

Holy Cross College (Autonomous), Nagercoil Department of

Commerce (SF-I)

Teaching Plan (2020-2022) M.Com

Semester – I

Core I: Business Environment

Course Code: PA2011

No. of Hours per Week	Credits	Total No. of Hours	Marks
6	4	90	100

Objectives

1. To develop the ability to understand about business environment.
2. To impart knowledge on the dynamic nature of environment.

CO	Upon completion of this course the students will be able to:	PSO addressed	PO addressed	CL
CO - 1	discuss various economic policies and its impact on Indian economy	PSO - 1	PO – 1	U
CO - 2	understand the functions of international economic institutions and their role in developing Indian business	PSO - 1	PO – 4	U
CO - 3	gain knowledge on the provisions regarding Indian constitution	PSO - 1	PO – 3	U
CO - 4	explain the social responsibilities of business	PSO - 1	PO – 6	U
CO - 5	analyse the process and techniques of business environment	PSO - 1	PO - 4	An

Modules

Total contact hours: 90 (Including lectures, seminars, quiz, assignments and open book test& assessments)

Unit	Section	Topics	Lecture hours	Learning Outcome	Pedagogy	Assessment/ Evaluation
I	Business Environment					
	1.	Business Environment Concept and Significance	3	To understand the various concepts of business environment	Lecture + PPT	Evaluation through: Test
	2.	Nature – Elements Internal & External-environment and Current business environment in India	4	To know the nature and elements of business environment.	Lecture + PPT Discussion	Quiz
	3.	Environment Scanning and Analysis: Process of Environmental Scanning	4	Gets thorough knowledge regarding environmental scanning and analysis.	Seminar + PPT.	Online assignment
	4.	Approaches to the Environmental Scanning and Monitoring Process	2	To gain knowledge about scanning and monitoring process of business environment	Seminar + PPT.	Formative assessment

	5.	Techniques of Environmental Analysis, Importance, Needs and Limitation.	2	Study the importance, limitation and techniques of environmental analysis.	Seminar + PPT.	Seminar Group Discussion
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II		Economic Environment				
	1.	Economic Environment meaning, concept and Significance	2	To know the concepts of economic environment.	Lecture + PPT.	Evaluation through: Test
	2.	Factors of Economic Systems: Free Market Economy, Centrally, Planned Economy and Mixed Economy.	4	Gets thorough knowledge regarding factors of economic system.	Lecture + PPT.	Quiz
	3.	Economic reforms in India: Liberalization, Privatization, Trusteeship Economy System.	5	To gain knowledge about the economic reforms and trusteeship economic system.	Lecture + PPT.	Online assignment Formative

	4.	Economic Policies: Industrial Policy, Fiscal Policy, Monetary Policy and EXIM Policy. Economic Planning in India.	3	To know how the economic policies are impact of Indian business.	Lecture + PPT.	assessment
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III Political and Legal Environment						
	1.	Political System: Meaning and Government & Business Relationship in India	3	To know the concepts of political and legal environment.	Seminar + PPT	Evaluation through: Test
	2.	Provisions of Indian Constitution pertaining on Business.	6	To know the various provisions of Indian constitution act.	Seminar + PPT	Assignment
	3.	Legal Environment: FEMA, Licensing Policy.	4	To understand the legal environment under various Act..	Seminar + PPT	Quiz
	4.	Competition Act and Indian Patents Act.	2	To know the concept of Competition Act and Indian Patents Act.	Seminar + PPT	Seminar Formative assessment

IV	Socio and Cultural Environment					
	1.	Socio - Cultural Environment: Meaning, Elements, Social Institutions and System, Social Values and Attitudes	3	To understand the meaning and the elements of social values and attitudes.	Seminar + PPT	Class test Snap test
	2.	Cultural Environment: Features, Elements, Impact of Foreign Culture over Indian Business	3	To know how the Foreign Culture affects the Indian Business.	Seminar through PPT.	Formative assessment Weekly test
	3.	Social Responsibility of Business: Concept, Changing Trends and Dimensions	6	To gain knowledge about social responsibility.	Lecture.	
	4.	The Modern view of Social Responsibility	4	To know the social responsibility towards the business.	Lecture	Unit Test

V	Global and Technological Environment
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	1.	Meaning, Rationale for Globalisation. Role of WTO and GATT	3	To know the meaning and the role of GATT and WTO.	Seminar	Class Tests
	2.	Trading blocks in Globalisation and Impact of Globalisation in India.	5	To gain knowledge about impact of globalisation in Indian business.	Lecture	Open book test.
	3.	Technological Environment: Factors influencing Technology, Technological Development, Foreign Technology vs Foreign Capital.	4	To gain knowledge about comparison of foreign technology VS foreign capital.	Lecture + PPT	Asking questions
	4.	Factors to be considered for appropriate technology and India's Technological Process.	3	To study the technological process.	Lecture	Formative assessment

Head of the Department: Ms. S. Merlin Vista Course instructor: A. Franklin Ragila

Semester I

Name of the course : Applied Operations Research

Sub. Code : PA2012

No. of Hours per Week	Credits	Total No. of Hours	Marks
6	5	90	100

Objectives

1. To equip students with the tools and techniques of Operations Research.
2. To provide skills in improving business practices

CO	Upon completion of this course the students will be able to :	PSO addressed	PO addressed	CL
CO-1	understand the application of operations research in business	PSO-1	PO-1	U
CO-2	apply the techniques of decision making to select the best among the alternatives	PSO-3	PO-4	Ap
CO-3	application of transportation models to minimize the transportation cost	PSO-3	PO-4	Ap
CO-4	apply the game theory and mixed strategies to overcome the competitors	PSO-1	PO-1	Ap
CO-5	understand various models of inventory costs	PSO-3	PO-3	U

Modules

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

Unit	Section	Topics	Lecture hours	Learning outcome	Pedagogy	Assessment/ Evaluation
I	Basics of Operations Research					

	1	Concept, history and techniques of OR	5	To understand the features and techniques of operations research	Lecture discussion	Evaluation through: Short test and Oral test
	2	Application and scope of Operations Research	5	To know application of operations research in various fields	Lecture discussion with Interaction	Multiple choice questions Open book test
	3	Computer Application and Limitations of Operations Research	5	To understand the limitations of Operations Research	Lecture, group discussion	
II	Operations Research and Decision Making					
	1	Decision Making Under Certainty: Linear Programming (Graphical Method Only),	5	To understand Decision Making Under Certainty by LPP	Lecture discussion	Evaluation through: Short test and Oral test
	2	Decision Making Under Uncertainty	5	To know the techniques of Maximax Criterion, Maximini Criterion, Laplace Criterion	Lecture discussion with Interaction	Multiple choice questions Assignment
	3	Expected Monetary Value, Expected Opportunity Loss, Expected Value of Perfect Information – Decision Tree Technique (Simple Problems).	5	To understand Decision Making process under Risk by LPP		Formative assessment
III	Transportation and Assignment Problems					

	1	Concepts and methods of Transportation models	5	To understand the concept of transportation models	Lecture discussion with Interaction	Evaluation through: Short test and Oral test
	2	North West Corner Method, Least cost method and Vogels Approximation method	5	To understand the distribution of scarce resources in an optimum way	Lecture discussion with Interaction	Multiple choice questions Assignment
	3	Unbalanced transportation problem	5	To understand the distribution of scarce resources in an optimum way	Lecture, group discussion	Formative assessment Seminar

IV	Game Theory					
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	1	Game Theory Useful Terminology Rules for Games Theory Pure Strategy	5	To know in detail the rules for Games theory and pure strategy	Lecture discussion with PPT illustration	Evaluation through: Short test and Oral test
	2	Mixed Strategies (2x2) Games – Mixed Strategies (2 x n games, m x 2 games)	5	To know the application various mixed strategies	Lecture discussion with Interaction	Multiple choice questions

	3	Dominance Graphical Application and Limitations of Game Theory.	Rule Method and Game Theory.	5	To understand the application and limitations of game theory	Lecture, group discussion	Assignment Formative assessment Seminar
V	Inventory Models						
	1	Concept, Types, advantages and disadvantages of inventory models		5	To know the concept and types of inventory models	Lecture discussion with PPT illustration	Evaluation through: Short test and Oral test
	2	Economic Order Quantity (EOQ) models		5	To understand the application of Economic Order Quantity (EOQ) models	Lecture discussion	Multiple choice questions
	3	Economic Batch Quantity (EBQ) models with and without shortage.		5	To understand Economic Batch Quantity (EBQ) models	Lecture discussion	Assignment Formative assessment Seminar

Course instructor: S. Merlin Vista

Head of the Department: Ms. S. Merlin Vista

Semester I

Name of the course : Corporate Accounting

Sub. Code : PA2013

No. of Hours per Week	Credits	Total No. of Hours	Marks
6	5	90	100

Objectives

1. To provide an in-depth knowledge on accounts for different types of organisation.
2. To train the students in exercising sound moral judgment in all accounting activities.

CO	Upon completion of this course the students will be able to :	PSO addressed	PO addressed	CL
CO-1	understand the accounting procedure of banking companies and various schedule used in final accounts	PSO-3	PO- 4	U
CO-2	gain knowledge on accounts of insurance companies	PSO-3	PO- 4	U
CO-3	develop the skills in preparing consolidated balance sheet	PSO- 3	PO – 4	Ap
CO-4	identify the major technique of preparing double account system	PSO- 3	PO – 4	An
CO-5	develop knowledge on hotel accounting and value added concepts	PSO-3	PO - 4	U

Modules

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

Unit	Section	Topics	Lecture hours	Learning outcome	Pedagogy	Assessment/ Evaluation
I	Accounts of Banking Companies					
	1.	Final Accounts- Profit & Loss Account	3	To understand the various schedules of Profit &	Lecture through PPT	Evaluation through: Test

				Loss Account		Quiz
	2.	Rebate on bills discounted	2	To know the concept of Rebate on bills discounted	Lecture through PPT Discussion	
	3.	Final Accounts-Balance sheet	5	To gain knowledge in the various schedules of Balance Sheet	Lecture through PPT	Online assignment
	4.	Assets classification and provisions	3	To know the Assets classification and provisions.	Lecture through PPT	Formative assessment
	5.	Preparation of various schedules and final accounts.	4	To know how to prepare final accounts by using various schedules.	Lecture through PPT	Group Discussion

II	Accounts of Insurance companies					
	1.	Types - Life Insurance and General Insurance	2	To understand the types of Insurance.	Lecture through PPT.	Evaluation through: Test
	2.	Preparation of financial Statements	4	Gets thorough knowledge in the Preparation of financial	Lecture through PPT.	Quiz

				Statements.		Online assignment
	3.	Revenue Account, Balance sheet	5	To gain knowledge about the preparation of Revenue Account and Balance sheet.	Lecture through PPT	Formative assessment
	4.	Determination of profit in Marine, Fire and life insurance business	4	To know how to calculate the profit in Marine, Fire and life insurance business.	Lecture through PPT.	

III	Holding Companies					
	1.	Accounts for Holding and Subsidiary Companies	3	To gain knowledge in the Accounts for Holding and Subsidiary Companies	Lecture through PPT	Evaluation through: Test
	2.	Minority Interest, Cost of Control	5	To know how to calculate Minority Interest and Cost of Control.	Lecture through PPT	Assignment
	3.	Unrealised Profit, Treatment of Contingent Liabilities ,Inter-Company Owings	4	To know the concept of Unrealised Profit, Treatment of Contingent Liabilities and Inter-Company Owings	Lecture through PPT	Quiz

	4.	Preparation of Consolidated Balance sheet	3	Get thorough knowledge in the Preparation of Consolidated Balance sheet	Lecture through PPT	Formative assessment
IV	Double Account System including Accounts of Electricity Companies					
	1.	Double account system: Concept , features	3	To understand the meaning, Concept and features of Double account system.	Lecture through PPT	Class test
	2.	accounts of electricity supply companies	4	To gain knowledge in the preparation of accounts of electricity supply companies	Lecture through PPT	Formative assessment
	3.	clear profit, reasonable return	4	To know the concept of clear profit and reasonable return	Lecture through PPT.	Weekly test
	4.	capital base, disposal of surplus	4	To know the concept of capital base and disposal of surplus	Lecture through PPT	Quiz
	5	Replacement of an asset.	3	To work out the problems in the Replacement of an asset.	Lecture through PPT	Group Discussion

V	Hotel Accounting and Value Added Concept					
	1.	Hotel Accounting: Important terms — final accounts. —	4	To know the important terms used in Hotel accounting	Seminar through PPT	Class Tests

	2.	Types of customers – front office and back of the house – general book keeping	3	To understand the types of customers and also the various principles of Hotel Accounting.	Seminar through PPT	Open book test.
	3.	Value Added Concept: advantages – classification	3	To understand the value added concept, its advantages and its classification	Seminar through PPT	Asking questions
	4.	Methods of calculating the amount of value added, Value added statement.	4	To gain knowledge in the Methods of calculating the amount of value added and Value added statement.	Lecture through PPT	Formative assessment

Course instructor: Dr.R.Sreedevi

Head of the Department: Ms. S. Merlin Vista

Semester: I

Name of the course: Research Methodology

Sub. Code: PA2014

No. of Hours per Week	Credit	Total No. of Hours	Marks
6	5	90	100

Objectives

1. To familiarize the students with the Methodology of Research.
2. To help the students to collect the data as well as to prepare research report.

Course outcomes (COs)

CO	Upon completion of this course the students will be able to :	PSO addressed	PO addressed	CL
CO - 1	identify research problem and determine the research objectives	PSO - 2	PO -2	U
CO - 2	understand the needs and features of good research design	PSO - 2	PO -2	U
CO - 3	select the apt method of collecting data	PSO - 2	PO -1	An
CO - 4	choose the required sample design for analysis	PSO - 2	PO -2	A
CO - 5	prepare a systematic research report	PSO - 2	PO -3	C

Modules

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

Unit	Section	Topics	Lecture hours	Learning outcome	Pedagogy	Assessment/ Evaluation
I	Unit I: Introduction to Research					
	1.	Objectives - Motivations in Research	3	To understand the objectives	Lecture + PPT	Online Quiz

				and motivations of research		Asking questions Online assignment Formative assessment Discussion Group Discussion
2.	Types and Methods	4	To gain knowledge about the different types of research	Lecture + PPT Discussion		
3.	Scope of Business Research	3	To understand about the Scope of Business Research	Lecture + PPT Discussion		
4.	Research Process	3	To know the Research Process	Lecture + PPT		
5.	Research Gap- Criteria of Good Research.	3	To gain knowledge about research gap and criteria of good research.	Lecture + PPT		

II	Unit II: Research Problem and Design					
	1.	Selecting the problem	3	To know how to select the research problem	Lecture + PPT.	Evaluation through: Test
	2.	Defining the problem - Sources	5	To understand about the sources of research problem.	Lecture + PPT.	Quiz

	3.	Criteria for Good Research Problem	6	To gain knowledge about the criteria for good research problem.	Lecture + PPT.	Online assignment
	4.	Research Design: Need for Research Design, Features of a Good Design -- Different Research Design	3	To know about the research design, features of research design & Different kinds of research design	Lecture + PPT.	Formative assessment

III	Unit III: Data Collection and Sample Design					
	1.	Primary data: Observation method	3	To understand the concept of primary data & Observation method	Seminar + PPT	Evaluation through: Test Assignment
	2.	Interview method – Questionnaire – Interview Schedule	5	To gain knowledge about questionnaire & Interview schedule	Seminar + PPT	. Quiz
	3.	Differences between Questionnaire and Schedules - Other methods.	4	To study about the Differences between Questionnaire and Schedules & other methods of data collection	Seminar + PPT	Seminar

	4.	Secondary Data: Characteristics – Methods - Case Study. Sample Design: Steps – Characteristics - Types of Sampling	3	To understand the concept of secondary data & sampling methods.	Seminar + PPT	Formative assessment
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IV	Unit IV: Processing and Analysis of Data					
	1.	Processing - Editing - Coding	3	To study about the processing of data	Seminar + PPT	Snap Test
	2.	Tabulation - Analysis of Data: Average	4	To know how to tabulate and analyses of data	Seminar through PPT.	Discussion
	3.	Correlation - Regression - Chi-square Test - Garrets Ranking	8	To study about how to work out correlation, Regression, chi-square test and garret ranking	Lecture.	
	4.	Testing of Hypothesis; Null Hypothesis, Alternative Hypothesis - Procedure for Hypothesis Testing	6	To study about testing of hypothesis	Lecture	Online Quiz Through Google forms

V	Unit V: Report Writing					
	1.	Significance - Steps - Oral Presentation	5	To know the significance and steps of report writing & Oral presentation	Seminar	Class Tests

	2.	Layout of Research Report - Types of Report	5	To understand the layout and types of research report.	Lecture	Open book test.
	3.	Footnotes – Appendix - Norms for Using Index and Bibliography	6	To know about the foot notes, appendix and norms for using Index and Bibliography	Seminar + PPT.	Asking questions
	4.	Introduction to SPSS – Creation of Variables – Data Window – Variable Window	8	To study about the SPSS in research	Lecture + PPT	Formative assessment

Course instructor: Dr.M. Charles Dayana

Head of the Department: Ms. S. Merlin Vista

Semester I

Name of the course : Business Ethics and Corporate Governance

Sub. Code : PA2015

No. of Hours per Week	Credits	Total No. of Hours	Marks
6	4	90	100

Objectives

1. To help the students to adopt with Business ethical standards and values in business.
2. To prepare the students for the long term success in the work place.

CO	Upon completion of this course the students will be able to :	PSO addressed	PO addressed	CL
CO-1	understand the importance of ethics in business	PSO-5	PO-6	U
CO-2	evaluate the ethical problems faced by managers	PSO-5	PO-6	An
CO-3	identify the social responsibility of business	PSO-5	PO-6	U
CO-4	recongise the factors influencing business ethics	PSO-5	PO-6	R
CO-5	enhance awareness about corporate governance	PSO-5	PO-6	U

Unit 1	section	Topics	Lecture hours	Learning outcome	pedagogy	Assessment /evaluation
1	Business Ethics					
	1	Nature-religion and moral ethics –ethics and management	3	To know the nature of ethics in business	Lecture through PPT	Online assignment
	2	Relationships between ethics in business management -ethics in business -nature of business ethics and values	5	To understand the values of business ethics	Lecture through PPT	Online assignment
	3	Importance of ethics in business	3	To know the importance of ethics in business	Lecture through PPT	quiz
Unit 2	Values for Managers					
	1	Need for business ethics-	4	To know the	Lecture	Group

		universal criteria-business competition and ethics		need for business ethics	through PPT	discussion
	2	Ethical problems faced by managers – ethical performance encouraged – managerial performance	5	To evaluate the ethical problems faced by the manager	Lecture through PPT	Online assignment
	3	Goodness courage and self discipline – values driven state holder management	5	To understand the goodness courage and self discipline	Lecture through PPT	Asked questions
	4	Management thoughts as per Indian ethics-	6	To identify the management of Indian companies	Lecture through PPT	Group discussion
	5	Corporate culture – Individual characteristics	4	To know the Individual characteristics	Lecture through PPT	quiz
Unit 3	Managing Ethics					
	1	Building of value system: codes of ethics –spiritual qualities-walk to the talk	6	To know the spiritual qualities	Lecture through PPT	Online assignment
	2	Setting standards from top-social responsibility of business –encouraging ethical behaviour in an organisation	5	To identify the social responsibility at business	Seminar through PPT	Formative assessment
	3	Role of laws and enforcement – right and stake holders –goal setting – rules and enforcement – legal compliance strategy	6	To understand the role of laws and rules and enforcement	Seminar through PPT	quiz
	4	Ethics committees - train programme in ethics – training and job and surveys	4	To know the training programme in ethics	Seminar through PPT	Group discussion
	5	Regular meeting ethics audit and bench marking – ethics suggestions schemes	4	To understand the ethics audit and bench marking	Seminar through PPT	Online assignment
Unit 4	Ethical Values and Decision Making Process					
	1	Factors influencing business ethics-universal criteria-decision process in competitive pressures	5	To recognize the factors influencing business ethics	Seminar through PPT	Online assignment
	2	Ethical decision –obedience to authority-ethical decision	4	To know the ethical decision	Seminar through	quiz

		dilemmas		making and dilemmas	PPT	
	3	Technology revolution and ethics-conflict resolution	4	To understand the ethical revolution	Seminar through PPT	Formative assignment
Unit 5	Corporate Governance					
	1	Nature – code of corporate governance –code for corporate governance	4	To know the nature and code of corporate governance	lecture through PPT	Online assignment
	2	Social responsibility of corporate – governance in India	4	To enhance awareness about corporate governance	lecture through PPT	Group discussion
	3	Total quality – management and corporate government	4	To understand the management and corporate governance	lecture through PPT	quiz
	4	Corporate governance - 4p's-brief of corporate governance system	4	To identify the 4p's of corporate governance	lecture through PPT	Short answers test

Course Instructor :S. Jameela Head of the Department : Ms. S. Merlin vista

Semester: III

Name of the course: Financial Markets and Institutions

Course Code: PA2031

No. of Hours per Week	Credit	Total No. of Hours	Marks
6	4	90	100

Objectives:

1. To help the students to understand the structure of financial markets in India.
2. To enable the students to utilize the services of various financial institutions.

Course Outcome

CO	Upon completion of this course the students will be able to :	PSO addressed	CL
CO- 1	understand the functions of financial markets.	1	U
CO- 2	understand the functions of financial institutions.	1	U
CO- 3	remember various financial corporations.	1	R
CO -4	evaluate the performance of mutual funds.	1	E
CO- 5	understand various kinds of financial derivatives.	1	U

Modules

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

Unit	Section	Topics	Lecture hours	Learning outcome	Pedagogy	Assessment/ Evaluation
I	Financial markets					
	1	Financial markets, Financial rates of return, Financial instruments, Financial system and economic development.	5	To understand financial markets, Rates of return and economic development.	Lecture Interaction PPT	Evaluation through: Test

	2	Money market, Features and Importance.	2	To know the features and importance of money market.	Lecture Discussion PPT	Quiz
	3	Features of a developed money market, Deficiencies of Indian money market.	5	To understand features and deficiencies of money market.	Lecture with PPT.	Online assignment
	4	Money market Vs. Capital market, Recent developments,	2	To know the difference between Money market and Capital market.	Lecture with PPT.	Class Test

II	Commercial Banks					
	1	Commercial Banks- Management of reserves and Creation of credit.	2	To know the Commercial banks reserves and creation of credit.	Lecture Interaction PPT	Evaluation through: Test
	2	Special role of banks and Liabilities of banks.	3	To know the special role of banks and its liabilities.	Lecture with PPT.	Open book test.
	3	Types of deposits- Factors affecting composition of bank deposits- Other liabilities.	5	To understand the types, factors and other liabilities of banks.	Lecture with PPT.	Quiz
	4	Banking assets, Investments, Bank credit.	2	To gain knowledge about banking assets and investments.	Lecture with PPT.	Online assignment

	5	Recent policy developments regarding bank credit, Factoral and occupational distribution of bank credit.	3	To understand recent developments regarding bank credit.	Lecture Discussion PPT	Class Test
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III Development Banks						
	1	Industrial Financial Corporation of India (IFCI)- Industrial Credit and Investment Corporation of India (ICICI)	4	To know about IFCI and ICICI.	Lecture Interaction	Evaluation through: Test
	2	Industrial Development Bank of India (IDBI)-Industrial Reconstruction Bank of India (IRBI)	4	To understand IDBI and IRBI.	Lecture with PPT.	Snap test.
	3	Small Industries Development Bank of India (SIDBI)- National Bank for Agriculture and Rural Development (NABARD)- National Co-operative Development Corporation (NCDC) – Infrastructure Development Finance Company (IDFC)	5	To gain knowledge about SIDBI and EXIM bank.	Lecture Interaction	Quiz

	4	Export. Import Bank of India (EXIM Bank)- State Financial Corporation's (SFCs).	4	To understand EXIM Bank and SFCs.	Lecture with PPT.	Internal Test
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IV	Mutual Funds					
	1	Concept, Scope, Importance, Organisation and Operation of the fund	4	To understand the concept, importance of mutual funds.	Seminar	Evaluation through: Test
	2	Types or Classification of funds.	4	To know the types of funds.	Seminar	Open book test.
	3	Performance evaluation of mutual funds, Risk involved in mutual funds, Mutual funds in India.	5	To analyse the performance and risk associated with mutual funds.	Seminar through PPT.	Quiz
	4	Mutual funds abroad, Reasons for slow growth of mutual funds.	2	To understand the reason for the slow growth of mutual funds.	Seminar through PPT.	Class Test

V	Derivatives					
	1	Kinds of Financial Derivatives- Forwards.	4	To know about forwards.	Seminar	Evaluation through: Test

	2	Futures, Options.	3	To understand about futures and options.	Seminar through PPT.	Snap test.
	3	Swaps, Importance of Derivatives, Inhibiting factors, Recent developments.	3	To analyse swaps, importance as well as recent developments.	Seminar through PPT.	Formative assessment
	4	Eligibility conditions, Investors protection, Currency derivatives, Indian scenario.	4	To know the eligibility conditions and the currency derivatives.	Seminar through PPT.	

Course instructor: Dr.C.K.Sunitha.

Head of the Department: S.Merlin Vista.

Semester III
Core X: Quantitative Techniques
Course Code: PA2032

Hours /Week	Credits	Total Hours	Marks
6	5	90	100

Objectives:

1. To make the students to understand the various concepts in Quantitative techniques,
2. To enable the students the various techniques of statistics used in business for taking decisions.

Course Outcome

COs	Upon Completion of this course the students will be able to:	PSO Addressed	CL
CO-1	understand the role of QT & methods of sampling	2	U
CO-2	analyse the probability and components of time series	2	An
CO- 3	apply the significance tests in samples	2	Ap
CO-4	apply the tools to identify the Variance	2	Ap
CO-5	evaluate the methods of Interpolation and Extrapolation	2	E

Modules

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

Unit	Section	Topics	Lecture hours	Learning outcome	Pedagogy	Assessment/ Evaluation
I	Quantitative Techniques					
	1	Introduction Meaning, Role.	5	To get knowledge about Meaning and Role of Quantitative Techniques.	Lecture Interaction PPT	Evaluation through: Test

	2	Advantages and Limitations	2	To know the Advantages and Limitations of Quantitative Techniques.	Lecture Discussion PPT	Quiz
	3	Census and Sample method	2	To understand Census and Sample methods	Lecture with PPT.	Online assignment
	4	Non-Probability Sampling methods- Probability Sampling methods.	5	To know the Non-Probability Sampling methods- Probability Sampling methods	Lecture with PPT.	Class Test

II Probability and Time Series						
	1	Definition, Theorems of Probability: Addition Theorem- Multiplication Theorem	2	To get knowledge about the theorems of probability.	Lecture Interaction	Evaluation through: Test
	2	Analysis of Time series- Components of Time series.	3	To get in-depth knowledge about the analysis and components of time series.	Lecture Interaction	Quiz
	3	Measurement of Trend-Graphical Method.	2	To get an idea about graphical method.	Lecture Discussion	Test

	4	Method of Semi-Average.	4	To get knowledge about Semi-average method.	Lecture Discussion	Test
	5	Method of Moving averages.	3	To know about the preparation of Moving average method.	Lecture Discussion	Formative assessment

III	Tests of Significance for Small Samples					
	1	Concept, The Assumption of Normality.	3	To get knowledge about the concept and assumption of normality.	Lecture Interaction	Evaluation through: Test
	2	Student's t-Distribution	5	To get in-depth knowledge about Student's t-Distribution.	Lecture Interaction	Quiz
	3	Properties of t-Distribution and Application.	5	To get an idea about the application of t-distribution.	Lecture Discussion	Formative assessment

IV	F-Test and Non-Parametric Tests					
	1	Meaning of F-Test.	3	To understand about the concept of F-Test.	Lecture Interaction	Evaluation through: Test

	2	Non -Parametric Tests.	5	To get in-depth knowledge about non - Parametric Tests.	Lecture Interaction	Quiz
	3	The Sign Test, A Rank Sum Test.	4	To get an idea about sign test and rank sum test.	Lecture Discussion	Test
	4	Wallis or H – Test	2	To get knowledge about Wallis or H – Test.	Lecture Discussion	Test
	5	ANOVA, Chi-Square Test.	4	To know about the preparation of ANOVA and Chi-Square Test.	Lecture Discussion	Formative assessment
V	Interpolation and Extrapolation					
	1	Methods of Interpolation, Binomial Expansion Method, Newton's Method	5	To understand about Binomial Expansion Method, Newton's Method.	Lecture Interaction	Evaluation through: Test Test Formative

						assessment
2	Lagrange's Method, Parabolic Curve Method.	4	To get in-depth knowledge about Lagrange's Method and Parabolic Curve Method.	Lecture Interaction		
3	Extrapolation – Association of Attributes.	4	To know about the preparation of Extrapolation and Association of Attributes.	Lecture Discussion		

Course Instructor: Dr.G.Sahaya Shiny

Head of the Department: S.Merlin Vista

Semester: III

Advanced Cost Accounting

Sub. Code:PA2033

No. of Hours per Week	Credits	Total No. of Hours	Marks
6	4	90	100

Objectives

1. To understand the concept and role of cost accounting in business organization
2. To plan, design and execute practical activities using the techniques and procedures of appropriate cost accounting.

COs	Upon completion of this course the students will be able to :	PSO Addressed	CL
CO-1	understand the nature of cost and financial accounting	5	U
CO-2	understand the procedure for preparing batch and job costing	5	U
CO-3	identify the accounting procedure for contract costing	5	An
CO-4	analyse the procedure for preparing process costing	5	An
CO-5	compute the fixed, flexible and cash budget	5	Ap
CO-6	analyse material, labour and overhead variances	5	An

Modules

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

Unit	Section	Topics	Lecture hours	Learning outcome	Pedagogy	Assessment/ Evaluation
I	Cost Accounting:					
	1.	Meaning – Advantages, Limitations, Cost accountancy	3	To understand the advantages and limitations of cost accountancy	Lecture through PPT	Evaluation through: Test
	2.	Essentials of good costing system,	2	To know the essentials of good costing system	Lecture through PPT Discussion	Quiz
	3.	Installation, practical difficulties	5	To gain knowledge in the installation and practical difficulties of costing system	Lecture through PPT	Online assignment
	4.	Cost control – Cost Reduction- Cost control Vs Cost reduction,	3	To know the cost control and cost reduction terminologies.	Lecture through PPT	Formative assessment
	5.	Cost audit- Cost Manual – Cost accountant – Classification of cost	4	To know the basic concept of cost accounting	Lecture through PPT	Group Discussion

II Job, Batch and Contract Costing:						
	1.	Job costing – Features – Advantages- Limitations	2	To understand the advantages and limitations of job costing	Lecture through PPT.	Evaluation through: Test
	2.	Procedure, Batch costing – Elements of cost relating to batch costing - EBQ	4	To gain knowledge about the procedure of preparation of batch costing	Lecture through PPT.	
	3.	Contract costing – Features – Procedures	5	To gain knowledge about the preparation of contract costing.	Lecture through PPT	Online assignment
	4.	Escalation clause – Cost plus contract	4	To know how to calculate cost plus contract	Lecture through PPT.	Formative assessment

III Output costing, Operating and Operation Costing:						
	1.	Objects – Cost accumulation under output costing	3	To gain knowledge about the output costing	Lecture Discussion	Evaluation through: Test
	2.	Presentation of cost – Production account	5	To know how to present cost in production account	Lecture Discussion	
	3.	operation and operating Costing	4	To understand the method of calculation of operation costing	Lecture Discussion	Assignment

		Concepts and terms in CVP analysis —				Open book test.
2.		Break Even analysis and Breakeven point - Applications of Marginal Costing: pricing decision – Make or buy decision	3	To acquire knowledge about BEP and applications of marginal costing	Lecture Discussion	Asking questions
3.		Problems of key factor – Selection of suitable product? Sales mix	3	To know the problems of key factor	Lecture Discussion	Formative assessment
4.		Level of activity Planning – Discontinuance of a product	4	To gain knowledge in the Methods of calculating the level of activity.	Lecture Discussion	

Course instructor: Dr.R.Evalin Latha

Head of the Department: Ms. S. Merlin Vista

Semester : III
Elective III : Modern Management Practices
Course Code: PA2034

No. of Hours per Week	Credits	Total No. of Hours	Marks
6	4	90	100

Objectives

1. To orient students with an appreciation of tested management methodologies that would achieve business success.
2. To give an Indian and Western touch to management practices in modern organization.
3. To help learn the latest technologies like 6 sigma, TQM and CRM.

CO	Upon completion of this course the students will be able to :	PSO addressed	PO addressed	CL
CO- 1	understand the managerial process and strategies of environment management	PSO-1	PO-3	U
CO- 2	analyse on different strategies	PSO-1	PO-3	An
CO- 3	apply latest techniques in management	PSO-3	PO-4	Ap
CO -4	create a good customer relationship	PSO-3	PO-4	C
CO- 5	develop high performance team to shape the future	PSO-1	PO-3	U

Modules

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

Unit	Section	Topics	Lecture hours	Learning outcome	Pedagogy	Assessment/ Evaluation
I	Management – A Framework					
	1	Characteristics of Well managed companies – Managerial Process – managerial skills and roles	5	To understand Characteristics of Well managed companies	Lecture discussion	Evaluation through: Short test and Oral test

	2	Managing the internal and external environment – Strategies of the environment management	5	To know internal and external environment	Lecture discussion with Interaction	Multiple choice questions Open book test
	3	Managing for competitive advantage – Cost – Quality – speed – Innovations – globalization – Challenges of a manager in the 21st Century.	5	To understand competitive advantage and Challenges of a manager in the 21st Century.	Lecture, group discussion	
II	Strategic Management					
	1	Strategic Management – SWOT analysis – BCG matrix – classification of strategies	5	To understand SWOT analysis – BCG matrix	Lecture discussion	Evaluation through: Short test and Oral test Multiple choice questions Assignment Formative assessment
	2	decision making – group decision making – Corporate Social Responsibility	5	To know the Corporate Social Responsibility	Lecture discussion with Interaction	
	3	Strategies - Indian experiences in CSR.	5	To understand Indian experiences in CSR		
III	Organizational Structures					

	1	Kinds of Organizational Structures – Hybrid and Matrix structures – Span of control	5	To understand Kinds of Organizational Structures	Lecture discussion with Interaction	Evaluation through: Short test and Oral test
	2	Delegation of Authority – Centralized and Decentralized Structures – Organizing for optimal size	5	To understand Delegation of Authority	Lecture discussion with Interaction	Multiple choice questions Assignment
	3	Strategies of responsive organization– TQM – 6 Sigma.	5	To understand – TQM – 6 Sigma.	Lecture, group discussion	Formative assessment Seminar
IV	Customer Relationship Management					
	1	Customer Relationship Management – Concept – Futures – Importance of CRM - Advantages of CRM	5	To know in detail Customer Relationship Management	Lecture discussion with PPT illustration	Evaluation through: Short test and Oral test
	2	CRM Planning and Implementation – CRM Tools	5	To know the application CRM Tools	Lecture discussion with Interaction	Multiple choice questions

	3	Role of CRM Manager – e-CRM – Trends in CRM.	5	To understand Role of CRM Manager	Lecture, group discussion	Assignment Formative assessment Seminar
V	Managing Teams					
	1	Managing high performance teams – Team development – Cohesiveness	5	To know the concept and managing Team development – Cohesiveness	Lecture discussion with PPT illustration	Evaluation through: Short test and Oral test
	2	Managing conflicts in team – Managing technology and innovations	5	To understand Managing technology and innovations in competitive environment	Lecture discussion	Multiple choice questions
	3	Managing change – Shaping the future	5	To know Managing change – Shaping the future	Lecture discussion	Assignment Formative assessment Seminar

Course instructor: Dr. P.M. Sirumalar Rajam
Head of the Department: Ms. S. Merlin Vista