

**Holy Cross College (Autonomous), Nagercoil
Accredited with A⁺ by NAAC-IV cycle– CGPA3.35
Nagercoil, Kanyakumari District, Tamil Nadu.**

Affiliated to
Manonmaniam Sundaranar University, Tirunelveli



Department of Commerce (SF-I)



**Teaching Plan for the Academic Year 2023-24
M.Com**

Semester: II

CORE COURSE IV: STRATEGIC COST MANAGEMENT

Course Code: AP232CC1

Course Code	L	T	P	S	Credits	Inst. Hours	Total Hours	Marks		
								CIA	External	Total
AP232CC1	6	-	-	-	5	6	90	25	75	100

Pre-requisite

Students should have studied Cost and Management Accounting.

Learning Objectives

1. To understand the aspects of strategic and quality control management
2. To apply cost management techniques in various sectors

Course Outcomes

On the successful completion of the course, student will be able to:		
1.	understand and apply strategic cost management and techniques	K1 & K3
2.	apply the strategies for product Life Cycle and Budgeting	K3
3.	analyse activity-based costing in practice	K4
4.	apply transfer pricing methods and its relevance in decision making	K3 & K4
5.	evaluate cost structure for Agriculture and IT sector	K4 & K5

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

Teaching plan

Module

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

Unit	module	Topic	Teaching hours	Cognitive level	pedagogy	Assessment Evaluation
Unit I:						
	1.	Introduction to Strategic Cost Management	3	K1(R)	Introductory Session	Evaluation through short test
	2.	Introduction to Strategic Cost	4	K1(R)	Lecture using PPT	Concept explanation
		Management (SCM) – Need for SCM – Differences between SCM and Traditional Cost Management				

	3	ValueChainAnalysis: Meaning and steps	3	K1(R)	Lecture using PPT	Debatingor presentation s
	4	Quality Cost Management: MeaningofQuality and Quality Management	1	K1(R)	Lecture using chalkand talk	Shortessays
	5	CostofQuality- problem	3	K3(AP)	Proble m solving	Problem solving question
	6	Indian Cost AccountingStandard 21onQuality Control-	1	K1(R)	Lecture using chalkand talk	Shortessays
	7	Introductionto Lean System–Benefitsof Lean System – Just inTime (JIT) – Kaizen Costing	3	K1(R)	Lecture using PPT	Concept explanatio n

UnitII:CostControlandReduction						
	1.	Cost Control: Meaning and Prerequisites - Cost Reduction: MeaningandScope– Differences between Cost control and cost reduction	1	K3(AP)	Lectur e using PPT	Concept explanatio n &Problem solving
	2.	Pareto Analysis: Meaning,importance and applications	1	K3(AP)	Lecture using chalkan d talk	Shortessays
	3	Target Costing: Meaning,stepsand Principles	2	K3(AP)	Lectur e using PPT	Concept explanatio n
	4	TargetCosting	5	K3(AP)	Problem solving	Problem solving question
	5	LifeCycleCosting: Meaning,Strategies foreach stage of product lifecycle,Benefits–	3	K3(AP)	Lecture using chalkand talk	Shortessays
	6	Life Cycle Costing:probem	3	K3(AP)	Proble m solving	Problem solving question

	7	LearningCurve: Meaning, Learningcurve ratio and applications	3	K3(AP)	Lecture using PPT	Concept explanatio n
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UnitIII: ActivityBasedCostManagement						
	1.	Concept, Purpose,Stages	3	K4(an)	Lecture using PPT	MCQ
	2.	BenefitsRelevancein Decision making and itsApplication in Budgeting	2	K4(an)	Lecture using PPT	Concept explanatio n
	3	Budgeting–problems	13	K4(an)	Problem solving	Problem solving question

UnitIV: TransferPricing						
	1.	TransferPricing: Meaning, Benefits.	3	K4(an)	Lecture using chalk and talk	Shortessays
	2.	Methods:Pricing basedoncost,Market priceontransferprice, Negotiated pricing andPricingbasedon opportunitycosts– PracticalProblems.	15	K3(ap)	Proble m solving	Problem solving question

UnitV: CostManagementinAgricultureand IT sector						
	1.	Agriculture Sector:Features, Cost	4	K4(an)	Lecture using chalk andtalk	Shortessays

		Structure, Cost Management				
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	2.	Tools to measure the performance, Minimum Support Price and International Perspective – Information	8	K5(E)	Lecture using PPT	Concept explanation
	3	Technology Sector: Features, Cost Structure, Cost Management and International Perspective	8	K5(E)	Lecture using chalk and talk	Short essays

Assignment - Cost Management and International Perspective

Part-A

1. JIT relates to.....
2. Uniform costing is a.....
3. Process of Cost allocation under Activity Based Costing is.....
4. The minimum potential transfer price is determined by.....

Part-B

1. Distinguish between strategic cost management and Traditional Cost Management

Part- C

2. Explain Just in Time (JIT), Kaizen Costing

Dr.A.Thanga Vinuja

Course Instructor

Dr.R.Evalin Latha

Head of the Department

Semester: II**CORE COURSE V: CORPORATE ACCOUNTING****Course Code: AP232CC2**

Course Code	L	T	P	S	Credits	Inst. Hours	Total Hours	Marks		
								CIA	External	Total
AP232CC2	6	-	-	-	5	6	90	25	75	100

Pre-requisite

Students should have the knowledge of Financial Accounting.

Learning Objectives

1. To understand the accounting treatment for various companies.
2. To improve the skills of CSR reporting

Course Outcomes

CO	Upon completion of this course, the students will be able to:	PSO addressed	Cognitive level
1.	prepare financial statements of companies as per schedule III of Companies Act, 2013	PSO1	K2&K4
2.	apply the provisions of IRDA Regulations, 2002 in the preparation of final accounts of life insurance and general insurance companies.	PSO2	K1&K3
3.	prepare consolidated financial statements of holding companies in accordance with AS 21.	PSO3	K3&K4
4.	assess contemporary accounting methods	PSO4	K5
5.	examine financial reporting based on appropriate accounting standards and provisions of Companies Act 2013 with respect to corporate social responsibility	PSO5	K4&K5

Teaching plan

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

Unit	Module	Topic	Teaching Hours	Cognitive level	Pedagogy	Assessment/ Evaluation
I	Issue of Shares and Final Accounts of Companies					
	1	Issue of	3	K2&K4	Introductory	Evaluation

		Shares:ESOPs -ESPS			session	through shorttest
	2	Sweat Equity Shares-Book Building- Buy-back of Shares	3	K2&K4	Lecture usingChalk and talk	Shortessays
	3	Conversion of debentures intoshares	3	K2&K4	Group Discussion,	Problem- solving questions
	4	Final accounts of Companies as per ScheduleIIIof theCompanies Act,2013	3	K2&K4	Mind mapping, Peer tutoring,	Finish a procedurein many steps
	5	Managerial remuneration.	3	K2&K4	Lecture using videos	Problem- solving questions
II	InsuranceCompanyAccounts					
	1	Insurance Company Accounts	3	K1&K3	Group Discussion	MCQ
	2	Types of Insurance	3	K1&K3	Mind mapping,	Discussion, Debatingor Presentations
	3	Finalaccounts of life assurance Companies	3	K1&K3	Lecture usingChalk and talk	Seminar
	4	Ascertainment of profit- Valuation BalanceSheet	3	K1&K3	Lecture usingPPT	Evaluation through short test
	5	Finalaccounts of Fire, Marine and miscellaneous Insurance Companies.	3	K1&K3	Lecture usingChalk and talk	Problem- solving questions
III	Consolidatedfinancialstatements					
	1	Consolidated	3	K3&K4	Introductory	Problem-

		financial statements as per AS 21			session	solving questions
	2	Consolidated Profit and Loss Account– Minority interest	3	K3&K4	Lecture using PPT	MCQ
	3	–Cost of control– Capital reserve	3	K3&K4	Lecture using PPT	Discussion, Debating or Presentations
	4	Inter-company holdings	3	K3&K4	Lecture using Chalk and talk	Seminar
	5	Preparation of consolidated Balance Sheet.	3	K3&K4	Lecture using PPT	Evaluation through short test
IV	Contemporary Accounting Methods					
	1	Accounting for price level changes	3	K5	Lecture using PPT	Solve problems,
	2	Social responsibility accounting	3	K5	Group Discussion	Concept explanations
	3	Human resource accounting	3	K5	Lecture using PPT	Problem-solving questions
	4	Forensic Accounting.	3	K5	Lecture using Chalk and talk	Concept explanations
V	Financial reporting					
	1	Financial reporting: Meaning, Objectives, Characteristics	3	K4&K5	Lecture using PPT	Problem-solving questions
	2	Indian Accounting Standards (AS 5, AS 10, AS 19, AS 20)	3	K4&K5	Lecture using PPT, Lecture using videos	MCQ

	3	Corporate Social Responsibility: Meaning, Key provisions of Companies Act, 2013	3	K4&K5	Lecture using Chalk and talk	Discussion, Debating or Presentations
	4	Accounting for CSR expenditure, Reporting of CSR	3	K4&K5	Lecture using Chalk and talk	Seminar
	5	Presentation and disclosure in the financial statements.	3	K4&K5	Lecture using Chalk and talk	Evaluation through short test

Course Focussing on Employability/Entrepreneurship/Skill Development:

Activities (Em/En/SD): Budgeting Worksheets/Mind Your Budget

Spending, Saving, Sharing

Word Search

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

Activities related to Cross Cutting Issues:

Assignment: Indian Accounting Standards (AS5, AS10, AS19, AS20)

Sample questions

Part A

Unit I

1. Book-building is a price discovery process used in public issue of shares. True/False
2. Maximum percentage of net profit for managerial remuneration is _____

Unit II

1. The amount payable by the insurance company is known as Policy. True/False
2. A Valuation of Balance Sheet is prepared by:
 - a) Joint Stock Company
 - b) Banking Company
 - c) Life Insurance Company
 - d) General Insurance Company

Unit III

1. Minority Interest is shown on the _____ in consolidated Balance sheet.

- a) Liability
- b) Asset
- c) FootNote
- d) Capital Reserve

Unit IV

1. Accounting for price level changes is called as _____.
2. HRA is accounting for people as an organization resource. True/False

Unit V

1. _____ is another name given to the published accounts of joint stock companies.
2. The Primary function of Accounting is to accumulate and _____ information essential to an understanding of the activities of an enterprise.

Part B

Unit I

1. From the following information provided by MNCLtd. For the year ended 31st March 2023, Calculate the overall (Maximum) managerial Remuneration.

Particulars	Amount	Particulars	Amount
To Salaries and Wages	65,000	By Gross Profit	16,70,000
To Repairs	30,000	By Profit on Sale of Plant (Cost Rs 3,00,000; Written down value Rs 1,50,000 Amount realized on Sale Rs 3,20,000)	1,70,000
To Depreciation (including Development Rebate Rs 15,000)	1,10,000	By Subsidy from Government	40,000
To General Expenses	25,000		
To Loss on Sale of Investment	20,000		
To Scientific Research (new Laboratory setup)	1,03,000		
To Donation to Charitable Institution	35,000		
To Interest on Debentures	35,000		
To Debenture Trustees Remuneration	15,000		
To Director's Fees	12,000		

To Income Tax	5,10,000	
To Proposed Dividend	5,10,000	
To Balance c/d	4,10,000	
	18,80,000	18,80,000

Unit II

1. From the following particulars, prepare the Fire Revenue Account for 2019-2020.

Claims paid	540
Legal expenses regarding claims	12
Premiums received	1480
Reinsurance premiums	100
Reinsurance claims	4
Commission	220
Reinsurance Commission Ceded	6
Expenses of Management	420
Provision against unexpired risk on April 1, 2020	660
Additional reserve on April 1, 2019	280
Claims unpaid on April 1, 2019	50
Claims unpaid on March 31, 2020	70

Unit III

1. Balance sheets as on 31st Dec 2023

Liabilities	H.Ltd	S.Ltd	Assets	H.Ltd	S.Ltd
Share Capital in shares of Rs.10 each	1,00,000	50,000	Sundry Assets	1,50,000	80,000
Creditors	1,00,000	30,000	Investment:		
			4,000 shares in S.Co	50,000	-
	2,00,000	80,000		2,00,000	80,000

Prepare consolidated Balance sheet

Unit IV

1. Ascertain net monetary result as at 31st March, 2023 from the data given below:

	1-4-2022	31-3-2023
Cash at Bank	15,000	21,000

AccountysReceivable	45,000	54,000
AccountsPayable	75,000	50,000
GeneralPriceIndexNumber:		
IstApril,2022		100
31 st Marcg,2023		125
2022-2023Average		120

UnitV

1. What are the objectives of Financial Reporting?

PartC

UnitI

1. The authorized capital of X Ltd is Rs. 5,00,000 consisting of Rs 2000 6% preference shares of Rs 100 each and 30,000 equity shares of Rs 10 each. Following was the Trail Balance of X Limited as an 31-3-2020:

Trail Balance as on 31-3-2021

	Dr(Rs)	Cr(Rs)
Investment in shares at cost	50,000	
Purchases	4,90,500	
Selling expenses	79,100	
Stock on 1-4-2020	1,45,200	
Salaries and wages	68,500	
Cash on hand	12,000	
Bill receivable	41,500	
Interim preference dividend for the half year to 30-9-2020	6,000	
Interest on Bank Overdraft	7,800	
Interest on Debentures upto 30-9-2020	3,750	
Sundry Debtors and Creditors	50,100	87,850
Freehold property at cost	4,86,500	
Furniture at cost less Depreciation of Rs 15,000	35,000	
6% Preference share capital		2,00,000
Equity share capital fully paid up		2,00,000
5% Mortgage Debentures secured on freehold properties		1,50,000
Income tax paid in advance for 2020-21	10,000	
Dividends		4,250
Surplus A/c (1-4-2020)		28,500
Sales (Net)		6,70,350
Bank Overdraft secured by hypothecation of stocks and receivables		1,50,000
Audit fees	5,000	
	<u>14,90,950</u>	<u>14,90,950</u>

UnitII

1. From the figures stated below, prepare revenue A/c and a valuation of balance sheet as at 31 March 2018 showing surplus for policyholders:

Particulars	Amount (Rs in 000)
Claims paid	900
Premiums	7,500
Interest, dividend and returns Profit on sale on Investment	4,500
Consideration for annuities granted	24
Annuities	300
Net Liabilities on 31/03/2018 Surrenders	40
Bonus in reduction of Premiums Commission	16,850
Life assurance fund on 1/4/2017	300
	15
	120
	12,000

Unit III

1. The Balance sheet of H Ltd. and S Ltd. as at 31st Dec 2019 were as follows:

Liabilities	H Ltd Rs	S. Ltd Rs	Assets	H Ltd Rs	S. Ltd Rs
Share capital: (in Rs. 10 shares)	5,00,000	2,00,000	Fixed Assets	3,50,000	1,65,000
Bills Payable	50,000	30,000	Bills Receivable	40,000	20,000
Creditors	1,00,000	40,000	Investment: 15000 Shares of Rs. 10 each.	1,50,000	-
			Debtors	1,00,000	80,000
			Cash & Bank	10,000	5,000
	6,50,000	2,70,000		6,50,000	2,70,000

Additional Information:

- Sundry Creditor of S Ltd. include Rs. 10,000 on due to H Ltd.
- B/R of H Ltd. include Rs. 8,000 accepted by S Ltd.
- B/R of S Ltd. include Rs. 10,000 accepted by H Ltd.
- Contingent Liability for bills discounted by S Ltd. Rs. 6,000.

You are required to prepare a Consolidated Balance Sheet as at 31st Dec 2019.

Unit IV

1. Explain the need for Forensic Accounting.

Unit V

1. Explain Corporate Social Responsibility.

Dr. R. Sreedevi

Course Instructor

Dr. R. Evalin Latha

Head of the Department

Semester: II**CORE COURSE VI: SETTING UPOF BUSINESS ENTITIES****CourseCode : AP232CC3**

CourseCode	L	T	P	S	Credits	Inst. Hours	Total Hours	Marks		
								CIA	External	Total
AP232CC3	6	-	-	-	4	6	90	25	75	100

Pre-requisite

Students should have knowledge on Company and Business Laws.

Learning Objectives

1. To understand and analyse the formation and registration of Section 8 company
2. To determine the procedure for obtaining registration and license and to create awareness about the legal compliances governing business entities

Course Outcomes

On the successful completion of the course, student will be able to:		
1	recognize and determine the startups in India	K1&K2
2	describe and identify legal requirements for section 8 company	K2&K3
3	Examine the proceedings for LLP and joint venture	K4
4	determine the registration and licensing procedure	K5
5	examine and evaluate the compliance of regulatory framework	K4&K5

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

Unit	Section	Topics	Lecture hours	Cognitive Level	Learning outcomes	Pedagogy	Assessment/evaluation
I		Start-ups in India					
	1.	Types of business organizations – Factors governing selection of an organisation – start-up – Evolution – Definition of a Start-up – Start-up landscape in India	4	K1&K2	Understand the basic concept of Start-ups in India	Lecture with videos	Short test
	2.	Start-up India policy – Fundings support and incentives – Indian states with Start-up policies	2	K1&K2	Understand the Start-up India policy	Lecture with PPT	Class test.
	3.	Exemptions for start-ups – Life cycle of a Start-up – Important points for start-up's	6	K1&K2	Able to analyse the Financing options available for start-ups	Mind mapping	Objective type test
	4.	Financing options available for start-ups – Equity financing – Debt	4	K1&K2			Unit test

		financing –					
		Venture capital financing – IPO – Crowdfunding – Incubators – Mudra banks					
	5.	Successful Startups in India	3	K1 & K2			Short test
II	Not-for-Profit Organisations						
	1.	Formation and registration of NGOs – Section 8 Company – Definition – Features – Exemptions – Requirements of Section 8 Company – Application for incorporation	6	K2 & K3	Understand the concept of Section 8 Company	Infographics Learning	Class test.
	2.	Trust: Objectives of a trust – Persons who can create a trust – Differences between a public and private trust – Exemptions available to trusts – Formation of a trust – Trust deed	8	K2 & K3	Able to analyse the formation and tax exemptions available to trusts and NGOs	Brainstorming	Formative Assessment Test I
	3.	Society – Advantages – Disadvantages – Formation of a society – Tax exemption to NGOs	8	K2 & K3			
III	Limited Liability Partnership and Joint Venture						
	1.	Limited Liability Partnership: Definition – Nature and characteristics – Advantages and disadvantages – Procedure for incorporation – LLP agreement – Annual compliances of LLP	4	K4	Able to understand Limited Liability Partnership	Lecture with PPT	Evaluation through class test.
	2.	Business collaboration: Definition – Types – Joint venture: Advantages and disadvantages – Types – Joint venture agreement – Successful joint ventures in India	5	K4	Evaluate the Successful joint ventures in India	Infographics Learning	Evaluation through class test

	3.	Special Purpose Vehicle – Meaning – Benefits – Formation.	4	K4	Evaluate the Special Purpose Vehicle	Lecture with PPT	Evaluation through class test	
IV	Registration and Licenses							
	1.	Registration and Licenses: Introduction – Business entity registration – Mandatory registration – PAN – Significance – Application and registration of PAN – Linking of PAN with Aadhar	2	K5	Understand the concept of PAN	Lecture with PPT	Evaluation through discussions.	
	2.	TAN – Persons liable to apply for TAN – Relevance of TAN – Procedure to apply for TAN – GST: Procedure for registration – Registration under Shops and Establishment Act	2	K5	Understand the concept of TAN	Flipped Learning	Evaluation through Assignment	
	3.	MSME registration – Clearance from Pollution Control Board	3	K5	Understand and analyse the concept of MSME registration	Lecture with PPT	Formative Assessment Test II	
	4.	FSSAI registration and license – Trade mark, Patent and Design registration	4	K5	Know to find out FSSAI registration	Youtube Videos	Short test	
V	Environmental Legislations in India							
	1.	Geographical Indication of Goods (Registration and Protection) Act, 1999: Objectives, Salient Features- The Environmental Protection Act, 1986: Prevention, control and abatement of environmental pollution		K4 & K5	Describe the concept of Geographical Indication of Goods (Registration and Protection) Act, 1999	Lecture with PPT	Evaluation through discussions.	
	2.	The Water (Prevention And Control of Pollution) Act, 1974:	4	K4 & K5	Able to analyse the	Lecture with	Formative Assessment test II	
		Pollution) Act, 1974:			Able to analyse the	Interact		

	The Central and State Boards for Prevention and Control of Water Pollution - Powers and Functions of Boards - Prevention and Control of Water Pollution - Penalties and Procedure			Water (Prevention and Control of Pollution) Act, 1974 and the Air (Prevention and Control of Pollution) Act, 1981	ion	
3.	The Air (Prevention and Control of Pollution) Act, 1981: Central and State Boards for The Prevention and Control of Air Pollution - Powers and Functions - Prevention and Control of Air Pollution - Penalties and Procedure. Powers and Functions	4	K4 & K5		Group Brainstorming Session	Short test

Course Focussing on Entrepreneurship: Entrepreneurship Activities (Em/ En/SD):
Assignment: Differences between public and private trust (Prepare E-Content)

UNIT- I

Part-A

_____ means receive money from an investor in exchange for partial ownership of the company.

Part-B

Show the financing options available for startups.

Part-C

Express the successful startups in India.

UNIT- II

Part-A

A _____ can be registered under section 8 of companies Act with the registrar of companies.

Part-B

Outline the tax exemptions available to trusts.

Part-C

Generalised the requirements of section 8 company.

UNIT- III

Part-A

In _____, partners will not be liable for the tortious damages of other partners but potentially for the contractual debts depending on the state.

Part-B

Interpret the different types of Joint venture.

Part-C

Express the successful joint ventures in India.

UNIT- IV

Part-A

_____ is a ten-character alphanumeric identifier foundational ID, issued by the Indian income tax department, to any person who applies for it or to whom the department allots the number without an application.

Part-B

Analyse FSSAI registration and license.

Part-C

Show the list of persons liable to apply for TAN.

UNIT- V

Part-A

The registration of Geographical Indication of Goods is valid for _____ years

Part - B

Infer the functions of central and state boards for the prevention and control of air pollution

Part-C

Evaluate the prevention, control and abatement of environmental pollution.

Staff-in-charge: Dr. R. Sreedevi

Head of the Department: Dr. R. EvalinLatha

Semester: II

ELECTIVE III A : BUSINESS ETHICS AND CORPORATE SUSTAINABILITY

Course Code : AP232EC1

Course Code	L	T	P	S	Credits	Inst. Hours	Total Hours	Marks		
								CIA	External	Total
AP232EC1	4				3	4	60	25	75	100

Pre requisite

Students should be familiar with ethics in business and personal life.

Learning Objectives

1. To gain knowledge on moral issues relating to business, marketing, advertising, finance, HR and environmental protection
2. To analyse sustainability information and prepare reports

Course Outcomes

On the successful completion of the course, students will be able to:		
1.	understand the concepts of business ethics in practice	K2 & K4
2.	demonstrate and recommend ethical decision making by applying various theories	K4 & K5
3.	evaluate moral issues relating to business, marketing, advertising, finance, HR and environmental protection	K5 & K6
4.	remember the concepts of corporate sustainability	K1 & K2
5.	construct reports disclosing sustainability information	K5 & K6

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

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

Unit	Module	Topic	Teaching Hours	Cognitive level	Pedagogy	Assessment/ Evaluation
I	Introduction to Business Ethics					
	1.	Meaning and Definition of Ethics	1	K1	Introductory Session	Concept explanations
	2.	Nature of Business Ethics	1	K2	Learning Outside the Classroom	Slip Test Group

	3.	Role and importance of Business Ethics	2	K1	Lecture with PPT	Discussion Quiz-I
	4.	Values in Business	1	K2	Lecture using videos	
	5.	Causes of Unethical Behaviour	1	K1 & K2	Youtube Videos	Formative Assessment-I
	6.	Ethical Issues	1	K2	Discussion	
II	Ethical Theories					
	1.	Ethical Decision Making	1	K1	Lecture with Interaction	Preparation of One word Questions
	2.	Decision Making (Normal Dilemmas and problems)	2	K2	Lecture with Interaction	
	3.	Application of Ethical Theories in Business	2	K1	Lecture with PPT	Oral Test
	4.	Traditional Ethical Theories	1	K1	Group Brainstorming Session	
	5.	Utilitarianism, Ethical Egoism and Ethics of Duties	2	K4	Flipped Learning	Formative Assessment-I
	6.	Normative Theories of Business Ethics	2	K4	Chalk and Talk Sessions	
	7.	Stakeholder Theory and Stockholder Theory	1	K4	Chalk and Talk Sessions	Quiz-I
	8.	Lawrence Kohlberg's Theory Model Development	1	K4	ChatGPT	
III	Moral Issues in Business					
	1.	Importance of moral issues	1	K2	Lecture using videos	Open Book Test
	2.	Whistle Blowing and its Kinds	1	K1	Youtube Videos	
	3.	Ethical Issues in Functional Areas of Business	2	K4	Chalk and Talk	Quizzes

	4.	Marketing and Advertising, Truth in Advertising, Manipulation, Coercion, Trade Secrets, Corporate Disclosure and Insider Trading	3	K4	MindMap	Short Essay Writing
	5.	Finance, Fairness, Efficiency in Financial Market, Greenmail and Golden Parachute	3	K4	Flipped Classroom	Formative Assessment-I Quiz-I
	6.	HR: Workers Rights and Duties	1	K4	Info-graphics	Concept explanations
					Learning	
	7.	Work place Safety, Sexual Harassment, Equal Employment Opportunity and Preferential hiring	2	K5	Group Discussion	Overview
	8.	Environmental Protection, Safety and acceptable risk, Environmental Harm, Pollution and its Control	3	K5	Learning Outside the Classroom	MCQ
	9.	Product Safety and Corporate Liability	2	K4	Peer tutoring	Recalling
IV	Corporate Sustainability					
	1.	Concepts of sustainability	2	K2	Lecture with PPT	Assignment
	2.	Social, Environmental and Economic dimensions - Sustainability in a business context	3	K4	Learning Outside the Classroom	Infotainment Puzzle
	3.	Principles of Sustainable Development: History and emergence of the concept of Sustainable Development Definitions	2	K4	Youtube Videos	Formative Assessment-II
	4.	Environmental issues and crisis, Resource degradation and Greenhouse gases	2	K4	Storyboarding	Quiz-II

	5.	Desertification, Social and Industrialization	3	K4	Chalk and Talk	True/False
	6.	Globalization and Environment	1	K4	Role Play	
	Seminar					
V	Sustainability Reporting					
	1.	Investors, customers, government and media	2	K1	Lecture with PPT	Peer Learning
	2.	Disclosing sustainability information, report and website	1	K6	Youtube Video	Assignment
	3.	Transparency, Accountability and One Report movement	2	K6	Chalk and Talk	Seminar Presentation
	4.	Financial and non-financial together	1	K5	PPT Video	Group
	5.	Triple bottom line concept for Sustainable Business	1	K5	Collaborative Learning	Discussion
	6.	Sustainability Reporting: Flavour of GRI,	1	K5	Lecture	Formative Assessment-II
	7.	Flavour of BRR, BRSR.	2	K5	Debate	Quiz-II

Course Focussing on Employability/Entrepreneurship/Skill Development: Entrepreneurship

Activities (Em/En/SD): Write report on the business ethics followed by a business entity near your residence. Assignment:

1. Disclosing sustainability information, report and website (Online)

2. History and emergence of the concept of Sustainable Development (Online)

Seminar Topic: Corporate Sustainability.

Sample Questions

Part-A

- _____ is a branch of philosophy that involves the concepts of right and wrong conduct.
- _____ is a form of applied ethics.
- The colloquial term used for the disclosure of wrong doing within an organisation is called as _____.
- The business strategy for long-term growth that works in harmony with people and the planet is _____.
- Expand GRI.

Part-B

- Discuss the importance of business ethics.
- State the application of ethical theories in business.
- Recall the kinds of whistle blowing.
- Enumerate corporate sustainability in business context.
- List out the triple bottom line concept for sustainable business.

Part C

- Briefly explain about the causes of unethical behaviour.
- Enumerate the Lawrence Kohlberg's theory model development.
- List out the pollution and its controllable measures.

4. Elucidate the greenhouse gases.
5. Explain the flavour of GRI and BRSR.

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

Semester: II

ELECTIVEIVA:RURAL AND AGRICULTURAL MARKETING

Course Code : AP232EC4

Course Code	L	T	P	S	Credits	Inst. Hours	Total Hours	Marks		
								CIA	External	Total
AP232EC4	4	-	-	-	3	4	60	25	75	100

Pre-requisite

Students should know the principles and practices of marketing

Learning Objectives

1. To gain knowledge on strategies relating to rural marketing.
2. To analyse the functioning of food processing industry including distribution and promotion in the rural market.

Course Outcomes

On the successful completion of the course, students will be able to:		
1.	understand the concepts of rural marketing, buyer behavior and product strategy.	K2
2.	analyse the factors affecting product innovation strategies.	K2 & K4
3.	apply the strategies relating to rural product, branding and packaging.	K3 & K5
4.	evaluate the distribution and promotional mix relating to food processing industry.	K1 & K5
5.	analyse the principles and functioning of co-operative marketing.	K4 & K5

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

Unit	Section	Topics	Lecture Hours	Learning Outcome	Pedagogy	Assessment/Evaluation
I	Introduction to Rural marketing					
	1	Rural marketing – Meaning – Definition – Concept and nature of rural marketing	3	To understand the meaning, nature and scope of rural marketing	Lecture Discussion	Oral test
	2	Taxonomy of rural markets	3	To understand the Taxonomy of rural markets	Group discussion Illustration	Oral Test

				Disciplines		
	3	Urban vs Rural marketing	3	To understand the distinguish of Urban and Rural marketing	Brain Storming	Short Test
	4	Rural marketing environment – Becoming a successful rural marketer.	3	To recognize the role and responsibilities of successful rural marketer	Mind Mapping Discussion	Oral Test Quiz
II	Rural buyer behaviour					
	1	Rural buyer behaviour – Aspects of rural buyer behavior	3	To understand the features of rural buyer behavior	Group Discussion	Assignment
	2	Rural consumer decision making process – Environmental factors affecting rural consumers	3	To know Rural consumer decision making process	Brain Storming	Multiple choice questions
	3	Buyer characteristics and innovation adoption – Rural STP approach	3	To understand the Rural STP approach and Buyer adoption	Lecture with PPT	Short Test
	4	Guidelines for effective segmentation and emerging rural market segments.	3	To recognize emerging rural market segments.	Lecture Discussion	Short Test
III						
	1	Rural product strategy – Rural product classification and decisions – Product innovation	3	To acquire knowledge on Rural product strategy	Mind Mapping	Quiz

	strategies – Customer value strategies				
2	Rural branding and packaging strategies – Role of Agricultural Price Commission in India (APC) - Introduction to APC	3	To understand the Role of Agricultural Price	Lecture with PPT	Short Test
3	Basic objectives of the Commission - Determination of Minimum Support Price (MSP) - Non price measures	3	To identify the features of Minimum Support Price	Debate Brain Storming	Quiz
4	Benefit to the farmers - Rationale of support pricing - Limitations of MSP.	3	To understand various Benefit to the farmers	Lecture	Quiz
5	Consumer Surplus	3	To understand the concept consumer surplus	Group Discussion, Lecture	Formative Assessment
IV	Food processing industry infrastructure in India				
	1	Food processing industry infrastructure in India - Meaning of processing - Advantages of	3	To understand Food processing industry infrastructure in India	Group discussion

	3	food processing - Processing of agricultural	3	To understand the Types of retail outlets	Discussion	Multiple choice questions
	4	commodities (Wheat, Paddy, Pulses and Oilseeds)	3	To create a deep understanding of the Marketing communication challenge in rural markets	Blended learning	Short test
	5	Economies and Diseconomies of scale: internal and external	3	To understand the economies and diseconomies of scale	Mind Mapping	Multiple choice questions
	6	Small Scale production: Advantages and disadvantages	3	To evaluate the advantages and disadvantages of Small-Scale production	Lecture with videos	Short test Formative Assessment
V	Cooperative marketing					
	1	Cooperative marketing: Meaning - Role of cooperatives - Structure of cooperative marketing societies	3	To understand different market forms and identify Structure of cooperative marketing societies	Group Discussion With video	Quiz
	2	Types of Cooperative marketing societies – Membership – Functioning – Agri export zones	3	To differentiate different Agri export zones	Blended learning method	Short test
	3	Small Farmers Agri Business Consortium - eNAM	3	To understand the concept and phases of eNAM	Lecture and discussion	Short test
	4	Tamil Nadu State Agricultural Marketing	3	To understand the concept of Agricultural Marketing	Flipped class room	MCQ

		Board.		Board.		
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Part–A

1. Which of the following is the quality certification mark for agricultural produce

- a) BIS
- b) AGMARK
- c) ISO2000
- d) ISI

2. Agricultural produce marketing is a link between

- a) farmers
- b) the farm and the non-farm sectors
- c) farmers and intermediaries
- d) intermediaries and Consumers

Part– B

11.a) Distinguish between Urban and Rural marketing.

(OR)

b) What is the role of media in rural marketing?.

12.a) Write about the Aspects of rural buyer behavior

(OR)

b) Determine the Rural consumer decision making process

Part– C

16. a) Discuss the nature of rural marketing..

(OR)

b) Discuss the Rural marketing environment.

17. a) What are the Guidelines for effective segmentation and emerging rural market segments?

(OR)

b) Discuss the Environmental factors affecting rural consumers.

Dr.M.CharlesDayana

Course Instructor

Dr.R.Evalin Latha

Head of the Department

SEMESTER II
Skill Enhancement: Professional Communication and Development

Course Code : AP232SE1

CourseCode	L	T	P	S	Credits	Inst.Hours	Total Hours	Marks		
								CIA	External	Total
AP232SE1	4				2	4	60	25	75	100

Pre-requisite:

Students should have basic knowledge in communication.

Learning Objectives:

1. To introduce students the effective ways of improving communication skills
2. To recognize the importance of improving one's self image.

Course Outcomes

On the successful completion of the course, student will be able to:		
1	understand the impact of communication.	K1&K3
2	remember the tip to handle the fear of public speaking.	K2&K4
3	apply the way to make first impression.	K3&K4
4	evaluate the way to manage emotional intelligence	K4&K5
5	apply the neuromarketing for success in life.	K3&K4

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

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

Unit	Section	Topics	Lecture hours	Learning outcome	Pedagogy	Assessment/ Evaluation
I	Communication Skills					
	1	Communication: Importance, Avoiding Miscommunication.	4	To understand the importance of communication.	Lecture discussion with ppt	Evaluation through: Oral presentation
	2	Learning High Impact Communication, 7 C's of Communication, Do's and Don'ts of Communication	5	To know the 7c's and do's and don'ts of communication.	Lecture discussion with ppt	
II	Public Speaking					
	1	Concept, Dealing with lack of confidence, Tip to tackle fear of public speaking.	4	To gain knowledge regarding lack of confidence.	Lecture discussion with ppt	Evaluation through: Group

	2	Becoming a confident public speaker: Perseverance, Pleasure, Personality, Projection, Passion, Progress.	3	To know about a confident public speaker.	Lecture discussion with ppt	discussion
	3	Perfecting: Delivery, Eye contact, Enthusiasm, Energetic, Wow factor, Humour, Effective, Persuasive, Brief.	4	To understand perfecting.	Lecture discussion with ppt	Multiple choice questions Online Assignment Formative assessment
III	Self-Image Management					
	1	Parts, Types, Effects, Self-image and First impression.	4	To understand the effects of self-image.	Lecture discussion with ppt	Evaluation through: Open Book test and
	2	Factors that affect one's self-image, Way to make the best first impression.	4	To understand the factors that affect one's self-image.	Lecture discussion with ppt	Online Quiz through Google Classroom
IV	Emotional Intelligence					
	1	Essentials, Components, Applying Emotional intelligence at home and work.	5	To know the application of emotional intelligence.	Lecture discussion with ppt	Evaluation through: Class test
	2	Ways to improve emotional intelligence.	4	To understand the ways to improve emotional intelligence.	Lecture discussion with ppt	Seminar Formative assessment
V	Neuromarketing: The art of promoting yourself					
	1	Concept, Steps to use neuro marketing for life success.	4	To know the usage of neuromarketing to succeed in life.	Lecture discussion with ppt	Evaluation through: Online Quiz through
	2	Ways to recognize and capitalize on opportunities before others.	4	To understand the ways to recognize the opportunities before others.	Lecture discussion with ppt	Google Classroom Formative assessment

Activity: Group Discussion

Topics: Do's and Don'ts of Communication.

Factors that affect one's self-image.

Sample Questions:

Part– A

1. Communication is a _____ process.
a) Magic b) Compulsory c) Voluntary d) Continuous
2. Compromise and _____ are the basis of good human bonds.
3. Speaking in _____ is a pleasurable and exhilarating experience.
a) Private b) Public c) People d) Open.
4. Include a wow _____ in the speech.
5. First impression is a function of self-image. True or False

Part– B

1. Recall the importance of communication for students.
2. Recall the 7C's of Communication
3. Discuss the tip to tackle the fear of public speaking.
4. Explain 'Eye contact' and 'Wow factor'.
5. Analyse the effects of first impression.

Part– C

1. Elaborate the Do's and Don'ts of communication.
2. Discuss the importance of 7C's of communication.
3. Analyse the steps to be followed to become a confident public speaker.
4. Discuss the steps to be followed to deal with lack of confidence.
5. Enumerate the ways to make the best first impression.

Course instructor: Dr. C. K. Sunitha

Head of the Department: Dr. R. Evalin Latha

Semester:IV

Nameofthecourse:SecurityAnalysisandPortfolioManagemet

SubjectCode: PA2041

No.ofHours perWeek	Credit	TotalNo.ofHours	Marks
6	4	90	100

Objectives

1. Toexplorethedifferentavenuesofinvestment.
2. Toequipthestudentswiththeknowledgeofsecurityanalysisandportfoliomanagement.

CONO.	CourseOutcomes	PSO	CL
CO-1	Understandthedifferentavenuesofinvestment	3	U
CO-2	AnalyzetheFundamentalSecurityAnalysis	3	An
CO-3	Analyzethetechnicalanalysis	3	An
CO-4	Discusstheprinciplesandpoliciesofportfolio Management	3	U
CO-5	Evaluatetheportfoliomanagementtheory	3	E

Modules

Totalcontacthours:90(Includinglectures,seminars,assignmentsandtests)

Unit	Section	Topics	Lecture hours	Learning outcome	Pedagogy	Assessment/ Evaluation
I	IntroductiontoInvestment					
	1	Meaning AndDefinition- Classification- Speculation- DistinctionBetwe enInvestmentand - SecuritiesMarket	4	To understand andthe conceptofspeculation &securities market.	Brainstormingmethod	Class testvia google form
	2	Gambling-Factors Favouring	5	To know thecauses	Lecture and	CIATest - 1

		Investment– EssentialFeatures ofInvestment Programme		gambling and essential of investment programme	Discussion	Online assignment
3	Speculation Processof Investment— Investment Avenues	2	To gain knowledge about speculation and processof investment.	Blended Classroom		
4	Relationship Between New Issue Market And Stock Exchange Market	2	To know the relationship between new issue market and stock exchange market	Discussion with PPT.		

II	Fundamental Security Analysis					
1	Approaches to Security Analysis – Fundamental Analysis	2	To know about approaches of security analysis and fundamental analysis	Blended Classroom	Evaluation through: Test	Open book test. Quiz Online assignment
2	Economic Analysis – Factors Affecting the Investment	4	Get thorough knowledge regarding economic analysis and factors affecting the investment	Flipped Classroom		

	3	Industry Analysis – Factors Influencing the Growth of Industry – Company Analysis	5	To gain knowledge about the industrial analysis	Blended Classroom	Formative assessment
	4	Marketing – Accounting Policies – Profitability – Dividend Policy	3	To understand the marketing, Accounting Policies, Profitability and Dividend Policy	Lecture with Video.	
	5	Capital Structure -- Operating Efficiency – Management – Analysis of Financial Statement	2	To evaluate the capital structure.	Blended Classroom	

III	Technical Analysis					
	1	Basic Assumptions of Technical Analysis	3	To know the assumptions of technical analysis	Lecturing with case study and examples	Evaluation through: Test
	2	Differences Between Technical Analysis and Fundamental Analysis	5	Compare Technical Analysis and Fundamental Analysis.	Blended Classroom.	Snap test.
	3	Theories, Techniques, Methods of Movements of Stock Prices	5	To understand the methods of movements of stock prices	Lecture Discussion	Quiz

	4	Types of Charts	2	To know the types of charts	with video	Formative assessment
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IV	Portfolio Management:					
	1	Meaning of Portfolio Management – Definition – Portfolio Management Process	4	To understand the meaning and process of portfolio management	Seminar	Evaluation through: Test
	2	Factors Contributing to Portfolio Management	5	To know the Factors Contributing to Portfolio Management	Blended Classroom	Openbook test.
	3	Principles of Portfolio Management – Policies of Portfolio Management	5	To understand the principles and policies of portfolio management	Blended Classroom	Formative assessment
	4	Problems in Portfolio Management.	2	To find out the problems in portfolio management.	Seminar Group Discussion	

V	Portfolio Management Theory:					
	1	Introduction – Markowitz Model – Assumptions –	4	To know		Evaluation

	Features–Sharpe’sPortfolioModel-Assumptions		assumptions of Markowitz model & Sharpe’s model	Seminar	on through: Test
2	Assumptions–RiskReturn inSharpeModel–CapitalAssetPricingModel-Assumptions	3	To know assumptions of Risk Return inSharpe Modeland CapitalAssetPricing Model-model.	Discussion withPPT.	Snapt est.
3	DeterminantsofExpected Returns–Limitations of Capital Asset Pricing Model–Arbitrage	3	To analyse the Determinants of Expected Returns, Limitations of Capital Asset Pricing Modeland Arbitrage	Blended Class room.	Formative assessment
4	PricingTheory–Factor ModelinArbitragePricingTheoryModel–Capital AssetPricingModelVsArbitragePricingTheory–EmpiricalTestingofArbitragePricingTheoryModel.	3	To study about the pricing theory model.	Lecture with e-resources	

CourseInstructor

HeadoftheDepartment

Part–A

1. Investment made in real estate is a
 - a) real investment
 - b) Intangible investment
 - c) Financial investment
 - d) Non-Financial investment

2. If the investment is properly undertaken, then
 - a) the return will commensurate with the risk
 - b) the return will be certain
 - c) it will be liquid
 - d) high grade and non-readily saleable investment.

Part– B

11. a) Distinguish between investment and speculation.
(OR)
- b) Mention the various forms of investment alternatives.
12. a) Write about the limit of debt which should be used for the company?
(OR)
- b) Determine the economic factors which affect the investment.

Part–C

16. a) Describe the role of financial institutions in investment.
(OR)
- b) Is Protection important for investors in India? If yes, state the reasons.
17. a) What are the obstacles in the way of successful fundamental analysis?
(OR)
- b) Discuss the factors involved in company analysis.

Semester IV**Core XIII: Indirect Taxation****Course Code: PA2042**

Hours/Week	Credits	Total Hours	Marks
6	5	90	100

Objectives:

- To enable the students to understand the basic indirect taxation system prevailing in India.
- To provide the students about the knowledge on the principles and provision of a GST and Customs Law.

Course Outcome

COs	Upon completion of this course the students will be able to:	PSO Addressed	CL
CO-1	understand the basic concepts of indirect tax	2	U
CO-2	understand the features and types of goods and services tax	2	U
CO-3	explain the GST registration procedure	2	U
CO-4	discuss the SWOC Analysis of GST	2	U
CO-5	get an insight about the basic concepts of customs law	2	R
CO-6	explain the types, inclusions and exclusions under customs law	2	R

Modules

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

Unit	Module	Topic	Teaching Hours	Cognitive level	Pedagogy	Assessment/ Evaluation
I	Introduction to Indirect Taxes					
	1.	Indirect Taxes-Meaning	1	K1	Introductory Session	Concept explanations
	2.	Special features – Types:	1	K1	Learning Outside the Classroom	
	3.	Service Tax-Value Added Tax-Custom Duty and Octroi Tax	2	K1	Lecture with PPT	Slip Test
4.	Excise Duty-Merits-Demerits	1	K1	Lecture using videos	Group Discussion	

	5.	Major reforms in indirect taxation in India	1	K1	Youtube Videos	Quiz-I
	6.	Direct Tax vs. Indirect Tax	1	K1	Discussion	
II	Goods and Services Tax-I					
	1.	Goods and Services Tax Act 2016 (GST) – Introduction – Meaning – Definition – – –	1	K1	Lecture with Interaction	Preparation of One-word Questions
	2.	Objectives of GST - Major features of GST	2	K2	Lecture with Interaction	Oral Test
	3.	Dimensions of GST - Application of GST – Benefits	2	K1	Lecture with PPT	Question-Answer
	4.	Administration of GST – VAT and Indirect Taxes vs. GST	1	K1	Group Brainstorming Session	
	5.	Advantages and Disadvantages of GST	2	K4	Flipped Learning	
	6.	Difference between present tax structure and GST	2	K4	Chalk and Talk Sessions	
III	Goods and Services Tax-II					
	1.	Strengths, Weaknesses, Opportunities and Challenges (SWOC) Analysis in India	1	K2	Lecture using videos	Open Book Test
	2.	Types of GST – Central GST – State GST – Integrated GST – Union Territory GST	1	K1	YouTube Videos	Quizzes
	3.	Impact of GST on Central and State Government	2	K4	Chalk and Talk	Short Essay Writing
	4.	Effects of GST on Indian Economic Growth	3	K4	Mind Map	Formative Assessment-I
	5.	Industry wise Impact of GST in India.	3	K4	Flipped Classroom	Quiz-I
						Concept explanations
						MCQ

IV Goods and Services Tax Registration Procedure					
1.	GST Registration procedure	2	K2	Lecture with PPT	Assignment
2.	Tax invoice	3	K4	Learning Outside the Classroom	Infotainment Puzzle
3.	GST rates for Goods and Services	2	K4	Youtube Videos	True/False
4.	Payment of Tax – Input Tax Credit (ITC)	2	K4	Lecture with PPT	Seminar
5.	Returns – types – Due date – Penalty	3	K4	Chalk and Talk	
6.	GST one-commerce – Simple problems on Goods and Services.	1	K4	Role Play	
V Customs Act 1962					
1.	Customs Act 1962 – Nature of customs duty	2	K1	Lecture with PPT	Peer Learning
2.	Taxable event	1	K6	Youtube Video	Assignment
3.	Territorial waters of India – Indian Customs waters	2	K6	Chalk and Talk	Group Discussion
4.	Types of Customs Duty – Customs value	1	K5	PPT Video	
5.	Inclusions and Exclusions	1	K5	Collaborative Learning	Formative Assessment – II
6.	Simple problems on computation of customs value and duty	1	K5	Lecture	Quiz-II

Activity –
 Pros and cons of VAT – Group discussion Preparation of GST
 Assignment
 Inclusion and exclusion

Part – A

- In most of the State Governments have agreed to implement VAT from _____.
 a) 2005-06 b) 2006-07 c) 2007-08 d) 2008-09
- _____ and _____ will simultaneously levy GST.

3. When a dealer of ABC is transferring goods from Branch one to Branch four in Tamil Nadu having same BIN, no GST is required to be paid-state

True/False

4. One of the main objectives of Goods & Services Tax (GST) would be to eliminate the _____.

a) Tax system b) double taxation c) reduce burden (d) Levy

5. A not-for-profit, Non-Government Company called _____.

a) GSTM b) GSTN c) GSTL d) GSTI

Part-B

1. Mention the different types of GST in India?

2. Mention the strengths of Goods and Services Tax in India?

3. Miss Sanjana (Registered Dealer) is a trader in Mumbai and she purchased certain goods from Karnataka for Rs. 2,00,000 and has paid IGST @ 12%. After manufacturing she has sold half of the goods in the state of Maharashtra for Rs. 4,00,000 plus GST @ 12% and the rest of the products to a unit situated in SEZ in Mumbai for Rs. 3,00,000. Compute the net output tax payable

4. Find the customs duty payable from the following particulars: Customs

value of Imported goods: Rs. 5,00,000

Basic Customs Duty payable: 80%

Excise duty payable, if goods had been made in India: 10%

Part-C

1. Discuss the features and problems of the Indian Tax system.

2. Distinguish between direct tax and indirect tax.

3. Distinguish between present tax structure and GST.

4. Explain the advantages and disadvantages of GST.

5. Compute the customs liability as per the provisions of Customs Act 1962 from the following information. Make suitable assumptions and indicate the same in our answer:

Product Imported - X

Total FOB value of the goods

US\$74,000

Quantity imported	100mts
Ocean freight	US\$10,000
Insurance	US\$740
Landing charges	1% of CIF value
Exchange rate	1 US\$ = Rs. 37
Date of presentation of B/E	28.02.97
Date of Entry inwards of the vessel	3.3.97

C Customs duty rates:

Types of Customs duty	28.2.97	3.3.97
i) Basic customs duty	30%	25%
ii) Special customs duty	2%	2%
iii) Countervailing duty	10%	8%

(b) will the answer change if the actual cost of freight and insurance is not available?

Dr.R.EvalinLatha

Course Instructor

Dr.R.EvalinLatha

Head of the Department

Class : IIM.Com

Title of the Course: CoreXIV:EnterpriseResourcePlanning

Semester : IV

Course Code : PA2043

Hours/Week	Credits	TotalHours	Marks
6	5	90	100

Learning Objectives

1. To facilitate the student to understand about ERP and its related technologies
2. To enable the student to gather knowledge about Business modules

Course Outcomes PSO1

CO	Upon completion of this course, the students will be able to:	PSO addressed	Cognitive level
6.	understand the role of ERP in business transaction through various business processes.	1	K2
7.	understand the risks and benefits of ERP.	2	K2
8.	evaluate related technologies of ERP.	2	K5
9.	analyze the integration of ERP modules.	5	K4
10.	analyze the ERP implementation lifecycle.	5	K4

Teaching plan

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

Unit	Module	Topic	Teaching Hours	Cognitive level	Pedagogy	Assessment / Evaluation
I	Framework of ERP					

	1	Business Functions and Business Processes - Integrated Management Information	3	K2	Introductory session	Evaluation through short test
	2	Business Modeling- Integrated Data Model	3	K2	Lecture using videos	MCQ, True/False,
	3	Business Processes: Major Business Processes	3	K2	Demonstration with PPT	Short essays
	4	Introduction to ERP	3	K2	Group Discussion	Concept explanations
	5	Common ERP Myths- Reasons for the Growth of ERP Market- Advantages of ERP.	3	K2	Lecture using PPT	Short summary or overview
II	Risks of ERP					
	1	People Issues- Process Risks- Technological Risks	3	K2	Introductory session	Suggest idea/concept with examples
	2	Implementation Issues- Operation and Maintenance Issues	3	K2	Lecture using videos	Evaluation through short test
	3	Unique Risks of ERP Projects- Managing Risks on ERP Projects.	3	K2	Demonstration with PPT	MCQ
	4	Benefits of ERP: Information Integration - Reduction of Lead Time - On-Time Shipment - Reduction in Cycle Time - Improved Resource Utilization - Better Customer Satisfaction - Improved Supplier Performance- Increased Flexibility	3	K2	Group Discussion	Short essays

	5	Reduced Quality Costs- Better Analysis and Planning Capabilities - Improved Information Accuracy and Decision Making Capability- Use of Latest Technology.	3	K2	Lecture using PPT	Seminar
III	ERP and Related Technologies					
	1	Business Process Reengineering (BPR) - Business Intelligence (BI) - Business Analytics (BA) - Data Warehousing	3	K5	Introductory session	Evaluation through short test
	2	Data Mining - On-Line Analytical Processing (OLAP) - Product Life Cycle Management (PLM)	3	K5	Lecture using videos	MCQ
	3	Supply Chain Management (SCM) - Customer Relationship Management (CRM) - Geographic Information Systems (GIS)	3	K5	Demonstration with PPT	Short essays
	4	Intranets and Extranets. Advanced Technology	3	K5	Group Discussion	Seminar
	5	ERP Security: Technological Advancements - Computer Crimes - ERP and Security - Computer Security - Crime and Security.	3	K5	Lecture using PPT	Discussion
IV	ERP Market Place					

	1	Market Overview-ERP Market Tiers.	3	K4	Introductory session	Suggest idea/concept with examples
	2	Business Modules of an ERP Package: Functional Modules of ERP Software	3	K4	Lecture using videos	Evaluation through short test
	3	Financial Module- Manufacturing Module- HR Module	3	K4	Demonstration with PPT	MCQ
	4	Material Management Module- Production Planning Module	3	K4	Group Discussion	Short essays
	5	Plant Maintenance Module - Purchasing Module- Marketing Module - Sales and Distribution Module.	3	K4	Lecture using PPT	Seminar
V	ERP Implementation					
	1	Benefits of Implementing ERP- Implementation Challenges.	3	K4	Introductory session	Evaluation through short test
	2	ERP Implementation Life Cycle: Objectives of ERP Implementation	3	K4	Lecture using videos	MCQ
	3	Different Phases of ERP Implementation- Reasons for ERP Implementation Failure.	3	K4	Demonstration with PPT	Short essays
	4	ERP Package Selection: ERP Package Evaluation and Selection	3	K4	Group Discussion	Seminar
	5	The Selection Process - ERP Packages: Make or Buy.	3	K4	Lecture using PPT	Discussion

Course Focussing on Employability/Entrepreneurship/Skill Development: Skill Development Activities (Em/ En/SD): Role Play
ERP into business

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

Activities related to Cross Cutting Issues:

Assignment: Benefits of ERP

1. Prepare an assignment on the trend of ERP.
2. Present a report on Risk of ERP.
3. Outline Business Modules of an ERP Package.
4. Build competence in understanding ERP and related technologies.

Sample questions

Part A

Unit 1

MPS is an abbreviation

for Unit 2

Which of the following is a technological risk of ERP implementation?

- (a) Software functionality (b) Technological obsolescence
(c) Enhancement and upgrades (d) All of the above

Unit 3

The first step in the ERP implementation process is to ____

Unit 4

Tier III software is designed for small establishments. True/False

Unit 5

ERP systems integrate all business management functions (True/False)

Part B

Unit 1

2. Briefly explain ERP system.

Unit 2

1. Explain Cycle time reduction and the role played by ERP

Unit 3

1. Briefly explain about OL

AP? Unit 4

1. What are ERP market tiers? What are their characteristics

? Unit 5

2. Discuss the benefits of an ERP implementation

Part C

Unit 1

1. List out the common myths about ERP.

Unit 2

1. How ERP makes use of Latest technology and what are its advantages? Unit

3

1. What are these security techniques used to protect the computer systems?

Unit 4

1. Explain HRMo

dule. Unit 5

1. Explain the different phases of the ERP implementation lifecycle.

SemesterIV

CoreXV:StrategicMarketingManagement

CourseCode:PA2044

Hours/Week	Credits	Total Hours	Marks
6	4	90	100

Objectives:

1. To familiarize students with the process and issues of strategic marketing
2. To enable students to be able to analyze Product Life Cycle Management Strategies

Course Outcome

COs	Upon completion of this course the Students will be able to:	PSO Addressed	CL
CO-1	understand the role of Strategy Marketing management.	1	U
CO-2	understand the Strategic Marketing Factors	3	U
CO-3	evaluate strategic relevance of Marketing Segmentation	3	E
CO-4	analyze the Strategies for Market Leaders and challengers.	4	An
CO-5	analyze the Strategic Service Management.	3	An

Modules

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

Unit	Section	Topics	Lecture hours	Learning outcome	Pedagogy	Assessment/ Evaluation
I	Strategic Marketing Management:					
	1	Meaning–Characteristics-The Strategic Marketing Plan-Scope	5	To understand Strategic Marketing Plan	Lecture discussion	Evaluation through:
	2	Information Technology and Strategic Marketing Management -Marketing Strategy Formulation- Environmental Scanning	5	To know Information Technology	Lecture discussion with Interaction	Short test and Oral test
	3	Marketing Strategy-The Process of Marketing Strategy Implementation	5	To understand Marketing Strategy	Lecture, group discussion	Multiple choice questions
						Open book test
II	Strategic Marketing Factors for Growth					
	1	Strategic Marketing Factors- Strategic Marketing Planning- Marketing Communications (MARCOMs)	5	To understand Strategic Marketing Factors	Lecture discussion	Evaluation through: Short test and Oral test
	2	Market Positioning– Product Pricing– Brand Management– Winning Competitors	5	To know the Market Positioning	Lecture discussion with Interaction	Multiple choice questions
	3	Strategic Marketing Research – Product Life Cycle Management – Sales force Management.	5	To understand Strategic Marketing Research		Multiple choice questions

						Assignment
						Formative assessment
III	Modern Market Segmentation and Pricing					
	1	Market Segmentation–Needs- Approaches–Common Bases– Features of Segments–The Segmentation Process	5	To understand Market Segmentation–Needs- Approaches	Lecture discussion with Interaction	Evaluation through: Short test and Online Quiz
	2	Competitive forces and Segmentation–Firm positioning for Mass Marketing Firms	5	To understand Competitive forces and Segmentation	Lecture discussion with Interaction	
	3	The Ten Commandments for Perfect Positioning – Strategic Marketing Pricing-Process.	5	To understand Ten Commandments for Perfect Positioning	Lecture, group discussion	Multiple choice questions
						Assignment
						Formative assessment
						Seminar
IV	New Product Strategies					
	1	New Product Strategies – Decision to Develop a New Product–Idea Generation– Product Development	5	To know in detail New Product Strategies	Lecture discussion with PPT illustration	Evaluation through: Short test and Oral test
	2	Different New Product Strategies	5	To know Different New Product Strategies	Lecture discussion with Interaction	

	3	Strategies for Market Leaders-Strategies for Market Challengers–Niche Marketing Strategy.	5	To know Strategies for Market Leaders	Lecture, group discussion	Multiple choice questions Assignment Formative assessment Seminar
V	Strategic Service Management					
	1	Strategic Service Management – Meaning – Elements – Service Knowledge Management – Service Parts Management	5	To know Strategic Service Management	Lecture discussion with PPT illustration	Evaluation through: Short test and Oral test
	2	Service Price Management - Service Personnel Management – Customer Relationship Management Today	5	To understand Service Price Management	Lecture discussion	
	3	Needs – Customer relationship in Effective Marketing – Customer Relationship Strategies	5	To know Customer relationship in Effective Marketing	Lecture discussion	Multiple choice questions Formative assessment Seminar

Activity: Group Discussion

Topics :Environmental Scanning,

Winning Competitors Sample

Questions:

Part– A

1. Marketing is the _____ of the business.
a) Base b) Fundamental c) Core d) Need
2. Environmental scanning is otherwise called as _____ analysis.
3. Strategic marketing plan is a part of the overall _____ plan of the organisation.
a) System b) Marketing c) Financial d) Strategic
4. Managing the product life cycle is an _____.
a) Art b) Science c) Both Art & Science d) Technique
5. Segmentation of the market is not _____ for the marketing organisation.
a) Essential b) Needed c) Mandatory d) Useful

Part– B

1. What is strategic marketing management?
2. Discuss environmental scanning?
3. Recall the elements of marketing communications (MARCOMs).
4. Explain the need for strategic marketing research.
5. Estimate the need for market segmentation.

Part– C

1. Analyse the scope of strategic marketing management.
2. Elaborate the process of marketing strategy implementation.
3. Discuss the strategies of winning the competitors.
4. Discuss the importance of product life cycle management.
5. Enumerate the ten commandments to be followed for perfect positioning of a product.

Course instructor: Dr. C. K. Sunitha

Head of the Department: Dr. R. Evalin Latha

TITLE OF THE COURSE : ELECTIVEIV:(A)HUMAN RESOURCE DEVELOPMENT
SEMESTER : IV
COURSECODE : PA2045

CourseCode	L	T	P	S	Credits	Inst.Hours	Total Hours	Marks		
								CIA	External	Total
PA2045	6	-	-	-	4	6	75	25	75	100

Objectives:

1. To understand the conceptual framework of Human Resource Development.
2. To help the students to analyze and evaluate the system of human resource Development system

COURSE OUTCOME

COs	Upon completion of this course the students will be able to:	PSO Addressed	CL
CO-1	understand the concept and significance of human resource management	3	U
CO-2	discuss the executive development and organizational development	3	U
CO-3	describe the Competency based human resource management	3	An
CO-4	understand the work life of employees and talent management	3	U
CO-5	analyze the human resource information system	3	U

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	Evolution and Development of HRD					
	1.	Meaning and Definition of Human Resource management	1	K1	Introductory Session	Concept explanations Slip Test
	2.	Difference between Personnel management and human resource management	1	K2	Learning Outside the Classroom	Group Discussion
	3.	Evolution and Development of HRM	3	K1	Lecture with PPT	Quiz-I
	4.	An Overview of HRM in India	2	K2	Lecture using videos	Formative

	5.	Recent trends in HRM Practices	2	K1 & K2	Youtube Videos	Assessment-I
II	Executive Development and Organisational Development					
	1.	Importance of Executive development	1	K1	Lecture with Interaction	Preparation of One word Questions
	2.	Process and Methods of Executive development	3	K2	Seminar	Oral Test
	3.	Reasons for failure of Executive Development	1	K2	Lecture with PPT	
	4.	Traditional Ethical Theories	3	K4	Group Brainstorming Session	Question-Answer
	5.	Definition and Characteristics of Organisational development	1	K1	Flipped Learning	Assignment
	6.	Methods of Organisational Development	3	K4	Chalk and Talk Sessions	Formative Assessment-I
	7.	Models of Organisational Development	3	K4	Chalk and Talk Sessions	
	8.	Factors influencing choice of an Organisational Intervention	2	K3	ChatGPT	Quiz-I
III	Competency based Human Resource Management					
	1.	Introduction of Competency	1	K2	Lecture using videos	Open Book Test
	2.	Difference between competence and competency	1	K3	Youtube Videos	Short Essay Writing
	3.	Competence Framework	3	K4	Learning Outside the Classroom	Formative Assessment-I
	4.	Competence models and Competency mapping	4	K4	Mind Mapping	Quiz-I
	5.	Competency based Human Resource Processes	2	K4	Flipped Classroom	MCQ Recalling

IV	Work–LifeBalanceManagementandTalentManagement					
1.	Factorscausingworklife balance	2	K2	Lecture withPPT	Assignment	
2.	Consequences of work lifebalance	2	K4	Learning Outside the Classroom	Infotainment Puzzle	
3.	Benefitsofworklifebalanc es	2	K6	Youtube Videos	Formative Assessment– II	
4.	ObjectivesandDriversof TalentManagement	3	K4	Peer tutoring		
5.	ImportanceandBenefitsof TalentManagement	3	K3	Chalkand Talk	Quiz–II	
6.	Talentmanagement process	3	K4	RolePlay		
7.	Talentmanagementtipsin HR Professionals	2	K2	Lecture	True/False	
8.	ProblemsoftalentManage mentinIndia	2	K3	Chalkand Talk		
9.	TimeManagement	4	K4	Lecture using videos	Seminar	
V	HumanResourceInformationSystem					
1.	Definitionand meaning of Human Resource Information System	1	K1	Lecture withPPT	Peer Learning Assignment	
2.	NeedandObjectivesof Human Resource Information System	2	K2	Youtube Video	Seminar Presentation	
3.	Advantages and Disadvantagesof Human Resource Information System	2	K4	Chalkand Talk	Group Discussion	
4.	UsesofHumanResource InformationSystem	2	K4	PPT Video	Formative Assessment– II	
5.	DesigningHumanResourc eInformationSystem	3	K6	Collaborat ive Learning	Quiz–II	
6.	ComputerizedHumanRes ourceInformationSystem	2	K5	Lecture		
7.	Personnelinventory	3	K4	Debate	Overview	

CourseFocussingonEmployability/Entrepreneurship/SkillDevelopment:Employability Activities (Em/ En/SD):Create your own good human resource planning.
Assignment:1.Talentmanagementprocess(Online)

2. Designing Human Resource Information System (Online)

Seminar Topic: Human Resource Information System.

Sample Questions

Part-A

1. _____ is a process of procuring, developing, maintaining and controlling human resources.
2. The process of executive development programme involves _____ steps.
3. The ability to do something successfully or efficiently is called as _____.
4. _____ management is a **constant process that involves attracting and retaining high-quality employees, developing their skills, and continuously motivating them to improve their performance.**
5. The most essential function of human resource management is _____.

Part-B

1. Discuss the evolution of human resource management.
2. State the characteristics of organisational development.
3. Recall the major differences between competence and competency.
4. Enumerate the drivers of talent management.
5. List out the advantages and disadvantages of human resource information system. Part

C

1. Briefly explain about the recent trends in human resource management practices.
2. Enumerate the process of executive development.
3. List out the different competence models.
4. Elucidate the consequences of work-life balance.
5. Explain the uses of human resource information system.

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