HolyCrossCollege(Autonomous),Nagercoil-629004

Kanyakumari District, Tamil Nadu.

NationallyAccreditedwithA⁺byNAACIVcycle–CGPA 3.35

Affiliated to

Manonmaniam Sundaranar University,Tirunelveli

DEPARTMENT OF COMMERCE(SF)

SYLLABUS FOR POST GRADUATE PROGRAMME

TEACHING PLAN

ODD SEMESTER 2024-2025

Vision

To enhance holistic development in students, by giving training in intellectual, psychological, spiritual and social concerns to make them successful women leaders in the society.

Mission

The department stands for identifying and enhancing the potentials and skills of students by providing in-depth knowledge on the subject and to create self-awareness and social consciousness.

Programme Educational Objectives(PEOs)

PEOs	Upon completion of M.Com Degree Programme, the graduates will be able to:
PEO-1	Utilize computationaltechnologytosolvesocialandfinancialissuesandtopursueresearch.
PEO-2	exercise professional skills, values, team spirit and leadership to face challenges and to contribute building the nation.
PEO-3	continue to learn and advance their career in industry both public and private sectors, government and academia.

Programme Outcomes (POs)-COMMERCE

PO	UponcompletionofM. ComDegreeProgramme,thegraduates will be ableto:
PO1	apply highlevelknowledgeandskillsinvariousfieldsofcommerce
PO2	obtainopportunitiesinresearch,writing,communication,andPublicationskills.
PO3	identifyandanalysefunctionalmanagementissuesatvariouslevelsofcareeradvancement
PO4	developcompetencyandskillstopursuehigherlevelprogrammesincommercea nd industry
PO5	functioneffectivelyasamemberorleaderinteamsbydemonstratingsoftskills,coping skills,and human values
PO6	sensitizeprofessionalethicsandsocietalneedswhichleadthemforholisticdevelopment
PO7	learnindependentlyforlifelongtoexecuteprofessional,social,andethicalresponsibilitiespromotingsustainabledevelopment

DEPARTMENT : COMMERCE
CLASS : I M.COM
TITLE OF THE COURSE : CORE COURSE I: BUSINESS FINANCE
SEMESTER I
COURSE CODE : AP231CC1

Course Code	L	T	P	Credits	Inst. Hours	Total Hours	Marks		
							CIA	External	Total
AP231CC1	7	-	-	5	7	105	25	75	100

Pre – requisite

Students should know the capital and credit funds invested in the business

Learning Objectives

      1. To outline the fundamental concepts in business finance
      2. To evaluate leasing as a source of finance and determine the sources of start-up financing

Course outcomes

On the successful completion of the course, the students will be able to:	
1	remember the basic finance concepts	K1 &K2
2	understand the risk and determine its impact on return	K2 & K4
3	apply leasing methods and other sources of finance for startups	K3 &K5
4	apply cash receivable and inventory management techniques	K3 &K5
5	evaluate techniques of long term investment decision incorporating risk factor	K5 &K6
6	understand the difference criteria used to evaluate proposed investment (ex. NPV, profitability Index, Payback Period	K2 & K4

K1 -Remember, K2 – Understand, K3 – Apply, K4- Analyse, K5 – Evaluate, K6 - Create

Teaching plan

Total Contact hours: 105 (Including lectures, assignments and tests)

Unit	Module	Topic	Teaching Hours	Cognitive level	Pedagogy	Assessment/ Evaluation
I		**Introduction to Business Finance and Time vale of money**				
	1.	Meaning, Objectives, Scope	3	K1	Introductory session	Evaluation through short test
	2.	Time Value of money: Meaning, Causes	3	K2	Lecture using Chalk and talk	Short essays
	3.	Compounding – Discounting – Sinking Fund Deposit Factor	4	K2	Group Discussion,	Problem-solving questions
	4.	Capital Recovery Factor – Multiple Compounding–	4	K4	Mind mapping, Peer tutoring,	Finish a procedure in many steps
	5.	Effective rate of interest – Doubling period (Rule of 69 and Rule of 72)	4	K5	Lecture using videos	Problem-solving questions
II		**Risk Management**				
	1.	Risk and Uncertainty: Meaning – Sources of Risk	2	K2	Group Discussion	MCQ
	2.	Measures of Risk – Measurement of Return	3	K1	Mind mapping,	Discussion, Debating or Presentations
	3.	General pattern of Risk and Return	3	K3	Lecture using videos	Seminar
	4.	Criteria for evaluating proposals	3	K4	Lecture using PPT	Evaluation through short

		to minimise Risk (Single Asset and Portfolio)				test
	5.	Methods of Risk Management	3	K4	Lecture using PPT	Debating or Presentations
	6.	Hedging currency risk.	3	K4	Group Discussion	Short essays
III	**Startup Financing and Leasing**					
	1.	Startup Financing: Meaning, Sources,	3	K2	Introductory session	MCQ
	2.	Modes (Bootstrapping, Angel investors, Venture capital fund)	3	K1	Lecture using PPT	Debating or Presentations
	3.	Leasing: Meaning – Types of Lease Agreements	4	K2	Lecture using PPT	Concept explanations
	4.	Advantages and Disadvantages of Leasing	4	K2	Group Discussion	Short essays
	5.	Financial evaluation from the perspective of Lessor and Lessee.	4	K2	Group Discussion	Evaluation through short test
IV	**Cash, Receivable and Inventory Management**					
	1.	Cash Management: Meaning, Objectives and Importance	1	K2	Lecture using PPT	Short essays
	2.	Cash Cycle – Minimum Operating Cash – Safety level of cash	2	K2	Group Discussion	Evaluation through short test

	3.	Optimum cash balance – Receivable Management:	1	K2	Lecture using PPT	Concept explanations
	4.	Meaning – Credit policy – Controlling receivables	2	K4	Lecture using PPT	Debating or Presentations
	5.	Debt collection period, Ageing schedule, Factoring – Evaluating investment in accounts receivable	1	K5	Lecture using PPT	Evaluation through short test
	6.	Inventory Management: Meaning and Objectives – EOQ with price breaks – ABC Analysis.	1	K2	Lecture using PPT	Recall steps
V	**Multi National Capital Budgeting**					
	1.	Multi National Capital Budgeting: Meaning, Steps involved, Complexities, Factors to be considered	3	K2	Group Discussion,	Concept explanations
	2.	International sources of finance – Techniques to evaluate multi-national capital Expenditure Proposals	3	K1	Group Discussion	Short essays
	3.	: Discounted Pay Back Period, NPV, Profitability Index	3	K2	Lecture using PPT	Solve problems,

4.	Net Profitability Index and Internal Rate of Return –	3		K4	Lecture using PPT, Lecture using videos	Concept explanations
5.	Capital rationing - Techniques of Risk analysis in Capital Budgeting.	3		K5	Lecture using Chalk and talk	Problem- solving questions

Course Focussing on Employability/ Entrepreneurship/ Skill Development : Skill Development

Activities (Em/ En/SD): Skill Development

Course Focussing on Cross Cutting Issues (Professional Ethics/ Human Values/Environment Sustainability/ Gender Equity): Human Values

Activities related to Cross Cutting Issues : Asking the students to evaluate the proposed investment Assignment : Do problems in Rule of 69 and Rule of 72

Sample questions

Part A

1. A Person who is responsible for finance function is_____.

   a) treasurer b) controller c) financial manager d) cashier

2. Sinking Fund is created for Replacement of Assets. **True / False**

3. The_____is the most commonly adopted technique by the lessor for evaluating a lease transaction.

   a) IRR b) ARR c) NPV d) Profitability Index

4. EOQ represents_____.
5. The distribution of capital in favour of more acceptable proposal is known as_____.

Part B

1. State briefly the characteristics of Business Finance.

2. Write a short notes on (i) risk (ii) uncertainty.

3. A Firm is considering two alternatives proposals for the next summer:

   (i) Purchasing and selling air-conditioners.

   (ii) Purchasing and selling rain-coats

   From the following details, you are required to identify the alternative which would be most profitable for the firm:

AIR-CONDITIONERS		
Weather	**Probability(%)**	**Net Return(Rs.)**
Hot Summer	20	60,000
Normal Summer	55	40,000
Cool Summer	25	10,000
	100	
RAIN-COURTS		
Weather	**Probability(%)**	**Net Return(Rs.)**
Hot Summer	20	80,000
Normal Summer	60	30,000
Cool Summer	20	20,000

4. What are the important steps in a leasing transaction?
5. Describe the types of leasing
6. Explain the advantages of leasing
7. Differentiate between: (i) Caspital lease and Operating lease (ii)Leaveraged lease and Sale and Lease back lease.

8. Calculate optimum cash balance from the particulars given below:

   Annual cash requirement   : Rs. 1,50,000

   Fixed cost per transaction   : Rs. 15

   Interest rate on marketable securities : 18%

Part C

1. Mr.Saravanan expects to receive Rs.20,000 at the beginning of each year for 4 years. Calculate the present value of the annuity due assuming interest rate is 9%.

2. A Company offers 10 % rate of interest on deposits. What is the effective rate of interest if the compounding is done (i) Monthly (ii) Quarterly (iii) Half yearly?

3. Explain various approaches for measurement of business return.

4. Explain the methods of Risk Management.

5. Explain the concept of leasing. State its advantages and limitations.

Head of the Department: Dr. R. Evalin Latha   **Course Instructor Dr..R.Sreedevi**

DEPARTMENT : COMMERCE
CLASS : I M. COM
TITLE OF THE COURSE : CORE COURSE II: DIGITAL MARKETING
SEMESTER : I
COURSE CODE : AP231CC2

Course Code	L	T	P	Credits	Inst. Hours	Total Hours	CIA	External	Total
AP231CC2	**7**	**-**	**-**	**5**	**7**	**90**	**25**	**75**	**100**

The Marks header spans CIA, External, Total.

PRE-REQUISITE:

Students should know the concepts and functions of marketing.

LEARNING OBJECTIVES

1. To assess and appraise the dimensions of digital marketing and its marketing mix
2. To infer the techniques of digital marketing and to interpret data from social media

COURSE OUTCOMES

On the successful completion of the course, student will be able to:	
1.	explain the dynamics of digital marketing	K1 & K2
2.	recognize online marketing mix	K1 & K3
3.	illustrate digital media channels	K3
4.	criticize online consumer behaviour	K4
5.	measure social media data	K5

K1 - Remember; **K2** - Understand; **K3** - Apply; **K4** - Analyse; **K5** - Evaluate

TEACHING PLAN

Total Contact hours: 90 (Including lectures, assignments and tests)

Unit	Module	Topic	Teaching Hours	Cognitive level	Pedagogy	Assessment/ Evaluation
I	**Introduction to Digital Marketing :**					
	1.	Transition from traditional to digital marketing	1	K1	Introductory Session and Chalk & Talk Lecture	Simple Definitions
	2.	Rise of internet and Growth of e-concepts	2	K2	Cross-fertilisation of ideas and concepts	Concept explanations
	3.	Growth of e-business to advanced e-commerce	1	K1	Lecture with PPT	Slip Test

	4.	Emergence of digital marketing as a tool and Digital marketing channels	3	K2	Lecture using videos	Group Discussion
	5.	Digital marketing applications, benefits and Challenges and Factors for success of digital marketing	4	K1 & K2	Youtube Videos	Collaborative Learning
	6.	Emerging trends and concepts, Big Data and IoT	4	K2	Lecture	Quiz - I
	7.	Segments based digital marketing, Hyper and local marketing	2	K2	Lecture using PPT	Formative Assessment – I
	8.	Opportunities for digital marketing professionals	1	K1	Chalk and Talk method	Surprise Test
II	**Online Marketing Mix**					
	1.	Online marketing mix: E-product and E-promotion	4	K1 & K3	Lecture with Interaction	Preparation of One word Questions
	2.	E-price and E-place	4	K3	Lecture with Interaction	Oral Test
	3.	Consumer segmentation, Targeting &Positioning	2	K1	Lecture with PPT	
	4.	Consumers and online shopping issues	1	K1	Group Brainstorming Session	Question – Answer
	5.	Website characteristics affecting online purchase decisions	1	K3	Flipped Learning	
	6.	Distribution and Implication on online marketing mix decisions	3	K3	Chalk and Talk Sessions	Formative Assessment – I
	7.	Digitization and implication on online marketing mix decisions	3	K3	Chalk and Talk Sessions	Quiz - I
III	**Digital Media Channels**					
	1.	Digital media channels, Search engine marketing and e-PR	3	K3	Lecture using videos	Open Book Test
	2.	Affiliate marketing, Interactive display advertising,	3	K3	Lecture	Quizzes
	3.	Opt-in-email marketing and mobile text	4	K3	Chalk and Talk

						Short Essay Writing
	4.	Campaign management using Facebook, Twitter, Corporate Blogs	5	K3	Mind Map	
	5.	Advantages and disadvantages of digital media channels	2	K3	Flipped Classroom	Formative Assessment – I
	6.	Meta verse marketing	1	K3	Info-graphics Learning	Quiz - I
IV	**Online Consumer Behaviour**					
	1.	Cultural implications of key website characteristics	2	K4	Learning Outside the Classroom	Assignment
	2.	Dynamics of online consumer visit	3	K4	Lecture with PPT	Infotainment Puzzle
	3.	Models of website visits and Web & consumer decision making process	4	K4	Youtube Videos	
	4.	Database marketing	2	K4	Storyboarding	Formative Assessment – II
	5.	Electronic consumer relationship Management: Goals, Process, Benefits, Role	5	K4	Chalk and Talk	Quiz - II
	6.	Next generation CRM	2	K4	Role Play	
V	**Analytics and Gamification**					
	1.	Digital Analytics Concept: Measurement framework, Demystifying web data and Owned social metrics	2	K5	Lecture with PPT	Peer Learning
	2.	Measurement metrics for Facebook, Twitter, YouTube, SlideShare, Pinterest, Instagram, Snapchat and LinkedIn	4	K5	Youtube Video	Assignment
	3.	Earned social media metrics	1	K5	Chalk and Talk	Seminar Presentation
	4.	Digital brand analysis: Meaning, Benefits, Components and Brand share dimensions	2	K5	PPT Video	
	5.	Brand audience dimensions and Market influence analytics	2	K5	Collaborative Learning	Group Discussion
	6.	Consumer generated media and opinion leaders, Peer review,	3	K5	Lecture	

					Formative
	Word of mouth and Influence analytics				Assessment –
7.	Mining consumer generated media	1	K5	Reading Books	II
8.	Gamification and game based marketing and Benefits	2	K5	Lecture	
9.	Consumer motivation for playing online games	1	K5	Debate	Quiz - II

Course Focussing on Employability/ Entrepreneurship/ Skill Development: Entrepreneurship

Activities (Em/ En/SD): Buying a product online and writing a report on the pros and cons of digital buying experience.

Assignment: 1. Measurement metrics for Facebook or Twitter or Snapchat (Online)

2. Models of website visits (Online)

Seminar Topic: Digital brand analysis: Meaning, Benefits and Components.

Sample questions

Part A

1. Digital marketing is a form of_____marketing.

2. Online market represents a group of_____having common characteristics.

3. There are_____digital media channels used in marketing.

4. Online consumer behaviour describes the process of_____shopping from a consumer perspective.

5. Web_____is the measurement, collection and analysis of web data.

Part B

1. Discuss the benefits and challenges of digital marketing.

2. State the consumer positioning in online marketing mix.

3. Recall search engine marketing

4. Explain the process of E-CRM.

5. List out the measurement metrics of any two social media tools.

Part C

1. Briefly explain about the segments of digital marketing.

2. Enumerate the four e-P's of digital marketing.

3. List out the advantages and disadvantages of digital media channels.

4. Elucidate the next generation CRM.

5. Explain earned social media metrics in digital marketing.

Head of the Department: Dr. R. Evalin Latha   Course Instructor: Dr. A. Franklin Ragila

TEACHING PLAN

DEPARTMENT : COMMERCE
CLASS : I M.COM
TITLE OF THE COURSE : CORE COURSE III: BANKING AND INSURANCE

SEMESTER I

COURSE CODE : AP231CC3

Course Code	L	T	P	S	Credits	Inst. Hours	Total Hours	Marks		
								CIA	External	Total
AP231CC3	6	-	-	-	4	6	90	25	75	100

Learning Objectives

1 To understand the mechanism of banking and insurance

2 To analyse risk and its impact in banking and insurance industry

Course Outcomes

On the successful completion of the course, student will be able to:		
1	relate the transformation in banking from traditional to new era of banking	**K1 & K2**
2	apply modern techniques of digital banking in business and day to day life	**K2 & K3**
3	evaluate the role of insurance sector	**K2 & K5**
4	examine the regulatory mechanism of customer service in insurance and the relevant regulations	**K1 & K4**
	assess risk mitigation strategies and its impact in banking and insurance industry	**K2 & K5**

Teaching Plan

Total Contact Hours: 90 (Including lectures, assignments and tests)

Unit	Section	Topics	Lecture hours	Cognitive Level	Learning outcomes	Pedagogy	Assessment/evaluation
		Introduction to Banking					
I	1.	Banking: Brief History of Banking - Rapid Transformation in	8	K1 & K2	Understand the Rapid Transformation in Banking: Customer Shift	Lecture with PPT	Short test

		Banking: Customer Shift					
	2.	Fintech Overview - Fintech Outlook - The Financial Disruptors - Digital Financial Revolution - New Era of Banking.	6	K1 & K2	Understand the New Era of Banking.	Lecture with PPT	Class test.
	3.	Digital Banking – Electronic Payment Systems–Electronic Fund Transfer System – Electronic Credit and Debit Clearing – NEFT – RTGS –VSAT– SFMS–SWIFT	4	K1 & K2	Able to identify the Electronic Fund Transfer System	Interaction with lecture	Group discussion
II		**Contemporary Developments in Banking**					
	1.	Distributed Ledger Technology – Blockchain: Meaning - Structure of BlockChain - Types of Block Chain - Differences between DLT and Blockchain - Benefits of Blockchain and DLT - Unlocking the potential of Blockchain	6	K2 & K3	Able to differentiate DLT and Blockchain	Lecture with PPT	Online assignment
	2.	Crypto currencies, Central Bank Digital Currency (CBDC) - Role of DLT in financial services	6	K2 & K3	Analyse the Role of DLT in financial services	Interaction with lecture	Formative Assessment Test I
	3.	AI in Banking: Future of AI in Banking -	6	K2 & K3	Enable to apply and		

		Applications of AI in Banking - Importance of AI in banking - Banking reimagined with AI. Cloud banking - Meaning - Benefits in switching to Cloud Banking.			analyse AI in banking		
III		**Indian Insurance Market**					
		History of Insurance in India –Definition and Functions of Insurance– Insurance Contract – Indian Insurance Market – Reforms in Insurance Sector – Insurance Organisation	6	K4	Understand the Reforms in Insurance Sector	Lecture with PPT	Open book test
		Insurance organization structure.Insurance Intermediaries: InsuranceBroker – Insurance Agent-Surveyors and Loss Assessors-	6	K4&K6	Evaluate the Surveyors and Loss Assessors	Lecture with PPT	Creative writing
		Third Party Administrators (Health Services) – Procedures-Code of Conduct.	6	K4	Enable to analyse	Lecture with PPT	Participation and presentation in seminars
IV		**Customer Services in Insurance**					
	1.	Customer Service in Insurance – Quality of Service-Role of Insurance Agents in Customer Service-Agent's Communication and Customer Service	6	K5	Analyse the Role of Insurance Agents in Customer Service	Lecture with PPT	Questioning in the classroom.

	2.	Ethical Behaviour in Insurance– Grievance Redressal System in Insurance Sector –Integrated Grievance Management System-Insurance Ombudsman	6	K5	Analyse and apply the Integrated Grievance Management System	Lecture with PPT	Active participation in brain storming sessions
	3.	Regulatory and Development Authority of India Act (IRDA) – Regulations and Guidelines.	6	K5	Understand and analyse the Regulatory and Development Authority of India Act	Lecture with PPT	Formative Assessment Test II
	Risk Management						
V	1.	Risk Management and Control in banking and insurance industries	8	K4 & K5	Analye and evaluate the Risk Management and Control in banking	Lecture with PPT	Evaluation through discussions.
	2.	Methods of Risk Management – Risk Management by Individuals and Corporations	6	K4 & K5	Enable to apply the Methods of Risk Management	Lecture with PPT	Formative Assessment test II
	3.	Tools for Controlling Risk.	4	K4 & K5	Know to apply the Tools for Controlling Risk.	Lecture with PPT	Active participation in the classroom

Course Focussing on Employability: Employability

Activities (Em/ En/SD):

Assignment: Categorize the role of insurance agents in customer service in insurance.

(Prepare E-Content)

PART –A

1._____is controlled by a single organisation that permits only verified members to join its

   network

 a) Hybrid block system   b) consortium block

 c) private block   d) public block chain

2 Imperial Bank of India brought under public ownership in

   a)1955   b)1956   c)1957   d)1958

3 The life insurance business in India was introduced in_____with the establishment of the oriental

   life insurance company in Calcutta

 a) 1818   b) 1890   c) 1990   d) 1820

4 Leading the digitalization and adoption of artificial intelligence in the Indian banking systems are

   private financial institutions like ....

a) ICICI bank   b) HDFC bank   c) AXIS Bank   d) SBI bank

5 Important risk management techniques and practises are

 a) Brainstorm   b) perform root cause analysis

c) access risk data quality   d) risk management counselling

Part-B

1 Recall the history of banking In India.

2 Distinguish between distributed Ledger technology and block chain.

3 Discuss the history of insurance in India.

4 Categorize the role of insurance agents in customer service in insurance.

5 Discuss the risk management.

Part-C

1Show the rapid transformation in banking.

2 Outline the structure of block chain.

3 Express the different Types of insurance intermediaries

4 Analyse the ethical behaviour in insurance.

5 Evaluate risk management by individuals and corporations

Head of the Department: Dr. R. Evalin Latha   Course Instructor: Dr.S.Jameela

DEPARTMENT   : COMMERCE S.F -1
CLASS   : I M.COM
TITLE   : ELECTIVE – I A SECURITY ANALYSIS AND PORTFOLIO MANAGEMENT
SEMESTER   :   I
COURSE CODE   : AP231EC1

Course Code	L	T	P	S	Credits	Inst. Hours	Total Hours	Marks		
								CIA	External	Total
AP231EC1	5				3	5	75	25	75	100

Pre-requisite
Should know the theories and practices of modern portfolio choice and investment decision.
 Learning Objectives
1. To become familiar with various Investment avenues and Portfolio Construction
2.   2. To analyse Portfolio theories and Portfolio performance methods.

Course Outcomes

On the successful completion of the course, student will be able to:	Cognitive level
understand the investment optionsand structure of a portfolio	K2
assess the value of Equity Shares, Preference Shares and Bonds	K5
analyse stock performance through fundamental and technical analysis	K4
evaluate the portfolio performance.	K5
recall the various Portfolio Theories.	K1

  K1 -Remember, K2 – Understand, K3 – Apply, K4- Analyse, K5 – Evaluate, K6 - Create

Teaching plan

Total Contact hours: 75 (Including lectures, assignments and tests)

Unit	Module	Topic	Teaching Hours	Cognitive level	Pedagogy	Assessment/ Evaluation
I		**Investment and Portfolio Management**				
	1.	Investment – Meaning – Nature and scope of Investment – Investment vs Speculation	3	K1	Introductory session	Evaluation through short test
	2.	Type of Investors – Investment Avenues – Factors influencing the investment choice	3	K2	Lecture using Chalk and talk	Short essays
	3.	Portfolio Management: Meaning and significance, Active vs. Passive portfolio management	3	K2	Group Discussion	Quizzes Slip test
	4.	Strategic vs. Tactical asset allocation	3	K4	Mind mapping, Peer tutoring,	MCQ Using google form

						Teamwork
	5.	Factors Affecting Investment Decisions in Portfolio Management.	3	K5	Lecture using videos	Seminar
II	**Valuation of Securities**					
	1.	Bond: Introduction , Reasons for issuing Bonds, Features of Bond, Types of Bonds , Determinants of bond safety	3	K2	Group Discussion	MCQ
	2.	Bond Prices, Yields and Interest Rates	3	K1	Mind mapping,	Discussion, Debating or Presentations
	3.	Measuring Price Volatility of Bonds, Macaulay Duration and Modified Duration	3	K3	Lecture using videos	Seminar
	4.	Preference Shares: Introduction , Features of Preference Shares , Preference Shares Yield	3	K4	Lecture using PPT	Evaluation through short

						test
	5.	Preference Shares:Introduction ,Features of Preference Shares , Preference Shares Yield	3	K4	Lecture using PPT	Debating or Presentations
III	**Fundamental Analysis and Technical Analysis**					
	1.	Fundamental Analysis: Objectives , EconomicAnalysis, Industry Analysis, Company Analysis ,	3	K2	Introductory session	MCQ
	2.	Technical Analysis: Meaning, Assumptio ns ,Pros and cons oftechnical analysis, Difference between fundamental analysis and technical analysis, Dow Theory	3	K1	Lecture using PPT	Debating or Presentations
	3.	Types of Charts,Chart Patterns, Trend Analysis ,Support Line andResistance Line, Volume Analysis, Indicators and Oscillators	3	K2	Lecture using PPT	Concept explanations
	4.	Simple Moving Average ,Exponential Moving Average ,	3	K2	Group Discussion	Short essays

	5.	Relative Strength Index ,Bollinger Band , Elliott Wave Theory	3	K2	Group Discussion	Evaluation through short test
IV	**Efficient Market Hypothesis**					
	1.	Efficient Market Hypothesis –,	4	K2	Lecture using PPT	Short essays
	2	Markowitz Model Arbitrage Pricing Theory	5		Case Studies and Real-World Examples	MCQ Using google form Teamwork
	3.	– Sharpe's Single index portfolio selection method	3	K2	Group Discussion	Evaluation through short test
	4.	Capital Asset Pricing Model (CAPM).	3	K2	Lecture using PPT	Concept explanations
V	Portfolio Performance Evaluation					
	1.	Portfolio Performance Evaluation ,Meaning ,Need for Evaluation ,Methods of calculating Portfolio return	5	K2	Group Discussion,	Concept explanations
	2.	Sharpe's Ratio, Treynor's Ratio,	4	K1	Group Discussion	Short essays
	3	Jensen's Differential Returns ,Portfolio Revision	3		Inquiry-Based Learning	Discuss their experiences and answer students' questions.
	3.	Need for Portfolio Revision , Formula Plans	3	K2	Lecture using PPT	,

Course Focusing on Employability/ Entrepreneurship/ Skill Development : SkillDevelopment
Activities (Em/ En/SD): Prepare an assignment on different investment Avenues
Course Focusing on Cross Cutting Issues (Professional Ethics/ Human Values/Environment
Sustainability/ Gender Equity): Professional Ethics
Activities related to Cross Cutting Issues :present a diagram showing different types chartand
technical analysis

Assignment :Give necessary suggestions to overcome the problems in Portfolio management.
Seminar Topic: (if applicable) – Fundamental analysis and portfolio management.
Sample questions

Part – A

1.------ is the allocation of funds to assets and securities after considering their return andrisk
features.
2. The stock that have higher rate of growth than the industrial growth rate in portability arereferred
to as
3. The purpose of technical analysis is to -------
4. The investor wants to study those fundamental factors--------
5. deals with the selection of optimal portfolio by rational risk averse investors. T/F

Part B

1. Distinction between Investment and Speculation.
2. List out the types of Investors?
3. What are types of bonds?
4. Write a note Equity valuation models
5. What are the objectives of fundamental Analysis?
6. Explain the boillinger band.
.7. Write a note on Capital Asset Pricing Model.
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Part- C

1. Distinction between Active and Passive portfolio management.
2. Describe the exponential moving average?
3. Write a note on trends analysis.
4. Discuss the methods of Sharpe's single index portfolio selection
5. Explain methods of calculating portfolio return.

Head of the Department: Dr. R. Evalin Latha   Course Instructor Dr. M.Charles Dayana

Department　　　　**:Commerce SF**
Class　　　　　　**:I M.Com.**
Title of the Course　**:Elective II–Labour Laws**
Semester　　　　　**III**
Course Code　　　**:AP231EC4**

Course Code	L	T	P	Credits	Inst. Hours	Total Hours	Marks		
							CIA	External	Total
AP231EC4	5	-	-	4	5	75	25	75	100

Pre-requisite:
Students should be familiar with various laws.
Learning Objectives:

1. To gain knowledge on various measures and provisions relating to employees as per the Factories Act and Equal Remuneration Act

2. To magnify employee welfare measures with respect to provident fund, gratuity and bonus

Course Outcomes

On the successful completion of the course, student will be able to**:**		
CO 1	recall the basic labour legislations pertaining to Trade Unions	**K1**
CO 2	discuss on various provisions of the Factory's Act and Equal Remuneration Act	**K2 & K4**
CO 3	assess provisions relating to the workmen's compensations and state insurance.	**K4**
CO 4	examine provisions relating to payment of wages and minimum wages.	**K5**
CO 5	identify the provisions of provident fund, gratuity and bonus schemes.	**K4**

K1 -Remember; **K2** - Understand; **K3** - Apply; **K4** - Analyze; **K5** - Evaluate; **K6**– Create

Teaching plan

Total Contact hours: 75 (Including lectures, assignments and tests)

Unit	Module	Topic	Teaching Hours	Cognitive level	Pedagogy	Assessment/ Evaluation
		Introduction and The Trade Unions Act, 1926				
I	1.	Labour legislations: Origin – Nature – Scope – Need – Objectives	2	K2(U)	Lecture with case study	Simple definitions,
	2.	Principles – Labour policy and its special features – Constitution as the basis for labour legislation	2	K1(R)	Lecture with Illustrations	Recall Concepts and definitions
	3.	The Trade Unions Act, 1926: Definition – Objectives – Deficiencies	1	K3(Ap)	Lecture with Illustrations	Concept with examples
	4	Registration of trade union – Cancellation of registration and appeal	1	K3(Ap)	Lecture with discussion.	Concept with examples
	5	Duties and obligations – Rights and privileges – Dissolution.	2	K3(Ap)	Lecture with Group Discussion,	Class test
II		**The Factories Act, 1948 and Equal Remuneration Act, 1976**				
	1.	The Factories Act, 1948: Objects – Definition – Licensing and Registration of factories	1	K4(An)	Lecture with discussion.	Recall Concepts and definitions
	2.	Inspecting staff – Health, safety and welfare measures	3	K5 (E)	Lecture with case study	Concept with examples
	3.	Provisions relating to hazardous processes – Working hours – Holidays – Annual leave - Employmentof women and young persons.	3	K6 (C)	Lecture with case study	short test
	4.	Equal Remuneration Act – Payment of remuneration at equal rates to men and	5	K3(A)	Lecture with Illustrations	Simple definitions,

		women workers				
	5.	Advisory committee – Offences and penalties.	4	K3(A)	Lecture with Illustrations	Simple concepts
III		**The Workmen's Compensation Act, 1923 and The Employees' State Insurance Act, 1948**				
	1	The Workmen's Compensation Act, 1923: Definitions – Objectives – Disablement – Employer's liability for compensation	3	K4 (An)	Lecture with discussion.	Concept with examples
	2	Amount of compensation – Disbursement of compensation – Notice and claims – Penalties	3	K4 (An)	Lecture with discussion.	short test
	3	The Employees' State Insurance Act 1948: Objects – Definitions – Administration of ESI Scheme	2	K5 (E)	Lecture with case study	Simple definitions,
	4	ESI Fund – ESI Corporation - Medical benefit council	2	K3(Ap)	Lecture with case study	MOQ test
	5	Benefits under the Act – ESI court.	4	K3(Ap)	Lecture with Illustrations	Recall Concepts and definitions
IV		**The Payment of Wages Act, 1936 and The Minimum Wages Act, 1948**				
	1	The Payment ofWages Act, 1936: Object and Scope – Definition – Procedure regarding payment of wages	3	K3(Ap)	Lecture with case study	Simple definitions,
	2	Deduction from wages – Mode of payment of wages.	2	K3(Ap)	Lecture with case study	MOQ test
	3	The Minimum Wages Act, 1948: Objects - Scope – Definition – Items to be includedin the minimum wages	3	K4 (An)	Lecture with Illustrations	Recall Concepts and definitions

	4	Fixation and revision of minimum wages – Norms to be followed in the payments of minimum wages.	5	K5 (E)	Lecture with discussion.	Concept with examples
V		**The Provident Fund and Miscellaneous Provision Act, 1952, The Payment of Gratuity Act, 1972 and The Payment of Bonus Act, 1965**				
	1	Provident Fund and Miscellaneous Provision Act, 1952: Definitions – Scope – Nature – Objects - Various schemes	6	K4 (An)	Lecture with case study	Recall Concepts and definitions
	2	The Payment of Gratuity Act, 1972: Definitions – Scope – Conditions and circumstances of payment	5	K4 (An)	Lecture with case study	Concept with examples
	3	Wages for computing gratuity – Maximum gratuity – Nomination – Penalties	3	K5 (E)	Lecture with discussion	Simple definitions
	4	The Payment of Bonus Act: Applicability of the Act – Eligibility and rate of Bonus	3	K3(Ap)	Lecture with Illustrations	MOQ test
	5	Allocable surplus and available surplus - Set and set off – Offences and penalties.	2	K3(Ap)	Lecture with Illustrations	Concept with examples

Course Focussing on Employability/ Entrepreneurship/ Skill Development: **Skill Development**

Activities (Em/ En/SD): Group discussion related to recent case studies (Skill Development)

Course Focusing on Cross Cutting Issues (Professional Ethics/ Human Values/Environment Sustainability/ Gender Equity): **Professional Ethics**

Assignment:

1. The safety and health of workers are protected under the Factories Act: An Analysis (Professional Ethics)

2. Regulating the Hazardous processes and Safety of Workers under the Factories Act, 1948 (Professional Ethics)
3. Rights and Liabilities of Registered Trade Unions (Professional Ethics)
4. Scehems by Government for Labour class in India (Professional Ethics)

Seminar Topic:

The Payment of Wages Act, 1936

Provident Fund and Miscellaneous Provision Act, 1952

The Payment of Bonus Act

The Payment of Gratuity Act, 1972

Sample questions

Part A

1. The Trade Union Act, 1926 applies to _____
   a) Registered trade union only   b) Un-registered trade union only
   c) Both   d) None of the above

2. An employer is liable to pay compensation to an employee for personal injury and
   _____
   a) Simple injury   b) Occupational disease
   c) Grievous injury   d) None of the above

3. Strike is a weapon available to the employee and_____is the weapon available to the employers.
   a) Lay-off   b) Lock-down
   c) Lock-out   d) None of the above

4. The total amount of deduction from wages of employees should not exceed
   _____
   a) 50 per cent   b) 70 per cent
   c) 25 per cent   d) 40 per cent

5. Gratuity shall be payable to an employee in the termination of his employment after he has rendered continuous service for not less than_____years.
   a) 5   b) 3   c) 10   d) 8

Part B

1. Recall the procedure of appointment of inspectors and their duties and powers underthe Factories Act 1948.
2. Explain the rights and privileges enjoyed by registered trade union?

3. Measure the defense available to an employer against a claim for compensation madeby a workman under the Workmen's Compensation Act 1923.

4. Describe the procedure for hearing claim under the Minimum Wages Act 1948.

5. State the procedure for certification of standing Orders under Industrial Establishment (Standing Orders) Act 1946.

Part C

1. Explain the provisions ensuring the health and safety of the workers under the Factories Act

2. Explain the registration of a trade union and the duties and liabilities of a registeredtrade union.

3. Discuss the penalties prescribed by the employee's State Insurance Act 1948 for contravention of the provisions of the Act.

4. Evaluate the surplus determined under the Payment of Bonus Act?

5. Describe standing orders and the rules for certification of draft orders.

Head of the Department: Dr. R. Evalin Latha   Course Instructor Dr.C.K.Sunitha

DEPARTMENT   :   **COMMERCE**
CLASS   :   **II M. COM**
TITLE OF THE COURSE :   **CORE COURSE VII: TAXATION**
SEMESTER   :   **III**
COURSE CODE   :   **AP233CC1**

Course Code	L	T	P	S	Credits	Inst. Hours	Total Hours	Marks		
								CIA	External	Total
AP233CC1	**6**	**-**	**-**	**-**	**5**	**6**	**90**	**25**	**75**	**100**

PRE REQUISITE:

Students should know the basic principles of accounting and familiarity with relevant tax laws and   regulations.

LEARNING OBJECTIVES:

1. To know the taxable income and filing returns of different class of assesses.
2. To assess and compute the indirect taxes

COURSE OUTCOMES

On the successful completion of the course, the students will be able to:		
1.	identify deductions from gross total income and computation of income for other than individuals.	**K1**
2.	compute taxable income for different classes of persons other than individual	**K2**
3.	understand the procedure for filing of returns and tax planning	**K3**
4.	assess Goods and Services Tax and Assessment of GST	**K4**
5.	compute customs duty as per Customs Act	**K5**

K1 -Remember, **K2** – Understand, **K3** – Apply, **K4**- Analyse, **K5** – Evaluate, **K6** - Create

Teaching plan

Total Contact hours: 75 (Including lectures, assignments, and tests)

Unit	Module	Topic	Teaching Hours	Cognitive level	Pedagogy	Assessment/ Evaluation
I	**Assessment of persons**					
	1.	Tax Exemptions for Agricultural Income - Deductions to be made in computing total income 80G, 80GGB	3	K1	Introductory Session	Concept explanations

Slip Test |
| | 2. | 80GGC, 80IA, 80IAB, 80IAC | 2 | K1 | Learning Outside the Classroom | Group Discussion |

	3.	80IB, 80IBA, 80ID, 80IE, 80JJA	2	K1	Lecture with PPT	
	4.	80JJAA, 80LA, 80M, 80P, 80PA	2	K1	Lecture using videos	Quiz - I
	5.	Assessment of Firms, AOP and BOI	3	K2	Youtube Videos	
	6.	Assessment of Company and Co-operative society	3	K2	Discussion	Formative Assessment – I
II	**Tax Returns and Tax planning**					
	1.	Return of income: Statutory obligation and Return Forms	1	K3	Lecture with Interaction	Preparation of One word Questions
	2.	Time for filing of return, Revised return and Modified return	2	K3	Lecture with Interaction	Oral Test
	3.	Assessment: Tax Deducted at Source and Advance payment of Tax	2	K3	Lecture with PPT	
	4.	Persons liable to pay and Due date	1	K3	Group Brainstorming Session	Question – Answer
	5.	Computation, Payment in pursuance of order of Assessing Officer and Consequences on non-payment	3	K3	Flipped Learning	Formative Assessment – I
	6.	Tax planning, Tax avoidance and Tax evasion	2	K3	Chalk and Talk Sessions	Quiz – I
	7.	Tax planning and specific management decisions: Make or buy and Own or lease	2	K3	Chalk and Talk Sessions	Seminar
	8.	Retain or replace and Shut down or continue	2	K3	Chat GPT	Surprise Test Quizzess
III	**International business taxation**					
	1.	Taxation of Non-resident and Double taxation relief	3	K2	Learning Outside the Classroom	Open Book Test
	2.	Transfer pricing and other anti-avoidance measure	2	K2	Info-graphics Learning	Short Essay Writing
	3.	Application and interpretation of tax treaties	3	K2	Chalk and Talk	Formative Assessment – I
	4.	Double taxation avoidance agreement (DTAA)	4	K2	Mind Map	
	5.	Equalization levy	3	K2	Flipped Classroom	Quiz – I Concept explanations
IV	**Goods and Services Tax**					
	1.	GST Act 2017, Registration and Procedure for registration under Schedule III	2	K4	Lecture with PPT	Assignment

	2.	Amendment of registration and Rates of Tax of IGST, CGST, SGST/UGTST	3	K4	Learning Outside the Classroom	Infotainment Puzzle
	3.	Assessment of GST, Self-assessment and Provisional assessment	2	K4	Youtube Videos	
	4.	Scrutiny of returns, Assessment of non-filers of returns, Assessment of unregistered persons and Assessment in certain special cases	2	K4	Storyboarding	Formative Assessment – II
	5.	Tax Invoice, Credit and Debit Notes, Payment of Tax and Input Tax Credit	3	K4	Chalk and Talk	Overview Quiz – II
	6.	Anti-profiteering, Filing of Returns, Penalties, Prosecution, Appeal and Revision	3	K4	Role Play	True/False Seminar
V	**Customs Act, 1962**					
	1.	Important Definitions and Basics	2	K5	Lecture with PPT	Peer Learning
	2.	Importance of Customs Duty and Constitutional authority for levy of Customs Duty	2	K5	Youtube Video	Assignment
	3.	Prohibition of Importation and Exportation of goods	3	K5	Chalk and Talk	Seminar Presentation
	4.	Types of Customs Duty	1	K5	PPT Video	Group
	5.	Valuation of goods for Customs Duty, Transaction Value and Assessable Value	3	K5	Collaborative Learning	Discussion Formative
	6.	Computation of Assessable Value	2	K5	Lecture	Assessment – II
	7.	Computation of Customs Duty	2	K5	Debate	Quiz - II

Course Focussing on Employability/ Entrepreneurship/ Skill Development: Employability, Entrepreneurship and Skill Development

Activities (Em/ En/SD): Write a report on the GST rates of tax in IGST, CGST, SGST/UGTST

Assignment: 1. Double taxation avoidance agreement (Online)

       2. Persons liable to pay tax and Due date (Online)

Seminar Topic: International Business Taxation

SAMPLE QUESTIONS

PART - A

1. Which of the following expenditure is not allowed as deduction while computing business income?
    a) Donation   b) Rent   c) Entertainment   d) Salary
2. The tax system of land revenue should be replaced by a/an_____holding tax.

    a) manufacturing   b) industrial   c) agricultural   d) housing

3. Expand DTAA.

4. _____has gained prominence in India.

5. Customs duties are taxes imposed on goods as they cross a national boundary. State T/F.

PART - B

1. Discuss the tax exemptions for agricultural income.

2. State the application of make or buy tax planning.

3. Recall application and interpretation of tax treaties.

4. Enumerate procedure for registration under Schedule III.

5. List out the importance of customs duty.

Part C

1. Mr. Sharma, an individual taxpayer, donated Rs. 10,000 to a registered charitable organization during the financial year. He wants to know how much tax deduction he can claim under Section 80G.

2. Enumerate the difference between tax planning, tax avoidance and tax evasion with examples.

3. List out the application of Double Taxation Avoidance Agreement.

4. Elucidate filing of returns and penalties.

5. Mr. Kumar, an importer, originally imported a machine from Japan at Rs. 250 lakh in July 2023, paying all customs duties. The machine was later exported (sent back) to the supplier for repairs in December 2023. After repairs (which were carried out free of cost due to warranty), the machine was re-imported without any re-manufacturing or re-processing in October of the following year. The fair cost of repairs (including material cost of Rs. 6 lakh) would have been Rs. 9 lakh. Actual insurance and freight charges (to and fro) were Rs. 3 lakh. The rate of basic customs duty is 10%, and integrated tax is 12%. Ignore GST compensation cess. Compute the amount of customs duty payable (if any) on the re-import of the machine after repairs. The ownership of the machine has not changed during this period

Head of the Department: Dr. R. Evalin Latha   Course Instructor Dr. A. Franklin Ragila

DEPARTMENT : **COMMERCE**
CLASS : **II M.COM**

TITLE : CORE COURSE VIII: RESEARCH METHODOLOGY

SEMESTER : **III**
COURSE CODE : **AP233CC2**

Course Code	L	T	P	S	Credits	Inst. Hours	Total Hours	Marks		
								CIA	External	Total
AP233CC2	**6**	**-**	**-**	**-**	**5**	**6**	**90**	**25**	**75**	**100**

Pre-requisite:
Students should be proficiency in critical thinking, data analysis, and academic writing skills.

Learning Objectives:
1. To construct theoretical design and formulate hypotheses
2. To enhance report writing skills and develop ethical conduct in research

Course Outcomes

On the successful completion of the course, students will be able to:		
1	recall the research concepts and recognise the research problem	K1
2	formulate research hypothesis and determine the sample size	K2
3	select appropriate method for data collection	K3
4	make inferences based on statistical tests	K4
5	draft a research report avoiding plagiarism	K4 & K6

K1 - Remember; **K2** - Understand; **K3** - Apply; **K4** - Analyse; **K5** – Evaluate; **K6**- Create

TEACHING PLAN

Total Contact hours: 75 (Including lectures, assignments and tests)

Unit	Section	Topics	Lecture hours	Cognitive Level	Learning outcomes	Pedagogy	Assessment/eval uation
	Introduction to Research Methodology						
I	4.	Research: Definition – Objectives – Motivations for research – Types of research – Maintaining	8	K1 & K2	Understand the basic concept of Research	Lecture with PPT	Short test

		objectivity in research – Criteria of good research – Applications of research in business - Formulating a research problem					
	5.	Literature Review – Reasons for review – Reference management tools -	6	K1 & K2	Understand the significance of research	Lecture with PPT	Class test.
	6.	Identification of research gap – Framing of objectives	4	K1 & K2	Able to identify the research gap	Interaction with lecture	Group discussion
II		**Hypothesis Testing and Research Design**					
	4.	Hypothesis – Formulation of hypothesis – Testing of hypothesis – Type I and Type II errors	6	K2 & K3	Able to formulate hypothesis	Lecture with PPT	Online assignment
	5.	Research design – Types of research design - Methods of data collection: Census, Sample survey, Case study	6	K2 & K3	Analyse the Research design and methods of data collection	Interaction with lecture	Formative Assessment Test I
	6.	Sampling: Steps in sampling design,	6	K2 & K3			

		Methods of sampling – Testing of reliability and validity – Sampling errors.					
	Data Collection						
	4.	Variable: Meaning and types - Techniques of data collection	6	K4	Understand the techniques of data collection	Lecture with PPT	Open book test
III	5.	Primary data: Meaning, Advantages and limitations – Techniques: Interview, Schedule, Questionnaire, Observation	6	K4&K6	Evaluate the create Questionnaire	Lecture with PPT	Creative writing
	6.	Secondary Data: Meaning and sources.	6	K4	Enable to search secondary data	Lecture with PPT	Participation and presentation in seminars
	Data Analysis						
IV	4.	Data Analysis – Uni-variate Analysis: Percentile, Mean, Median, Mode, Standard deviation, Range, Minimum, Maximum, Independent sample t-test	6	K5	Analyse the Uni-variate analysis	Lecture with PPT	Questioning in the classroom.

	5.	Bi-variate analysis: Simple correlation, Simple Regression, Chi-square, Paired samples t-test, ANOVA, Man-Whitney test – Wilcoxon signed rank test – Kruskal Wallis test	6	K5	Analyse and apply the Uni-variate analysis	Lecture with illustration	Solving problems
	6.	Multi Variate Analysis: Multiple Correlation, Multiple Regression, Factor Analysis, Friedman's test, Cluster analysis, Confirmatory Factor Analysis (CFA), Structural Equation Modelling (SEM), Multiple Discriminant Analysis.	6	K5	Understand and analyse the Multi Variate Analysis	Lecture with PPT	Formative Assessment Test II
	Preparation of Research Report						
V	4.	Report preparation – Guidelines and precautions for	8	K4 & K5	Analye and evaluate the techniques of report writting	Lecture with PPT	Evaluation through discussions.

		interpretation – Steps in Report writing - Style of research reports (APA, MLA, Anderson, Harvard) – Mechanics of report writing					
5.	Ethics in Research – Avoiding plagiarism – Plagiarism checker tools	6	K4 & K5	Enable to apply the Plagiarism checker tools	Lecture with PPT	Formative Assessment test II
6.	Funding agencies for business research.	4	K4 & K5	Know to find out the Financing options available for business research	Lecture with PPT	Active participation in the classroom

Course Focusing on Entrepreneurship: Entrepreneurship
Activities (Em/ En/SD):
 Assignment: Applications of research in business (Prepare E-Content)

Part – A

1 What is the primary goal of quantitative research?

   a) To explore and describe a phenomenon in-depth
   b) To identify patterns and relationships between variables
   c) To generate new theories and hypotheses
   d) To understand the subjective experiences of participants

2 Published information in a particular subject area is discussed in

(a) Journals   b) Research proposal

c) Literature review   d) Bioethics

3 The term "data" came from the Latin root term

a)Detem   b)Datam

c)Datum   d)Data

4 Univariate data is a collection of information characterized by or depending on:

a) Only one random variable

b) Two independent variables

c) Two or more variables

5 Which one is the true example of primary data from the following options?

1) Journal   2) Book

3) Census Report   4) Newspaper

Part – B

1 Show the different types of research.

2 Outline the Type I and Type II errors.

3 Interpret the different techniques of data collection

4 Analyse the Uni-variate Analysis

5 Infer the Guidelines and precautions for interpretation

 Part – C
1 Express the applications of research in business.

2 Generalised the Steps in sampling design.

3 Express the types of variables

4 Show the Multi Variate Analysis

5 Evaluate the Funding agencies for business research

Head of the Department: Dr. R. Evalin Latha   Course Instructor Dr.S.Jameela

DEPARTMENT : **COMMERCE**

CLASS : **II M.COM**

TITLE OF THE COURSE : ELECTIVE COURSE V: A) STRATEGIC MANAGEMENT

COURSE CODE : AP233EC1

Course Code	L	T	P	S	Credits	Inst. Hours	Total Hours	Marks		
								CIA	External	Total
AP233EC1	4	-	-	-	3	4	60	25	75	100

Pre-requisite:
Students should have comprehensive understanding of basic management principles.

Learning Objectives:

1. To understand strategic management and its levels and phases

2. To familiarize with the business and functional level strategies

Course Outcomes

	On the successful completion of the course, students will be able to:	
1	understand strategic management and its levels and phases	K2
2	analyse the dynamics of competitive strategic management techniques	K2 & K4
3	familiarize with the business and functional level strategies	K2 & K4
4	gain knowledge on organisational and strategic leadership	K2 & K5
5	apply latest concepts in strategy implementation and control	K3

K2 - Understand; **K3** – Apply; **K4** - Analyse; **K5** - Evaluate

Teaching plan

Total Contact hours:60 (Including lectures, assignments and tests)

Unit	Module	Topic	Teaching Hours	Cognitive level	Pedagogy	Assessment/ Evaluation
I	**Introduction to Strategic Management**					
	1.	Introduction to Strategic Management: Meaning and Nature of Strategic management	2	K1	Introductory session	Evaluation through short test
	2.	Framework of Strategic management	2	K2	Lecture using Chalk and talk	Short essays

	3.	Strategic Levels in Organizations	2	K2	Group Discussion,	Online assignment
	4.	Phases of strategic management	2	K4	Mind mapping, Peer tutoring,	Group Discussion
	5.	Benefits and challenges of strategic Management in global economy	3	K5	Lecture using videos	Assignment
II	**Techniques for Strategic Management**					
	1.	Dynamics of Competitive Strategy: Corporate governance- Role of Board of directors and top management in corporate governance	3	K2	Group Discussion	MCQ
	2.	Strategic Management Process: Strategic Planning	2	K1	Mind mapping,	Group Discussion,
	3.	Strategic Intent – Vision, Mission and Objectives	2	K3	Lecture using videos	Seminar
	4.	Strategy Formulation - Corporate Level Strategies: Concepts and Natureof Corporate Strategy	3	K4	Lecture using PPT	Evaluation through short test
	5.	Strategic Alternatives at Corporate Level- Growth, Stability, Expansion, Business Combinations	3	K4	Lecture using PPT	Preparing Oneward Questions
	6	Mergers and Acquisitions, Strategic Alliances, Turnaround, Retrenchment and Retreat, Corporate parenting	3	K4	Group Discussion	Short essays
III	**Different Levels of Strategies**					
	1.	Business Level Strategies	2	K2	Introductory session	MCQ

		Competitive Strategies at Business Level, Michael Porter's Generic Strategies	3	K1	Lecture using PPT	Assignment
	2.					
	3.	Best-Cost Provider Strategy - Functional Level Strategies	2	K2	Lecture using PPT	Concept explanations
	4.	Marketing Strategy, Financial Strategy, Operations Strategy	3	K2	Group Discussion	Short essays
	5.	Human Resource Strategy, Research and Development	3	K2	Group Discussion	Evaluation through short test
IV	**Organisation and Strategic Leadership**					
	1.	Organisation and Strategic Leadership	1	K2	Lecture using PPT	Short essays
	2.	Organisation Structure, Strategic Business Unit	2	K2	Group Discussion	Evaluation through short test
	3.	Strategic Leadership, Strategy Supportive Culture	3	K2	Lecture using PPT	Concept explanations
	4.	Entrepreneurship and Intrapreneurship	2	K4	Lecture using PPT	Debating or Presentations
	5.	Strategic Leadership across organizations	2	K5	Lecture using PPT	Evaluation through short test
V	**Strategy Implementation and Control**					
	1.	Strategy Implementation and Control	2	K2	Group Discussion,	Concept explanations
	2.	Strategy Implementation, Strategic Choice	2	K1	Group Discussion	Short essays
	3.	Strategic Control, Strategy Audit	2	K2	Lecture using PPT	Preparationof One-word Questions

4.	Business Process Reengineering, Benchmarking	2	K4	Lecture using PPT, Lecture using videos	Concept explanations
5.	Six Sigma and contemporary practices in strategic management	2	K5	Lecture using Chalk and talk	Online Assignment

Course Focussing on Employability/ Entrepreneurship/ Skill Development : Skill Development

Activities (Em/ En/SD): Role of Board of directors and top management in corporate governance

Course Focussing on Cross Cutting Issues (Professional Ethics/ Human Values/Environment Sustainability/ Gender

Equity): Professional Ethics

Activities related to Cross Cutting Issues : Entrepreneurship and Intrapreneurship

Assignment : Six Sigma and contemporary practices in strategic management **;**

Sample Question:

PART A

1. **Which of the following is part of the framework of strategic management?**
   a. A) Tactical decisions
   b. B) Operational efficiency
   c. C) SWOT analysis
   d. D) Daily task scheduling
2. **What is the primary role of the Board of Directors in corporate governance?**
   a. A) Implementing day-to-day operations
   b. B) Setting long-term goals and strategies
   c. C) Ensuring legal compliance
   d. D) Managing customer relations
3. **Which functional strategy focuses on managing the organization's relationships with customers and creating value for them?**
   a. A) Marketing Strategy
   b. B) Financial Strategy
   c. C) Operations Strategy
   d. D) Human Resource Strategy
4. **Which of the following defines the formal arrangement of roles, responsibilities, and relationships within an organization?**
   a. A) Strategic Business Unit
   b. B) Strategic Leadership
   c. C) Organization Structure
   d. D) Entrepreneurship
5. **Which phase of strategic management involves translating strategic plans into actions to achieve organizational objectives?**

a. A) Strategic Choice
b. B) Strategic Control
c. C) Strategy Implementation
d. D) Strategy Audit

PART B

1. Define the meaning and nature of strategic management.
2. Explain the role of the Board of Directors in corporate governance.
3. Discuss Michael Porter's Generic Strategies
4. Discuss the importance of Organization Structure in strategic management.
5. Explain the concept of Strategic Control in strategic management.

PART C

1. Discuss the framework of strategic management, detailing each phase and its role in organizational success.
2. Explain the concepts and nature of corporate strategy in strategic management.

3. Discuss the concept of Competitive Strategies at the Business Level.

4. Explain the concept of Strategic Leadership across organizations.

Head of the Department: Dr. R. Evalin Latha   **Course Instructor: Dr.R.Sreedevi**

DEPARTMENT : COMMERCE
CLASS : II M.COM
TITLE OF THE COURSE: SKILL ENHANCEMENT COURSE II: MODERN OFFICE MANAGEMENT
SEMESTER III
COURSE CODE : AP233SE1

Course Code	L	T	P	S	Credits	Inst. Hours	Total Hours	Marks		
								CIA	External	Total
AP233SE1	**3**	**-**	**-**	**-**	**2**	**3**	**45**	**25**	**75**	**100**

Pre-requisite:
Students should have the proficiency in office technology and communication skills.

Learning Objectives:
1. To introduce the students the functioning of modern office.
2. To familiarize the students about latest information technologies in offices.

Course Outcomes

On the successful completion of the course, students will be able to:		
1.	understand the various aspects of office management	K1 & K2
2.	identify the methods of system design and planning	K3
3.	analyse the principles and new trends in office layout	K4
4.	know the methods of filling system	K2
5.	appraise techniques and devices in data communication and computer systems	K5

K1 - Remember; **K2** - Understand; **K3** – Apply; **K4** - Analyse; **K5** - Evaluate

Teaching plan

Total Contact hours:45 (Including lectures, assignments and tests)

Unit	Module	Topic	Teaching Hours	Cognitive level	Pedagogy	Assessment/ Evaluation
I	**Office Management**					
	1.	Meaning- Definition- Functions - Importance	2	K1	Introductory session	Evaluation through short test
	2.	The evolving role of AI in office	2	K2	Lecture using Chalk and talk	Short essays

		management				
	3.	Office Manager-Qualification	2	K2	Group Discussion,	Online assignment
	4.	Function- Roles-Duties and Responsibilities	2	K2	Mind mapping, Peer tutoring,	Multiple choice questions
II	**Office Systems and Work Simplification**					
	1.	Meaning- Need-Planning and Principles of Office System	2	K3	Group Discussion	MCQ
	2.	System Design and Planning	2	K3	Mind mapping,	Group Discussion
	3.	Work Simplification: Meaning – Objectives – Advantages	3	K3	Lecture using videos	Seminar
	4.	Factors to be considered for Work Simplification	2	K3	Lecture using PPT	Evaluation through short test
III	**Office Accommodation**					
	1.	Importance- Location	2	K2	Introductory session	MCQ
	2.	Office Layout-Principles	2	K1	Lecture using PPT	Multiple choice questions
	3.	System Approach to Layout- Types	2	K2	Lecture using PPT	Concept explanations

	4.	NewTrends in Office Layout	2	K2	Group Discussion	Short essays
IV	**Record Management**					
	1.	Meaning- Significance of Record Management	2	K2	Lecture using PPT	Short essays
	2.	Filing- Different Methods of Filling System	2	K2	Group Discussion	Evaluation through short test
	3.	Indexing- Meaning and Objectives	2	K2	Lecture using PPT	Concept explanations
	4.	Office Forms-Types-Forms Design and Forms Control	3	K4	Lecture using PPT	Group Discussions
V	**Computer and Information Technology**					
	1.	Techniques and Devices in Data Communication and Computer Systems - Value	3	K2	Group Discussion,	Concept explanations
	2.	Electronic Data Processing (EDP)- Integrated Data Processing (IDP)	2	K1	Group Discussion	Short essays
	3.	Wide Area Network (WAN)	2	K2	Lecture using PPT	Assignment

Course Focussing on Employability/ Entrepreneurship/ Skill Development : Skill Development

Activities (Em/ En/SD):

Duties & Resposibilities of Office manager

The evolving role of AI in office management

Course Focussing on Cross Cutting Issues (Professional Ethics/ Human Values/Environment Sustainability/ Gender Equity): Professional Ethics

Activities related to Cross Cutting Issues : Asking the students to evaluate NewTrends in Office Layout

Assignment : Wide Area Network (WAN)

Sample Question:

PART A

1. What is the primary purpose of office management?
a) To manage the financial operations of a company
b) To oversee and coordinate office activities to achieve organizational goals
c) To handle customer service inquiries
d) To develop marketing strategies

2. Why is office accommodation important for an organization?
a) It determines the company's market share
b) It impacts employee productivity and satisfaction
c) It enhances product development
d) It reduces the need for marketing

3. What is the primary purpose of record management?
a) To develop marketing strategies
b) To create and maintain organized records for efficient retrieval and use
c) To oversee financial transactions
d) To manage customer relationships

4. What is Electronic Data Processing (EDP)?
a) Manual processing of data
b) Use of computers to process data electronically
c) Physical storage of paper records
d) Conversion of analog signals to digital signals

5. What is a Wide Area Network (WAN)?
a) A network covering a small geographical area
b) A network covering a large geographical area
c) A network within a single building
d) A network within a single office

PART B
1. What is office management and why is it important for organizations?
2. What are office systems and why are they necessary in an organization?
3. What factors should organizations consider when selecting the location for their office?
4. Define record management
5. Discuss three techniques/devices used in data communication and computer systems.

PART C
1. Discuss the primary functions of office management and their importance in organizational success.
2. Define work simplification and discuss its objectives and advantages.
3. Discuss the importance of office accommodation for organizations.
4. Define record management and discuss its significance in organizational operations.
5. Explain the significance of Wide Area Networks (WANs) in connecting geographically dispersed locations.

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