	-	-	-	1	2	-	-
CO4	3	-	3	3	2	-	-	-	-	2	-	-	2	-	-
CO5	3	-	3	3	2	2	-	-	-	-	-	-	2	-	-

3 Point Scale – 1, 2, 3

Units	Content	Hrs
Unit I	Assessment of persons and Income Tax Authorities Heads of Income- Chapter VIA dedications– Assessment of Individual, Firms and Company. Income Tax Authorities- Classes of Income Tax Authorities, Appointment and Control (Sec 117 & 118), Jurisdiction of IT Authorities (Sec 120), Jurisdiction of Assessing Officer (Sec 124), Power of Transfer Cases (Sec 127), Change of Income Tax Authorities (Sec 129), Faceless Jurisdiction of Income Tax Authorities (Sec 130), Power of Income Tax Authorities (Sec 131 to 136).	18
Unit II	Tax Returns and Tax planning Return of income: Statutory obligation, Return Forms, Time for filing of return, Revised return, Modified return–Assessment -Tax Deducted at Source - Advance payment of Tax: Persons liable to pay, Due date, Computation - Payment in pursuance of order of Assessing Officer, Consequences on non-payment. – Tax planning, Tax avoidance and Tax evasion - Tax planning and specific management decisions: Make or buy, Own or lease, Retain or replace, shut down or continue.	18
Unit III	International business taxation International business taxation - Taxation of Non-resident - Double taxation relief - Transfer pricing and other anti-avoidance measure - Application and interpretation of tax treaties - (Double taxation avoidance agreement - DTAA) - Equalization levy.	18
Unit IV	Goods and Services Tax Goods and Services Tax: GST Act, 2017 - Registration – Procedure for registration under Schedule III – Amendment of registration – Rates of Tax of IGST, CGST, SGST/UGTST- Assessment of GST- Self-assessment – Provisional assessment – Scrutiny of returns – Assessment of non filers of returns – Assessment of unregistered persons – Assessment in certain special cases – Tax Invoice – Credit and Debit Notes – Payment of Tax – Input Tax Credit - Anti profiteering – Filing of Returns- Penalties – Prosecution – Appeal and Revision.	18
Unit V	Customs Act, 1962 Customs Act, 1962: Important Definitions – Basics – Importance of Customs Duty – Constitutional authority for levy of Customs Duty – Types of Customs Duty – Prohibition of Importation and Exportation of goods – Valuation of goods for Customs Duty – Transaction Value – Assessable Value – Computation of Assessable Value and Customs Duty.	18
Note	80% Theory 20% problem	
	Total Contact Hrs	90

*Italic Denotes Self Study

Pedagogy

Direct Instruction, Digital Presentation, Flipped Class

Assessment Methods:

Test, Seminar, Quiz, Assignments, Group Task.(GD/ Roll Play /APS)
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Text Book

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Mehrotra, H.C.	Income-tax Law and Account	Sahithya Bhavan Publisher, New Delhi	2021

Reference Books

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Sha R.G. and Usha Devi N	“Income Tax” (Direct and Indirect Tax)	Himalaya Publishing house, Mumbai	2022
2	Bhagawathi Prasad	Law & Practice of Income Tax in India	Navman Prakashan Aligarh, New Delhi	2021

Course Designed by	Dr.M.Chithirai Selvan Dr.R.Senthilkumar		
Verified by HOD	Dr.R.Manikandan		
Approved by Chairman Academic Council	Dr.R.ManickaChezian		

Programme Code:	M.Com			Programme Title:	Master of Commerce	
Course Code:	26PCO313			Title	Batch:	2026-2028
Lecture Hrs./Week	2	*Tutorial Hrs./Sem. (Applicable Only) (Maximum of 10% of Contact Hrs).	-	Statistical Analysis in Business	Semester:	III
Practical Hrs./Week	4				Credits:	4

Course Objective

To equip students with the requisite skills needed for statistical analysis in business

Course Outcome

On Successful completion of the course student will be able to

CO Number	CO Statement	
CO1	Students can use SPSS to build data files	PO3(2), PO4(2), PO5(2), PO10(3), PO11(1)
CO2	Students can comprehend data, create pertinent charts and diagrams, and verify the accuracy and distribution of that data	PO2(2), PO3(3), PO4(2), PO5(2), PO8(2), PO10(3), PO11(1)
CO3	Students are able to perform parametric tests	PO3(3), PO4(3), PO5(3), PO6(2), PO8(2), PO10(3), PO11(1)
CO4	Students are able to carry out non-parametric tests	PO3(3), PO4(3), PO5(3), PO6(2), PO8(2), PO10(3),
CO5	Students can evaluate their research interest and to adhere research ethics	PO2(2), PO3(3), PO4(2), PO5(2), PO6(2), PO9(2), PO10(2), PO11(2), PO13(3)

Mapping

Pos COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PO13	PO14	PO15
CO1	-	-	-	2	2	-	-	-	-	3	1	-	-	-	-
CO2	-	2	3	2	2	-	-	2	-	3	1	-	-	-	-
CO3	-	-	-	3	3	2	-	2	-	3	1	-	-	-	-
CO4	-	-	-	3	3	2	-	2	-	3	1	-	-	-	-
CO5	-	2	3	2	2	2	-		2	2	2	-	-	-	-

3 Point Scale – 1, 2, 3

Unit	Contents	Hours
Unit-1	Introduction to SPSS: Meaning- Scope – Limitations - Opening a data file in SPSS – Variable View – Data View – Entering Data into the data editor – Data Editing – Missing Values - Saving the data file – <i>Table creation</i> .	15
Unit-2	Descriptive Statistics: Frequency Distribution – Percentile Values - Measures of Central Tendency, Measures of Dispersion and Measures of Distribution. Charts and Graphs – <i>Editing and copying SPSS output</i> . Test of Reliability and Validity – Test of Normality.	20
Unit-3	Parametric Tests in SPSS: Compare means – One-sample t-test, Independent Samples t-test – Paired Sample t-test and One-way ANOVA and Two-way ANOVA. Correlation: Bi-Variate, Partial and Multiple Regression Analysis: Simple and Multiple Linear Regression	20
Unit-4	Non-Parametric Tests in SPSS: Chi-square Test – Mann Whitney's test for Independent Samples – Wilcoxon matched pairs sample test – Friedman's test – Wilcoxon signed rank test – Kruskal Wallis test – Garret Ranking.	20
Unit-5	Article Preparation: Article Types -Components of an Article -Plagiarism Checking. Ethics in Research – Meaning – Importance – Principles	15
	Total Contact Hours	90

**Italicized* texts are for self-study

NOTE: 100% Practical
Pedagogy

Direct Instruction, Digital Presentation, Flipped Class

Assessment Methods:

Test, Seminar, Quiz, Assignments

Text Book

S. No.	Author	Title of the Book	Publishers / Edition	Year of Publication
1	P. Sundara Pandian , S. Mahalakshmi and T. Vijayakumar	Research Methodology and Applications of SPSS IN Social Science Research	Sultan Chand and Sons, New Delhi	2022

Reference Books

S. No.	Author	Title of the Book	Publishers / Edition	Year of Publication
1	A. Morgan George, Barrett C Karen, Leech L. Nancy and W. Gloeckner Gene	IBM SPSS for Introductory Statistics	Routledge, U.K.	2019
2	U. Chheda Rajesh	Learn Tally Prime	Ane Books, New Delhi	2020
3	Dr. Brijesh Awasthi	A Handbook of Statistical Analysis using SPSS	Redshine Publication	2020

Course Designed by	Dr.M.Chithirai Selvan		
Verified by HOD	Dr.R.Manikandan		
Approved by Chairman Academic Council	Dr.R.ManickaChezian		

Programme Code:	M.Com			Programme Title:	Master of Commerce	
Course Code:	26PCO3E3			Title	Batch:	2026-2028
Lecture Hrs./Week	6	*Tutorial Hrs./Sem. (Applicable Only) (Maximum of 10% of Contact Hrs).	-	Human Resource Development	Semester:	III
					Credits:	5

Course Objective

To give a thorough exposure to the students on the Human Resource Development practices

Course Outcomes

Students will understand HR analytics concepts, apply analytical techniques, and interpret results for informed decision-making.

CO Number	CO Statement	
CO1	To recollect human resource development skills and knowledge in a realistic environment.	PO1(3), PO3(2), PO11(1), PO15(1)
CO2	To point out human resource systems for employment and labour related activities.	PO1(3), PO3(3), PO4(2), PO5(2), PO11(1), PO13(2)
CO3	To execute own professional development and provide leadership to others in the achievement of ongoing competence in HR professional practices.	PO2(2), PO3(3), PO4(3), PO5(2), PO7(2), PO11(2), PO14(3)
CO4	To sort of business issues considering economic, psychological and legal perspective.	PO1(3), PO3(3), PO4(3), PO5(3), PO6(2), PO8(2), PO9(2), PO13(2)
CO5	To understand the concepts and applications of HR analytics in organizational decision-making.	PO3(3), PO4(2), PO5(2), PO6(2), PO8(2), PO10(3), PO11(1)

Mapping

Pos COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PO13	PO14	PO15
CO1	3	-	2	-	-	-	-	-	-	-	1	-	-	-	1
CO2	3	-	3	2	2	-	-	-	-	-	1	-	2	-	-
CO3	-	-	3	3	2	-	-	-	-	-	2	-	-	-	-
CO4	3	-	3	3	3	2	-	2	2	-	-	-	2	-	-
CO5	-	-	3	2	2	2	-	2	-	-	1	-	-	-	-

3 Point Scale – 1, 2, 3

Units	Content	Hrs
Unit I	Introduction to Human Resource Development Meaning – Definition –Features – Need – Methods – <i>Difference between Personnel Management and Human Resource Management and Human Resource Development</i> – Outcomes of Human Resource Development.	19
Unit II	Executive Management Development Meaning –Need – Importance – Objectives – Essentials of Management Development – Techniques - Problems in Management Development – Executive Remuneration – Components – Features.	19
Unit III	Organizational Development and Career Planning Meaning – Importance – Objectives –Features – Organizational Development Process and Interventions. Change Management – Meaning –Resistance to change – Approaches – Planning and Implementing Change – Requisites to Successful Change. Meaning – Need –Process – Step involved in Career Development Planning – Requisites for successful Career planning – Merits and Demerits.	18
Unit IV	HR Applications and Trends: Emerging Concepts Kaizen – Bench marking – Total Quality Management – Learning Organization – Just in Time / Lean Production – Supply Chain Management – Smart Sizing – De layering – Down Sizing – Outsourcing – Business Process re-engineering (BPR) – Strategic Planning- Cross Culture training – HRD Audit.	17
Unit V	Introduction to HR Analytics: Definition - Importance - Scope. HR Metrics and Data: Key metrics - Data Sources, and Quality Analytical Techniques: Descriptive - Predictive, and Prescriptive analytics using Excel, R, or Python. Applications of HR Analytics: Recruitment and Selection - Employee Engagement and Retention - Performance Management - Training and Development.	17
	Total Contact Hrs	90

**Italicized texts are for self study*

**Case Study and Best Practices: Real-world examples of HR analytics. (Self-Study)*

Pedagogy

Direct Instruction, Digital Presentation, Flipped Class

Assessment Methods:

Text Book

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Aswathappa K.	Human Resource and Personnel Management Text and Cases	Tata McGraw Publishing Company Limited, 8 th Edition	2020

Reference Books

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Subba Rao P.	Personal and Human Resource Management	, Mumbai, Himalaya Publishing House, 5 th Edition	2020
2	Tripathi P.C.	Human Resource and Development	New Delhi, Sultan Chand & Sons, 7 th Edition	2013

Course Designed by	Dr.S.Shanmugapriya Ms.P.Anitha		
Verified by HOD	Dr.R.Manikandan		
Approved by Chairman Academic Council	Dr.R.ManickaChezian		

Programme Code:	M.Com			Programme Title:	Master of Commerce	
Course Code:	26PCO3E4			Title	Batch:	2026-2028
				International Marketing	Semester:	III
Lecture Hrs./Week	6	*Tutorial Hrs./Sem. (Applicable Only) (Maximum of 10% of Contact Hrs).	-		Credits:	5

Course Objective

To make the student understand the concept of International Marketing

Course Outcomes

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

CO Number	CO Statement	
CO1	To remember the marketing concepts and consumer behaviour in global market.	PO1(3), PO3(2), PO11(1), PO15(1)
CO2	To understand how to make marketing decisions in international market	PO1(3), PO3(3), PO4(2), PO5(2), PO11(1), PO13(2)
CO3	To apply the new product development and pricing in global market.	PO2(2), PO3(3), PO4(3), PO5(2), PO7(2), PO11(2), PO14(3)
CO4	To recognize the promotional strategies and channels of distribution in international market.	PO1(3), PO3(3), PO4(3), PO5(3), PO6(2), PO8(2), PO9(2), PO13(2)
CO5	To evaluate new market entry and expansion strategy through global marketing research.	PO3(3), PO4(2), PO5(2), PO6(2), PO8(2), PO10(3), PO11(1)

Mapping

Pos COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PO13	PO14	PO15
CO1	3	-	2	-	-	-	-	-	-	-	1	-	-	-	1
CO2	3	-	3	2	2	-	-	-	-	-	1	-	2	-	-
CO3	-	-	3	3	2	-	-	-	-	-	2	-	-	3	-
CO4	3	-	3	3	3	2	-	2	2	-	-	-	2	-	-
CO5	-	-	3	2	2	2	-	2	-	-	1	-	-	-	-

3 Point Scale – 1, 2, 3

Units	Content	Hrs
Unit I	International Marketing: Principles of International Marketing - International Marketing Approaches: Ethno - Poly- Regio – and Geo-centric approaches - Benefits of global marketing - Global marketing environment, Political Environment, legal and Regulatory Environment, Socio-cultural Environment, Economic Environment, Technological Environment - Challenges in Global Marketing.	19
Unit II	International Marketing Mix Decisions: International Marketing Mix - Meaning – Concept - Product Mix: concept and features – Product strategies - New Product Planning and Development Process - Product Life Cycle concept in Global Marketing context - Product Standardization Vs. Product adaptation - National Vs. International Product - Brand Decisions - Role of Packaging in marketing	19
Unit III	Product Planning and Pricing Policy: International product planning - International market segmentation, targeting and positioning - International product marketing - Marketing of services - Price and non-price factors - Methods of pricing - International pricing strategies - Dumping and anti-dumping measures in international marketing - Payment procedures and methods in global trades	18
Unit IV	International Advertising: Concept and Types - Impact of Webcast and Net-based Advertisements - Creativity in global Advertisements - Advertisement Ethics - International Publicity - International logistics planning – International Logistics for Movement - International Marketing Information System and Research - International Packaging.	17
Unit V	Global Marketing Research and Market Entry Strategies: Concept of marketing research - Need for marketing research - Approach to marketing research- Global marketing research process - Market surveys - Marketing information system- global market selection - Different market entry modes and market entry strategies.	17
	Total Contact Hrs	90

* Italics denotes self study topic

Pedagogy

Direct Instruction, Digital Presentation, Flipped Class

Assessment Methods:

Test, Seminar, Quiz, Assignments, Group Task.(GD/ Roll Play /APS)
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Text Book

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Baack,D.W Czarnecka B	International marketing	SAGE Publications	2018

Reference Books

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Schlegelmilch, B. B.	Global marketing strategy: an executive digest (management for professionals)	Springer	2016
2	Solberg, C. A.	International Marketing: Strategy Development and Implementation	Routledge	2017
3	. Keegan,W. J.	Global Marketing Management	Pearson Education India	2013

Course Designed by	Ms.P.Sudha		
Verified by HOD	Dr.R.Manikandan		
Approved by Chairman Academic Council	Dr.R.ManickaChezian		

Programme Code:	M.Com			Programme Title:	Master of Commerce	
Course Code:	26PCO314			Title	Batch:	2026-2028
Lecture Hrs./Week or Practical Hrs./Week	6	*Tutorial Hrs./Sem. (Applicable Only) (Maximum of 10% of Contact Hrs).	-	Business Case Analysis	Semester:	III
					Credits:	4

Course Objective

To enable the students to develop their analytical skills, problem solving abilities and decision making strategies

Course Outcomes

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

CO Number	CO Statement	
CO1	To remember the objectives for solving cases.	PO1(3), PO3(2), PO11(1)
CO2	To understand issues and difficulties in modeling case studies.	PO3(3), PO4(2), PO5(2), PO11(1)
CO3	To picture out alternative course of action and to develop creative solution by group discussion.	PO2(2), PO3(3), PO4(3), PO5(2), PO7(3), PO14(2)
CO4	To review in-depth knowledge about the study subject condition.	PO1(3), PO3(3), PO4(3), PO5(2), PO8(2)
CO5	To evaluate the application of effective solution in problem solving techniques.	PO3(3), PO4(3), PO5(3), PO6(2), PO8(2)

Mapping

Pos COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PO13	PO14	PO15
CO1	3	-	2	-	-	-	-	-	-	-	1	-	-	-	-
CO2	-	-	3	2	2	-	-	-	-	-	1	-	-	-	-
CO3	-	2	3	3	2	-	-	-	-	-	-	-	-	2	-
CO4	3	-	3	3	2	-	-	2	-	-	-	-	-	-	-
CO5	-	-	3	3	3	2	-	-	-	-	-	-	-	-	-

3 Point Scale – 1, 2, 3

Units	Content	Hrs
Unit I	Introduction to Business Case Analysis: Meaning and importance of business cases – Types of business cases – Structure of a case study – Steps in analysing a case – Identifying business problems. Practice Case: 1. Expansion strategy of a large retail chain 2. Growth strategy of a telecom or digital platform company 3. Customer experience strategy of a premium service brands.	16
Unit II	Tools for Case Analysis: Application of SWOT Analysis, PESTLE Analysis, and Porter's Five Forces – Competitor and market analysis. Practice Case: 1. Competition between two e-commerce platforms 2. Competition in food delivery or app-based service industry 3. Market positioning of a fast-growing FMCG brand	18
Unit III	Marketing Case Analysis: Market problems – Customer satisfaction issues – Pricing and promotion strategies – Brand and product positioning. Practice Cases: 1. Marketing success of a cooperative or dairy brand 2. Digital marketing strategy of an e-commerce platform 3. Product diversification strategy of a diversified conglomerate	18
Unit IV	Financial and Operational Case Analysis: Cost management – Pricing decisions – Working capital issues – Operational efficiency and supply chain management. Practice Cases: 1. Low-cost airline business model 2. Electric vehicle strategy of an automobile company 3. Retail operational efficiency of a discount retail chain	20
Unit V	Strategic Decision Making: Identifying alternatives – Evaluating solutions – Strategic business decisions – Writing structured case answers. Practice Cases: 1. Electric mobility expansion strategy of a startup 2. Growth challenges of an ed-tech company 3. Digital payment ecosystem strategy of a fintech firm.	18
	Total contact hrs/semester	90

**Italicized texts are for self study*

Pedagogy

Direct Instruction, Digital Presentation, Flipped Class

Assessment Methods:

Test, Seminar, Quiz, Assignments, Group Task.(GD/ Roll Play /APS)

Text Book

S.NO	AUTHOR	TITLE OF THEBOOK	BLISHERS \ EDITION	YEAR OF PUBLICATION
1	Christopher Williams	Strategic Business Case Analysis	Routledge	2024

Reference Books

S.NO	AUTHOR	TITLE OF THEBOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Shalini Aggarwal & Ashish Gupta (Eds.)	Contemporary Cases in Management: Perspectives from Emerging Markets	Routledge India	2024
2	Dr.Ramesh, R.Kulkarani, Dr.Srinivas	Management Casestudies	Notion Press, 1 st edition	2018

Course Designed by	Dr.S.Shanmugapriya		
Verified by HOD	Dr.R.Manikandan		
Approved by Chairman Academic Council	Dr.R.ManickaChezian		

Programme Code:	M.Com			Programme Title:	Master of Commerce	
Course Code:	26PCO3P1			Title	Batch:	2026-2028
Lecture Hrs./Week or Practical Hrs./Week	-	*Tutorial Hrs./Sem. (Applicable Only) (Maximum of 10% of Contact Hrs).	-	In Service Training	Semester:	III
					Credits:	3

Course Objective

To gain the practical knowledge in the working environment.

Course Outcomes

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

CO Number	CO Statement	Knowledge Level
CO1	Recollect and integrate classroom theory with workplace practice	*K1
CO2	Understand the administrative functions and company culture	*K2
CO3	Apply the academic and career goals	*K3
CO4	Analyse the work done in industrial training and describing the experience.	*K4
CO5	Evaluate specialized field knowledge and integrate work place knowledge.	*K5

Mapping

Pos COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PO13	PO14	PO15
CO1	3	-	2	-	-	-	-	-	-	-	1	-	-	-	-
CO2	3	-	3	2	2	-	-	-	-	-	1	-	-	-	-
CO3	-	-	3	3	2	-	-	-	-	-	-	-	-	-	-
CO4	-	-	3	3	3	2	-	-	-	-	-	-	-	-	-
CO5	-	-	3	3	3	2	-	-	-	-	-	-	-	-	-

3 Point Scale – 1, 2, 3

Mark Split UP

CIA	CEE	Total
20	30	50

S. No	Components for CIA	Marks
1	Review – I *	04
2	Review – II *	04
3	Review – III *	04
4	Rough Draft Submission	08
Total		20

* Review includes Objectives and Scope, Research Methodology, Literature Review, Data Analysis and Results, Discussion and Interpretation, Recommendations and Implications, Presentation and Format, Creativity and Originality, and Overall Impact and Contribution.

S. No	Components for CEE	Marks
1	Evaluation*	20
2	Viva-Voce	10
Total		30

* Evaluation includes Originality of Idea, Relevance to Current Trend, Candidate Involvement, Thesis Style / Language, and Presentation of Report.

Course Designed by	Dr.R.Manikandan		
Verified by HOD	Dr.R.Manikandan		
Approved by Chairman Academic Council	Dr.R.ManickaChezian		

Programme Code:	M.Com			Programme Title:	Master of Commerce	
Course Code:	26PCO415			Title	Batch:	2026-2028
Lecture Hrs./Week	6	*Tutorial Hrs./Sem. (Applicable Only) (Maximum of 10% of Contact Hrs).	-	Accounting for Managerial Decision-Making	Semester:	IV
					Credits:	4

Course Objective

To expose the students about the various concepts and practices in Management Accounting

Course Outcomes

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

CO Number	CO Statement	
CO1	To remember the concepts and importance of management accounting in decision making.	PO1(3), PO3(2), PO11(1)
CO2	To understand and analyze financial statement to help managerial decision making.	PO1(3), PO3(3), PO4(2), PO5(2), PO11(1)
CO3	To prepare statements like cash flow, funds flow, budgets so as to assist the management to take meaningful and correct decision.	PO3(3), PO4(3), PO5(2)
CO4	To learn the various tools and techniques in cost control like variance analysis and budgetary control.	PO3(3), PO4(3), PO5(3), PO6(2)
CO5	To evaluate procedure mix and sales mix through marginal techniques.	PO3(3), PO4(3), PO5(3), PO6(2)

Mapping

Pos COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PO13	PO14	PO15
CO1	3	-	2	-	-	-	-	-	-	-	1	-	-	-	-
CO2	3	-	3	2	2	-	-	-	-	-	1	-	-	-	-
CO3	-	-	3	3	2	-	-	-	-	-	-	-	-	-	-
CO4	-	-	3	3	3	2	-	-	-	-	-	-	-	-	-
CO5	-	-	3	3	3	2	-	-	-	-	-	-	-	-	-

3 Point Scale – 1, 2, 3

Units	Content	Hrs
Unit I	Basis of Management Accounting Management Accounting – Meaning –Definition – <i>Objectives and Scope</i> – Utility – Functions – Advantages and limitations – Tools – <i>Relationship between Management Accounting and Financial Accounting</i> – Management Accounting and Cost Accounting.	19
Unit II	Financial statement analysis Ratio analysis – Meaning – Uses – Limitations – Classification of Ratios – Computation of Ratios from Financial Statements—Preparation of balance sheet from Ratios. Tools for analysis of financial statement - Comparative statements and common size statement	19
Unit III	Cash Flow Analysis Cash Flow Analysis (AS-3) - Meaning – Importance - Preparation of cash flowstatement – cash flows from operating activities - cash flows from investing activities - cash flows from financing activities	18
Unit IV	Budgetary control Budgetary Control – Flexible Budget – Sales Budget – Cash Budget – Production Budget – Purchase Budget – Master budget – Zero based budgeting.	17
Unit V	Marginal costing techniques Marginal Costing – Break Even Analysis – applications of Marginal Costing Techniques – Determination of Sales Mix – Key Factor – Make or Buy Decision.	17
	Total Contact Hrs	90

Note: 80% Problems and Theory 20%

**Italicized texts are for self study*

Pedagogy

Direct Instruction, Digital Presentation, Flipped Class

Assessment Methods:

Test, Seminar, Quiz, Assignments

Text Book

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Maheswari S.N.	Management Accounting	Kalyani Publishers, 11 th Edition	2017
2	Sharma Shashi. K. Gupta	Management Accounting	Kalyani Publishers, 13 th Edition	2017

Reference Books

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Khan P.K. and Jain	Management Accounting	Tata McGraw Hill, 7 th Edition	2018

Course Designed by	Dr.R.Manikandan Ms.K.Senka			
Verified by HOD	Dr.R.Manikandan			
Approved by Chairman Academic Council	Dr.R.ManickaChezian			

Programme Code:	M.Com			Programme Title:	Master of Commerce	
Course Code:	26PCO416			Title	Batch:	2026-2028
Lecture Hrs./Week	6	*Tutorial Hrs./Sem. (Applicable Only) (Maximum of 10% of Contact Hrs).	-	Security Analysis and Portfolio Management	Semester:	IV
					Credits:	4

Course Objective

To make the students to understand the fundamentals of Investment Avenues.

Course Outcomes

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

CO Number	CO Statement	
CO1	To keep in mind different strategies available before choosing perfect investment choices	PO1(3), PO3(2), PO11(1)
CO2	To understand the all the aspects with respect to investments	PO1(3), PO3(3), PO4(2), PO5(2), PO11(1)
CO3	To apply correct investment decision in day-to-day life	PO3(3), PO4(3), PO5(2)
CO4	To analyse critically investment advice from brokers and the financial press	PO3(3), PO4(3), PO5(3), PO6(2), PO8(2)
CO5	To create and develop a portfolio for an investor based on few theories.	PO3(3), PO4(3), PO5(3), PO6(2), PO8(2)

Mapping

Pos COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PO13	PO14	PO15
CO1	3	-	2	-	-	-	-	-	-	-	1	-	-	-	-
CO2	3	-	3	2	2	-	-	-	-	-	1	-	-	-	-
CO3	-	-	3	3	2	-	-	-	-	-	-	-	-	-	-
CO4	-	-	3	3	3	2	-	2	-	-	-	-	-	-	-
CO5	-	-	3	3	3	2	-	2	-	-	-	-	-	-	-

3 Point Scale – 1, 2, 3

Units	Content	Hrs
Unit I	Introduction to Investment Management Nature and Scope of Investment – Investment media – Speculation Vs Investment – Gambling Vs Investment – <i>Features of an Ideal Investment Programme</i> - Investment Process – Risks of Investment –Types of Risks.	19
Unit II	Security analysis Economic Analysis- Economic Indicators- Industry Analysis- Life Cycle of Industry- Company Analysis- Methods.	19
Unit III	Technical Analysis Basic Technical Assumptions – Dow Theory – Elliot Wave Principles – <i>Chart as a Technical Tool</i> – Technical Indicators – Forms of Efficient Market Hypothesis- Empirical test of market efficiency and its application.	18
Unit IV	Investment Models Markowitz Model – Sharp Single Index Model – Capital Asset Pricing Model – Factor Models.	17
Unit V	Portfolio Management Meaning and Objectives – Elements – Scope – Principles of Portfolio Decision – Portfolio Construction - Investment Diversification – Forms of Diversification of Investments – Portfolio Constraints.	17
	Total Contact Hrs	90

**Italicized texts are for self study*

Pedagogy

Direct Instruction, Digital Presentation, Flipped Class

Assessment Methods:

Test, Seminar, Quiz, Assignments, Group Task.(GD/ Roll Play /APS)

Text Book

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Preeti Singh	Investment Management Security Analysis and Portfolio Management”,	Himalaya Publishing House, 20 th Edition	2020

Reference Books

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Charles P.Jones	Investment Analysis and Management	New Delhi, Wiley India Pvt. Ltd, 17 th Edition	2020
2	Bhalla V.	Investment Management (Security Analysis and Portfolio Management)	New Delhi, S.Chand and Sons, 19 th Edition	2020
3	Fisher andJorden	Security Analysis and Portfolio Management	New Delhi, Tata McGraw Hill Publishing Company, 8 th Edition	2019

Course Designed by	Dr.R.SenthilKumar		
Verified by HOD	Dr.R.Manikandan		
Approved by Chairman Academic Council	Dr.R.ManickaChezian		

Programme Code:	M.Com			Programme Title:	Master of Commerce	
Course Code:	26PCO4E5			Title	Batch:	2026-2028
Lecture Hrs./Week or Practical Hrs./Week	6	*Tutorial Hrs./Sem. (Applicable Only) (Maximum of 10% of Contact Hrs).	-	Logistics Management	Semester:	IV
					Credits:	5

Course Objective

To provide the students the key activities performed by the logistics function including inventory control, distribution, transportation and global logistics.

Course Outcomes

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

CO Number	CO Statement	
CO1	To remember the fundamental supply chain and logistics management.	PO1(3), PO3(2), PO11(1)
CO2	To understand the role and importance of logistics as it relates to transportation and inventory management.	PO1(3), PO3(3), PO4(2), PO5(2), PO11(1)
CO3	To apply suitable logistic management for the business.	PO3(3), PO4(3), PO5(2)
CO4	To examine the use of information technology in logistics management.	PO3(3), PO4(2), PO5(2), PO10(3)
CO5	To evaluate the importance of storage, packing and transportation of goods on right time in logistic management.	PO3(3), PO4(3), PO5(3), PO6(2), PO8(2)

Mapping

Pos COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PO13	PO14	PO15
CO1	3	-	2	-	-	-	-	-	-	-	1	-	-	-	-
CO2	3	-	3	2	2	-	-	-	-	-	1	-	-	-	-
CO3	-	-	3	3	2	-	-	-	-	-	-	-	-	-	-
CO4	-	-	3	2	2	-	-	-	-	3	-	-	-	-	-
CO5	-	-	3	3	3	2	-	2	-	-	-	-	-	-	-

3 Point Scale – 1, 2, 3

Units	Content	Hrs
Unit I	Introduction to Logistics Management: Definition – Evolution of Logistics - Concept of Logistics – Types – Role of Logistics in Economy – Logistics and Competitive Advantage – Logistics in Organized Retail in India- International Logistics	19
Unit II	Supply Chain Management: Definition – Objectives – Concept of Supply Chain Management – Supply Chain Effectiveness and Indian Infra structure – Functions and Contribution of SCM – Creating Value – Supply Chain Relationship – Supplier Relationship Management.	19
Unit III	Inventory Management: Inventory Management – Importance – Types of Inventory – Material Handling in Logistics – Material Storage System – Warehousing – Types – Warehousing Management System (WMS).	18
Unit IV	Logistical Package and Transportation: Concept of Logistical Packaging – Types of Packaging Material – Packaging Cost – Transportation – Objectives – Modes – Freight Management – Transportation Network – Containerization – <i>Logistics Outsourcing</i> .	17
Unit V	Logistics Information System and E-Commerce: Concept of LIS – Importance – Principles of Designing LIS – E-Commerce – Objectives – Requirements of Logistics in E-Commerce	17
	Total Contact Hrs/Semester	90

**Italicized texts are for self study*

Pedagogy

Direct Instruction, Digital Presentation, Flipped Class

Assessment Methods:

Test, Seminar, Quiz, Assignments, Group Task.(GD)

Text Book

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS\ EDITION	YEAR OF PUBLICATION
1	Agarwal D.K	Logistics and Supply Chain Management	Trinity Press	2016

Reference Books

S.NO	AUTHOR	TITLE OF THEBOOK	PUBLISHERS\ EDITION	YEAR OF PUBLICATION
1	Bowersox Donald J.	Logistics Management – The Integrated Supply Chain Process	McGraw Hill, 4 th Edition	2018
2	Raguram G , Rangaraj	Logistics and SupplyChain Management	Sultan Chand and Sons	2015

Course Designed by	Ms.P.Sudha Ms.S.Pavithra		
Verified by HOD	Dr.R.Manikandan		
Approved by Chairman Academic Council	Dr.R.ManickaChezian		

Programme Code:	M.Com			Programme Title:	Master of Commerce	
Course Code:	26PCO4E6			Title	Batch:	2026-2028
Lecture Hrs./Week	6	*Tutorial Hrs./Sem. (Applicable Only) (Maximum of 10% of Contact Hrs).	-	Advertisement and Salesmanship	Semester:	IV
					Credits:	5

Course Objective

To make the students understand ideas on feasible advertising and media mix.

Course Outcomes

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

CO Number	CO Statement	
CO1	To make students memorize the basic nature and purpose of advertising	PO1(3), PO3(2), PO11(1)
CO2	To identify and predict the proper advertising media and budgeting	PO1(3), PO3(3), PO4(2), PO5(2), PO11(1)
CO3	To recognize the role of salesmanship and the importance	PO3(3), PO4(3), PO5(2)
CO4	To deduct the difficulties faced by salesmanship and structure the solution to solve it	PO3(3), PO4(2), PO5(2), PO10(3)
CO5	To assess the difference between salesmanship and selling and the rewards for salesman	PO3(3), PO4(3), PO5(3), PO6(2), PO8(2)

Mapping

Pos COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PO13	PO14	PO15
CO1	3	-	2	-	-	-	-	-	-	-	1	-	-	-	-
CO2	3	-	3	2	2	-	-	-	-	-	1	-	-	-	-
CO3	-	-	3	3	2	-	-	-	-	-	-	-	-	-	-
CO4	-	-	3	2	2	-	-	-	-	3	-	-	-	-	-
CO5	-	-	3	3	3	2	-	2	-	-	-	-	-	-	-

3 Point Scale – 1, 2, 3

Units	Content	Hrs
Unit I	Introduction to Advertising and Copyright Advertising-Definition-Objectives-Features-Essentials-Advantages-Disadvantages-Types of advertising-Evaluation of effectiveness of advertisement-ethics in advertisement-Copyright of advertisement-use of symbols, slogans , caption and catch phrase for advertisement	19
Unit II	Advertising Agency and Clients Agency-need for agency-types and functions of ad agencies-benefits and cost to advertisers-relation with clients-departments, creation of advertising materials media and checking	19
Unit III	Salesmanship Salesmanship-definition-Nature-Importance-different types of salesman-steps in selling-methods of sales-selling through own organization or agents-	18
Unit IV	Salesperson Salesperson-Define-Types of salesperson-importance of sales force-functions of sales manager-recruitment and selection-training and development-motivation-compensation-appraisal of performance	17
Unit V	Planning in Sales Organizing and control of sales department-Market Analysis- Sales Forecasting-Sales territory and Quota- Sales and cost Analysis	17
	Total Contact Hrs	90

* Italics denotes self study topic

Pedagogy

Direct Instruction, Digital Presentation, Flipped Class

Assessment Methods:

Test, Seminar, Quiz, Assignments, Group Task.(GD/ Roll Play /APS)
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Text Book

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	S.A. Chunawalla	Advertising Sales and Promotion Management	Himalaya Publishing House Pvt Ltd., Sixth Edition	2020

Reference Books

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Ritu Narang	Advertising, Selling & Promotion	Pearson, First Edition	2020
2	Dr.B.S.Rathor	Advertising Management	Himalaya Publishing House Pvt Ltd., Second Edition	2016
3	Prof.M.N.Mishra and Dr.P.N.Harikumar	Advertising and Sales Promotion	Himalaya Publishing House Pvt Ltd., First Edition	2015
4	S.H.H.Kazmi and Satish Batra	Advertising and Sales Promotion	Excel Books	2008

Course Designed by	Ms.P.Sudha Ms.S.Pavithra		
Verified by HOD	Dr.R.Manikandan		
Approved by Chairman Academic Council	Dr.R.ManickaChezian		

Programme Code:	M.Com			Programme Title:	Master of Commerce	
Course Code:	26PCO4P2			Title	Batch:	2026-2028
Lecture Hrs./Week or Practical Hrs./Week	12	*Tutorial Hrs./Sem. (Applicable Only) (Maximum of 10% of Contact Hrs).	-	Project Work and Viva- Voce	Semester:	IV
					Credits:	8

Course Objective

To demonstrate and validate the results of the design concept

Course Outcomes

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

CO Number	CO Statement	Knowledge Level
CO1	Able to identify and formulate research problem	*K1
CO2	Able to design and develop solution to the problem	*K2
CO3	Able to analyze and solve the complex problems	*K3
CO4	Able to plan, implement and execute the project	*K4
CO5	Able to write effective technical report and demonstrate through presentation	*K5

Mapping

Pos COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PO13	PO14	PO15
CO1	3	-	2	-	-	-	-	-	-	-	1	-	-	-	-
CO2	3	-	3	2	2	-	-	-	-	-	1	-	-	-	-
CO3	-	-	3	3	2	-	-	-	-	-	-	-	-	-	-
CO4	-	-	3	2	2	-	-	-	-	3	-	-	-	-	-
CO5	-	-	3	3	3	2		2	-	-	-	-	-	-	-

3 Point Scale – 1, 2, 3

Mark Split UP

CIA	CEE	Total
50	150	200

S. No	Components for CIA	Marks
1	Review – I *	10
2	Review – II *	10
3	Review – III *	10
4	Rough Draft Submission	20
Total		50

* Review includes Objectives and Scope, Research Methodology, Literature Review, Data Analysis and Results, Discussion and Interpretation, Recommendations and Implications, Presentation and Format, Creativity and Originality, and Overall Impact and Contribution.

S. No	Components for CEE	Marks
1	Evaluation*	100
2	Viva-Voce	50
Total		150

* Evaluation includes Originality of Idea, Relevance to Current Trend, Candidate Involvement, Thesis Style / Language, and Presentation of Report.

Course Designed by	Dr.R.Manikandan		
Verified by HOD	Dr.R.Manikandan		
Approved by Chairman Academic Council	Dr.R.ManickaChezian		

VALUE ADDED COURSE

Programme code:	M.Com.	Programme Title:	Master of Commerce	
Course Code:	26PCO3VA	Title	Batch:	2026-2028
Hours / Week:	1	Value Added Course: Communicative Skills	Semester	-
			Credits:	2

Course Objective

To develop and practice communicative skills of Students and prepare them for better career

Course Outcomes (CO)

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

CO Number	CO Statement	
CO1	To understand the importance of listening and speaking skills	PO1(3), PO3(2), PO11(1)
CO2	To develop the skills of reading and writing ability	PO1(3), PO3(3), PO4(2), PO5(2), PO11(1)
CO3	To enhance and apply the knowledge of preparing Resume / CV	PO3(3), PO4(3), PO5(2)
CO4	To assess the career planning process in order to have a better career	PO3(3), PO4(2), PO5(2), PO10(3)
CO5	To analysis the interview skills needed to be a successful interviewee	PO3(3), PO4(3), PO5(3), PO6(2), PO8(2)

Mapping

Pos COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PO13	PO14	PO15
CO1	3	-	2	-	-	-	-	-	-	-	1	-	-	-	-
CO2	3	-	3	2	2	-	-	-	-	-	1	-	-	-	-
CO3	-	-	3	3	2	-	-	-	-	-	-	-	-	-	-
CO4	-	-	3	2	2	-	-	-	-	3	-	-	-	-	-
CO5	-	-	3	3	3	2		2	-	-	-	-	-	-	-

3 Point Scale – 1, 2, 3

SYLLABUS

Units	Content	Hours
Unit I	Listening: Introduction –Benefits of active listening- Kinds of listening- Factors that hamper listening- Listening etiquette - <i>Advantages of active Listening – Listening tips.</i> Classroom exercises for effective Listening. Speaking: Introduction –Art of Public Speaking - Importance of Public speaking- Benefits of Public speaking- Public speaking tips – Overcoming fear of public speaking. Classroom Exercises for effective speaking.	3
Unit II	Reading: Introduction –Benefits of reading - Different types of reading- Tips for effective reading- The SQ3R technique - Different stages of reading– <i>Problems with reading.</i> Classroom exercises for effective Reading Writing: Introduction –Importance of Writing- Creative Writing – Writing tips – Merits and Drawbacks of Written Communications.	3
Unit III	Preparation of CV/Resume: Meaning – <i>Difference between Bio-Data, CV and Resume</i> - Purpose of CV writing- Contents of CV - Types of resumes/CV – CV writing tips- Dos and Don'ts in CV preparation- Design of CV – Contents of the resume – References- Key skills – Cover letter and tips. Classroom Exercises for CV/Resume preparation.	3
Unit IV	Career Planning: Definition –Objectives of career planning - Benefits of career planning-Career Planning process - Guidelines for choosing a career- Tips for successful career planning- <i>Developing career goals.</i>	3
Unit V	Interview Skills: Meaning- Purpose of interview- Types of interviews- Interview Panel- Types of questions- Reasons for selecting and rejecting a candidate- <i>Do's before and during interview</i>– Attending Job Fair -Common mistakes. Post interview etiquette – Dress code at interview- Interview mistakes- Attending Job interview-Basic tips- Effective search for good job. Classroom Exercises for Model Interview.	3
	Total Contact Hours	15

* Italics denotes self-study topics

Pedagogy

* Direct Instruction, Digital Presentation and Flipped class

Assessment Methods:

* Test, Seminar, Quiz and Assignment

Text Book:

S. No.	Author(s)	Title of the Book	Publishers / Edition	Year of Publication
1.	Dr. K. Alex	Soft Skills	S. Chand and Sons	2019
2.	Steven Garnesby	Career Planning and Development	Amazon.in	2019
3.	Charles W. Hanson	Resume Writing 2021	Amazon.in	2019
4.	Oliver Martin	Job Interview Preparation	Bookauthority.org	2019

Course Designed by	Dr.R.Manikandan Dr.M.Chithirai Selvan		
Verified by HOD	Dr.R.Manikandan		
Approved by Chairman Academic Council	Dr.R.ManickaChezian		

ADVANCE LEARNER COURSE (OPTIONAL)

Programme Code:	M.Com			Programme Title:	Master of Commerce	
Course Code:	26PCO4AL			Title	Batch:	2026-2028
Lecture Hrs./Week	SS*	*Tutorial Hrs./Sem. (Applicable Only) (Maximum of 10% of Contact Hrs).	-	Intellectual Property Rights	Semester:	IV
					Credits:	4*

Course Objective

To introduce fundamental aspects of Intellectual property Rights to students who are going to play a major role in development and management of innovative projects in industries.

Course Outcomes

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

CO Number	CO Statement	
CO1	To know what is meant by intellectual property and its need	PO1(3), PO3(2), PO11(1)
CO2	To understand patents, trademarks, copyrights and geographical indications, protection of plant varieties and farmers' rights	PO1(3), PO3(3), PO4(2), PO5(2), PO11(1)
CO3	To apply intellectual property law principles (including copyright, patents, designs and trademarks) to real problems	PO3(3), PO4(3), PO5(2)
CO4	To provide further way for developing their idea or innovations	PO3(3), PO4(2), PO5(2), PO10(3)
CO5	To pave the way for the students to catch up Intellectual Property(IP) as an careeroption	PO3(3), PO4(3), PO5(3), PO6(2), PO8(2)

Mapping

Pos COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PO13	PO14	PO15
CO1	3	-	2	-	-	-	-	-	-	-	1	-	-	-	-
CO2	3	-	3	2	2	-	-	-	-	-	1	-	-	-	-
CO3	-	-	3	3	2	-	-	-	-	-	-	-	-	-	-
CO4	-	-	3	2	2	-	-	-	-	3	-	-	-	-	-
CO5	-	-	3	3	3	2	-	2	-	-	-	-	-	-	-

3 Point Scale – 1, 2, 3

Units	Content
Unit I	Overview of Intellectual Property Rights(IPR) Introduction - Need for Intellectual Property Right (IPR) - Basic types of Property (i) Movable Property (ii) Immovable Property and (iii) Intellectual Property – Types of IPR – Patents – Copyrights and related rights – Trade Marks – Industrial Designs – Geographical Indications – Traditional Knowledge - Plant variety and Layout designs
Unit II	Patents Introduction to Patents – Patentability criteria - The Patent Act, 1970 – Inventions not patentable – Patent Specifications: Provisional and complete - Types of patent applications – compulsory licensing – Patent application Forms and fees – Types of Patent search – Prior-art search – Freedom to operate search – Patent validity/Invalidity search – state of art search - International Patent Classifications (IPC) – European patent classification (ECLA) – Cooperative patent classification (CPC) – Patent claim analysis – IP landscaping.
Unit III	Copyright, Neighbouring Rights and Industrial Designs Nature of Copyright - The Copyright Act, 1957 with its amendments- Copyright works -Ownership, transfer and duration of Copyright -Renewal and Termination of Copyright -Neighbouring Rights -Infringement of copyrights and remedies - Industrial Designs - The Designs Act, 2000 - Procedure for obtaining Design Protection - Revocation, Infringement and Remedies
Unit IV	Trademarks Introduction to Trademarks - Need for Protection of Trademarks - Kinds of Trademarks - International Legal Instruments on Trademarks - Indian Trademarks Law - The Trade and Merchandise Marks Act, 1958 - Trademarks Act, 1999 - Procedural Requirements of Protection of Trademarks - Content of the Rights, Exhaustion of Rights - Assignment under Licensing - Infringement, Right of Goodwill, Passing Off
Unit V	Geographical Indications, Protection of Plant Varieties and Farmers' Rights The Geographical Indications of Goods (Registration and Protection) Act, 2000- Procedure for Registration, Duration of Protection and Renewal - Infringement, Penalties and Remedies. The Protection of Plant Varieties and Farmer's Rights Act, 2001 - Protection of Plant Varieties and Farmers' Rights, Authority and Registry - Registration of Plant Varieties and Essentially derived variety - Duration, Effect of Registration and Benefit Sharing - Surrender and revocation of Certificate - Farmers' Rights - Plant Varieties Protection Appellate Tribunal - Infringement, Offences, Penalties and Procedure

* SS- Self Study

Text Book

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	SIA	Intellectual Property Rights	SIA Publishers & Distributors Pvt. Ltd, Edition: 1st	2021

Reference Books

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Nithyananda K V	Intellectual Property Rights : Protection and Management	Cengage India	2019
2	Ruchi Tiwari, Gaurav Tiwari	Intellectual Property Rights	Nirali Prakashan, Edition: Third	2020
3	Asha Vijay DurafeDhanashree K. Toradmalle	Intellectual Property Rights	Dreamtech Press, Edition 2020	2020

Useful Websites:

1. Cell for IPR Promotion and Management (<http://cipam.gov.in/>)
2. World Intellectual Property Organisation (<https://www.wipo.int/about-ip/en/>)
3. Office of the Controller General of Patents, Designs & Trademarks (<http://www.ipindia.nic.in/>)

Course Designed by	Dr.G.Gnanaselvi		
Verified by HOD	Dr.R.Manikandan		
Approved by Chairman Academic Council	Dr.R.ManickaChezian		