

## Teaching Plan

**Department** : Commerce SF 1  
**Class** : I M.Com  
**Title of the Course** : Core I: BUSINESS FINANCE  
**Semester** : I  
**Course Code** : AP231CC1

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

### Objectives

- To outline the fundamental concepts in finance
- To estimate and evaluate risk in investment proposals
- To evaluate leasing as a source of finance and determine the sources of startup financing
- To examine cash and inventory management techniques
- To appraise capital budgeting techniques for MNCs

### Course outcomes

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

## Teaching plan

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

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

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

	2.	Cash Cycle – Minimum Operating Cash – Safety level of cash	2	K2(U)	Group Discussion	Evaluation through short test
	3.	Optimum cash balance – Receivable Management:	1	K2(U)	Lecture using PPT	Concept explanations
	4.	Meaning – Credit policy – Controlling receivables	2	K4(An)	Lecture using PPT	Debating or Presentations
	5.	Debt collection period, Ageing schedule, Factoring – Evaluating investment in accounts receivable	1	K5(E)	Lecture using PPT	Evaluation through short test
	6.	Inventory Management: Meaning and Objectives – EOQ with price breaks – ABC Analysis.	1	K2(U)	Lecture using PPT	Recall steps
<b>V</b>	<b>Multi National Capital Budgeting</b>					
	1.	Multi National Capital Budgeting: Meaning, Steps involved, Complexities, Factors to be considered	3	K2(U)	Group Discussion,	Concept explanations
	2.	International sources of finance – Techniques to evaluate multi- national capital expenditure	3	K1(R)	Group Discussion	Short essays

		proposals				
	<b>3.</b>	: Discounted Pay Back Period, NPV, Profitability Index	3	K2(U)	Lecture using PPT	Solve problems,
	<b>4.</b>	Net Profitability Index and Internal Rate of Return –	3	K4(An)	Lecture using PPT, Lecture using videos	Concept explanations
	<b>5.</b>	Capital rationing - Techniques of Risk analysis in Capital Budgeting.	3	K5(E)	Lecture using Chalk and talk	Problem-solving questions

Course Focussing on Employability/ Entrepreneurship/ Skill Development :

Skill Development

Activities (Em/ En/SD): Skill Development

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

Activities related to Cross Cutting Issues : Asking the students to evaluate the proposed investment

Assignment : Do problems in Rule of 69 and Rule of 72

**Sample questions (minimum one question from each unit)**

Part A

1. Business finance is the \_\_\_\_\_ of every organisation.
2. Risk is the variability in terms of actual returns comparing with the \_\_\_\_\_.
3. Startup financing is the process of \_\_\_\_\_ through equity financing or debt financing
4. The goal of \_\_\_\_\_ is to have the right products in the right place at the right time.
5. Risk adjusted discount rate is a sum of \_\_\_\_\_ and risk premium

Part B

1. Describe the importance of business finance
2. Explain the characteristics of Business finance
3. Explain the sources of risk
4. Explain the measurement of return

5. Describe the types of leasing
6. Explain the advantages of leasing
7. The balance of prachi's bank account will be Rs. 2,00,000 on 7<sup>th</sup> August 2021. This represents both the book balance and the cleared funds. Prepare a cleared funds forecast for the period Saturday 7<sup>th</sup> August to Wednesday 11<sup>th</sup> August 2021 inclusive using the information provided. Show clearly the uncleared funds float each day.
8. Possible net cash flows of Projects A and B at the end of first year and their probabilities are given below. Discount rate is 10 percent. For both the projects, initial investment is ₹ 10,000. CALCULATE the expected net present value for each project. STATE which project is preferable?

<i>Possible Event</i>	<i>Project A</i>		<i>Project B</i>	
	<i>Cash Flow (Rs.)</i>	<i>Probability</i>	<i>Cash Flow (Rs.)</i>	<i>Probability</i>
<i>A</i>	<i>8,000</i>	<i>0.10</i>	<i>24,000</i>	<i>0.10</i>
<i>B</i>	<i>10,000</i>	<i>0.20</i>	<i>20,000</i>	<i>0.15</i>
<i>C</i>	<i>12,000</i>	<i>0.40</i>	<i>16,000</i>	<i>0.50</i>
<i>D</i>	<i>14,000</i>	<i>0.20</i>	<i>12,000</i>	<i>0.15</i>
<i>E</i>	<i>16,000</i>	<i>0.10</i>	<i>8,000</i>	<i>0.10</i>

### Part C

1. Discuss the nature of business finance
2. Calculate the present value of Rs. 600 a) received one year from now b) received at the end of five years c) received at the end of fifteen years. Assume a 5 percent time preference rate.
3. Explain the general pattern of risk and return
4. Discuss the criteria for evaluating proposal to minimise risk
5. Describe the disadvantages of leasing
6. Analyse the financial evaluation of lease from lessee's perspective
7. A firm maintains a separate accounts for cash disbursement. Total disbursement are Rs. 1,05,000 per month or Rs. 12,60,000 per year. Administrative and transaction cost of transferring cash to disbursement account is Rs. 20 per transfer. Marketable securities yield is 8% per annum. Determine the optimum cash balance.
8. Explain the techniques of risk analysis in capital budgeting

**Dr.R.Evalin Latha**  
**Head of the Department**

**Dr.J.JaniMercybai**  
**Course Instructor**

## Teaching Plan

**Department** : Commerce  
**Class** : I M. Com  
**Title of the Course** : Core Course II: Digital Marketing  
**Semester** : I  
**Course Code** : AP231CC2

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

### PRE-REQUISITE:

Students should know the concepts and functions of marketing.

### LEARNING OBJECTIVES

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

### COURSE OUTCOMES

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

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

## Teaching Plan

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

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



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

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

		dimensions and Market influence analytics			ive Learning	Group Discussion
6.		Consumer generated media and opinion leaders, Peer review, Word of mouth and Influence analytics	3	K5	Lecture	Formative Assessment – II
7.		Mining consumer generated media	1	K5	Reading Books	
8.		Gamification and game based marketing and Benefits	2	K5	Lecture	
9.		Consumer motivation for playing online games	1	K5	Debate	Quiz - II

Course Focussing on Employability/ Entrepreneurship/ Skill Development: Entrepreneurship

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

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

2. Models of website visits (Online)

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

### Sample questions

#### Part A

1. Digital marketing is a form of \_\_\_\_\_ marketing.
2. Online market represents a group of \_\_\_\_\_ having common characteristics.
3. There are \_\_\_\_\_ digital media channels used in marketing.
4. Online consumer behaviour describes the process of \_\_\_\_\_ shopping from a consumer perspective.
5. Web \_\_\_\_\_ is the measurement, collection and analysis of web data.

#### Part B

1. Discuss the benefits and challenges of digital marketing.
2. State the consumer positioning in online marketing mix.
3. Recall search engine marketing
4. Explain the process of E-CRM.
5. List out the measurement metrics of any two social media tools.

### Part C

1. Briefly explain about the segments of digital marketing.
2. Enumerate the four e-P's of digital marketing.
3. List out the advantages and disadvantages of digital media channels.
4. Elucidate the next generation CRM.
5. Explain earned social media metrics in digital marketing.

**Dr. R. Evalin Latha**

**Head of the Department:**

**Dr. A. Franklin Ragila**

**Course Instructor**

## Teaching Plan

**Department** : Commerce SF-I  
**Class** : I M.Com  
**Title of the Course** : CORE– III - BANKING AND INSURANCE  
  
**Semester** : 1  
**Course Code** : AP231CC3

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

### Objectives

- To understand the mechanism of banking and insurance.
- To analyse risk and its impact in banking and insurance industry.

### Course outcomes

CO	Upon completion of this course, the students will be able to:	PSO addressed	Cognitive level
CO - 1	relate the transformation in banking from traditional to new era of banking	PSO - 1	K1(R) & K2 (U)
CO - 2	apply modern techniques of digital banking in business and day to day life	PSO - 2	K2(U) & K3(Ap)
CO - 3	evaluate the role of insurance sector	PSO - 3	K2(U) & K5 (E)
CO - 4	examine the regulatory mechanism of customer service in insurance and the relevant regulations	PSO - 3	K1(R) & K4 (An)
CO - 5	assess risk mitigation strategies and its impact in banking and insurance industry	PSO - 3	K2(U) & K5(E)

## Teaching plan

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

Unit	Module	Topic	Teaching Hours	Cognitive level	Pedagogy	Assessment/ Evaluation
<b>Unit I Introduction to Banking</b>						
	1.	Banking: Brief History of Banking - Rapid Transformation in Banking: Customer Shift	3	K1(R) & K2 (U)	Lecture using Chalk and talk ,	Evaluation through short test
	2.	Fintech Overview - Fintech Outlook - The Financial Disruptors	3	K1(R) & K2 (U)	Group Discussion	Simple definitions, MCQ,
	3.	Digital Financial Revolution - New Era of Banking. Digital Banking	4	K1(R) & K2 (U)	PPT	Suggest idea/concept with examples,
	4.	Electronic Payment Systems–Electronic Fund Transfer System – Electronic Credit and Debit Clearing	4	K1(R) & K2 (U)	Lecture using videos	Evaluation through short test, Seminar
	5.	NEFT – RTGS – VSAT–SFMS– SWIFT.	4	K1(R) & K2 (U)	Lecture using videos	Evaluation through short test, Seminar

### Unit II Contemporary Developments in Banking

	1.	Distributed Ledger Technology –	4	K2(U) &	Lecture using	Evaluation through
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		Blockchain: Meaning - Structure of BlockChain - Types of Block Chain		K3(Ap)	videos	short test
	2.	Differences between DLT and Blockchain - Benefits of Blockchain and DLT - Unlocking the potential of Blockchain	4	K2(U) & K3(Ap)	PPT	Simple definitions, MCQ,
	3.	Crypto currencies, Central Bank Digital Currency (CBDC) - Role of DLT in financial services	3	K2(U) & K3(Ap)	Peer tutoring	Suggest idea/concept with examples,
	4.	AI in Banking: Future of AI in Banking - Applications of AI in Banking - Importance of AI in banking	4	K2(U) & K3(Ap)	Group Discussion, Mind mapping	Formative assessment, Short test
	5.	Banking reimaged with AI. Cloud banking - Meaning - Benefits in switching to Cloud Banking.	3	K2(U) & K3(Ap)	Demonstration, PPT	Evaluation through short test, Seminar

### Unit III Indian Insurance Market

	1.	History of Insurance in India –Definition and Functions of Insurance	3	K2(U) & K5 (E)	Lecture using Chalk and talk ,Introductory session, Group	short test, MCQ, True/False, Short essays
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					Discussion, Mind mapping,  Peer tutoring, Lecture using videos, Problem solving, Demonstration, PPT, Review	
	2.	Insurance Contract – Indian Insurance Market – Reforms in Insurance Sector	4	K2(U) & K5 (E)	Lecture using videos	Simple definitions, MCQ, Recall steps, Concept definitions
	3.	Insurance Organisation – Insurance organisation structure.	3	K2(U) & K5 (E)	Lecture using ppt	Concept explanations, Short summary or overview
	4.	Insurance Intermediaries: Insurance Broker – Insurance Agent- Surveyors and Loss Assessors	4	K2(U) & K5 (E)	Lecture using ppt	Problem-solving questions, Finish a procedure in many steps, Differentiate between various ideas, Map knowledge
	5.	Third Party Administrators (Health Services) – Procedures-Code of Conduct.	4	K2(U) & K5 (E)	Lecture using ppt	Demonstration, PPT

#### Unit IV Customer Services in Insurance

	1.	Customer Service in Insurance – Quality	4	K1(R) &	Lecture using Chalk and talk ,	Evaluation through
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		of Service-Role of Insurance Agents in Customer Service		K4 (An)	Group Discussion	short test,
	2.	Agent's Communication and Customer Service – Ethical Behaviour in Insurance	4	K1(R) & K4 (An)	Seminar through PPT	Concept definitions
	3.	Grievance Redressal System in Insurance Sector –Integrated Grievance Management System	4	K1(R) & K4 (An)	Seminar through PPT	Suggest idea/concept with examples,
	4.	Insurance Ombudsman - Insurance Regulatory and Development Authority of India Act (IRDA)	3	K1(R) & K4 (An)	Seminar through PPT	Evaluation through short test, Seminar
	5.	Regulations and Guidelines.	3	K1(R) & K4 (An)	Seminar through PPT	Evaluation through short test, Seminar

### Unit V Risk Management

	1.	Risk Management and Control in banking and insurance industries	4	K2(U) & K5(E)	Seminar through PPT	Evaluation through short test,
	2.	Methods of Risk Management	4	K2(U) & K5(E)	Peer tutoring	Evaluation through short test, Seminar
	3.	Risk Management by Individuals and Corporations	4	K2(U) & K5(E)	Peer tutoring, Lecture using videos	Evaluation through short test, Seminar
	4.	Tools for Controlling Risk.	4	K2(U) & K5(E)	Demonstration, PPT	Evaluation through short test, Seminar

Course Focussing on Employability/ Entrepreneurship/ Skill Development :

### Employability

Activities (Em/ En/SD): communication skills, problem solving, Customer or client service

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

Activities related to Cross Cutting Issues :Practices critical thinking, Deals honestly with others, Behaves unselfishly.

Assignment : Risk Management and Control in banking and insurance industries

**Seminar Topic:** Customer Services in Insurance, Risk Management

Part A

**1. Which one of the following does not belong to regulatory bodies in India?**

- a) FMC
- b) IRDA
- c) PFRDA
- d) SEBI

2. Financial institutions are also known as \_\_\_\_\_.

- a) Financial organization      b) Financial intermediaries
- c) Financial system            d) any of the above

3. Which of the following is not the work of RBI?

- a) Bank of the banks    b) Credit controller    c) Custodian of foreign currency
- d) Allocating funds directly to the farmers for agricultural development

**4. Which of the following is not the principle of insurance\_\_\_\_\_**

- 1. Maximization of Profit
- 2. Principle of Contribution
- 3. Utmost Good Faith
- 4. Causa Proxima

**5. Which was the first Act to regulate life insurance industry in India?**

- 1. Life Insurance Companies Act, 1912
- 2. IRDA Act, 1999
- 3. Insurance Act, 1938
- 4. LIC Act, 1956

**Part B**

1. Brief History of Banking
2. Differences between DLT and Block chain
3. Explain Insurance Intermediaries
4. Give the Regulations and Guidelines.
5. Explain the Methods of Risk Management

**Part C**

1. Explain Electronic Payment System
2. Explain the Role of DLT in financial services
3. What are the Functions of Insurance?
4. Give the Role of Insurance Agents in Customer Service.
5. Discuss about the following type of general insurance

**Dr.R.Evalin Latha**

**Head of the Department**

**Dr.R.Sreedevi**

**Course Instructor**

## Teaching Plan

**Department** :Commerce S.F -1

**Class** :I M.Com

**Title of the Course** :Elective – I A Security Analysis And Portfolio Management

**Semester** : II

**Course Code** :AP231EC4

CourseCode	L	T	P	S	Credits	Inst. Hours	Total Hours	Marks		
								CIA	External	Total
AP231EC4	5				3	5	75	25	75	100

### Objectives:

1. To become familiar with various Investment avenues and Portfolio Construction
2. To analyse Portfolio theories and Portfolio performance methods.

### Course outcomes

CO	Upon completion of this course, the students will be able to:	PSO addressed	Cognitive level
CO - 1	understand the investment options and structure of a portfolio	PSO – 2	K2(U)
CO - 2	assess the value of Equity Shares, Preference Shares and Bonds	PSO – 2	K5(E)
CO - 3	analyse stock performance through fundamental and technical analysis	PSO – 3	K4(An)
CO - 4	Evaluate the portfolio performance.	PSO – 5	K5(E)
CO - 5	Re call the various Portfolio Theories.	PSO – 5	K1(R)

## Teaching Plan

**Total Contact hours:75(Including lecture, assignment and tests)**

Unit	Module	Topics	Teaching Hours	Cognitive level	Pedagogy	Assessment/Evaluation
I		Introduction to Partnership				

	1	Investment ,Meaning, Nature and scope of Investment ,Investment vs Speculation, Type of Investors ,Investment Avenues	4	K2(U)	Lecture using Chalk and talk	Quiz Short essays
	2	Factors influencing the investment choice , Portfolio Management: Meaning and significance, Active vs. Passive portfolio management- Strategic vs Tactical asset	5	K1(R)	Lecture using videos GD	Discussion, Presentation
	3	allocation - Factors Affecting Investment Decisions in Portfolio Management.	3	K2(U)	Lecture using PPT	ICIA-test
<b>II</b>	<b>Valuation of Securities</b>					
	1	Bond, Introduction ,Reasons for issuing Bonds ,Features of Bond , Types of Bonds ,Determinants of bond safety	3	K2(U)	Introductory session	MCQ usinggoogle form
	2	Bond Prices, Yields and Interest Rates ,Measuring Price Volatility of Bonds, Macaulay Duration and Modified Duration	3	K4(An)	Lecture withPPT	Simple definitions, Recall steps, Concepts
	3	Preference Shares: Introduction ,Features of Preference Shares , Preference Shares Yield	3	K5(E)	Lecture GD	ICIA-test
	4	Holding Period Return , Yield to Call ,Concept of Present Value , Equity Share Valuation Models.	3	K4(An)	Lecture using video	

<b>III</b>	<b>Fundamental Analysis and Technical Analysis</b>					
	1	Fundamental Analysis: Objectives , Economic Analysis, Industry Analysis, Company Analysis	3	K2(U)	Lecture using Videos	MCQ through ERP  I CIA-testand II CIAtest  Differentiate between various ideas
	2	Technical Analysis: Meaning, Assumptions ,Pros and cons of technical analysis,Differences between fundamental analysis and technical analysis, Dow Theory	3	K4(An)	Lecture withPPT	
	3	Types of Charts, Chart Patterns, Trend Analysis ,Support Line and Resistance Line, Volume Analysis, Indicators and Oscillators	3	K1(R)	LectureDiscussion	
	4	Simple Moving Average ,Exponential Moving Average , Relative Strength Index ,Bollinger Band , Elliott Wave Theory	4	K2(U)	Lecture using video	
<b>IV</b>	<b>Efficient Market Hypothesis</b>					
	1	Efficient Market Hypothesis ,Markowitz Model, Arbitrage Pricing Theory	5	K2(U)	Introductory session	openbooktest  Evaluation essay Critique or justify with pros and cons
	2	Sharpe's Single index portfolio selection method	2	K4(An)	Lecture with PPT	
	3	Capital Asset Pricing Model (CAPM).	3	K5(E)	Lecture with PPT	

					andGD	II CIAtest
<b>V</b>	<b>Portfolio Performance Evaluation</b>					
	1	Portfolio Performance Evaluation ,Meaning ,Need for Evaluation ,Methods of calculating Portfolio return	4	K2(U)	Introductory session, Group Discussion	Oral test
	2	Sharpe's Ratio, Treynor's Ratio, Jensen's Differential Returns ,Portfolio Revision	4	K4(An)	Lecture using video	II CIAtest Short Test MCQ Presentations
	3	Need for Portfolio Revision , Formula Plans.	4	K5(E)	Lecture using PPT	

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

Activities (Em/ En/SD): Prepare an assignment on different investment Avenues

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

Activities related to Cross Cutting Issues :present a diagram showing different types chart and technical analysis

Assignment :Give necessary suggestions to overcome the problems in Portfolio management.

Seminar Topic: ( if applicable) – Fundamental analysis and portfolio management.

### **Sample questions**

Part – A

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

Part B

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

Part - C

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

**Dr.R.Evalin Latha**

**Head of the Department**

**Dr.R.Sreedevi**

**Course Instructor**



## Teaching Plan

**Department** : Commerce SF I  
**Class** : I M.Com.  
**Title of the Course** : Elective II–Labour Laws  
**Semester** : III  
**Course Code** : AP231EC6

Course Code	L	T	P	Credits	Inst. Hours	Total Hours	Marks		
							CIA	External	Total
AP231EC6	5	-	-	4	5	75	25	75	100

### Objectives

1. To gain knowledge on various measures and provisions relating to employees as per the Factories Act and Equal Remuneration Act
2. To magnify employee welfare measures with respect to provident fund, gratuity and bonus

### Course outcomes

CO	Upon completion of this course, the students will be able to:	PSO addressed	Cognitive level
CO - 1	recall the basic labour legislations pertaining to Trade Unions	PSO - 1	<b>K1 (R)</b>
CO - 2	discuss on various provisions of the Factory's Act and Equal Remuneration Act	PSO - 2	<b>K2 (U) &amp; K4 (An)</b>
CO - 3	assess provisions relating to the workmen's compensations and state insurance.	PSO - 3	<b>K4 (An)</b>
CO - 4	examine provisions relating to payment of wages and minimum wages.	PSO - 3	<b>K5 (E)</b>
CO - 5	identify the provisions of provident fund, gratuity and bonus schemes.	PSO - 3	<b>K4 (An)</b>

### Teaching plan

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

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

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

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

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

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

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

**Assignment:**

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

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

**Seminar Topic:**

The Payment of Wages Act, 1936

Provident Fund and Miscellaneous Provision Act, 1952

The Payment of Bonus Act

The Payment of Gratuity Act, 1972

**Sample questions (minimum one question from each unit)**

**Part A**

1. The Trade Union Act, 1926 applies to \_\_\_\_\_
  - a) Registered trade union only
  - b) Un-registered trade union only
  - c) Both
  - d) None of the above
2. An employer is liable to pay compensation to an employee for personal injury and \_\_\_\_\_
  - a) Simple injury
  - b) Occupational disease
  - c) Grievous injury
  - d) None of the above
3. Strike is a weapon available to the employee and \_\_\_\_\_ is the weapon available to the employers.
  - a) Lay-off
  - b) Lock-down
  - c) Lock-out
  - d) None of the above
4. The total amount of deduction from wages of employees should not exceed \_\_\_\_\_
  - a) 50 per cent
  - b) 70 per cent
  - c) 25 per cent
  - d) 40 per cent
5. Gratuity shall be payable to an employee in the termination of his employment after he has rendered continuous service for not less than \_\_\_\_\_ years.
  - a) 5
  - b) 3
  - c) 10
  - d) 8

**Part B**

1. State the procedure of appointment of inspectors and their duties and powers under the Factories Act 1948.
2. What are the rights and privileges enjoyed by registered trade union?

3. Measure the defense available to an employer against a claim for compensation made by a workman under the Workmen's Compensation Act 1923.
4. Describe the procedure for hearing claim under the Minimum Wages Act 1948.
5. State the procedure for certification of standing Orders under Industrial Establishment (Standing Orders) Act 1946.

#### Part C

1. Explain the provisions ensuring the health and safety of the workers under the Factories Act
2. Explain the registration of a trade union and the duties and liabilities of a registered trade union.
3. Specify the penalties prescribed by the employee's State Insurance Act 1948 for contravention of the provisions of the Act.
4. How is available surplus determined under the Payment of Bonus Act?
5. Describe about standing orders and the rules of certification of draft orders.

**Dr.R.Evalin Latha**

**Head of the Department**

**Dr.J.Divya Merry Malar**

**Course Instructor**

## Teaching Plan

**Department : Commerce (SF-I)**

**Class : II M.Com**

**Title of the course : Core IX: Financial Markets and Institutions**

**Semester : III**

**Course Code : PA2031**

Course Code	L	T	P	Credits	Inst.Hours	Total Hours	Marks		
							CIA	External	Total
AC2033	6	-	-	5	6	90	25	75	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

COs	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

### Teaching Plan

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

Unit	Module	Topic	Teaching Hours	Cognitive Level	Pedagogy	Assessment/Evaluation
1	Financial Markets					
	1	Financial markets - Financial rates of return - Financial instruments	4	K2(U)	Lecture using chalk and talk, Peer tutoring	Recall steps, Concepts definition
	2	Financial system and economic development	3	K2(U)	Group Discussion & Mind mapping	Concept with definitions
	3	Money market -	4	K2(U)	Lecture	Class Test

		Features– ImportanceFeaturesof adeveloped moneymarket - DeficienciesofIndian money market		U)	using chalk and talk, Peer tutoring	
	4	MoneymarketVs.Capi talmarket- Recentdevelopments.	4	K2( U)	Lecture using PPT	MCQ & Recall steps
2	<b>CommercialBanks</b>					
	1	Commercial Banks - Management of reserves	4	K2( U)	Lecture using PPT	Recall steps, Concepts definition
	2	Creation of credit - Special role ofbanks - Liabilities of banks	3	K2( U)	Seminar Presentati on	Slip Test
	3	Types of deposits - Factors affecting composition of bankdeposits - Other liabilities	5	K2( U)	You tube video	Quiz
	4	Banking assets – Investments - Bank credit	3	K2( U)	Lecture with Chalk& Talk	Oral Discussion
	5	Recent policydevelopmentsre gardingbankcredit- Factorialandoccupatio naldistributionofbank credit	6	K2( U)	Lecture with PPT	Suggest idea/concept with examples Short summary
3	<b>DevelopmentBanks</b>					
	1	Industrial Financial Corporation of India (IFCI) - Industrial Credit and InvestmentCorporatio n of India (ICICI)	4	K1( R)	Peer tutoring	Short summary
	2	Industrial Development Bank of India (IDBI)- IndustrialReconstructi onBankof India(IRBI)	4	K1( R)	Group discussio n	Open Book Test
	3	Small Industries Development Bank of India (SIDBI) – National Bank for Agriculture and Rural Development (NABARD)	4	K1( R)	Lecture Using PPT	Formative Assessment -I
	4	National Co- operativeDevelopmen	3	K1( R)	Lecture using	Suggest ideas concept with examples



		Infrastructure Development Finance Corporation (NCDC) – Company (IDFC)			Chalk & Talk	
	5	Export.Import Bank of India (EXIM Bank)- State Financial Corporation's (SFCs).	4	K1 (R)	Lecture using PPT	Evaluation through seminar
4	<b>Mutual Funds</b>					
	1	Concept – Scope – Importance – Organization - Operation of the fund – Types or Classification of funds	4	K2 (U)	Peer tutoring	Short Summary
	2	Performance evaluation of mutual funds - Risk involved in mutual funds- Mutual funds in India	4	K2 (U)	Group discussion	Oral Discussion
	3	Mutual funds abroad - Reasons for slow growth of mutual funds	5	K2 (U)	Lecture Using PPT	Evaluation through seminar
5	<b>Derivatives</b>					
	1	Kinds of Financial Derivatives – Forwards – Futures	5	K2 (U)	Lecture using PPT	Slip test
	2	Options – Swaps - Importance of Derivatives	4	K2 (U)	Seminar Presentation	Group Discussion
	3	Inhibiting factors - Recent developments	4	K2 (U)	You tube video	Formative Assessment – II
	4	Eligibility conditions - Investor protection	4	K2 (U)	Lecture using PPT	Quiz -II
	5	Currency derivatives- Indian scenario	5	K2 (U)	Seminar Presentation	Debate

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

Activities (Em/ En/SD): Group discussion Short term money market, Slow growth of mutual funds (Skill Development)

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

Activities:

1. Analyse the deficiencies of Indian money market.
2. Draft the factors affecting the composition of bank deposits.
3. Discuss the performance of mutual funds.

Assignment – Reasons for slow growth of mutual funds

Seminar - Export.Import Bank of India (EXIM Bank)

State Financial Corporation's (SFCs)

Part -A

1. \_\_\_\_\_ is a market for short term loanable funds for a period of not exceeding one year
2. \_\_\_\_\_ is a combination of forwards by two counter parts.
3. The \_\_\_\_\_ market is a market for financial assets which have a long or indefinite maturity.
4. The term **derivative** refers to a type of financial contract whose value is dependent on an underlying asset, group of assets, or benchmark. (T/F)
5. A mutual fund is a financial vehicle that pools assets from shareholders to invest in securities like stocks, bonds, money market instruments, and other assets. (T/F)

Part – B

1. List out the deficiencies of Indian money market.
2. Differentiate money market and capital market.
3. Differentiate forward and future market.
4. Recall the types of derivatives
5. Write a short note on types of mutual funds.

Part – C

1. Explain the features of forward contract.
2. Discuss the functions of ICICI
3. Enumerate the recent developments of money market in India.
4. Enumerate the characteristics & functions of derivatives.
5. Explain the reasons for slow growth of mutual funds.

**Dr.R.Evalin Latha**

**Head of the Department**

**Dr.R.Evalin Latha**

**Course Instructor**

## Teaching Plan

**Department** : Commerce  
**Class** : II M.Com  
**Title of the Course** : Core X: Quantitative Techniques  
**Semester** : III  
**Course Code** : PA2032

Course Code	L	T	P	Credits	Inst. Hours	Total Hours	Marks		
							CIA	External	Total
PA2032	6	-	-	5	5	90	25	75	100

Objectives:

To make the students understand the various concepts in Quantitative techniques,

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	PSO - 2	K2(U)
CO-2	analyse the probability and components of time series	PSO -2	K3(A)
CO-3	apply the significant tests in samples	PSO -2	K4 (Ap)
CO-4	apply the tools to identify the Variance	PSO - 2	K4 (Ap)
CO-5	evaluate the methods of Interpolation and Extrapolation	PSO - 2	K5(E)

## Teaching plan

Unit	Module	Topic	Teaching Hours	Cognitive level	Pedagogy	Assessment/ Evaluation
I	Quantitative Techniques					
	1	Introduction Meaning, Role.	5	K2(U)	Introductory session, , Lecture using videos	Evaluation through short test, MCQ, True/False, Short essays,
	2	Advantages and Limitations	4	K2(U)	Lecture using Chalk and talk and PPT	Simple definitions, MCQ, Recall steps, Concept definitions
	3	Census and Sample method	4	K2(U)	Lecture using videos,	Suggest idea/concept with examples,
	4	Non-Probability Sampling methods- Probability Sampling methods.	5	K2(U)	Group Discussion, Mind mapping	Problem-solving questions,
II	Probability and Time Series					
	1	Definition, Theorems of Probability: Addition Theorem - Multiplication Theorem	4	K3(A)	Lecture using Chalk and Problem solving	Discussion, Debating or Presentations
	2	Analysis of Time series - Components of Time series.	3	K3(A)	Lecture using Chalk and Problem solving	Evaluation through short test, Seminar
	3	Measurement of Trend- Graphical Method.	3	K3(A)	Lecture using Chalk and Problem solving	Problem-solving questions,
	4	Method of Semi-Average.	4	K3(A)	Lecture using Chalk and Problem solving	Evaluation through short test

	5	Method of Moving averages.	4	K3(A)	Lecture using Chalk and Problem solving	Check knowledge in specific or offbeat situations
III	Tests of Significance for Small Samples					
	1	Concept, The Assumption of Normality.	5	K4 (Ap)	Lecture using videos,	Evaluation through short test, MCQ, True/False, Short essays,
	2	Student's t-Distribution	5	K4 (Ap)	Problem solving	Problem-solving questions,
	3	Properties of t-Distribution and Application.	5	K4 (Ap)	Problem solving	Seminar
IV	F-Test and Non-Parametric Tests					
	1	Meaning of F-Test.	4	K4 (Ap)	Lecture using Chalk and Problem solving	Suggest idea/concept with examples, Suggest formulae, Solve problems, Explain
	2	Non - Parametric Tests.	4	K4 (Ap)	Lecture using Chalk and Problem solving	Solve problems
	3	The Sign Test, Rank Sum Test.	4	K4 (Ap)	Lecture using Chalk and Problem solving	concept with examples, Suggest formulae Solve problems,
	4	Wallis or H- Test	2	K4 (Ap)	Lecture using Chalk and Problem solving	Solve problems
	5	ANOVA, Chi-Square Test.	4	K4 (Ap)	Lecture using Chalk and Problem solving	Solve problems
V	Interpolation and Extrapolation					
	1	Methods	5	K5(E)	Lecture using	Evaluation

		of Interpolation, Binomial Expansion Method,			Chalk and Problem solving	through short test, MCQ,
	2	Newton's Method	4	K5(E)	Lecture using Chalk and Problem solving	Seminar
	3	Lagrange's Method, Parabolic Curve Method.	5	K5(E)	Lecture using Chalk and Problem solving	Seminar
	4	Extrapolation – Association of Attributes.	4	K5(E)	Lecture using Chalk and Problem solving	Solve problems

Course Focussing on Employability/ Entrepreneurship/ Skill Development : Employability Activities (Em/ En/SD):

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

Activities related to Cross Cutting Issues :

Assignment : Components of Time series

Seminar Topic: Role of Quantitative Techniques in Decision making

**Sample questions (minimum one question from each unit)**

### Part A

1. Sample is regarded as a subset of \_\_\_\_\_.
2. A card is drawn from a pack of 52 cards. What is the probability that the card drawn is a face card (King, Queen, and Jack only)? \_\_\_\_\_
3. Increase in the number of patients in the hospital due to heat stroke is \_\_\_\_\_.
3. The variable t-distribution ranges from minus infinity to plus infinity. True/False
4. \_\_\_\_\_ refers to the projection of a value for the future
  - a) Interpolation
  - b) Extrapolation
  - c) Moments
  - d) None
5. Interpolation is a method of \_\_\_\_\_.

- a) Interrelating      b) Estimating   c) Integrating   d) Combining

**Part B**

1. Distinguish between Census method and Sampling method.
2. What is the Addition Theorem of Probability?
3. A random sample of 27 pairs of observations from a normal population gives a correlation coefficient of 0.42. Is it likely that the variables in the population are uncorrelated?
4. Use the sign test to see if there is a difference between the number of days until collection of an account receivable before and after a new collection policy. Use the 0.05 significance level.

**Before:** 30 28 34 35 40 42 33 38 34 45 28 27 25 41 36

**After:** 32 29 33 32 37 43 40 41 37 44 27 33 30 38 36

5. Extrapolate the business done in 2008 from the following data:

Year	2003	2004	2005	2006	2007
Business done (Rs. Lakhs)	150	235	365	525	780

**Part C**

1. Explain Methods of Sampling.
2. A problem in statistics is given to five students A, B, C, D and E. Their chances of solving it are  $\frac{1}{2}, \frac{1}{3}, \frac{1}{4}, \frac{1}{5}$  and  $\frac{1}{6}$  respectively. What is the probability that the problem will be solved?
3. Estimate by a suitable method of interpolation the number of persons whose daily income is Rs. 190 but does not exceed Rs. 250 from the following data:

Income (Rs.)	No. of persons
10 and not exceeding 90	50
100 and not exceeding 190	70
190 and not exceeding 280	230
280 and not exceeding 370	406
370 and not exceeding 460	304

4. Weights in kg. of 10 students are given below: 38, 40, 45, 53, 47, 43, 55, 48, 52, 49

Can we say that variance of the distribution of weights of all students from which the above sample of 20 students was drawn is equal to 20 square kg.?

You are given the following table values:

<b>Degrees of freedom</b>	<b><math>\alpha=0.05</math></b>	<b><math>\alpha=0.01</math></b>
9	16.92	21.67
10	18.31	23.21

5. Explain the role of Quantitative Techniques in decision making?

**Dr. R. Evalin Latha**

**Head of the Department**

**Dr. S. Merlin Vista**

**Course Instructor**



## Teaching Plan

Department :Commerce SF I

Class : IIM.ComCommerce

Title of the Course:Core XI-AdvancedCostAccounting

Semester :III

Course Code:PA2033

Hours/Week	Credits	TotalHours	Marks
6	4	90	100

### Objectives

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

### Course outcomes

CO	Upon completion of this course, the students will be able to:	PSO addressed	Cognitive level
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

## Teaching plan

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

Unit	Module	Topic	Teaching Hours	Cognitive level	Pedagogy	Assessment/ Evaluation
<b>I</b>	<b>Cost Accounting</b>					
	1.	Meaning– Advantages, Limitations, Cost accountancy	4	K1(R)	Participative learning	Evaluation through short test, MCQ
	2.	Essentials of good costing system, Installation, practical difficulties	4	K2(U)	Participative learning	Recall steps, Concept definitions
	3.	Cost control – Cost Reduction- Cost control Vs Cost reduction	4	K2(U)	Participative learning	Suggest idea/concept with examples
	4.	Cost audit- Cost Manual	3	K2(U)	Lecture with ppt	Questioning
	5.	Cost accountant– Classification of cost	3	K2(U)	Lecture with ppt	Internal Test I
<b>II</b>	<b>Job, Batch and Contract Costing</b>					
	1	Job costing – Features – Advantages- Limitations – Procedure	4	K3(An)	Problem Solving	Evaluation through short test, MCQ, True/False,
	2	Batch costing – Elements of cost relating to batch costing	4	K4 (Ap)	Problem Solving	Evaluation through short test
	3	EBQ – Contract costing	4	K4 (Ap)	Problem Solving	Online Quiz
	4	Features – Procedures	3	K4 (An)	Problem Solving	Questioning
	5	Escalation clause – Cost plus contract	3	K4 (Ap)	Problem Solving	Internal Test I
<b>III</b>	<b>Output costing, Operating and Operation Costing</b>					
	1	Objects – Cost accumulation under output costing	4	K3(An)	Problem Solving	Evaluation through short test
	2	Presentation of cost – Production account,	4	K4 (Ap)	Problem Solving	Check knowledge in specific or offbeat situations,

	3	operationandoperationCosting	4	K4 (Ap)	Problem Solving	Discussion
	4	Framework– Costunitinoperatingcosting	4	K4 (Ap)	Problem Solving	Map knowledge
	5	Procedure	2	K3(An)	Problem Solving	Differentiate between various ideas
<b>IV</b>	<b>JointProductsand ByProducts</b>					
	1	Joint products _ Accounting for Joint Products	5	K4 (Ap)	Problem Solving	Suggest formulae
	2	Methods used in Apportioning JointCosts	5	K4 (Ap)	Problem Solving	Solve problems
	3	By products– Accounting for By products	5	K4 (Ap)	Problem Solving	Explain, Problem-solving questions
	4	Cost Methods	3	K4 (Ap)	Problem Solving	Critique or justify with pros and cons
<b>V</b>	<b>MarginalCostingandBreakevenAnalysis</b>					
	1	Concept – Characteristics – Cost Volume Profit analysis – Concepts and terms in CVPanalysis	4	K4 (Ap)	ProblemSolving	Concept explanations'Discussion
	2	Break Even analysis and Breakeven point	4	K4 (Ap)	ProblemSolving	Questioning,
	3	Applications of Marginal Costing: pricingdecision – Make or buy decision	4	K4 (Ap)	ProblemSolving	Quiz test
	4	Problems of key factor – Selection of suitable product	3	K4 (Ap)	ProblemSolving	Map knowledge
	5	Salesmix–Level of activity Planning – Discontinuanceof aproduct	3	K4 (Ap)	ProblemSolving	Internal Test II

Course Focussing on Employability/ Entrepreneurship/ Skill Development :Employability

Activities (Em/ En/SD): Group Discussion, Problem solving

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

Activities related to Cross Cutting Issues :Problem solving

Assignment : Introduction to costing and Job, Contract, Batch Costing through Google Classroom

Seminar Topic: ( if applicable): Introduction to Costing

#### Part A

- 1.The prime object of cost accounting is to \_\_\_\_\_
- 2.Contract costing is a variant of job costing
  - a) True b) False

3. The unit of cost in textile industry is \_\_\_\_\_
4. Production cost under marginal costing include
  - a) Prime cost entry b) Prime cost and variable overhead c) Prime cost and variable overhead d) Prime cost, variable overhead and fixed overhead
5. In break-even chart, X- axis represents \_\_\_\_\_

Part B

1. Draw a proforma of cost sheet.
2. Calculate EBQ from the following
  - Annual production: 3200000 units
  - Setting up cost Rs.20
  - Cost of inventory holding Re.0.02
3. Define 'unit costing'. What are its characteristics?
4. A coke manufacturing company produces the following products by putting 5000 tones into common process

Coke	3500 tons
Tar	1200 tons
Sulphate	52 tons
Benzol	48 tons

Apportion the joint cost amongst the production on the basis of physical units method.

5. From the following information, find out the amount of profit earned during the year using marginal cost technique:

Fixed cost	Rs.500000
Variable cost	Rs.10 per unit
Selling Price	Rs.15 per unit
Output level	150000 units

Part C

1. Distinguish between cost control and cost reduction.
  2. The following information extracted from the job ledger in respect of job 707
    - Materials – Rs.3400
    - Wages
      - Dept. A – 80 hours at Rs.2.50 per hour
      - Dept. B – 80 hours at Rs.4 per hour
    - Variable overheads:
      - Dept. A – Rs.5000 for 4000 direct hours
      - Dept. B – Rs.6000 for 3000 direct hours
    - Fixed overheads:
      - Rs.7500 for 10000 units of normal working time of the factory.
- Calculate the cost of job No.707 and estimate the percentage of profit if price quoted is Rs.4750.

3. Mr. Rajasekar runs Mini bus service in the town and has two vehicles. He furnishes you the following data and wants you to compute the cost per running mile.

	Vehicle A	Vehicle B
Cost of the vehicle	25000	15000
Road license (Per year)	750	750
Salaries (Yearly)	1800	1200
Driver's wage per hour	4	4
Cost of fuel per liter	1.50	1.50
Maintenance per mile	1.50	2.00
Tyre cost per mile	1.00	0.80
Garage rent per year	1600	550
Annual insurance premium	850	500
Miles run per liter	6	5
Miles run during the year	15000	6000

Estimated life of the vehicles

Vehicle A 100000 miles

Vehicle B 75000 miles

Charge interest at 10% p.a on the cost of the vehicle. The vehicle runs 20 miles per hour on an average.

4. A factory produces three products P, Q and R which originate from a joint process. The joint processing cost amounts to Rs. 540000. The output of P, Q and R is 25000, 35000 and 20000 units.

Apportion the joint cost amongst the products according to the survey method, assuming that the joint products are weighted as follows:

Product P	5 Points
Product Q	3 Points
Product R	2 Points

5. You are given the following data for the year 2013 of a company

Rs	
Variable cost	600000
Fixed cost	300000
Profit	100000
Sales	1000000

Find :

- (i) Profit/Volume Ratio
- (ii) Break – even point
- (iii) Profit when sales amounted to 1200000
- (iv) Sales required to earn a profit of Rs. 200000

**Dr.R.Evalin Latha**

**Dr.C.K.Sunitha**

**Head of the Department**

**Course Instructor**

### Teaching Plan

**Department** : Commerce SF-II  
**Class** : II M.Com  
**Title of the Course** : Elective III - Modern Management Practices  
**Semester** : III  
**Course Code** : PA2034

Course Code	L	T	P	S	Credits	Inst. Hours	Total Hours	Marks		
								CIA	External	Total
PA2034	6	-	-	-	4	6	90	25	75	100

### Objectives

- To give an Indian and Western touch to management practices in modern organization.
- To help learn the latest technologies like 6 sigma, Total Quality Management and Customer Relationship Management.

### Course outcomes

CO	Upon completion of this course, the students will be able to:	PSO addressed	Cognitive level
CO - 1	understand the managerial process and strategies of environment management	PSO - 1	<b>K1(R) &amp; K2 (U)</b>
CO - 2	analyse on different strategies	PSO - 1	<b>K4(An)</b>
CO - 3	apply latest techniques in management	PSO - 3	<b>K2(U) &amp; K5 (E)</b>
CO - 4	create a good customer relationship	PSO - 3	<b>K6</b>
CO - 5	develop high performance team to shape the future	PSO - 1	<b>K2(U)</b>

### Teaching plan

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

Unit	Module	Topic	Teaching Hours	Cognitive level	Pedagogy	Assessment/ Evaluation
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<b>Unit I Management – A Framework:</b>						
	1.	Characteristics of Well managed companies – Managerial Process	3	K1(R) & K2 (U)	Lecture using Chalk and talk ,	Evaluation through short test
	2.	managerial skills and roles – Managing the internal and external environment	3	K1(R) & K2 (U)	Group Discussion	Simple definitions, MCQ,
	3.	Strategies of the environment management – Managing for competitive advantage	4	K1(R) & K2 (U)	PPT	Suggest idea/concept with examples,
	4.	Cost – Quality – speed – Innovations – globalization	4	K1(R) & K2 (U)	Lecture using videos	Evaluation through short test, Seminar
	5.	Challenges of a manager in the 21st Century.	4	K1(R) & K2 (U)	Lecture using videos	Evaluation through short test, Seminar

<b>Unit II Strategic Management</b>						
	1.	Strategic Management – SWOC Analysis	4	K2(U) & K3(Ap)	Lecture using videos	Evaluation through short test
	2.	BCG matrix – classification of strategies	4	K2(U) & K3(Ap)	PPT	Simple definitions, MCQ,
	3.	managerial decision making – group decision making	3	K2(U) & K3(Ap)	Peer tutoring	Suggest idea/concept with examples,
	4.	Corporate Social Responsibility	4	K2(U) & K3(Ap)	Group Discussion, Mind mapping	Formative assessment, Short test
	5.	Strategies - Indian experiences in CSR	3	K2(U) & K3(Ap)	Demonstration, PPT	Evaluation through short test, Seminar

<b>Unit III Organizational Structures:</b>						
	1.	Kinds of Organizational	3	K2(U) &	Lecture using Chalk and talk	short test, MCQ, True/False, Short

		Structures		K5 (E)	,Introductory session, Group Discussion, Mind mapping, Peer tutoring, Lecture using videos, Problem solving, Demonstration, PPT, Review	essays
	2.	Hybrid and Matrix structures –	4	K2(U) & K5 (E)	Lecture using videos	Simple definitions, MCQ, Recall steps, Concept definitions
	3.	Span of control – Delegation of Authority	3	K2(U) & K5 (E)	Lecture using ppt	Concept explanations, Short summary or overview
	4.	Centralized and Decentralized Structures – Organizing for optimal size	4	K2(U) & K5 (E)	Lecture using ppt	Problem-solving questions, Finish a procedure in many steps, Differentiate between various ideas, Map knowledge
	5.	Strategies of responsive organization– Total Quality Management – 6 Sigma.	4	K2(U) & K5 (E)	Lecture using ppt	Demonstration, PPT

#### Unit IV Customer Relationship Management

	1.	Customer Relationship Management – Concept	4	K1(R) & K4 (An)	Lecture using Chalk and talk , Group Discussion	Evaluation through short test,
	2.	Features – Importance - Advantages	4	K1(R) & K4 (An)	Seminar through PPT	Concept definitions
	3.	Planning and Implementation – Tools	4	K1(R) & K4 (An)	Seminar through PPT	Suggest idea/concept with examples,
	4.	Role of CRM Manager	3	K1(R) & K4	Seminar through PPT	Evaluation through short test, Seminar



				(An)		
	5.	Electronic Customer Relationship Management (E-CRM) – Trends in CRM.	3	K1(R) & K4 (An)	Seminar through PPT	Evaluation through short test, Seminar

<b>Unit V Managing Teams</b>						
	1.	Managing high performance teams – Team development	4	K2(U) & K5(E)	Seminar through PPT	Evaluation through short test,
	2.	– Cohesiveness – Managing conflicts in team	4	K2(U) & K5(E)	Peer tutoring	Evaluation through short test, Seminar
	3.	– Managing technology and innovations in competitive environment	4	K2(U) & K5(E)	Peer tutoring, Lecture using videos	Evaluation through short test, Seminar
	4.	Managing change – Shaping the future – Negotiation and Conflict Management.	4	K2(U) & K5(E)	Demonstration, PPT	Evaluation through short test, Seminar

Course Focussing on Employability/ Entrepreneurship/ Skill Development :

#### Employability

Activities (Em/ En/SD): communication skills, problem solving, Customer or client service

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

Activities related to Cross Cutting Issues : Practices critical thinking, Deals honestly with others, Behaves unselfishly.

Assignment : the kinds of organizational structures

Seminar Topic: Customer Relationship Management – Concept – Features – Importance - Advantages

#### Sample questions

Part A

1. Which of the following is NOT a characteristic of well-managed companies?
  - a) Effective managerial skills
  - b) Limited focus on cost management
  - c) Emphasis on quality
  - d) Adaptability to the external environment
2. The BCG matrix classifies a company's products into four categories based on their:
  - a) Profitability and market growth rate
  - b) Quality and innovation
  - c) SWOC analysis results
  - d) Cost and speed of operations
3. Span of control refers to:
  - a) The number of layers in the organizational hierarchy
  - b) The number of employees reporting to a manager
  - c) The level of authority delegated to employees
  - d) The level of centralization within the organization
4. Customer Relationship Management (CRM) focuses on:
  - a) Acquiring new customers
  - b) Retaining existing customers
  - c) Enhancing customer satisfaction
  - d) All of the above
5. Cohesiveness in a team refers to:
  - a) The ability of team members to work independently
  - b) The level of trust and camaraderie among team members
  - c) The frequency of team meetings and interactions
  - d) The diversity of skills and expertise within the team

#### Part B

6. Restate the characteristics of Well managed companies
7. Outline the SWOC Analysis in Strategic Management.
8. Explain Kinds of Organizational Structures
9. Summarise the concept of CRM.
10. Identify the Managing high performance teams.

#### Part C

6. Explain Strategies of the environment management

7. Explain the Corporate Social Responsibility – Strategies
8. Construct Hybrid and Matrix structures.
9. Examine the Trends in CRM
10. Discuss about the Managing conflicts in team.

**Dr.R.Evalin Latha**  
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**Course Instructor**