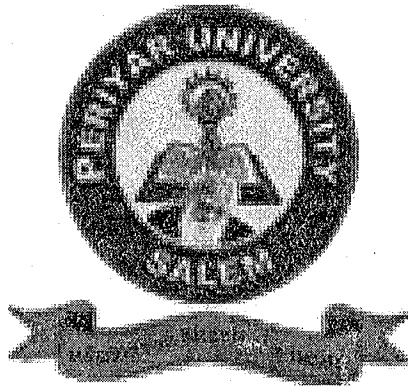


PERIYAR UNIVERSITY

(Re-accredited with "A" Grade by NAAC)

PERIYAR PALKALAI NAGAR

SALEM – 636 011



M.Phil- COMMERCE (Choice Based Credit System)

Regulations / Syllabus
(2019-2020 onwards)

A handwritten signature in black ink, appearing to be "A. J. S.", with the date "19/11/19" written below it.

Professor and Head
Department of Commerce
Periyar University
Salem-636 011.

Preamble

The Department of Commerce was established in 1997 by the act of Periyar University. The Department offers M.Com, M.Phil and Ph.D programmes. The course provides an extreme and rigorous base for teaching, research and allied business administration. The course serves the needs of academics and prepares students for research, teaching and ensure the compliance for employability. The alumni of this course are well placed in business, taxation, Accounting, Marketing, Human Resource Management, Insurance, Banking, finance and Administration in the country.

The department has awarded more than 80 Ph.Ds, and around 250 M.Phils. Several Research Projects have been carried out and successfully completed with the financial assistance from various funding agencies like UGC and ICSSR. The Department has also undertaking an International Project in collaboration with University of Hertfordshire, London funded by UGC-UKIERI.

As per the structure, there are 5 to 6 papers in each semester including Supportive and Swayam Courses. Taking the considerations of the industries, the curriculum includes equal amount of lab and practical's. The structure for the groups has been designed with intent to provide advanced level specialization in the respective field.

The Department's Mission is to emerge as a global conglomerate of premier academic Institution for Commerce, taking pride in having leads to fulfill the aspirations of trade, Business, Commerce and the Individual.

REGULATIONS

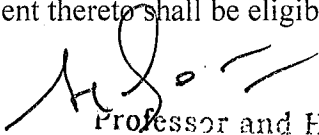
(EFFECTIVE FROM THE ACADEMIC YEAR 2019-2020 AND THEREAFTER)

Objectives of the course

The M.Phil course offered by the college/Department is intended to give the opportunity to students to understand the advance development in Commerce subjects, research methodologies and to perform focused research in one or more areas of Commerce. Further to develop research skills and technical expertise through systematic and comprehensive knowledge development that enables them to make an expert in academic field.

Eligibility

Candidates who have qualified for post graduate degree of this University or any other University recognized by the Syndicate as equivalent thereto shall be eligible to register


Professor and Head
Department of Commerce
Periyar University
Salem-636 011.

for the Degree of Master of Philosophy (M.Phil.) in their respective subject and undergo the prescribed course of study in an approved institution or department of this University.

Candidates who have qualified their postgraduate degree on or after 1st January 1991 shall be required to have obtained a minimum of 55 % of marks in their respective postgraduate degree to become eligible to register for the Degree of Master of Philosophy (M.Phil) and undergo the prescribed course of study in an approved institution or department of this University.

In the case of teachers (or) others registering for part-time registration, the minimum percentage of marks for registration is 50 %. For the candidates belonging to SC / ST community and those who have qualified for the Master's degree before 01.01.1991 the minimum eligibility marks shall be 50 % in their Master's Degree.

Duration

The duration of the M.Phil course shall extend over a period of one year from the commencement of the course. The one year period consists of two semesters.

Candidates seeking admission to the Master of Philosophy (M.Phil) degree course shall possess.

M.Com (or) M.Com (C.A)

Subjects of the study

The total number of subject of study will be 3 including one optional paper and Dissertation work for 100 marks.

The Dissertation must be submitted through the Supervisor and the Head of the Department within the stipulated time.

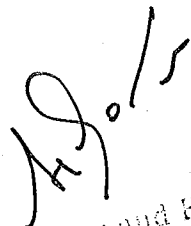
Evaluation

The students will be evaluated for 100 marks in each subject of study as detailed below:

External Examination -75 marks
Internal Assessment -25 marks

The components of internal Assessment for 25 marks are:

Test	-15 Marks
Seminar	- 5 Marks
Assignments/ Quiz	- 5 marks
Total	- 25 Marks


Professor and Head
Department of Commerce
Periyar University
Salem-636 011.

Other details about evaluation are given in (CBCS Regulations).

Passing Minimum:

1. Theory Internal 25 marks, External 75 marks.
2. Separate passing minimum is prescribed for internal and external
The passing minimum for CIA shall be 50% out of 25 marks (i.e) 12.5 marks)
Passing Minimum for External Examination shall be 50% out of 75marks (ie 37.5/38 marks)
Passing Minimum for Practical Examinations shall be 50% out of Practical marks

Classification of the Successful Candidates:

Successful candidates passing the examinations and securing the marks,

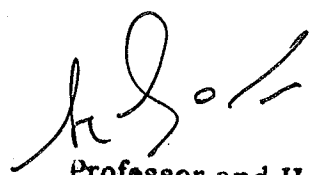
50% and above - Pass Second Class

60% and above – Pass First Class

Above 75% in the aggregate –I Class with distinction provided that they pass the examination in the first appearance.

Apart from the above classification 6-points scale is used for evaluation of the performance of the students to provide letter grade for each course under CBCS pattern.

The performance of a student in each course is evaluated in terms of grade point average, weighted average marks cumulative grade point average and Overall Weighted Percentage of Marks (OWPM). The computation of these values and grades are explained in CBCS Regulations.


**Professor and Head
Department of Commerce
Periyar University
Salem-636 011.**

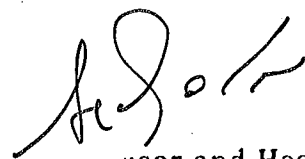
**M.Phil. - SCHEME OF EXAMINATION
I - SEMESTER**

Code No	Title	Duration	Internal Marks	External Marks	Total Marks	Credit	Credit Total
19DMPCM01	Research Methods and Techniques	3 hrs	25	75	100	4	
19DMPCM02	Research on Sustainable Commerce	3 hrs	25	75	100	4	
19DMPCM03	Accounting and Auditing	3 hrs	25	75	100	4	
19DMPCM03	Banking, Insurance and Taxation	3 hrs	25	75	100	4	
19DMPCM03	E-Commerce	3 hrs	25	75	100	4	
19DMPCM03	Enterprise Resource Planning	3 hrs	25	75	100	4	
19DMPCM03	Financial Management	3 hrs	25	75	100	4	
19DMPCM03	International Trade	3 hrs	25	75	100	4	
19DMPCM03	Marketing Management	3 hrs	25	75	100	4	
19DMPCM03	Principles of Management	3 hrs	25	75	100	4	
19DMPCM03	Human Resource Management	3 hrs	25	75	100	4	
19DMPCM03	Entrepreneurship Development	3 hrs	25	75	100	4	
						<hr/>	12
						<hr/>	12


Professor and Head
Department of Commerce
Periyar University
Salem-636 011.

II-SEMESTER

Code No	Title	Duration	Internal Marks	External Marks	Total Marks	Credit	Total Credit
19DMPCM04	Dissertation and Viva-Voce		25	75	100	12	
						<u>12</u>	<u>24</u>



Professor and Head
Department of Commerce
Periyar University
Salem-636 011.

RESEARCH METHODS AND TECHNIQUES - 19DMPCM01

Unit - I

Meaning - Objectives - Motivation – Methods and types of Research – Qualitative and Quantitative Research - Process - Criteria of Good Research Design: Review of Literature - Purpose - Inductive and deductive approaches to theory building.

Unit -II

Sampling Design: Census and Sample Survey - Steps in Sampling Design - Different Types of Sampling Design. Simple Random Sampling - Stratified Random Sampling - Systematic Sampling - Cluster Sampling - Area Sampling - Multistage Sampling – Measurement of Scaling – Formulation of Hypotheses. Construct reliability and validity testing: Reliability - Its meaning and nature; Reliability testing approaches and methods; Validity - Its meaning and testing.

Unit -III

Methods of Data Collection: Collection of Primary Data - Drafting Questionnaire and Schedule - Data Collection through Questionnaire - Data Collection through Schedules - Collection of Secondary Data - Processing and Analysis of Data: Measures of Relationship - Validation of field work-Data preparation process-checking the questionnaire-Coding-transcribing-data cleaning-

Unit -IV

Preliminary data analysis, Descriptive and Inferential statistics - Major parametric and nonparametric tests - ANOVA, Correlation and regression-Discriminant and Logit Analysis-Factor Analysis-Cluster Analysis-Multi Dimensional Scaling and conjoint analysis-Econometric analysis: Panel data, Time series analysis – Statistical Packages and Model Building.

Unit -V


Report Writing: Meaning, Techniques and Precautions of Interpretation - Significance of Report Writing - Difference Steps in Writing Report - Layout of Research Report - Types: Technical Report, Popular Report - Mechanics of Writing a Research Report – Quality Checking - Plagiarism.

Text Books

1. **C.R.Kothari and GauravGarg (2014)**, Research Methodology Methods and Techniques New Age International Publications, Pvt., New Delhi.
2. **Anurag Sharma and Vinodkumar Joshi (2014)**, Research Methodology, Ritu Publications, Jaipur.
3. **R.P.Misra (2016)** Research Methodology (A. Hand book Revised &Enlarged Edition)Concept Publication Company, Pvt., New Delhi.
4. **Joseph F. Hair and Rolph E. Anderson (2010)** Multivariate Data Analysis Prentice Hall,
5. **J.K Sharma (2013)**, Business Research Methods 11th Edition, McGraw Hill Education Pvt., New Delhi.

Reference Books

1. **John Adams, Hafiz T.A.Khan and Robert Raeside (2014)** Research Methods for Business and Social Science student, SAGE Publications India Pvt., New Delhi.
2. **Donald R.Cooper, (2013)**, Business Research Methods 12th Edition, McGraw Hill Education Pvt., New Delhi.
3. **B.M.Ratnkar (2013)**, Research Methodology, Prateeksha Publications, Jaipur.
4. **Pamela S.Schindler (2013)**, Business Research Methods 11th Edition, McGraw Hill Education Pvt., New Delhi.
5. **Nand K.Sharma (2013)**, Modern Research Methodology, DND Publications, Jaipur.


Professor and Head
Department of Commerce
Periyar University
Salem-636 011.

RESEARCH METHODS AND TECHNIQUES - 19DMPCM01

Preamble

- To provide advance knowledge on research methodology and techniques of research.
- To inculcate various conceptual and theoretical framework of research methodology and analytical tools.
- To familiarize the contemporary practices to be followed research in social sciences

Prerequisite

- Basic Knowledge on Research Methodology.

Course Outcomes

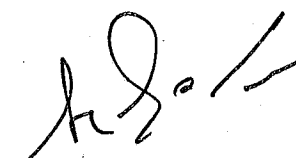
On the successful completion of the course, a scholar will be familiarizing with Research Methodology, its techniques and application methods.

CO Number	CO Statement	Knowledge Level
CO1	To Understand the Research Methods and Processes	K1 –K6
CO2	To Comprehend the Sampling Techniques and Hypothesis formulation	K1 –K6
CO3	To know the Data Collection methods	K1 –K6
CO4	To Learn the Parametric and Non-parametric approach of data analysis	K1 –K6
CO5	To familiarize with the Research Report preparation and presentation	K1 –K6

Mapping with Programme Outcomes

Cos	PO1	PO2	PO3	PO4	PO5
CO1	S	S	S	S	S
CO2	S	S	S	S	S
CO3	S	S	S	S	S
CO4	S	S	S	S	S
CO5	S	S	S	S	S

S- Strong; M-Medium; L-Low


Professor and Head
Department of Commerce
Periyar University
Salem-636 011.

RESEARCH ON SUSTAINABLE COMMERCE - 19DMPCM02

Unit –I

Green Marketing: Green Marketing - Evolution of Green Marketing - Importance of green marketing - Benefits of Green Marketing- Adoption of Green Marketing- Green Marketing Mix - Strategies to Green Marketing – Green Product - Green Consumers - Trends & Effectiveness of Green Marketing – Green value creation – Green product pricing – Green distribution, supply chain and promotion – Green marketing implementation and control

Unit –II

Green Business Strategy: Introduction & Background- Basic sustainability theory – triple bottom line, Brandt land report - Human growth and development (consumption vs. population) –Change in materials used (history) & critical materials - Energy and fossil fuel consumption - Product development and design- global markets - Behavioral changes v. technological solutions - Corporate Organizational responsibility - Ethical issues: environmental emissions - poverty Sustainability on strategy development Management- tools for Sustainable/ethical investment accounts- Policies for Sustainability- Future of the planet -Careers in sustainability.

Unit –III

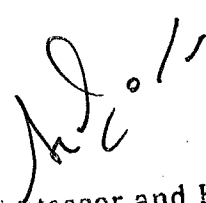
Green Finance and Environmental Accounting: Definition of green finance- Evolution in Sustainable Investment-Tracking Green Finance in the Banking Sector-Green Finance Flows- Private Environmental Finance- Current Practice: Sustainable Finance and Banking -Medium-term Steps: Comprehensive System- Green Accounting - Green Accounting System – Evolution of Green Accounting – Concept of Green Accounting - Role of Green Accounting - Strategies of Green Accounting System – Current Trends And Effectiveness In Green Accounting – Environmental Protection and Economic Growth.

Unit –IV

Green Entrepreneurship: Green Entrepreneurship Global and Civil Responsibility- Intellectual innovation and creativity-Environmental trends in Entrepreneurship -System thinking- Principles of eco- design - sustainable innovation-Stake holders value-Opportunity conception and Development- Grow revenues-cut cost-improve market share- Enhance brands- Redesign products- Processes to reduce-Eliminate adverse environmental- Health Impacts.

Unit –V

Green Human Resource Management: Green recruitment- Green performance management-Green training and development-Green compensation-Green employee relations- Green indicatives for HR- Green building- Paperless office- Conservation of energy- Recycling and waste disposal-Green abilities- Green leadership- Motivating Green employees-Performance management and appraisal- Green job description for employee-Green Job Candidates-Integrating training on instruction- Eco-values-Employee involvement and Participation-Green Suggestions schemes-Green Skills acquisition-Socialisation in Green Management.

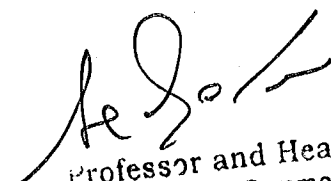

Professor and Head
Department of Commerce
Periyar University
Salem-636 011.

Text Books:

1. **Esakki and Thangasamy(2017)** Green Marketing and Environmental Responsibility in Modern Corporations, IGI Global.
2. **Nevin Cohen and Dirk Philipsen (2011)** Green Business, Duke University, The New School, USA.
3. **Peter Bartelmus and Eberhard K.Seifert (2013)** Green accounting, Ashgate publishing
4. **Larson (2011)** Sustainability, Innovation, and Entrepreneurship, Flatworld Knowledge.
5. **Shoeb Ahmad (2015)** Green Human Resource Management: Policies and practices.

Reference Books:

1. **Robert Dahlstrom (2010)** Green Marketing Management, Cengage Learning
2. **Graham Hooley, (2017)** Marketing Strategy and Competitive Positioning .
3. **International Finance Corporation (2017)** Green Finance A Bottom-up Approach to Track Existing Flows.
4. **Russo (2010)**, Companies on a Mission: Entrepreneurial Strategies for growing sustainably, responsibly and profitably.
5. **Nigel Piercy, Brigitte Nicoulaud and John Rudd (2017)** Marketing Strategy and Competitive Positioning .


Professor and Head
Department of Commerce
Periyar University
Salem-636 011.

RESEARCH ON SUSTAINABLE COMMERCE - 19DMPCM02

Preamble

- To deliver advanced knowledge on Commerce and its sustainability.
- To inculcate various conceptual and theoretical framework of Commerce and its trends towards current and future scenario.
- To train the Commerce practices to be followed in corporate sectors.

Prerequisite

- Basic Knowledge on Commerce and Management.

Course Outcomes

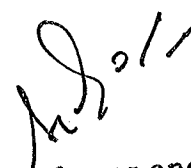
On the successful completion of the course, a scholar will be familiarizing with Commerce practices and its various dimensions as per the current scenario,

CO Number	CO Statement	Knowledge Level
CO1	To know about Green Marketing and its Techniques	K1-K6
CO2	To understand Green Marketing Strategies and the issues involved in it.	K1-K6
CO3	To identify Green Finance and Environmental Sustainability and policies related with it.	K1-K6
CO4	To Study the Green Entrepreneurship and its opportunities	K1-K6
CO5	To Categorize Green Human Resource Management Practices	K1-K6

Mapping with Programme Outcomes

Cos.	PO1	PO2	PO3	PO4	PO5
CO1	S	S	S	S	S
CO2	S	S	S	S	S
CO3	S	S	S	S	S
CO4	S	S	S	S	S
CO5	S	S	S	S	S

S- Strong; M-Medium; L-Low


Professor and Head
Department of Commerce
Periyar University
Salem-636 011.

ACCOUNTING AND AUDITING- 19DMPCM03

Unit - I

Fundamentals of Accounting about Accounting: An Introduction - Financial Accounting-Cost Accounting- Management Accounting. Accounting Process - Accounting Functions. Depreciation Accounting- Classification of Income and Expenditure – Capital-Revenue Receipt- Expenditure - Banking Operations- Disclosure Requirements in Financial Statements - Consolidation of Branch Accounts - Consolidation of Financial Statements - Inter-Office Transactions.

Unit -II

Preparation of Financial Statements: Preparation of Cash flow and Fund flow statements-Presentation of Consolidated Financial Statements - Consolidation Procedures - Standalone Financial Statements - Accounting for Investment in Subsidiaries - Jointly Controlled Entities and Associates in Separate Financial Statements - Disclosures, Technical Issues-Challenges.

Unit -III

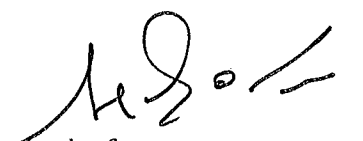
Accounting Standards (IND-AS): Scope, Statutory Provisions - Compliances Applicability to Banks/ FIs/ Corporate- Definitions- Presentation of Consolidated Financial Statements - Consolidation Procedures - Standalone Financial Statements - Accounting for Investment in Subsidiaries - Jointly Controlled Entities and Associates in Separate Financial Statements - Disclosures, Technical Issues.

Unit -IV

Introduction and Types of Audit : Introduction, Meaning and Definition of Auditing- Features, Objectives, Principles - Benefits, Limitation - Various types of Audits in Banks: Internal Audit - External Audit - Forensic Audit - Systems Audit - Stock Audit - Concurrent Audit - Tax Audit including Service Tax Audit Management Audit. Audit Aspects of Bank's Financial Statements Advances – Agriculture - Advances – Other than Agriculture - Asset Classification, Income Recognition and Provisioning

Unit - V

Audit in computerised environment Introduction: System Audit- Scope - CIS Environment - Impact of changes in Business Processes - Audit approach in a CIS Environment - Types of Computer system - Effect of computers on Internal Control - Auditing Internal control in a CIS Environment - Approach to Auditing in a CIS Environment - Cash, Balances with RBI and Other Banks, and Money.

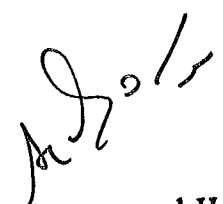

Professor and Head
Department of Commerce
Periyar University
Salem-636 011.

Text Books

1. **Gupta R. L. and Radhaswamy .M. (2013)** Advanced Accounting, Sultan Chand & Sons, New Delhi.
2. **Naseem Ahmed, Nawab Ali Khan and Gupta. M. L (2010)** Fundamentals of Financial Accounting Theory and Practice, Ane Books Pvt . L td, New Delhi.
3. **Bhatia R.C.(2011)** Auditing, Vikas Publishing House, New Delhi.
4. **Gupta Kamal (2012)** Contemporary Auditing, Tata McGraw-Hill Publishing Co. Ltd. New Delhi.
5. **Gupta. M. L (2010)** Fundamentals of Financial Accounting Theory and Practice, Ane Books Pvt . L td, New Delhi.

Reference Books

1. **Shukla M. C .Grewal .T. S. and S.C. Gupta (2011)** Advanced Accounts S. Chand &Co. Ltd. New Delhi.
2. **Jain S.P. and Narang K. L. (2009)** Financial Accounting, Kalyani Publishers, New Delhi.
3. **Prakash Jagadeesh (2013)** Auditing: Principles and Practices, Chaitanya Publishing House, Allahabad.
4. **Saxena and Saravanavel (2012)** Practical Auditing, Himalaya Publishing House, Mumbai.
5. **Tandon B.N (2010)** Practical Auditing, S Chand & Co.Ltd. New Delhi.


**Professor and Head
Department of Commerce
Periyar University
Salem-636 011.**

ACCOUNTING AND AUDITING- 19DMPCM03

Preamble

- To provide knowledge on Accounting and Auditing practices
- To inculcate various conceptual and theoretical framework of Accounting and Auditing and its current scenario.
- To familiarize the Accounting Auditing practices to be followed in corporate sectors.

Prerequisite

- Basic Knowledge on Accounting and Auditing and Organisational culture.

Course Outcomes

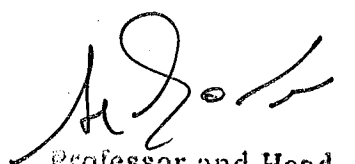
On the successful completion of the course, students will be able to prepare and present information about process, functions and activities of business organizations.

CO Number	CO Statement	Knowledge Level
CO1	To Understand the Importance of Accounting and Auditing and its Process	K1-K6
CO2	To Comprehend the Various Accounting System and its Suitability	K1-K6
CO3	To know the Various Types of Auditing and its utilities	K1-K6
CO4	To Learn the Accounting strategies	K1-K6
CO5	To identify Practical Implications of Accounting and Auditing practicing of most peculiar business areas	K1-K6

Mapping with Programme Outcomes

Cos	PO1	PO2	PO3	PO4	PO5
CO1	S	S	S	M	M
CO2	S	S	S	S	M
CO3	S	S	S	S	M
CO4	S	S	S	S	S
CO5	S	S	S	S	S

S- Strong; M-Medium; L-Low


Professor and Head
Department of Commerce
Periyar University
Salem-636 011.

BANKING INSURANCE AND TAXATION- 19DMPCM03

Unit –I

Meaning, Functions and Evolutions of banking practices- Banking in India- Banking regulations act- Latest Amendments –RBI and Banking-Electronic Banking-features-benefits-E-Banking delivery channels- Facets of E-Banking- constraints in E-banking.

Unit-II

Online Banking- Need for Computerization Automatic teller machine (ATM)- Electronic Fund Transfer-(EFT)- Electronic Money Transfer (EMT)- Mobile banking- Tele Banking-Core banking- NEFT-IFSC Code- Insurance- Definition, Types, Kinds of Insurance- History and Development of Insurance-Life, Fire and Health –Difference between Life and other types of Insurance.

Unit-III

Indian Insurance Industry-Reforms-Private players to Indian Insurance Market-IRDA regulations; for protection of policyholders' interest-General Insurance councils-Amendment to general insurance business (Nationalisation) Act regulations issued by IRDA. Insurance market in India- Insurance marketing networks and customer service- Polices- Endorsement-Renewal Receipts-Surrender value- paid-up value- claims and its procedure.

Unit -IV

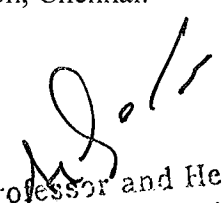
Taxation- Basic concepts- Previous year- Assessment year- Assesses - Person (Individuals)- Income-Gross Total Income-Agricultural Income-Exempted Income-Capital and Revenue Expenditure-Residential Status and incidence of Tax Liability.

Unit -V

Filing of Returns-Different Types of Assessment-Defaults and Penalties-Tax Planning: Concept, Significance and problems of Tax Planning, Tax evasion and Tax Avoidance-Methods of Tax Planning-Minimize Income Tax by Planning-Computer Application in Income Tax and Tax Planning-Partnership firms-Assessment- Tax Rates.

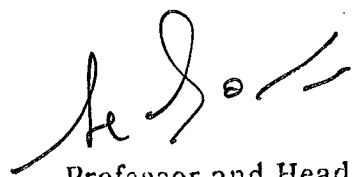
Text Books

1. **Rayudu C.S.** "E-Business", Himalaya Publishing House, 1st Edition,2012,New Delhi-110 002
2. **Alfred Eke J (2018)** The Elements of Insurance, Forgotten Books, United Kingdom.
3. **P.K.Gupta (2016)** Essentials of Insurance and Risk Management, Himalaya Publishing House, New Delhi.
4. **O.P.Gupta and Sudhir Kumar Sharma (2018)** Banking and Insurance, Sathiya Bhawan Publication, Agra.
5. **A.Murthy (2019)** Elements of Insurance, Margham Publication, Chennai.


Professor and Head
Department of Commerce
Periyar University
Salem-636 011.

Reference Books

1. **Rakesh Agarwal and Ram Gopal Agarwala (2017)** Third Edition, Principles of Insurance, The Insurance Times.
2. **M.N.Mishra and SB Mishra (2016)** 22nd Edition, S.Chand Publishing Pvt.Ltd, New Delhi.
3. **Naresh Mahipal (2017)** An Introduction to Insurance Laws, Central Law Publications, Uttar Pradesh.
4. **Harigovind Dayal (2017)** Fundamental of Insurance Theories, Principles and Practices, Notion Press, New Delhi.
5. **J.Usha, P.Jaganathan, J.P Arjun and UshaJaganath (2018)** Law of Insurance, Law Series, Sujatha Law Books Pvt.Ltd. Hyderabad.



Professor and Head
Department of Commerce
Periyar University
Salem-636 011.

BANKING INSURANCE AND TAXATION- 19DMPCM03

Preamble

- To provide advanced knowledge on Banking, Insurance and Taxation and its concepts.
- To indoctrinate various conceptual and theoretical framework of Banking, Insurance and Taxation.
- To familiarize the Banking, Insurance and Taxation Management practices to be followed in business sectors.

Prerequisite

- Basic Knowledge on Banking, Insurance and Taxation.

Course Outcomes

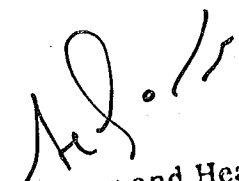
On the successful completion of the course, a scholar will be familiarizing with Banking, Insurance Management and Taxation practices and its various magnitudes as per the current scenario

CO Number	CO Statement	Knowledge Level
CO1	To Understand the Importance of Banking, Insurance, Taxation and its kinds	K1-K6
CO2	To Realize the Indian Insurance Market, IRDA and Policy holders protection, Taxation.	K1-K6
CO3	To know the Various operational processes of Banking, Insurance and Taxation	K1-K6
CO4	To Learn the legal frame wok and documentation procedures of Banking, Insurance and Taxation	K1-K6
CO5	To Identify the overall performance of Banking, Insurance and Taxation	K1-K6

Mapping with Programme Outcomes

Cos	PO1	PO2	PO3	PO4	PO5
CO1	S	S	S	S	S
CO2	S	S	S	S	S
CO3	S	S	S	S	S
CO4	S	S	S	S	S
CO5	S	S	S	S	S

S- Strong; M-Medium; L-Low


Professor and Head
Department of Commerce
Periyar University
Salem-636 011.

E-COMMERCE- 19DMPCM03

Unit - I

Introduction to E-Commerce- Framework, Architecture, Benefits and impact of E-commerce, the anatomy of E-commerce applications – E-commerce consumer and organizational applications – E-commerce in India – prospects of E-commerce – E-advertising & marketing in India.

Unit - II

Multi-media & E-commerce - push-pull technologies, E - commerce portals – social network and online communities environment of e-commerce - Network Infrastructure: Local Area Networks (LAN) – Wide Area Network (WAN) – Intranet, Extranet and Internet – TCP/IP Reference Model – Domain Name Systems – Internet Industry Structure. Information Distribution and Messaging: File Transfer Protocol Applications - Electronic Mail – World Wide Web Server – HTTP – Web servers Implementations.

Unit - III

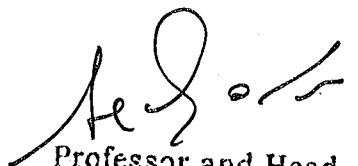
E-commerce business models – major business to consumer(B2C), major Business to Business (B2B) model, business models in emerging e-commerce areas, how the internet and the web change business: strategy, structure and process – The internet technology background – Web browsers – Hyper Text Markup Language (HTML) - Common Gateway Interface – Multimedia Content – Other Multimedia Objects – Virtual Reality Modeling Language.

Unit - IV

Electronic payment system: special feature required in payment system for e commerce, types of e-payment system – e-cash & Currency servers – e-cheques – credit cards & debit cards– smart cards & electronic purses– electronic billing presentment and payment. Securing Network Transactions - Transaction Security – Cryptology – Cryptology Algorithms – Public Key Algorithm – Authentication Protocols – Digital Signatures – Electronic Mail Security – Security Protocols for Web Commerce.

Unit - V

Search Engines and Directory Services: Information Directories –Internet Advertising- Cyber Law-Introduction- Concept of Cyberspace -Cyber law in E-Commerce- Contract Aspects - Electronic Governance. Legal, ethical and tax issues – legal environment, use and protection – online crime – ethical issue – security issue in e-commerce – security risks of e-commerce –exposure of resources – types of threats – source of threats – security tools risk – management approach – transaction security.

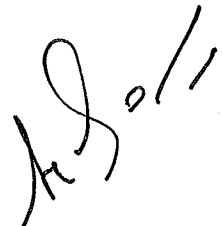

Professor and Head
Department of Commerce
Periyar University
Salem-636 011.

Text Books

1. **E-Commerce: Business, Technology, Society**, Kenneth C.Laudon, 4th edition, Pearson
2. **S.J.Joseph** E-Commerce: an Indian perspective, , PHI
3. **Jeffrey F.Rayport and Bernard J.Jaworski (2003)** Introduction to E-commerce, TMH,
4. **Kalakota and Winston (2002)** Frontiers of E-commerce, Pearson Education, Mumbai.
5. **David Whiteley (2000)** E-Commerce- Strategy technologies and Applications, Tata Mac- Graw Hill, New Delhi,

Reference Books

1. **C.S.V.Murthy (2003)** E-Commerce-Concepts, Models& Strategies, Himalaya Publishing house, Mumbai,
2. **Bharat Bhasker,(2008)** “Electronic Commerce: Framework, Technologies and Applications”,Tata McGraw Hill Publishing Company Limited, Noida, UP
3. **C.A.Rayudu, (2010)** “E-Commerce & E-Business”, Himalaya Publishing House, Mumbai
4. **Ravi Kalakotoa and Andrew B. Whinston, (2009)** “Frontiers of Electronic Commerce”, Addison-Wesley – An Imprint of Pearson Education, United States.
5. **Suresh T.Viswanathan,(2018)** “The Indian Cyber Law”, Bharat Law House, NewDelhi.


Professor and Head
Department of Commerce
Periyar University
Salem-636 011.

E-COMMERCE- 19DMPCM03

Preamble

- To provide basic knowledge on E-Commerce Framework.
- To inculcate various conceptual and theoretical framework of Multi-media & E-commerce and its current scenario.
- To familiarize the Electronic payment system and special features required in payment system.

Prerequisite

- Basic Knowledge on Search Engines and Directory Services.

Course Outcomes

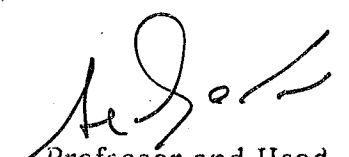
On the successful completion of the course, students will be able to prepare and present information about process, functions and activities of business organizations.

CO Number	CO Statement	Knowledge Level
CO1	To Understand E-commerce, E-advertising & marketing in India	K1-K6
CO2	To Comprehend the Various Messaging: File Transfer Protocol Applications	K1-K6
CO3	To know the E-commerce business models major business to consumer (B2C)	K1-K6
CO4	To Learn the Cyber Law Concept of Cyberspace	K1-K6
CO5	To Identify Conceptual Framework on security tools risk management approach transaction security	K1-K6

Mapping with Programme Outcomes

Cos	PO1	PO2	PO3	PO4	PO5
CO1	S	S	S	M	M
CO2	S	S	S	S	M
CO3	S	S	S	S	M
CO4	S	S	S	S	S
CO5	S	S	S	S	S

S- Strong; M-Medium; L-Low


Professor and Head
Department of Commerce
Periyar University
Salem-636 011.

ENTERPRISE RESOURCE PLANNING- 19DMPCM03

Unit -I

Overview of Enterprise Systems-Evolution –Risks and Benefits –Fundamental Technology-Issues to be consider in planning design and implementation of cross functional integrated ERP systems. Business Functions –Integrated Management Information-Business Modeling –Integrated Data Model. Business Processes: Major Business Processes. Introduction to ERP: Common ERP Myths- A Brief History of ERP-Reasons for the Growth of ERP Market-Advantages of ERP.

Unit -II

Overview of ERP software solutions-Small, Medium and Large Enterprise Vendor Solutions, BRP, and best business practices - Business process Management, Functional modules. Risks of ERP: People Issues- Process Risks – Technological Risks–Implementation Issues-Operation and Maintenance Issues-Unique Risks of ERP Projects – Managing Risks on ERP Projects. Benefits of ERP.

Unit -III

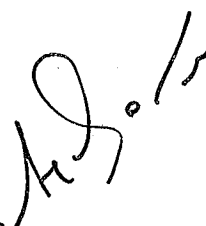
Planning Evaluation and Selection of ERP Systems-Implementation Life Cycle-ERP Implementation, Methodology and frame work-Training-Data Migration, People Organization in implementation - Consultants, Vendors and Employees. ERP and Related Technologies: Business Process Reengineering (BPR) – Business Intelligence (BI)-Business Analytics (BA)- Data Warehousing- Data Mining -On-Line Analytical Processing(OLAP)-Product Life Cycle Management (PLM)- Supply Chain Management (SCM) -Customer Relationship Management (CRM)-Geographic Information Systems(GIS)- Intranets and Extranets. Advanced Technology and ERP Security: Technological Advancements-Computer Crimes- ERP and Security- Computer Security-Crime and Security.

Unit -IV

Maintenance of ERP-Organizational and Industrial impact; Success and Failure factors of ERP Implementation. ERP Market Place: Market Overview-ERP Market Tiers. Business Modules of an ERP Package: Functional Modules of ERP Software: Financial Module- Manufacturing Module – HR Module- Material Management Module-Production Planning Module - Plant Maintenance Module- Purchasing Module- Marketing Module- Sales and Distribution Module

Unit -V

Natural Resource-Importance and Prudential Use-Sustainable Consumption-Energy-Conventional Energy-Waste-Waste to Wealth-Efficient Use of Natural Resource-Sustainable Development Objectives. ERP Implementation: Benefits of Implementing ERP Implementation Challenges. ERP Implementation Life Cycle: Objectives of ERP Implementation- Different Phases of ERP Implementation-Reasons for ERP Implementation Failure. ERP Package Selection: ERPPackageEvaluationandSelection-TheSelectionProcess-ERPPackages: Make or Buy.

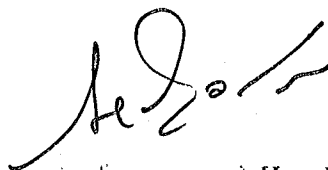

Professor and Head
Department of Commerce
Periyar University
Salem-636 011.

Text Books

1. **K.Ganesha and Mohaptra Sanjay (2014)** Enterprise Resource Planning: Fundamentals of Design and Implementation, Springer Cham Heidelberg, New York, London.
2. **Rajaesh Ray (2017)** Enterprise Resource Planning, McGraw Hill Education, United kingdom.
3. **Alexis Leon (2017)** Enterprise Resource Planning, Mc Grew Hill Education, London.
4. **Bretwagner (2014)** Concepts of Enterprise Resource Planning, Course Technology Publications, New Delhi.
5. **David L.Olson and Jack G.Nestell (2017)** Successful Enterprise Resource Planning Systems, Business Expert Press, New York.

Reference Books

1. **Vinod kumar Garg (2016)** N.K Venkitakrishnan, Enterprise Resource Planning, PHI Publications, New Delhi.
2. **Anupama Sakhara (2015)** Business visibility with Enterprise Resource Planning, Partidge India Publications, Africa.
3. **Stephen Allan Harwood (2016)** Enterprise Resource Planning: The implementation cycle, Routledge Publications, UnitedKingdom.
4. **Lineke Snellere (2014)** A Guide to Enterprise Resource Planning Benefits, Implementation and Trends, Bookboon e-book company, Unitedkingdom.
5. **C.S.V Murthy (2016)** Enterprise Resource Planning, Himalaya Publishing House, New Delhi.



**Professor and Head
Department of Commerce
Periyar University
Salem-636 011.**

ENTERPRISE RESOURCE PLANNING- 19DMPCM03

Preamble

- To provide basic knowledge on Enterprise Resource Planning.
- To inculcate various conceptual and theoretical framework of Enterprise Resource Planning and its current scenario.
- To familiarize the Enterprise Resource Planning to be followed in Organisations.

Prerequisite

- Basic Knowledge on Growth of ERP Market and Advantages of ERP.

Course Outcomes

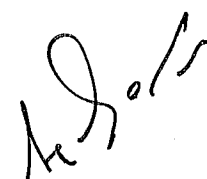
On the successful completion of the course, students will be able to prepare and present information about process, functions and activities of business organizations.

CO Number	CO Statement	Knowledge Level
CO1	To Understand the Importance of Enterprise Systems Evolution.	K1- K6
CO2	To Comprehend the Various Businesses and Business Modules of an ERP Package	K1- K6
CO3	To know the Various Planning Evaluation and Selection of ERP Systems	K1- K6
CO4	To Learn the Sustainable Consumption on Enterprise Systems	K1- K6
CO5	To implement ERP Strategies in Organization and to find its impact on Industries	K1- K6

Mapping with Programme Outcomes

Cos	PO1	PO2	PO3	PO4	PO5
CO1	S	S	S	M	M
CO2	S	S	S	S	M
CO3	S	S	S	S	M
CO4	S	S	S	S	S
CO5	S	S	S	S	S

S- Strong; M-Medium; L-Low


Professor and Head
Department of Commerce
Periyar University
Salem-636 011.

FINANCIAL MANAGEMENT- 19DMPCM03

Unit – I

Financial management: concept - Nature and Scope – objectives – Role and functions of financial manager in a firm – concept of time value of money – Financial risk and return - an outline of financial system in India

Unit – II

Cost of capital – definition and importance –working capital: Planning and requirements - cost of debt, Preference, equity and retained earnings – weighted average cost of capital – capital budgeting – Techniques – ROI, Payback period and discounted cash flow

Unit - III

Capital structure – Concept and measurement – Leverages – Financial leverage (FL) – Operating leverage (OL) – Combined Leverage (CL) – Theories and determinants of capital structure – net income approach – net operating income approach - MM Hypothesis

Unit – IV

Capital budgeting – concept and significance of capital expenditure decisions – capital budgeting process – Dividend theories – Walter’s model – Gordon and MM’s models – Dividend policy

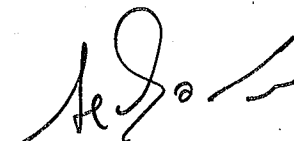
Unit – V

Management of working capital - Concept – Importance – determinants and computation of working capital – Management of cash, inventory and receivables - Regulations of Bank credit to industry – Credit Monitoring and Assessment (CMA) formats.

Note: Question Paper shall cover 60% theory and 40%

Text Books

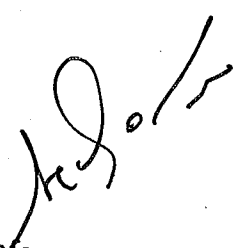
1. **Prasanna Chandra, (2009)**“Financial Management”, Tata McGraw Hill Publishing Company Limited, Noida, UP
2. **S.N Maheswari, (2012)**“Financial Management”, S.Chand & Sons Publisher, New Delhi.
3. **L.J.Gitman and M.Manickam,(2010)** “Principles of Managerial Finance”, Pearson Education, New York
4. **I.M. Pandey, (2012)**“Financial Management”, Vikas Publication, New Delhi.
5. **James C. Van Horne,(2011)** “Financial Management and Policy”, Pearson Education, New York



Professor and Head
Department of Commerce
Periyar University
Salem-626 011.

Reference Books

1. **Van Hornea and C. James**,(2015) Financial Management and Policy, Prentice Hall of India, New Delhi.
2. **Ashwath Damodharana**, (2014) Corporate Finance –Theory and Practice, John Willey and Sons, New York, 2nd edition.
3. **M.Y. Khan and P.K Jain**, (2014) Financial Management, Tata McGraw Hill Publishing Company Ltd., New Delhi.
4. **M.Ravi, Kishore**, (2012) Financial Management, Taxman Allied Services Pvt. Ltd. New Delhi, 5th Edition.
5. **S.A. Ross, R.W.Westerfield and J.Jaffe**, (2014) Corporate Finance, Mc Graw Hill, New Delhi, 7th edition.


Professor and Head
Department of Commerce
Periyar University
Salem-636 011.

FINANCIAL MANAGEMENT- 19DMPCM03

Preamble

- To provide advanced knowledge on Financial Management Accounting Principles and its concepts.
- To indoctrinate various conceptual and theoretical framework of Financial Management Accounting
- To familiarize the Capital structure, Concept and measurement Financial Management Principles practices to be followed in different corporate sectors.

Prerequisite

- Basic Knowledge on Financial Management.

Course Outcomes


On the successful completion of the course, a scholar will be familiarizing with Human Resource Management practices and its various magnitudes as per the current scenario

CO Number	CO Statement	Knowledge Level
CO1	To Understand the Importance of Financial Management Principles and its Concepts	K1-K6
CO2	To Comprehend the Financial Management capital budgeting Techniques	K1-K6
CO3	To know the Regulations of Bank credit to industry	K1-K6
CO4	To Acquire the methods of Credit Monitoring and Assessment (CMA) formats	K1-K6
CO5	To Identify Relevant Managements' Conceptual Framework on Financial risk and return - an outline of financial system in India	K1-K6

Mapping with Programme Outcomes

Cos	PO1	PO2	PO3	PO4	PO5
CO1	S	S	S	S	S
CO2	S	S	S	S	S
CO3	S	S	S	S	S
CO4	S	S	S	S	S
CO5	S	S	S	S	S

S- Strong; M-Medium; L-Low


Professor and Head
Department of Commerce
Periyar University
Salem-636 011.

INTERNATIONAL TRADE- 19DMPCM03

Unit -I

Trade: Domestic Vs International - Advantages of International Trade - International Business Environment (IBE) - Elements of IBE - Importance of understanding IBE - Trade in Services. International trading environment (overview): Trends in World trade and the problems of developing countries; Foreign trade and economic growth; International economic groupings; International economic institutions – GATT, WTO, UNCTAD, World Bank IMF, GST GSTP, Counter Trade.

Unit -II

Globalization Balance of Payments: Intra- Industry Trade; Product Cycle Economies of Scale-Imperfect Competition Linder Hyp Technology Patents-standards. Customs Union Free Trade- Areas Trade Creation. Trade Diversion Regionalism - Global Monetary System -Foreign Exchange Market - International Monetary System -Global Capital Market - Strategy and Structure of International Business.

Unit -III

International Business Operations: Exporting, Importing, and Countertrade Global Production, Outsourcing, and Logistics- International Business Financial Management. Strategy of International Business - Organization of International Business -Entry Strategy and Strategic Alliances. Theories of Foreign Exchange Rate: Mint Parity Theory, Purchasing Power Parity Theory - Foreign Exchange Rate Policy: Fixed Exchange rate system, Floating Exchange rate

Unit -IV

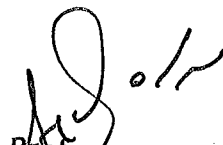
International Economic Groupings: Meaning and stages in their evolution - Regional Trading Agreements-Important economic groupings-EU, NAFTA, SAFTA, BIMSTEC, ASEAN-objectives and functions-Cartels: Its impact on World Trade. Multinational Corporations (MNCs): Stages in Internationalisation of a firm - Emergence, definition, characteristics & classification of MNCs - merits & demerits of MNCs - Regulation of MNCs - MNCs and International Business.

Unit -V

Globalization and Knowledge Economy: Concept of Intellectual Property -IPRs and TRIPS - forms of IPRs: Patents, Trademarks, Copyrights, Designs & Geographical Indications - World Intellectual Property Organisation (WIPO) and World Trade Organisation (WTO) - Developments in India in the field of IPRs. Trade- Pre-shipment inspection: Types - Compulsory & Voluntary - Features of a good inspection system - Inspection by EIAs - Quality Standards - Meaning and Examples – ISO series.

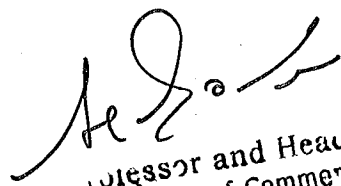
Text Book

1. **Badi N V(2008)**, International Business, 2nd Edition, Vrinda Publications, New Delhi.
2. **Mishra, S.K. and Puri V.K, (2009)**, Economic Environment of Business, Himalaya Publishing House, New Delhi
3. **Khan M.Y (2009)** India Financial System – Theory and Practice; Tata McGraw Hill New Delhi.
4. **D. M. Mithani (2009)** Economics of Global Trade and Finance, 1st Edn, H P H, Mumbai,
5. **Francis Cherunilam (2010)** Business Environment, Himalaya Publishing House, New Delhi,


Professor and Head
Department of Commerce
Periyar University
Salem-636 011.

Reference Books

1. **P. Subba Rao, (2010)** International Business, 2nd Edition, Himalaya Publishing House, Mumbai.
2. **V. Neelamegam, (2010)** International Trade, 1st Edition, Vrinda Publications, New Delhi,
3. **Rudder Dutt and Sundaram, K.P.M (2007)** Indian Economy, S.Chand & Co., New Delhi.
4. **S. Chand and Co, Jan 2010.**New Delhi. .Political Limits to Globalization, Acemoglu and Yared, WP10-1,
5. **Bastos and Straume (2010)** Global Product differentiation and Wage Inequality, , WP Inter-Development Bank.



Professor and Head
Department of Commerce
Pondicherry University
Salem-636 011.

INTERNATIONAL TRADE- 19DMPCM03

Preamble

- To provide basic knowledge on International Trade, Business Environment.
- To inculcate various conceptual and theoretical framework of International trade and its current scenario.
- To familiarize the International Trade practices to be followed in various sectors.

Prerequisite

- Basic Knowledge on International Trade, Business Environment and Globalization Economy.

Course Outcomes

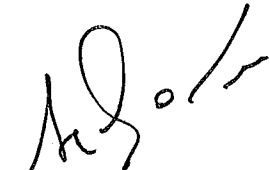
On the successful completion of the course, students will be able to prepare and present information about process, functions and activities of business organizations.

CO Number	CO Statement	Knowledge Level
CO1	To Understand the Importance of International Trade, Business Environment and its Process	K1-K6
CO2	To Comprehend the Various Businesses and its Suitability	K1-K6
CO3	To know the Various International Trade Policies	K1-K6
CO4	To Learn the International Economic Grouping	K1-K6
CO5	To Identify Conceptual Framework on Globalization and Knowledge Economy	K1-K6

Mapping with Programme Outcomes

Cos	PO1	PO2	PO3	PO4	PO5
CO1	S	S	S	M	M
CO2	S	S	S	S	M
CO3	S	S	S	S	M
CO4	S	S	S	S	S
CO5	S	S	S	S	S

S- Strong; M-Medium; L-Low


Professor and Head
Department of Commerce
Periyar University
Salem-636 011.

MARKETING MANAGEMENT- 19DMPCM03

Unit -I

Marketing: Concepts, Nature, and Importance of Marketing: Evolution of Marketing Concepts-Marketing Mix: Process of Marketing Management- Consumer Behaviour-Theories and Buying Motives-Market segmentation-Customer Relationship Marketing (CRM)-Consumerism-Consumer Rights-Consumer Protection Council and its Functions. Product-Concept and Classification; Major Product Decision; New Product Development-Packaging and labeling; Product support service; Branding Decision; Product life Cycle-Concepts and Appropriate Strategies adopted at different stages.

Unit -II

Product Decisions: Product-Concept and Classification; Major Product Decision; New Product Development-Packaging and labeling; Product support service; Branding Decision; Product life Cycle-Concepts and Appropriate Strategies adopted at different stages. Channel of Distribution-Concepts and Importance; Promotion Mix-Communication Process-Advertising and Salesmanship-Retailing and wholesaling; Types of retail formats: Retail theories: Retailing Strategies: Non-Store retailing; Wholesaling-nature and importance, types of wholesalers.

Unit -III

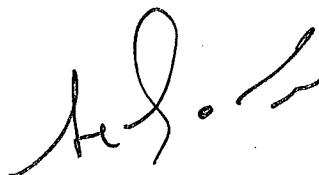
Service Marketing: Service – Definition-Service Economy-Evolution & Growth of Service Sector-Nature and scope of Services- Classification of Services & Characteristic of Services-Distinction between Goods and Services - Challenges and Issues in Services Marketing. Service Quality-Principles of Service Quality-Service Expectations-Perceptions of Service-Factor Influencing service Expectations -Measuring Service Quality-SERVQUAL- SERVPERF Model- Gap Model of Service Quality-Service Quality Function Development.

Unit -IV

Advertising: Definition, Nature, Scope, Objective - Types - Advertising as a Communication Process-Advertising Campaign-Advertising. Strategies - Methods of Pricing; Discounts and Rebates; Price Adjustment Strategies- Methods of Pricing; Discounts and Rebates; Price Adjustment Strategies. Strategies-Advertising Effectiveness-Sales Promotions: Promotion Mix –Selling Process-Personal Selling –Qualities of Salesman- Selection of sales personnel- Sales training-Tools and Techniques of sales Promotion.

Unit -IV

Tourism Marketing: Distribution Channel- Logistics Management-Channel Selection-Cooperation and conflict Management- Promotion Decision – Promotion Mix: Advertising, Sales Promotion, Personal Selling, and Publicity- Additional P's of tourism services Marketing Mix- Process, Physical Evidence and People-Issues in Marketing: Global Marketing, Direct Marketing-Marketing on the Web- Green Marketing- Social Responsibility and marketing Ethics-Consumerism and Legal Issues.



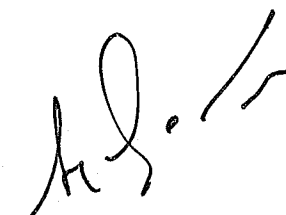
Professor and Head
Department of Commerce
Periyar University
Salem-636 011.

Text Books

1. **Dawn Iacobucci (2015)** Marketing Management, Fifth Edition, CENGAGE Learning Publishers, USA.
2. **Situ Krushna Sabu and Sunil Kumar Pradhan (2014)** Marketing Management An Indian Prospective, Education Publishing, New Delhi.
3. **Geoff Lancaster and Lester (2018)** Masignham, Second Edition, Essentials of Marketing Management, Rutledge Publishers, United Kindom.
4. **Yusinza Kamaru Lzaman (2013)** Principles of Marketing, Norkhalidah Abu, Second Edition, Oxford Fajar, NewYork.
5. **Kavita sharma and Swati Aggarwal (2018)** Principles of Marketing, Taxman's Publications, New Delhi.

Reference Books

1. **Seth Godin (2018)** This is Marketing, Protfolio Penguin Publications, USA.
2. **K.Karunakaran (2017)** Marketing Management, Himalaya Publishing House, NewDelhi.
3. **Philip Kotler (2013)** Marketing Management, Pearson Education Publication, NewDelhi.
4. **T.N.Chhabra (2014)** An Introduction to Marketing, Sun India Publications, NewDelhi.
5. **Philip T. Kotler (2015)** Fifteenth Edition, Marketing Management, Pearson Education Publication, NewDelhi.



**Professor and Head
Department of Commerce
Periyar University
Salem-636 011.**

MARKETING MANAGEMENT - 19DMPCM03

Preamble

- To provide advanced knowledge on Marketing Management and its concepts.
- To inculcate various conceptual and theoretical framework of Marketing Management from the past to future scenario.
- To familiarize the Marketing Management practices to be followed in Corporate and Service sectors.

Prerequisite

- Basic Knowledge on Marketing.

Course Outcomes

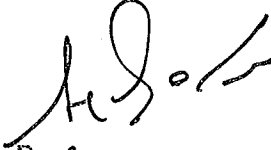
On the successful completion of the course, a scholar will be familiarizing with Marketing Management practices and its various proportions as per the current scenario,

CO Number	CO Statement	Knowledge Level
CO1	To Understand the Marketing Management and Consumer Behaviour theories	K1-K6
CO2	To Comprehend the Various Product development strategies including product life cycle	K1-K6
CO3	To know the pricing policies and strategies	K1-K6
CO4	To Learn the methods of physical distribution system including warehousing	K1-K6
CO5	To Identify Relevant product promotion and advertising techniques	K1-K6

Mapping with Programme Outcomes

COs	PO1	PO2	PO3	PO4	PO5
CO1	S	S	S	S	S
CO2	S	S	S	S	S
CO3	S	S	S	S	S
CO4	S	S	S	S	S
CO5	S	S	S	S	S

S- Strong; M-Medium; L-Low


Professor and Head
Department of Commerce
Periyar University
Salem-636 011.

MANAGEMENT PRINCIPLES- 19DMPCM03

Unit – I

Overview of Management- Definition - Management - Role of managers - Evolution of Management thought - Organization and the environmental factors – Trends and Challenges of Management in Global Scenario.

Unit – II

Planning-Nature and purpose of planning - Planning process - Types of plans – Objectives - - Managing by objective (MBO) Strategies - Types of strategies - Policies - Decision Making - Types of decision - Decision Making Process - Rational Decision Making

Unit – III

Organizing -Nature and purpose of organizing - Organization structure - Formal and informal groups-Line organization - Line and Staff authority - Departmentation - Span of control - Centralization and Decentralization - Delegation of authority - Staffing - Selection and Recruitment - Orientation - Career Development - Career stages – Training - Performance Appraisal.

Unit – IV

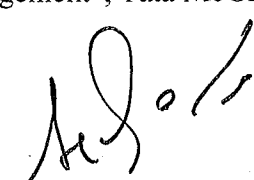
Directing - Creativity and Innovation - Motivation and Satisfaction - Motivation Theories - Leadership Styles - Leadership theories - Communication - Barriers to effective communication - Organization Culture - Elements and types of culture - Managing cultural diversity.

Unit – V

Controlling -Process of controlling - Types of control - Budgetary and non-budgetary control Q techniques - Managing Productivity - Cost Control - Purchase Control – Maintenance Control - Quality Control - Planning operations.

Text books

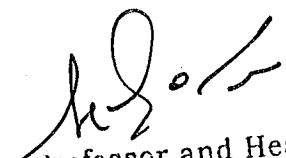
1. **Stephen P. Robbins and Mary Coulter, (2010)** Management”, 10th Edition, Prentice Hall (India) Pvt. Ltd.
2. **JAF Stoner, Freeman R.E and Daniel R Gilbert (2014)** “Management”, 6th Edition, Pearson Education, 2004.
3. **Robert Kreitner and Mamata Mohapatra,(2013)** “Management”, Biztantra,.
4. **Mary Coulter, (2011)** “Fundamentals of Management” 7th Edition, Pearson Education,
5. **Tripathy PC and Reddy PN, (2010)** “Principles of Management”, Tata McGraw Hill,



Professor and Head
Department of Commerce
Periyar University
Salem-636 011.

Reference Books

1. **Charles W L Hill and Steven L McShane, (2012)**'Principles of Management', Mcgraw Hill Education.
2. **Harold Koontz and Heinz Weihrich (2010)** "Essentials of management" Tata Mc Graw Hill,
3. **Hellriegel, Slocum and Jackson, ' Management - A Competency Based Approach'** Thomson South Western.
4. **Singh Parampal and Kaur Ramneek, Singh Harpreet Principles and Practice of Management,** Kalyani Publishers New Delhi.
5. **Stephen A. Robbins and David A. Deenzo (2011)** "Fundamentals of Management" 7th Edition, Pearson Education,


Professor and Head
Department of Commerce
Periyar University
Salem-636 011.

MANAGEMENT PRINCIPLES- 19DMPCM03

Preamble

- To provide advanced knowledge on Management Principles and its concepts.
- To indoctrinate various conceptual and theoretical framework of Management Principles.
- To familiarize the Management Principles practices to be followed in different Corporate and Service sectors.

Prerequisite

- Basic Knowledge on Principles of Management.

Course Outcomes

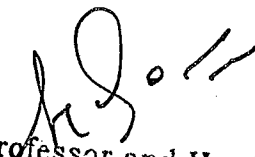
On the successful completion of the course, a scholar will be familiarizing with Human Resource Management practices and its various magnitudes as per the current scenario

CO Number	CO Statement	Knowledge Level
CO1	To Understand the Importance of Management Principles and its Concepts	K1-K6
CO2	To Comprehend the Various Management Principles Techniques, Decision making in the Management	K1-K6
CO3	To know the Organisational culture and Development methods and Development	K1-K6
CO4	To Acquire the methods of organisational process Evaluation and organisational culture	K1-K6
CO5	To Identify Relevant Managements' Conceptual Framework Budgetary and non-budgetary control techniques	K1-K6

Mapping with Programme Outcomes

Cos	PO1	PO2	PO3	PO4	PO5
CO1	S	S	S	S	S
CO2	S	S	S	S	S
CO3	S	S	S	S	S
CO4	S	S	S	S	S
CO5	S	S	S	S	S

S- Strong; M-Medium; L-Low


Professor and Head
Department of Commerce
Periyar University
Salem-636 011.

HUMAN RESOURCE MANAGEMENT- 19DMPCM03

Unit -I

Human Resource Management-objectives-Scope-Functions-Difference between Personnel Management and Human Resource Management –evolution and development-Personnel policies and principles-Environment of HRM-Strategic HRM.

Unit -II

Human Planning-objectives-Need and Importance-Human Resource Planning Process- Job Analysis- Concepts-Techniques-Recruitment Process-Selection-Induction-Socialization.

Unit -III

Career Planning and Development-process-Career Management-Employee Training-Need and Importance-Steps in Training-Executive Development-Methods-Evaluation-Organization Development-Promotion-Transfer-Demotion-Separation.

Unit -IV

Job Evaluation-Objectives-Procedures-Methods-Performance Appraisal-wage and salary administration-Motivation-workers participation in Management-Employee Discipline-Employee Grievance-Employee Welfare.

Unit -V

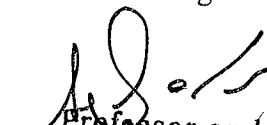
Industrial Relations-Concepts-Scope, Objectives and Importance-Industrial Relation in India-Industrial Disputes-Causes-Prevention-Trade Unions-Collective Bargaining-Personnel Research and Audit – Human Resource accounting-Human Resource Information System.

Text Books

1. **David A.Decenzo Stephen P.Robbins and Susan L.Verhulst (2015)** Eleventh Edition, Human Resource Management, Wiley Publications, United States.
2. **Shikha Taneja Kataria (2013)** Human Resource Management, ShikhaTanejaKataria S.K and Sons Publications, New Delhi.
3. **Dessler Gary (2017)** Fundamentals of Human Resource Management, Fourth Edition, Pearson publication, New Delhi.
4. **T.N.Chhabra (2014)** Essentials of Human Resource Management, Sun Publications, New Delhi.
5. **Penny Delarmar, Joan Ferrante and Alan Nankervis (2013)** Human Resource Management Strategy and Practice, CENAGE Publication, Australia.

Reference Books

1. **Peter J.Dowling, Marion Festing and Allen D.Engle (2017)** International Human Resource Management, Seventh Edition, CENGAGE Learning, India Private Limited, Australia.
2. **Georg W.Bohlander and Scoha.Snell(2016)** Principles of Human Resource Management, Sixteenth Edition, CENGAGE Publications, United Kingdom.
3. **Ronan Carbery and Christine Cross (2017)** Human Resource Development: A Concise Introduction, Mac Millan Education, United Kingdom.
4. **Udai Pareek and T.V. Rao (2015)** Designing and Managing Human Resource System, Third Edition, Oxford & IBH Publishing Company Pvt, Ltd, United Kingdom.
5. **Seema Sanghi (2014)** Human Resource Management, Vikas Publishing House, New Delhi.


Professor and Head
Department of Commerce
Periyar University
Salem-636 011.

HUMAN RESOURCE MANAGEMENT- 19DMPCM03

Preamble

- To provide advanced knowledge on Human Resource Management and its concepts.
- To indoctrinate various conceptual and theoretical framework of Human Resource Management.
- To familiarize the Human Resource Management practices to be followed in Corporate and Service sectors.

Prerequisite

- Basic Knowledge on Principles of Management.

Course Outcomes

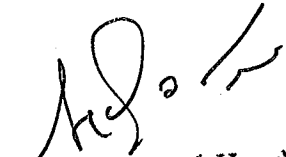
On the successful completion of the course, a scholar will be familiarizing with Human Resource Management practices and its various magnitudes as per the current scenario

CO Number	CO Statement	Knowledge Level
CO1	To Understand the Importance of Human Resource Management and its Concepts	K1-K6
CO2	To Comprehend the Various Human Resource Planning Techniques, Job analysis and Recruitment Process	K1-K6
CO3	To know the Training and Development methods and Organization Development	K1-K6
CO4	To Acquire the methods of Job Evaluation and Performance Appraisal Mechanism	K1-K6
CO5	To know the practical implementation practices of HRM	K1-K6

Mapping with Programme Outcomes

COs	PO1	PO2	PO3	PO4	PO5
CO1	S	S	S	S	S
CO2	S	S	S	S	S
CO3	S	S	S	S	S
CO4	S	S	S	S	S
CO5	S	S	S	S	S

S- Strong; M-Medium; L-Low


Professor and Head
Department of Commerce
Periyar University
Salem-636 011.

ENTREPRENEURSHIP DEVELOPMENT - 19DMPCM03

Unit -I

Entrepreneurship concept-Entrepreneurship as a Career-Entrepreneurial Personality- Characteristics of Successful, Entrepreneur- Knowledge and skills of Entrepreneur.

Unit -II

Business Environment-Role of Family and Society-Entrepreneurship Development Training and other Support Organisational Services-Central and State Government Industrial Policies and Regulations – International Business.

Unit -III

Source of product for Business-Prefeasibility study-Criteria for Selection of Product- Ownership-Capital –Budgeting Project Profile Preparation-Matching Entrepreneur with the project-Feasibility Report Preparation and Evaluation Criteria-PERT and CPM.

Unit -IV

Finance and Human Resource Mobilization Operations Planning-Market and Channel Selection-Growth Strategies-Product Launching-Incubation, Venture Capital, IT Startups.

Unit -V

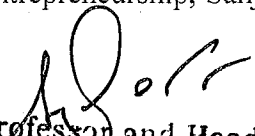
Monitoring and Evaluation of Business- Preventing sickness and Rehabilitation of Business Units – Effective Management of Small Business.

Text Book

1. **Robert D.Hirich (2018)** Entrepreneurship, Mc Graw Hill Education, United Kingdom.
2. **Ranbir Singh(2013)** Entrepreneurship Development, S.K.Kakaria and Sons, New Delhi.
3. **Charantimath (2013)** Entrepreneurship Development and Small Business Enterprises, Second Edition, Pearson India Edition, New Delhi.
4. **Sangeetha Sharma (2016)** Entrepreneurship Development, PHI Publications, New Delhi.
5. **M.K.Sehgal (2016)** Entrepreneurship Development A Systematic Approach, UDH Publishers and Distributors Pvt. Ltd, New Delhi.

Reference Books

1. **Lait Gulwane (2019)** Entrepreneurship, Full marks Private Limited, New Delhi.
2. **David H.Holt (2016)** Entrepreneurship New Venture creation, Pearson Publication, New Delhi
3. **Anilkumar S, and Jayashree(2013)** Entrepreneurship Development, First Edition, New Age International Publications, New Delhi
4. **H.Nandan (2013)** Fundamentals of Entrepreneurship, Third Edition, PHI Publications, New Delhi.
5. **N.K.Jain (2019)** Fundamentals of Entrepreneurship, Sanjeev Prakashan Publications, Rajasthan


Professor and Head
Department of Commerce
Periyar University
Salem-636 011.

ENTREPRENEURSHIP DEVELOPMENT - 19DMPCM03

Preamble

- To provide advanced knowledge on Entrepreneur and Entrepreneurship concepts.
- To inculcate various conceptual and theoretical framework of Entrepreneurs.
- To familiarize the Entrepreneurship practices in general as per the requirements of current scenario.

Prerequisite

- Basic Knowledge on Entrepreneurial Development.

Course Outcomes

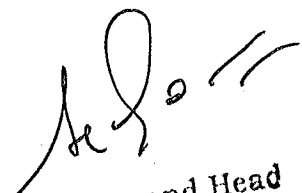
On the successful completion of the course, a scholar will be familiarizing with Entrepreneurship practices and its various extents as per the current scenario.

CO Number	CO Statement	Knowledge Level
CO1	To Understand the concept of Entrepreneurs and knowledge and skill required for them	K1-K6
CO2	To find the Governmental agencies its policies and regulations towards training and support	K1-K6
CO3	To know the product development and feasibility of the project	K1-K6
CO4	To Learn the mobilization of factors of production	K1-K6
CO5	To Identify the techniques of monitoring and evaluating the business	K1-K6

Mapping with Programme Outcomes

COs	PO1	PO2	PO3	PO4	PO5
CO1	S	S	S	S	S
CO2	S	S	S	S	S
CO3	S	S	S	S	S
CO4	S	S	S	S	S
CO5	S	S	S	S	S

S- Strong; M-Medium; L-Low


Professor and Head
Department of Commerce
Bertyar University
Salem-636 011.

